



Government of Bombay

PRELIMINARY ISSUE

CIVIL BUDGET ESTIMATE

(PROVINCIAL)

FOR THE YEAR

1924-25

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1924

A.—Statement of the Revenue of the Government

Head of Revenue. 1	Refer- ence to detailed estimate. 2	Accounts, 1922-1923.			Budget Estimate, 1923-	
		India. 3	England. 4	Total. 5	India. 6	England. 7
Principal Heads of Revenue—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Taxes on Income		3,00,000		3,00,000	.....	.....
V.—Land Revenue		5,58,69,288		5,58,69,288	5,75,11,000	
VI.—Excise		4,22,78,811		4,22,78,811	4,01,81,000	.....
VII.—Stamps—						
A. Non-Judicial		94,84,558		94,84,558	1,16,35,000	.....
B. Judicial		81,77,814		81,77,814	90,00,000	.....
VIII.—Forest		70,37,384		70,37,384	82,79,000	.....
IX.—Registration		13,02,456		13,02,456	13,85,000	.....
IXA.—Scheduled Taxes		2,65,524		2,65,524	.....	.....
		12,47,15,835		12,47,15,835	12,79,91,000	.....
Irrigation—						
XIII.—Works for which capital accounts are kept—						
(1) Productive Works—						
Direct Receipts		3,18,492		3,18,492	2,56,000	.....
Portion of Land Revenue due to Irrigation...		58,42,342		58,42,342	46,91,000	.....
Deduct—Working Expenses		-27,16,883	-1,280	-27,17,663	12,96,720	31,000
Net receipts or payments		34,44,451	-1,280	34,43,171	31,50,280	31,000
Net receipts or payments						
(2) Unproductive Works—						
Direct Receipts		25,13,066		25,13,066	22,53,000	.....
Portion of Land Revenue due to Irrigation...		4,54,478		4,54,478	3,93,000	.....
Deduct—Working Expenses		-11,82,507		-11,82,507	9,91,280	.....
Net receipts or payments		17,85,037		17,85,037	16,54,720	.....
Deduct—Charges in Civil Department on ac- count of Land Revenue due to Irrigation.		.....		.....	-3,84,000	.....
Total net receipts		52,29,488	-1,280	52,28,208	44,21,000	31,000
XIV.—Works for which no capital accounts are kept.		96,845		96,845	1,40,000	.....
Debt Service—						
XVI.—Interest		80,06,764		80,06,764	1,00,05,000	.....
Carried over		13,80,48,932	-1,280	13,80,47,652	14,25,57,000	31,000

1924.	Revised Estimate, 1923-1924.			Increase + or Decrease - as compared with Budget, 1923-1924. 12	Budget Estimate, 1924-1925.			Increase + or Decrease - as compared with Revised Estimate column 15 and column 11. 16
	Total. 8	India. 9	England. 10		Total. 11	India. 13	England. 14		Total. 15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....
5,75,11,000	4,99,28,000		4,99,28,000	- 75,83,000	5,75,78,000		5,75,78,000	+ 76,50,000
4,01,81,000	4,16,07,000		4,16,07,000	+ 14,26,000	4,39,90,000		4,39,90,000	+ 23,83,000
							95,50,000	+ 6,76,000
1,16,85,000	88,74,000		88,74,000	- 27,61,000	95,50,000			
90,00,000	91,26,000		91,26,000	+ 1,26,000	91,00,000		91,00,000	- 26,000
82,79,000	75,00,000		75,00,000	- 7,79,000	81,08,000		81,08,000	+ 6,08,000
13,85,000	12,50,000		12,50,000	- 1,35,000	13,25,000		13,25,000	+ 75,000
.....	10,10,000		10,10,000	+ 10,10,000	10,48,000		10,48,000	+ 38,000
12,79,91,000	11,92,95,000		11,92,95,000	- 86,96,000	13,06,99,000		13,06,99,000	+ 1,14,04,000
2,56,000	3,38,000		3,38,000	+ 82,000	3,16,000		3,16,000	- 22,000
46,91,000	62,07,000		62,07,000	+ 15,16,000	60,52,000		60,52,000	- 1,55,000
18,27,720	19,74,910		19,74,910	+ 1,47,190	26,20,000		26,20,000	+ 6,45,090
31,19,280	45,70,090		45,70,090	+ 14,50,810	37,48,000		37,48,000	- 8,22,090
22,53,000	25,62,000		25,62,000	+ 3,09,000	26,00,000		26,00,000	+ 38,000
3,93,000	4,86,000		4,86,000	+ 93,000	4,91,000		4,91,000	+ 5,000
9,91,280	12,59,090		12,59,090	+ 2,67,810	14,81,000		14,81,000	+ 2,21,910
16,54,720	17,88,910		17,88,910	+ 1,34,190	16,10,000		16,10,000	- 1,78,910
- 3,84,000	- 4,93,000		- 4,93,000	- 1,09,000	- 4,93,000		- 4,93,000	.....
43,90,000	58,66,000		58,66,000	+ 14,76,000	48,65,000		48,65,000	- 10,01,000
1,40,000	1,00,000		1,00,000	- 40,000	90,000		90,000	- 10,000
1,00,05,000	1,04,62,000		1,04,62,000	+ 4,57,000	1,34,00,000		1,34,00,000	+ 29,38,000
14,25,26,000	13,57,23,000		13,57,23,000	- 68,03,000	14,90,54,000		14,90,54,000	+ 1,33,31,000

A.—Statement of the Revenue of the Government

Head of Revenue. 1	Reference to detailed estimate. 2	Accounts, 1922-1923.			Budget Estimate, 1923.	
		India. 3	England. 4	Total. 5	India. 6	England. 7
Brought forward ...	Page.	Rs. 13,80,48,932	Rs. — 1,280	Rs. 13,80,47,652	Rs. 14,25,57,000	Rs. 31,000
Civil Administration—						
XVII.—Administration of Justice ...		13,86,566		13,86,566	17,46,000	.....
XVIII.—Jails and Convict Settlements ...		4,84,070		4,84,070	4,76,000	.....
XIX.—Police ...		7,68,952		7,68,952	1,62,000	.....
XX.—Ports and Pilotage ...		38,411		38,411	.....	.....
XXI.—Education ...						
A. University ...						
B. Secondary ...						
C. Primary ...		9,57,933		9,57,933	10,05,000	.....
D. Special ...						
E. General ...						
XII.—Medical ...		6,51,594		6,51,594	6,23,000	.....
XXIII.—Public Health ...		4,75,891		4,75,891	2,68,000	.....
XXIV.—Agriculture ...		3,53,094		3,53,094	3,11,000	.....
XXV.—Industries ...		43,499		43,499	1,09,000	.....
XXVI.—Miscellaneous Departments ...		1,20,458		1,20,458	1,18,000	.....
Total ...		52,80,408		52,80,408	48,18,000	.....
Buildings and Roads—						
XXX.—Civil works (P. W.) ...		16,35,822		16,35,822	14,68,000	.....
Total ...		16,35,822		16,35,822	14,68,000	.....
Miscellaneous—						
XXXIII.—Receipts in aid of Superannuation ...		14,76,747		14,76,747	12,93,000	.....
XXXIV.—Stationery and Printing ...		2,87,429		2,87,429	2,30,000	.....
XXXV.—Miscellaneous ...		6,30,599		6,30,599	3,11,000	.....
Total ...		23,94,775		23,94,775	18,34,000	.....
Contributions and Assignments to the Central Government by Provincial Governments—						
XXXIX.—Contribution and Assignments to the Central Government by Provincial Government ...		— 56,00,000		— 56,00,000	.....	.....
XL.—Miscellaneous adjustments between the Central and Provincial Governments ...		— 35,991		— 35,991	12,57,000	.....
Total ...		— 56,35,991	(a)	— 56,35,991	12,57,000	.....
GRAND TOTAL ...		14,17,23,946	— 1,280	14,17,22,666	15,19,34,000	31,000

(a) Represents net transactions. The receipts and payments in details are shown separately in the body of the estimate under the respective Revenue and Expenditure heads.

1924.	Revised Estimate, 1923-1924.			Increase + or Decrease - as compared with Budget, 1923-1924.	Budget Estimate, 1924-1925.			Increase + or Decrease - as compared with Revised Estimate Column 15 and Column 11.
	Total.	India.	England.		Total.	India.	England.		Total.
8	9	10	11	12	13	14	15	16
Rs. 14,25,26,000	Rs. 13,57,23,000	Rs.	Rs. 13,57,23,000	Rs. - 68,03,000	Rs. 14,90,54,000	Rs.	Rs. 14,90,54,000	Rs. + 1,83,31,000
17,46,000	14,00,000		14,00,000	- 3,46,000	18,00,000		18,00,000	+ 4,00,000
4,76,000	4,50,000		4,50,000	- 26,000	4,71,000		4,71,000	+ 21,000
1,62,000	4,85,000		4,85,000	+ 3,23,000	4,46,000		4,46,000	- 39,000
.....
10,05,000	9,96,000		9,96,000	- 9,000	9,88,000		9,88,000	- 8,000
6,23,000	6,00,000		6,00,000	- 23,000	6,15,000		6,15,000	+ 15,000
2,68,000	3,80,000		3,80,000	+ 1,12,000	3,24,000		3,24,000	- 56,000
3,11,000	3,40,000		3,40,000	+ 29,000	3,24,000		3,24,000	- 16,000
1,09,000	13,000		13,000	- 96,000	72,000		72,000	+ 59,000
1,18,000	1,40,000		1,40,000	+ 22,000	1,66,000		1,66,000	+ 26,000
49,18,000	48,04,000		48,04,000	- 14,000	52,06,000		52,06,000	+ 4,02,000
14,68,000	15,00,000		15,00,000	+ 32,000	14,00,000		14,00,000	- 1,00,000
14,68,000	15,00,000		15,00,000	+ 32,000	14,00,000		14,00,000	- 1,00,000
12,93,000	16,13,000		16,13,000	+ 3,20,000	14,85,000		14,85,000	- 1,28,000
2,30,000	2,90,000		2,90,000	+ 60,000	2,75,000		2,75,000	- 15,000
3,11,000	5,88,000		5,88,000	+ 2,77,000	3,60,000		3,60,000	- 2,28,000
18,34,000	24,91,000		24,91,000	+ 6,57,000	20,70,000		20,70,000	- 4,21,000
.....
12,57,000	24,54,000		24,54,000		5,47,000		5,47,000	
12,57,000	24,54,000		24,54,000	+ 11,97,000	5,47,000		5,47,000	- 19,07,000
15,19,03,000	14,69,72,000		14,69,72,000	- 49,31,000	15,82,77,000		15,82,77,000	+ 1,13,05,000

Heads of Expenditure.	Reference to detailed estimate.	Accounts, 1922-1923.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—								
5.—Land Revenue ...		1,67,03,762	45,465	1,67,49,227	61,80,693	1,05,63,534	.....	.....
6.—Excise ...		32,59,791	16,224	32,76,015	.....	.....	25,46,904	7,29,111
7.—Stamps—								
A.—Non-judicial ...		3,59,266	...	3,59,266	3,59,266	.....	.....	.....
B.—Judicial ...		.....	.....	.....	.....	.....	.....	.....
8.—Forest ...		39,69,847	44,497	40,14,344	.....	.....	35,84,864	4,29,480
9.—Registration ...		7,40,634	...	7,40,634	.....	.....	7,40,634	.....
9A.—Scheduled safes ...		185	...	185	185	.....	.....	.....
Total ...		2,50,33,485	1,06,186	2,51,39,671	65,40,144	1,05,63,534	68,72,402	11,58,591
Irrigation Revenue Account—								
14.—Interest on Works for which capital accounts are kept—Irrigation Works ...		42,72,915	...	42,72,915	.....	42,72,915	.....	.....
15.—Other Revenue expenditure Financed from ordinary Revenue ...		29,81,635	51,366	30,33,051	27,54,615	2,78,436	.....	.....
A.—Irrigation Works ...		.....	.....	.....	.....	.....	.....	.....
B.—Navigation Embankment and Drainage Works ...		.....	.....	.....	.....	.....	.....	.....
Do. (Civil) ...		23,000	...	23,000	23,000	.....	.....	.....
15.—(1) Other Revenue Expenditure financed from Famine Insurance Grants ...		.....	.....	.....	.....	.....	.....	.....
Total ...		72,77,600	51,366	73,28,966	27,77,615	45,51,351	.....	.....
Irrigation Capital Account (Charged to Revenue)—								
16.—Construction of Irrigation Works—								
A.—Financed from Famine Insurance Grants ...		.....	.....	.....	.....	.....	.....	.....
B.—Financed from ordinary Revenues ...		.....	.....	.....	.....	.....	.....	.....
Total ...		.....	.....	.....	.....	.....	.....	.....
Debt Services—								
19.—Interest on Ordinary Debt ...		99,78,089	3,777	99,81,866	.....	99,81,866	.....	.....
21.—Sinking Funds ...		9,38,933	.....	9,38,933	.....	9,38,933	.....	.....
Total ...		1,09,17,022	3,777	1,09,20,799	.....	1,09,20,799	.....	.....
Civil Administration—								
22.—General Administration—								
A.—Heads of Provinces (including Governor General) and Executive Councils ...		1,14,25,608	2,74,612	1,17,00,220	90,40,423	26,59,797	.....	.....
B.—Legislative Bodies ...		.....	.....	.....	.....	.....	.....	.....
C.—Secretariat and headquarters establishment ...		.....	.....	.....	.....	.....	.....	.....
D.—Commissioners and District Officers ...		.....	.....	.....	.....	.....	.....	.....
24.—Administration of Justice ...		65,61,968	1,38,326	67,00,294	54,78,556	12,21,738	.....	.....
25.—Jails and Convict Settlements ...		26,59,181	43,809	27,02,990	25,88,645	1,14,345	.....	.....
Carried over ...		2,06,46,757	4,56,747	2,11,03,504	1,71,07,624	39,95,880	.....	.....
		4,32,28,107	1,61,329	4,33,89,436	93,17,759	2,60,40,684	68,72,402	11,58,591

Budget Estimate, 1923-1924.							
Reference to detailed Estimate. 10	India. 11	England. 12	Total. 13	Distribution of total into			
				Reserved.		Transferred.	
				Voted. 14	Non-voted. 15	Voted. 16	Non-voted. 17
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1,69,21,000	68,000	1,69,89,000	62,90,000	1,06,99,000	.....	.....
	38,86,000	14,000	39,00,000	.....	.....	22,21,000	16,79,000
	6,32,000	.....	6,32,000	6,32,000	.....	.....	.....
	46,88,000	68,000	47,51,000	.....	.....	48,28,000	4,28,000
	7,43,000	.....	7,43,000	.....	.....	7,43,000	.....

	2,68,65,000	1,50,000	2,70,15,000	69,22,000	1,06,99,000	72,87,000	21,07,000
	50,08,000	.....	50,08,000	.....	50,08,000	.....	.....
	42,57,000	15,000	42,72,000	40,45,000	2,27,000	.....	.....

	21,000	.....	21,000	20,000	1,000	.....	.....
	20,000	.....	20,000	20,000	.....	.....	.....
	2,00,000	.....	2,00,000	2,00,000	.....	.....	.....
	95,01,000	15,000	95,16,000	42,85,000	52,31,000	.....	.....
	80,00,000	.....	80,00,000	80,00,000	.....	.....	.....

	80,00,000	.....	80,00,000	80,00,000	.....	.....	.....
	1,48,65,000	.....	1,48,65,000	.....	1,48,65,000	.....	.....
	9,89,000	.....	9,89,000	.....	9,89,000	.....	.....
	1,58,04,000	.....	1,58,04,000	.....	1,58,04,000	.....	.....
	1,16,49,000	8,02,000	1,19,51,000	92,74,000	26,77,000	.....	.....
	71,87,000	1,21,000	72,58,000	58,77,000	13,81,000	.....	.....
	27,10,000	89,000	27,49,000	25,88,000	1,61,000	.....	.....
	2,14,96,000	4,62,000	2,19,58,000	1,77,89,000	42,19,000	.....	.....
	5,51,70,000	1,65,000	5,53,35,000	1,42,07,000	8,17,84,000	72,87,000	21,07,000

Revised Estimate, 1923-1924.

Heads of Expenditure.	Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—								
5.—Land Revenue		1,86,28,000		1,86,28,000	78,63,000	1,07,65,000		
6.—Excise		38,82,000		38,82,000			22,03,000	16,79,000
7.—Stamps—								
A.—Non-Judicial		4,08,000	}	4,08,000	4,08,000	.....	.....	.....
B.—Judicial								
8.—Forest		46,20,000		46,20,000	.....	.....	40,96,000	5,24,000
9.—Registration		6,82,000		6,82,000	.....	.....	6,82,000	.....
9A.—Scheduled taxes.		23,000	...	23,000	23,000	.....	.....	.....
Total		2,82,43,000	...	2,82,43,000	82,94,000	1,07,65,000	69,81,000	22,03,000
Irrigation Revenue Account—								
14.—Interest on Works for which capital accounts are kept—Irrigation Works		49,33,000		49,33,000		49,33,000	.....	.....
15.—Other Revenue Expenditure financed from ordinary Revenue—								
A.—Irrigation Works		37,73,000		37,73,000	35,46,000	2,27,000	.....	.....
B.—Navigation, Embankment and Drainage Works		29,000		29,000	28,000	1,000	.....	.....
Do. Do. (Civil)		20,000		20,000	20,000	.....	.....	.....
15(1).—Other Revenue Expenditure financed from Famine Insurance Grants		2,00,000		2,00,000	2,00,000	.....	.....	.....
Total		89,55,000	..	89,55,000	37,94,000	51,61,000	.....	.....
Irrigation Capital Account (charged to Revenue)—								
16.—Construction of Irrigation Works—								
A.—Financed from Famine Insurance Grants		30,00,000		30,00,000	30,00,000	.....	.....	.....
B.—Financed from Ordinary Revenues ... ..		.....		.....	.....	.....	.....	.....
Total		30,00,000	...	30,00,000	30,00,000	.....	.....	.....
Debt Services—								
19.—Interest on Ordinary Debt		1,49,76,000		1,49,76,000		1,49,76,000		
21.—Sinking Funds		9,39,000	...	9,39,000	.....	9,39,000	.....	.....
Total		1,59,15,000	...	1,59,15,000	.....	1,59,15,000	.....	.....
Civil Administration—								
22.—General Administration—								
A.—Heads of Provinces (including Governor General) and Executive Councils		98,45,000	}	98,45,000	73,14,000	18,77,000	1,54,000	.....
B.—Legislative Bodies... ..								
C.—Secretariat and headquarters establishment								
D.—Commissioners and District Officers								
24.—Administration of Justice		67,90,000		67,90,000	56,71,000	11,19,000	.....	.....
25.—Jails and Convict Settlements		24,86,000		24,86,000	23,77,000	1,09,000	.....	.....
Carried over		1,86,21,000	...	1,86,21,000	1,53,62,000	31,05,000	1,54,000	.....
		5,61,13,000	...	5,61,13,000	1,50,88,000	3,18,41,000	69,81,000	22,03,000

Increase + or decrease — as compared with the Budget estimate 1923-1924, columns 13 and 21. 26	Budget Estimate, 1924-1925.								Number of demands for Grants. 35
	India. 27	England. 28	Total. 29	Increase + or decrease — as compared with the revised estimate 1923-1924, columns 21 and 29. 30	Distribution of total into				
					Reserved.		Transferred.		
					Voted. 31	Non-voted. 32	Voted. 33	Non-voted. 34	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
+16,39,000	67,55,000	.....	67,55,000	-1,18,78,000	51,52,000	16,03,000	.....	...
-18,000	31,90,000	.....	31,90,000	-6,92,000	.....	.....	23,69,000	8,21,000
-2,24,000	4,53,000	.....	4,53,000	+45,000	4,53,000	.....	.....	.....
-1,31,000	49,73,000	.....	49,73,000	+3,53,000	.....	.....	44,61,000	5,12,000
-61,000	7,35,000	.....	7,35,000	+58,000	.....	.....	7,35,000	.....
+23,000	24,000	.....	24,000	+1,000	24,000	.....	.....	.....
+12,28,000	1,61,30,000	.....	1,61,30,000	-1,21,13,000	56,29,000	16,03,000	75,65,000	13,33,000
-70,000	63,12,000	.....	63,12,000	+13,79,000	+ ...	63,12,000	.....	.....
-4,99,000	30,61,000	.....	30,61,000	-7,12,000	29,29,000	1,32,000	.....	.....
+8,000	29,000	.....	29,000	.....	29,000	.....	.....	.....
.....	23,000	.....	23,000	+3,000	23,000	.....	.....	.....
.....	.....	.....	.....	-2,00,000	.....	.....	.....	.....
-5,61,000	94,25,000	.....	94,25,000	+4,70,000	29,81,000	64,44,000	.....	.....
.....	.....	.....	.....	-80,00,000	.....	.....	.....	.....
.....	
.....	.....	.....	.....	-80,00,000	.....	.....	.....	.....
+1,11,000	1,94,01,000	.....	1,94,01,000	+44,25,000	.....	1,94,01,000	.....	.....
.....	17,07,000	.....	17,07,000	+7,68,000	.....	17,07,000	.....	.....
+1,11,000	2,11,08,000	.....	2,11,08,000	+51,93,000	.....	2,11,08,000	.....	.....
-26,06,000	2,32,13,000	.....	2,32,13,000	+1,38,68,000	1,10,67,000	1,19,92,000	1,54,000	.....
-4,68,000	74,19,000	.....	74,19,000	+6,29,000	62,47,000	11,72,000	.....	.....
-2,63,000	28,31,000	.....	28,31,000	+3,45,000	26,78,000	1,53,000	.....	.....
-33,37,000	3,34,63,000	.....	3,34,63,000	+1,48,42,000	1,99,92,000	1,33,17,000	1,54,000	.....
+7,78,000	4,66,63,000	.....	4,66,63,000	-94,50,000	86,10,000	2,91,55,000	75,65,000	13,33,000

		Accounts, 1922-1923.						
Heads of Expenditure.	Reference to detailed estimate.	India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		4,32,28,107	1,61,329	4,33,89,436	98,17,759	2,60,40,684	68,72,402	11,58,591
Civil Administration—contd.		2,06,46,757	4,56,747	2,11,03,504	1,71,07,624	39,95,880		
26.—Police ...		1,72,37,779	1,43,983	1,73,81,762	1,60,64,170	13,17,592		
27.—Ports and Pilotage ...		1,68,628	6,683	1,75,311	93,070	82,241		
30.—Scientific Departments ...		78,607		78,607		17,407	61,200	
31.—Education—								
A.—University ...								
B.—Secondary ...								
C.—Primary ...		1,71,14,285	1,09,924	1,72,24,159	6,10,033	20,962	1,59,03,481	6,89,683
D.—Special ...								
E.—General Expenditure ...								
32.—Medical ...		44,44,265	1,01,021	45,45,286	6,860		37,42,607	7,96,819
33.—Public Health ...		17,36,562	20,952	17,57,514			14,77,918	2,79,596
34.—Agriculture ...		23,42,906	44,220	23,87,126			21,09,681	2,77,445
35.—Industries ...		2,70,379	21,123	2,91,502			2,20,738	70,764
37.—Miscellaneous Departments ...		4,82,884	17,651	5,00,535	4,04,588	82,565	13,832	
Total ...		6,45,23,002	9,22,304	6,54,45,306	3,42,85,845	55,16,647	2,35,29,007	21,13,807
Currency, Mint and Exchange.								
40.—Exchange on transactions with London.								
Total ...								
Building Road and Miscellaneous Public Improvements—								
41.—Civil Works (P.W.) ...		1,08,25,843	2,88,623	1,06,14,466	4,73,107		94,01,661	7,39,698
Total ...		1,08,25,843	2,88,623	1,06,14,466	4,73,107		94,01,661	7,39,698
Carried over ...		11,80,76,952	13,72,266	11,94,49,208	4,40,76,711	3,15,57,331	3,98,03,070	40,12,096

Budget Estimate, 1923-1924.							
Reference to detailed estimate.	India,	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	5,51,70,000	1,65,000	5,53,35,000	1,42,07,000	3,17,34,000	72,87,000	21,07,000
	2,14,96,000	4,62,000	2,19,58,000	1,77,39,000	42,19,000		
	1,87,03,000	1,51,000	1,88,54,000	1,73,40,000	15,14,000	.....	.....
	36,000	.....	36,000	36,000	.....	.....	.....
	67,000	.....	67,000	.....	.....	67,000	.....
	1,88,04,000	1,80,000	1,89,84,000	6,49,000	17,000	1,74,90,000	8,25,000
	47,69,000	1,11,000	48,80,000	8,000	.....	37,04,000	11,68,000
	21,89,000	41,000	22,30,000	.....	.....	18,99,000	3,81,000
	25,81,000	14,000	25,95,000	.....	.....	23,22,000	2,73,000
	3,60,000	3,000	3,63,000	.....	.....	3,26,000	37,000
	4,94,000	8,000	5,02,000	3,80,000	1,03,000	19,000	.....
	6,94,99,000	9,70,000	7,04,69,000	3,61,52,000	58,53,000	2,58,27,000	26,37,000

	1,12,26,000	3,79,000	1,16,05,000	3,04,000	.....	1,05,37,000	7,64,000
	1,12,26,000	3,79,000	1,16,05,000	3,04,000	.....	1,05,37,000	7,64,000
	13,58,95,000	15,14,000	13,74,09,000	5,06,63,000	3,75,87,000	4,36,51,000	55,08,000

B.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Revised Estimate, 1923-1924.							
	Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		5,61,13,000	...	5,61,13,000	1,50,88,000	3,18,41,000	69,81,000	22,03,000
Civil Administration—(contd.)		1,86,21,000	...	1,86,21,000	1,53,62,000	31,05,000	1,54,000	...
26.—Police ...		1,80,28,000		1,80,28,000	1,68,17,000	12,11,000	.....	...
27.—Ports and Pilotage ...		36,000		36,000	36,000	.....	.....	...
30.—Scientific Departments ...		67,000		67,000	.....	.....	67,000	...
31.—Education—								
A.—University ...								
B.—Secondary ...								
C.—Primary ...		1,88,08,000		1,88,08,000	7,04,000	20,000	1,74,44,000	6,40,000
D.—Special ...								
E.—General Expenditure ...								
32.—Medical ...		44,27,000		44,27,000	8,000	.....	37,61,000	6,58,000
33.—Public Health ...		24,63,000		24,63,000	.....	.....	22,25,000	2,38,000
34.—Agriculture ...		24,52,000		24,52,000	.....	.....	22,00,000	2,52,000
35.—Industries ...		2,22,000		2,22,000	.....	.....	1,91,000	31,000
37.—Miscellaneous Departments ...		4,74,000		4,74,000	3,62,000	98,000	19,000	...
Total ...		6,55,98,000	...	6,55,98,000	3,32,69,000	44,29,000	2,60,61,000	18,19,000
Currency, Mint and Exchange.								
40.—Exchange on transactions with London.								
Total ...								
Building, Road and Miscellaneous Public Improvements—								
41.—Civil Works (P.W.) ...		1,12,11,000	...	1,12,11,000	4,44,000	.....	1,00,03,000	7,64,000
Total ...		1,12,11,000	...	1,12,11,000	4,44,000	.....	1,00,03,000	7,64,000
Carried over ...		19,29,22,000	...	19,29,22,000	4,88,21,000	3,62,70,000	4,30,45,000	47,86,000

Increase + or decrease — as compared with the Budget estimate 1923-1924. Columns 18 and 21. 26	Budget Estimate, 1924-1925.								Number of demands for Grants. 35
	India. 27	England. 28	Total. 29	Increase + or decrease — as compared with the Revised estimate 1923-1924. Columns 21 and 29. 30	Distribution of total into				
					Reserved.		Transferred.		
					Voted. 31	Non-voted. 32	Voted. 33	Non-voted. 34	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
+ 7,78,000	4,66,63,000	.....	4,66,63,000	- 94,50,000	66,10,000	2,91,55,000	75,65,000	13,33,000	
- 33,37,000	3,34,63,000	.....	3,34,63,000	+ 1,48,42,000	1,99,92,000	1,33,17,000	1,54,000	...	
- 8,26,000	1,84,99,000		1,84,99,000	+ 4,71,000	1,75,72,000	9,27,000	...	...
.....	21,000		21,000	- 15,000	21,000	.....	...	...
.....	67,000		67,000	.....	.....	.....	67,000	...	
- 1,76,000	1,90,43,000		1,90,43,000	+ 2,35,000	6,55,000	21,000	1,75,76,000	7,91,000	
- 4,53,000	47,74,000		47,74,000	+ 3,47,000	7,000	.....	39,07,000	8,60,000	
+ 2,33,000	24,73,000		24,73,000	+ 10,000			21,87,000	2,86,000	
- 1,43,000	26,45,000		26,45,000	+ 1,93,000			24,04,000	2,41,000	
- 1,41,000	2,46,000		2,46,000	+ 24,000	.....	.....	2,11,000	95,000	
- 28,000	5,81,000		5,81,000	+ 1,07,000	4,71,000	94,000	16,000	...	
- 48,71,000	8,18,12,000	.....	8,18,12,000	+ 1,62,14,000	3,87,18,000	1,43,59,000	2,65,22,000	22,18,000	
- 3,94,000	1,03,39,000	.....	1,03,39,000	- 8,72,000	2,90,000	.....	94,92,000	5,57,000	
- 3,94,000	1,03,39,000	.....	1,03,39,000	- 8,72,000	2,90,000	.....	94,92,000	5,57,000	
- 44,87,000	13,88,14,000	.....	13,88,14,000	+ 53,92,000	4,76,18,000	4,35,14,000	4,35,79,000	41,03,000	

Heads of Expenditure.	Reference to detailed estimate.	Accounts, 1922-1923.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
Brought forward ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		11,80,76,952	13,72,256	11,94,49,208	4,40,76,711	3,15,57,331	3,98,03,070	40,12,096
Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief ...		2,71,593	7,057	2,78,640	2,76,914	1,726		
B.—Transfers to Famine Insurance Fund ...		60,81,360		60,81,360		60,81,360		
45.—Superannuation Allowances and Pensions ...		52,50,111	2,62,003	55,12,114	51,35,433	3,76,681		
46.—Stationery and Printing ...		15,19,687	2,81,129	18,00,816	16,89,991		1,10,825	
47.—Miscellaneous ...		21,82,431	12,697	21,95,128	7,80,788		14,14,340	
Total ...		1,53,05,172	5,62,886	1,58,68,058	78,83,126	64,59,767	15,25,165	.....
Contributions and Assignments to the Central Government by Provincial Governments—								
51.—Contributions and Assignments to the Central Government by Provincial Governments .		...	...	.....	.....	.....	.....	.....
52.—Miscellaneous adjustments between the Central and Provincial Governments.		...	...	.....	.....	.....	.....	.....
Total ...		...	...	.....	.....	.....	.....	.....
Expenditure in England—								
Secretary of States ...		...	...	.....	.....	.....	.....	.....
High Commissioner ...		...	...	.....	.....	.....	.....	.....
Total ...		...	...	.....	.....	.....	.....	.....
Total Expenditure charged to Revenue ...		18,83,82,124	19,85,142	18,83,17,266	5,19,59,837	3,80,17,098	4,13,28,235	40,12,096

Budget Estimate, 1923-1924.							
Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16	17
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	13,58,95,000	15,14,000	13,74,09,000	5,06,63,000	3,75,87,000	4,86,51,000	55,08,000
	81,60,000	.....	81,60,000	81,60,000	.....	.....	.....

	51,49,000	3,65,000	55,14,000	51,41,000	3,73,000	.....	.....
	16,34,000	5,01,000	21,35,000	17,58,000	7,000	3,70,000	.....
	34,33,000	19,000	34,52,000	14,69,000	.....	19,83,000	.....
	1,33,76,000	8,85,000	1,42,61,000	1,15,28,000	3,80,000	23,53,000	
	56,00,000	.....	56,00,000	.....	56,00,000	(a) .....	.....

	56,00,000		56,00,000		56,00,000		

	15,48,71,000	23,99,000	15,72,70,000	6,21,91,000	4,35,67,000	4,60,04,000	55,08,000

(a) In the absence of Total Column the entries have been shown under Reserved.

B.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed Estimate.	Revised Estimate, 1923-1924.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25	
Brought forward ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		13,29,22,000	...	13,29,22,000	4,88,21,000	3,62,70,000	4,30,45,000	47,86,000
Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief ...		6,60,000	...	6,60,000	6,60,000	...	.....	...
B.—Transfers to Famine Insurance Fund ...		25,00,000	...	25,00,000	.....	25,00,000	.....	...
45.—Superannuation Allowances and Pensions ...		58,26,000	...	58,26,000	58,00,000	26,000	.....	...
46.—Stationery and Printing ...		17,61,000	...	17,61,000	14,72,000	.....	2,59,000	...
47.—Miscellaneous ...		28,64,000	...	28,64,000	11,61,000	.....	17,03,000	...
Total ...		1,36,11,000	...	1,36,11,000	90,93,000	25,26,000	19,92,000	...
Contributions and Assignments to the Central Government by Provincial Governments—								
51.—Contributions and Assignments to the Central Governments by Provincial Governments.		56,00,000	...	56,00,000	.....	56,00,000	.....	...
52.—Miscellaneous adjustments between the Central and Provincial Governments ...		.....	...	.....	.....	.....	.....	...
Total ...		56,00,000	...	56,00,000	.....	56,00,000	.....	...
Expenditure in England—								
Secretary of States ...		.....	89,000	89,000	78,000	6,000	4,000	1,000
High Commissioner ...		.....	25,50,000	25,50,000	6,85,000	10,21,000	4,10,000	4,34,000
Total ...		.....	26,39,000	26,39,000	7,63,000	10,27,000	4,14,000	4,35,000
Total Expenditure charged to Revenue ...		15,21,33,000	26,39,000	15,47,72,000	5,86,77,000	4,54,23,000	4,54,51,000	52,21,000

Budget Estimate, 1924-1925.									
Increase + or decrease - as compared with the Budget Estimate 1923-1924. Columns 13 and 21. 26	India. 27	England. 28	Total. 29	Increase + or decrease - as compared with the Revised Estimate 1923-1924. Columns 21 and 29. 30	Distribution of total into				Number of demands for Grants. 35
					Reserved.		Transferred.		
					Voted. 31	Non-voted. 32	Voted. 33	Non-voted. 34	
Rs. - 44,87,000	Rs. 13,88,14,000	Rs.	Rs. 13,88,14,000	Rs. + 58,92,000	Rs. 4,76,18,000	Rs. 4,35,14,000	Rs. 4,35,79,000	Rs. 41,03,000	
- 25,00,000	33,60,000	.....	33,60,000	+ 27,00,000	33,60,000	.....	...	...
+ 25,00,000	30,00,000	.....	30,00,000	+ 5,00,000	.....	30,00,000	...	...
+ 3,12,000	53,05,000	...	53,05,000	- 5,21,000	52,76,000	29,000	...	...
- 3,74,000	17,72,000	...	17,72,000	+ 11,000	15,13,000	.....	2,59,000	...	
- 5,88,000	44,67,000	.....	44,67,000	+ 16,03,000	21,49,000	.....	23,18,000	...	
- 6,50,000	1,79,04,000	.....	1,79,04,000	+ 42,93,000	1,22,98,000	30,29,000	25,77,000	...	
.....	56,00,000	.....	56,00,000	.....	.....	56,00,000 (a)	...	...
.....	
.....	56,00,000	.....	56,00,000	.....	.....	56,00,000	...	...
+ 89,000	.....	22,000	22,000	- 67,000	17,000	1,000	4,000	...	
+ 25,50,000	.....	28,99,000	28,99,000	+ 3,49,000	9,05,000	11,92,000	2,59,000	5,43,000	
+ 26,39,000	.....	29,21,000	29,21,000	+ 2,82,000	9,32,000	11,93,000	2,63,000	5,43,000	
24,93,000	16,23,18,000	29,21,000	16,52,39,000	+ 1,04,67,000	6,08,38,000	5,33,36,000	4,64,19,000	46,46,000	

C.—Statement of Receipts and Disbursements of the Government of Bombay in India and England. 19

Receipts.	Reference to detailed estimate.	Accounts, 1922-1923.			Revised Estimate, 1923-1924.			Budget Estimate, 1924-1925.		
		India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
1	2	3	4	5	6	7	8	9	10	11
Revenue from (statement A)	Page.	Rs. 14,17,23,946	Rs. - 1,280	Rs. 14,17,22,666	Rs. 14,69,72,000	Rs. ...	Rs. 14,69,72,000	Rs. 15,32,77,000	Rs. ...	Rs. 15,32,77,000
Excess of revenue over (expenditure charged to Revenue) ...				* 64,05,400						
Capital Account not charged to Revenue—										
XLIII.—Bombay Development Scheme ...	38	27,85,347		27,85,347	38,10,000		38,10,000	63,39,000		63,39,000
Total, Capital Account Receipts ...	38	27,85,347		27,85,347	38,10,000		38,10,000	63,39,000		63,39,000
Debt, Deposits and Advances—										
Miscellaneous Government Account ...		1,427		1,427	...	...	...	...	...	...
Suspense ...		855		855	...	...	...	...	...	...
Deposits and Advances—										
(1) Famine Insurance Funds.		61,02,997		61,02,997	27,85,000	...	27,85,000	34,18,000	...	34,18,000
(2) Deposits of Sinking Funds (Bombay D. D.)		20,20,542		20,20,542	11,05,000	...	11,05,000	11,75,000	...	11,75,000
(3) Other Purposes ...		...		...	...	...	...	7,68,000	...	7,68,000
Loans and Advances by Provincial Government—										
For Development ...		2,34,351		2,34,351	3,12,000	...	3,12,000	5,23,000	...	5,23,000
For other purposes ...		93,28,006		93,28,006	67,14,000	...	67,14,000	51,49,000	...	51,49,000
Loans between Central and Provincial Governments ...		7,65,19,777		7,65,19,777	10,30,21,000	...	10,30,21,000	11,14,95,000	...	11,14,95,000
Total Debt, Deposits and Advances ...		9,42,07,955		9,42,07,955	11,89,37,000	...	11,89,37,000	12,25,23,000	...	12,25,23,000
Total Receipts ...		23,87,17,248	- 1,280	23,87,15,968	26,47,19,000	...	26,47,19,000	28,71,44,000	...	28,71,44,000
Opening balance ...		2,14,13,279		2,14,13,279 (a)		...	4,33,98,000		...	4,67,85,000
Grand Total ...		26,01,30,527	- 1,280	26,01,29,247		...	30,81,17,000		...	33,39,29,000

(a) Ordinary Balance ...Rs. 1,92,72,031
Development ,, ...Rs. 1,21,41,248

* Ordinary Surplus ... Rs. 1,03,23,479
Development Deficit ... Rs. 39,13,079

Rs. 64,05,400

Disbursements.	Reference to detailed estimate.	Accounts, 1922-1923.					Revised
		India.	England.	Total.	Distribution of Total into		India.
					Voted.	Non-voted.	
12	13	14	15	16	17	18	19
Expenditure from (statement B)—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excess of expenditure over revenue ...		13,83,82,124	19,35,142	13,53,17,266	9,32,88,072	4,20,29,194	15,21,33,000
Capital Account not charged to Revenue—							
52A. Forest Capital outlay (Transferred) ...	215	2,19,911		2,19,911	2,19,911		4,06,000
55. Construction of Irrigation works (Reserved)...	216	65,09,513	4,40,408	69,49,921	67,98,141	1,51,780	84,29,000
56A. Capital outlay on improvement on Public Health (Transferred) ..	216	6,07,408		6,07,408	6,07,408	.....	1,18,000
59. Bombay Development Scheme (Reserved) ...	216	2,39,59,742	25,90,887	2,65,50,629	2,62,13,307	3,37,322	2,33,28,000
60. Capital outlay for Civil Works (P. W.) (Transferred) ...	217	44,91,506		44,91,506	44,91,506		63,62,000
60A. Other Provincial Expenditure not charged to Revenue (Transferred) ...	217	17,50,992		17,50,992	17,50,992		3,17,000
Total, Capital Account Disbursements ...	217	3,75,39,072	30,31,295	4,05,70,367	4,00,81,265	4,89,102	3,89,60,000
Debt, Deposits and Advances (Reserved)—	217						
Famine Insurance Funds ...							
Suspense Accounts ...		-9,38,033		-9,38,033		-9,38,033	
Bombay Development ...							
Deposits and Advances—							
Sinking Funds ...		9,84,928		9,84,928		9,84,928	
Sinking Fund Investment account ...		19,76,143		19,76,143		19,76,143	11,05,000
Government Account ...							
Loans and Advances by Provincial Government—							
For Development ...		3,40,00,000		3,40,00,000	3,40,00,000		5,94,00,000
For other purposes ...		19,20,838		19,20,838	19,20,838		23,74,000
Loans between Central and Provincial Governments ...		29,00,000		29,00,000		29,00,000	29,63,000
Total Debt, Deposits and Advances ...		4,08,43,876	.....	4,08,43,876	3,59,20,838	49,23,038	6,58,42,000
Total Disbursements ...		21,17,65,072	49,66,437	21,67,31,509	16,92,90,175	4,74,41,334	25,69,35,000
Closing balance ...		4,33,97,738A		4,33,97,738			
Grand Total ...		25,51,62,810	49,66,437	26,01,29,247			

A—Ordinary Balance ... Rs. 4,02,08,000*
 Development Balance " 31,89,738

* Includes Balance of Famine Insurance Fund Rs. 61,02,997.

Estimate, 1923-1924.				Budget Estimate, 1924-1925.					Number of demand for Grants.
England.	Total.	Distribution of Total into		India.	England.	Total.	Distribution of Total into		
		Voted.	Non-voted.				Voted.	Non-voted.	
20	21	22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
26,39,000	15,47,72,000	10,41,28,000	5,06,44,000	16,33,18,000	29,21,000	16,52,39,000	10,72,57,000	5,79,82,000	
	778,00,000					269,62,000			
.....	4,06,000	4,06,000	.....	2,43,000	...	2,43,000	2,43,000	.....
29,000	84,68,000	82,27,000	2,41,000	3,08,51,000	80,32,000	3,88,83,000	3,84,93,000	3,85,000	
.....	1,18,000	1,18,000	.....	95,000	...	95,000	95,000	.....
17,19,000	2,50,47,000	2,47,47,000	3,00,000	2,70,38,000	7,61,000	2,77,99,000	2,74,69,000	3,30,000	
.....	63,62,000	63,62,000	.....	97,14,000	...	97,14,000	97,14,000	.....
.....	9,17,000	9,17,000	.....	60,000	...	60,000	60,000	.....
17,58,000	4,07,18,000	4,01,77,000	5,41,000	6,80,01,000	87,93,000	7,67,94,000	7,60,79,000	7,15,000	
.....	
.....	11,05,000	.....	11,05,000	19,43,000	...	19,43,000	.....	19,43,000	
.....	5,94,00,000	5,94,00,000	.....	3,55,00,000	...	3,55,00,000	3,55,00,000	.....	...
.....	23,74,000	23,74,000	.....	51,48,000	...	51,48,000	51,48,000	.....	...
.....	29,63,000	.....	29,63,000	29,67,000	...	29,67,000	.....	29,67,000	
.....	6,58,42,000	6,17,74,000	40,68,000	4,55,58,000	...	4,55,58,000	4,06,48,000	49,10,000	
43,97,000	26,13,32,000 B 4,67,85,000	20,60,79,000	5,52,53,000	27,58,77,000	1,17,14,000	28,75,91,000 O 4,68,38,000	22,39,84,000	6,36,07,000	
.....	30,81,17,000	.....	.....	.....	.....	33,39,29,000	.....	.....

B—Ordinary Balance Rs. 4,27,29,000*
 Development Balance " 40,56,000
 D—Ordinary Rs. - 17,04,000
 Development " - 60,96,000

C—Ordinary Balance Rs. 4,38,74,000†
 Development Balance... .. " 24,64,000
 E—Ordinary Rs. + 6,26,000
 Development " - 75,88,000

* Includes Balance of Famine Insurance Fund Rs. 88,88,000.
 † Includes Balance Famine Insurance Fund Rs. 1,23,06,000.

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1924-25.

	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME.					
SHARE OF RECEIPTS DUE TO THE PROVINCIAL GOVERNMENT		.....	.....	.....	3,00,000
V.—LAND REVENUE.					
ORDINARY REVENUE	VA	5,41,68,000	4,67,00,000	5,30,31,000	5,21,92,191
MISCELLANEOUS	VB	3,86,000	4,00,000	2,92,000	9,03,731
		5,45,54,000	4,71,00,000	5,33,23,000	5,30,95,922
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (page)		60,50,000	62,00,000	47,00,000	— 62,96,820
NET TOTAL		4,85,04,000	4,09,00,000	4,86,23,000	4,67,99,102
ASSESSMENT OF ALIENATED LANDS, QUIT-RENTS	VC	95,39,000	95,38,000	93,48,000	94,03,564
RECOVERIES OF SERVICE PAYMENTS		30,000	30,000	.....	1,29,078
TOTAL, LAND REVENUE		5,80,73,000	5,04,68,000	5,79,71,000	5,63,31,744
Deduct—REFUNDS		4,95,000	5,40,000	4,60,000	— 4,62,456
TOTAL		5,75,78,000	4,99,28,000	5,75,11,000	5,58,69,288
DETAILED ACCOUNT No. VA. LAND REVENUE. Ordinary Revenue.					
Fixed Collections—					
Ordinary Fixed Revenue		4,17,51,000	3,43,36,000	4,13,97,000	3,79,09,612
Revenue from Canals (Sind)		92,17,000	91,64,000	90,81,000	98,08,817
Fluctuating Collections—					
Miscellaneous Land Revenue appearing in Tharavbands		32,00,000	32,00,000	25,53,000	44,73,762
TOTAL		5,41,68,000	4,67,00,000	5,30,31,000	5,21,92,191

DETAILED ACCOUNT No. VB. LAND REVENUE. Miscellaneous.					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
Recoveries of Law charges in England on account of appeals to His Majesty's Privy Council	...	...	...	...				860
Other Items	...	...	...	...	8,86,000	4,00,000	2,92,000	9,02,871
TOTAL					8,86,000	4,00,000	2,92,000	9,03,731
DETAILED ACCOUNT No. VO. LAND REVENUE. Assessment of Alienated Lands, less Quit-rents.								
Non-Service Lands—								
Warshasans and Dewasthans (charitable allowances and allowances to temples and mosques)	...	...	...	...	9,21,000	9,21,000	9,32,000	80,68,795
Inams	...	...	...	...	64,69,000	64,68,000	63,03,000	
District and Village Officers	...	...	...	...	7,98,000	7,98,000	7,98,000	
Service Lands—								
Village Servants useful to Communities	...	...	...	...	2,13,000	2,13,000	2,04,000	2,13,621
Village Servants useful to Government—								
Revenue	...	...	...	...	7,40,000	7,40,000	7,13,000	7,33,516
Police	...	...	...	...	3,98,000	3,98,000	3,98,000	3,87,632
TOTAL					95,39,000	95,38,000	93,48,000	91,03,564
VI.—EXCISE.								
				Detailed Account No.				
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS	...	...	...	VIA	3,75,38,000	3,75,36,000	3,61,79,000	3,79,96,908
GAIN ON SALE-PROCEEDS OF EXCISE OPIUM	...	...	...	VIB	17,00,000	16,50,000	18,00,000	17,16,904
HEMP DRUGS; GANJA, BHANG AND CHEBAS	...	...	...	VIC	27,33,000	27,09,000	25,52,000	26,53,044
FINES, CONFISCATIONS AND MISCELLANEOUS	...	...	...	VID	24,94,000	1,82,000	1,20,000	3,17,751
TOTAL					4,44,65,000	4,20,77,000	4,06,51,000	4,26,84,607
<i>Deduct—REFUNDS</i>	...	...	...	...	4,75,000	4,70,000	4,70,000	4,05,796
TOTAL					4,39,90,000	4,16,07,000	4,01,81,000	4,22,78,811
DETAILED ACCOUNT No. VIA. EXCISE. License and Distillery Fees, etc.								
SUMMARY.								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	3,44,77,000	3,44,68,000	3,33,93,000	3,49,80,427
SIND EXCISE DEPARTMENT	...	...	...	...	28,10,000	28,20,000	25,38,000	27,42,108
OTHER MINOR DEPARTMENTS	...	...	...	...	2,51,000	2,48,000	2,48,000	2,74,373
TOTAL					3,75,38,000	3,75,36,000	3,61,79,000	3,79,96,908

BOMBAY—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. VIA. EXCISE. License and Distillery Fees, etc.— <i>continued.</i>					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals, 1922-23.
PRESIDENCY EXCISE DEPARTMENT.					Rs.	Rs.	Rs.	Rs.
Country Spirits—					1,98,00,000	} 1,92,00,000	2,00,00,000	1,99,87,455
Still-head duty		78,07,000	.....	69,66,050
Fees from distilleries	...	...	...	...	81,64,000	} 87,00,000	4,97,500	22,64,005
Fees for sale of distillery spirit	5,02,800		500
Receipts from out-still system	...	...	...	...	.....
Toddy—					18,86,900	} 42,48,000	16,50,000	16,42,511
Tree-tax receipts	...	...	...	...	28,82,000		17,65,000	10,88,092
Fees for sale of toddy	...	...	...	...	18,040		85,400	6,48,337
Malt Liquors—					71,500	} 70,000	250	48,386
Duty on beer manufactured in India	...	...	...	...	290		100	15,498
License fees for sale of beer manufactured in India or elsewhere	...	...	...	...	.....
Wines and Spirits—					4,60,100	} 15,00,000	4,57,750	4,81,053
Duty on Indian-made wines and spirits excised at tariff rate	...	...	...	...	4,74,920		5,00,000	11,60,157
License fees for sale of Foreign liquors generally—whether imported or Indian-made	...	...	...	...	6,830		4,500	8,101
Receipts from commercial spirits including medicated wines	...	...	...	...	5,85,000		5,00,000	.....
Excise pass fee on foreign liquor	...	...	...	...	.....
Opium—					6,92,070	} 7,50,000	6,00,000	4,22,018
Fees for sale of opium	...	...	...	...	83,050		85,000	2,98,764
TOTAL					3,44,77,000	3,44,68,000	3,33,93,000	3,49,80,427
DETAILS.								
SIND EXCISE DEPARTMENT.								
Country Spirits—					13,29,000	} 22,00,000	12,57,800	14,55,848
Still-head duty	...	...	...	...	9,29,000		7,61,400	6,97,253
Fees for sale of distillery spirit	...	...	...	...	.....	.....	930	
Toddy—					2,300	} 5,000	4,000	3,575
Fees for sale of toddy	...	...	...	...	.....		.....	135
Malt Liquors—					11,000	} 50,000	.....	33,586
Duty on Beer Manufactured in India	...	...	...	...	34,500		33,000	21,170
License fees for sale of beer manufactured in India or elsewhere	...	...	...	...	.....
Wines and Spirits—					.....	} 3,40,000	.....	7,840
Duty on Indian-made wines and spirits excised at tariff rates	...	...	...	...	2,98,200		2,71,800	3,55,390
License fees for sale of Foreign liquors generally—whether imported or Indian-made	...	...	...	...	.....		.....	95
Receipt from commercial spirits including medicated wines	...	...	...	...	.....
Opium—					2,06,000	} 2,25,000	2,10,500	1,66,902
Fees for sale of opium	...	...	...	...	.....		.....	494
TOTAL					28,10,000	28,20,000	25,98,000	27,42,108
OTHER MINOR DEPARTMENTS.								
Country Spirits—					61,800	} 61,000	59,700	51,975
Still-head duty	...	...	...	...	2,000		1,500	7,658
Fees from Distilleries	...	...	...	...	200	200	169	
Fees for sale of distillery spirit	...	...	...	...	.....	.....	28	
Wines and Spirits—					1,85,800	1,85,000	1,85,400	2,13,327
License fees for sale of Foreign liquors generally—whether imported or Indian-made	...	...	...	...	.....
Opium—					200	} 2,000	200	216
Fees for sale of opium	...	...	...	...	1,000		1,000	1,000
TOTAL					2,51,000	2,48,000	2,48,000	2,74,373

DETAILED ACCOUNT No. VIB. EXCISE. Gain on Sale-proceeds of Excise Opium.					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals, 1922-23.
					Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	15,00,000	14,75,000	15,75,000	15,18,145
SIND EXCISE DEPARTMENT	...	...	...	...	2,00,000	1,75,000	2,25,000	1,98,759
TOTAL					17,00,000	16,50,000	18,00,000	17,16,904
DETAILED ACCOUNT No. VIC. EXCISE. Duty on Hemp Drugs; Ganja, Bhang and Charas.								
SUMMARY.								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	18,88,000	18,49,000	17,02,000	18,68,952
SIND EXCISE DEPARTMENT	...	...	...	...	8,39,000	8,50,000	8,45,000	7,75,717
OTHER MINOR DEPARTMENTS	...	...	...	...	6,000	10,000	5,000	8,375
TOTAL					27,33,000	27,09,000	25,52,000	26,53,044
DETAILS.								
PRESIDENCY EXCISE DEPARTMENT.								
Hemp Drugs—								
Duty on Ganja	...	...	...	...	11,95,500	12,00,000	11,40,700	12,16,177
Duty on Bhang	...	...	...	...	27,500	44,000	36,300	53,625
Duty on Charas	...	...	...	...	.....	.....	.....	7,990
Vend Fees (wholesale, retail and warehouse dues)	...	...	...	...	6,65,000	6,05,000	5,25,000	5,91,160
TOTAL, PRESIDENCY EXCISE DEPARTMENT					18,88,000	18,49,000	17,02,000	18,68,952
SIND EXCISE DEPARTMENT.								
Hemp Drugs—								
Duty on Ganja	...	...	...	...	1,81,000	1,40,000	2,05,800	8,685
Duty on Bhang	...	...	...	...	2,26,500	2,50,000	2,25,000	3,51,053
Duty on Charas	...	...	...	...	63,000	1,00,000	62,300	1,17,172
Vend Fees (wholesale, retail and warehouse dues)	...	...	...	...	3,68,500	3,60,000	3,51,400	2,98,807
TOTAL, SIND EXCISE DEPARTMENT					8,39,000	8,50,000	8,45,000	7,75,717
OTHER MINOR DEPARTMENTS.								
Hemp Drugs—								
Duty on Ganja	...	...	...	...	4,800	3,750	4,250	6,400
Duty on Bhang	...	...	...	...	50	4,250	20	80
Duty on Charas	...	...	...	...	150	.....	180	80
Vend Fees (wholesale, retail and warehouse dues)	...	...	...	...	1,000	2,000	550	1,815
TOTAL, OTHER MINOR DEPARTMENTS					6,000	10,000	5,000	8,375
DETAILED ACCOUNT No. VID. EXCISE. Fines, Confiscations and Miscellaneous.								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	(a) 24,88,500	1,72,000	1,14,100	1,79,166
SIND EXCISE DEPARTMENT	...	...	...	...	4,000	8,000	3,700	1,36,830
OTHER MINOR DEPARTMENTS	...	...	...	...	1,500	2,000	2,200	1,755
TOTAL					24,94,000	1,82,000	1,20,000	3,17,751

(a) Includes Rs. 23,94,000 on account of "Gain on liquor".

BOMBAY—REVENUE AND RECEIPTS.

VII.—STAMPS.				Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—								
SALE OF GENERAL STAMPS	...	...	...	VIIA	87,93,000	81,60,000	90,00,000	85,02,550
DUTY ON IMPRESSING DOCUMENTS	...	...	...	VIIIB	8,10,000	7,70,000	10,00,000	9,43,554
FINES AND PENALTIES	...	...	...		32,000	36,000	35,000	32,962
MISCELLANEOUS	...	...	...	VIIIC	80,000	88,000	1,00,000	1,74,794
TOTAL A—NON-JUDICIAL STAMPS					97,15,000	90,54,000	1,01,35,000	96,53,860
Deduct—REFUNDS					1,65,000	1,80,000	1,35,000	- 1,69,302
TOTAL					95,50,000	88,74,000	1,00,00,000	94,84,558
B.—Judicial—								
SALE OF COURT-FEE STAMPS	...	...	...		92,62,000	93,30,000	91,40,000	83,26,627
FINES AND PENALTIES	...	...	...	VIIID	4,000	2,000	5,000	2,752
MISCELLANEOUS	...	...	...		1,000	1,000	1,000	1,245
TOTAL B—JUDICIAL STAMPS					92,67,000	93,33,000	91,46,000	83,30,624
Deduct—REFUNDS					1,67,000	2,07,000	1,46,000	- 1,52,810
TOTAL					91,00,000	91,26,000	90,00,000	81,77,814
RECEIPTS FROM THE BOMBAY ENTERTAINMENTS DUTY ACT					.....	.....	16,35,000	.....
GRAND TOTAL					1,86,50,000	1,80,00,000	2,06,35,000	1,76,62,372
DETAILED ACCOUNT No. VIIA. STAMPS. Sale of General Stamps.								
SALE OF GENERAL (NON-JUDICIAL) STAMPS.								
Impressed Stamps—								
Impressed Stamp Papers	...	...	...		35,42,000	33,05,000	32,00,000	32,50,464
Bills of Lading	...	...	...		1,41,000	1,75,000	80,000	1,32,989
Hundi Stamped Papers	...	...	...		3,30,000	3,00,000	4,80,000	2,96,427
Special Impressed (Adhesive) labels—								
Hundies or Bills of Exchange denoted with Special Adhesive Stamps	...	...	...		8,03,000	8,00,000	4,80,000	6,77,738
Insurance Policies	...	...	...		1,36,000	25,000	3,00,000	733
Advocates, Vakils and Attorneys (High Court)	...	...	...		40,000	48,000	1,20,000	48,000
Unstamped Documents	...	...	...		18,08,000	16,75,000	20,20,000	17,42,452
Insurance Stamps	...	...	...		6,000	1,15,000	.....	59,925
Foreign Bill Stamps—								
Foreign Bill	...	...	...		4,49,000	4,80,000	4,30,000	3,89,994
Notarial	...	...	...		13,000	16,000	10,000	13,941
Share Transfer Stamps	...	...	...		11,55,000	8,50,000	14,40,000	14,36,521
Civil Department's share of sale-proceeds of Unified Stamps	...	...	...		3,30,000	3,30,000	3,20,000	3,30,000
Broker's Notes Stamps	...	...	...		26,000	30,000	20,000	32,566
Agreement Stamps	...	...	...		9,000	11,000	1,00,000	90,747
Embossed Cheque Forms (kept in stock)	...	...	...		.....	.....	.....	3
TOTAL					87,93,000	81,60,000	90,00,000	85,02,550
DETAILED ACCOUNT No. VIIIB. STAMPS. Duty on Impressing Documents.								
Duty on embossing receipt, cheque and other stamps								
Do. do. two-anna Stamps on forms of agreements and contracts	...	...	...		2,79,000	2,98,000	3,70,000	2,98,233
Do. documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	...	...	...		51,000	1,20,000	83,000	57,555
Do. unstamped or insufficiently stamped documents levied under chapter IV of Act II of 1899	...	...	...		4,79,000	3,50,000	5,40,000	5,83,271
Other Items	...	...	...		1,000	2,000	2,000	983
TOTAL					8,10,000	7,70,000	10,00,000	9,43,554
DETAILED ACCOUNT No. VIIIC. STAMPS. Miscellaneous.								
Adjudication Fees								
Composition of Stamp Duty	...	...	...		2,000	1,000	1,000	956
Other Items	...	...	...		75,000	75,000	97,000	1,71,078
TOTAL					80,000	88,000	1,00,000	1,74,794

DETAILED ACCOUNT No. VIIID. STAMPS. Miscellaneous.					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 192-223.	
					Rs.	Rs.	Rs.	Rs.	
Composition of Stamps duty	...	...	...	...	.....	100		5	
Adjudication fees	...	...	...	...	100	200	100	17	
Other Items	...	...	...	...	900	700	900	1,223	
TOTAL					1,000	1,000	1,000	1,245	
VIII.—FOREST.									
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY					VIIIA	37,53,000	28,42,000	36,75,000	23,91,970
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS					VIIIB	41,51,000	43,47,000	44,42,000	43,31,685
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE						3,000	3,000	3,000	2,786
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT					VIIIC	11,000	20,000	10,000	11,277
V.—MISCELLANEOUS					VIIID	2,02,000	3,00,000	1,82,000	3,07,143
TOTAL						81,20,000	75,12,000	83,12,000	70,44,861
<i>Deduct—REFUNDS</i>						12,000	12,000	33,000	-7,477
TOTAL						81,08,000	75,00,000	82,79,000	70,37,384
DETAILED ACCOUNT No. VIIIA. FOREST. Timber, etc., removed from the Forests by Government Agency.									
(a) Timber						29,30,000	20,19,000	28,00,000	16,15,779
(b) Firewood and charcoal						7,55,000	7,31,000	8,11,000	6,34,369
(c) Bamboos						.....	.....	.....	421
(d) Sandalwood						49,000	34,000	46,000	1,18,156
(e) Grass and other minor produce						19,000	8,000	18,000	23,245
(f) Famine fodder						.....	.....	.....	.....
TOTAL						37,53,000	28,42,000	36,75,000	23,91,970
DETAILED ACCOUNT No. VIIIB. FOREST. Timber, etc., removed from the Forests by Consumers or Purchasers.									
(a) Timber						25,93,000	25,53,000	30,09,000	27,46,395
(b) Firewood and charcoal						5,77,000	5,64,000	5,40,000	5,89,818
(c) Bamboo						1,07,000	1,08,000	1,09,000	1,30,335
(d) Grazing and fodder grass						6,93,000	9,38,000	6,09,000	6,94,642
(e) Other minor produce						1,81,000	1,84,000	1,75,000	1,70,495
TOTAL						41,51,000	43,47,000	44,42,000	43,31,685
DETAILED ACCOUNT No. VIIIC. FOREST. Revenue from Forests not managed by Government.									
(a) Duty on foreign timber and other forest produce						8,000	15,000	8,000	9,822
(b) Revenue from shared and private forests						3,000	5,000	2,000	1,455
TOTAL						11,000	20,000	10,000	11,277
DETAILED ACCOUNT No. VIIID. FOREST. Miscellaneous.									
(a) Fines and Forfeiture						26,000	42,000	21,000	36,999
(b) Refunds						2,000	44,000	2,000	20,783
(c) Other sources						1,74,000	2,14,000	1,59,000	2,49,361
TOTAL						2,02,000	3,00,000	1,82,000	3,07,143

BOMBAY—REVENUE AND RECEIPTS.

IX.—REGISTRATION.				Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
Fees for registering documents	...	...	...	IX A	12,68,000	11,92,000	13,23,400	12,51,086
Fees for copies of registered documents	...	...	...		28,000	27,000	30,600	27,164
Miscellaneous	...	...	...		39,000	36,000	41,000	29,314
TOTAL	...	...	...		13,35,000	12,55,300	13,95,000	13,07,564
			<i>Deduct—Refunds</i>	...	10,000	5,000	-10,000	-5,108
			TOTAL	...	13,25,000	12,50,000	13,85,000	13,02,456
DETAILED ACCOUNT No. IXA. REGISTRATION. Miscellaneous.								
Fines and Penalties	...	...	...		30,000	27,000	29,000	25,473
Fees for authentication of Powers of Attorney	...	...	...		2,000	2,000	2,000	50
Other Items	...	...	...		7,000	7,000	10,000	3,791
			TOTAL	...	39,000	36,000	41,000	29,314
IX. A.—Scheduled Taxes.								
A—Amusement Tax	...	...	...		10,50,000	10,12,000		2,65,524
B—Entertainment Tax	...	...	...		
C—Taxes on Advertisements	...	...	...		
			TOTAL	...	10,50,000	10,12,000		2,65,524
			<i>Deduct—Refunds</i>	...	2,000	2,000		
			TOTAL	...	10,48,000	10,10,000		2,65,524
XIII.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (a)								
(1) Productive Works—								
Direct Receipts	...	...	...		3,16,000	3,38,000	2,56,000	3,18,492
Portion of Land Revenue due to Irrigation	...	...	...		60,52,000	62,07,000	46,91,000	61,85,574
			TOTAL	...	63,68,000	65,45,000	49,47,000	65,04,066
			<i>Deduct—Working Expenses</i>	...	26,20,000	19,74,910	17,96,720	27,16,385
			Net receipts	...	37,48,000	45,70,090	31,50,280	37,37,681
(2) Unproductive Works—								
Direct Receipts	...	...	...		26,00,000	25,62,000	22,53,000	25,13,066
Portion of Land Revenue due to Irrigation	...	...	...		4,91,000	4,86,000	3,93,000	6,04,525
			TOTAL	...	30,91,000	30,48,000	26,46,000	31,17,591
			<i>Deduct—Working Expenses</i>	...	14,81,000	12,59,090	9,91,280	11,82,506
			Net receipts	...	16,10,000	17,88,910	16,54,720	19,35,085
			Net Total receipts	...	53,58,000	63,59,000	48,05,000	57,22,766
<i>Deduct—</i>								
(1) Collection charges in Civil Department in respect of Land Revenue due to Irrigation	...	...	...		4,93,000	4,93,000	3,84,000	4,93,279
(2) Expenditure in England (leave allowances)	...	...	...		.....	.....	81,000	.....
Do—(Stores)	...	...	...		.....	.....	.....	1,279
			TOTAL	...	4,93,000	4,93,000	4,15,000	4,94,558
			Net receipts	...	48,65,000	58,66,000	43,90,000	52,28,208
Working Expenses—								
<i>Voted—</i>								
Productive	...	...	...		25,14,000	18,23,000	16,76,000	25,75,174
Unproductive	...	...	...		14,12,000	11,77,000	9,09,000	11,82,506
			TOTAL	...	39,26,000	30,00,000	25,85,000	37,57,680
<i>Non-voted—</i>								
Productive	...	...	...		1,06,000	1,52,000	1,52,000	1,42,490
Unproductive	...	...	...		69,000	82,000	82,000	
			TOTAL	...	1,75,000	2,34,000	2,34,000	1,42,490

(a) Details are available in the Public Works Issues.

XIV.—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. (a)					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
Works for which only-revenue accounts are kept	...	...	...	...	60,000	65,000	1,05,000	65,978
Works for which neither capital nor revenue accounts are kept	...	...	...	...	30,000	35,000	35,000	30,867
TOTAL				...	90,000	1,00,000	1,40,000	96,845
XVI.—INTEREST.								
				Detailed Account No.				
INTEREST ON LOANS GRANTED BY BOMBAY DEVELOPMENT DEPARTMENT	...	...	...	...	1,14,42,000	79,86,000	79,48,000	58,89,895
INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	...	...	...	XVIA	15,68,000	20,84,000	16,30,000	21,57,898
INTEREST ON ARREARS OF REVENUE	...	...	...	...	17,000	20,000	11,000	15,633
MISCELLANEOUS DEVELOPMENT	...	...	...	...	4,19,000	4,21,000	4,26,000	4,80,718
Do. ORDINARY	...	...	...	...	2,000	59,000	.....	.....
TOTAL				...	1,34,48,000	1,05,70,000	1,00,15,000	80,44,144
<i>Deduct—REFUNDS</i>		{ DEVELOPMENT ... { ORDINARY ...		...	47,000	98,000	10,000	- 37,380
TOTAL		...		...	1,34,00,000	1,04,62,000	1,00,05,000	80,06,764
DETAILED ACCOUNT No. XVIA. INTEREST. Interest on Loans and Advances by Provincial Government.								
SUMMARY.								
INTEREST ON LOANS TO INDIAN STATES	...	...	...	...	1,14,000	1,18,000	1,73,000	1,60,963
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporations) (b)	...	...	...	...	2,13,000	2,70,000	2,93,000	3,04,744
INTEREST ON LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	...	...	...	...	2,000	2,000	2,000	3,281
„ ADVANCES UNDER SPECIAL LAWS	...	...	...	...	40,000	35,000	30,000	9,804
„ „ TO CULTIVATORS	...	...	...	...	11,70,000	16,13,000	11,57,000	16,25,212
„ LOANS TO CO-OPERATIVE CREDIT SOCIETIES	...	...	...	...	7,000	16,000	13,000	10,020
„ MISCELLANEOUS LOANS AND ADVANCES	...	...	...	...	22,000	30,000	22,000	43,874
TOTAL				...	15,68,000	20,84,000	16,30,000	21,57,898

DETAILED ACCOUNT No. XVIIIB. ADMINISTRATION OF JUSTICE. General Fees, etc.					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
Fees of the High Court	...	...	...	...	2,000	2,000	1,00,000	.....
Sheriffs' Fees	...	...	...	...	89,000	74,000	69,000	1,21,721
Fees and receipts on Deposits of the Administrator General and Official Assignee	...	...	...	...	48,000	52,000	40,000	1,06,678
Fees of the District and Subordinate Courts	...	...	...	...	85,000	10,000	15,000	14,218
Fines by Civil and Sessions Courts	...	...	...	...	53,000	25,000	35,000	37,995
Magisterial Fines	...	...	...	...	9,75,000	9,28,000	7,68,000	8,47,036
Other Items	...	...	...	...	3,50,000	61,000	4,80,000	33,499
Fees realized by Registrar of Courts of Political Agent, Aden, for management of Estates, etc.	...	...	...	...	3,000	3,000	3,000	4,122
TOTAL					15,55,000	11,55,000	15,10,000	11,65,264
DETAILED ACCOUNT No. XVIIIIC. ADMINISTRATION OF JUSTICE. Miscellaneous Fees and Fines.								
Cash Receipts of Record-rooms in offices which are charged to Law and Justice	...	...	...	...	77,000	65,000	60,000	59,960
Fines recovered by Government Officers under Act XXVI of 1881	...	...	...	...	1,000	1,000	1,000	867
Poundage fees	...	...	...	...	6,000	.....	6,000	.....
Other Items	...	...	...	...	8,000	33,000	34,000	26,977
TOTAL					92,000	99,000	1,01,000	87,304
XVIII.—JAILS AND CONVICT SETTLEMENTS.								
				Detailed Account No.				
RECOVERIES OF SERVICE PAYMENTS	...	...	...	...	1,000	1,000	.....	15
JAILS	...	...	...	XVIII A	1,48,000	1,23,000	1,23,000	1,59,265
JAIL MANUFACTURES— SALE-PROCEEDS OF JAIL MANUFACTURES	...	...	...	...	3,22,100	3,26,000	3,54,000	3,24,803
TOTAL					4,71,100	4,50,000	4,77,000	4,84,083
<i>Deduct—REFUNDS</i>					<i>100</i>	<i>.....</i>	<i>1,000</i>	<i>- 13</i>
TOTAL					4,71,000	4,50,000	4,76,000	4,84,070
DETAILED ACCOUNT No. XVIIIIA. JAILS AND CONVICT SETTLEMENTS.								
Hire of Convicts	...	...	...	...	1,17,000	89,000	89,000	82,018
Recoveries of Transportation and Jail Charges from Indian States—Provincial and Colonial Governments	...	...	...	...	20,000	22,000	22,000	23,475
Miscellaneous	...	...	...	...	11,000	12,000	12,000	53,772
TOTAL					1,48,000	1,23,000	1,23,000	1,59,265

XIX.—POLICE.		Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
			Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES						
POLICE SUPPLIED TO RAILWAYS	...	...	2,41,540	2,42,000	.....	1,852
PRESIDENCY POLICE	...	XIXA	1,07,000	1,08,000	97,000	4,61,980
CASH RECEIPTS UNDER THE ARMS ACT	...	...	16,000	35,000	4,000	1,21,307
FEES, FINES AND FORFEITURES	...	XIXB	47,000	75,000	43,000	22,532
MISCELLANEOUS	...	XIXC	24,000	12,000	19,000	67,034
RECOVERIES OF SERVICE PAYMENTS	...	...	15,000	16,000	.....	16,543
						85,255
TOTAL			4,50,540	4,88,000	1,63,000	7,76,502
<i>Deduct—RECEIPTS</i>			4,540	3,000	-1,000	-7,550
TOTAL			4,46,000	4,85,000	1,62,000	7,68,952
DETAILED ACCOUNT No. XIXA.						
POLICE.						
Presidency Police.						
Cattle Pounds	...	...	34,000	29,000	25,000	40,153
Fees recoverable for Licenses granted under the Police Act	...	...	5,000	7,000	5,000	5,966
Do. do. Motor Act	...	...	33,000	27,000	25,000	33,860
Do. do. Arms Act	...	...	28,000	27,000	25,000	.....
Miscellaneous	...	...	5,000	16,000	15,000	39,221
Cash Receipts under the Petroleum Act	...	...	2,000	2,000	2,000	2,107
Fees for the examination and certification of films	...	...	.....	.....	.....	.....
TOTAL			1,07,000	1,08,000	97,000	1,21,307
DETAILED ACCOUNT No. XIXB.						
POLICE.						
Fees, Fines and Forfeitures.						
Cash Receipts under the Petroleum Act, VIII of 1881	...	...	20,000	28,000	18,000	23,555
Miscellaneous	...	...	27,000	47,000	25,000	43,379
TOTAL			47,000	75,000	43,000	67,034
DETAILED ACCOUNT No. XIXC.						
POLICE.						
Miscellaneous.						
SPECIAL POLICE.						
Mahl Kantha—Miscellaneous	...	...	.....	.....	.....	.....
Political Agencies—Miscellaneous	...	...	.....	.....	.....	.....
Palanpur—Miscellaneous	...	...	.....	.....	.....	.....
Special Railway Police—Miscellaneous	...	...	1,000	500	1,000	809
Sind Railway Police—Miscellaneous	...	...	.....	.....	.....	.....
Rewa Kantha—Miscellaneous	...	...	.....	.....	.....	.....
TOTAL			1,000	500	1,000	809
DISTRICT POLICE.						
Other Items	...	...	20,500	10,000	15,000	15,696
Ordance stores returned by the Police Department	...	...	3,500	1,500	3,000	37
TOTAL			24,000	12,000	19,000	16,543
XX.—PORTS AND PILOTAGE.						
Fees for survey under Native Passenger ships and Pilgrim ship Act (Provisional)	...	...	.....	.....	.....	35,737
Miscellaneous	...	...	.....	.....	.....	3,674
TOTAL			.....	.....	.....	39,411

XXI.—EDUCATION.				Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
A.—University—								
Fees, Government Arts Colleges	...	...	...		2,08,000	2,01,000	1,91,000	1,83,534
Fees, Government Professional Colleges	...	...	...	XXI-A	1,87,000	1,96,000	2,12,000	1,88,604
TOTAL					3,95,000	3,97,000	4,03,000	3,72,138
B.—Secondary—								
Fees, Government Secondary Schools	...	...	...		3,66,000	3,63,000	3,78,000	3,78,716
C.—Primary—								
Fees, Government Primary Schools	...	...	...		1,000	7,000	21,000	25,009
D.—Special—								
Fees, Government Special Schools	...	...	...	XXI-B	1,000	10,000	10,000	10,020
E.—General—								
Contributions	...	...	...		6,400	3,000	6,400	1,400
Income from Endowments	...	...	...		1,14,600	1,15,000	1,01,600	90,180
Miscellaneous	...	...	...	XXI-C	71,000	78,000	87,000	74,395
Recoveries of Service Payments	...	...	...		25,000	25,000	.....	6,709
TOTAL GENERAL					2,17,000	2,21,000	1,95,000	1,72,684
<i>Deduct—REFUNDS</i>					- 1,000	- 2,000	- 2,000	- 634
GRAND TOTAL					9,88,000	9,96,000	10,05,000	9,57,933
DETAILED ACCOUNT No. XXIA. EDUCATION. A.—University—Fees, Government Professional Colleges.								
Fees, Government Professional Colleges—								
Law College	...	...	...		1,09,000	1,09,000	1,06,000	1,07,540
Engineering or Science College	...	...	...		26,000	36,000	56,000	30,141
Sydenham College of Commerce and Economics, Bombay	...	...	...		52,000	51,000	50,000	50,923
TOTAL					1,87,000	1,96,000	2,12,000	1,88,604
DETAILED ACCOUNT No. XXIB. EDUCATION. D.—Special.								
Fees, Government Special Schools—								
Sir J. J. School of Art, Bombay	...	...	...		6,000	6,000	6,000	5,804
Training and Industrial Schools	...	...	...		4,000	4,000	4,000	4,216
TOTAL					10,000	10,000	10,000	10,020

BOMBAY—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. XXIO. EDUCATION. General.				Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
				Rs.	Rs.	Rs.	Rs.
Miscellaneous—							
School Final Examination Fees	...	...	...	.....	.....	.....	225
Sale-proceeds of Books	...	...	...	60	} 34,000	30,000	23,424
Workshop Receipts	...	...	...	6,700		6,100	3,164
Yeravda Reformatory School Receipts	...	...	...	5,000	} 35,000	3,000	3,136
Cambridge Senior Local Examination Fees	...	...	...	.....		.....	32
Vernacular Final Examination Fees	...	...	...	27,000	} 17,000	17,000	14,702
London Chamber of Commerce Certificate Examination Fees	...	...	...	6,500		5,000	7,267
Drawing and Arts Examination Fees at the School of Art	...	...	...	17,270	} 15,000	15,000	12,220
Government Scholarship Examination Fees	...	...	...	730		1,800	1,313
Secondary Teachers' Examination Fees	...	...	...	490	} 1,000	400	190
First year Arts Examination Fees	...	...	...	250		250	.....
Other Items	...	...	...	7,000	8,000	8,450	8,722
TOTAL				71,000	78,000	87,000	74,395
XXII.—MEDICAL.							
			Detailed Account No.				
MEDICAL SCHOOL AND COLLEGE FEES	...	...	...	2,70,000	2,80,000	2,82,000	2,93,347
HOSPITAL RECEIPTS	...	...	...	XXIIA	2,56,000	2,36,000	2,35,800
MENTAL HOSPITAL RECEIPTS	...	...	...	XXIIB	40,000	40,000	45,000
MEDICINES SOLD BY CIVIL SURGEONS	...	...	...		200	200	.....
CONTRIBUTIONS	...	...	...	XXIIC	49,000	40,000	45,000
INCOME FROM ENDOWMENT	...	...	...		10,000	16,000	15,755
MISCELLANEOUS	...	...	...	XXIID	5,000	5,000	5,000
RECOVERIES OF SERVICE PAYMENTS	...	...	...		4,800	3,000	5,313
TOTAL				6,35,000	6,20,000	6,29,000	6,69,138
<i>Deduct—REFUNDS</i>				<i>- 20,000</i>	<i>- 20,000</i>	<i>- 6,000</i>	<i>- 17,544</i>
TOTAL				6,15,000	6,00,000	6,23,000	6,51,594
DETAILED ACCOUNT No. XXIIA. MEDICAL. Hospital Receipts.							
Receipts from Paying Patients	...	...	...	2,41,000	2,21,000	2,20,000	2,37,363
Receipts on account of Leper Asylum	...	...	...	.....	.....	.....	31
Nursing Fees	...	...	...	6,000	6,000	6,000	.....
Other Items	...	...	...	9,000	9,000	9,800	34,685
TOTAL				2,56,000	2,36,000	2,35,800	2,72,079
DETAILED ACCOUNT No. XXIIB. MEDICAL. Mental Hospital Receipts.							
Payments for the maintenance of non-pauper Patients	...	...	...	32,000	32,000	37,000	26,509
Proceeds of Patients' Labour	...	...	...	5,000	5,000	5,000	.....
Other Items	...	...	...	3,000	3,000	3,000	3,586
TOTAL				40,000	40,000	45,000	30,095

DETAILED ACCOUNT No. XXII-C. MEDICAL. Contributions.					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
Contributions by the Bombay Port Trust towards the maintenance of the European					31,202		31,202	31,202
General Hospital					18,232		13,798	16,432
Other Contributions								
TOTAL					49,434	40,000	45,000	47,634
DETAILED ACCOUNT No. XXII-D. MEDICAL. Miscellaneous.								
Fees for Chemical Analysis					300	1,000	300	566
Miscellaneous					4,700	4,000	4,700	4,349
TOTAL					5,000	5,000	5,000	4,915
XXIII.—PUBLIC HEALTH.								
SALE-PROCEEDS OF SERA AND VACCINES, ETC.					33,000	10,000	10,000	10,694
CONTRIBUTIONS					4,000	4,000	3,900	1,77,053
MISCELLANEOUS					2,82,000	3,56,000	2,54,100	2,56,872
RECOVERIES OF SERVICE PAYMENTS					5,000	10,000	.....	31,589
TOTAL					3,24,000	3,80,000	2,68,000	4,76,208
<i>Deduct—REFUNDS</i>					.....	.....	.....	317
TOTAL					3,24,000	3,80,000	2,68,000	4,75,891
XXIV.—AGRICULTURE.								
AGRICULTURAL RECEIPTS					3,08,000	3,23,000	3,03,000	3,03,847
VETERINARY RECEIPTS					8,000	9,000	8,000	48,935
RECOVERIES OF SERVICE PAYMENTS					8,000	8,000	.....	639
TOTAL					3,24,000	3,40,000	3,11,000	3,53,421
<i>Deduct—REFUNDS</i>					.....	.....	.....	387
TOTAL					3,24,000	3,40,000	3,11,000	3,53,034
DETAILED ACCOUNT No. XXIV-A. AGRICULTURE. Agricultural Receipts.								
Agricultural College and School Fees					.....	.....	14,500	234
Receipts on account of Experimental Cultivation					1,80,000	1,86,000	2,45,000	1,74,167
Botanical and other Public Garden Receipts					.....	.....	3,500	.....
Other sale-proceeds					1,00,000	1,07,000	10,000	1,13,659
Agricultural Engineers Receipts					6,000	4,000	26,000	3,584
Government Bull Receipts					10,000	10,000	.....	1,649
Veterinary Dispensary Fees (Bhambhurda)					.....	.....	2,000	.....
Receipts of the Registrar, Co-operative Societies					7,000	9,000	.....	7,315
Miscellaneous					5,000	7,000	2,000	3,239
TOTAL					3,08,000	3,23,000	3,03,000	3,03,847
DETAILED ACCOUNT No. XXIV-B. AGRICULTURE. Veterinary Receipts.								
Bacteriology					.....	.....	.....	3
Veterinary College Fees					3,500	.....	3,900	2,850
Municipal Contribution to Veterinary College, Bombay					2,500	5,500	2,500	.....
Government Stallion Receipts...					.....	1,500	1,500	2,470
Other Receipts					2,000	2,000	100	43,612
TOTAL					8,000	9,000	8,000	48,935

BOMBAY—REVENUE AND RECEIPTS.

XXV.—INDUSTRIES.					Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
						Rs.	Rs.	Rs.	Rs.
INDUSTRIES	...	...	...	...	XXV-A	72,000	13,000	1,09,000	43,494
MISCELLANEOUS	...	...	...	...		.....	.....	.....	5
<i>Deduct—REFUNDS</i>					.....	.....	.....	.....	.....
TOTAL					...	72,000	13,000	1,09,000	43,499
DETAILED ACCOUNT NO. XXV-A—INDUSTRIES.									
Miscellaneous	...	...	...	...	...	1,000	1,000	1,000	
Pottery	...	...	...	...	...	28,000	4,000	28,000	
Subscription, etc., for British Empire Exhibition	...	...	...	...	...	43,000	8,000	80,000	
TOTAL					...	72,000	13,000	1,09,000	43,494
XXVI.—MISCELLANEOUS DEPARTMENTS.									
EXAMINATION FEES	...	...	...	...	.....	14,300	13,000	10,000	23,184
FEES FOR INSPECTION OF STEAM BOILERS (INCLUDING EXAMINATION FEES)	...	...	...	...	.....	1,43,800	1,17,000	90,000	86,586
MISCELLANEOUS	...	...	...	...	.....	10,000	12,000	20,000	12,869
TOTAL					...	1,68,100	1,42,000	1,20,000	1,22,639
<i>Deduct—REFUNDS</i>					...	-2,100	-2,000	-2,000	-2,181
TOTAL					...	1,66,000	1,40,000	1,18,000	1,20,458
XXX.—CIVIL WORKS.					Detailed Account No.				
IN CHARGE OF PUBLIC WORKS OFFICERS (a)	...	...	...	...	.....	14,00,000	15,00,000	14,68,000	16,48,367
<i>Deduct—REFUNDS</i>					.....	.....	.....	.....	12,545
TOTAL					...	14,00,000	15,00,000	14,68,000	16,35,822

(a) Details are available in Public Works Issues.

XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.					Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
						Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	...	...	...	...	XXXIII-A	12,46,000	13,50,000	11,95,000	13,60,678
COMMUTED VALUE OF PENSIONS	...	...	...	...	XXXIII-B	1,75,000	2,51,000	1,00,000	90,824
MISCELLANEOUS	...	...	...	...		16,000	12,000	.....	25,493
TOTAL					...	14,37,000	16,13,000	12,95,000	14,76,995
<i>Deduct—REFUNDS</i>					...	- 2,000	.....	- 2,000	- 248
TOTAL					...	14,35,000	16,13,000	12,93,000	14,76,747
DETAILED ACCOUNT No. XXXIII-A. SUPERANNUATION, etc. Contributions for Pensions and Gratuities.									
Officers lent to Foreign Service—									
District Local Fund Officers	...	...	...	...	...	8,66,000	9,84,000	8,50,000	9,94,460
Municipal and other (excluding District) Local Fund Officers	...	...	...	...	...	2,30,000	2,22,000	2,00,000	2,21,504
Other Foreign Service	...	...	...	...	...	1,50,000	1,44,000	1,45,000	1,44,714
TOTAL					...	12,46,000	13,50,000	11,95,000	13,60,678
DETAILED ACCOUNT No. XXXIII-B. SUPERANNUATION, etc. Commuted value of Pensions.									
Commuted value of Pensions paid by Bombay Government on behalf of Central	...	...	...	...	...	1,00,000	1,67,000	50,000	.....
Commuted value of Pensions paid by Bombay Government on behalf of other Provincial Governments	...	...	...	...	...	75,000	84,000	50,000	90,824
TOTAL					...	1,75,000	2,51,000	1,00,000	90,824
XXXIV.—STATIONERY AND PRINTING.					Detailed Account No.				
STATIONERY RECEIPTS	...	...	...	...	XXXIV-A	23,000	25,000	23,000	19,395
SALE OF GAZETTES AND OTHER PUBLICATIONS	...	...	...	...	XXXIV-B	52,000	65,000	42,000	60,333
OTHER PRESS RECEIPTS	...	...	...	...	XXXIV-C	2,00,000	2,00,000	1,60,000	2,07,716
MISCELLANEOUS	...	...	...	...	...	.....	.....	.....	349
TOTAL					...	2,75,000	2,90,000	2,30,000	2,87,793
<i>Deduct—REFUNDS</i>					...	.....	.....	.....	- 864
TOTAL					...	2,75,000	2,90,000	2,30,000	2,87,429
DETAILED ACCOUNT No. XXXIV-A. STATIONERY AND PRINTING. Stationery Receipts.									
Sale-proceeds of other Stationery and Stationery Boxes	...	...	...	...	...	23,000	25,000	23,000	19,395
TOTAL					...	23,000	25,000	23,000	19,395
DETAILED ACCOUNT No. XXXIV-B. STATIONERY AND PRINTING. Sale of Gazettes and other Publications.									
Indian Law Reports	...	...	...	...	...	18,000	10,000	10,000	18,604
Government Central Press	...	...	...	...	...	16,000	16,000	16,000	10,464
Commissioner in Sind's Press...	...	...	...	...	...	18,000	39,000	16,000	31,265
High Court Press	...	...	...	...	...	18,000	39,000	16,000	31,265
Jail Press	...	...	...	...	...	18,000	39,000	16,000	31,265
Other Presses	...	...	...	...	...	18,000	39,000	16,000	31,265
TOTAL					...	52,000	65,000	42,000	60,333
DETAILED ACCOUNT No. XXXIV-C. STATIONERY AND PRINTING. Other Press Receipts.									
High Court Press	...	...	...	...	...	1,000	1,000	1,000	1,000
Government Central Press	...	...	...	...	...	35,000	30,000	30,000	30,000
Commissioner in Sind's Press...	...	...	...	...	...	19,000	19,000	19,000	19,000
Jail Press	...	...	...	...	...	1,45,000	1,45,000	1,10,000	1,10,000
Other Presses	...	...	...	...	...	1,45,000	1,45,000	1,10,000	1,10,000
TOTAL					...	2,00,000	2,00,000	1,60,000	2,07,716

BOMBAY—REVENUE AND RECEIPTS.

XXXV.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS		1,55,000	1,53,000	1,75,000	1,53,796
TREASURE TROVE		1,000	5,300	800	501
SALE OF OLD STORES AND MATERIALS		9,000	9,200	9,000	1,62,265
PERCENTAGE ON CAPITAL COST OF FURNITURE SUPPLIED TO HIGH OFFICERS.		200	200	200	95
FEES FOR GOVERNMENT AUDITS		93,000	2,00,500	200	980
RENTS		10,000	10,000	10,000	10,072
OTHER FEES, FINES AND FORFEITURES		10,000	12,000	25,000	15,680
MISCELLANEOUS... ..	XXXV-A	1,00,000	2,62,000	60,000	3,52,575
SALE-PROCEEDS OF DABBAR PRESENTS		800	800	800	.....
SALE OF LAND AND HOUSES		40,000	18,000	1,10,000	75,690
CONTRIBUTIONS ... ..		.....	.....	.....	75
		4,19,000	6,71,000	3,91,000	7,71,729
	<i>Deduct—REFUNDS</i> ...	<i>59,000</i>	<i>83,000</i>	<i>80,000</i>	<i>1,41,130</i>
	TOTAL ...	3,60,000	5,88,000	3,11,000	6,30,599
DETAILED ACCOUNT No. XXXV-A.					
MISCELLANEOUS.					
Miscellaneous.					
Cash Recoveries of Service Payments in previous years		35,000	30,000	30,000	30,800
Other Items		50,000	2,17,000	15,000	3,06,678
Cash recoveries of service payments of Rs. 10 and below		15,000	15,000	15,000	15,097
	TOTAL ...	1,00,000	2,62,000	60,000	3,52,575
XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENT.					
Assignment on account of Income-tax, <i>vide</i> G. I., F. D., No. 147-A, dated 23rd February 1922 and G. I., F. D., No. 51-A, dated 15th January 1923 ... ..		.....	.....	.....	.....
Adjustments in connection with Income Tax Agency Work		3,40,000	9,56,000	12,00,000	.....
Trade Statistics ... ..		.....	22,000	.....	.....
Assignment on account of Famine operations of 1918-19 ... ..		.....	14,00,000	.....	.....
Civil and Military Examination Committee ... ..		.....	19,000	.....	.....
Interest realized from securities of the Gujrat College, Ahmedabad (G. I., F. D., No. 763-A, 763, dated 9th November 1922)		15,000	15,000	15,000	14,667
Charges in connection with the Establishment of Passport Work incurred during 1921-22—G. I., F. D. No. 144, dated 10th February 1923 and Auditor General's letter No. A. C. 2222, dated 12th July 1923. ... ..		.....	.....	.....	2,823
5 per cent. Service Charges on the Value of Stationery supplied to the Central Government by the Government of Bombay during 1921-22, G. I., F. D. No. 144, dated 10th February 1923 and Auditor General's No. A. C. 2222/408-23, dated 12th July 1923 ... ..		.....	.....	.....	16,276
Rent payable by the Military for certain land at Karachi (<i>vide</i> Government, G. D. No. 355—A, dated 21st October 1922, to the Government of India)		42,000	42,000	42,000	.....
Assignment on account of unified stamps		1,50,000	.....	.....	.....
	TOTAL ...	5,47,000	24,54,000	12,57,000	33,766
XLII.—BOMBAY DEVELOPMENT SCHEME.					
Sale of Land		27,00,000	12,50,000	.....	6,37,046
Sale of Water		1,03,000	60,000	78,00,000	23,883
Rents from properties		13,16,000	3,00,000	1,05,000	53,153
Cotton Cess Revenue		20,00,000	20,00,000	7,20,000	19,01,169
Miscellaneous		2,00,000	2,00,000	18,50,000	1,70,096
Payment into Treasuries by the Audit Officer ... ..		.....	.....	20,000	.....
Sale of electricity		20,000	1,80,000
	TOTAL ...	63,39,000	38,10,000	1,06,75,000	27,85,347

BOMBAY—RECEIPTS.

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DEBT DEPOSITS AND ADVANCES.					Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
					Rs.	Rs.	Rs.	Rs.
Deposits and Advances—								
(1) Famine Insurance Fund	...	...	...	...	84,18,000	27,85,000	2,50,000	61,02,997
(2) Deposits of Sinking Funds—								
Bombay Development Loan	...	...	...	...	11,75,000	11,05,000	11,28,000	20,20,542
Other purposes	...	...	...	...	7,68,000	.....	.....	.....
(3) Miscellaneous—								
Government account	...	...	...	...	.....	.....	.....	1,427
(4) Suspense	...	...	...	...	.....	.....	.....	855
Loans and Advances by Provincial Governments—								
(1) Bombay Development—								
Bombay Port Trust...	...	...	...	...	5,23,000	3,12,000	3,12,000	2,34,351
Deposit with Bank ...	...	...	...	...	.....	.....	.....	.....
				Total, Bombay Development	5,23,000	3,12,000	3,12,000	2,34,351
(2) Other purposes—								
Loans to Port funds—Port Trust	...	...	...	...	.....	.....	.....	1,64,777
Loans to District and other Local fund committees	...	...	...	...	.....	.....	.....	27,324
Class I—Advances to Cultivators, Co-operative Societies	...	...	...	...	45,00,000	60,00,000	70,00,000	78,95,935
Class II—Advances under special laws	...	...	...	...	78,000	96,000	71,000	1,65,768
Class III—Loans to landholders and Indian States	...	...	...	...	3,66,000	3,91,000	4,46,000	6,48,436
Class IV—Loans to mofussil Municipalities	...	...	...	...	1,91,000	2,07,000	2,06,000	2,67,764
Class V—Miscellaneous loans and advances...	...	...	...	...	14,000	20,000	19,000	1,58,012
				Total, Other purposes	51,49,000	67,14,000	77,42,000	93,28,006
				Total, Loans and Advances by Provincial Governments	56,72,000	70,26,000	80,54,000	95,62,357
Loans between Central and Provincial Governments—								
(1) For Bombay Development	...	...	...	...	6,25,00,000	8,73,50,000	10,19,50,000	6,25,00,000
(2) For other purposes	...	...	...	...	4,89,95,000	1,56,71,000	1,70,27,000	1,40,19,777
				Total Loans between Central and Provincial Governments	11,14,95,000	10,30,21,000	11,89,77,000	7,65,19,777

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE

FOR THE YEAR

1924-25

N.B.—The figures within brackets indicate the number of appointments during the year 1924-25 and those beside for the year 1923-24.

BOMBAY—EXPENDITURE.

5.—LAND REVENUE (RESERVED).			Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
				Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION (a)...	VOTED	...	5-A	23,24,000	22,87,000	4,37,000	3,62,102
	NON-VOTED	...		34,000	38,000	32,000	30,271
SURVEY AND SETTLEMENT ...	VOTED	...	5-B	1,19,000	1,06,000	1,13,000	1,74,940*
	NON-VOTED	...		.....	.....	.....	51,216
LAND RECORDS ...	VOTED	...	5-C	26,69,000	47,24,000	49,50,000	48,61,300
	NON-VOTED	...		40,000	22,000	45,000	14,383
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS (a).	VOTED	...	5-D	.....	7,15,000	7,15,000	7,19,454
	NON-VOTED	...		.....	91,40,000	89,50,000	90,15,933
ASSIGNMENTS AND COMPENSATIONS	VOTED	...	5-E	32,000	.....	3,000	12
	NON-VOTED	...		15,33,000	15,65,000	16,42,000	14,31,193
EXCHANGE	VOTED	...		15,000	25,000	34,000	14,375
	NON-VOTED	...		.....	.....	.....	8,789
WORKS	VOTED	...		.....	6,000	.....	19,794
CHARGES ON ACCOUNT OF ENCUMBERED ESTATES	VOTED	...	5-F	-7,000	.....	.....	.....
	NON-VOTED	...		-4,000	.....	.....	.....
Add—EXPENDITURE IN ENGLAND	VOTED	...		.....	.....	38,000	28,716
	NON-VOTED	...		.....	.....	30,000	16,749
Deduct for Probable Saving				.....	.....	.....	.....
TOTAL				67,55,000	1,86,28,000	1,69,89,000	1,67,49,227
Voted				51,52,000	78,63,000	62,90,000	61,80,693
Non-voted				16,03,000	1,07,65,000	1,06,99,000	1,05,68,534

* Rs. 1,28,358 Pertaining to Consulting Surveyor to Government omitted in the detail Accounts.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 5A. LAND REVENUE. Charges of Administration— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS.								
Pay of Officers—								
(1) 1 Collectors (600 to 2,500 + Dy. A. 150) ...	31,800				31,800		30,271	
				32,000		31,800		30,271
(1) Manager (350—1,200 D. A. 200) ...	...				10,200		10,200	
(1) Assistant Manager (350 to 1,200 D. A. 100)...	...				7,800		7,888	
(2) Deputy Manager (200—350 D. A. 50) ...	...				6,540		8,633	
						24,540		26,121
(1)1 Dy. Collectors (800—1,200 + L. A. 125) ...	7,500				4,800		6,475	
Leave Allowance ...	1,125				...		...
		40,425		5,000 30,000		4,800		6,475
Pay of Establishment—								
(58) 35 Clerks (35—300) ...	34,008				51,600		48,033	
(45) 46 Book Binders and Servants (8—21) ...	6,840				7,032		10,926	
Temporary Establishment ...	6,842				18,976		64,519	
Establishment in connection with preparation of Survey Registers ...	...				19,917		2,165	
Leave allowance ...	2,400				3,000		...	
Temporary and Provisional Allowance ...	4,896				7,525		...	
		54,986		1,00,000		1,08,050		1,24,948
Allowances, Honoraria, etc.—								
Plague Allowance ...	100				...		...
Travelling Allowance ...	1,800 3,800				19,590		14,988	
House-rent Allowance ...	2,100				2,010		8,164	
		7,800		1,000 19,000		21,600		18,152
Carried over ...		1,08,211		1,87,000		1,80,290		2,05,967

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5A. LAND REVENUE. Charges of Administration— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs. 1,03,211	Rs.	Rs. 1,87,000	Rs.	Rs. 1,90,290	Rs.	Rs. 2,05,9
Brought forward ...								
CONTINGENCIES.								
Contingencies—								
Purchase of tents ...	800				...	...	...	...
Service Postage and Telegrams ...	2,296				7,296		1,300	
Rents, Rates and Taxes ...	32,373				36,367		34,093	
Construction and repairs of Chawdis (Village offices) ...	20,728				20,000		6,632	
Cost of Boundary Marks and division of Survey numbers ...	39,806				14,715		8,514	
Petty Construction and Repairs ...	920				1,000		997	
Purchase and improvement of Land ...	3,626				1,450		1,310	
Service of processes against defaulters and diet money ...	7,290				5,000		13,140	
Charges for conducting Law Suits ...	3,060				3,000		1,338	
Telephone charges ...	3,170				1,350		1,297	
Office Expenses and Miscellaneous ...	14,898				12,387		55,353	
Commissioners' Discretionary Grants ...	6,150				...		...
Contract Contingencies ...	2,53,654				2,72,704		1,96,952	
Construction of Ghat paths ...	3,500				4,000		3,778	
		3,92,271		3,60,000		3,79,269		3,24,704
Amount transferred from 22, General Administration on account of Establishment Charges of the Collectors, etc. ...		18,78,000		18,78,000		...	...
Establishment charges recoverable from other Government Departments Contribution from the Talukdari Settlement Officer, etc. ...		-15,280		-1,00,000		-1,00,290	-365	
Establishment charges recoverable from other Government Departments Contribution from Mazager Encumbered Estates in Sind ...							-1,37,933	-1,38,298
Rounding ...		-202				-269		
TOTAL ...		23,58,000		23,25,000		4,69,000		3,92,373
Voted ...		23,24,000		22,87,000		4,37,000		3,62,102
Non-voted ...		34,000		38,000		32,000		30,271

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 5B. LAND REVENUE. Survey and Settlement.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COST OF CADASTRAL MAPS. (a)									
Pay of Officers.									
(1) 1 Manager (800 + P. A. 200) ...	...	12,000				...			
Leave Allowance ...	...	1,440				12,000			
Assistant Manager ...	...	9,000				1,440			
			22,440		12,000		13,440		12,000
Pay of Establishment—									
(144) 144 { Photographers ...	}	69,748				69,132		68,543	
{ Draftsmen (15—250) ...									
{ Clerks ...									
{ Printers, Compositors, Pressmen, etc. ...									
(5) 5 Servants (11—20) ...	...	1,044				636		967	
Temporary Establishment ...	...	3,440				1,560		3,427	
(7) 7 Mounting Establishment (15—25) ...	...	1,704				1,620		...	
Contract Establishment Allowance ...	...	500				500		...	
Leave Allowance ...	...	5,000				5,000		...	
Temporary and Provisional Allowance ...	...	...				360		...	
			81,436		73,000		78,810		72,937
Allowances, Honoraria, etc.—									
Overtime Allowance ...	...	2,300				500		...	
Travelling Allowance ...	...	200				200		109	
			2,500		500		700		109
Contingencies—									
Freight on, and value of, Europe Stores ...	...	...				...		108	
Chemicals ...	...	2,000				2,000		23	
Mapping Charges ...	...	5,000				5,000		929	
Instruments and Materials ...	...	500				5,200		908	
Service Postage and Telegram Charges ...	...	750				750		500	
Forwarding Charges ...	...	600				600		363	
Rents, rates and taxes ...	...	...				160		...	
Office Expenses and Miscellaneous ...	...	3,550				6,340		9,926	
			12,400		20,500		20,050		12,752
Rounding ...	...	+ 224							
TOTAL ...	...	1,19,000		1,06,000		1,13,000		97,798	
Voted ...	...	1,19,000		1,06,000		1,13,000		97,798	
Non-voted ...	...	...		...		...		...

(a) Under the control of the Director of Land Records.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5B. LAND REVENUE. Survey and Settlement—concluded.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 5C. LAND REVENUE. Land Records.								
SUMMARY.								
SUPERINTENDENCE (a)	1,73,044		1,73,000		2,45,000		2,08,823	
SUPERINTENDENT, CITY LAND RECORDS, BOMBAY ...	1,13,662		1,08,000		92,000		92,267	
ALIENATION OFFICE, POONA (b)	9,849		9,000		10,000		8,585	
DISTRICT CHARGES	24,12,718		44,56,000		46,48,000		45,66,008	
		27,09,273		47,46,000		49,95,000		48,75,683
For rounding		- 278						
TOTAL		27,09,000		47,46,000		49,95,000		48,75,683
Voted		26,69,000		47,24,000		49,50,000		48,61,300
Non-voted		40,000		22,000		45,000		14,383

(a) Under the control of the Director of Land Records.

(b) Under the control of the Commissioner in Sind.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5C. LAND REVENUE. Land Records—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALIENATION OFFICE, POONA. (a)								
Pay of Establishment—								
(6) 6 Clerks (10—125) ...	6,840				6,540		6,425	
(5) 8 Servants (18—24) ...	1,788				1,788		1,748	
Temporary establishment ...								
Leave Allowances ...	300				562			
		8,928		8,000		8,890		8,173
Allowances, Honoraria, etc.—								
Travelling Allowance ...	100				100			
		100				100		4
Contingencies—								
Rents, rates and taxes ...	221							
Service Postage and Telegram Charges ...	300				300		240	
Office Expenses and Miscellaneous ...	300				710		168	
		621		1,000		1,010		408
Add or deduct for rounding ...								
TOTAL ...		9,849		9,000		10,000		8,555
Voted ...		9,849		9,000		10,000		8,555
Non-voted ...								
DISTRICT CHARGES.								
KANUNGO ESTABLISHMENTS.								
Pay of Officers								
(30) 21 District Inspectors and Masters (315—350) ...	57,540				59,340			
Leave allowances ...	4,095				3,900			
		61,635		66,000		63,240		80,542
Pay of Establishment—								
(1,914) 1,972 Assistant Inspectors, Clerks, Tapedars and Circle Inspectors (30—140) ...	10,26,379				9,64,427		13,21,638	
(1,623) 1,550 Servants and Kotors (10—21) ...	2,73,667				2,84,971		2,72,734	
Temporary Establishment for Record of Rights ...	11,500				10,000		48,247	
Do. for the maintenance of city surveys ...	24,624							
Do. for Akarband work ...	1,35,000				36,000			
Do. for Settlement work ...	15,656				13,000			
Training of Dist. Inspectors, Circle Inspectors, etc. ...					2,300			
Temporary Establishment ...	12,008				37,936			
Leave Allowance ...	48,805				58,000			
Temporary and Provisional Allowance ...	1,38,531				1,94,346			
Bad climate Allowance ...	930							
		16,87,100		15,00,000		16,00,950		15,42,609
Allowances, Honoraria, etc.—								
Travelling Allowance ...	4,72,670				4,59,427		4,49,388	
House Rent Allowance ...	7,013				2,956		3,928	
Plague Allowance ...					65		748	
Local Allowance ...	61,926							
Cycle Allowance ...					1,572			
Scholarships ...					9,360		8,732	
Grain Compensation ...							743	
		5,41,609		4,60,000		4,73,400		4,63,539
Training of Talathi, etc. ...							540	540
Scholarships ...		8,580						
Contingencies—								
Service Postage and Telegrams ...	17,457				7,550		13,981	
Office Expenses and Miscellaneous ...	98,915				75,000		68,264	
Rents, rates and taxes ...	700						89	
Cost of Survey work done for Government Departments ...	6,500							
		1,23,572		85,000		82,550		82,534
Establishment charges recoverable from other Governments and Departments ...		24,22,496		21,11,000		22,20,170		21,69,564
Deduct:—Contributions from Municipalities ...		9,773		5,000		-3,170		-4,515
For rounding ...								
TOTAL ...		24,12,718		21,06,000		22,17,000		21,65,049
Carried over ...		24,12,718		21,06,000		22,17,000		21,65,049

(a) Under the control of the Commissioner, Central Division.

DETAILED ACCOUNT No. 5C. LAND REVENUE. Land Records— <i>continued</i> .	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT CHARGES.—<i>contd.</i>								
Brought forward ...		24,12,718		21,06,000	...	22,17,000		21,65,049
PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS (a).								
Allowances, Honoraria, etc.—								
(4,568) Talatis (20—40) ...					16,76,338		20,02,864	
Village Accountants Allowances ...					8,25,043		...	
Village Servants useful to Government ...					2,58,377		2,89,933	
Servants ...					7,655		4,830	
Bad Climate Allowance ...					6,076		...	
Local Allowance ...					8,024		...	
Travelling Allowance ...					6,200		6,265	
House-rent Allowance ...					96		5,560	
Leave Allowance ...					34,781		...	
Fees for free grants of copies of entries in the Record-of-Rights ...					150		...	
Extra Famine Allowance	
				22,00,000			48	
Contingencies—						28,17,740		23,09,500
Talatis	
Village Accountants ...					73,785		...	
Village Servants useful to Government ...					36,065		74,850	
				1,50,000	3,410	1,13,260	16,609	
								91,459
				...				
				23,50,000		24,31,000		24,00,959
TOTAL ...		24,12,718		44,56,000		46,48,000		45,66,008
Voted ...		24,12,718		44,56,000		46,48,000		45,66,008
Non-voted
DETAILED ACCOUNT No. 5D. LAND REVENUE. Allowances to District and Village Officers (a).								
SUMMARY.								
PARGANA AND VILLAGE WATANDARS AND VIL- LAGE EXPENSES ...			7,15,000		7,15,000		7,19,454	
ASSESSMENT OF ALIENATED LANDS LESS QUIT RENTS ...			91,40,000		89,50,000		90,15,933	
TOTAL ...				98,55,000		96,65,000		97,35,387
Voted ...				7,15,000		7,15,000		7,19,454
Non-voted ...				91,40,000		89,50,000		90,15,933
DETAILS.								
PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.								
Allowances, Honoraria, etc.—								
House rent, etc. ...							20,036	
Village Executive Officers ...					5,65,610		6,08,276	
Remuneration for the Collectors of Land Revenue ...					20,160		...	
				5,85,000		5,85,770		6,28,312
Contingencies—								
Village Executive Officers ...					1,25,873		83,564	
Rest-houses, etc. ...					950		6,461	
Commutations ...					100		40	
Rewards ...					2,950		1,077	
				1,80,000		1,29,873		91,142
<i>Add or deduct for rounding and probable savings</i> ...						7,15,643		
						- 643		
TOTAL ...				7,15,000		7,15,000		7,19,454
Voted ...				7,15,000		7,15,000		7,19,454
Non-voted

(a) Provision has been made under 22, General Administration.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5D. LAND REVENUE. Allowances to District and Village Officers—continued.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASSESSMENT OF ALIENATED LANDS, LESS QUIT RENTS.									
Non-Service Lands—									
<i>Warshasans and Dewasthans (charitable allow- ances and allowances to temples and mosques)</i>				9,21,000		9,32,000		8,67,179	
<i>Inams</i>				64,68,000		63,03,000		63,97,345	
<i>District and Village Officers</i>				7,98,000		7,98,000		8,04,272	
Service Lands—									
<i>Village Servants useful to Communities</i>				2,13,000		2,04,000		2,13,621	
<i>Village Servants useful to Government— Revenue</i>				7,40,000		7,13,000		7,33,516	
TOTAL					91,40,000		89,50,000		90,15,933
Voted									
Non-voted					91,40,000		89,50,000		90,15,933
DETAILED ACCOUNT No. 5E. LAND REVENUE. Assignments and Compensations.									
SUMMARY.									
INAMDARS AND OTHER GRANTEES		1,000				1,000		4,81,011	
		5,42,000		5,80,000		5,79,000		5,46,285	
DISTRICT AND VILLAGE OFFICERS		26,000				2,000			
		5,18,000		5,68,000		5,66,000			
		5,000							
VILLAGE SERVANTS USEFUL TO COMMUNITIES				22,000		58,000		33,829	
		32,000							
DEVASTHANS		3,41,000		3,30,000		3,74,000		3,24,554	
MISCELLANEOUS LAND REVENUE COMPENSATIONS		1,00,000		65,000		65,000		45,526	
TOTAL			15,65,000		15,65,000		16,45,000		14,31,205
Voted			32,000				3,000		12
Non-voted			15,33,000		15,65,000		16,42,000		14,31,193
DETAILS.									
INAMDARS AND OTHER GRANTEES.									
Exceeding Rs. 5,000 per annum—									
<i>Jagirdar of Sangli</i>		6,850				6,850			
<i>Raja of Rajpipla</i>		12,286				12,286			
<i>Pant Sachiv of Bhor</i>		23,740				23,740			
<i>Seikh Gulam Jalani of Wai</i>		22,070				22,070			
<i>Pant Pratinidhi of Vishalgad</i>		29,807				29,807			
<i>Fattasing Raja Bhosle Akalkotkar</i>		6,441				6,441			
<i>Jatasing Bharatsingh of Surat</i>		7,253				7,253			
<i>Narpatsing Gomansingh Chatursing of Surat...</i>		5,579				5,579			
<i>Gunpatsingh Rai Sing Baon Sing of Umeta...</i>		5,191				5,191			
<i>Ranjitsingh Chadrasingh and others of Surat.</i>		7,197				7,197			
			1,26,414		1,26,000		1,26,414		1,47,686
Not exceeding Rs. 5,000 per annum—									
<i>Inams not exceeding Rs. 5,000 per annum</i>		4,09,560				4,52,406		3,31,440	
<i>Comutations</i>		6,040						1,885	
<i>Fluctuating allowances</i>		1,412				1,340			
			4,17,012		4,54,000		4,53,746		3,33,325
			5,43,426				5,80,160		
For rounding			— 426				160		
TOTAL			5,43,000		5,80,000		5,80,000		4,81,011
Voted			1,000				1,000		...
Non-voted			5,42,000		5,80,000		5,79,000		4,81,011

DETAILED ACCOUNT No. 5E. LAND REVENUE. Compensations—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT AND VILLAGE OFFICERS.								
<i>Fixed Allowances</i>	4,69,159		5,65,000		5,22,566		5,45,541	
<i>Fluctuating Allowances</i>	26,675				2,058		12	
<i>Commutations</i>	48,515		3,000		43,220		732	
		5,44,349				5,67,844		
For rounding		- 349				156		
TOTAL		5,44,000		5,68,000		5,68,000		5,46,285
Voted		26,000				2,000		12
Non-voted		5,18,000		5,68,000		5,66,000		5,46,273
VILLAGE SERVANTS USEFUL TO COMMUNITIES.								
<i>Dhil Nemrukhs</i>	2,079				2,035		1,748	
<i>Cash Allowances, Fixed</i>	28,041				23,574		32,016	
<i>Cash Allowances, Fluctuating</i>	5,200				32,674		65	
<i>Commutations</i>	1,500				...		...
		36,820				58,283		33,829
For rounding		+ 180				283		
TOTAL		37,000		22,000		58,000		33,829
Voted		5,000				...		...
Non-voted		32,000		22,000		58,000		33,829
DEWASTHANS.								
Allowances to Temples and Mosques—								
<i>Annual Payment exceeding Rs. 5,000—</i>								
<i>Narsingh Dev (Poona)</i>								
<i>Temple of Parwati (Poona)</i>								
<i>Trimbackeshwar (Nasik)</i>								
TOTAL		35,017		30,000		34,979		1,21,727
<i>Annual payments not exceeding Rs. 5,000</i>	3,02,994				3,37,063		2,02,827	
<i>Commutations</i>	3,200				1,850			
		3,06,194				3,38,913		2,02,827
		3,41,211		3,00,000				
Rounding		- 211				3,73,892 108		
TOTAL		3,41,000		3,30,000		3,74,000		3,24,554
Voted ... ..						...		...
Non-voted		3,41,000		3,30,000		3,74,000		3,24,554
MISCELLANEOUS LAND REVENUE COMPENSATIONS.								
<i>Exceeding Rs. 5,000 per annum—</i>								
<i>Jehangir, son of Sir Cawasji Jehangir Ready-money, Baronet</i>	50,000				50,000		26,774	
<i>Pant Sachiv of Bhor</i>	6,331				6,331			
<i>Not exceeding Rs. 5,000 per annum</i>	43,176				9,023		18,752	
For rounding		99,507 + 493				65,354 - 354		
TOTAL		1,00,000		65,000		65,000		45,526
Voted ... ..						...		...
Non-voted		1,00,000		65,000		65,000		45,526

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5F. LAND REVENUE. Charges on account of Encumbered Estates.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
1 Manager (1,600 + spl. pay 200) ...	21,600							
1 Asstt. do. (650 + spl. pay 100) ...	9,000							
2 Deputy Managers (200—350 + spl. pay 50) ...	6,900							
		37,500						
Pay of Establishment—								
30 Clerks, etc. (30 to 130) ...	21,110							
12 Servants and Book binders (15 to 20) ...	2,256							
Temporary Establishment ...	11,262							
Leave Allowance ...	950							
Temporary and Provisional Allowance ...	150							
		35,728						
Allowances, Honoraria, etc.—								
Travelling Allowance ...	{ 18,400 3,228							
		21,628						
Contingencies—								
Rents, rates and taxes ...	1,650							
Service postage and telegram charges ...	5,000							
Contract Contingencies ...	4,100							
		10,750						
Rounding ...		394						
TOTAL ...		1,06,000						
Deduct contribution from Manager, Encum- bered Estates in Sind ...		-1,17,000						
TOTAL ...		-11,000						
Voted ...		-7,000						
Non-voted ...		-4,000						

6.—EXCISE (a). (Transferred).	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
SUPERINTENDENCE	{ VOTED ... NON-VOTED... 6A	33,000 29,000	..........	..........	..........
PRESIDENCY ESTABLISH- MENT ...	{ VOTED ... 6B	1,97,000	— 6,000	— 6,000	— 27,720
DISTRICT EXECUTIVE ESTABLISHMENT ...	{ VOTED ... 6C NON-VOTED... 6D	18,18,000	19,02,000 11,000	19,02,000 11,000	17,46,898 10,955
DISTILLERIES	{ VOTED ...	.....	.....	.....	5,24,994
EXCISE COMPENSATIONS.	{ VOTED ... NON-VOTED... 6D	3,05,000 7,92,000	3,04,000 16,68,000	3,04,000 16,68,000	2,91,728 7,04,207
EXCHANGE	{ VOTED ... NON-VOTED... 6D	16,000	3,000	7,000	3,828 4,903
EXPENDITURE IN ENG- LAND ...	{ VOTED ... NON-VOTED... 6D	..... .....	..... .....	14,000	7,178 9,046
TOTAL ...		31,90,000	38,82,000	39,00,000	32,76,015
Voted ...		23,69,000	22,03,000	22,21,000	25,46,904
Non-voted ...		8,21,000	16,79,000	16,79,000	7,29,111

DETAILED ACCOUNT No. 6A. EXCISE. SUPERINTENDENCE.					
COMMISSIONERS OFFICE.					
		Rs.	Rs.	Rs.	
Pay of Officers—					
1 Commissioner (3,000) E.C.A. (136—14—0).		37,667			
1 Personal Assistant to the Commissioner (600) + duty allowance (75) ...		8,100			
Provision for leave allowance ...		600			
For rounding ...			46,367 - 27 + 20		
			46,360		
Pay of Establishment—					
16 Clerks at rates varying from Rs. 60 to Rs. 350 ...		27,340			
14 Putta establishment at rates varying from Rs. 10 to Rs. 20 ...		2,160			
Temporary and Provisional Allowance ...		1,680			
Provision for leave allowance ...		1,440			
			32,620		
Allowances, Honoraria, etc.—					
Travelling allowance ...		7,000(b)			
House-rent allowance ...		2,680			
			9,680		
Contingencies—					
Service postage and telegrams ...		2,000			
Office expenses and miscellaneous ...		60			
Contract contingencies ...		2,065			
Scales and weights ...		5			
Purchase of bicycles ...		5			
Supply of Medicines ...		5			
Telephone charges ...		200	4,340		
Carried over ...			99,000		

(a) Under the control of the Commissioner of Customs, Salt and Excise, in the Presidency, and of the Commissioner in Sind in that Province.

(b) Includes Rs. 5,360 on account of non-voted item.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 6A. EXCISE. Superintendence— <i>continued.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMISSIONER OFFICE—<i>continued.</i>								
Brought forward ...		93,000	...	...	...	...
Establishment charges recoverable from other Governments Departments, etc.— <i>Deduct—1/3rd portion of commissions pay and establishment charges recoverable from Central Revenues under "3 Salt".</i>		-31,000						
TOTAL ...		62,000						
Voted ...		33,000						
Non-voted ...		29,000						
DETAILED ACCOUNT No. 6B. EXCISE. Presidency Establishment.								
SUMMARY.								
TOBACCO ESTABLISHMENT ...	-2,950			-6,000	-6,000		-27,959	
CHIEF ACCOUNT OFFICE ...	13,620			...	...		...
INSPECTION AND PREVENTIVE ESTABLISHMENT	1,67,330			...	...		239	
TOTAL ...	...	1,97,000		-6,000		-6,000		-27,730
DETAILS.								
TOBACCO ESTABLISHMENT.								
Pay of Officers—								
Allowance to the Superintendent (150) ...	1,800	1,800		2,000	1,800	1,800	706	706
Pay of Establishment—								
1 Supervisor (450) ...	5,400				5,400		5,694	
6 Inspectors at rates varying from Rs. 115 to Rs. 300 ...	11,220				10,740		10,410	
6 Clerks at rates varying from Rs. 40 to Rs. 160 ...	5,148				4,920		4,730	
89 Servants at rates varying from Rs. 20 to Rs. 43 ...	22,674				23,280		24,517	
Provision for Leave Allowance ...	1,628	46,270		46,000	2,040	46,380		45,351
Allowances, Honoraria, etc.—								
Travelling Allowance ...	2,700				2,700		2,770	
House-rent Allowance ...	10,120	12,890		13,000	10,120	12,820	10,237	13,007
Establishment charges recoverable from other Governments Departments, etc.— <i>Deduct—Contribution from the Bombay Municipality</i> ...		-63,840		-67,000		-67,000		-87,023
TOTAL—VOTED ...		-2,950		-6,000		-6,000		-27,959
CHIEF ACCOUNT OFFICE.								
Pay of Establishment—								
3 Clerks at rates varying from Rs. 63 to Rs. 140	3,360							
Temporary Establishments ...	7,230							
Provision for leave allowance ...	210	10,800						
Establishment charges payable to other Governments Departments, etc.— <i>Add—1/6th of the salary of the Chief Account officer of Customs Salt and opium from "3 Salt"</i> ...		1,820						
TOTAL—VOTED ...		12,620						

DETAILED ACCOUNT No. 6B. EXCISE. Presidency Establishment— <i>continued</i> .	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION AND PREVENTIVE ESTABLISHMENTS.								
Pay of Officers—								
1 Superintendent (450)	5,400							
Provision for leave allowance	600							
		6,000						
Pay of Establishments—								
23 Chief Inspectors and Inspectors at rates varying from Rs. 150 to Rs. 500	61,753							
10 Assistant Inspectors and Sub-Inspectors at rates varying from Rs. 70 to Rs. 145	12,480							
16 Clerks at rates varying from Rs. 60 to Rs. 200	16,644							
103 Servants at rates varying from Rs. 15 to Rs. 50	27,216							
Temporary Establishments	12,296							
Temporary and Provisional Allowance	513							
Provision for leave allowance	5,128							
		1,35,970						
Allowances, Honoraria, etc.—								
Travelling Allowance	12,600							
House-rent Allowance	19,500							
Rewards	16,000							
		48,100						
Contingencies—								
Rents, rates and taxes	8,426							
Petty construction and repairs	700							
Service Postage and telegrams	250							
Office expenses and miscellaneous	289						289	
Contract contingencies	1,925							
Scales and weights	15							
Purchase of bicycles	200							
Supply of Medicines	175							
Telephone charges	1,000							
		12,980						289
Establishment charges recoverable from other Governments Departments, etc.—								
<i>Deduct</i> —Contribution from the Chemists in Bombay for the temporary establishment, etc.		- 15,720						
TOTAL—VOTED		1,87,830						289

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 6C EXCISE District Executive Establishment.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts 1923-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION AND PREVENTIVE ESTABLISHMENTS—continued.								
Pay of Officers—								
2 Deputy Commissioners (1,250—50—1,500) ...	34,000							
10 Superintendents 2 (1,100) (1,000) 2 (800) and the rest at rates varying from Rs. 450 to Rs. 600 ...	77,450							
Provision for leave allowance ...	6,150							
Provision for revision of pay of Superintendents of Excise ...	16,200	1,33,800						
Pay of Establishment—								
114 Chief Inspectors and Inspectors at rates varying from Rs. 150 to Rs. 500 ...	3,11,484							
134 Assistant Inspectors and Sub-Inspectors at rates varying from Rs. 70 to Rs. 145 ...	1,45,320				1,944		2,590	
105 Clerks at rates varying from Rs. 60 to Rs. 250 ...	79,668				660		3,554	
1 Gauger (180) ...	2,160							
1,432 Servants at rates varying from Rs. 15 to Rs. 50 ...	3,70,512				5,201		7,595	
Temporary Establishments ...	2,820							
Temporary and Provisional Allowances ...	4,329						35	
Provision for leave Allowances ...	44,777	9,61,070		8,000	125	7,930		13,774
Allowances, Honoraria, etc.—								
Travelling Allowance ...	2,35,262						1,849	
House-rent Allowance ...	21,882				460		21	
Over-time Allowance ...	3,400							
Allowance for Collecting tree tapping fees ...	600							
Rewards ...	54,100				100			
Local and Bad climate Allowances... ..	11,280							
Allowance to Forest Guards ...	200							
Increase in the House-rent Allowance to Excise menials in Aden ...	306	3,27,030		1,000		560		1,870
Contingencies—								
Rents, Rates and Taxes ...	8,563				80		187	
Clothing charges ...	15,000							
Petty construction and repairs ...	5,060				3,510		676	
Service Postage and Telegrams ...	21,750				65		15	
Office Expenses and miscellaneous ...	1,607						4,526	
Contract contingencies ...	55,123				1,120		1,770	
Conveyance of Excise Opium ...	16,000							
Cost of numbering toddy trees ...	450							
Discretionary Grant ...	5,000							
Purchase of tents ...	175							
Purchase of bicycles ...	240							
Scales and weights ...	562							
Supply of Medicines ...	885							
Cost of working the purification plant at Khanapur ...	11,325	1,41,740		16,000	11,825	16,100		7,174
Establishment charges payable to other Governments Departments, etc.—								
<i>Add—</i> Establishment charges of Collectors from 22 General Administration ...	36,500				18,000			
<i>Add—</i> For combined Salt and Excise Department from 3 Salt ...	2,29,830	2,66,330		18,88,000	18,70,410	18,88,410		17,35,035
Establishment charges recoverable from other Governments, Departments, etc.—								
<i>Deduct—</i> Pension contribution from Excise menials ...		-11,970						
TOTAL ...		18,18,000		19,13,000		19,13,000		17,57,853
Voted ...		18,18,000		19,02,000		19,02,000		17,46,898
Non-voted ...				11,000		11,000		10,955

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 6D. EXCISE. Compensations.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
ASSIGNMENTS AND COMPENSATIONS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Indian States—									
<i>Akalkot</i>	...	19,200				19,200			
<i>Aundh</i>	...	11,500				11,500			
<i>Bavisi Villages</i>	...	2,549				2,549			
<i>Bhor</i>	...	38,150				38,150			
<i>Chickli</i>	...	1,599				1,599			
<i>Daflapur</i>	...	450				450			
<i>Ghodasar and Haldarvas</i>	...	2,450				2,450			
<i>Jamkhandi State and Inamdars</i>	...	43,600				43,600			
<i>Jath</i>	...	4,700				4,700			
<i>Jawhar</i>	...	47,400				47,400			
<i>Kathi</i>	...	10,414				10,414			
<i>Kurundwad (Senior)</i>	...	9,706				9,706			
<i>Kurundwad (Junior)</i>	...	17,696				17,696			
<i>Mahi Kantha Agency</i>	...	1,06,666				1,06,666			
<i>Miraj (Senior)</i>	...	41,500				41,500			
<i>Miraj (Junior)</i>	...	5,700				5,700			
<i>Mudhol</i>	...	22,400				22,400			
<i>Nale</i>	...	3,186				3,186			
<i>Nawalpur</i>	...	1,107				1,107			
<i>Phaltan</i>	...	9,000				9,000			
<i>Raisingpur</i>	...	1,034				1,034			
<i>Ramdurg</i>	...	12,600				12,600			
<i>Rewa Kantha Agency</i>	...	78,589				78,589			
<i>Sangli</i>	...	82,600				82,600			
<i>Sachin</i>	...	32,000				32,000			
<i>Singpur</i>	...	4,278				4,278			
<i>Wudikar's Estate</i>	...	58				58		3,34,591	
<i>Adjustment of the amount of Compensation paid to Indian States for the lease of their abkari revenue</i>	...					9,50,975		2,01,014	
<i>Compensation for leasing the hemp drugs revenue of certain Indian States</i>	...	1,05,793				1,05,793		1,67,969	
<i>Jaghirdar of Bhagdari</i>	...	907				907			
<i>Surplus compensation payable to certain States in respect of their abkari and hemp drug leases</i>	...	75,000						633	
			7,91,832				16,67,807		7,04,207
Other Parties—									
<i>Contributions to Local Boards in lieu of one-anna cess on excise revenue</i>	...	1,55,000				1,55,000		1,41,407	
<i>Bombay Municipality</i>	...	1,43,750				1,43,750		1,43,750	
<i>Private Parties</i>	...	6,467				5,701		6,571	
			3,05,217				3,04,451		2,91,728
							19,72,258		
							- 258		
TOTAL	...		10,97,000		19,72,000		19,72,000		9,95,935
Voted	...		3,05,000		3,04,000		3,04,000		2,91,728
Non-voted	...		7,92,000		16,68,000		16,68,000		7,04,207

BOMBAY—EXPENDITURE.

7, STAMPS (a) Reserved.	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
A.—NON-JUDICIAL.					
SUPERINTENDENCE ...	7A	Rs. 83,000	Rs. 89,000	Rs. 1,09,000	Rs. 82,780
CHARGES FOR THE SALE OF GENERAL STAMPS ...	7B	1,69,000	1,40,000	1,68,000	1,31,653
STAMPS SUPPLIED FROM CENTRAL STORES				1,46,000	18,644
TOTAL, VOTED ...		2,52,000	2,29,000	4,23,000	2,33,077
B.—JUDICIAL.					
SUPERINTENDENCE ...	7A	83,000	88,000	1,08,000	82,780
CHARGES FOR THE SALE OF COURT-FEE STAMPS ...	7C	31,000	32,000	28,000	30,145
STAMPS SUPPLIED FROM CENTRAL STORES					13,264
TOTAL, VOTED ...		1,14,000	1,20,000	1,36,000	1,26,189
EXCHANGE—VOTED ...		87,000	59,000	73,000	.....
EXPENDITURE IN ENGLAND—VOTED ...		.....	.....	.....	.....
GRAND TOTAL—VOTED ...		4,53,000	4,08,000	6,32,000	3,59,266
DETAILED ACCOUNT No. 7A. STAMPS. Superintendence.					
SUMMARY.					
PRESIDENCY EXECUTIVE ESTABLISHMENT ...		1,34,000	1,44,000	1,84,000	1,52,560
DISTRICT ESTABLISHMENTS ...		32,000	33,000	33,000	13,000
TOTAL—VOTED ...		1,66,000	1,77,000	2,17,000	1,65,560
DETAILS.					
PRESIDENCY EXECUTIVE ESTABLISH- MENT.					
STAMP OFFICE.					
Pay of Officers—					
(1) 1 Assistant Superintendent (600—750) ...		8,040		7,680	7,935
Assistant Superintendent's Allowance ...		1,200		1,200	1,200
Leave Allowance ...		1,886		900	...
			10,626	9,000	9,780
Pay of Establishment—					
(35) 55 Clerks (30—350) ...		65,763		66,555	74,103
(68) 68 Servants (7—54) ...		10,560		10,644	16,341
Establishment for the Administration of the Entertainment Duty Act ...		...		35,000	...
Temporary and Provisional Allowance ...		5,280		7,902	...
Leave Allowance ...		3,650		5,619	...
Duty and Typing Allowances ...		240		120	...
			85,493	89,000	1,25,840
Allowances, Honoraria, etc.—					
House-rent Allowance ...		3,696		3,700	4,683
Travelling Allowance ...		...		...	340
Local Allowance ...		3,065		...	...
			6,761	7,500	3,700
Contingencies—					
Rents, Rates and Taxes ...		1,000		15,000	15,574
Service, Postage and Telegrams ...		2,200		2,200	2,966
Office Expenses and Miscellaneous ...		500		650	3,203
Pay of menials ...		822		830	...
Contract Contingencies ...		26,000		26,000	26,215
			30,522	38,500	44,680
Rounding ...		+ 598			
TOTAL ...		1,34,000	1,44,000	1,84,000	1,52,560
Non-voted ...		...			...
Voted ...		1,34,000	1,44,000	1,84,000	1,52,560

(a) Expenditure controlled by the Superintendent of Stamps, Bombay, in the Presidency Proper and by the Superintendent of Stamps, Karachi, in Sind.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 7A. STAMPS. Superintendence— <i>continued.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT ESTABLISHMENTS.								
Pay of Establishment—								
Clerks								
Servants								
Allowances, Honoraria, etc.—								
Travelling Allowance	100				100		81	
House Rent Allowance ... ..	...				...
Temporary and Provisional Allowance ... ..	...	100		100	...	100		81
Contingencies—								
Miscellaneous Office Expenses ... ..	...						1,448	
Service Postage and Telegram Charges	980				1,439		578	
Contract Contingencies	13,095				13,461	14,900	10,893	
		14,075		14,500		14,900		12,919
Establishment Charges payable to other Governments' Departments, etc.—								
<i>Add—Fixed amount transferred from "22, General Administration—Charges of District Administration," page 79 on account of Establishment Charges of Collectors</i>		18,400		18,400		18,000		
Rounding		- 575						
TOTAL		32,000		33,000		33,000		13,000
<i>Non-voted</i>								
Voted		32,000		33,000		33,000		13,000
DETAILED ACCOUNT No. 7B. STAMPS. Charges for the sale of General Stamps. (Non-Judicial.)								
Contingencies—								
Commission							1,290	
Discount	1,68,970	1,68,970		1,40,000	1,68,450	1,68,450	1,30,363	
For rounding		+ 80				- 450		
TOTAL		1,69,000		1,40,000		1,68,000		1,31,653
<i>Non-voted</i>								
Voted		1,69,000		1,40,000		1,68,000		1,31,653
DETAILED ACCOUNT No. 7C. STAMPS. Charges on sale of Court-fee Stamps. (Judicial.)								
Contingencies—								
Commission	900				200		226	
Discount	31,024	31,324		32,000	28,180	28,380	29,919	
For rounding		- 324				- 380		
TOTAL		31,000		32,000		28,000		30,145
<i>Non-voted</i>								
Voted		31,000		32,000		28,000		30,145

BOMBAY—EXPENDITURE.

8. FOREST. (Transferred.)	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
SUMMARY.					
		Rs.	Rs.	Rs.	Rs.
GENERAL DIRECTION ...	VOTED ... 8A	61,000	34,000	.....	.....
	Non-voted ...	44,000	44,000	.....	.....
A.—CONSERVANCY AND WORKS ...	VOTED ... 8B	22,94,000	21,30,000	20,46,000	16,14,024
	VOTED ... 8C	20,75,000	18,97,000	22,17,000	19,59,190
B.—ESTABLISHMENTS ...	Non-voted ...	4,68,000	4,80,000	3,86,000	3,62,692
INTEREST ON CAPITAL OUTLAY NOT CHARGED TO REVENUE. ...	Non-Voted ...	.....	.....	.....	10,608
	Voted ...	31,000	35,000	34,000	3,983
EXCHANGE ...	Non-voted ...	.....	.....	.....	19,350
	VOTED ...	.....	.....	26,000	7,667
EXPENDITURE IN ENG- LAND. ...	Non-voted ...	.....	.....	42,000	36,830
TOTAL ...		49,73,000	46,20,000	47,51,000	40,14,344
	Voted ...	44,61,000	40,96,000	43,23,000	35,84,864
	Non-voted ...	5,12,000	5,24,000	4,28,000	4,29,480
DETAILED ACCOUNT No. 8A.— GENERAL DIRECTION.					
		Rs.	Rs.	Rs.	Rs.
Pay of Officers—					
1 Chief Conservator (2,500—125—2,750) ...		33,000			
1 Superior Officer (200—1,600) ...		3,840			
Leave Allowance ...		4,950	41,790	38,000 2,000	
Pay of Establishment—					
11, Office Establishment (11—300) ...		13,000	13,000	25,000	
Allowances, Honoraria, etc.—					
Deputation and Special Allowances ...		35,000			
Travelling Allowance ...		6,000 3,500	44,500	3,000 6,000	
Contingencies—					
Stationery ...		50			
Carriage of tents and records ...		800			
Service postage and telegrams ...		1,500			
Sundries ...		1,500			
Miscellaneous ...		1,500			
For rounding ...		5,350 + 360		4,000	
TOTAL ...		1,05,000		78,000	
	Voted ...	61,000		34,000	
	Non-voted ...	44,000		44,000	
DETAILED ACCOUNT No. 8B. FORESTS.					
A.—Conservancy and Works.					
I.—Timber and other produce removed from the Forests by Government Agency—					
(a) Timber ...		11,05,087		10,48,385	7,54,683
(b) Firewood and Charcoal ...		4,14,005		4,08,270	3,41,941
(c) Bamboos ...		...		...	61
(d) Sandalwood ...		8,070		6,720	2,477
(e) Grass and other minor produce Berad Settlement at Khanapur ...		9,200		7,700 4,500	7,875 ...
TOTAL ...		15,36,362	15,56,000	14,75,575	11,07,037
II.—Timber and other produce removed from the forests by Consumers or Purchasers ...		49,170	53,000	52,735	36,746
III.—Drift and Walf wood and confiscated forest produce ...		735	1,000	730	205
V.—Rent of leased forests and payments to Shareholders in Forests managed by Government ...		47,920	53,000	52,670	43,761
VI.—Live-stock, Stores, Tools and Plant—					
(a) Purchase of Cattle ...		1,700		2,000	314
(b) Feed and keep of Cattle ...		12,640		10,300	8,532
(c) Purchase of Stores, Tools and Plant.		50,050		27,950	40,570
TOTAL ...		64,390	40,000	39,350	49,416
Carried over ...		16,98,577	17,03,000	16,21,060	12,37,165

DETAILED ACCOUNT No. 8B. FORESTS. A.—Conservancy and Works— <i>contd.</i>		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	R	
Brought forward ...		16,98,577		17,03,000	16,21,060	12,37
VII.—Communications and Buildings—						
(a) Roads and Bridges ...	74,310			71,500	1,15,923	
(b) Buildings ...	2,04,344			65,352	58,683	
(c) Other works ...	36,067			19,518	19,305	
TOTAL ...		3,14,721		1,57,000	1,56,370	1,93,911
VIII.—Demarcation, Improvement and Extension of Forests—						
(a) Demarcation ...	8,260			8,050	2,698	
(b) Cost of Forest Settlements compen- sation for land and rights ...	7,950			13,850	8,342	
(c) Surveys ...	1,000			1,000	284	
(d) Working Plans ...	18,620			13,350	5,370	
(e) Sowing and Planting ...	98,980			97,650	71,727	
(f) Protection from Fire ...	49,250			56,750	37,712	
(g) Other works ...	8,720			7,670	2,650	
TOTAL ...		1,92,780		2,00,000	1,98,320	1,28,783
IX.—Miscellaneous—						
(a) Law Charges ...	1,000			600	1,670	
(b) Grain Compensation Allowance ...	3,470			5,368	20,870	
(c) Other Charges ...	83,900			63,664	31,625	
TOTAL ...		88,370		70,000	69,632	54,165
		22,94,448			20,45,382	
For rounding ...		- 448			618	16,14,024
TOTAL ...		22,94,000		21,30,000	20,46,000	16,14,024
Voted ...		22,94,000		21,30,000	20,46,000	16,14,024
Non-voted ...		...		...	...	...
DETAILED ACCOUNT No. 8C. FORESTS. B.—Establishment.						
I.—Pay of Officers—						
(1) Chief Conservator (2,500—125—2,750) ...	...			33,000	23,369	
(3) 4 Conservators (1,750—100—2,150) ...	1,00,600			73,400	1,02,825	
(26) 23 Superior Officers } 200 to 1,600 ...	2,64,500			3,08,550	1,68,665	
(31) 28 Superior Officers } ...	1,46,320			1,68,940	2,09,261	
Leave Allowance ...	15,090			4,200	...	
Pay of recruits of the Imperial Forest Officers ...	67,500			4,200	...	
Provision for Temporary Forest Officers ...	53,702			33,540	...	
Probable savings ...	...	6,47,712		52,000	...	
		5,95,712		1,70,000	6,25,830	
				3,80,000	40,000	
II.—Pay of Establishment—						
(3,392) 3,158 Subordinate Forest and Depot Establishments (15—200) ...	10,41,466			10,62,628	10,01,909	5,04,120
(503) 481 Office Establishments (11—300) ...	3,01,800			3,13,048	3,09,311	
Temporary Establishments ...	44,732			86,100	...	
Leave Allowance ...	76,000			75,924	...	
Lump provision for certain Subordinate Forest Establishment ...	...	14,63,998		...	...	13,11,220
III.—Allowances, Honoraria, etc.—						
Deputation and special allowances ...	4,800			6,300	1,41,463	
Deputation and special allowances ...	88,252			1,16,590	...	
Plague allowance ...	200			150	5	
Travelling allowances ...	13,700			2,94,760	67,833	
	2,73,678			...	2,05,626	
Forest School ...	3,050			3,050	4,453	
Grain Compensation ...	...			...	215	
		3,83,680		2,50,000	4,20,850	4,19,595
				1,00,000	...	
IV.—Contingencies—						
Stationery ...	7,966			9,680	7,397	
Carriage of Tents and Records ...	15,920			16,480	14,079	
Rents, Rates and Taxes ...	17,693			13,890	16,241	
Service Postage and Telegram Charges ...	35,075			36,910	31,338	
Purchase of tents ...	2,910			...	...
Sundries ...	19,415			31,660	17,892	
		98,979		97,000	1,08,620	86,947
		25,42,369				
For rounding ...		+ 631				
TOTAL ...		25,43,000		23,77,000	26,03,000	23,21,882
Voted ...		20,75,000		18,97,000	22,17,000	19,59,190
Non-voted ...		4,68,000		4,80,000	3,86,000	3,62,692

BOMBAY—EXPENDITURE.

9 REGISTRATION. (a) (Transferred).	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.		
		Rs.	Rs.	Rs.	Rs.		
SUPERINTENDENCE ... VOTED ...	9A	37,000	37,000	36,000	29,811		
DISTRICT CHARGES ... VOTED ...	9B	6,95,000	6,41,000	7,07,000	7,10,823		
EXCHANGE ... VOTED ...		3,000	4,000				
TOTAL, Voted ...		7,35,000	6,82,000	7,43,000	7,40,634		
DETAILED ACCOUNT No. 9A. REGISTRATION. Superintendence.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment—							
(6) 6 Inspectors of Registration Offices 5 (260), 1 (280) ...		18,960		18,240		19,242	
Leave Allowance ...		840		837			
(6) 6 Clerks 1 (60), 3 (56), 1 (52), 1 (50) plus Compensatory Allowance 860 ...		4,320		3,888		3,698	
(7) 7 Servants 1 (20), 1 (19), 1 (17), 4 (16) ...		1,440		1,428		808	
Leave Allowance ...		240		240			
Temporary and Provisional Allowance ...				100			
For Rounding ...				—173			
			25,800		24,560		23,748
Allowances, Honoraria, etc.—							
Travelling Allowance ...		10,395		10,300		5,409	
House-rent and other Allowance ...		82		50		40	
Rounding ...		—377			10,350		5,449
			10,100				
Contingencies—							
Service Postage and Telegram ...		155		135		75	
Contract Contingencies ...		960		955		534	
Miscellaneous Office Expenses ...						5	
Rounding ...		—15			1,090		614
			1,100				
TOTAL, Voted ...		37,000	37,000	36,000		29,811	

(a) Under the control of the Inspector-General of Registration.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 9B. REGISTRATION. District Charges.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(2) 2 Sub-Registrars, Bombay 1 (510 for 8 months and 540 for 4 months) 1 (360 for 3 months and 390 for 9 months) ...	10,830				10,110		13,567	
Leave Allowance ...	620				428		...	
For Rounding ...	- 450				+ 142		...	
		11,000		11,000		10,680		13,567
Pay of Establishment—								
(306) 302 Special Sub-Registrars and Village Registrars (a) (varying from Rs. 30 to Rs. 300) ...	3,55,511				3,58,240		4,15,836	
Leave Allowance of Special Sub-Registrars ...	12,000				12,020		...	
(297) 262 Clerks (varying from Rs. 30 to Rs. 120) ...	1,28,268				1,44,968		1,47,066	
(135) 135 Servants (Do. Rs. 8 to Rs. 20) ...	21,252				20,166		20,852	
Leave Allowance ...	9,000				9,670		...	
Temporary and Provisional Allowance ...	...				5,051		...	
Temporary Establishment ...	93,000				37,600		21,496	
For Rounding ...	- 31				+ 155		...	
		5,59,000		5,22,000		5,87,870		6,05,250
Allowances, Honoraria, etc.—								
Travelling Allowance ...	19,000				9,000		11,013	
Commission to Sub-Registrars and Village Registrar (a) ...	697				552		...	
House-rent and other Allowance ...	8,190				2,091		2,109	
Plague Allowance ...	...				57		123	
Rounding ...	+ 113				...		...
		28,000		11,000		11,700		13,245
Contingencies—								
Petty Construction and Repairs ...	950				950		...	
Purchase of Carpets ...	2,000				...		183	
Rent, Rates and Taxes ...	1,654				3,395		1,415	
Service Postage and Telegrams ...	66,500				62,000		57,212	
Pay of Menials ...	...				...		55	
Office Expenses and Miscellaneous ...	6,845				12,877		3,590	
Contract Contingencies ...	18,332				17,128		16,306	
Conservancy Charges ...	...				...		...
Reserve at the disposal of the Head of the Department ...	500				...		...
Rounding ...	- 181				...		...
		96,000		96,000		95,750		78,761
Establishment charges payable to other Government Departments, etc.—								
Add—Fixed amount transferred from "22.—General Administration" ...	...	1,000		1,000	...	1,000	...	
For rounding ...	...				...		...
TOTAL Voted ...		6,95,000		6,41,000		7,07,000		7,10,823

(a) 50 per cent. to Sub-Registrars, Karachi and Mirpurkhas.

BOMBAY—EXPENDITURE.

9—A. SCHEDULED. TAXES. (Reserved.)	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
Bombay Entertainment Duty Act ...	9—A(a)	20,000	18,000		
Exchange ...		4,000	5,000		
TOTAL Voted ...		24,000	23,000		185
DETAILED ACCOUNT No. 9—A(a). BOMBAY ENTERTAINMENT DUTY ACT.					
Pay of Officers—		Rs.	Rs.	Rs.	Rs.
1 Supervisor (800) ...		9,600			
			9,600		
Pay of Establishment—					
7 Clerks, 1 (80 for eleven months), 1 (70), 1 (60), 1 (50), 2 (40), 1 (30) ...		4,360			
3 Servants, 3 (27) ...		972			
Leave Allowance ...		436			
Rounding ...		+232			
			6,000		
Allowances, Honoraria, etc.—					
Travelling Allowance ...		2,288			
House Rent Allowance ...		1,980			
Rounding ...		+132			
			4,400		
TOTAL ...		20,000	18,000		

14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (Reserved.)				Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
IRRIGATION WORKS.				Ra.	Rs.	Ra.	Rs.
(a) Interest on capital outlay to end of 1920-21—							
(i) Financed from advances from Government of India	...	...	...	32,44,000	32,44,000	33,25,000	32,43,473
(ii) Financed from Provincial Revenues and Local Funds	...	...	...	9,000	9,000	9,000	9,648
(b) Interest on capital outlay from 1921-22—							
Financed from Provincial Revenues	...	...	...	30,59,000	16,80,000	16,69,000	10,19,794
TOTAL Non-voted				63,12,000	49,33,000	50,03,000	42,72,915
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (a). (Reserved.)							
A.—Irrigation Works.							
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT	...	...	...	{ VOTED	12,15,000	14,01,100	} 8,33,700
				{ Non-voted	76,000	76,000	
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	...	...	...	{ VOTED	23,53,000	27,68,000	} 21,33,396
				{ Non-voted	1,47,000	1,48,000	
MISCELLANEOUS EXPENDITURE	...	...	...	{ VOTED	58,000	61,100	} 14,580
				{ Non-voted	3,000	3,000	
EXPENDITURE IN ENGLAND	...	...	...	{ Establishment.	.....	14,000	47,973
				{ Stores	.....	1,000	3,402
TOTAL				30,61,000	39,73,500	44,72,200	30,33,051
B.—Navigation, Embankment and Drainage Works.—							
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT	...	...	...	{ VOTED	27,000	27,500	19,800
				{ Non-voted	2,000	1,000	1,000
TOTAL				29,000	28,500	20,800	.....
GRAND TOTAL				30,90,000	40,02,000	44,93,000	30,33,051
<i>Deduct—Amount financed from—</i>							
<i>Famine Insurance Grants</i>				.....	2,00,000	2,00,000	.....
Net amount charged to Ordinary Revenues				30,90,000	38,02,000	42,93,000	30,33,051
				VOTED	29,58,000	35,74,000	27,54,615
				Non-voted	1,32,000	2,28,000	2,78,436
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.							
B.—Navigation, Embankments and Drainage Works—Works for which neither Capital nor Revenue Accounts are kept.							
RESERVED.							
Civil.							
Free grants for encouragements of irrigation in precarious tracts	...	...	...	VOTED	(b) 23,000	20,000	20,000
15 (1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.							
Irrigation Works	...	...	...	.....	2,00,000	2,00,000	.....
TOTAL				.....	2,00,000	2,00,000	.....
				VOTED	.....	2,00,000	.....
16.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS (a). (Reserved.)							
A. FINANCED FROM FAMINE INSURANCE GRANTS	...	...	...	VOTED	.....	30,00,000	30,00,000
B. FINANCED FROM ORDINARY REVENUE	...	...	...	{ VOTED	.....	.....	.....
				{ Non-voted	.....	.....	.....
TOTAL VOTED				.....	30,00,000	30,00,000	.....

(a) Details are available in Public Works Final Issues.

(b) This is distributed as under :—

Commissioner, Northern Division Rs. 21,000.
 Do. Central Division " 900.
 Do. Southern Division " 600.
 For rounding " 500.

Total ... " 23,000.

BOMBAY—EXPENDITURE.

19.—INTEREST ON ORDINARY DEBT. (Reserved.)	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
Interest on Provincial Loans.		Rs.	Rs.	Rs.	Rs.
<i>Interest on Bombay Development Loan ...</i>	19A	66,64,000	66,64,000	66,64,000	66,55,179
Other items.					
<i>Interest payable to Central Government on—</i>					
(a) <i>Advances on account of Provincial Loan Accounts ...</i>	...	10,61,000	11,94,000	12,02,000	13,34,646
(b) <i>Advance in respect of Irrigation Capital Expenditure ...</i>	...	32,44,000	32,44,000	33,25,000	32,43,473
(c) <i>Other advances ...</i>	19B	1,54,44,000	85,07,000	83,77,000	30,26,984
<i>Management of Debt (Development) ...</i>	...	3,00,000	3,00,000	3,00,000	- 699
<i>Expenditure in England ...</i>	3,777
<i>Exchange ...</i>	2,029
TOTAL	...	2,67,13,000	1,99,09,000	1,98,68,000	1,65,389
Deduct— <i>Interest transferred to Commercial Departments ...</i>	...	63,12,000	49,33,000	50,03,000	42,72,915
Do. <i>do. Forest Departments ...</i>	10,608
Do. <i>Interest met from Famine Insurance Fund ...</i>	...	10,00,000	.....	.....	.....
TOTAL Non-voted	...	1,94,01,000	1,49,76,000	1,48,65,000	99,81,866
DETAILED ACCOUNT No. 19A. (Interest on Bombay Development Loan.)					
<i>Loan of 1920-21 at 6½ per cent. ...</i>	...	66,64,000	66,64,000	66,64,000	66,55,179
DETAILED ACCOUNT No. 19B. Other Advances.					
<i>For Bombay Development—</i>					
1921-22	18,85,000	18,85,000	18,85,000	
1922-23	40,62,500	37,51,000	44,69,000	
1923-24	43,44,000	8,66,000	.....
1924-25	12,07,500	.....	.....
<i>For other purposes—</i>					
1921-22	5,85,000	5,85,000	5,85,000	
1922-23	9,50,000	9,50,000	9,50,000	
1923-24	9,40,000	4,70,000	4,88,000	
1924-25	14,70,000	.....	.....
TOTAL	...	1,54,44,000	85,07,000	83,77,000	
21.—SINKING FUNDS. (Reserved.)					
<i>Sinking Fund for the Bombay Development Loan ...</i>	...	9,39,000	9,39,000	9,39,000	9,38,933
Do. <i>charges in respect of unproductive loan obtained from Government of India for ordinary purpose ...</i>	...	7,68,000	.....	.....	.....
Non-voted	...	17,07,000	9,39,000	9,39,000	9,38,933

22.—GENERAL ADMINISTRATION. Partly Reserved and Partly Transferred.				Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
A.—HEADS OF PROVINCES.					Rs.	Rs.	Rs.	Rs.
Salary of the Governor	...	Non-voted	...		1,20,000	1,20,000	1,20,000	1,20,000
SUMPTUARY ALLOWANCE OF THE GOVERNOR	...	VOTED	...		81,000	82,000	82,000	83,083
STAFF AND HOUSEHOLD OF THE GOVERNOR	...	VOTED	...	22A (a)	5,59,000	5,24,000	6,13,000	4,76,413
EXPENDITURE FROM CONTRACT ALLOWANCE	...	Non-voted	...		1,13,000	97,000	1,07,000	94,991
TOUR EXPENSES	...	VOTED	...	22A (a)	1,00,000	(a) 1,00,000	(a) 1,00,000	1,00,000
EXECUTIVE COUNCIL	...	VOTED	...	22A (b)	80,000	1,07,000	80,000	1,36,384
MINISTERS (Transferred)	...	Non-voted	...	22A (c)	.....	.....	13,000	18,895
		VOTED	...	22A (d)	2,70,000	2,69,000	2,56,000	2,52,490
		VOTED	...		1,54,000	1,54,000	1,54,000	2,04,152
TOTAL					14,27,000	14,03,000	14,75,000	14,86,408
		VOTED	...		9,24,000	9,17,000	9,92,000	9,68,927
		Non-voted	...		5,03,000	4,86,000	4,83,000	4,67,481
B.—LEGISLATIVE BODIES.								
PROVINCIAL LEGISLATIVE COUNCILS	...	Non-voted	...	22B (a)	39,000	39,000	39,000	38,688
		VOTED	...		1,52,000	2,07,000	2,84,000	1,13,198
TOTAL					1,91,000	2,46,000	3,23,000	1,51,886
C.—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.								
CIVIL SECRETARIAT	...	VOTED	...	22C (a)	13,11,000	11,86,000	12,53,000	12,11,375
DIRECTOR OF LAND RECORDS AND INSPECTOR GENERAL OF REGISTRATION	...	Non-voted	...		4,32,000	3,83,000	3,71,000	4,16,695
		VOTED	...	22C (c)	21,000	25,000	29,000	24,870
		Non-voted	...		36,000	33,000	33,000	32,893
LOCAL FUND AUDIT ESTABLISHMENTS	...	VOTED	...	22C (b)	1,58,000	1,50,000	1,69,000	1,88,167
		Non-voted	...		.....	.....	.....	.....
TOTAL					19,58,000	17,77,000	18,55,000	18,24,000
		VOTED	...		14,90,000	13,61,000	14,51,000	13,74,412
		Non-voted	...		4,68,000	4,16,000	4,04,000	4,49,588
D.—COMMISSIONERS.								
COMMISSIONER IN CHIEF	...	VOTED	...	22D (a)	1,99,000	1,77,000	1,78,000	1,84,229
		Non-voted	...		81,000	88,000	80,000	71,323
COMMISSIONERS	...	VOTED	...	22D (b)	2,00,000	-1,77,000	2,09,000	1,60,879
		Non-voted	...		1,39,000	1,38,000	1,26,000	1,23,916
TOTAL					6,19,000	5,80,000	5,93,000	5,40,847
		VOTED	...		3,99,000	3,54,000	3,87,000	3,45,108
		Non-voted	...		2,20,000	2,26,000	2,06,000	1,95,739
E.—DISTRICT ADMINISTRATION.								
GENERAL ESTABLISHMENTS	...	VOTED	...	22E (a)	9,47,000	10,98,000	26,64,000	30,28,554
		Non-voted	...		12,24,000	7,10,000	12,55,000	10,97,556
SUB-DIVISIONAL ESTABLISHMENTS	...	VOTED	...	22E (b)	34,23,000	32,92,000	33,17,000	31,76,137
OTHER ESTABLISHMENTS	...	Non-voted	...	22E (c)	86,95,000	.....	.....	575
		VOTED	...		95,38,000	.....	.....	.....
		Non-voted	...		.....	.....	.....	.....
TOTAL					1,88,27,000	51,00,000	72,36,000	73,02,822
		VOTED	...		80,65,000	43,90,000	59,81,000	62,05,266
		Non-voted	...		1,07,62,000	7,10,000	12,55,000	10,97,556
F.—DISCRETIONARY GRANTS.								
DISCRETIONARY GRANTS BY HEADS OF PROVINCES	...		...	22F (a)	84,000	83,000	17,000	24,997
EXCHANGE	...	VOTED	...		1,75,000	2,06,000	1,50,000	2,937
		Non-voted	...		.....	.....	.....	1,42,211
Add—EXPENDITURE IN ENGLAND	...	VOTED	...		.....	.....	12,000	5,578
		Non-voted	...		.....	.....	2,90,000	2,69,034
GRAND TOTAL					2,32,13,000	93,45,000	1,19,51,000	1,17,00,220
		VOTED	{ Transferred... Reserved ...		1,54,000	1,54,000	92,74,000	90,40,423
		Non-voted	{ Transferred... Reserved ...		1,10,67,000	73,14,000	26,77,000	26,59,797

(a) Includes Rs. 8,000 for motor-car maintenance.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. Staff and Household of the Governor.			Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Private Secretary	...	{ Voted ... Non-voted ...	60,000 19,000		63,000 21,000		55,000 19,000		55,284 18,420	
Military Secretary	...	{ Voted ... Non-voted ...	4,99,000 94,000		4,61,000 76,000		5,58,000 88,000		4,21,129 76,571	
TOTAL				6,72,000		6,21,000		7,20,000		5,71,404
Voted				5,59,000		5,24,000		6,13,000		4,76,413
Non-voted				1,13,000		97,000		1,07,000		94,991
DETAILS.										
PRIVATE SECRETARY.										
Pay of Officers—										
(1) 1 Private Secretary (1,600—1,675)	...		19,575				18,670		17,340	
(1) 1 Assistant Private Secretary...	...		.....				...		1,080	
Rounding	...		-575							
				19,000		18,000		18,670		18,420
Pay of Establishment—										
(1) 1 Superintendent (400—25—600)	...		5,400				7,000		} 25,787	
(1) 1 European Stenographer and Typist (500)	...		6,000				2,800			
(7) 7 Clerks (70—280)	...		14,490				18,440			
Temporary Establishment	...		1,000				1,000		487	
Personal Allowance	...		2,400				...			
Leave Allowance	...		2,600				2,800			
Rounding	...		+860				-310			
				32,750		50,000		31,730		26,274
Allowances, Honoraria, etc.—										
Travelling, House-rent and Hill Allowances	...		10,000				10,000		14,847	14,847
				10,000		14,000		10,000		
						3,000				
Contingencies—										
Contingencies, including rent of telephone office fuel, etc.	...		4,800				4,000		3,723	
Postage and Telegrams	...		12,000				9,000		10,301	
Subscriptions to Indian News Agency	...		450				600		134	
				17,250		19,000		13,600		14,163
TOTAL				79,000		84,000		74,000		73,704
Voted				60,000		63,000		55,000		55,284
Non-voted				19,000		21,000		19,000		18,420

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. Staff and Household of the Governor— <i>contd.</i>		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY SECRETARY.					
Pay of Officers—					
(1) 1 Military Secretary (1,250) ...	15,000			15,000	19,124
(2) 2 Aides-de-Camp, 2 (1,000) ...	24,000			24,000	14,932
1 Temporary additional Aides-de-Camp (775) ...	9,300			9,300	1,775
(1) 1 Extra Aides-de-Camp (1,000) ...	12,000			12,000	17,465
(1) 1 Indian Aide-de-Camp (750 + Special Allowance) ...	11,730			11,530	9,730
(1) 1 Surgeon (2,050) ...	24,600			24,200	23,860
(1) 1 Assistant Surgeon 400 + Special Allowance 80	5,760			5,760	5,467
Rounding ...	+ 100		27,000		
	1,02,490		73,000		
				1,01,790	93,085
Pay of Establishment—					
Establishment of the Military Secretary—					
(1) 1 Superintendent 350—550 ...	6,600			6,600	} 32,935
(9) 9 Clerks 75—295 ...	16,260			15,420	
(40) 40 Servants 15—26 ...	9,252			9,252	
Temporary Establishment	1,000			1,000	
Leave Allowance ...	2,200			2,200	100
	35,312				
Temporary and Provisional allowance ...	2,940			4,104	33,085
Bodyguards Establishment—					
Body Guards Establishment ...	} 73,579			69,211	68,768
Sub-Assistant Surgeon ...				1,920	1,187
Conservancy Establishment ...				15,691	3,352
	73,579			86,822	73,307
(3) 3 Establishment of Government House Garden (40—490) ...	8,225			7,530	6,860
Provision for establishment to look after the camp equipage ...				4,000	
Dispensary Establishment—					
(2) 2 Compounders 54—70 ...	1,488			960	} 2,395
(3) 3 Servants 10—16 ...	492			492	
Leave Allowance ...	150			145	
Temporary and Provincial Allowance ...	360	2,490		1,597	2,395
(64) 64 Band Establishment 4—40 ...	56,660			58,140	47,759
Rounding ...	- 291			- 45	
Total Pay of Establishment ...	1,78,915		1,70,000	1,96,620	1,63,356
Allowances, Honoraria, etc.—					
Travelling Allowance and Other Allowance ...	6,000			39,430	61,070
Allowance to Bandmen and Musicians ...	48,432			8,400	1,170
Charger Allowance ...	8,400			3,000	17,502
	3,000			600	
	600				
	66,432		64,000	51,430	79,742
Contingencies—					
Presents and Charities ...				25,000	
Furniture for new buildings at Government House ...	37,760			37,760	
Supplies to bodyguards ...	3,000			3,000	14,290
Contingencies of the Military Secretary includ- ing Newspapers and Telephone ...	7,500			7,500	9,157
Postage and Telegrams ...	6,000			3,000	2,500
Band Contingencies ...	3,000			3,000	3,012
Rations, Clothing and fuel for Bands ...	15,000			15,000	15,595
Household Rates and Taxes, i. e., Water Rates, etc. ...	30,000			30,000	23,099
Establishment for Camp equipage ...	4,000				
Carried over ...	1,06,260	3,47,837	3,37,000	1,24,260	3,49,840
					67,653
					3,35,471

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. Staff and Household of the Governor—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		8,47,837		8,37,000		8,49,840		8,35,471
Brought forward ...	1,06,260				1,24,260		67,653	
Grant to Horse Fund ...	2,070				2,070		2,070	
Purchase and Repairs of Furniture, Carpets and Equipment ...	84,910				84,910		51,129	
Maintenance of Government House Gardens ...	30,000				30,000		30,134	
Purchase and Maintenance of Pictures in Government House ...	1,000				1,000		2,815	
Railway charge to Band Establishment ...							15	
Inauguration Grant for Furniture and Carpets— Purchase of Tents ...	60,070				90,070			
Purchase of Motor Cycles ...	1,258				4,250		2,159	
Dispensary Contingencies ...	3,600				3,600		3,776	
Clothing and boarding to Establishment ...	6,000				6,000		1,623	
Fund to Band ...							855	
		2,45,163		2,00,000		2,96,160		1,62,229
TOTAL ...		5,93,000		5,37,000		6,46,000		4,97,700
Voted ...		4,99,000		4,61,000		5,58,000		4,21,129
Non-voted ...		94,000		76,000		88,000		76,571
DETAILED ACCOUNT No. 22A (b). GENERAL ADMINISTRATION—HEADS OF PROVINCES. Allowances, Honoraria, etc.								
Tour Expenses—								
Maintenance and repairs of camp equipment ...								
Railway freight on tents, heavy goods, horses, etc., in connection with His Excellency's tours							11,492	
Carriage of goods, and cost of Special trains for the conveyance of heavy goods and stable between Government Houses ...	53,000				53,000		8,826	
Reserved accommodation for members of His Excellency's family ...							3,644	
Cart and coolie hire on tour ...	1,000				1,000		1,314	
Cart and coolie hire during transfer between Government Houses ...	(a)				(a)		11,739	
Saddle, horses and carriages on tour ...	(a)				(a)		7,623	
Payments and presents for services rendered on tour ...	(a)				(a)		125	
Railway fares and carriage of household while on tour ...	2,000				2,000		2,489	
Railway fares and carriage of household while in transit between Government Houses ...	(a)				(a)		19,280	
	(a)				(a)			
		56,000				56,000	11,769	
Special trains for His Excellency's own use and haulage of, and repairs to his Saloon Carriage.		24,000				24,000	58,083	
TOTAL ...		80,000		1,07,000		80,000		1,36,384
Voted ...		80,000		1,07,000		80,000		1,36,384
Non-voted ...		...		...		...		...
DETAILED ACCOUNT No. 22A (c). GENERAL ADMINISTRATION—HEADS OF PROVINCES.								
EXECUTIVE COUNCIL.								
Pay of Officers— (4) 4 Members of Council (5,333½) ...		2,56,000		2,56,000		2,56,000		2,48,840
Allowances, Honoraria, etc.—								
Hill Journey Allowances ...	2,000				2,000		1,097	
Travelling Allowance ...	11,500				11,500		17,266	
House Rent ...							3,650	
Rounding ...	+500				-500		532	
		14,000		13,000		13,000		22,545
TOTAL ...		2,70,000		2,69,000		2,69,000		2,71,385
Voted ...		...		...		13,000		18,895
Non-voted ...		2,70,000		2,69,000		2,56,000		2,52,490
DETAILED ACCOUNT No. 22A (d). GENERAL ADMINISTRATION—HEADS OF PROVINCES.—Transferred.								
MINISTERS.								
Pay of Officers— (3) 3 Ministers (4,000) ...		1,44,000		1,44,000		1,44,000		1,92,000
Allowances, Honoraria, etc.—								
Hill Journey Allowance ...	1,500				1,500			
Travelling Allowance ...	8,500				8,500			
		10,000		10,000		10,000		12,152
Total ...		1,54,000		1,54,000		1,54,000	12,152	2,04,152

(a) Provision included in Rs. 53,000 shown above.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22C. GENERAL ADMINISTRATION.—Secretariat and Head-Quarters Establishments— <i>contd.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HOME DEPARTMENT.									
Pay of Officers—									
(1) 1 Secretary (3,000) ...	36,000								
(1) 1 Deputy Secretary (2,250—2,300+200 Dy. A. ...)	29,650				36,000			41,197	
(2) 2 Assistant Secretaries (650—50—850— 950+L. A. 170) ...	21,540				30,250			26,526	
Leave Allowance ...	3,231				20,340			...	
Rounding ...	+350				1,500			18,883	
		90,771		20,000		88,090			86,606
Pay of Establishment—									
(30) 30 Superintendents and Assistant Superin- tendents (100—600) ...	98,700			64,000				93,682	
(25) 26 Clerks, Reservists (60—200) ...	39,677							36,157	
(15) 17 Servants (10—18) ...	2,364							2,088	
Temporary Establishment ...	6,480							6,696	
Leave Allowance ...	14,064							13,257	
Temporary and Provisional Allowance ...	1,800							1,800	
Rounding ...	-488							...	
		1,62,597		1,45,000		1,53,800			1,35,085
Allowances, Honoraria, etc.—									
Travelling Allowance ...	1,500							522	
Hill Journey Allowance ...	500				2,000			672	
House-rent Allowance ...	15,608				13,502			12,314	
Compensatory Allowance ...	2,760				2,768			2,574	
Rounding ...	-100							...	
		23,868		17,000		18,270			16,082
Contingencies—									
Rents, Rates and Taxes ...	900							733	
Service, Postage and Telegrams ...	16,000				1,000			15,500	
Contract Contingencies ...	18,864				16,000			17,728	
		35,764		35,000		35,840			33,961
TOTAL ...		3,13,000		2,82,000		2,96,000			2,71,734
Voted ...		2,42,000		2,17,000		2,30,000			2,03,339
Non-voted ...		71,000		65,000		66,000			68,395
DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—<i>contd.</i>									
POLITICAL DEPARTMENT.									
Pay of Officers—									
(1) 1 Secretary (2,875—3,000) ...	35,125							34,459	
(1) 1 Assistant Secretary (650—50—850—950) officers on special duty ...	10,300				34,250			9,513	
Leave allowance ...	1,530				9,700			2,586	
Temporary Officer ...					1,450			...	
Rounding ...	-475				1,500			...	
		46,480		8,000		46,900			46,558
Pay of Establishment—									
(18) 18 Superintendents and Assistant Superin- tendents (120—600) ...	56,860			34,000				55,737	
(19) 16 Clerks, Reservists (60—200) ...	25,196							31,931	
(1) 1 Stenographer (150—25—300) ...	3,100							...	
(11) 13 Servants (10—18) ...	1,776							2,330	
Temporary Establishment ...								216	
Leave Allowance ...	8,700							6,700	
Temporary and Provisional Allowance ...	1,320							1,320	
Rounding ...	+320							...	
		97,272		90,000		94,300			95,862
Carried over ...		1,43,752		1,32,000		1,41,200			1,42,420

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 220 (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
DETAILS—continued.		Rs.	Rs.	Rs.	Rs.
POLITICAL DEPARTMENT—continued.					
Brought over	...	1,43,752	1,32,000	1,41,200	1,42,420
Allowances, Honoraria, etc.—					
Travelling Allowance	...	1,350		1,000	31
Hill Journey Allowance	...	450		6,000	2,215
House-rent Allowance	...	6,000		2,400	5,212
	...	2,424			1,200
		10,224	7,000	9,400	8,658
Contingencies—					
Service Postage and Telegrams	...	10,000	2,000	10,000	8,724
Contract Contingencies	...	13,024		13,000	15,390
Purchase and repairs of furniture	...			400	
		23,024	22,000	23,400	24,114
TOTAL	...	1,77,000	1,63,000	1,74,000	1,75,192
Voted	...	1,41,000	1,27,000	1,38,000	1,38,116
Non-voted	...	36,000	36,000	36,000	37,076
FINANCE DEPARTMENT.					
Pay of Officers—					
(1) 1 Secretary (3,000)	...	36,000		45,000	11,250
(1) 1 Deputy Secretary (1,850—1,950 + Dy. A. 200)	...	25,100		23,900	28,759
Under Secretary	...				36,250
(1) 1 Assistant Secretary (650—50—850—950).	...	9,950		9,350	3,750
1 Additional Assistant Secretary	...	6,100			12,293
Officer on Special Duty	... Non-voted.				28,501
Leave Allowance	...	1,491		750	4,250
(1) 1 Additional Deputy Secretary (1,850—1,950) + Duty allowance	...	25,100		1,950	
Rounding	...	+ 350			
		1,04,091	9,000	80,950	1,25,053
Pay of Establishment—					
(21) 23 Superintendents and Assistant Superintendents (100—550)	...	71,227	91,000	59,060	54,209
(15) 16 Clerks, Reservists (60—200)	...	19,629		18,460	23,079
(8) 4 Stenographers (200—300)	...	18,142		9,225	
(14) 14 Servants (10—15)	...	1,908		1,896	3,144
Leave Allowance	...	9,970		6,000	
Temporary Establishment	...	10,000		10,000	18,475
Duty Allowance	...	300		300	
Temporary and Provisional Allowance	...	1,680		1,680	
Rounding	...	- 1		- 151	
		1,32,855	1,06,000	1,06,470	98,907
Allowances, Honoraria, etc.—					
Travelling Allowance	...	2,250		3,006	170
Hill Journey Allowance	...	750		6,000	6,276
House-rent Allowance	...	6,000		2,774	6,131
Compensatory Allowance	...	2,676			2,484
		7,200			
		18,876	11,000	11,780	15,061
Contingencies—					
Service Postage and Telegrams	...	7,500	3,000	7,500	5,643
Contract Contingencies	...	4,370		10,000	12,911
		11,870	17,000	17,500	18,554
Establishment and other charges payable to other Government Departments, etc.—					
Amount payable to Central Government on account of entertainment of a clerk in the Accountant General, Bombay's office for the preparation of Civil List	...	1,308	1,000	1,300	
TOTAL	...	2,69,000	2,38,000	2,18,000	2,57,575
Voted	...	1,73,000	1,44,000	1,47,000	1,48,895
Non-voted	...	96,000	94,000	71,000	1,08,680

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
REVENUE DEPARTMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—									
(1) 1 Chief Secretary (3,000) and special pay...	45,000				36,000			37,060	
(1) 1 Deputy Secretary (2,050—2,150+200 Dy. A.)	27,500				26,300			25,039	
Officer on Special duty	...				...			9,421	
(2) 2 Assistant Secretary (650—800)	18,600				17,350			2,000	
Leave Allowance	1,500				1,500			5,750	
Rounding	-300				...			13,910	
			92,800		20,000		81,150		93,180
Pay of Establishment—									
(33) 33 Superintendents and Assistant Superin- tendents (100—475)	95,858				91,300			98,042	
(31) 31 Clerks and Stenographers (60—200)	61,258				46,420			47,698	
(13) 14 Servants (10—15)	1,898				1,920			3,478	
Leave Allowance	12,000				11,000			...	
Duty Allowance	144				144			...	
Temporary Establishment	...				...			32	
Temporary and Provisional Allowance...	1,680				1,680			...	
Rounding	+88				+206			...	
			1,72,924		1,45,000		1,52,670		1,49,250
Allowances, Honoraria, etc.—									
Travelling Allowance	700				804			3,112	
Hill Journey Allowance	500				7,000			8,569	
House-rent Allowance	2,676				2,676			2,584	
Honoraria to reviewers	...				500			...	
Compensatory Allowance	3,600				...			...
			13,076		8,000		10,980		14,265
Contingencies—									
Service Postage and Telegrams	13,500				13,500			11,440	
Contract Contingencies	4,200				1,000			12,533	
			17,700		25,000		28,200		23,973
TOTAL	...	2,96,000		2,61,000	...	2,73,000	...	2,80,668	
Voted	...	2,19,000		1,98,000	...	2,11,000	...	2,09,148	
Non-voted	...	77,000		63,000	...	62,000	...	71,520	
GENERAL, EDUCATIONAL, MARINE, ECCLESIASTICAL AND PLAGUE DEPARTMENTS.									
Pay of Officers—									
(1) 1 Secretary (3,000)	36,000				35,500			35,782	
(1) 1 Deputy Secretary (1,750—1,850+200 Dy. A.)	23,900				23,900			22,212	
(2) 2 Assistant Secretaries (650)—(950)	21,000				20,400			650	
Officer on Special duty	...				...			19,992	
Leave Allowance	3,150				3,060			310	
Rounding	-500				...			...
			83,550		21,000		82,860		78,946
Pay of Establishment—									
(35) 35 Superintendents and Assistant Superin- tendents (150—525)	1,04,870				98,200			97,198	
(31) 30 Clerks, Reservists (76—275)	51,855				51,627			50,358	
Typist	7,500				...			...
(14) 14 Servants (10—15)	2,160				1,932			3,272	
Leave Allowance	16,500				12,000			...	
Temporary Establishment	765				765			857	
Temporary and Provisional Allowance...	1,680				1,680			...	
Rounding	+920				-144			...	
			1,86,250		1,60,000		1,66,060		1,51,685
Allowances, Honoraria, etc.—									
Travelling Allowance	900				904			2,040	
Hill Journey Allowance	8,500				8,300			8,525	
House-rent and other Allowances	2,676				4,176			2,298	
Compensatory Allowance	3,600				1,500			...	
Honorarium	...				...			...
			15,676		11,000		14,880		12,863
Contingencies—									
Service Postage and Telegrams	9,000				10,000			8,231	
Contract Contingencies	2,524				1,000			9,632	
			11,524		16,000		20,200		17,863
TOTAL	...	2,97,000		2,68,000	...	2,84,000	...	2,61,357	
Voted	...	2,34,000		2,08,000	...	2,25,000	...	2,02,403	
Non-voted	...	63,000		60,000	...	59,000	...	58,954	

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22C (a) GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments— <i>contd.</i>	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
LEGAL DEPARTMENT.				
Secretary and Remembrancer of Legal Affairs.				
Pay of Officers—				
(1) 1 Secretary and Legal Remembrancer (3,000) ...	36,000		36,000	37,692
(1) 1 Deputy Secretary (1,950—2,050) + 200 Dy. A. ...	26,300		26,650	18,596 6,278
(1) 1 Assist. Legal Remembrancer & Ex-officio Secy. to the Leg. Council (1,600—1,675) ...	19,575		14,425	15,100
Officer on Special Duty, ...	...		...	373
(1) 1 Assistant Secretary (650—850) ...	8,350		11,400	11,908
Leave Allowance ...	1,252		1,715	...
Rounding ...	- 195		...	...
	91,282		27,000 63,000	90,190
				89,947
Pay of Establishment—				
(11) 11 Superintendents and Assistant Superintendents (100—600) ...	37,020		36,150	38,400
(14) 14 Clerks (60—200) ...	14,369		16,319	23,158
2 Reservists (60—100) ...	1,920		...	...
(11) 11 Servants (10—15) ...	1,608		1,500	3,633
Temporary Establishment ...	5,700		...	1,880
Duty Allowance ...	120		120	...
Leave Allowance ...	4,000		4,048	...
Temporary and Provisional Allowance ...	1,320		1,320	...
Rounding ...	+ 592		+ 463	...
	66,649		55,000	59,920
				66,571
Allowances, Honoraria, etc.—				
Travelling Allowance ...	1,500 500		2,000	1,422 309
House-rent and other Allowances... ..	2,220 2,424		4,584	2,568
Hill Journey Allowance ...	4,990		3,466	3,193
Compensatory Allowance ...	3,600		...	...
	15,284		8,000 2,000	10,050
				7,492
Contingencies—				
Service Postage and Telegrams ...	2,000		2,005	1,410
Purchase of Books ...	1,000		1,000	883
Contract Contingencies ...	1,835		1,835	3,666
	4,835		4,840	5,959
TOTAL ...	1,78,000		1,59,000	1,69,969
Voted ...	89,000		88,000	97,899
Non-voted ...	89,000		77,000	72,070

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 23C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1923-23.	
SEPARATE DEPARTMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of Establishment—									
(3) 3 Clerks (96—200) ...	---	5,064				4,968		4,974	
Leave Allowance ...	---	200				500			
(68) 68 Servants (10—27) ...	---	10,556				10,704		19,670	
16 (Messengers at Poona) ...	---	1,728				1,536		2,361	
Temporary and Provisional Allowance ...	---	8,040				8,040			
Rounding ...	---	+ 380				+ 292			
			26,068		26,000		26,040		27,205
Allowances, Honoraria, etc.—									
Travelling Allowance ...	---	700				442		686	
Hill Journey Allowance ...	---	2,300				2,900		2,306	
House-rent and other Allowances ...	---	5,208				5,208		5,723	8,715
			8,208		7,000		8,550		
Contingencies—									
Freight on Europe Stores ...	---	---				---		199	
Rates and Taxes ...	---	1,800				2,000		1,309	
Service Postage and Telegrams ...	---	4,300				3,607		2,255	
Subscription to Newspapers ...	---	2,000				2,400		2,935	
Garden Charges ...	---	1,000				1,000		743	
Pay of Menials ...	---	2,940				2,940		3,112	
Office Expenses and Miscellaneous ...	---	984				792		535	
Purchase of Furniture for High Officials at Poona ...	---	---				1,208		3,666	
Contract Contingencies ...	---	52,700				53,463		61,152	
Hill journey Charges ...	---	---				---		211	76,146
			65,724		60,000		67,410		
TOTAL ...			1,00,000		93,000		1,02,000		1,12,066
Voted ...			1,00,000		93,000		1,02,000		1,12,066
Non-voted ...			---		---		---		---
TRANSLATORS' DEPARTMENT.									
Pay of Officers—									
(1) 1 Oriental Translator (300-1,200) ...	---	13,600				12,600		12,095	
(1) 1 Portuguese Translator (75) ...	---	900				900		835	
Leave Allowance ...	---	2,310				1,890			13,920
			16,810		14,000		15,890		
Pay of Establishment—									
(23) 23 Assistant Translators (90—475) ...	---	56,469				54,780		56,167	
Duty allowance ...	---	240				---		---	
(6) 6 Clerks (60—160) ...	---	5,843				5,538		6,182	
(7) 9 Servants (10—14) ...	---	1,152				936		1,758	
Temporary Establishment ...	---	---				192		---	
Leave Allowance ...	---	6,519				6,255		---	
Temporary and Provisional Allowance ...	---	840				840		---	
Rounding ...	---	- 120				- 201		---	64,107
			70,943		64,000		63,340		
Allowances, Honoraria, etc.—									
Travelling Allowance ...	---	1,175				752		1,175	
House-rent and other Allowances ...	---	588				588		574	
Hill Journey Allowance ...	---	3,500				2,900		3,666	
Honoraria to reviewers ...	---	---				600		---	5,415
			5,263		4,000		4,840		
Contingencies—									
Service Postage and Telegrams ...	---	1,300				1,306		831	
Purchase of Books and Newspapers ...	---	200				200		173	
Telephone Charges ...	---	---				---		170	
Office Expenses and Miscellaneous ...	---	---				324		---	
Contract Contingencies ...	---	584				500		602	
Purchase and Repairs of Furniture ...	---	---				1,200		---	1,780
Rents, Rates and Taxes ...	---	---				---		- 4	
			1,984		3,000		3,430		
TOTAL ...			95,000		85,000		92,000		64,823
Voted ...			95,000		85,000		92,000		64,823
Non-voted ...			---		---		---		---

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22C(a). GENERAL ADMINISTRATION. Secretariat and Head Quarters Establishments—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SECRETARIAT RECORD OFFICE.								
Pay of Establishment—								
(1) 1 Record-keeper (200—10—300) ...	2,880				2,760		2,640	
(7) 7 Clerks (60—4—180) ...	8,588				8,252		7,730	
Leave Allowance ...	1,920				1,272		...	
(10) 10 Servants (10—25) ...	1,731				1,713		2,894	
Temporary Establishment ...	900				3,210		782	
Temporary and Provisional Allowance ...	1,200				1,200		...	
Rounding ...	+189				+293		...	
		16,808		18,400		18,800		14,046
Allowances, Honoraria, etc.—								
House-rent Allowance ...	840				840		840	
		840		800		840		840
Contingencies—								
Rates and Taxes ...	42				42		24	
Servic Postage and Telegrams ...	10				18		10	
Contract Contingencies ...	300				300		367	
		352		800		360		401
TOTAL ...		18,000		20,000		20,000		15,287
Voted ...		18,000		20,000		20,000		15,287
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 220 (b). GENERAL ADMINISTRATION. Secretariat and Head Quarters Establishments.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director of Land Records and Inspector General of Registration.									
Pay of officers—									
(1) 1 Director (2,500+250 Dy. A.)	...	33,000				33,000		32,326	
(1) 1 Superintendent (335)	...	4,020				3,840			
Leave allowance	...	603				570			
Rounding	...	-360				...			
			37,263		33,000		37,410		32,326
Pay of Establishment—									
(8) 7 Clerks and register writers (70—125)	...	7,920				11,740		15,720	
(7) 7 Servants (11—23)	...	1,540				1,540		2,865	
Temporary Establishment	...	400				501		40	
Leave Allowance	...	800				500			
Local and War Allowance	...	...				360			
Rounding	...	+497				-301			
			11,157		17,000		14,340		18,625
Allowances, Honoraria, etc.—									
Travelling Allowance	...	3,360				4,000		3,553	
Local Allowance	...	1,360				...		...
		360							
			5,080		4,000		4,000		2,986
Contingencies—									
Service Postage and Telegrams	...	1,500				1,500		1,816	
Contract Contingencies	...	2,000				2,000		671	
Office Expenses and Miscellaneous	...	...				2,750		772	
			3,500		4,000		6,250		3,259
TOTAL	...		57,000		58,000		62,000		57,763
Voted	...		21,000		25,000		29,000		24,870
Non-voted	...		36,000		33,000		33,000		32,893
DETAILED ACCOUNT No. 22C(b). GENERAL ADMINISTRATION. Secretariat and Head Quarters Establishments.									
LOCAL FUND AUDIT ESTABLISHMENT.									
Establishment and other charges payable to other Governments, Departments, etc.—									
Share debitable to Central Pension Contribution	...	1,48,000			1,50,000		1,69,000		1,38,167
	...	10,565	1,58,565						
Rounding	...		-565						
TOTAL	...		1,58,000		1,50,000		1,69,000		1,38,167
Voted	...		1,58,000		1,50,000		1,69,000		1,38,167
Non-voted	...		...		...		...		...

DETAILED ACCOUNT No. 22D (a). GENERAL ADMINISTRATION. Commissioner in Sind.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SINDHI TRANSLATOR'S OFFICE.								
Pay of officers—								
(1) 1 First Assistant Translator (350-25-450) ...	5,100				4,800		7,478	
Leave Allowance ...	765				720			
		5,865		5,000		5,520		7,478
Pay of Establishment—								
(5) 6 Assistant and Junior Translator (95—270).	10,190				8,600		5,442	
(1) 1 Clerk (68) ...	816				768		120	
Temporary Establishment ...					1,000		417	
(2) 3 Servants (17—19) ...	636				240		432	
Leave Allowance ...	1,000				1,000			
Temporary and Provisional Allowance ...					144			
Rounding ...	-248				-272			
		12,394		11,000		11,480		6,411
Allowances, Honoraria, etc.—								
Travelling Allowance ...	300				504		111	
Sindhi Translator's Allowance ...					1,200			
House rent Allowance ...	144				96		48	
Local Allowance ...	72							
		516		400		1,800		159
Contingencies—								
Service Postage and Telegrams ...	750				750		379	
Purchase of Books and Newspapers ...	50				50			
Purchase and repairs of furniture ...	175				175			
Peon's uniforms and belts ...	75				50		72	
Office Expenses and Miscellaneous ...	175				175		288	
Rents Rates and taxes ...							6	
		1,225		3,600		1,200		745
TOTAL ...		20,000		20,000		20,000		14,793
COMMISSIONER'S OFFICE.								
Pay of officers—								
(1) 1 Commissioner (3,500 + 500 Dy. A.) ...	48,000				48,000		48,000	
(1) 1 Assistant Commissioner (1,400—1,525) ...	17,425				18,300		16,871	
(3) 3 Assistant Commissioners (300—550 + Dy. Allowance 100) voted.	22,300				22,950		23,853	
3 Head Clerks (230) ...	8,280							
Leave Allowance ...	1,940				760			
Rounding ...	+215							
		98,160		80,000 70,000		90,010		88,724
Carried forward ...		98,160		1,00,000		90,010		88,724
Sindhi Translator's office ...		20,000		20,000		20,000		14,793

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22D (a). GENERAL ADMINISTRATION. Commissioner in Sind.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMISSIONER IN SIND—contd.								
Brought forward, Sindhi Translator's Office ...		20,000		20,000		20,000		14,793
Brought forward ...		98,160		1,00,000		90,010		88,724
Pay of Establishment—								
(47) 48 Clerks (60—390) ...	66,524				71,254		73,653	
Leave Allowance ...	5,200				4,200			
(34) 34 Servants (17—30) ...	7,752				4,800		8,460	
(2) 2 Book Binders (39) ...	936				936			
Temporary Establishment ...	1,440				1,656		5,206	
Temporary and Provisional Allowance ...	...				2,448			
Typing Allowance ...	960				960			
Confidential and Shorthand Allowance ...	2,280				2,280			
Rounding ...	-632				+146			
		84,460		90,000		88,680		87,319
Allowances, Honoraria, etc.—								
Travelling Allowance ...	9,360				11,840		22,439	
	16,640				8,160		6,452	
Sumptuary Allowance ...	6,000				6,000		6,000	
House-rent Allowance ...	3,000				3,500		3,432	
Local Allowance ...	4,416			8,000				
		39,416		18,000		29,500		38,323
Contingencies—								
Purchase and repair of furniture ...	5,000				...		...
Garden Charges ...	3,000				3,000		1,120	
Indian News Agency Telegram ...	600				600		...	
Supply of Medicines ...	...				...		33	
Annual Grant for the upkeep and renewal of Furniture of Government House ...	613				613		613	
Electric installation ...	1,600				1,600		...	
Rents, Rates and Taxes ...	3,120				3,120		2,252	
Service Postage and Telegrams ...	7,500				8,501		5,720	
Purchase of Books and Periodicals ...	700				700		1,008	
Conservancy Charges ...	376				376		...	
Rent of Telephone Lines ...	1,000				1,000		350	
Contract Contingencies ...	14,155				10,000		10,700	
Miscellaneous office Expenses ...	...				...		4,597	
		37,664		29,000		29,510		26,393
Grants-in-aid, Contributions, and Dona- tions—								
Donation for prizes ...		300				300		
TOTAL, Commissioner's Office ...		2,60,000		2,45,000		2,38,000		2,40,759
TOTAL, Commissioner in Sind, and Sindhi Translator's Office ...		2,80,000		2,65,000		2,58,000		2,55,552
Voted ...		1,99,000		1,77,000		1,78,000		1,84,229
Non-voted ...		81,000		88,000		80,000		71,323

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22D(b). GENERAL ADMINISTRATION. Commissioners.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMISSIONERS.									
Pay of Officers—									
(3) 3 Commissioners (3,500) ...	...	1,26,000				1,26,000		1,19,701	
Dy. Commissioner ...	...	...				...		1,000	
(6) 6 Asstt. Commissioners (450—1,100+100 Duty Allowance to 5+150 to one)	...	61,700				57,350		{ 1,200 47,223	
Leave Allowance ...	...	3,600				1,530		...	
5 Head clerks ...	...	14,860				...		...
Exchange Compensation Allowance ...	...	...				...		499	
Rounding ...	...	- 300			54,000	...		...
			2,05,860		1,26,000		1,84,880		1,69,623
Pay of Establishment—									
(54) 47 Clerks (30—340) ...	...	55,626				74,002		64,597	
(54) 54 Servants (10—23) ...	...	9,588				10,872		10,105	
(5) 5 Book-Binders and Daftarbands (25—30) .	...	1,644				1,612		457	
Duty allowance ...	...	2,400				2,400			
Temporary Establishment ...	...	480				480		203	
Leave Allowance ...	...	3,570				3,700			
Special pay ...	...	240				...			
Temporary and Provisional Allowance ...	...	1,080				1,440			
Typing and Shorthand Allowance... ..	...	840				840			
Rounding ...	...	- 520			75,000	+ 664			
			74,948		75,000		96,010		75,362
Allowances—									
Travelling Allowance ...	...	{ 13,300 21,368				21,000		{ 1,516 20,620	
Local Allowance ...	...	1,524			18,000 12,000	...	21,000	...	22,136
			36,192						
Contingencies—									
Rents, Rates and Taxes ...	...	260				10,151		443	
Service, Postage and Telegrams ...	...	9,600				11,900		7,384	
Pay of Menials ...	...	50				292		...	
Office Expenses and Miscellaneous ...	...	2,865				1,867		3,592	
Contract Contingencies ...	...	8,625				8,000		6,255	
			21,400		30,000		32,210		17,674
Grants-in-aid, Contributions and Dona- tions—									
Donation for Prizes ...	...		600		...		900		
TOTAL ...	...		3,39,000		3,15,000		3,35,000		2,84,795
Voted ...	...		2,00,000		1,77,000		2,09,000		1,60,879
Non-voted ...	...		1,39,000		1,38,000		1,26,000		1,23,916

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22E. GENERAL ADMINISTRATION. Charges of District Administration.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
GENERAL ESTABLISHMENT.								
COLLECTORS AND ASSISTANT COLLECTORS.								
Pay of Officers—								
(23) 23 Collectors and Magistrates (2,350—2,500) + Duty Allowance ...	6,85,300				6,83,950		7,37,874	
(2) 2 Collectors and Magistrates (1,500—2,000) Voted ...	45,200				42,900		66,826	
(1) 1 Deputy Commissioner (1,675—1,750) + Duty Allowance ...	24,075				20,475		39,700	
(43) 40 Assistant Collectors and Magistrate 700—1,600 + Duty Allowance ...	5,96,550				6,81,150		3,00,747	
4 Supernumerary Assistant Collectors 500—800 ...	23,800				50,150			
5 New Recruits to the I.C.S. ...	15,000				31,050			
DEPUTY COLLECTORS AND MAGISTRATES.								
(1) 1 Selection grade (1,000—1,200) ...	14,400				14,400		6,03,619	
(12) 10 First grade 700—850 ...	1,01,000				1,11,900			
(54) 48 Second grade 300—650 ...	3,34,400				3,33,400			
(47) 47 Head Clerks and Chitnis to Collector (200—250) ...	1,30,920				1,28,305		84,481	
Settlement Allowance to Asstt. and Deputy Collectors ...	4,000				5,000			
Leave Allowance ...	25,000				18,000			
Temporary appointment of Deputy Collectors ...	4,500				4,500			
Probable savings ...	-3,12,000				-2,27,000			
Rounding ...	-415				...			
		16,96,730		10,00,000		18,98,180		18,32,947
Pay of Establishment—								
854 Clerks (30—200) ...	7,54,198				8,33,291		13,28,797	
Revision of pay of book-binders in Collectors' Offices in S. D. and C. D. ...	...				2,944		1,82,403	
687 Servants (15—27) ...	1,45,261				1,41,504		...	
Typing and Shorthand Allowance... Book-binders ...	2,880				480		7,892	
Temporary Establishment ...	17,361				27,439		42,221	
Leave Allowance ...	35,178				35,000		...	
Temporary and Provisional Allowance ...	228				16,384		...	
Provision for revision of pay of menial ...	...				12		...	
Revision of pay of the Subordinate Revenue Service in Bombay Suburban District ...	...				1,000		...	
Rounding ...	+669				+96		...	
		9,55,775		15,10,000		10,58,150		15,61,253
Allowances, Honoraria, etc.—								
Travelling and Tentage Allowance ...	2,24,026				3,98,358		3,47,174	
Passage to England for Candidates of the I.C.S. ...	1,86,690				2,520		19,535	
House-rent Allowance ...	2,500				2,500		...	
Plague Allowance ...	8,083				7,197		8,322	
Compensatory Local Allowance ...	200				95		302	
Grain Compensation: ...	3,12,996				13,200		...	
Rewards for Proficiency in oriental languages ...	...				1,800		1,530	
				3,10,000			2,850	3,79,713
		7,34,495		90,000		4,25,670		
Total Collectors' and Assistant Collectors' Establishment ...		33,87,000		36,20,000		33,82,000		37,73,913
TREASURY ESTABLISHMENT.								
Pay of officers—								
(4) 5 Huzur Account Officers (300—650) ...	35,750				28,450			
Leave Allowance ...	1,100				1,020			
		36,850				29,470		
Pay of Establishment—								
443 Head Accountants and Clerks (30—300) ...	4,56,957				3,15,591			
160 Servants and Book-binders (7—20) ...	80,625				23,377			
Temporary and Provisional Allowance ...	...				5,294			
Leave Allowance ...	21,326				14,600			
Rounding ...	+666	5,09,574			2	3,58,860		
Carried forward ...		5,46,424		...		3,88,330		...
Do, ...		33,87,000		36,20,000		33,82,000		37,73,913

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22E.(a) GENERAL ADMINISTRATION. Charges of District Administration.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		88,87,000		86,20,000		88,82,000		87,78,913
		5,46,424				8,88,930		
Allowances, Honoraria, etc.—								
Travelling and tentage Allowance... ..	5,310				8,400			
House-rent allowances	2,622				270			
Local Allowance	4,644				...			
		12,576				3,670		
Total Treasury Establishment		5,59,000		...		3,92,000		...
Contingencies—								
Service Postage and Telegrams		4,97,350				4,60,950		
Rounding		-250				-350		
Total Contingencies		4,97,100		4,00,000		4,60,000		3,52,197
Total General Establishment		43,83,100		40,20,000		42,34,000		41,26,110
<i>Deduct</i> —Fixed amount transferred to "7 Stamps Superintendence" District Establishment on account of Establishment Charges	18,400					18,000		
Fixed amount transferred to "6 Excoise"— District Executive Establishment—District Establishment on account of Establishment Charges	36,500					18,000		
Fixed amount transferred to "2 Taxes on Income Collection of Income Tax"—Upcountry or Mofussil Charges on account of Establishment Charges ... ..	...					3,000		
Fixed amount transferred to "9 Registration" District Charges on account of Establishment charges of Collectors in Sind	600					1,000		
Fixed amount transferred to "24 Administration of Justice Courts of Law—Civil and Sessions Courts Process"—Serving Establishment on account of Establishment Charges of Collectors	36,800					24,000		
Fixed amount transferred to "24 Administration of Justice, Courts of Law—Criminal Courts" General Establishment on account of Salaries of Collectors, etc., and Establishment Charges of Collectors	1,67,300					2,05,000		
Fixed amount transferred to "24 Administration of Justice Courts of Law, Criminal Courts, Judicial Establishment on account of Estab- lishment Charges of Collectors	46,500					18,000		
Fixed amount transferred to "29 Pol., Political Agents, Minor Agencies on account of Estab- lishment Charges of Collectors	18,000					18,000		
Fixed amount transferred to "Army Estimates" as per G. O., R. D., No. 4151, dated 15th September 1917	10,000					10,000		
Fixed amount transferred to 5 L. R.	18,78,000					...		
		22,12,100		22,12,000		3,15,000		...
Total General Establishment		21,71,000		18,08,000		39,19,000		41,26,110
Voted		9,47,000		10,98,000		26,64,000		30,28,554
Non-voted		12,24,000		7,10,000		12,55,000		10,97,556

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22E. (b) GENERAL ADMINISTRATION. Charges of District Administration— <i>concl'd.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUB-DIVISIONAL ESTABLISHMENT.									
Pay of Officers—									
(214) 212 Mamltdars and Mukhtiarkars, 200—350 ...	7,17,325				6,67,630		6,78,175		
(4) 4 Probationary Mukhtiarkars (100) ...	...				4,800		...		
(1) 1 Head Record Keeper (230) ...	2,760				2,580		...		
Leave Allowance ...	39,000				39,420		...		
Lump provision for the revision of pay of the Subordinate Revenue Service in Bombay Suburban District ...	...				2,500		...		
		7,59,085		7,85,000		7,16,930			6,78,175
Pay of Establishment—									
2,096 Mahalkaris and Clerks (30—200) ...	17,33,912				16,51,437		16,51,656		
Bad Climate Allowance ...	4,189				840		...		
2,912 Servants (9—18) ...	5,37,764				5,30,962		5,25,739		
Temporary Establishment ...	20,913				37,797		30,348		
Temporary and Provisional Allowance ...	...				28,584		...		
Leave Allowance ...	81,525				99,086		...		
Shorthand Allowance ...	...				180		...		
Rounding ...	-486				+154		...		
		23,77,817		22,37,000		23,49,040			22,07,743
Allowances, Honoraria, etc.—									
Travelling Allowance ...	2,76,040				2,45,000		2,82,589		
House-rent Allowance ...	6,146				4,522		6,570		
Plague Allowance ...	300				368		210		
Local Allowance ...	3,612				1,140		...		
Grain Compensation ...	...				...		850		
		2,86,098		2,70,000		2,51,030			2,90,219
Total Subdivisional Establishment ... Voted.		34,23,000		32,92,000		33,17,000			31,76,137
DETAILED ACCOUNT No. 22E. (c) GENERAL ADMINISTRATION. Charges of District Administration— Other Establishments.									
SUMMARY.									
Pay and allowances to District and Village Officers {									
Voted... }		29,50,000							
Non-voted... }		...							
Allowances to District and village Officers Voted.		7,45,000							
Non-voted ...		95,38,000							
Fixed adjustment for Collectors, Local Fund Establishment ...		...					575		
TOTAL ...		1,32,83,000							575
Voted ...		86,95,000							575
Non-voted ...		95,38,000							

DETAILED ACCOUNT No. 22E (c). GENERAL ADMINISTRATION. District Administration. Other Establishments.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.									
Allowances, Honoraria, etc.—									
Talatis	...	16,77,782							
Village Accountants Allowances	...	3,20,116							
Village Servants useful to Government	...	1,94,175							
Servants	...	7,608							
Bad Climate Allowance	...	5,306							
Local Allowance	...	644							
Travelling Allowance	...	8,750							
House-rent Allowance	...	96							
Leave Allowance	...	40,400							
Fees for free grants of copies of entries in the Record-of-Rights	...	150							
Charges for renewals and repairs to Sheaths for Swords of Police Sanadis	...	200							
Kulkarni Service Commutation	...	12,500							
Allowances to Heads of village police and watchment	...	5,73,819							
Rounding	...	+ 334							
			28,41,880						
Contingencies—									
Talatis	...	81,944							
Village Accountants	...	22,779							
Village Servants useful to Government	...	3,397							
			1,08,120						
	TOTAL		29,50,000						
	Voted		29,50,000						
	Non-voted		...						
DETAILED ACCOUNT No. 22E (d). GENERAL ADMINISTRATION. District Administration. Other Establishments.									
SUMMARY.									
PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES									
EXPENSES	...	7,45,000							
ASSESSMENT OF ALIENATED LANDS LESS QUIT RENTS	...	95,38,000							
	TOTAL		1,02,83,000						
	Voted		7,45,000						
	Non-voted		95,38,000						
DETAILS.									
PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.									
Allowances, Honoraria, etc.—									
Village Executive Officers	...	5,13,488							
Remuneration for the Collectors of Land Revenue	...	64,342							
Remuneration of Stipendiary patels and Kulkarnis in Bijapur District	...	36,806							
Rounding	...	- 219							
			6,14,417						
Contingencies—									
Village Executive Officers	...	1,26,768							
Rest-houses, etc.	...	1,015							
Commutations	...	100							
Rewards	...	2,700							
			1,30,583						
	TOTAL		7,45,000						
	Voted		7,45,000						
	Non-voted		...						

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22E (b) GENERAL ADMINISTRATION. District Administration. Other Establishments.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASSESSMENT OF ALIENATED LANDS, LESS QUIT RENTS.								
Non-Service Lands—								
<i>Warshasans and Dewasthans (charitable allow- ances and allowances to temples and mosques)</i>	9,21,185							
<i>Inams</i>	64,69,036							
<i>District and Village Officers</i>	7,98,059							
Service Lands—								
<i>Village Servantus seful to Communities</i>	2,12,944							
Village Servants useful to Government—								
<i>Revenue</i>	7,39,467							
<i>Police</i>	3,97,810							
Total	95,38,501							
Rounding	- 501							
TOTAL	95,38,000							
Voted ... ..	...						
Non-voted	95,38,000							
DETAILED ACCOUNT No. 22F (a) GENERAL ADMINISTRATION. Discretionary grants by Heads of Provinces.								
Commissioner in Sind	2,000				3,500			
Do. N. D.	2,000				3,500			
Do. C. D.	2,000				3,400			
Do. S. D.	2,000				3,750			
Director of Land Records and Inspector General of Registration ... ..	...				1,900			
Legal Department of the Secretariat	500				500			
Presents and Charities by H. E.	25,000				...			
Total	33,500				16,550			
Rounding	+ 500				+ 450			
TOTAL	34,000		33,000		17,000		24,997	
Voted	34,000		33,000		17,000			
Non-voted ... ..	...		...		...		24,997	

24.—ADMINISTRATION OF JUSTICE (Reserved).	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
HIGH COURT	{ VOTED ... NON-VOTED... 24a	5,82,000 5,32,000	5,85,000 4,42,000	6,09,000 4,92,000	5,83,660 4,14,000
LAW OFFICERS	{ VOTED ... NON-VOTED... 24b	4,14,000 29,000	4,16,000 29,000	3,81,000 29,000	4,07,069 24,000
ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE.	{ VOTED ... NON-VOTED... 24c	22,000 13,000	29,000	29,000	28,135
CORONER'S COURT	... VOTED ... 24d	18,000	12,000	12,000	10,758
PRESIDENCY MAGISTRATES' COURTS	... VOTED ... 24e	2,00,000	1,98,000	1,98,000	2,12,096
JUDICIAL COMMISSIONERS	{ VOTED ... NON-VOTED... 24f	2,44,000 78,000	1,92,000 98,000	1,92,000 98,000	2,08,367 76,573
CIVIL AND SESSIONS COURTS.	{ VOTED ... NON-VOTED... 24g	36,67,000 5,20,000	32,50,000 5,50,000	33,62,000 6,47,000	32,87,559 5,08,708
COURTS OF SMALL CAUSES.	{ VOTED ... NON-VOTED... 24h	4,81,000	3,78,000	3,98,000	3,82,380
CRIMINAL COURTS	... VOTED ... 24i	5,86,000	5,54,000	6,34,000	3,49,729
PLEADERSHIP EXAMINATION CHARGES	... VOTED ...	1,000	1,000	1,000	450
EXCHANGE	{ VOTED ... NON-VOTED...}	87,000	56,000	60,000	4,570 68,914
Add—EXPENDITURE IN ENGLAND.	{ VOTED ... NON-VOTED...}	..... .....	..... .....	71,97,000 6,000 1,15,000	8,764 1,29,542
TOTAL	...	74,19,000	67,90,000	72,58,000	67,00,294
VOTED	...	62,47,000	56,71,000	58,77,000	54,78,556
Non-voted	...	11,72,000	11,19,000	13,81,000	12,21,738

DETAILED ACCOUNT No. 24(a).
ADMINISTRATION OF JUSTICE.
High Court.

SUMMARY.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Judges	3,000 5,02,000	{	3,000 4,42,000	}	3,000 4,67,000	}	4,13,427
PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE ...	2,09,000		1,91,000		2,19,000		2,04,486
COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER	54,000		54,000		54,000		50,988
CLERK OF INSOLVENCY	15,000		15,000		16,000		17,621
CLERK OF CROWN	12,000		15,000		16,000		16,678
SHERIFF	35,000		33,000		34,000		38,230
TRANSLATOR, ORIGINAL SIDE	83,000		78,000		82,000		78,015
REGISTRAR, APPELLATE SIDE	1,29,000 30,000	{	1,57,000	}	1,32,000 25,000	}	1,42,159
TRANSLATOR, APPELLATE SIDE	27,000		24,000		29,000		22,105
REPORTER	15,000		15,000		15,000		13,951
INCREASE IN INITIAL PAY OF GRADUATES IN BOMBAY OFFICES	.....				9,000		
TOTAL	...		11,14,000		10,27,000		11,01,000
VOTED	...		5,82,000		5,85,000		6,09,000
Non-voted	...		5,32,000		4,42,000		4,92,000

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 24a. ADMINISTRATION OF JUSTICE— High Court—continued.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
SHERIFF.				
Pay of Establishment—				
(1) 1 Deputy Sheriff (600—25—300) ...	9,600		9,600	8,464
Leave Allowance ...	480		480	
	10,080		10,080	8,464
9 Clerks and Bailiffs 6 (60—4—100—3—160), (200—10—350), (150—5—200), (120—5— 150) ...	14,856		14,532	16,393
11 Servants (15), 2 (14), 2 (12), 3 (11), 3 (10) ...	1,560		1,560	3,027
Temporary and Provisional Allowance ...	1,320		1,320	
Leave Allowance ...	594		581	
Rounding ...	+ 650		- 13	
Allowances, Honoraria, etc.—	18,980		18,000	
House-rent and other Allowances ...	930		930	17,980
Contingencies—				930
Fees for summoning witnesses ...	2,000		2,000	2,681
Sessions Charges ...	2,000		2,000	948
Service Postage and Telegrams ...	10		10	460
Contract Contingencies ...	1,000		1,000	5,340
	5,010		4,000	5,010
				9,429
TOTAL ...	35,000		33,000	
Voted ...	35,000		33,000	38,230
Non-voted ...	...		...	...
TRANSLATORS, ORIGINAL SIDE.				
Pay of Establishment—				
22 Translators and Interpreters (775), (500), (450), 6 (75—15—300), 4 (75— 10—300), 9 (75—5—300) ...	57,715		56,740	55,242
17 Clerks (175), (60—4—100—3—160) 16 ...	19,780		19,044	18,225
6 Servants (14), (11), 4 (10) ...	780		780	1,529
Temporary Establishment ...	...		1,260	2,197
Leave Allowance ...	3,100		3,031	
Temporary and Provisional Allowance ...	720		720	
Rounding ...	+ 395		- 385	
Allowances, Honoraria, etc.—	82,490		77,200	81,190
House-rent and other Allowances ...	510		500	510
Contingencies—				510
Contract Contingencies ...			300	318
			300	318
TOTAL ...	83,000		78,000	
Voted ...	83,000		78,000	77,193
Non-voted ...	...		...	504
REGISTRAR, APPELLATE SIDE.				
Pay of Officers—				
(1) 1 Registrar (3,250+D. A. 150) ...	28,600		24,500	19,200
(1) 1 Deputy Registrar (700—50—900) ...	10,800		10,800	9,942
(1) 1 Assistant Registrar (550—50—700) ...	8,400		8,400	8,731
Leave Allowance ...	960		960	
Pay of Establishment—	48,960		45,000	44,660
52 Superintendents Clerks and Book-binders 8 (200—20—300—25—400), 9 (70—5—130— 10—200), 31 (60—4—100—3—160), 2 (150— —25—300), 1 (45— $\frac{1}{2}$ —60), 1 (30— $\frac{1}{2}$ —40) ...	90,066		83,288	3,110
44 Servants 8 (16) (15), (14), 6 (12), 10 (11), 18 (10) ...	6,420		6,420	11,576
Temporary Establishment ...	...		...	77,738
Leave Allowance ...	3,603		3,331	744
Temporary and Provisional Allowance ...	5,280		5,280	
Rounding ...	-169		- 89	
Allowances, Honoraria, etc.—	1,05,220		98,000	98,230
Travelling Allowance ...	220		220	
House-Rent and other Allowances ...	3,700		4,050	4,814
	900		900	
Contingencies—	4,820		5,000	5,240
Service Postage and Telegrams ...			3,000	2,500
Diet and Road Charges to Witnesses ...			25	710
Office Expenses and Miscellaneous ...			2,445	606
Contract Contingencies ...			3,400	2,455
Tour expenses of administrative Judge, High Court ...			9,000	33
				6,804
TOTAL ...	1,59,000		1,57,000	
Voted ...	1,29,000		1,57,000	1,42,159
Non-voted ...	30,000		...	...

DETAILED ACCOUNT No. 24a. ADMINISTRATION OF JUSTICE— High Court—concluded.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSLATORS, APPELLATE SIDE.									
Pay of Establishment—									
9 Translators and Interpreters (75—5—100—10—150—15—300) ...	16,605				19,150		13,927		
9 Clerks (60—4—100—3—160) ...	8,632				8,268		7,854		
Servant ...	120				120		240		
Leave Allowance ...	1,010				1,096				
Temporary and Provisional Allowance ...	120				120				22,021
Rounding ...	+429				156				
Allowances—		26,916		24,000		28,910			
House-rent and other Allowances ...	84	84			90		84		84
						90			
TOTAL ...		27,000		24,000		29,000			22,105
Voted ...		27,000		24,000		29,000			22,105
Non-voted ...		...		...		...			...
REPORTER.									
Pay of Officers—									
(1) 1 Reporter (1,000) ...	13,000				12,000		12,160		
Leave Allowance ...	600				700				13,160
		12,600		12,700		12,700			
Pay of Establishment—									
1 Clerk (100—10—200) ...	2,150				2,030		1,750		
Leave Allowance ...	86				80				1,750
Rounding ...	+69				+90				
		2,305		2,200		2,200			
Contingencies—									
Service Postage and Telegrams ...	50				55		23		
Contract Contingencies ...	45				45		18		41
		95		100		100			
TOTAL ...		15,000		15,000		15,000			13,951
Voted ...		15,000		15,000		15,000			13,951
Non-voted ...		...		...		...			...
DETAILED ACCOUNT No. 24b. ADMINISTRATION OF JUSTICE. Law Officers.									
SUMMARY.									
ENGLISH LAW OFFICERS ...	61,000		56,000		56,000		91,842		
HIGH COURT FLEADER ...	29,000		29,000		29,000		54,039		
MOPUSSIL ESTABLISHMENT ...	58,000		1,00,000		60,000		2,85,188		
	2,95,000		2,60,000		2,65,000				
TOTAL ...		4,43,000		4,45,000		4,10,000			4,31,069
Voted ...		4,14,000		4,16,000		3,81,000			4,07,069
Non-voted ...		29,000		29,000		29,000			24,000
DETAILS.									
ENGLISH LAW OFFICERS.									
Pay of Officers—									
(1) 1 Advocate General (2,000) ...	24,000				24,000		24,000		
(1) 1 Government Solicitor (2,500) ...	30,000				30,000		32,050		56,050
Pay of Establishment—									
Allowance to Advocate General for Establishment and other Charges ...	4,800				4,800		5,470		
Allowance to Solicitor for Establishment and other Charges ...	6,000				6,000		3,000		
President, Tribunal Appeal—clerks ...							1,360		
		10,800		11,000		10,800			9,830
Allowances, etc.—									
Travelling Allowance ...									226
Contingencies—									
Law Charges ...	25,000				20,000		25,567		
Office Expenses and Miscellaneous ...	80				80		0		25,736
Contract Contingencies ...	160				160		94		
Service postage and telegrams ...							75		
		25,240		20,000		20,240			
TOTAL ...		90,040		85,000		85,040			91,842
Rounding ...		-40				-40			
TOTAL ...		90,000		85,000		85,000			91,842
Voted ...		61,000		56,000		56,000			67,842
Non-voted ...		29,000		29,000		29,000			24,000

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 24b. ADMINISTRATION OF JUSTICE. Law Officers— <i>continued.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HIGH COURT PLEADER (a).								
Pay of Officers—								
(1) 1 Government Pleader (500) ...		6,000		6,000		6,000		6,000
Pay of Establishment—								
7 Clerks (150-10-200) 1 (60-4-100-3-160)	7,674				7,326		8,059	
2 Servants 2 (10) 5 (50-3-110) ...	240				240		486	
Leave allowances ...	767				732		...	
Temporary and Provisional Allowance ...	240				240		...	
Temporary Establishment ...	...				...		525	
Rounding ...	-61				322		...	
		8,860		9,000		8,860		9,070
Allowances, Honoraria, etc.—								
Public Prosecutor's fees in Criminal Cases ...	17,000				20,000		14,653	
Government Pleader's fees in Pauper and Civil Suits ...	6,000				8,000		5,409	
Charges for Special Counsel ...	7,000				6,000		7,110	
Fees to Pleaders in Murder Cases ...	2,000				2,000		1,790	
House-rent and other Allowances ...	170				170		185	
		32,170		80,000		36,170		29,147
Contingencies—								
Copying and Translation Charges ...	2,500				3,500		449	
Law Charges ...	8,000				5,000		7,184	
Court-fee Stamps ...	100				100		39	
Service Postage and Telegram Charges ...	200				200		125	
Contract Contingencies ...	165				165		2,025	
Office Expenses and Miscellaneous ...	5				5		...	
		10,970		5,000		8,970		9,822
TOTAL ...		58,000		1,00,000		60,000		54,039
Voted ...		58,000		1,00,000		60,000		54,039
Non-voted ...		...		...		...		...
MOFUSSIL ESTABLISHMENT. (a)								
Pay of Officers—								
Government Pleaders and Public Prosecutors ...	31,500				31,500		25,980	
Leave Allowance ...	...				1,000		...	
		31,500						
Pay of Establishment—								
Temporary Establishment ...	600				350			
Rounding ...	-100				-420			
		500		25,000		32,430		25,980
Allowances, Honoraria, etc.—								
Office Allowance ...	1,800				1,800		1,292	
Travelling Allowance ...	5,025				3,250		6,103	
Fees in Criminal Cases ...	1,41,400				1,36,800		1,75,479	
Fees in Murder Cases ...	10,000				10,000		2,887	
Fees in Civil Cases ...	45,055				37,130		50,484	
Fees for Special Counsel ...	45,000				30,000		...	
		2,48,280		2,25,000		2,18,980		2,36,185
Contingencies—								
Service postage and Telegrams ...	...				...		5	
Copying Charges ...	8,470				7,980		4,365	
Law Charges ...	4,810				4,225		17,785	
Office Expenses and Miscellaneous ...	1,440				1,385		868	
		14,720		10,000		13,590		23,023
TOTAL ...		2,95,000		2,60,000		2,65,000		2,85,188
Voted ...		2,95,000		2,60,000		2,65,000		2,85,188
Non-voted ...		...		...		...		...

(a) Expenditure controlled by the Remembrancer of Legal Affairs.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT NO. 24c. ADMINISTRATION OF JUSTICE. Administrator General and Official Trustee.		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
1 Administrator General and Official Trustee e...	11,984				11,850		11,561	11,561
Leave Allowance	596	12,580		12,000	570	11,920		
Pay of Establishment—								
8 Clerks (250-10-350), 2 (150-5-200), 5 (60-4-100-3-160)	12,028				12,712		13,204	
6 Servants (15), (12), (11), 3 (10)	816				816		1,397	
Leave Allowance	481				550			14,601
Temporary and Provisional Allowance	720				720			
Rounding	- 49	13,996		15,000	+ 272	15,070		
Allowances, Honoraria, etc.—								
House-rent and other Allowances ... ..	...	510		500	...	500	459	459
Contingencies—								
Rents, etc.	7,200							
Contract Contingencies	714	7,914		1,500		1,510	1,514	1,514
TOTAL		35,000		29,000		29,000		28,135
Voted		22,000		29,000		29,000		28,135
Non-voted		13,000		...		...		...
DETAILED ACCOUNT No. 24d. ADMINISTRATION OF JUSTICE. Coroner's Court.								
Pay of Officers—								
1 Coroner (350)	4,200				4,200		4,213	
1 Other Gazetted Officer (500-10-1,000)*	3,880				3,800		3,030	
Leave Allowance	410	8,490		8,000	190	8,190		7,293
Pay of Establishment—								
4 Servants (12), (11), 2 (10)	516				516		892	
Temporary and Provisional Allowance	480				480		40	
Fees to Coroner ... ..	...				64		...	
Rounding	+ 594	1,590		1,000	- 225	835	...	932
Allowances, Honoraria, etc.—								
Sub-Assistant Surgeon's Allowance	360				360			
Travelling Allowance	1,200				1,200		1,100	
House-rent and other Allowances ... ..	...				400		430	
Fees to Coroner for adjourned sittings of Inquest	400	1,960		2,000		1,960		1,530
Contingencies—								
Telephone Charges	510				440		435	
Office Expenses and Miscellaneous ... ..	...				...		568	
Contract Contingencies	450	960		1,000	575	1,015		1,003
TOTAL		13,000		12,000		12,000		10,758
Voted		13,000		12,000		12,000		
Non-voted ... ..		...		...		m		

* Only 2/5th is debitable to this head and the rest to 26 Police.

DETAILED ACCOUNT No. 24f. ADMINISTRATION OF JUSTICE. Judicial Commissioners.	Budget Estimate, 1924-25.		Budget Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(2)—2 Judicial Commissioners (3,500), (3,000)...	78,000				78,000		71,916	} 4,374 36,000
1 Additional Do. ...	36,000		98,000		18,000			
(2)—2 Judicial Commissioners (3,000) 2 ...	72,000				72,000			
2 Registrars ...	12,800		81,000		7,800		13,936	} 35,051
Leave Allowance ...	4,020				3,600			
Other Gazetted officers ...								
		2,02,820		1,79,000		1,79,400		1,61,277
Pay of Establishment—								
46 Deputy Registrar, Názir, Deputy Názir and Clerks ...	70,020				64,425		89,216	
1 Book-binder ...	456				456		266	
38 Servants ...	8,136				5,268		8,839	
Temporary Establishment ...	6,564				3,280		36	
Leave Allowance ...	2,581				2,480			
Temporary and Provisional Allowance ...					3,865			
Rounding ...	353				96			
		88,110		98,000		79,870		98,357
Allowances—								
Exchange Compensation Allowance ...					2,160			
Travelling Allowance Voted ...	4,500				4,500		1,482	} 282
Do. Non-voted ...								
Local Allowance ...	8,571				7,632			
House Rent and other Allowances ...	1,349				1,488		910	
		14,420		2,000		15,780		2,674
Contingencies—								
Diet and Road money to witnesses and discharged persons, etc. ...	6,005				6,000		7,478	
Rents, Rates and Taxes ...	1,375				1,290		1,499	
Service Postage and Telegram Charges ...	1,350				1,350		1,327	
Office Expenses and Miscellaneous ...	450				450		16	
Discretionary Grant ...	100				100			
Contract Contingencies ...	3,000				3,000		5,256	
		12,280		13,000		12,190		15,576
Process Serving Establishment—								
7 Process Servers ...	3,504				1,920		2,056	
Local Allowance ...	140							
Temporary and provisional allowance ...					770			
		3,644		3,000		2,690		2,056
Allowance, etc.—								
Travelling Allowance ...	70				70			
Local Allowance ...	656							
		726				70		
TOTAL ...		3,22,000		2,90,000		2,90,000		2,79,940
Voted ...		2,44,000		1,92,000		1,92,000		2,03,367
Non-voted ...		78,000		98,000		98,000		76,573

BOMBAY EXPENDITURE.

DETAILED ACCOUNT No. 24g. ADMINISTRATION OF JUSTICE. Civil and Sessions Courts.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT AND SESSIONS JUDGES ...	{	9,72,000		8,20,000		7,12,000		9,64,658	
		5,20,000		5,50,000		6,47,000		5,08,708	
SUBORDINATE JUDGES ...		20,76,000		19,70,000		20,10,000		19,49,725	
PROCESS-SERVING ESTABLISHMENTS ...		5,82,000		4,60,000		4,24,000		3,73,176	
LUMP PROVISION FOR THE REVISION OF ESTABLISHMENT ...						2,16,000			
CREATION OF NEW JUDICIAL DISTRICTS ...		86,766	41,86,766						
Rounding ...			234						
TOTAL ...			41,87,000		38,00,000		40,09,000		37,96,267
Voted ...			36,67,000		32,50,000		33,62,000		32,87,559
Non-voted ...			5,20,000		5,50,000		6,47,000		5,08,708
DETAILS.									
DISTRICT AND SESSIONS JUDGES. (a)									
Pay of Officers—									
Civil and Sessions Judges—									
(1)—1 1st grade (3,000) ...		36,000				36,000		1,49,145	
(14)—16 Do. on superior time scale— Judicial Allowance at Rs. 150 ...		4,89,050				4,42,350		4,16,774	
(3)—3 Do. (Provincial) Do. 1 (2250), 2 (2100) ...		81,300				83,800			
(10)—10 Assistant Judges drawing pay according to superior time-scale of pay—Judicial Allowance ...		1,51,100				1,64,150		90,026	
(7)—7 Joint and Assistant Judges (Provincial) ...		81,675				87,300		69,778	
Sind allowance to gazetted Judicial Officers ...		3,600				4,800			
Leave allowance ...		8,145				8,800			
			8,50,870				8,27,200		
Deduct for probable savings ...	{	40,000						-2,00,000	
Voted ...			-2,00,000						
Non-voted ...		1,60,000			7,00,000				7,25,723
Pay of Establishment—			6,50,870			3,97,062		6,27,200	
427 { Názirs, Deputy Názirs, Registrars ...		4,53,213							
and Clerks ...								4,64,883	
249 { Servants and ...		49,795				36,016		50,393	
Book-binders ...									
Temporary Establishment ...		40,632				22,968		20,732	
Leave Allowance ...		17,960				15,882			
Temporary and Provisional Allowance ...						19,168			
Shorthand and Typing Allowance to Clerks ...		6,356				3,830			
Rounding ...		164				-366			
			5,68,120		4,60,000		4,94,560		5,36,008
Allowances—									
Travelling Allowance ...		27,282				20,000		25,021	
Fees to Government Examiner of questioned documents ...		2,000						1,908	
Grain Compensation ...									
House-rent ...		576						18	
Plague Allowance ...									
Local Allowance ...		3,232						45	
			83,090		20,000		20,000		26,992
Contingencies—									
Diet and Road Allowance to Witnesses ...		1,01,604				97,497		88,214	
Rewards for proficiency in Oriental Languages ...								2,000	
Rents, Rates and Taxes ...		8,250				7,660		7,733	
Telephone Charges ...		570							
Service Postage and Telegrams ...		46,572				40,000		42,392	
Indian Law Reports ...		15,000							
Office Expenses and Miscellaneous ...		505				589		3,268	
Contract Contingencies ...		67,419				71,494		1,119	
			2,39,920		1,90,000		2,17,240	40,917	1,84,643
TOTAL ...			14,92,000		13,70,000		13,59,000		14,73,366
Voted ...			9,72,000		8,20,000		7,12,000		9,64,658
Non-voted ...			5,20,000		5,50,000		6,47,000		5,08,708

(a) Expenditure controlled by District Judges.

DETAILED ACCOUNT No. 24J. ADMINISTRATION OF JUSTICE. Civil and Sessions Courts— <i>conold.</i>		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.	Rs.
SUBORDINATE JUDGES.					
Pay of Officers—					
4 Selection posts 3 (1,100), (1,000) ...	54,800			52,500	
(21)—21 1st class, 1st grade 18 (850), 3 (800) ...	2,18,400			2,12,850	
(114)—120 2nd class, 1st grade ...	6,81,400			6,61,650	
Entertainment of Sub-Judges for leave and deputation reserve 5 (300) ...	18,000			12,000	
Leave Allowance ...	13,460			13,270	
		9,86,060	8,80,000		9,52,270
Pay of Establishment—					
1,257 Clerks ...	8,50,490			8,43,896	9,23,169
707 Servants ...	1,26,348			69,528	1,17,507
Leave Allowance ...	34,020			27,200	...
Temporary Establishments ...	32,400			20,736	19,600
Temporary Establishment for Village Munsiffs ...	2,928			4,672	...
Temporary and Provisional Allowance ...	...			51,040	...
Rounding ...	-126			328	...
		10,46,060	10,50,000		10,17,400
Allowances, Honoraria, etc.—					
Travelling Allowance ...	40,000			40,000	40,632
Plague Allowance ...	960			330	10
House rent and other Allowances ...	862			...	151
Local Allowance ...	2,058			...	...
		43,880	40,000		40,330
TOTAL ...		20,76,000	19,70,000		20,10,000
Voted ...		20,76,000	19,70,000		20,10,000
Non-voted ...		...	...		...
PROCESS-SERVING ESTABLISHMENTS (a)					
DISTRICT COURTS.					
Pay of Establishment—					
Clerks ...					555
48 Process-servers ...	11,820			38,016	1,12,155
Leave Allowance ...	470			1,524	...
		12,290	46,000		39,540
SUBORDINATE COURTS.					
Clerks ...					9,065
1,380 Process-servers ...	4,48,342			2,29,562	2,39,422
Leave Allowance ...	17,938			9,182	...
Temporary and Provisional Allowance ...	...			1,11,159	...
Rounding ...	...			457	...
Temporary Establishment ...	...			...	408
		4,66,280	3,80,000		3,50,360
<i>Add</i> —Fixed amount transferred from "22 Gene- ral Administration" Collectors' and Magistrates Courts— Temporary Establishment ...		36,800	24,000		24,000
					868
					2,49,763
Allowances—					
Travelling Allowance ...	15,000			10,000	10,607
Plague Allowance ...	100			100	30
Grain Compensation Allowance ...	...			...	66
			10,000		10,100
Local Allowance ...	1,160			...	...
House rent ...	370	16,630			...
TOTAL ...		5,32,000	4,60,000		4,24,000
Voted ...			4,60,000		4,24,000
Non-voted ...			...		...
DETAILED ACCOUNT No. 24h. ADMINISTRATION OF JUSTICE. Courts of Small Causes.					
SUMMARY.					
PRESIDENCY COURTS ...	3,08,000	2,66,000	2,76,000		2,70,441
MOFUSSIL COURTS ...	1,23,000	1,12,000	1,17,000		1,11,939
TOTAL ...		4,31,000	3,78,000	3,93,000	3,82,380
Voted ...		4,31,000	3,78,000	3,93,000	3,82,380
Non-voted ...		...	...	...	...

(a) Expenditure controlled by the District Judges and Collectors respectively.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 24h. ADMINISTRATION OF JUSTICE. Courts of Small Causes—contd.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts 1922-23.
DETAILS.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY COURTS.				
Pay of Officers—				
1 Chief Judge (2,000) ...	24,000		24,000	24,000
(5)—5 Other Judges (1,350),(1,150),2(1,000),(800) ...	78,109		51,600	57,329
Leave Allowance ...	3,780		3,880	
		1,05,889	76,000	79,480
Pay of Establishment—				
1 Registrar (650-50-850) ...	9,000		8,400	8,400
2 Deputy and Assistant Registrars ...	8,325		7,965	17,857
88 Clerks ...	1,05,681		1,03,263	92,652
7 Translators and Interpreters ...	16,530		15,840	15,729
38 Bailiffs ...	29,832		29,076	29,694
35 Servants ...	4,524		4,524	8,899
Temporary Establishment ...				2,749
Leave Allowance ...	6,775		6,581	
Poundage Establishment ...	6,000		6,000	
Temporary and Provisional Allowance ...	4,200		4,200	
Rounding ...	+204		-369	
		1,91,071	1,77,000	1,85,480
Allowances, Honoraria, etc.—				
House Rent and other Allowances ...		2,940	2,940	2,935
Contingencies—				
Service Postage and Telegrams ...	1,200		1,200	999
Rents, Rates and Taxes ...	2,400		2,400	2,127
Pay of menials ...				170
Contract Contingencies ...	6,600		6,600	6,391
Establishment Charges recoverable from other Governments and Departments... ..		10,200	10,000	510
				10,197
		3,10,100		2,78,100
Deduct—Contribution from the Bombay City Improvement Fund...		-2,100		-2,100
TOTAL ...		3,08,000	2,66,000	2,76,000
Voted ...		3,08,000	2,66,000	2,76,000
Non-voted ...				
MOFUSSIL COURTS.				
Pay of Officers—				
(3)—3 Judges (1,200) ...	43,200		43,200	41,840
Leave Allowance ...	2,160		2,160	
		45,360	44,000	45,360
Pay of Establishment—				
3 Registrars ...	7,680		5,700	5,535
54 Clerks ...	38,580		37,565	44,348
32 Bailiffs ...	10,873		6,252	8,196
21 Servants ...	4,092			
Temporary Establishment ...			2,292	4,066
Leave Allowance ...	2,285			
Temporary and Provisional Allowance ...			2,033	160
Add—Rounding ...	450		4,806	
		68,960	302	
Allowances—				
Travelling Allowance ...	110			
House Rent Allowance ...			1,006	151
Local Allowance ...	2,760		384	8
		2,870	1,470	
Contingencies—				
Service Postage and Telegram Charges ...	4,400		4,400	2,781
Rents, Rates and Taxes ...	3,870		3,320	422
Office Expenses and Miscellaneous ...	340		247	1,163
Contract Contingencies ...	2,200		1,863	2,757
Pay of menials ...				512
		10,810	10,000	9,830
TOTAL ...		1,23,000	1,12,000	1,17,000
Voted ...		1,23,000	1,12,000	1,17,000
Non-voted ...				

DETAILED ACCOUNT No. 24i. ADMINISTRATION OF JUSTICE. Criminal Courts.		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.					
GENERAL ESTABLISHMENT	5,27,000		5,31,000	6,01,000	3,46,764
JUDICIAL ESTABLISHMENT	59,000		23,000	33,000	2,965
TOTAL		5,86,000		5,54,000	6,34,000
Voted		5,86,000		5,54,000	6,34,000
Non-voted					
DETAILS.					
GENERAL ESTABLISHMENT.					
Pay of Officers—					
(31)—25—Resident and City Magistrates—					
16. Resident Magistrates—					
(200)— ¹⁵ / ₃ —260) lower grade and (275—15—					
350) higher grade.					
9. City Magistrates, graded with Deputy					
Collectors and Duty Allowances Rs. 4,140 ...	1,30,244			1,41,820	1,31,890
Leave Allowance	5,815			6,040	
Railway Magistrate		1,36,059			460
Pay of Establishment—			1,20,000		1,47,860
City Magistrate (Allowance)	920			1,080	
Temporary Establishment	13,254			11,799	12,669
Establishment Charges payable to other					
Governments and Departments...					
Add—Fixed amount transferred from "22					
General Administration—Charges of Admini-					
stration"	1,67,300			1,65,000	
Rounding	-166			571	
		1,81,308	1,71,000	1,78,450	12,669
Allowances, Honoraria, etc.—					
Travelling Allowance	10,465			12,128	12,682
Local allowance	5,013				165
House Rent Allowance... ..	852			12	
Fees for serving summonses in criminal cases ...	8,700				
		25,030	10,000	12,140	12,847
Contingencies—					
Diet and Road money to witnesses, accused					
persons and lunatics	1,62,000			2,00,520	1,54,397
Rewards	1,075			800	692
Rewards to private persons for gallantry					
displayed in resisting violent crimes ...	150			1,000	
Rents, Rates and Taxes	4,142			4,758	3,550
Service Postage and Telegrams	1,050			1,000	917
Office Expenses and Miscellaneous	717			857	13,336
Contract Contingencies	15,469			13,615	16,106
		1,84,603			
Establishment Charges payable to other			1,90,000		
Governments and Departments				2,22,550	
Add—Fixed amount transferred from "22			40,000		
General Administration—Charges of Admini-				40,000	
stration"					1,88,898
TOTAL		5,27,000	5,31,000	6,01,000	3,46,764
Voted		5,27,000	5,31,000	6,01,000	3,46,764
Non-voted					

DETAILED ACCOUNT No. 24i. ADMINISTRATION OF JUSTICE Criminal Courts—concl'd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JUDICIAL ESTABLISHMENT.									
Establishment Charges payable to other Govern- ments and Departments									
<i>Add</i> —Fixed amount transferred from "22 Gene- ral Administration—Charges of Administra- tion" on account of Establishment Charges of Collectors									
			46,500		18,000		18,000		22
Establishment—Temporary Establishment									
Allowances, Honoraria, etc.—									
Travelling Allowance			1,500		1,000		850		176
Contingencies—									
Diet and Road money to witnesses, accused persons, released, etc.									
		7,242				7,394			1,773
Telephone charges									
									220
Rents, Rates and Taxes									
		254				3,146			
Service Postage and Telegram Charges									
		1,085				1,205			251
Office Expenses and Miscellaneous									
		1,184				450			378
Contract Contingencies									
		1,998				1,777			145
			11,763		4,000		13,972		2,767
<i>Deduct</i> —Contribution from Municipalities									
			59,763				32,822		
			- 851						
			58,912						
For rounding			+ 88				+ 178		
TOTAL			59,000		23,000		33,000		2,965
Voted			59,000		23,000		33,000		2,965
<i>Non-voted</i>									
25 JAILS AND CONVICT SETTLE- MENTS (a) RESERVED.									
		Detailed Account No.							
JAILS		25a							
VOTED				24,28,000		21,22,000		23,19,500	
NON-VOTED				1,53,000		1,09,000		1,41,000	
JAIL MANUFACTURES		25b		1,92,000		2,00,000		2,27,000	
WORKS		25c		43,000		38,000		2,500	
EXCHANGE				15,000		17,000		20,000	
VOTED									
NON-VOTED									
EXPENDITURE IN ENGLAND								19,000	
VOTED									
NON-VOTED								20,000	
TOTAL				28,31,000		24,86,000		27,49,000	
Voted				26,78,000		23,77,000		25,88,000	
<i>Non-voted</i>				1,53,000		1,09,000		1,61,000	

(a) Expenditure controlled by the Inspector-General of Prisons, Poona.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
SUPERINTENDENCE	31,952 30,000			22,000 48,000		29,679 30,000		28,091 32,553	
PAY OF OFFICERS	96,000 91,000			92,000 30,000		80,000 82,000		1,03,542 21,834	
PAY OF ESTABLISHMENT	4,94,280			4,42,000		4,94,600		4,63,029	
ALLOWANCES, HONORARIA, ETC.	25,000 ..			25,000 2,000		23,000		17,781	
DIETARY CHARGES	10,50,000			9,70,000		10,76,000		10,48,786	
HOSPITAL CHARGES	65,000			50,000		63,250		93,708	
CLOTHING AND BEDDING OF PRISONERS	7,000			82,000		6,580		82,616	
SANITATION CHARGES	82,000			27,000		31,330		26,557	
CHARGES FOR MOVING PRISONERS	60,000			61,000		61,650		1,07,414	
MISCELLANEOUS SERVICES AND SUPPLIES	76,268			90,000		64,490		91,738	
CONTINGENT CHARGES	17,500			17,000		15,751		43,471	
EXTRAORDINARY CHARGES FOR LIVE STOCK TOOLS AND PLANT	21,000			10,000		21,720		7,387	
GRANT FOR THE RELEASED PRISONERS' ALL SOCIETY, BOMBAY AND BIJAPUR	3,300			3,500		3,300		3,600	
GRANT TO THE SALVATION ARMY FOR CHARGES FOR REFORMATION OF CRIMINAL TRIBES	5,100			5,100		5,100		1,804	
GRANT IN CONNECTION WITH RELEASED PRISONERS HOME	3,600			3,600		3,600		...	
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES	3,12,000 32,000			2,22,000 29,000		2,09,000 29,000		2,42,512 24,208	
		24,53,000		22,31,000		23,30,100			
<i>Add—Transfers from Jail Manufactures</i>		1,28,000				1,30,400			
TOTAL JAILS		25,81,000		22,31,000		24,60,500		24,37,631	
Voted		24,28,000		21,22,000		23,19,500		23,59,036	
Non-voted		1,53,000		1,09,000		1,41,000		78,595	
REDISTRIBUTION OF THE ABOVE—									
SUPERINTENDENCE						58,515		60,644	
PRESIDENCY JAILS						1,34,729		1,45,806	
CENTRAL JAILS						6,88,535		6,43,743	
DISTRICT JAILS						7,20,333		9,54,343	
LOCK-UPS						99,805		1,10,540	
CONVICT CAMPS						3,60,281		5,07,441	
UNDISTRIBUTED						2,67,902		14,611	
<i>Add—TRANSFERS FROM JAIL MANUFACTURES—</i>									
PRESIDENCY JAILS									
CENTRAL JAILS									
DISTRICT JAILS						1,30,400			
For rounding									
TOTAL		(a)		22,31,000		24,60,500		24,37,631	
Voted				21,22,000		23,19,500		23,59,036	
Non-voted				1,09,000		1,41,000		78,595	

(a) The re-distribution of the above provisions by different jails will be made in the final issue of Budget Estimate.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.									
Pay of Officers—									
(1) 1 Inspector General (2,500)	30,000				29,550		29,692		
Superintendent							1,750		
		30,000		45,000		29,550			31,442
Pay of Establishment—									
(12) 12 Clerks (50—420)	18,540				18,060		17,408		
(4) 4 Servants (18—20)	900				906		825		
Leave Allowance	1,944								
Temporary establishment	660								
Rounding	+36				+1,164				
		22,080		18,000		20,130			18,233
Allowances, Honoraria, etc.—									
Travelling allowance to G.O.'s	5,000				5,000		4,442		
Do. Non-G.O.	2,300				2,300		1,711		
Plague allowance	20				20		1,500		
		7,320		3,000		7,320			7,053
Contingencies—									
Miscellaneous Services and Supplies	52				10		15		
Contingent Charges	2,500				2,669		3,901		3,916
		2,552		3,000		2,679			
Total Superintendence		61,952		70,000		59,679			60,644
Voted		31,952		22,000		29,679			28,091
Non-voted		30,000		48,000		30,000			32,553
PAY OF OFFICERS.									
Presidency Jails—									
(2) 2 Superintendents, 2 (400+80 P.A.) ..	11,520				10,920		10,402		
Superintendents' allowance	1,200								
(1) 1 Assistant Surgeon (400) + P.& J. allowance	5,760	18,480			4,800	15,720	5,660		16,062
Central Jails—									
(3) 4 Superintendents, 1 (2,000), 1 (1,950), 1 (1,350), 1 (600+P.A.)	70,800				60,370		17,374		
	8,544				7,200		12,922		
(1) 3 Assistant Surgeons (240 + P. A.) ...	11,640	90,984			9,600	77,170	12,005		42,301
District Jails—									
(3) 3 Superintendents, 2 (600), 1 (375+P.A.)	21,840				19,764		37,086		
Superintendents' Allowances	1,200				2,700		4,460		
(1) 1 Assistant Surgeon (240 + P.A.) ...	3,480	35,520			2,400	33,864	5,245		50,482
							3,691		
Convict Camps—									
Superintendents' allowance	3,000				3,000		8,684		
(1) 2 Superintendents 1 (800 + P. A.), 1 (280) ...	14,400				11,520				
(2) 1 Assistant Surgeon (240)	2,880	20,280			2,400		7,847		16,531
Leave allowance	10,320	21,750			5,426	35,306			
	11,430				12,960				
Total		1,67,014				1,62,060			
Rounding		+216				—60			
		1,87,000		1,22,000		1,62,000			1,35,376
TOTAL, PAY OF OFFICERS									
Voted		96,000		92,000		80,000			1,08,542
Non-voted		91,000		30,000		82,000			21,834

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PAY OF ESTABLISHMENT.									
JAILORS, DEPUTY AND ASSISTANT JAILORS.									
Presidency Jails—									
(4) 4 Jailors, 175—220...	...	9,243				9,120		11,109	
Leave allowance	...	924				...			
			10,167				9,120		11,109
Central Jails—									
(9) 9 Jailors (75—315)	...	23,630				20,140		3,576	
Deputy Jailors	...							740	
Leave allowance	...	2,362				...			
			25,992				20,140		4,316
District Jails—									
(9) 11 Jailors, 125—260	...	21,456				21,290		62,969	
Deputy Jailors	...					...
(10) 9 Jailors, Sub-Jail, 40—100	...	4,773				6,345		1,633	
Jailors' allowance	...	1,320				1,915			
Leave allowance	...	2,623				...			
			30,172				29,550		64,602
Convict Camps—									
(4) 4 Jailors (75—325)	...	7,960				8,140			
Deputy Jailors	...							418	
Leave allowance	...	796							418
			8,756				8,140		
							4,000		
TOTAL, JAILORS, ETC.	...		75,077		70,000		70,950		80,445
Voted	...		75,077		70,000		70,950		80,445
CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENT.									
Presidency Jails—									
(5) 5 Clerks (60—145)	...	6,471				6,780		7,120	
Temporary Establishment	...	720				720			
Leave allowance	...	647							
			7,838				7,500		7,120
Central Jails—									
1 Mechanical Engineer (75)	...	900							
(15) 19 Clerks and Teachers (40—160)	...	17,370				17,735		13,496	
Temporary Establishment	...	2,880				3,240		4,767	
Leave allowance	...	1,352				...			
			22,502				20,975		18,253
District Jails—									
(21) 19 Clerks, 30—110	...	16,369				17,040		22,880	
(5) 5 Teachers of Carpentry (45—100)	...	4,200				4,005		1,745	
Temporary Establishment	...	647				1,176		5,508	
Local allowance	...					750			
Leave allowance	...	2,390				...			
			23,606				22,971		30,093
Convict Camps—									
(4) 4 Clerks (50—100)	...	3,780				3,685		4,930	
Temporary Establishment	...	360				2,785			
Leave allowance	...	378				...			
			4,518				6,470		4,930
							3,000		
TOTAL CLERICAL, ETC., ESTABLISHMENT. Voted	...		58,464		53,000		60,916		60,386
Carried over	...		1,33,541		1,23,000		1,31,866		1,40,831

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,33,541		1,23,000		1,31,866		1,40,831
WARDER ESTABLISHMENT.								
Presidency Jails—								
(13) 13 Chief and Head Warders (24—44) ...	4,470				4,487		5,471	
(48) 48 Warders 20—22 ...	12,372				12,372		13,091	
(1) 1 Matron 75 ...	900				900		1,020	
Temporary Establishment ...	1,920				480		389	
Temporary and Provisional Allowance ...	...				1,470		...	
Leave Allowance ...	1,123				...		...
		20,785				19,709		19,971
Central Jails—								
(61) 77 Chief and Head Warders, 24—65 ...	26,782				21,360		23,524	
(322) 328 Assistant Warders, 20—22 ...	79,560				85,164		67,605	
1 Tailor (100) ...	1,200				...		1,166	
(6) 8 Matrons, 20—40 ...	3,012				1,824		2,448	
Temporary Establishment ...	...				4,906		2,051	
Leave Allowance ...	8,165				...		...
		1,18,719				1,13,254		96,794
District Jails—								
(57) 71 Chief and Head Warders, 24—53 ...	24,800				20,112		36,287	
(273) 256 Assistant Warders, 7—27 ...	62,248				66,492		67,526	
(6) 7 Matrons, 23—60 ...	2,808				2,328		3,307	
Temporary Establishment ...	5,555				6,148		456	
Temporary and Provisional Allowance ...	1,920				6,114		...	
Leave Allowance ...	7,159				...		...
		1,03,990				1,01,194		1,07,576
Convict Camps—								
(36) 37 Chief and Head Warders, 24—61 ...	12,434				12,207		11,757	
(161) 160 Assistant Warders, 21—22 ...	41,688				41,988		40,237	
Temporary Establishment ...	14,322				24,889		10,261	
Leave Allowance ...	5,408				...		...
		73,852				79,084		62,255
						6,429		
TOTAL WARDER ESTABLISHMENT. Voted ...		3,17,346		2,80,000		3,19,670		2,86,596
MENTAL AND OTHER ESTABLISHMENT.								
Presidency Jails—								
Temporary Establishment ...	696	696			696	696	425	425
District Jails—								
(1) 1 Servant, 13 + Allowance ...	174				174		472	
Temporary Establishment ...	240				...		1,433	
		414				174		1,905
Central Jails—								
Temporary Establishment ...	...				...		30	
(1) Oilman (20) ...	240				...		...
(1) Servant (15) ...	10				...		...
		420				...		30
Convict Camps—								
Temporary Establishment ...	...				360	360	2,194	2,194
Lockups—								
Servants ...	...				...		575	575
TOTAL MENTAL AND OTHER ESTABLISHMENT ...		1,530		9,000		1,230		5,129
MEDICAL ESTABLISHMENT.								
Presidency Jails—								
(2) 2 Sub-Assistant Surgeons, 74—165 ...	1,944				2,868		3,253	
(1) 1 Compounder, 80 ...	360				360		...	
Duty Allowance ...	60				60		...	
Allowance to Medical Officers ...	1,740				1,740		...	
Leave Allowance ...	194				...		...
		4,298				5,028		3,253
Carried over ...		4,298				5,028		3,253
		4,52,417		4,12,000		4,52,766		4,32,556

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	Rs. 4,52,417	Rs. 4,12,000	Rs. 4,52,766	Rs. 4,32,556
MEDICAL ESTABLISHMENT—contd.				
Central Jail—				
(6) 8 Sub-Assistant Surgeons, 60—88 ...	7,536		5,328	
(3) 4 Compounder, 25—75 ...	1,200		900	6,051
Duty Allowance ...	240		...	...
Allowance to Medical Officers ...	5,820		180	...
Leave Allowance ...	571		5,100	...
	15,367		11,508	6,051
Convict Camps—				
(4) 3 Sub-Assistant Surgeons, 67—146 ...	3,008		3,484	
(2) 2 Compounders (25—30) ...	720		660	3,877
Temporary Establishment ...	...		600	...
Duty Allowance ...	120		...	...
Allowance to Medical Officers ...	1,740		120	...
Leave Allowance ...	365		2,160	...
	5,953		7,024	3,877
District Jails—				
(6) 6 Sub-Assistant Surgeons, 74—116 ...	6,420		6,420	14,534
(6) 6 Compounders, 20—40 ...	2,234		2,100	2,758
Allowance to Medical Officers ...	7,784		...	...
Duty Allowance ...	300		6,040	...
Leave Allowance ...	1,163		300	...
	17,901			
Leave Allowance ...			14,860	17,292
			1,414	
TOTAL MEDICAL ESTABLISHMENT ...	43,519	30,000	39,834	30,473
Total ...	4,95,936	4,42,000	4,92,600	
Add or Deduct—Probable savings and rounding.	-1,656		+2,000	
Total pay of Establishment ...	4,94,280	4,42,000	4,94,600	4,63,029
ALLOWANCES, HONORARIA, ETC.				
Travelling Allowance to Gazetted Officers—				
Central Jails ...	1,900		1,800	659
District Jails ...	300		600	1,036
Convict Camps ...	1,690		1,750	1,717
Presidency Jails ...	150		150	133
	4,040	3,000	4,300	3,545
		2,000		
Clothing Allowance—				
Presidency Jails ...	...		480	
Local allowance (District Jail) ...	708		1,920	
	708			
Grain Compensation—(Convict camps)				
House Rent Allowances—				
Presidency Jails ...	4,196		4,196	3,554
District Jails ...	816		840	2,619
Central Jails ...	300		304	456
Convict camps ...	...		...	143
Local Allowance—Clerical, etc., Establish- ment—				
Presidency Jail ...	360	5,312	7,000	5,340
District Jail ...	711			
	1,071			
Plague Allowance—				
District Jails ...			20	5
	20		20	5
Local Allowance—Warder Establishment—				
Presidency Jails ...	1,464		...	...
District Jails ...	4,000		...	...
Carried forward ...	16,615	12,000	12,060	10,328

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.				Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...					16,615		12,000		12,060		10,328
Travelling allowance to Non-G. O.'s.—											
Presidency Jails	...	...	...	1,005				1,310		365	
Central Jails	...	...	...	2,170				3,300		2,200	
District Jails	...	...	...	4,230				5,420		3,316	
Convict Camps	...	...	...	1,075				1,275		1,302	
					8,430		15,000		11,305		7,453
Total ...					25,095		27,000		23,365		17,781
Rounding ...					- 95				- 365		
TOTAL, ALLOWANCES, HONORARIA, ETC. ...					25,000		27,000		23,000		17,781
Voted ...					25,000		25,000		23,000		17,781
Non-voted ...					...		2,000				
CONTINGENCIES.											
DIETARY CHARGES.											
Presidency Jails	...	...	...	50,000				49,739		53,940	
Central Jails	...	...	...	3,60,000				3,44,388		3,13,835	
District Jails	...	...	...	4,18,000				4,14,041		4,86,078	
Lock-ups	...	...	...	80,000				78,215		1,14,523	
Convict Camps	...	...	...	1,42,000				1,89,617		80,410	
TOTAL, DIETARY CHARGES ...					10,50,000		9,70,000		10,76,000		10,48,786
Voted ...					10,50,000		9,70,000		10,76,000		10,48,786
Non-voted ...					...		...		...		...
HOSPITAL CHARGES.											
Presidency Jails	...	...	...	4,000				4,643		8,696	
Central Jails	...	...	...	37,500				31,832		40,255	
District Jails	...	...	...	17,430				16,574		33,101	
Lock-ups	...	...	...	70				158		203	
Convict Camps	...	...	...	6,000				10,043		11,453	
TOTAL, HOSPITAL CHARGES ...					65,000		50,000		63,250		93,708
Voted ...					65,000		50,000		63,250		93,708
Non-voted ...					...		...		...		...
CLOTHING AND BEDDING OF PRISONERS.											
Presidency Jails	...	...	...	200				173		3,898	
Central Jails	...	...	...	200				175		35,647	
District Jails	...	...	...	4,000				4,876		24,378	
Lock-ups	...	...	...	2,500				1,183		1,959	
Convict Camps	...	...	...	100				173		17,334	
TOTAL, CLOTHING, ETC. ...					7,000		82,000		6,580		82,616
Voted ...					7,000		82,000		6,580		82,616
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts. 1922-23.
	Rs.	Rs.	Rs.	Rs.	Rs.
SANITATION CHARGES.					
Presidency Jails	3,700			3,593	5,381
Central Jails	13,500			15,030	5,068
District Jails... ..	14,000			12,088	14,659
Lock-ups	100			77	127
Convict Camps	700			642	822
TOTAL, SANITATION CHARGES ...		32,000	27,000	31,380	26,557
		32,000	27,000	31,380	26,557
CHARGES FOR MOVING PRISONERS.					
Presidency Jails	4,500			4,360	906
Central Jails	12,500			10,603	21,602
District Jails... ..	26,500			24,646	54,871
Lock-ups	13,000			17,447	24,919
Convict Camps	3,500			4,594	5,216
TOTAL, CHARGES FOR MOVING PRISONERS. Voted.		60,000	61,000	61,650	1,07,414
		60,000	61,000	61,650	1,07,414
MISCELLANEOUS SERVICES AND SUPPLIES.					
Presidency Jails	6,000			6,358	8,514
Central Jails	26,320			17,622	35,103
District Jails... ..	32,000			26,163	41,457
Lock-ups	3,948			2,371	2,009
Convict Camps	8,000			11,976	4,655
TOTAL, MISCELLANEOUS SERVICES AND SUPPLIES—Voted ...		76,268	90,000	64,490	91,738
		76,268	90,000	64,490	91,738
CONTINGENT CHARGES.					
Presidency Jails	2,500			1,437	1,460
Central Jails	5,900			6,950	17,882
District Jails... ..	7,982			6,452	18,679
Lock-ups	18			8	88
Convict Camps	1,100			904	1,562
TOTAL, CONTINGENT CHARGES—Voted ...		17,500	17,000	15,751	40,471
		17,500	17,000	15,751	40,471
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT.					
Presidency Jails	700			517	349
Central Jails	6,500			11,564	3,291
District Jails... ..	10,500			6,370	2,707
Lock-ups	700			346	50
Convict Camps	2,600			2,923	990
TOTAL, EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT—Voted ...		21,000	10,000	21,720	7,387
		21,000	10,000	21,720	7,387
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES.					
Pay of Officers—					
(1) Special investigating officer	900				
(1) Settlement Officer (2,250—230) + Shlapy.	29,050			26,300	
1 Lady Superintendent (410—420)	5,040			5,000	
Leave allowance	750			750	
Personal Assistant (260)	3,120				
		38,860		32,050	
Pay of Establishment—					
(64) 72 Pay of the Staff (14—200)	41,868			41,070	
Leave allowance	4,400			4,100	
Provision for transfer of Dharalas to Bijapur	38,928				
Provision for Hur Camp	12,311				
Temporary and Provisional Allowance				1,188	
Rounding	- 582			- 300	
		96,925		46,058	
Carried over ...		1,35,785		78,108	

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 25b. JAILS AND CONVICT SETTLEMENTS. Jail Manufactures—contd.			Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES.										
Presidency Jails—										
Purchase of Raw Materials	...	...	12,000			18,180		5,833		
Tools and Plant	...	...	100			80		787		
				-12,100			13,260			6,620
Central Jails—										
Purchase of Raw Materials	...	...	1,98,000			2,39,330		1,85,289		
Tools and Plant	...	...	3,800			2,460		161		
Other Contingent Charges	...	...	...			...		80		
				2,01,800			2,41,790			1,85,480
District Jails—										
Purchase of Raw Materials	...	...	1,01,180			94,500		50,505		
Tools and Plant	...	...	1,100			1,240		740		
Other Contingent Charges	...	...	...			...		196		
				1,02,380			95,740			51,441
Convict Camps—										
Purchase of Raw Materials	...	...	80			90		2,283		
Tools and Plant	...	...	500			480		1,436		
Other Contingent Charges	...	...	4,000	4,580		6,200	6,770	1,071		4,790
TOTAL	...	...		3,20,260		2,00,000		3,57,560		1,98,331
Voted	...	...		3,20,260		2,00,000		3,57,560		1,98,331
Non-voted	...	...		...		...		...		...
DETAILED ACCOUNT No. 25c. JAILS AND CONVICT SETTLEMENTS. WORKS.										
Works, Repairs, etc.—										
Minor works	...	...	2,500			2,500		536		
Repairs	...	...	40,100			...		...
Rounding	...	...	+400			...		...
TOTAL	...	...		43,000		33,000		2,500		536
Voted	...	...		43,000		33,000		2,500		536
Non-voted	...	...		...		...		...		...

BOMBAY—EXPENDITURE.

26.—POLICE. (Reserved).		Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
			Rs.	Rs.	Rs.	Rs.
PRESIDENCY POLICE	{ VOTED ...	26A	29,85,400	27,23,200	29,78,200	22,97,727
	{ Non-voted...		65,230	56,800	56,800	56,484
SUPERINTENDENCE	{ VOTED ...	26B	1,66,600	1,48,000	1,74,000	1,51,765
	{ Non-voted...		1,33,400	1,27,000	1,27,000	1,17,945
DISTRICT EXECUTIVE FORCE	{ VOTED ...	26C	1,16,54,900	1,08,92,100	1,10,61,100	1,07,58,958
	{ Non-voted...		6,83,100	4,87,900	6,42,900	4,29,408
VILLAGE POLICE	{ VOTED ...	26D	72,000	5,54,000	5,33,000	5,32,645
	{ Non-voted...		.....	3,98,000	3,98,000	3,87,632
SPECIAL POLICE	{ VOTED ...	26E	9,35,850	9,31,000	9,31,000	9,06,755
	{ Non-voted...		15,150	22,000	22,000	16,681
RAILWAY POLICE	{ VOTED ...	26F	11,07,050	9,69,600	10,03,600	8,71,559
	{ Non-voted...		54,920	45,400	49,400	44,214
CRIMINAL INVESTIGATION DEPARTMENT	{ VOTED ...	26G	5,70,200	5,26,100	5,66,100	5,11,638
	{ Non-voted...		90,200	73,900	83,900	78,857
EXCHANGE	{ VOTED ...		90,000	73,000	76,000	11,392
	{ Non-voted...		.....	.....	.....	64,119
EXPENDITURE IN ENGLAND	{ VOTED ...		.....	.....	17,000	21,831
	{ Non-voted...		.....	.....	1,34,000	1,22,152
LUMP DEDUCTION ORDERED BY THE LEGISLATIVE COUNCIL.						
Deduct—Anticipated Savings due to separate provision being made for leave salary in the High Commissioner's Budget.						
	Voted ...		—10,000	.....	.....	.....
	Non-voted ...		—1,15,000	.....	.....	.....
TOTAL ...			1,84,99,000	1,80,28,000	1,88,54,000	1,73,81,762
	Voted ...		1,75,72,000	1,68,17,000	1,73,40,000	1,60,64,170
	Non-voted ...		9,27,000	12,11,000	15,14,000	13,17,592
DETAILED ACCOUNT No. 26A. POLICE. Presidency Police.						
SUMMARY.			Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	...	...	1,42,700	1,32,900	1,33,180	1,02,900
CITY POLICE	...	...	24,55,500	22,35,500	24,60,630	18,73,477
MUSIC LICENSING DEPARTMENT	...	...	2,370	—300	—360	—208
MOTOR, ETC., LICENSING DEPARTMENT	...	...	54,200	5,000	6,620	2,415
PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	...	...	38,000	—4,000	—3,740	—3,360
RIVER, HARBOUR OR MARINE POLICE	...	...	4,62,000	4,42,100	4,55,880	3,65,745
DOCKYARD POLICE	...	...	61,800	55,400	62,970	48,465
GUARDS FOR PUBLIC BUILDINGS	...	...	72,500	74,200	75,060	73,681
SPECIAL POLICE	...	...	...	1,400	1,860	—1,298
HOSPITAL CHARGES	...	...	67,000	65,200	69,720	37,336
CATTLE POUNDS	...	...	28,000	17,500	18,160	8,345
ESTABLISHMENT FOR THE WORKING OF THE GLANDERS AND FARCY ACT	...	...	8,100	8,100	8,220	7,386
Establishment Charges recoverable from other Governments, and Departments, etc.—			33,92,170	30,33,000	32,88,200	25,34,884
Deduct—Contribution on account of Harbour, Dock and Municipal Police			—3,41,540	2,53,000	—2,53,200	—1,80,673
TOTAL ...			30,50,630	27,80,000	30,35,000	23,54,211
	Voted ...		29,85,400	27,23,200	29,78,200	22,97,727
	Non-voted ...		65,230	56,800	56,800	56,484

DETAILED ACCOUNT No. 26A. POLICE. Presidency Proper— <i>contd.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.									
Pay of Officers—									
(1) 1 Commissioner (2,000—100—2,500)	...	26,100				24,900		26,014	
(1) 1 Deputy Commissioner (1,075 for 8 months and 1,075 for 4 months + Spl. Pay 200)	...	16,400				15,100		16,403	
			42,500		40,000		40,000		42,417
Pay of Establishment—									
(53) 55 Clerks (60 to 400)	...	71,237				65,258		64,706	
Allowances to Clerks	...	120				...		...
Temporary Establishment	...	...				...		2,628	
Pilgrims' Department— Protector	...	...				...		3,600	
Clerks	...	...				...		7,579	
Servants	...	...				...		264	
Interpreter	...	...				...		683	
Temporary Establishment	...	...				...		5,311	
For rounding	...	+43				-8			
			71,400		65,000		65,250		84,771
Allowances, Honoraria, etc.—									
Travelling Allowance	{ Non-voted ...	3,000				3,000		6,417	
	{ Voted ...	850							
Grain Compensation	...	...					
House-rent Allowance	...	720				720		384	
Exchange Compensation Allowance	...	1,630				2,000		1,472	
			6,200		5,700		5,720		8,273
Contingencies—									
Rents, Rates and Taxes	...	4,955				4,200		4,131	
Service Postage and Telegrams	...	7,000				8,000		8,465	
Motor Car Contingencies	...	1,500				1,000		1,761	
Pilgrim Department do.	...	...				...		160	
Other Telephone Charges	...	75				100		...	
Office Expenses and Miscellaneous	...	3,070				3,070		2,328	
Contract Contingencies	...	6,000				5,840		3,473	
			22,600		22,200		22,210		20,318
Establishment charges recoverable from other Government, and Departments, etc.—									
			1,42,700		1,32,900		1,33,180		1,55,779
Deduct—Contribution	...	...			...		...		52,879
TOTAL	...	1,42,700		1,32,900		1,33,180		1,02,900	
Voted	...	95,570		90,900		91,180		59,011	
Non-voted	...	47,130		42,000		42,000		43,889	

DETAILED ACCOUNT No. 26A. POLICE. Presidency Proper— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CITY POLICE.								
Police Force.								
Pay of Officers—								
(7) 7 Superintendents (500—50—800) .	56,700				53,100		58,302	58,302
		56,700		53,000		53,100		
Pay of Establishment—								
(24) 26 Inspectors (300—10—400) ...	1,10,240				1,00,440		95,565	
(17) 22 Deputy Inspectors (275) ...	72,600				56,100		54,752	
(40) 59 Sub-Inspectors (125—5—200) ...	1,00,300				71,160		69,087	
(33) 44 Sergeants (200—5—250) ...	1,13,500				84,420		71,666	
(22) 24 Jemadars (60—3—75) .	19,200				17,856		20,007	
(1) '1 Head Constable ...	520				504		...	
(213) 265 Havildars (38—1—50) ...	1,30,800				1,06,680		1,03,460	
(2,346) 2,428 Native Constables (30 to 36) ...	9,19,400				8,92,284		7,99,166	
Temporary Establishment ...	4,920				4,908		...	
Good Service Pay (Special Pay) ...	12				12		...	
Traffic Duty Allowance (Special Pay) ...	3,308				3,168		1,971	
Lump Provisions for Police Notice and Enquiry Office ...	8,033				...		...
PAY OF ESTABLISHMENT.								
Mounted Police Establishment—								
(1) 1 Commandant (400+H. A. 50) ...	4,800				5,400		5,400	
(1) 1 Inspector (400+H. A. 40) ...	3,960				5,280		1,879	
(3) 3 Sergeants (200—5—250+H. A. 40) ...	7,560				8,880		6,336	
(4) 4 Head Constables (38—1—50+H. A. 30) .	1,896				3,360		2,584	
(1) 1 Resaldar (125—5—200+H. A. 30) ...	1,620				1,920		1,880	
(2) 2 Jemadars (60—3—75+H. A. 30) ...	1,692				2,412		2,295	
(6) 6 Duffadars (38—1—50+H. A. 30) ...	3,024				5,376		5,072	
(3) 3 Naiks (38—1—50+H. A. 30) ...	1,416				2,640		2,318	
(1) 1 Trumpeter (38—1—50+H. A. 30) ...	468				840		1,029	
(2) 2 Farriers (40+H. A. 30) .	1,032				1,680		1,679	
(2) 2 Drill Masters (40) (39)+H. A. 2 (30) ...	936				1,668		1,464	
(79) 79 Sowars (30 to 36+H. A. 30) ...	29,775				57,996		55,436	
Increase in the armed strength of the Bombay City Police and of Police Stations ...	...				1,02,641		...	
Good Service Pay ...	3,000				2,904		1,435	
War Fodder Allowance ...	15,121				15,120		14,749	
Special Pay ...	16,000				13,200		...	
For rounding ...	- 33				...		...
		15,75,100						
For Probable Savings ...	...	1,00,000			-1,019		...	
TOTAL ...		14,75,100		14,00,000		15,67,830		13,19,230
Carried over ...		15,31,800		14,53,000		16,20,930		13,19,230

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CITY POLICE—<i>continued.</i>								
Police Force— <i>continued.</i>								
Brought over ...		15,21,800		14,53,000		16,20,930		18,19,230
Allowances, Honoraria, etc.—								
* Rewards ...	2,000							
Exchange Compensation ...							3	
Overtime Allowance ...	1,100			1,100				
Travelling Allowance ...	70,540			71,260		53,598		
House Allowance ...	38,500							
House-rent Allowance ...	74,820			84,168		72,042		
Cost of Railway Warrants ...	22,000			14,000		20,149		
Clothing Allowance ...	15,840							
Assami Compensation ...	8,000							
For rounding ...					+2			
		2,27,800		1,70,000		1,70,530		1,45,792
Contingencies—								
Petty Construction and Repairs ...	800			300		874		
Clothing Charges ...	74,800			59,975		74,454		
Rewards ...				2,000		769		
Purchase of remounts ...	3,720							
Maintenance for the Prison Van ...						12,838		
Rent for City Police ...						93,020		
Purchase of Sadalary ...	700							
Purchase of horses ...	800			800		2,400		
Purchase and upkeep of Motor Lorries ...				18,510				
Purchase of books and stationery for the recruits attending Training School ...	250			250		29		
Ordnance Stores ...	5,000			5,000		4,806		
Accoutrements ...						233		
Rents, Rates and Taxes ...	4,67,751			4,68,117		62,656		
Other Telephone Charges ...	200			5,930		230		
Water-supply ...	24,000			26,720		14,707		
Charges in connection with dead bodies ...	4,000			4,000		3,378		
Free supply of outfit to Sergeants and Sub-Inspectors on Enlistment ...	9,600			9,600				
Supply of Medicines ...						54		
Medical Charges ...	1,000			1,000		22		
Office Expenses and Miscellaneous ...	19,110			1,627		15,592		
Contract Contingencies ...	84,208			65,340		64,092		
For rounding ...	+461				+1			
		6,95,900		6,12,500		6,69,170		3,50,153
TOTAL ...		24,55,500		22,35,500	6,69,170	24,60,630		18,73,477
Voted ...		24,55,500		22,35,500	24,60,630	24,60,630		18,73,477
Non-voted ...								
MUSIC LICENSING DEPARTMENT.								
Pay of Establishment—								
(2) 2 Clerks (106), (76) ...	2,220				2,184	1,247		
For rounding ...					-4			
		2,220		2,200		2,180		1,247
Contingencies—								
Contract Contingencies ...	150			200		22		
		150		200		200		22
Establishment charges recoverable from other Governments, and Departments, etc.—		2,370		2,400		2,380		1,269
Deduct—Receipts retained to meet charges ...		-2,740		-2,700		-2,740		-1,477
TOTAL ...		-370		-300		-360		-208
Voted ...		-370		-300		-360		-208
Non-voted ...								

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MOTOR, etc., LICENSING DEPARTMENT.							
Pay of Officers—							
(1) 1 Superintendent (500—50—800) and D.A. 150	11,050	11,050	10,000	10,450	10,450	706	706
Pay of Establishment—							
(3) 3 Inspectors (300—10—400)	12,760			12,720		16,733	
(13) 12 Clerks (60 to 200)	12,280			14,676		13,979	
Special Pay	1,200			1,200			
For rounding		26,240	27,700	-6	28,590		30,712
Allowances, Honoraria, etc.—							
Travelling and Conveyance Allowance	3,120			2,920		2,129	
Clothing Allowance	360	3,480	2,900		2,920		2,129
Contingencies—							
Rents, Rates and Taxes	5,400			6,624		3,929	
Purchase and Carriage of Furniture	29			29			
Office Expenses and Miscellaneous	50			2,050		240	
Contract Contingencies	6,500			3,000		7,106	
Clothing Charges				360		280	
Service Postage and Telegrams	1,500					1,300	
For rounding	-49	13,430	11,960	-3	12,060		12,855
Establishment charges recoverable from other Governments, and Departments, etc.—		54,200	52,560		54,020		46,402
<i>Deduct</i> —Receipts retained to meet charges		-46,800	-47,560		-47,400		-43,987
TOTAL		7,400	5,000		6,620		2,415
Voted		7,400	5,000		6,620		2,415
<i>Non-voted</i>							
PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.							
Pay of Establishment—							
(1) 1 Sergeant (200—50—250)	2,580			2,580		2,508	
(1) 1 Inspector (300—10—400)	4,080			4,800		5,100	
(1) 1 Deputy Inspector (275)	3,300			3,300		3,025	
(6) 6 Constables (30 to 36)	2,550			2,532		2,496	
4 Clerks (106), (88), 2 (68)	4,090			3,960		3,554	
For rounding		16,600	17,000	-2	17,170		16,683
Allowances, Honoraria, etc.—							
Travelling Allowance	1,300			1,200		875	
House-rent Allowance	500			504		504	
Clothing Allowance	360						
For rounding		2,160	1,700	-4	1,700		1,379
Contingencies—							
Plates, Badges, etc.	10,000			25,000		12,257	
Clothing Charges	148			460		421	
Rents, Rates and Taxes	996			5,376		825	
Office Expenses and Miscellaneous	18			18		83	
Contract Contingencies	8,000			3,400		11,762	
For rounding	+78	19,240	34,200	-4	34,250		25,348
Establishment charges recoverable from other Governments, and Departments, etc.—		38,000	52,900		53,120		43,410
<i>Deduct</i> —Receipts retained to meet charges		-41,000	-56,900		-56,860		-46,770
TOTAL		-3,000	-4,000		-3,740		-3,360
Voted		-3,000	-4,000		-3,740		-3,360
<i>Non-voted</i>							

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Ra.	Rs.	Rs.	Rs.	Ra.	Ra.	
GUARDS FOR PUBLIC BUILDINGS.								
Pay of Establishment—								
165 Subedars 2 (125—5—200), Jemadars 2 (100), 1 (60—3—75), Havildars and Constables 9 (38—1—50), 151 (30 to 36)	66,800			68,736		67,376		
Good Service Pay	180			180		168		
Traffic Duty Allowance	180			180		...		
For rounding	+40			-6		...		
		66,700		68,400		69,090	67,544	
Allowances, Honoraria, etc.—								
Travelling and Conveyance Allowance	180			...		106		
House-rent Allowance	680			1,180		3,931		
Clothing Allowance	240			...		...
		1,100		1,100		1,180	4,037	
Contingencies—								
Clothing Charges	3,996			4,070		1,342		
Office Expenses and Miscellaneous	704			720		758	2,100	
		4,700		4,700		4,790		
TOTAL		72,500		74,200		75,060	73,681	
Voted		72,500		74,200		75,060	73,681	
Non-voted		...		...		...	...
SPECIAL POLICE.								
UNIVERSITY.								
Pay of Establishment—								
(4) 4 Constables (30 to 36)			1,100	1,480	1,480	1,353	1,353	
Allowances, Honoraria, etc.—								
Grain Compensation	...	...	...	...	...	...	...
House-rent Allowance	...	...	...	340	...	308	...
		...	260	...	340	...	308	
Contingencies—								
Clothing Charges	...	...	40	40	40	41	41
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Contributions	...	...	...	...	...	...	-3,000
TOTAL		...	1,400	...	1,860	...	-1,298	
Voted		...	1,400	...	1,860	...	-1,298	
Non-voted		...	...	...	...	...	...
HOSPITAL CHARGES.								
Pay of Officers—								
(1) 1 Surgeon (500—100—1,000)	10,700			9,500		5,582		
Deduct—Portion debitable to "24 Administration of Justice—Coroner's Court"	-4,280			-3,800		...		
		6,420		5,700		5,700	5,582	
Pay of Establishment—								
(3) 6 Sub-Assistant Surgeon 1 (144 + L. A. 30) and Compounder and Dresser (42)								
(18) (a)	3,864			2,808		3,946		
(1) 1 Clerk (68)	864			816		765		
(13) 35 Servants (12 to 15)	3,888			2,076		3,645		
Special Pay	4,071			1,796		...		
Lump provision for the revision of the Northcote Police Hospital	...			28,000		...		
8 Nurses	7,230			...		...
For rounding	+3			-6		...		
		19,920		31,000		35,490	8,356	
Carried over		26,340		36,700		41,190	13,938	

(a) Draws an allowance of R s. 30 per mensem as Assistant to the Coroner's Surgeon, vide page footnote (a).

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.		
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
Brought forward ...		26,340		36,700		41,190		18,998
HOSPITAL CHARGES—continued.								
Allowances, Honoraria, etc.—								
Travelling Allowances ...	1,560				1,440			1,525
House-rent Allowance ...	4,788				518			664
Allowance to Nurses ...	8,618				...			...
For rounding ...	+ 24				+ 4			...
		9,990		1,900		1,960		2,189
Contingencies—								
Rents, Rates and Taxes ...	6,900				6,900			6,636
Water-supply ...	350				350			231
Office Expenses and Miscellaneous ...	16,500				16,486			11,535
Contract Contingencies ...	6,924				2,880			2,807
For rounding ...	- 4				+ 4			...
		30,670		26,600		26,570		21,209
TOTAL ...		67,000		65,200		69,720		37,336
Voted ...		67,000		65,200		69,720		37,336
Non-voted ...		...		...		...		...
CATTLE POUNDS.								
Pay of Establishment—								
(1) 1 Pound-keeper (150) ...	1,800				1,800			1,733
(1) 1 Clerk (92) ...	1,104				1,088			1,024
(2) 2 Head Constable (41), (42) ...	996				972			936
(8) 8 Constables (30—36) ...	3,288				3,288			3,216
Good Service Pay ...	12				12			12
Special Pay ...	90				90			...
		7,290		7,230		7,250		6,921
Allowances, Honoraria, etc.—								
House-rent and other Allowances ...	912				912			929
For rounding ...	- 2				- 2			...
		910		920		910		929
Contingencies—								
Clothing Charges ...	269				200			81
Office Expenses and Miscellaneous ...	9,700				9,650			53
Contract Contingencies ...	250				150			266
Water-supply ...	...				...			...
For rounding ...	- 6				...			95
		10,213		9,850		10,000		495
Lump Provision for Establishment for a 2nd Cattle Pound Near Victoria Gardens ...		9,587		...		...		...
TOTAL ...		28,000		17,500		18,160		8,345
Voted ...		28,000		17,500		18,160		8,345
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police—concl.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT FOR THE WORKING OF THE GLANDERS AND FARCY ACT.									
Pay of Establishment—									
(15) 15 Head Constables, Constables (38—1—50) and 12 (30 to 36) ...	3	6,324	6,324	6,600	6,640			1,336	4,752
Allowances, Honoraria, etc.—									
House-rent Allowance ...		1,368	1,368	1,300	1,370			1,181	
Contingencies—									
Clothing Charges ...		408	408	200	210			117	117
TOTAL ...			8,100	8,100	8,220			7,386	7,386
Voted ...			8,100	8,100	8,220			7,386	7,386
Non-voted ...									
DETAILED ACCOUNT No. 26B. POLICE. Superintendence.									
SUMMARY.									
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL ...		3,00,000	3,00,000	2,75,000	3,01,000	3,01,000		2,69,710	
Voted ...			1,66,600	1,48,000	1,74,000	1,74,000		1,51,765	
Non-voted ...			1,33,400	1,27,000	1,27,000	1,27,000		1,17,945	
DETAILS.									
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.									
Pay of Officers—									
(1) 1 Inspector-General (2,625 for 1 month and at 2,750 for 11 months) ...		34,375			32,875			34,013	
(3) 3 Deputy Inspectors-General (1,750—100—2,150) ...		75,500			71,900			57,162	
(1) 1 Personal Assistant (1,000 for 3 months and 1,025 for 4 months + L. A. 200) ...		12,400			14,500			15,208	
Duty Allowance (Special Pay) ...		2,400						3,061	
For rounding ...		+25			-75				
			1,24,700	1,19,200	1,19,200	1,19,200		1,09,444	
Pay of Establishment—									
(2) 2 Sub-Inspectors (75 to 160) ...		3,420			3,180			634	
(1) 1 Office Superintendent (400) ...		4,800			4,800			7,459	
73 Clerks (35 to 200) ...		91,745			1,00,400			94,706	
15 Servants (11 to 23) ...		3,088			2,356			1,818	
Local Allowance (Special Pay) ...		120			5,400				
Reader to Deputy Inspectors-General								345	
Constables								94	
Temporary Establishment					2,176				
Ex-Subordinates									
Shorthand Allowance (Special Pay)		1,920						970	
Typing Allowance (Special Pay)		600							
For rounding ...		+7			-182				
			1,05,700	1,17,200	1,18,130	1,18,130		1,06,026	
Allowances, Honoraria, etc.—									
Exchange Compensation Allowance ...		6,385			7,852			6,175	
Travelling Allowance ...		2,315						2,328	
Plague Allowance ...		100			27,240			20,697	
Local Allowance ...		1,812			100				
House-rent Allowance ...		732			268			334	
Clothing Allowance ...		80							
For rounding ...		+21			-50				
			38,600	20,000	35,410	35,410		20,534	
Carried over ...			2,69,000	2,56,400	2,72,740	2,72,740		2,45,004	

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 26B. POLICE. Superintendence—concl'd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL —concl'd.									
	Brought forward ...		2,69,000	2,56,400		2,72,740			2,45,004
Contingencies—									
	Clothing Charges ...							141	
	Purchase and Repairs of Furniture ...							1,379	
	Carriage of tents ...							554	
	Rewards ...							165	
	Rents, Rates and Taxes ...	9,600			8,550		8,557		
	Service Postage and Telegrams ...	6,500			6,500		4,711		
	Office Expenses and Miscellaneous ...				700		608		
	Contract Contingencies ...	14,904			12,511		6,431		
	Pay of Menials ...						191		
	Telephone Charges ...						303		
	Lighting Charges ...						143		
	Conservancy Charges ...						250		
	Stationery and other Petty Supplies ...						1,059		
	Peon's Uniform and belts ...						14		
	Secret service money ...						100		24,706
	For rounding ...	- 4	31,000		- 1				
				18,600		28,260			
	For rounding ...								
	TOTAL ...		3,00,000	2,75,000		3,01,000			2,69,710
	Voted ...		1,66,600	1,48,000		1,74,000			1,51,765
	Non-voted ...		1,33,400	1,27,000		1,27,000			1,17,945
DETAILED ACCOUNT No. 26C. POLICE. District Executive Force.									
SUMMARY.									
DISTRICT POLICE.									
	PAY OF OFFICERS ...	9,54,100		6,50,000	8,12,000		6,54,431		
	PAY OF ESTABLISHMENT ...	80,59,300		81,00,000	82,70,100		82,66,562		
	ALLOWANCES, HONORARIA, ETC. ...	19,97,000		14,12,000	15,35,400		13,52,357		
	CONTINGENCIES ...	11,62,200		1,06,000	97,000		43,879		
	POLICE TRAINING SCHOOL ...	1,24,700		9,900	10,000		71,449		
	HOSPITAL CHARGES ...	9,100		10,00,100	10,04,500		8,87,812		
			1,23,06,400	1,12,78,000		1,17,29,000			1,12,76,490
OTHER POLICE.									
	HARBOUR POLICE ...	1,23,200		1,25,000	1,25,000		93,448		
	POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS ...	90,300		81,000	81,000		46,693		
	ADDITIONAL POLICE ESTABLISHMENT (not fixed)...	3,84,017		2,30,000	1,03,000		-31,582		
	VILLAGE POLICE (Shetsandi Police)...	12,000		12,000	12,000		4,188		
			6,09,517	1,17,26,000		3,21,000			1,12,747
			1,29,15,917			1,20,50,000			1,19,89,237
Establishment Charges recoverable from Other Governments, and Departments, etc.—									
	Deduct—Contribution from Port Trust, Municipalities, etc. ...		-5,02,917	-2,61,000		-2,61,000			-1,27,975
	Deduct— $\frac{1}{4}$ th share of the cost of the Panch Mahals and Rewa Kantha Combined Police transferred to Special Police (page 120) ...		-75,000	-85,000		-85,000			-72,896
			-5,77,917						
	TOTAL ...		1,23,38,000	1,13,80,000		1,17,04,000			1,11,88,366
	Voted ...		1,16,54,900	1,08,92,100		1,10,61,100			1,07,58,958
	Non-voted ...		6,83,100	4,87,900		6,42,900			4,29,408

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 260. POLICE.—District Executive Force. REDISTRIBUTION OF THE ABOVE.				Undistrib- uted Lump provision.	Presidency Proper.	Sind.	Aden.	Total
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
Superintendents	...	...	...		3,45,750	1,07,575		4,53,325
Assistant Superintendents	...	...	...		2,61,875	14,400		2,76,275
Deputy	do.	...	...		1,41,880	43,820	5,500	1,91,200
Do.	do.	Temporary	...		25,380	7,920		33,300
TOTAL				.....	7,74,885	1,73,715	5,500	9,54,100
Probable Savings				.....	.....	.....	.....	.....
Salaries				.....	7,74,885	1,73,715	5,500	9,54,100
Pay of Establishment—								
POLICE FORCE.								
Revision of pay of Prosecuting Inspectors	...	...	...	5,200	.....	.....	.....	5,200
Inspectors	...	...	...	.....	2,15,165	85,519	7,200	3,07,884
Sub-Inspectors	...	...	...	.....	6,70,265	2,07,835	2,280	8,80,380
Duty Allowance	(Special pay)	...	...	.....	2,40,915	1,02,144	66	3,43,125
Typing Allowance	Do.	...	...	.....	2,448	.....	.....	2,448
Literary Allowance	Do.	...	...	.....	33,580	19,494	.....	53,074
Plain Clothing Allowance	Do.	...	...	.....	3,768	5,988	.....	9,756
Bad Climate Allowance	Do.	...	...	.....	18,360	.....	.....	18,360
Sergeants	...	...	...	.....	52,080	26,018	.....	78,098
Head Constables, Unarmed	...	...	...	.....	9,56,784	1,11,364	10,560	10,78,708
Do.	Armed	...	...	.....	4,78,260	1,21,620	.....	5,99,880
Constables, Unarmed	...	...	...	.....	17,16,747	3,78,706	75,888	21,71,341
Do.	Armed	...	...	.....	15,21,198	4,26,108	.....	19,47,306
Temporary and Provisional Allowance	...	...	...	.....	.....	.....	840	840
TOTAL				5,200	59,09,570	14,84,796	96,834	74,96,400
Probable Savings				.....	- 2,36,000	- 60,000	- 4,000	- 3,00,000
Police Force				5,200	56,73,570	14,24,796	92,834	71,96,400
MOUNTED POLICE				.....	1,23,706	3,08,348	4,620	4,36,674
Add or deduct for Probable Savings				.....	.....	.....	.....	.....
Mounted Police				.....	1,23,706	3,08,348	4,620	4,36,674
CLERICAL AND OTHER ESTABLISHMENTS				10,000	2,95,989	1,04,476	4,740	4,15,205
Opening of Primary and schools for Policemen's children				11,021	.....	.....	.....	11,021
For rounding				.....	.....	.....	.....	.....
Clerical, etc., Establishment				21,021	2,95,989	1,04,476	4,740	4,26,226
Total Pay of Establishment				26,221	60,93,265	18,37,620	1,02,194	80,59,300
Carried over				26,221	68,68,150	20,11,335	1,07,694	90,13,400

DETAILED ACCOUNT No. 26C. POLICE.—District Executive Force. REDISTRIBUTION OF THE ABOVE.				Undistrib- uted Lump provision.	Presidency Proper.	Sind.	Aden.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward				26,221	68,68,150	20,11,835	1,07,694	90,18,400
Allowances, Honoraria, etc.—								
Rewards	...	...	.....	50,000	14,100			64,100
Exchange Compensation Allowance	...	...	.....	11,900	1,175			13,075
Cost of Railway Warrants	...	...	.....	2,02,800	55,000			2,57,800
Travelling Allowance	{	Non-voted	.....	7,18,208	2,06,208	7,200		9,26,611
House Allowance		Voted	.....		2,95,440	1,260		2,96,700
House Rent Allowance	...	...	.....	97,451	80,148	1,920		1,29,519
Camel Allowance	...	...	.....		12,024	5,040		17,064
Hutting Money	...	...	.....	1,31,868	60,980			1,92,848
Mewas Allowance	...	...	.....	180				180
Boat Allowance	...	...	.....		8,390			8,390
Local Allowance (Compensatory)	...	...	.....	15,829	51,734	1,140		68,703
Assami Compensation	...	...	.....	520				520
Clothing Allowance	...	...	.....	20,770	6,255			27,025
For rounding				- 85				- 85
TOTAL				- 85	12,44,026	7,36,449	16,560	19,97,000
Probable Savings								
Allowances, Honoraria, etc.				- 85	12,44,026	7,36,449	16,560	19,97,000
CONTINGENCIES				25,000	8,32,680	2,91,890	13,130	11,62,200
POLICE TRAINING SCHOOL					1,24,700			1,24,700
HOSPITAL CHARGES					9,100			9,100
Probable Savings								
Other Police—				25,000	9,66,480	2,91,890	13,130	12,96,000
VILLAGE POLICE (Shet Sandi Police)	...	...	.....	12,000				12,000
Police supplied to private persons, etc.	...	...	.....	68,225	22,075			90,300
Additional Police	...	...	.....	8,68,017	16,000			8,84,017
Harbour Police	...	...	.....		73,350	49,850		1,23,200
TOTAL					4,48,242	1,11,425	49,850	6,09,517
Establishment Charges recoverable from other Govern- ments and Departments, etc.—								
Deduct—Contribution from Port Trusts, Municipalities, etc.					- 4,09,677	- 67,240	- 26,000	- 5,02,917
Deduct— $\frac{1}{4}$ th share of the Panch Mahals Police transferred to Special Police (page 120)					- 75,000			- 75,000
Total District Executive Force				51,186	90,42,221	80,88,859	1,61,284	1,23,38,000
Voted				51,186	84,71,146	29,71,384	1,61,284	1,16,54,900
Non-voted					5,71,075	1,17,475		6,83,100

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26C. POLICE. District Executive Force.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE.								
SALARIES.								
Pay of Officers—								
(3) 5 Superintendents	81,000							76,608
(28) 25 Superintendents (600 to 1,850 plus overseas pay and Sind Allowance)	3,72,325		4,35,000	4,31,125				3,22,913
(27) 39 Assistant Superintendents (325—25—675 plus overseas pay and Sind Allowance)	2,49,175			2,03,075				55,450
(5) 3 Assistant Superintendents	27,100							6,419
Lump provision for Advance increments and certain allowances, Imperial Police Officers				41,000				
Lump provision for overseas allowance								
Local Allowance								278
(32) 35 Deputy Superintendents (200 to 700) with Sind and Aden Allowance	1,91,200		2,15,000	1,78,670				1,92,763
Temporary Deputy Superintendents	33,300			44,000				
		9,54,100				8,97,870		6,54,431
<i>Deduct—Probable Savings</i>						- 85,200		
						- 670		
TOTAL		9,54,100		6,50,000		8,12,000		6,54,431
Voted		3,32,600		2,15,000		2,22,000		2,76,063
Non-voted		6,21,500		4,35,000		5,90,000		3,78,363
Pay of Establishment—								
POLICE FORCE.								
Revision of pay of Prosecuting Inspectors	5,200							
EXECUTIVE SUBORDINATES.								
(106) 106 Inspectors (150 to 300)	3,07,884			3,10,830				} 12,63,332
(653) 647 Sub-Inspectors to (75 to 180)	8,80,380			8,86,524				
(33) 41 European Sergeants (150—5—200)	78,083			65,427				
(2,603) 2,608 Head Constables, Unarmed (25 to 65)	10,78,708			10,72,330				1,07,435
(1,506) 1,474 Head Constables, Armed (27 to 50)	5,99,880			6,06,760				
(8,854) 8,056 Constables, Unarmed (18 rising to 24)	21,71,341			21,39,333				58,47,936
(7,381) 7,303 Constables, Armed (18 rising to 24)	19,47,306			19,68,252				
Additional Police								20
Temporary and Provisional Allowance	840			16,800				
Local and Duty Allowance (Special Pay)	3,43,125			4,25,932				
Literary Allowance do.	53,074			42,646				
Camel Allowance				5,600				
Station Allowance				4,903				36
Bad Claimant Allowance (Special Pay)	18,360							
Plain Clothing Allowance do.	9,756							
Typing Allowance do.	2,448							
		74,96,385				75,45,342		
<i>Deduct—Probable Savings</i>		- 3,00,000				- 3,80,942		
TOTAL		71,96,385		70,60,000		71,64,400		72,18,759
Voted		71,96,385		70,60,000		71,64,400		72,18,759
Non-voted								
MOUNTED POLICE.								
(92) 103 Mounted Police in the Presidency Proper including Aden (16 to 41)	1,28,254			} 6,63,587				6,70,819
(1,039) 969 Mounted Police in Sind (21 to 50) Allowance to Farrier, Major, etc.	3,08,348				252			590
						6,68,839		
For rounding	+ 41							
<i>Add or Deduct—Probable Savings</i>						- 839		
TOTAL		4,36,715		6,60,000		6,68,000		6,71,409
Voted		4,36,715		6,60,000		6,68,000		6,71,409
Non-voted								
Carried over		76,33,100		77,20,000		78,32,400		78,90,168

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 26C. POLICE. District Executive Force—contd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DISTRICT POLICE—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...			76,93,100		77,20,000		78,32,400		78,90,168
CLERICAL AND OTHER ESTABLISHMENTS.									
363 Accountants, Shirastedars, Clerks, Karkuns and Munshis (30 to 200) ...		3,38,529				3,35,725		3,36,444	
2 Book-Binders 3 (18) ...		452				648		306	
Temporary Establishment ...		44,927				47,262		31,757	
Do. do. (Plague) ...		5,000				3,768		3,080	
Do. do. (Famine) ...		5,000				...		...
Lump provision for the Executive and Clerical Establishment of the Superintendent of Police, Karachi Town ...		...				24,000			
Lump provision for Primary Schools for Policemen's Children ...		11,021							
For rounding ...		— 9							
			4,04,800		3,60,000		4,11,408		3,71,587
							— 208		
							4,11,200		
MENTAL ESTABLISHMENTS.									
108 Servants (15 to 19) ...		20,964				25,752		4,331	
Allowances, Sagbara ...		453				453		339	
Armourers, etc. ...		...				336		137	
For rounding ...		— 17							
			21,400		20,000		26,541		4,807
							— 41		
							26,500		
For probable Savings ...		...					...
TOTAL ...			80,59,300		81,00,000		82,70,100		82,66,562
Voted ...			80,59,300		81,00,000		82,70,100		82,66,562
Non-voted ...			...		...		...
ALLOWANCES.									
Allowances, Honoraria, etc.—									
* Rewards ...		64,100				...			
Clothing Allowance ...		27,025				28,970			
Cost of Railway Warrants ...		2,57,300				2,40,184		2,15,648	
Travelling Allowance { Non-voted ...		30,000						1,116	
Voted ...		896,611				9,49,698		28,893	
								8,10,353	
House-rent Allowance ...		1,29,519				1,13,062		1,91,765	
Hutting Money ...		1,92,848				1,81,581		92,647	
† Horse Allowance ...		2,96,700				...			
† Camel Allowance ...		17,064				...			
Boat Allowance ...		3,890				3,890			
Assami Compensation ...		520				520			
Grain Compensation Allowance ...		...				...		4,527	
Plague Allowance ...		...				...		29	
Exchange Compensation Allowance { Non-voted ...		11,875							
Voted ...		1,200				18,504		7,379	
† Local Allowance (Compensatory) ...		68,703							
Mewas Allowance ...		180							
Deduct—For rounding ...		— 35						15,35,909	13,52,357
							— 509		
TOTAL ...			19,97,000		14,12,000		15,35,400		13,52,357
Voted ...			19,55,125		13,94,000		15,17,400		13,14,969
Non-voted ...			41,875		18,000		18,000		37,388

*Upto and including 1923-24 shown under "Contingencies".

†Upto and including 1923-24 shown under "Pay of Establishment".

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26C. POLICE. District Executive Force—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POLICE—contd.								
CONTINGENCIES.								
Contingencies—								
Grants-in-aid to Mounted police fund	...	...	...	...	...	...	...
Conservancy Charges	...	...	...	...	...	1,278	2,163
Bands	1,525	...	...	1,240	...	...	...
Purchase of Muskets	5,000	...	...	7,000	...	...	...
Gymnastic Apparatus	3,480	...	...	3,500	...	2,769	...
Petty construction and repairs	92,030	...	...	65,990	...	35,402	...
Clothing charges	3,79,782	...	...	2,01,762	...	2,48,609	...
Ordinance Stores	51,380	...	...	46,233	...	39,032	...
Accoutrements	16,250	...	...	14,145	...	14,016	...
Rewards*	...	...	...	65,700	...	63,326	...
Conveyances of corpses of wounded persons	...	...	...	...	...	...	...
Medicines and Chemicals	6,590	...	...	6,395	...	5,700	...
Purchase of Handcuffs, Targets, Bugles, etc.	4,666	...	...	4,631	...	4,022	...
Purchase of Land	1,100	...	...	1,000	...	2,032	...
Value of freight on Europe stores	...	...	...	...	...	...	...
Post-mortem Examination charges	2,800	...	...	...	...	...	...
Allowance to witness, etc.	2,350	...	...	2,000	...	2,586	...
Purchase of Bicycles	...	...	...	2,200	...	2,264	...
Purchase of Horses and Equipment	54,436	...	...	1,000	...	476	...
Accommodating Policemen in infected areas	2,000	...	...	39,126	...	10,986	...
Purchase of tents	1,350	...	...	2,000	...	391	...
Rents, Rates and Taxes	55,437	...	...	200	...	9,540	...
Telephone charges	13,595	...	...	52,986	...	80,254	...
Service Postage and Telegrams	1,33,885	...	...	11,975	...	518	...
Fees for motor car examination	...	...	...	1,58,265	...	1,11,501	...
Strychnine powder	...	...	...	9,000	...	8	...
Prison van Contingencies	18,812	...	...	...	...	20	...
Water-supply	45,504	...	...	5,700	...	28,940	...
Discretionary grants	7,500	...	...	44,312	...	29,549	...
Lighting charges	3,180	...	...	10,000	...	...	...
Kit carts	6,139	...	...	3,180	...	5,049	...
Expenses in connection with War	...	...	...	5,983	...	4,115	...
Roll-call of Criminal tribes	1,000	...	...	...	...	57	...
Office Expenses and miscellaneous	330	...	...	1,000	...	...	...
Contract contingencies	2,51,150	...	...	3,515	...	20,760	...
Fixed contingencies	60	...	...	2,34,500	...	1,92,446	...
Inter Districts ports	400	...	...	...	...	...	...
For rounding	- 81	11,62,200	...	...	10,04,544	...	8,87,812
Add or Deduct—Probable Savings	...	...	...	...	- 44	...	...
TOTAL	...	...	10,00,100	...	10,04,500	...	8,87,812
Voted	11,62,200	...	10,00,100	...	10,04,500	...	8,87,812	
Non-voted	...	...	...	...	...	...	...
POLICE TRAINING SCHOOL.								
Pay of Officers—								
(1) 1 Principal (1,350 for 8 months and at 1,400 for 4 months, and L. A. 100)	18,200	...	...	17,600	...	6,284	...
(4) 3 Probationers (450)	...	...	...	16,200	...	6,755	...
(1) Probationers	...	...	...	...	...	733	...
1 Deputy Superintendent (920)	...	...	...	3,840	...	...	...
For rounding	...	18,200	38,000	...	38,010	...	13,772	
Pay of Establishment—								
(1) 1 Sub-Assistant Surgeon (100 for 2 months)	1,200	...	...	200	...	313	...
(5) 5 Inspectors (180 to 300)	14,175	...	...	7,160	...	...	...
Ex-Subordinates	...	...	...	...	...	...	...
(3) 3 Sub-Inspectors (75— $\frac{10}{3}$ —145)	3,780	...	...	590	...	8,647	...
1 Clerk 40	480	...	...	...	...	...	...
Local Allowance	...	...	...	2,030	...	...	...
Servants	624	...	...	424	...	324	...
Temporary Establishment	1,200	...	...	1,200	...	...	...
Temporary and Provisional Allowance	492	...	...	72	...	...	...
Duty Allowance (Special pay)	4,080	...	...	...	...	...	...
For rounding	+ 29	26,000	11,000	...	11,670	...	9,284	
Allowances, Honoraria, etc.—								
Exchange Compensation Allowance	1,063	...	...	1,312	...	156	...
Travelling Allowance { Non-voted	462	...	...	3,000	...	462	...
{ Voted	5,538	...	...	...	...	1,723	...
Local Allowance (compensatory)	1,020	...	...	...	...	...	...
Allowance to students	46,310	...	...	8,970	...	10,644	...
Allowances and Rewards for proficiency in shorthand reporting	...	...	...	60	...	195	...
Clothing Allowance	255	...	...	81	...	...	...
For rounding	- 48	54,600	13,000	...	13,410	...	13,180	
Carried over	...	...	...	...	...	...	...

* Provision from 1924-25 shown under "Allowances, Honoraria", etc,

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 26C. POLICE. District Executive Force— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—<i>concl'd.</i>								
Brought forward ...								
Contingencies—								
Purchase and Upkeep of Horses ...	9,600				21,000		2,443	
Do. of uniform, Horse, Saddlery for								
Probationary Assistant Superintendents ...	6,900				7,200		...	
Purchase of Handcuffs, Bugles, etc. ...	63				...		7	
Clothing Charges ...	...				...		373	
Charges in connection with Police Officer mess.	400				...		...
Petty Construction and Repairs ...	1,000				200		398	
Office Expenses and Miscellaneous ...	...				...		968	
Ordnance stores ...	1,090				100		...	
Accountments ...	100				50		...	
Rents ...	...				...		3	
Medicines and Chemicals ...	600				...		...
Prizes to Students ...	...				...		239	
Service Postage and Telegrams ...	300				205		30	
Water-supply ...	900				900		534	
Grant-in-aid for the maintenance of Police Officers' Mess ...	...				400		...	
Contract Contingencies ...	4,941				3,859		2,648	
For rounding ...	+9				-4			
		25,900		44,000		33,910		7,643
TOTAL ...		1,24,700		1,06,000		97,000		43,879
Voted ...		1,04,975		71,100		62,100		30,222
Non-voted ...		19,725		34,900		34,900		13,657
HOSPITAL CHARGES. (a)								
Pay of Establishment—								
(2) 2 Sub-Assistant Surgeons (144) (123) ...	3,372				3,204		2,580	
(7) 7 Servants (7 to 12) ...	780				780		1,177	
Temporary and Provisional Allowance ...	504				216		...	
Local and Duty Allowance ...	360				648		...	
For rounding ...	+40				+2		...	
		5,056		4,800		4,850		3,757
Allowances, Honoraria, etc.—								
Travelling Allowance ...	1,900				1,900		32,078	
Grain Compensation ...	...				...		658	
House rent ...	240				...		...
For rounding ...	+4				...		...
		2,144		1,900		1,900		32,736
Contingencies—								
Stationery and other petty supplies ...	...				...		770	
Service postage ...	275				...		4,407	
Rents, Rates and Taxes ...	5				...		10,843	
Clothing Charges ...	...				100		12,191	
Purchase and repairs of Furniture ...	10				10		643	
Lighting Charges ...	26				26		281	
Office Expenses and Miscellaneous ...	100				2,782		3,419	
Contract Contingencies ...	334				334		...	
Dieting Charges ...	1,174				...		1,804	
Conservancy charges ...	...				...		598	
For rounding ...	-24				-2		...	
		1,900		3,200		3,250		34,956
TOTAL ...		9,100		9,900		10,000		71,449
Voted ...		9,100		9,900		10,000		71,449
Non-voted ...		...		...		...		...

(a) Under the control of the Surgeon-General with the Government of Bombay.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 260. POLICE. District Executive Force—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER POLICE.								
HARBOUR POLICE.								
Pay of Establishment—								
Lump provision of the reorganization of the Steam Launch Establishment at Karachi ...	782				...		...
(5) 5 Ex-Subordinates ...	11,932				9,900		17,677	
(7) 7 Sub-Inspectors (75 to 145) ...	6,708				9,924		...	
(5) 4 Sergeants (150 to 200) ...	8,800				12,195		...	
(32) 28 Head Constables (25 to 70) ...	11,568				12,672		...	
(111) 97 Constabulary (16 to 25) ...	80,012				28,200		48,503	
1 Clerk (50) ...	600				600		720	
12 Drivers, Sukanis, Tindals, Firemen, etc. (20 to 58) ...	6,458				4,780		11,548	
Temporary and Provisional Allowance ...	120				...		...
Personal and Local Allowance (special pay) ...	5,712				16,710		...	
Plain Clothing Allowance (special pay) ...	432				...		...
Literacy Allowance (special pay) ...	120				...		...
Duty Allowance (special pay) ...	4,800				...		...
For rounding ...	-44				-441		...	
		88,000		94,500		94,540		78,448
Allowances, Honoraria, etc.—								
Clothing Allowance ...	425				749		100	
Travelling Allowance ... { Non-voted Voted }	5,680				3,080		804	
House-rent Allowance ...	6,516				7,817		3,330	
Hutting Money ...	1,886				1,886		413	
Horse Allowance ...	300				...		...
For rounding ...	-7				-2		...	
		14,300		13,000		13,030		4,647
Contingencies—								
Conservancy charges ...	...				...		2,219	
Petty Repairs ...	500				500		114	
Clothing Charges ...	2,640				3,126		...	
Boat stores and Repairs and Coal Contingen- cies ...	11,000				7,000		4,964	
Rents, Rates and Taxes ...	1,197				1,047		...	
Water-supply ...	3,320				3,320		586	
Office Expenses and Miscellaneous ...	2,216				2,438		2,470	
For rounding ...	+27				-1		...	
		20,900		17,500		17,430		10,353
		1,23,200						
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Contribution ...		-63,000						
TOTAL ...		60,200		1,25,000		1,25,000		93,448
Voted ...		60,200		1,25,000		1,25,000		93,348
Non-voted		100

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 260. POLICE. District Executive Force—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER POLICE—contd.								
Brought forward ...								
POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.								
Pay of Establishment—								
(37) 44 Head Constables on varying rates ...	17,040				14,496			
(152) 175 Constables (on varying rates) ...	47,763				50,355			
Local Allowance ...	...				6,924			
Literacy Allowance (special pay) ...	- 12				...			
Bad climate Allowance (special pay) ...	1,740				...			
Deputation Allowance (special pay) ...	3,300				...			
Duty Allowance (special pay) ...	6,240				...			
For rounding ...	+ 5				- 895			
		76,100		70,900		70,880		
Allowances, Honoraria, etc.—								
Hutting Money ...	9,045				7,605			
Travelling Allowance ...	276				...			
Local Allowance (compensatory) ...	792				...			
For rounding ...	- 13				- 5			
		10,100		7,600		7,600		
Contingencies—								
Clothing Charges ...	3,942				2,141			
Office Expenses and Miscellaneous ...	160				376			
For rounding ...	- 2				+ 3			
		4,100		2,500		2,520		
		90,300						
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Contribution ...		- 1,05,900						
TOTAL ...		- 15,600		81,000		81,000		46,693
Voted ...		- 15,600		81,000		81,000		46,693
Non-voted ...		...		...		...		...
ADDITIONAL POLICE ESTABLISHMENT.								
Pay of Establishment—								
Literacy Allowance (special pay) ...	756				...			
Police Force (not fixed) ...	2,08,508				79,038		- 35,419	
Deputation Allowance (special pay) ...	7,418				...			
For probable saving ...	...				- 648			
		2,16,682		1,78,000		78,390		- 35,419
Allowances, Honoraria, etc.—								
Clothing Allowance ...	240				...			
Hutting Money ...	20,959				8,832		165	
House-rent Allowance ...	1,087				1,001		1,608	
Grain Compensation Allowance ...	...				...		32	
Travelling Allowance ...	9,295				7,120		711	
Local Allowance (compensatory) ...	1,320				...		...
Rewards ...	500				...		...
For rounding ...	...				- 3			
		33,400		36,000		16,950		2,516
Contingencies—								
Rent for Office ...	120				...			
Water Supply ...	...				144			
Clothing Charges ...	9,380				5,403		222	
Contract contingencies ...	...				...		32	
Office Expenses and Miscellaneous ...	24,096				1,520		1,067	
Lighting Charges ...	339				594		...	
For rounding ...	...				- 1			
		23,935		16,000		7,660		1,321
Lump provision for additional Police in the Borsad taluka of the Kaira District ...		1,00,000						
		3,84,017						
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Contribution ...		- 3,34,017						
TOTAL ...		+ 50,000		2,30,000		1,03,000		- 31,582
Voted ...		+ 50,000		2,30,000		...		- 31,582
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26D. POLICE. Village Police.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment—								
499 Pagis or Village Trackers in Sind 139 (15), 860 (10) ...	68,220				68,220		57,240	
Grain Compensation Allowance ...	...				...		15	
(a) 32,754 Allowances to Heads of Village Police and Watchmen ...	...				5,15,894		4,69,629	
Charges for renewals and repairs to sheaths for swords of Police Sanadies ...	...	68,220			200		...	
Allowances, Honoraria, etc.—								
Allowances to Village Officers in Sind ...	...				...		5,761	
Pagi Allowance in Sind ...	3,980	3,980			...		...
Assessment of alienated lands ...	...				3,98,000	3,81,814	3,87,632	
Deduct—Probable savings ...	...					—50,814		
For rounding ...		—200						
TOTAL ...		72,000		9,52,000		9,31,000		9,20,27.
Voted ...		72,000		5,54,000		5,33,000		5,32,645
Non-voted ...		...		3,98,000		3,98,000		3,87,632
DETAILED ACCOUNT No. 26E. POLICE. Special Police.								
SUMMARY.								
Agency Police, Gujarat—		8,07,170		7,99,250	7,99,250		7,80,863	
Add— 1/3 SHARE OF THE COST OF THE PANCH MAHALS AND BEWA KANTHA COMBINED POLICE TRANSFERRED FROM District Executive Force (page 112) ...		75,000		85,000	85,000	8,84,250	72,896	8,53,759
Mewasis and Bhils—		8,82,170		8,84,250	...			
Mewasis ...		3,450		3,450	3,450		3,015	
Bhil Nemruk ...		480		480	480		573	
Camel Levy ...		54,300		53,870	53,870		56,214	
Dangs Police ...		10,600		10,950	10,950		9,875	
						63,750		69,677
Deduct—Probable savings ...								
TOTAL ...		9,51,000		9,53,000		9,53,000		9,23,436
Voted ...		9,35,850		9,31,000		9,31,000		9,06,755
Non-voted ...		15,150		22,000		22,000		16,681
DETAILS.								
AGENCY POLICE, GUJARAT.								
Pay of Officers—								
(1) 1 Superintendent (1,100 for 9 months and 1,150 for 3 months L. A. 150), ...	15,150				14,775		14,433	
(1) 1 Assistant Superintendent (600 for 1 month and 625 for 11 months) ...	...				7,475		2,050	
(3) 4 Deputy Superintendent (380 to 540) ...	19,700				16,960		17,447	
Duty Allowances ...	1,200				...		...
For rounding ...	+ 50				—250			
		36,100		38,960		38,960		
Carried over ...		36,100		38,960		38,960		33,935

(a) The rates of pay vary according to the importance of each village.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 26E. POLICE. Special Police—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGENCY POLICE, GUJARAT—contd.								
Brought forward ...		36,100		38,960		38,960		38,935
Pay of Establishment—								
(8) 6 Inspectors (180 to 300) ...	22,183				22,620		19,000	
(32) 32 Executive subordinates (75 to 180) ...	43,840				39,440		40,662	
(309) 312 Head Constables, Unarmed (28 to 50). (1,148) 1,153 Constables, Unarmed (20 to 24)...	1,25,240				1,22,768		1,613	
(239) 239 Mounted Police, Risaldar 138 (20 to 50) + H.A. 35), 1 (185 + 38—5—4 H.A.) 100 (24 to 50)	2,99,654				3,01,382		31,830	
(23) 23 Camel Sowars (20 to 24 + G.A. 17) ...	72,900				1,30,392		1,55,657	
Constabulary ...	4,788				7,824		11,308	
Temporary Establishment ...	...				...		3,61,544	
Extra Horse and Camel Allowances ...	...				...		1,689	
Temporary and Provisional Allowance ...	...				...		...
Literacy Allowance ...	1,000				825		...	
Local and duty Allowance ...	...				480		...	
ACCOUNTS BRANCH.								
23 Accountants, Clerks, Karkuns, Schoolmaster (20 to 100) ...	17,852				21,270		36,936	
1 Book Binder (18) ...	216				216		...	
(1) 5 Servants (8) ...	876				96		542	
Literacy Allowance to constables ...	4,460				2,460		...	
Sheristedars, Clerks, Karkuns ...	...				...		...
Duty Allowance ...	5,844				6,572		...	
Farrier's and Staff Allowance ...	216				276		155	
Temporary Establishment ...	...				...		368	
ASSISTANT SUPERINTENDENT'S OFFICE.								
Clerks, Karkuns, Schoolmasters ...	...				...		...
Servants ...	...				...		...
Farrier's Allowance ...	...				...		...
Staff Allowance ...	60				...		...
Temporary Establishment ...	...				...		...
Head Quarters Police Hospital Compounder ...	...				...		...
For rounding ...	+ 21				- 931		...	
Allowances, Honoraria, etc.—		5,99,150		6,56,690		6,56,690		6,61,304
Extra Horse and Camel Allowance ...	1,07,728				41,400		...	
Grain Compensation Allowance ...	...				...		193	
Travelling Allowance non-voted ...	54,842				54,794		62,154	
House-rent Allowance ...	1,834				1,738		4,089	
Hutting Money ...	632				632		39	
Cost of Railway Warrants ...	8,140				7,990		11,024	
Literacy Allowance ...	...				...		...
Local Allowance ...	960				...		...
Temporary and Provisional Allowance ...	...				...		...
Clothing Allowance ...	1,600				1,195		...	
Rewards ...	340				...		...
For rounding ...	- 78				- 129		...	
Contingencies—		1,76,000		1,07,620		1,07,620		77,499
Gymnastic Apparatus ...	150				150		...	
Bands ...	150				150		...	
Purchase of Land ...	30				30		...	
Petty Construction and Repairs ...	6,800				5,800		5,146	
Clothing Charges ...	30,274				27,805		28,998	
Water Supply ...	1,650				50		...	
Secret Service money ...	...				...		5,000	
Ordnance Stores ...	8,456				7,767		4,847	
Accoutrements ...	944				1,571		2,580	
Rewards ...	50				390		534	
Hospital Charges ...	1,025				1,025		...	
Post-mortem Examination Charges ...	150				200		88	
Rents, Rates and Taxes ...	941				941		1,033	
Service Postage and Telegrams ...	7,440				7,440		7,269	
Office Expenses and Miscellaneous ...	2,240				2,058		4,288	
Lighting charges ...	...				...		633	
Purchase of Handuffs, etc. ...	285				215		244	
Contract Contingencies ...	19,496				19,456		17,448	
Allowances to Witnesses, etc. ...	125				175		...	
Maintenance charges of Mule carts ...	400				...		...
For rounding ...	+ 260				- 3		...	
Deduct—Contribution, Foreign service		80,866		75,220		75,220	3,330	74,778
Establishment charges recoverable from other Governments, & Departments, etc.—		8,92,116		8,78,490		8,78,490		8,47,516
Deduct—Contributions from Native States and Private Bodies (inclusive of Agency local funds)		84,946		- 79,240		- 79,240		66,653
TOTAL		8,07,170		7,99,250		7,99,250		7,80,863
Voted ...		7,92,020		7,77,250		7,77,250		7,64,182
Non-voted ...		15,150		22,000		22,000		16,681

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26E. POLICE. Special Police— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEWASIS.								
Pay of Establishment—								
Mewas Police—								
106 Rakhwaldars (48) and 105 (Rates varying from 2 to 12)	3,450			3,450		3,450		3,015
TOTAL ...		3,450		3,450		3,450		3,015
Voted ...		3,450		3,450		3,450		3,015
<i>Non-voted</i> ...		...		...		...		...
BHIL NEMNUK.								
Pay of Establishment—								
(1) 1 Rakhwaldar (14)	168			168				412
(1) 1 Jamadar (26)	312			312				161
TOTAL ...		480		480		480		573
Voted ...		480		480		480		573
<i>Non-voted</i> ...		...		...		...		...
CAMEL LEVY.								
Pay of Establishment—								
(24) 24 Head Constables (28 to 50)	9,640			9,456				8,566
(97) 97 Constables (21 to 25)	26,920			26,856				47,587
Camel Allowance ... ..	...			17,448				61
Local Allowance ... ..	...			108				
Duty Allowance (Special Pay)	60			...				
For rounding	-20			+2				
		36,600		53,870		53,870		56,214
Allowances, Honoraria, etc.—								
Local Allowance (Compensatory) Allowance	50			...				
Camel Allowance	17,650			...				
		17,700						
TOTAL ...		54,300		53,870		53,870		56,214
Voted ...		54,300		53,870		53,870		56,214
<i>Non-voted</i> ...		...		...		...		...

DETAILED ACCOUNT No. 26E. POLICE. Special Police—concluded.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DANGS POLICE.								
Pay of Establishment—								
5 Head Constables (28 to 50) ...	2,172				2,316		...	
19 Constables (20 to 24) ...	4,848				4,884		8,697	
Local Allowance ...	...				1,860		...	
Duty Allowance (Special Pay) ...	180				...		...
Allowance, Honoraria, etc.—		7,200		9,060		9,060		8,697
Local Allowance ...	1,860				...		...
Horse Allowance ...	360				360		324	
Travelling Allowances ...	400				500		227	
Clothing Charges ...	430				605		433	
Hutting money ...	...				...		100	
Office expenses and Miscellaneous... ..	140				175		12	
Post-mortem Examination charges ...	20				20		...	
Rewards ...	50				50		35	
Cost of Railway warrants ...	150				175		47	
For rounding ...	-10	3,400		1,890		1,890	...	1,178
TOTAL ...		10,600		10,950		10,950		9,875
Voted ...		10,600		10,950		10,950		9,875
Non-voted ...		...		...		...		...
DETAILED ACCOUNT No. 26F. POLICE. Railway Police.								
SUMMARY.								
BOMBAY BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S.-R. SECTION OF THE R.M. RAILWAY) ...	3,55,300			3,34,800	3,35,900		3,22,068	
GREAT INDIAN PENINSULA AND MADRAS AND SOUTH- ERN MAHARATTA RAILWAYS POLICE ...	4,95,710			4,62,000	4,69,000		4,10,085	
SIND RAILWAYS POLICE ...	2,05,200			1,93,000	2,23,100		1,83,670	
LUMP PROVISION FOR GRANT OF LOCAL ALLOWANCES TO INSPECTORS AND SUB-INSPECTORS ON RAILWAYS IN BOMBAY AND SALSETTE ...	...			17,800	17,820		...	
RENT FOR TWO PLOTS FOR RAILWAY POLICE QUAR- TERS ON DADAR MATUNGA ESTATE AND RENTAL OF RAILWAY SALOONS ...	...	10,53,210		7,400	7,853		...	
LUMP PROVISION FOR THE ADDITIONAL ASSISTANCE FOR DETECTIVE WORK, TRAINING COURSE AND NIGHT PASSENGERS GUARDS ON THE RAILWAYS.		1,05,760		...	...		...
Deduct—Probable saving ...		...		...	...	10,53,673 - 673	...	9,15,773
TOTAL ...		11,61,970		10,15,000		10,53,000		9,15,773
Voted ...		11,07,050		9,69,600		10,03,600		8,71,559
Non-voted ...		54,920		45,400		49,400		44,214
DETAILS.								
B. B. & C. I. RAILWAY POLICE (includ- ing the S. R. Section of the R. M. Railway).								
Pay of Officers—								
(1) 1 Superintendent, (1050 for 9 months and at 1,075 for 3 months + L.A. 150) ...	16,025				14,475		9,350	
Superintendent and Deputy Superintendent ...							2,147	
For rounding ...	+ 295				+ 25			11,497
		16,320		14,500		14,500		
Pay of Establishment—								
(5) 6 Inspectors (180 to 300) ...	17,720				14,955		2,922	
(13) 18 Sub-Inspectors (75 to 180) ...	25,960				24,130		7,720	
(4) 2 Sergeants (150—5—200) ...	4,060				8,225		8,240	
(154) 154 Head Constables (28 to 50) ...	63,850				63,852		68,897	
Executive Subordinates ...	...				...		26,633	
(304) 304 Constables (20 to 24) ...	81,500				82,620		82,469	
11 Clerks (60 to 185) ...	12,900				13,152		11,716	
2 Servants (22) (31) ...	520				516		...	
Additional Police ...	...				16,752		414	
Local and Duty Allowance (Special Pay) ...	1,800				...		...
LUMP PROVISION FOR ARMED POLICE ESCORTS ON RUNNING TRAINS ...	3,522			...	...		...
Carried over ...	2,11,832	16,320		14,500	2,24,202	14,500	2,09,011	11,497

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26F. POLICE. Railway Police— <i>continued</i> .	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	2,11,832	16,320		14,500	2,24,202	14,500	2,09,011	11,497
B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—<i>contd.</i>								
Literacy Allowance ...	1,600				1,500		...	
Plain Clothes Allowance ...	...				2,100		...	
Temporary Establishment ...	...				10,570		...	
For rounding ...	- 32				- 52		...	
		2,13,400		2,38,000		2,38,320		2,09,011
Allowances, Honoraria, etc.—								
Local Allowance (compensatory) ...	21,600				...		...
Rewards ...	2,000				...		...
Cost of Railway warrants ...	6,000				6,000		75	
Travelling Allowance ...	29,200				29,560		52,799	
House-rent Allowance ...	8,040				7,345		7,608	
Grain Compensation Allowance ...	...				...		4	
Clothing Allowance ...	860				860		...	
Exchange Compensation Allowance ...	...				...		217	
For rounding ...	- 295				- 5		...	
		67,405		43,700		43,760		60,703
Contingencies —								
Gymnastic Apparatus ...	50				...		...
Water Supply ...	...				50		236	
Rewards ...	...				2,000		1,985	
Clothing Charges ...	8,340				4,740		5,565	
Conservancy Charges ...	...				...		264	
Ordnance Stores ...	1,075				1,075		...	
Interest and maintenance charges of officers Saloons and rent for hire of a I class family carriage on metre gauge ...	...				130		...	
Accommodation of Policemen in infested areas ...	500				500		...	
Rents, rates and taxes ...	19,025				17,778		16,975	
Service Postage and Telegrams ...	4,000				4,000		969	
Office Expenses and Miscellaneous ...	3,670				3,580		9,792	
Contract Contingencies ...	13,300				9,745		6,431	
Petty construction and repairs ...	200				200		...	
For rounding ...	+ 40				+ 2		...	
		50,200		43,000		43,800		42,217
		8,47,325		3,39,200		3,40,380		3,23,428
Establishment charges recoverable from other Governments, & Departments, etc.—								
<i>Deduct</i> —On account of Constable engaged on Gaikwar's Dabhoi-Rajpipla State Railway ...		- 2,325			- 2,930		1,360	1,360
On account of Additional Police ...		...		- 15,000	- 12,150	- 15,080		
		8,45,000		3,24,200		3,25,300		3,22,068
<i>Add</i> —On account of Railway quarters occupied by Police ...		10,300		10,600	+ 10,600			
TOTAL ...		3,55,300		3,34,800		3,35,900		3,22,068
Voted ...		3,38,980		3,20,300		3,21,430		3,12,501
Non-voted ...		16,320		14,500		14,470		9,567
GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.								
Pay of Officers—								
(1) 1 Superintendent (1,150 for 8 months and 1,200 for 4 months + L.A. 150) ...	16,400				15,800		15,162	
(1) 1 Assistant Superintendent (375 for 4 months and at 400 for 8 months + L.A. 100) ...	6,400				5,900		5,267	
		22,800		21,700		21,700		20,429
Carried over ...		22,800		21,700		21,700		20,429

DETAILED ACCOUNT No. 26F. POLICE. Railway Police—continued.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		22,800		21,700		21,700		20,429	
GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—continued.									
Pay of Establishment—									
(5) 5 Inspectors (180 to 300) ...	15,270				14,775		13,285		
(24) 24 Sub-Inspectors (75 to 180) ...	35,085				32,590		33,452		
(9) 9 Sergeants (150—5—200) ...	18,965				18,835		14,929		
(159) 159 Head Constables (28 to 50) ...	65,900				65,904		65,923		
Executive Subordinates ...							2,846		
(476) 476 Constables (20 to 24) ...	1,30,170				1,31,243		1,38,237		
15 Clerks (40 to 140) ...	13,100				12,960		13,302		
Local Allowance ...					25,776				
Plain Clothes Allowance ...	1,630				1,632				
Literary Allowance ...	2,600				1,800				
Bad Climate Allowance ...	200								
Temporary Establishment ...					29,570		1,950		
3 Servants (19) 2 (18) ...	660				660				
Checking Allowance (Special Pay) ...	220								
Lump Provisions for Armed Police escorts on running trains ...	3,688								
For rounding ...	+12				-5				
Allowances, Honoraria, etc.—		2,87,500		3,05,700		3,35,740		2,83,924	
Clothing Allowance ...	1,020								
Rewards (Non-voted) ...	4,600						771		
Travelling Allowances ...	36,260				38,260		37,546		
House-rent Allowance ...							9,498		
Hutting money ...	7,460				7,650				
Cost of Railway Warrants ...	11,000				9,000		213		
Local Allowance (Compensation) ...	27,910								
		88,250		51,900		54,910		48,028	
Contingencies—									
Gymnastics apparatus ...	80								
Conservancy charges ...					50		38		
Reward ...					4,600				
Clothing Charges ...	11,860				7,770		5,464		
Stationery and Petty Supplies ...							176		
Accoutrements ...	135				180		546		
Secret Service money ...									
Petty construction ...	1,000				200				
Allowances to witness, etc. ...	100				100				
Ordnance Stores ...	1,340				1,416		- 552		
Rents, Rates and Taxes ...	14,500				17,354		29,550		
Service Postage and Telegrams ...	13,000				11,500		4,839		
Telephone Charges ...	880								
Water Supply ...							390		
Office Expenses and Miscellaneous ...	3,460				3,847		7,981		
Contract Contingencies ...	15,240				10,459		6,376		
Accommodation of Policemen in infected area ...	500				500				
Lighting charges ...							147		
Rent for Saloon ...	1,500								
For rounding ...	+65			50,000		57,970			
		63,660				-6		54,955	
Establishment charges recoverable from other Governments, & Departments, etc.—		4,62,210		4,29,300		4,70,320		4,07,336	
<i>Deduct</i> —Barsi Light Railway Share ... On account of additional Police ...						34,020			
		4,62,210		4,29,300		4,36,300		4,07,336	
<i>Add</i> —On account of Interest on Capital expended on quarters ... (Rent of Railway Buildings) ...		+33,500		32,700		32,700		2,699	
TOTAL ...		4,95,710		4,62,000		4,69,000		4,10,035	
Voted ...		4,72,910		4,40,300		4,47,300		3,88,835	
<i>Non-voted</i> ...		22,800		21,700		21,700		21,200	

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26F. POLICE. Railway Police—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.
SIND RAILWAYS POLICE.—								
Pay of Officers—								
(1) 1 Superintendent (925 for 8 months and at 1,000 for 4 months + L.A. 150) ...	15,800				13,200		11,964	
		15,800		9,200		13,200		11,964
Pay of Establishment—								
(3) 3 Inspectors (180 to 300) ...	7,530				8,470		5,310	
(12) 10 Sub-Inspectors (75 to 145) ...	12,120				11,520		12,711	
(3) 3 European Sergeants (150—5—200) ...	1,800				6,480		3,726	
(59) 55 Head Constables (28 to 50) ...	20,232				23,064		1,770	
(271) 254 Constables (23—8) ...	62,285				71,628		98,248	
13 Clerks (30 to 160) ...	9,490				8,855		13,477	
Local and Duty Allowance ...	8,112				16,438		...	
Literacy Allowance ...	918				792		...	
Police supplied to private persons and Companies ...	...				564		...	
Servants ...	1,236				...		...
Plain clothing allowance special pay ...	1,020				...		...
For rounding ...	-43				-21		...	
		1,24,700		1,29,800		1,47,790		1,35,242
Allowances, Honoraria, etc —								
Travelling Allowance ...	17,880				17,880		734 }	
House-rent Allowance ...	1,842				360		13,788 }	
Hutting Money ...	10,692				12,228		5,171	
Local Allowance Compensatory ...	6,106				...		...
Clothing Allowance ...	490				450		...	
Cost of Railway Warrants ...	...				...		351	
For rounding ...	-10				-8		...	
		36,500		22,800		30,910		20,044
Contingencies—								
Rewards ...	...				1,100		965	
Accoutrements ...	145				100		133	
Medicines and Chemicals ...	75				70		20	
Ordnance Stores ...	80				85		19	
Purchase of Hand-cuffs ...	40				40		...	
Post Mortem Examination ...	...				...		9	
Allowances to witnesses, etc. ...	...				...		...
Clothing Charges ...	8,701				7,860		5,146	
Non-voted Rewards for proficiency in oriental languages ...	...				...		750	
Rents, Rates and Taxes ...	13,368				14,724		4,535	
Service Postage and Telegrams ...	1,200				3,500		1,293	
Water Supply ...	276				204		75	
Office expenses and Miscellaneous ...	...				...		844	
Contract contingencies ...	4,270				4,270		3,376	
Purchase of Land ...	50				...		...
For rounding ...	-5				-3		...	
		28,200		31,950		31,950		17,165
Establishment charges recoverable from other Governments, & Departments, etc.—								
Deduct—Contribution ...				1,53,750		2,23,850		1,84,415
				-750		-750		-745
TOTAL ...		2,05,200		1,93,000		2,23,100		1,83,670
Voted ...		1,89,400		1,83,800		2,09,900		1,70,223
Non-voted ...		15,800		9,200		13,200		13,447
DETAILED ACCOUNT No. 26G. POLICE. Criminal Investigation Department.								
* CRIMINAL INVESTIGATION DEPARTMENT.								
Pay of Officers—								
(1) 1 Deputy Inspector General of Police, Criminal Investigation Department ...	25,700				24,500		22,747	
(2) 2 Deputy Commissioners ...	29,800				29,600		26,567	
Carried over ...	55,500				54,100		49,314	

DETAILED ACCOUNT No. 26G. POLICE. Criminal Investigation Department— <i>contd.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	55,500				54,100		49,314		
CRIMINAL INVESTIGATION DEPARTMENT—concluded.									
(1) 1 Personal Assistant to the Deputy Inspector General of Police (1,000 for 8 months and 1,025 for 4 months + D.Y.A. 100) ...	14,175 15,150				13,300 14,775		18,093 4,982		
(4) 4 Superintendents—	23,075				21,760		26,589		
For rounding ...		1,07,900		90,000	+245	1,04,180	2,600	1,01,578	
Pay of Establishment—									
(24) 24 Inspectors (180 to 400) ...	82,700				83,173 81,110		60,656 1,27,006		
(59) 65 Sub-Inspectors, (75 to 200)...	95,200								
(65) 65 Jamadars, Havildars and Head Con- stables (28 to 66) ...	31,750				31,812 22,212		20,103 5,717 47,829		
(1) Sergeant ...					48		48		
(63) 60 Constables (21 to 36) ...	21,200				56,849				
Good Service Pay ...	50				7,980		7,914		
Local and Duty Allowance (special pay) ...	34,850				5,856				
5 Clerks (55 to 240) ...	8,100				26,448		29,373		
(26) 29 Servants (18 to 22) ...	6,500				690				
Temporary Establishment ...	29,950								
Literacy Allowance ...	700								
Sindhi Short-hand Teacher (Temporary.) ...	2,400								
Short-hand Allowance (special pay) ...	7,500								
For rounding ...		3,20,900		3,06,000	-48	3,16,130		2,98,646	
Allowances—									
Rewards ...	2,500								
Local Allowance (Compensatory) ...	17,600								
Exchange Compensation Allowance ...	1,600				1,960		2,218		
Clothing Allowance ...	6,100				5,955				
Grain Compensation ...							152 97		
Cost of Railway Warrants ...	8,700				8,690		3,750		
Travelling Allowance Non-voted ...	86,600				1,06,802		87,075		
House-rent Allowance ...	29,300				23,814		22,380		
Hutting Allowances ...	3,400				3,396				
Plague Allowance ...	50				50				
For rounding ...	+50				+3				
		1,55,900		1,25,000		1,50,670		1,15,672	
Contingencies—									
The staff employed for the Bolsheviki operation ...							147		
Photographs of Criminals ...	1,100				3,000		1,100		
Clothing Charges ...	2,150				420		2,144		
Rewards ...					2,800		6,198		
Subscription to Newspapers ...	300				900		104		
Rents, Rates and Taxes ...	36,000				23,824		33,570		
Secret Service Money ...	11,500				11,500		4,668		
Service Postage and Telegrams ...	5,550				5,550		2,850		
Carriage of Furniture ...	60				550		55		
Other Telephone Charges ...	125				100		102		
Stationery and other Petty Supplies ...							434		
Office Expenses and Miscellaneous ...	3,240				3,760		2,879		
Contract Contingencies ...	15,500				21,666		19,848		
Purchase of Bicycles ...					250				
Water Supply ...	120				120				
Pay Menials ...					180				
Non-voted Rewards for Prof. in oriental languages ...							500		
For rounding and probable savings ...	+55	75,700		79,000		79,020		74,599	
TOTAL ...		6,00,400		6,00,000		6,50,000		5,90,495	
Voted ...		5,70,200		5,26,100		5,66,100		5,11,638	
Non-voted ...		90,200		73,900		83,900		78,857	

27.—PORTS AND PILOTAGE. (Reserved).	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT (a) ... VOTED ...	27A	11,000	11,000	11,500	12,320
PURCHASE OF MARINE STORES, ETC. (a) ... VOTED ...	27B	5,000	5,000	4,500	3,110
PORTS ESTABLISHMENTS ...	VOTED ...	4,000	4,000	4,000	28,440
	Non-voted... 27C	.....	.....	.....	72,275
EXCHANGE ... Non-voted...		.....	.....	.....	3,283
MISCELLANEOUS ... VOTED ...	27D	1,000	.....	.....	.....
WORKS ... VOTED ...	27E	.....	16,000	16,000	49,200
EXPENDITURE IN ENGLAND ... Non-voted...		.....	.....	.....	6,683
TOTAL ...		21,000	36,000	36,000	1,75,311
Voted ...		21,000	36,000	36,000	93,070
Non-voted ...		.....	.....	.....	82,241
DETAILED ACCOUNT No. 27A. PORTS AND PILOTAGE. Salaries and Allowances of Officers and Men Afloat.					
STEAMER "JHELUM" AND FLAT "MOOLTAN".					
Pay of Officers—					
				2,915	
For rounding ...	...	...		5	
				2,920	
Pay of Establishment, etc.—					
(14) 13 Captain, Commander, Engine Driver, Clerk, Carpenter, Fitter, etc. (varying from Rs. 22 to Rs. 800) ...	...	8,684		5,574	12,320
Temporary Establishment ...	...	2,070		2,355	
Leave Allowance ...	...	...		260	
For rounding ...	...	- 64		+ 31	
		10,640		8,220	
Allowances, Honoraria, etc.—					
House-rent Allowance ...	...	360		360	
For rounding ...	...			
TOTAL VOTED ...		11,000	11,000	11,500	12,320
DETAILED ACCOUNT No. 27B. PORTS AND PILOTAGE. Purchase of Marine Stores, etc.					
Stores ...	...	800		1,000	4
Serving Postage and Telegrams ...	...	6		6	51
Coal and Fuel ...	...	2,500		2,000	2,684
Repairs ...	...	124		125	...
Miscellaneous ...	...	1,500		1,500	371
		4,930		4,631	
For rounding ...	...	70		- 131	
TOTAL VOTED ...		5,000	5,000	4,500	3,110

(a) Controlled by the Commissioner in Sind.

DETAILED ACCOUNT No. 27C. PORTS AND PILOTAGE. Ports Establishments.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR THE SURVEY OF STEAM VESSELS.								
Pay of Officers—								
(1) Principal Engineer and Ship Surveyors ...							72,275	
(3) Ship Surveyors ...								
Lump provision on account of revision of pay and entertainment of Shipwright Surveyor...								72,275
Pay of Establishment—								
Clerks ...							9,023	
Servants ...							723	
Revision of Establishment	
Provision for Leave Allowance	9,746
Allowances, Honoraria, etc.—								
Allowance for Overtime, etc.	
Travelling Allowance ...							8,444	
Motor car Allowance	
House-rent and other allowances ...							4,097	
Temporary and Provisional Allowance	
Fees ...							3,176	15,717
Contingencies—								
Contingencies ...							2,059	
Refunds	
Office Expenses and Miscellaneous ...							918	9,977
Establishment charges payable to other Government Departments—								
Add—Local Government's share at 7 per cent. of net cost of the Marine Survey Department ...		4,000		4,000		3,651 + 359		
For rounding ...							4,000	
TOTAL ...		4,000		4,000		4,000		1,00,715
Voted ...		4,000		4,000		4,000		28,440
Non-voted ...								72,275
DETAILED ACCOUNT No. 27D. PORTS AND PILOTAGE. Miscellaneous.								
BOAT ESTABLISHMENTS OF THE COLLECTOR OF KOLABA.								
Pay of Establishment—								
(1) Tindal 1 (25 for 8 months and 18 for four months) ...		272						
(5) Lascars 5 (Rs. 20 for 8 months) ...		800						
			1,072					
Allowances, Honoraria, etc.—								
Travelling Allowance ...		80						
Contingencies—								
Purchase and Repair of Furniture ...		15					80	
Office Expenses and Miscellaneous ...		170						
			185					
Rounding ...			1,337					
			- 337					
TOTAL VOTED ...			1,000					
DETAILED ACCOUNT No. 27E. PORTS AND PILOTAGE. Works.								
Percentage charges ...							9,200	
Repairs ...							12	
Original works ...							39,988	
TOTAL VOTED ...				16,000		16,000		49,200

BOMBAY—EXPENDITURE.

30—SCIENTIFIC DEPARTMENTS. Partly Reserved and Partly Transferred.			Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
				Rs.	Rs.	Rs.	Rs.
PROVINCIAL MUSEUMS (TRANS- FERRED) ...	VOTED ...	30A		55,000	36,000	33,000	32,000
DONATIONS TO SCIENTIFIC SOCIE- TIES (TRANSFERRED) ...	VOTED ...	30B		12,000	31,000	31,000	29,200
HYDRO-ELECTRIC (RESERVED).	SURVEY { VOTED ...			.....	.....	.....
	Non-voted ...			.....	.....	.....	17,407
TOTAL ...				67,000	67,000	67,000	78,607
Voted	{ Reserved ...			.....	.....	.....
	{ Transferred ...			67,000	67,000	67,000	61,200
Non-voted	{ Reserved ...			.....	.....	.....	17,407
	{ Transferred ...			.....	.....	.....	.....
DETAILED ACCOUNT No. 30A. SCIENTIFIC DEPARTMENTS. Provincial Museums—Transferred.				Rs.	Rs.	Rs.	Rs.
Grant-in-aid to Historical Museum at Satara ...				3,600		3,600	
Grant-in-aid to Nagar-Khana Museum at Bijapur ...				1,570		2,000	2,000
Prince of Wales' Museum of Western India ...			75,500		55,000		55,000
Deduct—Contribution from the Bombay Municipality.			-25,000		-25,000	30,000	-25,000
TOTAL ...				55,670		35,600	32,000
Rounding ...				-670		+400	
Total ...				55,000	36,000	36,000	32,000
Voted ...				55,000	36,000	36,000	32,000
Non-voted ...				...	...	...	...
DETAILED ACCOUNT No. 30B. SCIENTIFIC DEPARTMENTS. Donations to Scientific Societies—Transferred.							
Royal Asiatic Society ...				8,600		8,600	
Sassoon's Mechanics' Institute ...				300		200	
Geographical Society ...				600		600	
Dnyan Prasarak Mandali ...				300		300	
Bombay Art Society ...				500		500	
Natural History Society ...				...		19,000	
Teachers' Association, Bombay ...				200		200	
Anthropological Society of Bombay ...				1,000		1,000	
TOTAL ...				11,500		30,500	29,200
Rounding ...				+500		+500	
Total ...				12,000	31,000	31,000	29,200
Voted ...				12,000	31,000	31,000	29,200
Non-voted ...				...	...	...	...

31.—EDUCATION. (a)—Partly Reserved and Partly Transferred.		Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
A.—UNIVERSITY.						
Transferred.						
GRANTS TO UNIVERSITIES	...	31 A	67,000	67,000	92,000	67,000
GOVERNMENT ARTS COLLEGES	...		6,44,000	5,05,000	5,81,000	5,55,102
GRANTS TO NON-GOVERNMENT ARTS COLLEGES	...		1,78,000	1,59,000	1,44,000	1,60,150
GOVERNMENT PROFESSIONAL COLLEGES	...		6,92,000	6,12,000	6,17,000	5,38,145
GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES	...		.....	.....	.....	.....
TOTAL			15,81,000	13,43,000	14,94,000	13,20,397
VOTED			10,50,000	9,43,000	9,89,000	9,59,543
<i>Non-voted</i>			5,31,000	4,00,000	4,45,000	3,60,854
B.—SECONDARY.						
GOVERNMENT SECONDARY SCHOOLS	...	31 B	11,25,000	10,33,000	10,74,000	10,09,771
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS	...		17,43,000	17,50,000	13,18,000	12,33,124
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION	...		20,000	15,000	10,000	.....
TOTAL			28,88,000	27,98,000	24,02,000	22,32,895
RESERVED	{		4,93,000	5,44,000	4,97,000	4,54,645
<i>Non-voted</i>			.....	.....	.....	.....
TRANSFERRED	{		23,69,000	22,34,000	18,74,000	17,64,230
<i>Non-voted</i>			26,000	20,000	31,000	14,020
C.—PRIMARY.						
GOVERNMENT PRIMARY SCHOOLS	...	31 C	91,000	90,000	1,19,000	83,823
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS	...		6,65,000	8,60,000	6,60,000	9,48,801
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	...		1,04,67,000	1,03,00,000	1,09,04,000	89,43,009
TOTAL			1,12,23,000	1,12,50,000	1,16,83,000	99,75,633
RESERVED	{		5,000	5,000	5,000	4,558
<i>Non-voted</i>			.....	.....	.....	.....
TRANSFERRED	{		1,12,18,000	1,12,45,000	1,16,78,000	99,71,075
<i>Non-voted</i>			.....	.....	.....	.....
D.—SPECIAL.						
GOVERNMENT SPECIAL SCHOOLS	...	31 D	8,72,000	8,87,000	9,76,000	9,23,700
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS	...		3,13,000	5,92,000	3,16,000	8,22,507
GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION	...		5,000	5,000	5,000	2,205
TOTAL			11,90,000	14,84,000	12,97,000	17,48,412
RESERVED	{		1,24,000	1,24,000	1,21,000	1,20,068
<i>Non-voted</i>			.....	.....	.....	.....
TRANSFERRED	{		10,10,000	13,25,000	11,28,000	15,70,001
<i>Non-voted</i>			56,000	35,000	49,000	58,343
E.—GENERAL.						
DIRECTION	...	31 E	1,61,000	1,43,000	1,37,000	1,22,220
INSPECTION	...		13,74,000	12,62,000	12,93,000	12,60,335
SCHOLARSHIPS	...		3,88,000	2,75,000	2,89,000	2,82,792
MISCELLANEOUS	...		1,58,000	1,59,000	1,74,000	1,14,018
TOTAL			20,81,000	18,41,000	18,98,000	17,79,365
RESERVED	{		33,000	31,000	26,000	30,762
<i>Non-voted</i>			21,000	20,000	17,000	20,962
TRANSFERRED	{		18,49,000	16,08,000	16,61,000	15,70,266
<i>Non-voted</i>			1,78,000	1,85,000	1,94,000	1,57,375
EXCHANGE	{		80,000	89,000	90,000	23,410
<i>Non-voted</i>			.....	.....	.....	34,123
EXPENDITURE IN ENGLAND	{		.....	.....	50,000	44,956
<i>Non-voted</i>			.....	.....	1,10,000	64,968
GRAND TOTAL			1,90,43,000	1,88,08,000	1,89,84,000	1,72,24,159
VOTED	{		6,55,000	7,04,000	6,49,000	6,10,033
<i>Non-voted</i>	{		1,75,76,000	1,74,44,000	1,74,90,000	1,59,03,481
Non-voted	{		21,000	20,000	17,000	20,962
<i>Non-voted</i>	{		7,91,000	6,40,000	8,28,000	6,89,683

(a) Expenditure controlled by the Director of Public Instruction, Poona.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31A. EDUCATION. University— <i>continued</i> .	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
GRANTS TO UNIVERSITIES.								
Recurring Grants.								
Grants-in-aid, Contributions and Donations—								
To Bombay University	67,000		67,000		92,000		67,000	
TOTAL, Voted		67,000	67,000		92,000			67,000
GOVERNMENT ARTS COLLEGES.								
Pay of Officers—								
(5) 5 Principals and Vice-Principals (1,750), 3 (1,350—50—1,500), (400—50—1,250), overseas pay at 250 each and duty allowance (250), 3 (150)	1,09,050				1,06,100		1,05,984	
(19) 19 Professors 2 (1,350—50—1,500), 17 (400— 50—1,250), O. S. P. 3 (250), 2 (200), 4 (150)	2,00,750				2,08,500		1,34,810	
(16) 18 Professors 11 (250—20—650), 2 (650— 80—800)	74,530				70,740		1,07,584	
(4) 16 Lecturers (250—20—650)	63,800				14,210		37,342	
Provisions for leave allowance	2,770				1,660			
		4,50,900						
For probable savings and rounding		- 340 + 100					4,01,210 - 28,810	
		4,50,660		92,000		3,72,400		3,85,720
Pay of Establishment—								
(29) 24 Assistant Professors, Masters and Teachers, varying from Rs. 20 to Rs. 280	56,696				58,960		63,835	
(3) 3 Superintendents varying from Rs. 120 to Rs. 160	4,959				4,620		3,535	
(13) 13 Clerks and Librarian varying from Rs. 45 to Rs. 180	14,412				14,373		13,772	
(18) 18 Laboratory Assistants and Demons- trators varying from Rs. 17 to Rs. 140. 4 Fellowships at Rs. 50	18,162 2,400				15,096 ...		13,138 ...	
(1) 1 Sub-Assistant Surgeons, compound- ers, etc.	480				480		385	
50 Servants varying from Rs. 10 to Rs. 21. Temporary Establishment	9,000 18,224				6,972 24,240		10,312 3,660	
Provision for leave allowance	1,854				1,854			
Do. for Science teaching to Medi- cal Students					5,625			
Temporary and provisional Allowance	2,503				5,590			
		1,28,690		1,00,000		1,37,810		1,08,637
Allowances, honoraria, etc.—								
Travelling Allowance, <i>Non-voted</i>							499	
Travelling Allowance	4,840				5,000		6,328	
House-rent and other Allowances	(a) 11,500				7,480		9,725	
Allowance for medical charge					2,460		2,332	
Plague Allowance					200			
Provision for house-rent to certain members of Bombay Educational Subordinate Services					6,840			
		16,340		15,000		21,980		18,864
Contingencies—								
Conservancy charges	1,686				1,542			
Petty repairs	500				500			
Text Books and Library Charges	1,000				1,000		569	
Telephone charges	250				250		70	
Purchase of Apparatus	10,200				10,200		19,492	
Laboratory Expenses	800				1,000		89	
Water Supply	2,124				2,124		140	
Rents, Rates and Taxes	1,435				1,429		1,906	
Service Postage and Telegrams	830				830		675	
Pay of Menials	3,504				3,084		1,630	
Office Expenses and Miscellaneous	8,011				8,371		10,610	
Contract Contingencies	16,970				11,920		6,650	
Provision for Science teaching to Medical Students					2,810			
Special provision for Zoological books					1,350			
Discretionary grant					200			
Grant for research work in chemistry	1,000				1,000			
Electric energy							30	
		48,310		48,000		47,610		41,861
Grants-in-aid, Contribution and Donations—								
Contribution towards the University					1,200			
						1,200		
TOTAL		6,44,000		5,05,000		5,81,000		5,55,102
Voted		3,23,000		2,55,000		2,89,000		3,13,809
<i>Non-voted</i>		3,16,000		2,50,000		2,92,000		2,41,293

(a) Includes Rs. 6,540 on account of a non-voted item.

DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
GRANTS TO NON-GOVERNMENT ARTS COLLEGES.					
Recurring Grants.					
Grants-in-aid, contributions and Dona- tion—					
Wilson College	...				33,845
St. Xavier's College	...				49,751
Sind Arts College	...				27,346
Fergusson College	...	1,43,900	1,59,000	93,900	25,867
New Poona College	...				12,822
M. T. B. College	...				10,519
Provision for additional Grant to Aided Colleges.	84,180			50,000	...
		1,78,080		1,43,900	
For rounding	...	-80		100	
TOTAL, Voted	...	1,78,000	1,59,000	1,44,000	1,60,150
GOVERNMENT PROFESSIONAL COLLEGES. SUMMARY.					
LAW COLLEGE	...	73,250	64,000	71,600	60,582
COLLEGE OF ENGINEERING, POONA	...	2,44,050	2,21,000	2,19,500	1,89,995
ROYAL INSTITUTE OF SCIENCE, BOMBAY	...	2,16,250	1,96,000	1,91,700	1,54,723
TRAINING COLLEGE FOR SECONDARY TEACHERS	...	65,250	54,000	57,600	53,064
SYDENHAM COLLEGE OF COMMERCE AND ECONO- MICS, BOMBAY	...	93,250	77,000	76,600	79,781
TOTAL	...	6,92,000	6,12,000	6,17,000	5,38,145
Voted	...	4,77,000	4,62,000	4,64,000	4,18,584
Non-voted	...	2,15,000	1,50,000	1,53,000	1,19,561
DETAILS.					
LAW COLLEGE.					
Pay of Officers—					
(12) 14 Principal and Professors 12 (250—20- 650) & 2 (350) for three months	...	53,700		51,600	51,063
Provision for leave allowance	...	1,030		1,030	...
		54,730	54,000	52,630	51,063
Pay of Establishment—					
(4) 4 Clerks and Librarian varying from Rs. 76 to Rs. 160	...	5,191		5,388	4,971
(4) 4 Servants varying from Rs. 10 to Rs. 14 & 1 at Rs. 27 for 1 month	...	555		528	1,008
Temporary Establishments...	...	8,400		8,400	54
Provision for leave allowances	...	114		114	...
Temporary and Provisional Allowance...	...	480		480	...
For rounding	...	14,740 +190	6,000	14,910 40	6,033
		14,930		14,950	
Allowances, honoraria, etc.—					
Plague Allowance	...			54	...
House-rent Allowance	...	340		336	336
Travelling allowance	...	100		100	...
		440	1,000	430	336
Contingencies—					
Discretionary Grant	...			80	...
Service Postage and Telegrams	...	150		150	150
Contract Contingencies	...	3,000		3,000	3,000
		3,150	3,000	3,230	3,150
Grants-in-aid, Contributions and Dona- tions—					
Contribution towards the University	...			300	300
TOTAL, Voted	...	73,250	64,000	71,600	60,582

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 81A. EDUCATION. University—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PROFESSIONAL COLLEGES—continued.								
COLLEGE OF ENGINEERING, POONA.								
Pay of Officers—								
(1) 1 Principal (1,350—50—1,500) (+ overseas pay 250 + Principal's Allowances 150) ...	20,950				20,950		18,579	
(3) 4 Professors (400—50—1,250) (+ overseas pay 250), (200) ...	56,450				32,500		20,899	
(1) 4 Professors and Instructors (250—20—650) ...	31,010				7,900		29,992	
(4) 4 Assistant Professors and Lecturers (250—20—650) ...	18,420				21,974		17,650	
(1) Temporary Professor of Mechanical Engineering (650) ...	...				7,800		...	
(1) Superintendent, Electric Workshops ...	...				8,490		7,809	
(1) Inspector of Engineering, etc. (250—20—650) ...	...				6,320		...	
Provision for leave allowance ...	990				890		...	
Do. to raise the post of a Master to B. E. S. ...	...				66		...	
		1,27,820				1,06,890		94,929
		- 400						
		+ 400				- 1,420		
For probable savings and rounding ...	...			54,000				
		1,27,820		60,000		1,05,470		
Pay of Establishment—								
(10) 9 Masters and Teachers at rates varying from Rs. 90 to Rs. 220 ...	18,308				19,824		16,365	
(4) 4 Fellowships 2 (50), 2 (40) for 2 months ...	1,360				1,360		1,480	
(9) 9 Clerks, Herbarium-keeper, Curator, Observatory and Laboratory Assistants varying from Rs. 36 to Rs. 125 ...	8,360				8,148		8,190	
10 Workshop Establishment do. from Rs. 55 to Rs. 240 ...	11,742				11,364		11,659	
15 Servants do. from Rs. 14 to Rs. 20 ...	3,096				3,096		3,022	
(8) 8 Engineering Laboratory Establishment, do. from its. 54 to Rs. 170 ...	10,332				10,116		9,910	
Provision for leave allowance ...	982				982		...	
Temporary and Provisional Allowance ...	...				480		...	
		54,180		52,000		55,370		50,626
For rounding ...		+ 770						
		54,950						
Allowances, Honoraria, etc.—								
Travelling Allowance Non-voted ...	...				...		690	
Travelling Allowance ...	5,600				5,600		4,863	
House-rent and other Allowances ...	100				...		1,620	
Plague Allowance ...	...				200		...	
Grant for Survey Project ...	450				450		347	
Allowance for Medical Charge ...	...				600		298	
Discretionary allowance for tours ...	2,500				2,500		...	
		8,650		10,000		9,350		7,818
Scholarships—								
Stipends ...	8,280				8,280		...	
		8,280				8,280		...
Contingencies—								
Laboratory Expenses ...	...				2,500		90	
Workshop Charges ...	5,792				5,792		7,129	
Rents, Rates and Taxes ...	300				300		100	
Service Postage and Telegrams ...	500				500		400	
Workshops Contingencies ...	7,708				7,708		2,653	
Pay of Menials ...	804				803		670	
Conservancy Charges ...	386				340		...	
Water supply ...	1,300				1,300		17	
Telephone Charges ...	285				270		220	
Office Expenses and Miscellaneous ...	20				20		2,668	
Discretionary Grant ...	...				80		...	
Contract Contingencies ...	27,255				21,117		22,675	
		44,900		45,000		40,730		36,622
Grant-in-aid, Contribution and Donations—								
Contribution towards the University. ...	...				300	300		
TOTAL ...		2,44,000		2,21,000		2,19,500		1,89,995
Voted ...		1,67,000		1,61,000		1,59,500		1,49,827
Non-voted ...		77,000		60,000		60,000		40,168

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PROFESSIONAL COLLEGE—continued.								
ROYAL INSTITUTE OF SCIENCE, BOMBAY.								
Pay of Officers—								
(1) 1 Principal (1,350—50—1,500), (+ 250 Overseas pay + 150 Special allowance) ...	23,050				23,150		16,753	
(3) 4 Professors (1,350—50—1,500) 3 (400—50—1,250), Overseas pay to two (250) ...	57,150				26,500		21,363	
(5) 3 Professors and lecturers (250—20—650) ...	10,880				25,590		29,079	
Provision for leave allowance ...	210				510		...	
		91,290		31,000		74,750		67,194
For probable Saving and rounding ...		+300		48,000		-860		
		91,590				73,890		
Pay of Establishments—								
(3) 3 Clerks, Superintendents, etc., varying from Rs. 60 to 230 ...	4,848				4,560		7,119	
(7) 7 Laboratory Assistants, etc. do. Rs. 95 to 130 ...	8,771				8,175		7,454	
(5) 5 Fellowships (70) ...	4,200				3,780		...	
(6) 6 Demonstrators and Lecturers at rates varying from Rs. 85 to Rs. 205 ...	14,597				13,680		...	
15 Servants varying from Rs. 10 to 15 ...	1,920				1,920		3,392	
Provision for leave allowance ...	525				525		...	
Temporary and Provisional allowance ...	1,800				1,800		...	
Entertainment of three additional hamals ...	729				...		...
Provision for additional staff ...	10,620				...		...
		48,010		33,000		34,440		17,965
For rounding ...		+380						
		48,390						
Allowances, Honoraria, etc.—								
House-rent and other Allowances ...	(a) 4,380				3,300		4,540	
Travelling Allowances ...	600				400		1,669	
Training allowance Non-voted ...	...				...		619	
		4,980		4,000		3,700		6,828
Contingencies—								
Discretionary Grants ...	...				80		...	
Rents, Rates and Taxes ...	725				725		...	
Conservancy Charges ...	846				846		...	
Service Postage and Telegrams ...	200				200		1,161	
Library charges ...	4,500				4,500		30,864	
Pay of Menials ...	648				648		...	
Water supply ...	500				500		107	
Purchase of Apparatus ...	10,200				9,000		...	
Electric Energy ...	1,200				1,200		...	
Equipment Grant ...	50,000				60,000		...	
Office Expenses and Miscellaneous ...	1,971				1,471		4,256	
Workshop Grants ...	500				500		...	
Laboratory expenses ...	...				...		26,348	
		71,290		80,000		79,670		62,736
TOTAL ...		2,16,250		1,96,000		1,91,700		1,54,723
Voted ...		1,34,250		1,48,000		1,42,700		1,15,989
Non-voted ...		82,000		48,000		49,000		38,734
TRAINING COLLEGE FOR SECONDARY TEACHERS.								
Pay of Officers—								
(1) 1 Principal (400—50—1,250) + 150 Overseas pay + 150 duty allowance ...	11,750				11,750		11,215	
(14) 3 Lecturers (250—20—650) ...	11,180				12,000		...	
Provision for leave allowance ...	330				240		...	
Allowance for Medical Charge ...	360				360		120	
		23,520		11,000		24,350		11,335
Probable Saving and rounding ...		+250		11,000		-250		
		23,400				24,100		
Pay of Establishment—								
1 Clerk (106) and allowance (15) ...	2,142				1,416		8,486	
1 Lecturers in history (200) ...	2,514				...		...
3 Servants (10) ...	360				360		720	
Provision for leave allowance ...	134				34		...	
Temporary and Provisional Allowance ...	360				360		...	
		5,510		3,000		2,170		9,200
Allowances, Honoraria, etc.—								
Local Allowance ...	3,732				3,540		...	
Travelling Allowance ...	1,200				1,200		1,238	
Plague Allowance ...	...				50		...	
House rent Allowances ...	1,440				...		795	
Honorarium ...	...				75		...	
House rent allowance to deputed teachers ...	478				...		...
Travelling Allowance Non-voted ...	...				...		75	
		6,850		4,000		4,865		2,103
Scholarships—								
Stipends ...	26,760	26,760		23,000	23,755	23,755	24,869	24,869
Carried over ...		62,520		52,000		54,890		47,518

(a) Includes Rs. 1,500 for non-voted item.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 81A. EDUCATION. University—concluded.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PROFESSIONAL COLLEGES—concluded.							
TRAINING COLLEGE FOR SECONDARY TEACHERS—continued.							
Brought over ...		62,520	52,000		54,890		47,513
Contingencies—							
Electric Energy ...	400				80		
Discretionary Grant ...					60	101	
Service, Postage and Telegrams ...	60				264	270	
Pay of Menials ...	264				436	106	
Conservancy Charges ...	436				300	3,633	
Office Expenses and Miscellaneous ...	300				200		
Water supply ...	200				1,070	1,320	
Contract Contingencies ...	1,070					116	
Rent, Rates and Taxes ...							
		2,730	2,000		2,410		5,546
Grants-in-aid, Contributions and Donations—							
Contribution towards the University ...				300	300		
TOTAL ...		65,250	54,000		57,600		53,064
Voted ...		53,250	43,000		45,600		41,774
Non-voted ...		12,000	11,000		12,000		11,290
SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.							
Pay of Officers—							
(1) 1 Principal (400—50—1,250) + 150 duty allowance ...	12,300			11,700		11,100	
(3) 4 Professors (400—50—1,250) ...	28,500			20,700		17,597	
(1) 1 Do. do. (440) ...	5,380			3,000		10,150	
(5) 5 Lecturers, 1 (300), 3 (200), (100) ...	12,000			12,000		10,451	
Provision for leave allowance ...	850			300			
		58,530			47,700		
For rounding ...		+200			-310		
		+550					
		59,280	17,000		47,390		49,298
			31,000				
Pay of Establishment—							
(3) 3 Clerks, Librarians, etc., varying from Rs. 76 to 160 ...	4,251			4,164		4,635	
(1) 1 Shorthand Instructor (150) ...	1,800			1,800			
(7) 7 Servants varying from Rs. 10 to 11 and allowance to 1 at Rs. 6 ...	924			926		1,499	
(3) 3 Fellowships (50) ...	1,800			1,350			
Temporary Establishment ...						324	
Provision for leave allowance ...	120			120			
Temporary and provisional allowance ...	975			970			
		9,870	8,000		9,330		6,458
Allowances, Honoraria, etc.—							
Allowance for Medical charge ...				600		600	
Travelling Allowance ...	100			100		9	
Plague Allowance ...				30			
House-rent and other allowances ...	(a) 4,130			590		2,031	
Travelling Allowance non-voted ...						672	
		4,230	2,000		1,320		3,312
Contingencies—							
Telephone Charges ...	300			300			
Text Books and Library Charges ...	2,500			2,500		2,000	
Rents, Rates and Taxes ...	9,790			8,110		13,214	
Service, Postage and Telegrams ...	295			295		275	
Purchase and Repairs of Furniture ...	720			720		607	
Water-supply ...	1,620			1,620		120	
Conservancy Charges ...	564			280		787	
Pay of Menials ...	1,465			1,745		1,323	
Peons' Uniforms and Belts ...	66			60		109	
Electric Energy ...	1,200			1,200		415	
Discretionary Grant ...				80			
Office Expenses and Miscellaneous ...	1,350			1,350		1,863	
		19,870	19,000		18,260		20,713
Grants-in-aid, Contributions and Donations—							
Contribution towards the University ...				300	300		
TOTAL ...		93,250	77,000		76,600		79,781
Voted ...		49,250	46,000		44,600		60,412
Non-voted ...		44,000	31,000		32,000		29,369

(a) Includes Rs. 3,000 for a non-voted item.

DETAILED ACCOUNT No. 81B. EDUCATION. Secondary.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS.							
SUMMARY.							
Secondary Schools for boys	9,92,000		9,13,000	9,48,000		9,07,409	
Secondary Schools for girls	1,33,000		1,20,000	1,26,000		1,02,362	
TOTAL		11,25,000	10,33,000	10,74,000		10,09,771	
Voted		10,99,000	10,13,000	10,49,000		9,95,751	
Non-voted		26,000	20,000	31,000		14,020	
DETAILS.							
SECONDARY SCHOOLS FOR BOYS.							
Pay of Officers—							
(1) 1 Principal (400—50—1,250 + 150 over-seas allowance)	6,600			6,600		7,100	
(3) 3 Headmasters 3 (400—50—1,250) and overseas allowance 3 (150)	19,800			19,400		6,920	
(20) 21 Headmasters, 12 (250—20—650), 9 (650—30—800)	1,29,820			1,08,760		91,448	
Provision for leave allowance	2,600			2,180			
Allowance for Medical Charge	2,400			(a) 3,120		2,122	
For rounding		1,61,220 — 80 — 400	1,10,000 20,000		1,40,060		1,07,590
		1,60,740					
Pay of Establishment—							
(488) 452 Headmasters and Masters, Gymnasts, Monitors, etc., at rates varying from Rs. 25 to Rs. 280 and allowance to drawing Master, Sanskrit teachers and sloyd teachers Rs. 2,530	6,44,526			6,85,758		6,53,553	
(1) 1 Superintendent	1,200			1,200			
(51) 50 Laboratory Assistants and Clerks varying from Rs. 15 to Rs. 92	26,869			27,504		27,153	
(151) 143 Servants varying from Rs. 9 to 20	23,964			17,988		27,705	
Temporary establishment				9,808		13,754	
Provision for leave allowance	13,050			13,050			
Temporary and provisional allowance	4,344			29,000			
Provision for teaching Arabic in High School, Surat	720						
Provision for conversion of the District Local Board Madressah, into a Government High School	787						
Provision for the revision of pay of Urdu Teachers				192			
		7,15,460	6,80,000	7,34,500			
Deduct—Probable saving						— 82,180	
					7,02,920		7,22,165
Allowances, Honoraria, etc.—							
Travelling Allowance	7,000			7,000		5,410	
Plague Allowance				1,400		20	
Local Allowance	7,960						
Special allowance to M.A.'s & M.Sc.'s in Educational Department				800			
Remuneration to teachers in Government Secondary Schools for examining Ex-students	620			620			
House Rent and other Allowances	12,240			6,520		8,321	
		27,820	23,000	16,340			8,751
Carried over		9,04,020	8,33,000	8,58,720			8,38,506

(a) Includes Rs. 720 on account of Reserved subjects.

DETAILED ACCOUNT No. 31B. EDUCATION. Secondary—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		9,04,020	8,33,000		8,58,720		8,38,506
GOVERNMENT SECONDARY SCHOOLS—continued.							
DETAILS—continued.							
SECONDARY SCHOOLS FOR BOYS—continued.							
Contingencies—							
Gymnastic appliances and maps for Hubli High School ...	...			350		...	16
Prizes, etc. ...	...			...		...	352
Magic lantern and slides ...	...			...		...
Supply of pictures and post cards... ..	415			415		...	
Conservancy charges ...	7,686			6,633		...	
Text Books and other Library Charges ...	250			400		...	455
Rents, Rates and Taxes ...	15,717			16,342		...	12,958
Service Postage and Telegrams ...	1,900			1,940		...	1,920
Purchase and Repairs of Furniture ...	...			600		...	1,432
Water-supply ...	4,746			4,342		...	2,144
Lighting Charges ...	480			480		...	432
Pay of Menials ...	13,152			13,561		...	11,596
Sloyd Contingencies ...	450			1,638		...	1,066
Office Expenses and Miscellaneous ...	8,317			8,917		...	11,245
Contract Contingencies ...	34,867			33,062		...	25,287
Discretionary grant ...	...			600		...	...
		87,980	80,000		89,280		68,903
TOTAL ...		9,92,000	9,13,000		9,48,000		9,07,409
Voted ...		9,66,000	8,93,000		9,22,000		8,93,389
Non-voted ...		26,000	20,000		26,000		14,020
SECONDARY SCHOOLS FOR GIRLS.							
Pay of Officers—							
(1) 1 Lady Superintendent (450) ...	5,375			5,075		10,616	
(2) 2 Lady Superintendents (320), (230) ...	6,660			6,460			
Provision for leave allowance ...	245			135			
		12,280	8,000		11,670		10,616
Pay of Establishment—							
(59) 58 Head Mistresses, Masters and Mistresses, Gymnasts, Monitors at rates varying from Rs. 43 to Rs. 280, allowance to teachers (1,080) ...	89,883			82,572		71,525	
(4) 2 Laboratory Assistants and Clerks from Rs. 16 to Rs. 70 ...	1,032			2,292		2,280	
Temporary Establishment ...	...			...		171	
(21) 20 Servants varying from Rs. 12 to Rs. 18, Provision for leave allowance ...	3,864			2,724		3,280	
Temporary and provisional allowance ...	999			1,612		...	
		97,890				91,920	
For rounding ...		+430				210	
		97,820	90,000		92,130		77,256
Allowances, Honoraria, etc.—							
Travelling Allowance ...	777			400		557	
Plague Allowance ...	...			100		...	
House Rent and other Allowances... ..	816			810		193	
Local Allowance ...	317			...		345	
		1,910	2,000		1,310		1,095
Carried over ...		1,12,010	1,00,000		1,05,110		88,967

DETAILED ACCOUNT No. 31B. EDUCATION. Secondary—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		1,12,010	1,00,000		1,05,110		88,967
GOVERNMENT SECONDARY SCHOOLS—continued.							
SECONDARY SCHOOLS FOR GIRLS—continued.							
Contingencies—							
Text Books and other Library Charges ...	500			500		117	
Prizes, etc. ...	100			100		100	
Office Expenses and Miscellaneous ...				64		273	
Rents, Rates and Taxes ...	18,064			18,060		11,825	
Service Postage and Telegrams ...	180			180		82	
Conservancy Charges ...	60						
Purchase and Repairs of Furniture ...						14	
Pay of Menials ...							
Contract Contingencies ...	2,000			1,700		862	
Water-supply ...	86			86		122	
Discretionary grant ...				200			
		20,990	20,000		20,890		13,895
TOTAL ...		1,33,000	1,20,000		1,26,000		1,02,362
Voted ...		1,33,000	1,20,000		1,21,000		1,02,362
Non-voted ...					5,000		
DIRECT GRANT TO NON-GOVERN- MENT SECONDARY SCHOOLS.							
Grants-in-aid, Contributions and Dona- tions—							
Special grants-in-aid.							
For European and Anglo-Indian Education (Reserved) ...	2,00,990			1,17,658		1,43,062	
For Mahomedan Education ...	45,965			35,965		22,535	
Israelites' Schools ...	3,000			3,000		3,000	
Other Schools ...	13,800			13,800		14,920	
Grant to Soldiers' children attending European schools (Reserved) ...	13,000			13,000		7,564	
Ordinary Grants-in-aid.							
Secondary Schools { Reserved ...	2,57,000			3,39,407		3,02,730	
{ Transferred English teaching schools ...	2,03,000						
{ Do. other schools ...	9,27,000			7,40,490		7,11,683	
Y. W. C. Association for Physical Training Class.	3,480			3,480			
Building grants { Reserved ...	19,960			22,960		4,670	
{ Transferred English teaching School ...	3,000			19,840		8,865	
{ Do. other schools ...	19,840						
Grants for apparatus, books and furniture. { Reserved ...	1,600			3,200		715	
{ Transferred ...	6,400			4,800		3,380	
Provident Fund for European teachers in non- pensionable Service ...	25,000				18,17,600		
		17,43,035			400		
For rounding { Reserved ...		+450					
{ Transferred ...		-485					
TOTAL—VOTED ...		17,43,000	17,50,000		18,18,000		12,23,124
Grants-in-aid, Contributions and Dona- tions—							
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION...		20,220			10,220		
For rounding ...		-220			-220		
TOTAL—Voted ...		20,000	15,000		10,000		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 81C. EDUCATION. Primary.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.								
Primary Schools for Boys	66,500		70,000	95,000		61,466		
Primary Schools for Girls	24,500		20,000	24,000		22,357		
TOTAL—VOTED		91,000	90,000		1,19,000			83,823
PRIMARY SCHOOLS FOR BOYS.								
Pay of Establishment—								
(61) 43 Head Masters, Masters, etc., varying from Rs. 20 to Rs. 75, allowance to Head Master (576)	18,657			25,150		47,284		
(7) 5 Servants varying from Rs. 10 to Rs. 16. Provision for leave allowance	720			528		1,006		
Temporary and provisional Allowance	270			270				
Provision for a Central School for Mahomedans	1,699			1,960				
Temporary Establishment				2,442				
Schools of Children of Criminal Tribes						3,404		
Additional Provision for Education of children of Criminal Tribes	14,244			13,000				
Anglo-vernacular classes in Primary School	1,200							
		86,790			14,180			
For rounding		+ 860				57,530		
		87,150	42,000		57,280			51,694
Allowances, Honoraria, etc.—								
Local Allowance	100							
Travelling Allowance	200			175		406		
Plague Allowance				35				
Schools of Children of Criminal Tribes	2,000			2,000				
Anglo-vernacular classes in Primary School				4,640				
		2,300	7,000		6,850			406
Scholarships—								
Stipends	8,400	8,400	8,000	8,000	8,000	3,905	8,905	
Contingencies—								
Prizes, Books, Maps, etc.	195			135		1,948		
Library Charges	65			65		39		
Rents, Rates and Taxes	1,880			840		1,108		
Service Postage and Telegram Charges						68		
Water-supply	144			144		80		
Upkeep of Bullocks						112		
Conservancy Charges	72			72		54		
Discretionary Grants				100				
Pay of Menials	1,056			613		184		
Purchase of Furniture	30			30				
Stationery and Other Petty Supplies	90			90				
Office Expenses and Miscellaneous	747			5,121		1,842		
Schools of Children of Criminal Tribes	13,880			12,970				
Additional Provision for Education of children of Criminal Tribes	805			2,690				
Anglo-vernacular classes in Primary School								
Contract Contingencies	186							
		18,650	13,000		22,870		26	5,461
TOTAL—VOTED		66,500	70,000		95,000			61,466
PRIMARY SCHOOLS FOR GIRLS.								
Pay of Establishment—								
(16) 16 Masters, Mistresses, etc., varying from Rs. 12 to Rs. 140	7,738			7,488		12,852		
(2) 7 Servants varying from Rs. 14 to Rs. 21. Provision for leave allowances	1,164			1,164		2,096		
Temporary Establishment	148			148				
Temporary and Provisional Allowance	1,499			1,320		517		
	1,211	1,1760		1,060	11,180			15,465
For rounding		+ 100			— 30			
		11,860	11,000		11,150			
Carried over		11,860	11,000		11,150			15,465

DETAILED ACCOUNT No. 81C. EDUCATION. Primary—concluded.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs. 11,860	Rs. 11,000	Rs. 11,150	Rs. 15,465
PRIMARY SCHOOLS FOR GIRLS—contd.				
Brought forward ...				
Allowances, Honoraria, etc.—				
Plague Allowance ...			10	
Travelling Allowance ...				14
			10	14
Scholarships—				
Stipends ...	3,600		3,600	2,990
Contingencies—		3,000	3,600	2,990
Purchase of Furniture ...				
Rents, Rates and Taxes ...	900		900	1,131
Pay of menials ...				87
Prizes ...	6,000		6,000	595
Stationery and other Petty supplies ...				23
Purchase and Upkeep of Bullocks, Dhanni, etc. ...	2,020		2,020	1,646
Library Charges ...				
Office Expenses and Miscellaneous ...	120		120	371
Water supply ...				
Discretionary Grant ...			200	
Service Postage and Telegrams ...				35
	9,040	6,000	9,240	3,888
TOTAL—VOTED ...	24,500	20,000	24,000	22,357
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS. GRANTS-IN-AID, CONTRIBUTION AND DONATION.				
Recurring Grants.				
Primary Schools ...	4,52,018		4,52,018	7,05,293
Grants for more liberal encouragement to Maktabs adopting a secular course ...	7,000		7,000	
Mulla Schools in Sind ...	169,202		1,64,202	2,12,020
Building Grants ... { Reserved ...	4,960		4,960	4,558
... { Transferred ...	19,840		19,840	6,196
Grants for apparatus, Books and furniture— Grants to indigenous schools for Books and slates ...	9,905		9,905	14,419
Equipment grant to Primary Schools ...	2,000	6,64,925	2,000	6,315
			6,59,925	
			75	
For rounding ... Reserved	+40			
... Transferred	+35			
TOTAL—VOTED ...	6,65,000	8,60,000	6,60,000	9,48,801
GRANT TO LOCAL BODIES FOR PRIMARY EDUCATION. GRANTS-IN-AID, CONTRIBUTION AND DONATION.				
Recurring Grants.				
Grant for the education of the children of the Criminal Tribes ...				20,125
Additional Grants to Local Boards for new Primary Schools opened since 1908 ...	6,90,534		6,90,534	
Additional Grants to Local Boards for the im- provement of pay of Primary School Teachers ...	60,03,229		51,53,229	9,98,661
Payment in support of Local Board Primary Schools ...	12,10,413		12,10,413	61,06,691
Payment in support of Municipal Schools ...	16,97,076		16,97,076	13,26,081
Building grant to the Bombay Municipality ...				
Provision for the introduction of Compulsory Primary Education in Municipal areas ...				
Provision for the introduction of the Scheme formulated by the Compulsory Primary Educa- tion Committee ...	4,50,000		16,00,000	
Improvement of the Training of Primary School Teachers ...				22,268
Expenditure on account of providing special facilities for the Education of backward classes ...	96,100		96,100	
Grant to the Bombay Municipality for the exten- sion and improvement of Primary Education ...	5,04,000		5,04,000	4,69,233
Grants to pupils of depressed classes in Local Board Schools ...	10,000		10,000	
Additional provision to meet the extra cost of giving code pay to Trained Primary School Teachers ...			1,50,000	
Grant to District Local Boards for Agricultural course ...	5,555		5,555	
Non-recurring Grants.				
Grant to District Local Boards for Agricultural course ...		1,06,66,907	1,000	
For Probable Savings ...	-1,99,907			
			1,11,17,907	
			-2,13,907	
TOTAL—VOTED ...	1,04,67,000	1,03,00,000	1,09,04,000	89,43,009

DETAILED ACCOUNT No. 81D. EDUCATION. Special.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SPECIAL SCHOOLS.								
SUMMARY.								
TRAINING SCHOOLS FOR BOYS	4,59,000		4,69,000	5,68,900	5,30,365			
TRAINING SCHOOLS FOR GIRLS	1,77,000		1,80,000	1,85,000	1,39,298			
SCHOOL OF ART	1,55,000		1,50,000	1,47,000	1,78,845			
REFORMATORY SCHOOLS	47,000		49,000	46,200	47,616			
RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD	31,000		36,000	26,200	25,433			
JEBHANGIR DINSEAW VAKIL COMMERCIAL SCHOOL, BROACH	3,000		3,000	2,700	2,143			
TOTAL	8,72,000		8,87,000	9,76,000	9,23,700			
Voted	8,16,000		8,52,000	9,28,000	8,65,357			
Non-voted	56,000		35,000	48,000	58,343			
DETAILS.								
GOVERNMENT SPECIAL SCHOOLS.								
TRAINING SCHOOLS FOR BOYS.								
Pay of Officers—								
(5) 5 Principals, and Head Master 3 (650—800—800) 2 (250—20—650)	35,900			37,100	38,479			
Provision for leave allowances	710			710	...			
Allowance for Medical Charge	2,976			5,202	5,825			
	39,586				43,012			
For probable savings and rounding	- 10			- 160				
	39,576		27,000	42,852	44,304			
Pay of Establishment—								
(127) 106 Head Masters, Assistant Masters Mistresses and Monitors, Varying from Rs. 40 to Rs. 250 and allowance to teachers for teaching different subjects in District Training Schools (17,705)	1,67,583			1,96,518	1,60,084			
(60) 60 Head Masters, Assistants, etc., in prac- tising schools, varying from Rs. 29 to Rs. 75	35,067			29,724	66,820			
(129) 110 Laboratory Assistants, Clerks and Servants. Varying from Rs. 8 to Rs. 100	26,844			29,004	33,926			
Provision for leave allowance	4,684			4,684	...			
Temporary and Provisional Allowance	13,422			19,910	263			
Deduct—on account of abolition of certain post ... ..	...	2,47,600		...	2,79,840			2,61,093
			2,30,000	2,78,540				
Allowances, honoraria, etc.—								
Travelling Allowance	9,786			10,500	5,662			
House-rent and other allowances	108			228	1,479			
Plague Allowance ... ..	...			250	...			
	9,894		11,000	10,978	7,141			
Scholarships—								
Scholarships	1,06,740	1,06,740	1,45,000	1,58,360	1,44,086			
				1,58,360	1,44,086			
Carried over	4,08,810		4,18,000	4,90,780	4,56,624			

DETAILED ACCOUNT No. 31D. EDUCATION. Special—continued.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SPECIAL SCHOOLS— <i>continued.</i>				
TRAINING SCHOOLS FOR BOYS—contd.				
Brought forward ...	4,03,810	4,13,000	4,90,730	4,56,624
Contingencies—				
Rents, Rates and Taxes ...	15,452		26,576	23,590
Excursion Charges ...	600			
Conservancy charges ...	2,652		2,664	
Service Postage and Telegrams ...	1,330		1,435	1,672
Apparatus and Musical Instruments ...			700	
Telephone Charges ...	320		320	
Sloyd contingency ...	900		2,330	
Play grounds ...	100		100	
Water-supply ...	2,060		2,300	2,001
Library Charges ...	700		700	
Comforts ...	250		250	
Pay of menials ...	16,032		21,419	23,297
Discretionary grant ...			400	
Office Expenses and Miscellaneous ...	7,750		10,982	13,733
Contract Contingencies ...	7,044		7,944	9,448
	55,190			
		56,000		
TOTAL VOTED ...	4,59,000	4,69,000	5,68,900	5,30,365
TRAINING SCHOOLS FOR GIRLS.				
Pay of Officers—				
(3) 3 Lady Superintendents, (850), 2 (550) + Overseas pay 2 (50) ...	25,030		23,300	9,566
(2) 2 Lady Superintendents and Assistant Lady Superintendent, (340), (250) ...	7,060		6,580	16,003
Provision for leave allowance ...	140		140	
Allowance for Medical charge ...	1,380		1,680	960
	33,610			
Add for rounding ...	+ 370			
Deduct probable saving ...	+ 10			
	33,990	10,000		
		16,000		
Pay of Establishment—				
(40) 37 Head Masters, Assistant Masters, Mis- tresses and Monitors, at rates varying from Rs. 46 to Rs. 200 ...	50,332		51,924	49,485
(35) 35 Head Masters, Assistants, etc., to practising schools, varying from Rs. 30 to Rs. 75 ...	18,559		17,988	17,896
Temporary Establishment ...				100
(61) 61 Laboratory Assistants, Clerks and Servants, varying from Rs. 8 to 75 ...	13,520		10,608	12,773
Provision for leave allowance ...	1,460		1,460	
Temporary and Provisional Allowance ...	5,549		7,700	358
Workshop Establishment ...				
	89,420	90,000		
			89,680	
Allowances, honoraria, etc.—				
Travelling Allowance, Non-voted ...	600		600	1,550
Travelling Allowance ...	2,400		1,450	1,776
House-rent Allowance ...	1,320		720	608
Plague Allowance ...			250	
	4,320	3,000		
			3,020	
Scholarships—				
Scholarships ...	31,490		42,290	12,444
	31,490	40,000		
			42,290	
Carried over ...	1,59,220	1,59,000	1,64,510	1,23,519

DETAILED ACCOUNT No. 81D. EDUCATION. Special— <i>continued.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT, SPECIAL SCHOOLS <i>—continued.</i>								
TRAINING SCHOOLS FOR GIRLS <i>—continued.</i>								
Brought forward ...		1,59,220		1,59,000		1,64,510		1,23,519
Contingencies—								
Comforts ...	100				100			
Prizes ...	100				200			3,240
Rents, Rates and Taxes ...	9,544				9,328			6,180
Purchase of furniture ...					700			
Service Postage and Telegrams ...	375				350			325
Water-supply ...	1,379				1,379			911
Excursion charges ...	770							
Office Expenses and Miscellaneous ...	1,240				2,165			2,316
Contract Contingencies ...	3,228				2,924			2,035
Conservancy charges ...	1,044				1,044			772
Provision for books, etc., for T. C., Hyderabad ...					2,000			
Discretionary grant ...					300			
		17,780		21,000		20,490		15,779
TOTAL ...		1,77,000		1,80,000		1,95,000		1,39,298
Voted ...		1,51,000		1,64,000		1,63,000		1,28,182
Non-voted ...		26,000		16,000		22,000		11,116
SCHOOL OF ART.								
Pay of Officers—								
(2) 2 Principal and Professor (400—50—1,250), overseas pay (250) (150) ...	28,450				27,200			31,986
2 Teachers (250—20—650) ...	8,160				8,120			
(1) 1 Inspector of Drawing and Craft work (1,000) and personal allowance (200) ...								14,183
1 Superintendent of Workshop (250—20—650) ...	4,420				4,180			4,930
(1) 1 Superintendent of Pottery (700) ...	8,400				8,400			8,400
Provision for leave allowance ...	440				420			
		49,870		19,000		48,320		59,499
28,000								
Add for rounding ...		+ 350						
Deduct—Probable Saving ...		- 130				- 2,840		
		50,090				45,480		
Pay of Establishment—								
(7) 7 Teachers at rates varying from Rs. 100 to Rs. 230 ...	14,862				14,940			21,459
(3) 3 Clerks at rates varying from Rs. 60 to Rs. 180 ...	4,752				4,416			7,353
(22) 22 Servants varying from Rs. 10 to Rs. 14 ...	2,736				2,736			5,279
(15) 16 Workshop Establishment varying from Rs. 40 to 140 ...	17,536				16,306			19,725
2 Pupil Teachers (20) ...					480			240
Temporary Establishment ...	2,320				2,020			2,514
2 Studio Assistants ...	1,300				2,140			
7 Pottery Establishment varying from Rs. 55 to Rs. 139 ...	8,220				8,028			5,585
Temporary and Provisional Allowance ...	2,640				2,650			
Provision for leave allowances ...	874				874			
		55,240		51,000		54,590		62,155
Allowances, honoraria, etc.—								
Travelling Allowance ...	5,000				5,000			1,780
Travelling Allowance, Non-voted ...								1,057
House-rent Allowance ...	(a) 3,580				(a) 1,960			5,230
Allowances for Drawing and Art Exami- nations, Prizes and Medals ...								15,713
Fees to Lecturers in the Architectural, &c., Classes ...	15,810				14,690			13,220
		24,390		27,000		21,650		37,000
Contingencies—								
Purchase of Art Specimen ...	1,390				1,390			938
Excursion Charges ...	3,000				3,000			471
Inspection Charges ...	660				660			
Rents, Rates and Taxes ...	1,048				1,048			1,047
Service Postage and Telegrams ...	250				250			900
Conservancy charges ...	75				75			
Pay of Menials ...	1,392				1,400			1,297
Workshop Contingencies ...	6,208				6,208			6,208
Water-supply ...	1,860				1,860			
Office Expenses and Miscellaneous ...	215				215			1,201
Contract Contingencies ...	9,182				9,174			8,129
		25,280		25,000		25,280		20,191
TOTAL ...		1,55,000		1,50,000		1,47,000		1,78,845
Voted ...		1,25,000		1,31,000		1,21,000		1,31,618
Non-voted ...		30,000		19,000		26,000		47,227

(a) Includes Rs. 1,200 on account of Non-voted Item.

DETAILED ACCOUNT No. 31D. EDUCATION. Special—concluded.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SPECIAL SCHOOLS —continued.								
REFORMATORY SCHOOL, YERAVDA RESERVED.								
Pay of Officers—								
(1) 1 Superintendent (250—20—650) ...	5,140				4,900		10,821	
Provision for leave allowance ...	250	5,390	8,000		250	5,150	...	10,821
Pay of Establishments—								
(1) 1 Deputy Superintendent ...	1,545				1,560		...	
(7) 7 Teachers varying from Rs. 30 to Rs. 50 ...	3,552				3,420		4,181	
(1) 1 Sub-Assistant Surgeon (74) + 10 D. A. ...	1,089				972		379	
(1) 1 Clerk ...	622				600		440	
(15) 15 Servants varying from Rs. 20 to Rs. 50 ...	4,303				4,176		4,007	
Provision for leave allowance ...	336				336		...	
Temporary and provisional allowance ...	108	11,560			186	11,250	...	9,007
						- 80		
<i>Deduct—Probable Saving</i> ...		- 200						
		11,360	11,000			11,170		
Allowances, honoraria, etc.—								
Travelling Allowance ...	510				505		470	
House rent allowance ...	180				165		...	
Local Allowance ...	60				...		...
Rewards for Recapture and Service ...	400	1,150	1,000		400	1,070	196	666
Contingencies—								
Water supply ...	1,000				1,000		234	
Rations ...	16,000				16,000		11,520	
Medicines and Hospital Equipment ...	800				800		1,131	
Clothing and Bedding ...	4,000				4,000		2,676	
Service Postage and Telegrams ...	75				75		75	
Pay of Menials ...	...				409		...	
Grant for Games ...	200				...		...
Purchase of Raw Materials ...	3,500				3,500		2,692	
Workshop Contingencies ...	250				250		548	
Telephone Charges ...	250				250		125	
Office Expenses and Miscellaneous ...	2,686				2,801		8,121	
Peons uniforms and belts ...	206				...		...
Conservancy Charges ...	633	29,100	29,000		225	28,310	...	27,122
TOTAL—VOTED ...		47,000	49,000			46,200		47,616
RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD.								
Pay of Officers—								
(1) 1 Principal (250—20—650) ...	4,720				4,480		4,598	
Provision for leave allowance ...	100	4,820	5,000		90	4,570	...	4,598
Pay of Establishment—								
(19) 19 Masters, Teachers, etc., varying from Rs. 20 to Rs. 260 ...	15,501				9,336		9,422	
2 Superintendent and Clerk (55), (45) ...	1,265				1,200		3,464	
Provision of leave allowance ...	212				212		...	
3 Servants varying from Rs. 9 to Rs. 12 ...	612				372		609	
Temporary and provisional Allowance ...	...	17,590	23,000		2,960	14,080	...	13,495
<i>For rounding</i> ...		+ 190				- 130		
Allowances, honoraria, etc.—		17,780				13,950		
Travelling Allowance ...	50				50		50	
Scholarships—								
Scholarships ...	720	720						
Contingencies—								
Prizes ...	50				50		50	
Rents, Rates and Taxes ...	86				86		212	
Service Postage and Telegrams ...	90				90		60	
Stores ...	5,000				5,000		5,440	
Conservancy Charges ...	192				192		16	
Grant for wear and tear of tools ...	500				500		...	
Pay of Menials ...	1,248				1,248		1,412	
Office Expenses and Miscellaneous ...	300				300		150	
Water supply ...	164	7,630	8,000		164	7,630	...	7,340
TOTAL—VOTED ...		31,000	36,000			26,200		25,433

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 91D. EDUCATION. Special—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDUSTRIAL SCHOOLS.								
JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.								
Pay of Establishment— (2) 2 Instructors (50)	1,200				1,200		1,680	
Allowance to a clerk	96				96		96	
Provision for leave allowance	24				24		...	
1 Servant	120				120		192	
Temporary and provisional Allowance	552				550		...	
For rounding		1,992 + 278				1,990 - 20		1,968
		2,270		2,000		1,970		
Contingencies—								
Rents, Rates and Taxes	600				600		50	
Office Expenses and Miscellaneous	130				130		125	
		730		1,000		730		175
TOTAL—VOTED		3,000		3,000		2,700		2,143
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.								
Grants-in-aid, Contributions and Donations—								
Recurring Grants.								
Industrial Schools	10,000				10,000		26,299	
Technical Institutes	1,29,742				1,30,452		5,67,584	
Reformatory Institutes (Reserved)	73,585				72,375		71,492	
Grants for Hospitals, Homes, etc. (Reserved)	3,000				3,000		970	
Grants for Hospitals and Homes, etc. ... ..	...				...		11,240	
Other Special Schools	3,900				8,100		80,838	
Provision for the education of defectives	2,620				2,620		...	
Grants-in-aid by results—								
Normal, Special and Technical Schools	77,585				77,585		54,094	
Building Grants	12,400				12,400		10,000	
		3,12,832 + 415				3,16,432 - 432		
For rounding		- 247						
TOTAL—VOTED		3,13,000		5,92,000		3,16,000		8,22,507
GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.								
Grants-in-aid, Contributions and Donations—								
Recurring Grants.								
Grants to District Local Boards for stipends in Training Colleges	5,000				5,000		2,205	
TOTAL—VOTED		5,000		5,000		5,000		2,205

DETAILED ACCOUNT No. 31E. EDUCATION. General	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
DIRECTION.								
Pay of Officers—								
(1) 1 Director, (2,900)	33,400				34,800		30,916	
1 Deputy Director (1,550—100—1,750) duty allowance (150) and oversea pay (250)	25,800				6,400			
Provision to revise the post of the Dy. Director					21,750		11,839	
(1) Assistant Director, (1,350—50—1,500) + (250) oversea pay and (150) Dy. allowance...								
(2) 3 Superintendents 2 (250—20—650) (650—30—800)	17,750				9,560		8,670	
Provision for leave allowance	900				480		2,200	
Officer on special duty								
		77,850				71,990		53,625
Deduct—Probable savings		—200				—11,040		
		77,650		17,000		60,950		
Pay of Establishment—				55,000				
(36) 36 Assistant Superintendent, and Clerks varying from Rs. 60 to Rs. 230	51,880				50,412		50,474	
Provision for leave allowances	2,454				2,454		3,078	
(14) 14 Servants varying from Rs. 16 to Rs. 25...	3,192				3,624		2,989	
Temporary Establishment	444							
		57,970		56,000		56,490		56,541
For rounding		+320						
		58,290						
Allowances, honoraria, etc.—								
Travelling Allowance	7,500				6,000		2,982	
Plague Allowance	300				300		808	
Travelling Allowance, non-voted								
		7,800		5,000		6,300		3,785
Contingencies—								
Service, Postage and Telegrams	5,000				5,000		4,812	
Text-Books and other Library charges	500				500		408	
Purchase of Furniture					150			
Discretionary Grant	9,000				5,400		1,950	
Telephone Charges	810				560		475	
Office Expenses and Miscellaneous							451	
Contract Contingencies	1,450				1,150		761	
Prizes	500				500		12	
		17,260		15,000		13,260		8,269
For rounding								
TOTAL		1,61,000		1,48,000		1,37,000		1,22,220
Voted		1,02,000		93,000		85,000		77,265
Non-voted		59,000		55,000		52,000		44,955
INSPECTION. (a)								
Pay of Officers—								
(8) 8 Inspectors and Deputy Inspectors, 7 (400—50—1,250), 1 (1,350—50—1,500), oversea allowances 3 (250) (200), 2 (150) and duty allowance to one (265)	92,285				1,29,000		1,15,686	
(1) Inspector							26,203	
Provision for deputation of an officer as Provincial Secretary of Boycotts	19,200				18,000			
(41) 40 Deputy Inspectors (250—20—650) and 5 (650—30—800)	2,29,030				2,09,440		2,01,696	
(6) Medical Inspectors of Schools							6,786	
(2) 3 Inspectresses, (400—50—1,250) and oversea allowance to 1 (50)	18,075				17,500		12,417	
(2) 1 Inspectresses (330),	3,950				6,230			
Provision for leave allowances	12,000				11,858		9,999	
Provision for the reconstitutions of the Provincial Education Service					39,000			
		3,74,540				4,24,528		3,72,787
For rounding		+140						
Deduct—Probable Saving						—7,528		
		3,74,680		2,07,000		4,17,000		
				1,50,000				
Carried over		3,74,680		3,57,000		4,17,000		3,72,787

(a) Includes on account of Reserved subjects as under :—
 Pay of officers ... Rs. 21,000 | Allowances ... Rs. 4,000
 Pay of establishment ... " 5,000 | Contingencies ... " 1,000

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31E. EDUCATION. General—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION—contd.								
Brought forward ...		3,74,680		3,57,000		4,17,000		3,72,787
Pay of Establishment—								
(141) 141 Assistant Deputy Inspectors varying from Rs. 70 to Rs. 270 and duty allowance Rs. 37,905 ...	2,86,940				2,72,376		2,80,711	
(270) 258 Clerks varying from Rs. 25 to Rs. 205 ...	2,62,925				2,54,061		2,57,690	
Provision for leave allowance ...	26,515				26,515		...	
(331) 329 Servants varying from Rs. 8 to Rs. 20 ...	54,612				42,528		59,464	
Temporary Establishment ...	...				...		18,100	
Temporary and Provisional Allowance ...	8,994				24,650		...	
Provision for revision of pay of the Superior Establishment in the Educational Department ...	18,000				...		...
Boyscouts Establishments ...	2,864				2,304		...	
		6,60,350				6,22,434		
For rounding ...		+140				- 71,504		
		6,60,490		6,00,000		5,50,930		6,15,965
Allowances, honoraria, etc.—								
Travelling Allowance ...	(b) 2,12,900				2,03,758		(e) 1,51,303	
House-rent Allowance ...	(c) 7,848				9,052		10,666	
Grain Compensation ...	...				...		11	
Plague Allowance ...	...				1,000		20	
Local allowance ...	4,192				...		...
		2,24,940		2,00,000		2,13,810		1,62,000
Contingencies—								
Water-supply ...	291				291			
Prizes ...	1,500				1,500		120	
Rents, Rates and Taxes ...	21,057				22,531		20,953	
Service Postage and Telegrams ...	42,861				45,046		38,994	
Telephone charges ...	500				500		...	
Pay of Menials ...	372				372		854	
Office Expenses and Miscellaneous ...	1,191				831		16,391	
Contract Contingencies ...	37,314				34,799		29,361	
Magic lanterns and slides ...	7,600				7,600		5,781	
Conservancy charges ...	504				372		...	
Discretionary grants ...	...				1,200		...	
Boyscouts Contingencies ...	700				1,168		...	
Deduct—Contribution ...	...				...		2,871	
		1,13,890		1,05,000		1,16,260		1,09,583
TOTAL ...								
		19,74,000		12,62,000		12,98,000		12,60,335
Voted ...								
		12,94,000		11,12,000		11,39,000		11,27,755
Non-voted ...								
		1,40,000		1,50,000		1,59,000		1,32,580
SCHOLARSHIPS.								
Scholarships—								
Scheme for the creation of Special Scholarships for backward classes, ...	1,00,000				...		...
In Arts Colleges ...	69,987				65,967		52,238	
State Scholarship tenable in England ...	...				...		4,629	
In Professional Colleges ...	34,910				35,090		14,954	
In Secondary Schools { Reserved ...	7,000				...		948	
{ Transferred ...	1,23,916				(d) 1,28,096		94,093	
In Primary Schools ...	21,360				21,820		19,907	
In Special Schools ...	(d) 32,005				32,045		96,023	
Provision for cost of passage of scholars ...	...				2,160		...	
Provision for grant of Scholarships to daughters of indigenous midwives ...	4,000				4,000		...	
		3,93,178				2,89,178		
For rounding and saving ...		- 5,178				- 178		
TOTAL—VOTED ...								
		3,88,000		2,75,000		2,89,000		2,82,792

(b) Includes Rs. 7,240 on account of Non-voted items and Rs. 4,800 for Boyscouts.

(c) Includes Rs. 3,060 do. do.

(d) Includes Rs. 7,000 on account of Reserved subjects.

(e) Includes Rs. 4,477 on account of Non-voted item.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 81E. EDUCATION—continued. General.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MICELLANEOUS. SUMMARY.								
PROVISION FOR PREPARATION OF URDU TEXT BOOKS.	...			8,000	6,300		6,870	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.	10,000			7,000	10,000		2,636	
DAKSHINA GRANTS FOR THE ENCOURAGEMENT OF LITERATURE (a)	20,700			20,000	20,700		24,256	
SIND BOOK DEPOT (b)	400			28,000	33,400		33,603	
CHARGES IN CONNECTION WITH INDIAN STUDENT IN ENGLAND (c)	5,540			4,000	5,500		5,540	
EXAMINATION CHARGES (d)	52,990			41,000	42,200		19,402	
PUBLICATION OF SANSKRIT SERIES	18,000			18,000	18,000		...	
DEPARTMENTAL PUBLICATIONS	8,000			7,000	8,000		12,981	
GRANT TO THE BOMBAY BOYS SCOUTS ASSOCIATION.	15,000			...	...		...
PROVISION IN CONNECTION WITH THE PRIMARY, MIDDLE AND HIGH SCHOOL SCHOLARSHIP EXAMINATIONS	1,600			2,000	4,200		3,429	
MISCELLANEOUS (HONORARIA TO REVIEWERS)	600			...	...		...
GRANT OF PERSONAL ALLOWANCES TO CERTAIN PANDITS AND MAULVIS WHO ARE NOT IN THE SERVICE OF GOVERNMENT	1,800			1,000	1,200		...	
PROVISION FOR A MAGAZINE FOR MULLA SCHOOLS IN SIND	1,200			1,000	1,200		...	
GRANTS FOR THE EDUCATION OF JUNIOR TALPURS.	7,000			7,000	8,000		5,201	
COMMITTEE OF DIRECTION FOR INDUSTRIAL AND TECHNICAL SCHOOLS	15,000			15,000	15,000		...	
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES	...			...	...		100	
For rounding		1,57,830				1,73,700		...
		+170				+800		...
TOTAL—VOTED		1,58,000		1,59,000		1,74,000		1,14,018
MISCELLANEOUS.								
DAKSHINA GRANT FOR THE ENCOURAGEMENT OF LITERATURE. (a)								
Allowances, honoraria, etc.—								
Allowances to Dakshina Fellows—								
Gujarat College, Ahmedabad	2,400				2,400		2,750	
Deccan College, Poona	3,600				3,600		3,150	
Fergusson College, Poona	1,800				1,800		1,850	
Elphinstone College, Bombay	3,600				3,600		3,600	
Wilson College, Bombay	1,800				1,800		1,800	
St. Xavier's College, Bombay	1,800				1,800		1,800	
Sind College, Karachi	1,800				1,800		1,800	
		16,800		16,000		16,800		16,250
Grants-in-aid, Contributions and Donations—								
Other Allowances and Contributions—								
Poona Boarding House	700				700		2,276	
Dharwar Boarding House	960				600		600	
Allowance to Lady teacher for Physical culture	...				...		3,480	
		1,660		1,000		1,300		6,356
Contingencies—								
Rewards to Authors—								
By Director of Public Instruction	2,240			3,000	2,600		1,650	1,650
By Dakshina Prize Committee	...			...	...		...	...
		2,240				2,600		
TOTAL—VOTED		20,700		20,000		20,700		24,256
SIND BOOK DEPOT. (b)								
Pay of Establishment—								
(1) 1 Curator	225				2,700		3,049	
2 Clerks (55) (40)	105				1,140		1,755	
Provision for leave allowance	...				200		...	
3 Servants	30				860		643	
Temporary and Provisional Allowance	20				410		...	
		880		4,000		4,810		5,447
Allowances—								
Travelling Allowance	...				800		201	
Local Allowance	20				20		...	
Commission to Sub-Book Depot-keepers and Wholesale Purchasers	...				1,900		578	
		20		1,000		2,220		779
Contingencies—								
Printing Purchase and binding of Books	...				25,000		24,905	
Rents, Rates and Taxes	...				100		122	
Service Postage and Telegrams	...				260		100	
Purchase and Repairs of Furniture	...				50		...	
Carriage of Books	...				700		295	
Office Expenses and Miscellaneous	...				200		1,955	
For rounding	...				60		...	
				23,000		26,870		27,377
TOTAL—VOTED		400		28,000		33,400		33,603

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31E. EDUCATION— <i>continued</i> . General— <i>continued</i> .	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS—<i>continued</i>.								
CHARGES IN CONNECTION WITH INDIAN STUDENTS IN ENGLAND. (c)								
BOMBAY PROVINCIAL ADVISORY COMMITTEE.								
Pay of Officers—								
(1) 1 Secretary (300) ...	2,400				2,400		2,400	
		2,400		2,000		2,400		2,400
Pay of Establishment—								
(1) 1 Clerk ...	1,152				1,104		1,056	
Provision for leave allowance ...	116				114		---	
1 Servant ...	132				132		252	
Temporary and Provisional Allowance ...	120				120		---	
For rounding ...					30		---	
		1,520		1,000		1,500		1,308
Allowances, honoraria, etc.—								
Travelling Allowance ...	35				31		---	
Plague Allowance ...	---				25		---	
House rent Allowance ...	85				84		84	
		120				140		64
Contingencies—								
Rents, Rates and Taxes ...	960				960		1,300	
Library charges ...	---				---		---	
Service Postage and Telegrams ...	350				350		293	
Office Expenses and miscellaneous ...	---				---		---	
Contract Contingencies ...	190				150		150	
		1,500		1,000		1,460		1,748
TOTAL—VOTED ...		5,540		4,000		5,500		5,540
EXAMINATION CHARGES. (d)								
Contingencies—								
Institution of a Separate Vernacular Final Examination for girls ...	2,500				---		---	
Kindergarten and Junior School Certificate Examination (Reserved) ...	700				700		---	
Drawing and Arts Examinations ...	(a) 15,780				(a) 15,780		---	
Commercial Examinations ...	5,500				5,500		639	
Fees to the City and Guilds of London Institute for Setting and Supplying examination papers.	150				---		---	
Cambridge Senior Local Examination ...	300				300		144	
Vernacular Final Examination ...	27,860				19,790		18,331	
Teacher's Certificate Examination ...	150				80		38	
		52,940				42,150		
For rounding ...		+ 50				+ 50		
TOTAL—VOTED ...		52,990		41,000		42,200		19,402

(c) Includes Rs. 8,300 on account of Reserved subjects.

BOMBAY—EXPENDITURE.

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32.—MEDICAL (Transferred).	Detailed Account No.	Budget Estimate, 1924-1925.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT { VOTED ... Non-voted .	32A	2,51,000 4,87,000	2,29,000 4,11,000	2,38,000 7,24,000	1,99,379 4,43,214
HOSPITALS AND DESPEN- SARIES { VOTED ... Non-voted .	32B	25,12,000 75,000	24,26,000 61,000	23,44,000 73,000	23,24,918 62,918
GRANTS FOR MEDICAL PUB- POSES { VOTED ... Non-voted .	32C	10,000	10,000	10,000	10,000
MEDICAL COLLEGES AND SCHOOLS { VOTED ... Non-voted .	32D	4,56,000 2,43,000	4,46,000 1,31,000	4,42,000 2,03,000	6,64,488 99,504
LUNATIC ASYLUM MENTAL HOSPITAL { VOTED ... Non-voted .	32E	5,87,000 31,000	5,57,000 21,000	5,68,000 35,000	4,87,876 33,792
CHEMICAL EXAMINER { VOTED ... Non-voted .	32F	46,000 24,000	43,000 34,000	38,000 39,000	39,028 25,947
EXCHANGE { VOTED ... Non-voted .		52,000	58,000	55,000	7,906 45,293
EXPENDITURE IN ENGLAND. { VOTED ... Non-voted .		..... .....	..... .....	17,000 94,000	15,372 85,651
TOTAL ...		47,74,000	44,27,000	48,80,000	45,45,286
Transferred ... { Voted ... Non-voted		39,07,000 8,60,000	37,61,000 6,58,000	37,04,000 11,68,000	37,43,607 7,96,319
Reserved ... Voted ...		7,000	8,000	8,000	6,360

DETAILED ACCOUNT No. 32A. MEDICAL Medical Establishment.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
SUPERINTENDENCE ...	...	1,13,000		1,03,000		1,03,610		1,09,927
DISTRICT MEDICAL OFFICERS ...	...	5,24,000		4,60,000		6,96,980		4,78,915
RESERVE MEDICAL SUBORDINATES ...	...	1,01,000		77,000		1,61,460		53,751
TOTAL ...			7,38,000		6,40,000		9,62,000	6,42,593
Voted ...			2,51,000		2,29,000		2,38,000	1,99,379
Non-voted ...			4,87,000		4,11,000		7,24,000	4,43,214
DETAILS.								
SUPERINTENDENCE.								
Pay of Officers—								
(1) 1 Surgeon General, 1 (3,000) ...	...	36,000				36,000		49,090
1 Personal Assistant 1 (1,450) ...	...	17,400				9,400		15,276
For rounding ...	...	- 400				...		
			53,000		45,000		45,400	64,366
Carried over ...			53,000		45,000		45,400	64,366

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 32A. MEDICAL. Medical Establishment—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		53,000		45,000		45,400		64,366
Pay of Establishment— (29) 29 Clerks, 1 (310—10—350), 1 (200—10—250), 1 (150—10—180), 7 (105—5—140), 6 (85— 5/2—100), 13 (30—5/2—80) ...	93,380				32,438		33,034	
Leave and Deputation Allowance ...	4,000				4,000		...	
7 Servants 1 (23), 1 (20), 2 (19), 3 (18) + 44 in lump. Temporary Establishment ...	1,664				888		1,610	360
Temporary and Provisional Allowance ...	...				504		...	...
For rounding ...	+ 496				...		...	...
		39,540		40,000		37,830		35,004
Allowances, Honoraria, etc.— Honorarium ...	1,000				1,000		...	...
Travelling Allowance ...	7,500				7,500		2,662	2,862
		8,500		6,000		8,500		
Contingencies— Purchase and repairs of furniture ...	...				...		6	
For Telephone Charges ...	250				250		...	...
Rents, Rates and Taxes ...	3,528				3,528		3,528	
Service Postage and Telegrams ...	3,760				3,767		2,406	
Office Expenses and Miscellaneous ...	564				561		1,270	
Contract Contingencies ...	3,858				3,774		437	
Stationery and other Petty Supplies ...	...				...		48	
		11,960		12,000		11,880		7,695
TOTAL ...		1,13,000		1,03,000		1,03,610		1,09,927
Voted ...		60,000		58,000		58,210		44,785
Non-voted ...		53,000		45,000		45,400		65,142
DISTRICT MEDICAL OFFICERS.								
Pay of Officers— (14) 13 Lieut.-Cols., I.M.S., 2 (1,850 for 5 months, 1,950 for 7 months), 2 (1,850 for 11 months, 1,950 for 1 month), 2 (2,100), 2 (1,950) 1 (1,850), 4 (1,750) + D.A. 1 (100) ...	2,94,000				3,48,300		2,95,980	
(7) 6 Majors 3 (1,950 for 11 months, 1,500 for 1 month), 1 (1,500), 1 (1,050), 1 (1,200) ...	94,050				1,21,750		74,123	
(7) 7 Officers of the Bombay Medical Service, 2 (1,000), 2 (700), (800), 2 (750) ...	68,400				64,800		77,549	
(5) 5 Allowances to Medical Officers for Civil duties, 3 (100), 1 (125), 1 (30) ...	5,460				5,460		4,766	
I.M.S. Officers to bring up the cadre ...	2,10,600				1,98,000		...	
(2) 2 Allowances to Superintendents of Mathe- ran and Mahableshwar, 2 (100) ...	2,400				2,400		1,847	
2 Sind Allowances to certain Gasetted Officers ...	2,400				2,400		...	
Appointment of an I.M.S. Officer of the rank of Lieut.-Col. to make investigation as regards indigenous drugs ...	...				15,000		...	
For probable savings ...	6,77,310 - 1,77,310				7,58,110 84,760		...	...
		5,00,000		3,60,000 74,000		6,73,350		4,54,205
Carried over ...		5,00,000		4,34,000		6,73,350		4,54,265

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 32A. MEDICAL. Medical Establishment—contd.		Budget Estimate, 1924-1925.		Revised Estimate, 1923-1924.		Budget Estimate, 1923-1924.		Accounts, 1922-1923.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			5,00,000		4,34,000		6,73,350		4,54,265
Pay of Establishment—									
Subordinate Medical Service Officer 1 (130) L. A (15) ...		1,740				1,660		8,278	
Servants 2 (10), 1 (12) ...		384				560		480	
Temporary and Provisional Allowance ...		860				240		...	
Temporary Establishment ...		...				...		583	
For rounding ...		+16				...		...
			2,500		5,000		2,460		9,341
Allowances, Honoraria, etc.—									
Travelling Allowance ...		2,200							
For rounding ...		-110				20,000		10,410	
		18,098							
House rent Allowances ...		612				530		1,644	
Exchange Compensation Allowance ...		...				...		95	
			20,800		14,000		20,530		12,149
					6,000				
Contingencies—									
Medicines and Instruments ...		132				132		2,533	
Rents ...		...				...		33	
Service Postage and Telegrams ...		32				32		34	
Contract Contingencies ...		536				426		352	
Office Expenses and Miscellaneous ...		...				...		58	
			700		1,000		590		3,160
TOTAL ...			5,24,000		4,80,000		6,96,930		4,78,915
Voted ...			90,000		1,00,000		18,620		1,00,843
Non-voted ...			4,34,000		3,60,000		6,78,310		3,78,072
RESERVE MEDICAL SUBORDINATES.									
Pay of Officers—									
12 Officers of the Bombay Medical Service 1 (450), 1 (400), 1 (360), 3 (320), 1 (280), 5 (240), 1 (650) ...		47,760				36,600		24,416	
For probable savings ...		-23,000				...			
			24,760		10,000				24,416
Pay of Establishment—									
82 Officers of the Subordinate Medical Service 60—7—200 ...		99,864				1,31,040		21,750	
Temporary Establishment ...		...				...		3,448	
For rounding and probable savings ...		-49,744				-340		...	
			50,120		41,000		1,67,300		25,193
Allowances, Honoraria, etc.—									
Travelling Allowance ...		20,000				20,000		3,162	
Plague Allowance ...		...				...		23	
House-rent Allowance ...		6,120				6,120		952	
			26,120		26,000		26,120		4,137
Rounding ...						1,93,420			
						-31,960			
TOTAL ...			1,01,000		77,000		1,61,460		53,751
Voted ...			1,01,000		77,000		1,61,460		53,751
Non-voted ...			...		...				...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 92B. MEDICAL. Hospitals and Dispensaries.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts. 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
Presidency Hospitals and Dispensaries—									
JAMSETJI JIJIBHAI HOSPITAL	4,86,060		5,00,000		5,90,860		3,64,995		
BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS	68,830		68,000		68,320		65,095		
OPHTHALMIC HOSPITAL	34,400		34,000		33,750		33,657		
ST. GEORGE'S HOSPITAL	3,91,240		3,76,000		3,75,540		3,61,895		
GOKULDAS TEJPAL HOSPITAL	2,32,090		1,52,000		1,54,300		1,25,897		
PESTONJI KAMA AND ALLBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY	1,84,410		1,50,000		1,88,880		1,41,933		
EDUCATIONAL AND CHARITABLE INSTITUTIONS.	3,250		1,000		2,390		319		
MEDICAL AID IN TOWN AND VILLAGES ...	10,000		...		...		...
	14,10,280		12,81,000		14,14,040		10,93,791		
<i>Establishment charges recoverable from other Government, Departments, etc.</i>									
<i>Deduct—CONTRIBUTION PAYABLE BY THE BOM- BAY MUNICIPALITY TOWARDS THE COST OF HOSPITALS, ETC. ...</i>	<i>4,14,500</i>		<i>4,15,000</i>		<i>4,14,500</i>		<i>4,14,500</i>		
	9,95,780		8,66,000		9,99,540		6,79,291		
MOFUSSIL HOSPITAL AND DISPENSARIES ...	12,66,140		11,30,000		11,13,290		13,02,155		
GRANTS TO HOSPITALS AND DISPENSARIES ...	3,18,330		4,33,000		2,96,170		4,00,030		
OTHER CHARGES—GRANT TO THE BOMBAY MEDICAL COUNCIL (R)	6,750		8,000		8,000		6,360		
		25,87,000		24,87,000		24,17,000		23,87,836	
For rounding ...									
TOTAL ...		25,87,000		24,87,000		24,17,000		23,87,836	
Voted ...		25,12,000		24,26,000		23,44,000		23,24,918	
Non-voted ...		75,000		61,000		73,000		62,918	
DETAILS.									
PRESIDENCY HOSPITALS AND DISPENSARIES.									
JAMSETJI JIJIBHAI HOSPITAL.									
Pay of Officers—									
(1) 1 House Surgeon 700 S.A. 200... ..	10,800				10,200		35,743		
(5) 7 Officers of the Bombay Medical Service Staff 1 (650), 1 (450), 1 (400), 1 (350), 3 (240) L. A. 1 (30)	31,200				21,120				
		42,000		33,000		31,320		35,743	
Carried forward ...		42,000		33,000		31,320		35,743	

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 32B. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		42,000		33,000		31,320		35,743
Pay of Establishment—								
(9) 9 Compounders and Dressers at varying rates from Rs. 18 to 64 ...	5,867				5,509		6,180	
2 Stewards and Assistants 1 (300), 1 (145) ...	5,940				5,804		8,580	
For the increase in the pay of Stewards ...	110				...		1	
(7) 7 Clerks, at varying rates from Rs. 64 to 118 ...	6,512				6,180		6,198	
(124) 124 Servants at varying rates from Rs. 10 to 18 ...	21,742				18,840		32,869	
Engineer 1 (65) ...	780				780		...	
Linen keeper and board ...	1,380				1,575		...	
3 Laboratory Assistants, at varying rates from Rs. 25 to 49 ...	1,415				1,320		...	
Leave and Deputation Allowance ...	1,000				1,000		...	
Temporary and Provisional Allowance ...	16,452				16,932		...	
Additional Establishment for the new out-patients' Department ...	1,092				...		...
Allowances, Honoraria, etc.—		61,690		57,000		57,440		53,827
House-rent Allowance ...	8,185				9,235		7,662	
Uniform Allowance to Linen Room-keeper ...	15				15		...	
Travelling Allowance ...	1,000				1,000		520	
Allowance to Roman Catholic Priest ...	600				600		565	
Equipment for the out-patients Departments ...	...				...		...
Two clinical laboratories and fittings ...	2,250				1,00,000		...	
Supervision of X-ray apparatus ...	550				12,000		...	
Contingencies—		12,600		45,000		1,22,850		8,747
Expenditure in connection with tuberculosis ward ...	...				8,754		...	
Allowance, X-ray Works ...	...				...		230	
Purchase of a Sterilizer ...	677				...		...
Diet of Patients ...	1,60,000				1,60,000		80,482	
Clothing to Patients ...	15,000				15,000		8,443	
Medicines and Instruments ...	50,002				50,006		47,671	
Washing Charges ...	4,320				4,320		4,320	
Upkeep of X-Ray Apparatus ...	10,000				10,000		8,492	
Rents, Rates and Taxes ...	4,000				4,000		2,541	
Service, Postage and Telegrams ...	150				150		150	
Office expenses and Miscellaneous ...	4,000				4,000		2,914	
Contract Contingencies ...	49,589				58,020		49,224	
Clothing to Servants ...	2,032				...		...
		2,99,770		3,00,000		3,14,250		1,99,467
Grants-in-aid, contribution and donations—								
Grants to Nursing Association ...		70,000		65,000		65,000		67,211
TOTAL ...		4,86,060		5,00,000		5,90,860		3,64,995
Voted ...		4,86,060		5,00,000		5,90,860		3,64,995
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 32B. MEDICAL. Hospitals and Dispensaries.	Budget Estimate 1924-25.		Revised Estimate 1923-24.		Budget Estimate 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.								
Pay of Officers— Assistant Surgeon ...	...				...		6,316	
(1) 1 Officer of the Bombay Medical Service 1 (560).	6,720			7,000		6,720	1,964	
		6,720						8,280
Pay of Establishment— 3 Compounders and Dressers 1 (84), 1 (75) 1 (18).	2,124				2,052		2,220	
1 Steward 1 (139) ...	1,668				1,632		1,596	
For the increase in the pay of Steward ...	110				...		...
1 Clerk 1 (96) ...	1,152				1,104		1,158	
32 Servants at varying rates from Rs. 10 to Rs. 17.	4,944				4,944		9,154	
Leave and Deputation Allowance ...	800				506		...	
Officer of the Subordinate Medical Service ...	...				...		812	
Temporary and Provisional Allowance ...	3,992				3,992		...	
		14,790		14,000		14,230		14,440
Allowances, Honoraria, etc.— Scholarship ...	864				366		...	
House-rent Allowance ...	336				984		397	
		700		1,000		1,350		397
Contingencies— Dieting Charges ...	22,000				22,001		17,376	
Medicines and Instruments ...	7,831				7,833		10,558	
Clothing to Patients ...	1,500				1,500		1,410	
Washing Charges ...	1,760				1,320		1,320	
Rents, Rates and Taxes ...	486				486		243	
Service Postage and Telegrams ...	15				15		15	
Office Expenses and Miscellaneous ...	800				800		1,231	
Contract Contingencies ...	11,780				12,065		9,596	
Water Supply ...	...				...		229	
Clothing to Servants ...	448				...		...
		46,620		46,000		46,020		41,978
TOTAL ...		68,830		68,000		68,320		65,095
Voted ...		68,830		68,000		68,320		65,095
Non-voted ...		...		...		...		...
OPHTHALMIC HOSPITAL.								
Pay of Establishment— 3 (4) Officers of the Subordinate Medical Service 1 (172), 3 (81), L. A. 4 (10), 1 (30) ...	5,820				4,650		6,996	
3 Compounders, 1 (53), 1 (45), 1 (18) ...	1,510				1,440		1,356	
25 Servants varying from Rs. 11 to 18 ...	4,284				3,970		6,843	
Clerk 1 (72) ...	864				816		1,551	
Temporary and Provisional Allowance ...	2,792				2,792		...	
Leave and Deputation Allowance ...	600				900		...	
1 Steward and Assistant 1 (100) ...	1,200				1,152		184	
Carried over ...		17,070		16,000		15,720		16,930

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 32B. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		17,070		16,000		15,720		16,930
PRESIDENCY HOSPITALS AND DISPENSARIES—contd.								
OPHTHALMIC HOSPITAL—contd.								
Allowances, Honoraria, etc.—								
Travelling Allowance ...	94				100		92	
House-rent Allowance ...	2,076				3,050		2,397	
		2,170		4,000		3,150		2,329
Contingencies—								
Medicines and Instruments ...	6,832				6,833		6,104	
Rents, Rates and Taxes ...	1,271				1,102		...	
Service Postage and Telegram ...	60				30		370	
Office Expenses and Miscellaneous ...	629				629		945	
Purchase of a ring Magnet ...	...				2,200		...	
Contract Contingencies ...	6,000				4,086		6,979	
Clothing to servants ...	368				...		...
		15,160		14,000		14,880		14,398
TOTAL ...		34,400		34,000		33,750		33,657
Voted ...		34,400		34,000		33,750		33,657
Non-voted ...		...		...		...		...
ST. GEORGE'S HOSPITAL.								
Pay of Officers—								
(1) 1 Surgeon Superintendent 1 (2,350) ...	23,200				23,200		26,962	
(1) 1 Resident Surgeon 1 (1,400) for 5 months 1,650 for 7 months ...	17,850				16,800		11,200	
For rounding ...	- 50				...		...
(4) 5 Officers of the Bombay Medical Service 1 (700) 1 (400) 3 (350) L. A. 7 (50) 1 (30). ...	30,360				25,560		26,301	
X-Ray Allowance ...	...				...		270	
		76,360		33,000 37,000		70,560		64,733
Pay of Establishment—								
1 Janitor 1 (150) ...	1,800				1,800		...	
5 Compounders and operation room attendant at varying rates from Rs. 14 to Rs. 90 ...	2,330				2,184		2,642	
1 Steward 1 (300) ...	3,600				3,600		5,572	
For the increase in the pay of Steward ...	110				...		...
2 Clerks 1 (142) 1 (160) ...	3,625				3,516		3,444	
1 Linen-keeper 1 (150) ...	1,800				1,800		2,228	
1 Engineer 1 (65) ...	780				780		814	
90 Servants varying from Rs.10 to Rs. 20 ...	13,836				13,850		24,459	
Temporary and Provisional Allowance ...	11,072				11,072		...	
Leave and Deputation allowance ...	1,500				1,500		...	
Provision for Nursing Home and Association... ..	8,182				8,182		...	
Temporary Establishment ...	480				480		831	
For Menial Establishment ...	...				1,386		...	
Bill collectors ...	440				...		...
Male nurse ...	1,555				...		...
		51,110		52,000		50,150		39,990
Carried over ...		1,27,470		1,32,000		1,20,710		1,04,723

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 32b. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,27,470		1,22,000		1,20,710		1,04,723
Allowances, Honoraria, etc.—					360		60	
X-Ray Allowance ...	360							
House-rent Allowance ...	3,000 2,688				888 3,000		3,510	
Travelling Allowance ...	...				...		1,827	
Uniform Allowance ...	1,551				1,476		95	
Board Allowance to Linen keeper ...	360				360		...	
Local Allowance to Temporary Compounder ...	...				144		...	
Supervision of X-ray apparatus ...	550				...		...
		8,509		3,000 3,000		6,228		5,492
Contingencies—								
Diet of patients ...	1,25,002				1,25,008		1,11,103	
Clothing to patients ...	9,000				9,000		8,529	
Upkeep of X-Ray Apparatus ...	750				750		1,020	
Electric Lift charges ...	705				705		...	
Washing charges ...	4,536				4,536		4,500	
Medicines and Instruments ...	14,460				14,460		17,231	
Clinical Laboratory charges ...	1,627				1,627		71	
Rents, Rates and Taxes ...	1,894				1,894		1,894	
Service, Postage and Telegrams ...	120				120		120	
Office Expenses and Miscellaneous ...	5,050				5,050		3,479	
Contract Contingencies ...	35,210				35,210		35,471	
Clothing to Servants ...	1,876				...		...
		1,99,730		1,98,000		1,98,360		1,89,418
Grants-in-aid, contribution and donations—								
Grant to Nursing (Hospital Staff Association. (Private ...		56,651		51,000		51,362		68,262
Establishment charges recoverable from other Governments, Departments, etc.—		3,92,360		3,77,000		3,76,660		3,61,695
Deduct—								
Moiety of the pay of Janitor ...		—1,120		—1,000		—1,120		...
TOTAL ...		3,91,240		3,76,000		3,75,540		3,61,895
Voted ...		3,42,240		3,40,000		3,27,540		3,23,733
Non-voted ...		49,000		36,000		48,000		38,162
GOKULDAS TEJPAL HOSPITAL.								
Pay of Officers—								
(1) Physician 1 (2,200) ...	26,400				25,200		24,756	
For rounding ...	—400				...		...
(1) House Surgeon 1 (700) + 200 ...	10,800				10,200		3,938	
		36,800		25,000 11,000		35,400		34,694
Pay of Establishment—								
(5) 3 Officers of the Subordinate Medical Service								
2 (116), 1 (81), 1 (15) L.A. 3 (10) ...	4,295				6,400		7,772	
(1) 1 Steward, (200) ...	2,400				2,400		2,453	
3 Compounders and Dressers 1 (81) 1(90) (19) ...	1,548				1,080		1,555	
1 Clerk (109) ...	1,308				1,416		1,598	
(33) 39 Servants varying from Rs. 11 to Rs. 18 ...	5,940				5,928		10,359	
Temporary Establishment ...								
Leave and Deputation Allowance ...	473				405		...	
Temporary and Provisional Allowance ...	4,832				4,831		...	
Sweeper ...	264				...		...
		21,060		23,000		22,460		23,767
Carried over ...		57,860		59,000		57,860		58,461

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 82b. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		57,860		59,000		57,860		58,461
Allowances, Honoraria, etc.—								
Travelling Allowance ...	1,600				1,600		2,286	
House-rent Allowance ...	900				900		466	
Supervision of X-ray apparatus ...	550	3,050		4,000	...	2,500	...	2,752
Contingencies—								
Expansion of the Hospital ...	74,000							
Electric Lift charges ...	300				300		...	
Dieting Charges ...	99,000				99,000		25,176	
Upkeep of X-Ray Apparatus ...	750				750		765	
Medicines and Instruments ...	15,050				15,050		9,681	
Clothing to Patients ...	8,000				5,000		5,759	
Electrical treatment ...	...				...		...
Washing charges ...	1,800				1,800		950	
Rents, Rates and Taxes ...	1,090				1,090		1,128	
Service Postage and Telegrams ...	70				50		48	
Office expenses and miscellaneous... ..	1,198				1,198		1,272	
Contract Contingencies ...	7,548				10,322		8,122	
For Equipment and upkeep of clinical Laboratory ...	750				5,750		...	
Clothing to servants ...	784				...		...
Grant in-aid, contribution and donations—		1,50,340		76,000		80,310		52,907
Grants to Nursing Association ...		20,840		13,000		13,630		11,783
TOTAL ...		2,32,090		1,52,000		1,54,300		1,25,897
Voted ...		2,06,090		1,27,000		1,29,100		1,01,141
Non-voted ...		26,000		25,000		25,200		24,756
PESTONJI KAMA AND ALLBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.								
Pay of Officers—								
(1) 1 Physician 1 (1,000) ...	12,000				12,000		12,075	
(1) 1 Second Physician 1 (410) ...	4,920				4,920		4,850	
(2) 1 House Surgeons 1 (330) ...	3,960				6,960		6,899	
Leave and Deputation Allowance ...	1,500				1,500		...	
Compensatory allowance to House Surgeon ...	...	22,380		22,000	825	26,205	...	23,824
Pay of Establishment—								
(1) 1 Officer of the Subordinate Medical Service 1 (81) + 25 P.A. ...	1,272				1,190		1,037	
(4) 3 Compounders and Dressers 3 (30—3—90) ...	1,836				2,484		2,632	
(1) 1 Steward 1 (150—10—250) ...	2,880				2,760		2,748	
(1) 1 Clerk (60—4—100—3—160) ...	1,236				1,200		1,152	
(43) 47 Servants varying from Rs. 10 to Rs. 18 ...	7,056				6,504		10,596	
Leave and Deputation Allowance ...	330				330		...	
Additional Establishment ...	...				2,448		...	
Temporary and Provisional Allowance ...	5,640				5,162		...	
		20,250		18,000		22,078		18,165
Allowances, Honoraria, etc.—								
Travelling Allowance ...	...				...		...
House-rent Allowance ...	5,180				5,752		1,702	
Honoraria to House Surgeon ...	900				...		...
		6,080		4,000		5,752		1,702
Carried over ...		48,710		44,000		54,035		43,691

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 92b. MEDICAL. Hospitals and Dispensaries— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		48,710		44,000		54,035		43,691
PRESIDENCY HOSPITALS AND DISPENSARIES—<i>concl'd.</i>								
Contingencies—								
Purchase of furniture ...					8,000			
Dieting Charges ...	54,004				54,007		28,723	
Clothing to patients ...	2,500				2,500		2,640	
Medicines and Instruments ...	12,000				12,000		12,477	
Washing Charges ...	2,900				1,800		1,800	
Rents, Rates and Taxes ...	1,650				1,650		1,354	
Service Postage and Telegrams ...	20				20		20	
Office expenses and miscellaneous... ..	2,000				2,000		761	
Contract contingencies ...	20,500				20,075		20,499	
Clothing to Servants ...	656				...		...
		96,230		74,000		1,02,052		68,274
Grants-in-aid, contribution and donation—								
Grants to Nursing Association ...		89,470		32,000		32,793		29,968
TOTAL ...		1,84,410		1,50,000		1,88,880		1,41,933
Voted ...		1,84,410		1,50,000		1,88,880		1,41,933
<i>Non-voted</i> ...								
EDUCATIONAL AND CHARITABLE INSTITUTIONS.								
Pay of Establishment.								
1 Officer of the Subordinate Medical Service Byculla School 1 (157) L. A. 10 Duty allowance 30 ...	2,410				1,730			
Allowances, Honoraria, etc.—		2,410				1,730		
Plague Allowance ...								
House-rent Allowance ...	360				180			
Contingencies—		360				180		
Medicines and Instruments ...		480				480	319	319
TOTAL ...		3,250		1,000		2,390		319
Voted ...		3,250		1,000		2,390		319
<i>Non-voted</i> ...								
MOFUSSIL HOSPITALS AND DISPENSARIES.								
Pay of Officers—								
12) 14 Officers of the Bombay Medical Service 1 (290) 2 (250) 2 (500) 2 (400) 2 (350) 3 (240) 1 (230) 1 (200) + D.A. 2 (60) 2 (50) 1 (40) 1 (30) 2 (10). (21) 20 Officers of the Bombay Medical Service attached to Grant-in-aid Dispensaries ...	57,600				54,000		1,18,071	
Additional appointment of an Officer of the Bombay Medical Service for Poona ...	69,240				64,560		52,116	
Revision of pay of women Assistant Surgeons... ..					2,400			
Allowance to officers of the Bombay Medical Service for holding sub-charge allowance of the Civil Hospital, Ahmedabad and Hydera- bad ...	4,800				15,740			
Deputation of Bombay Medical Service officers for post graduate study at the J. J. Hos- pital ...	1,800							
Creation of a post of an expert in Orthopaedic Mechanics—and a lump provision of Rs.5,000 for appliances ...	10,500							
Leave and deputation allowance ...	1,060							
Carried over ...		1,45,000		93,000		1,86,700		1,70,187

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 32b. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,45,000		93,000		1,56,700		1,70,187
MOFUSSIL HOSPITALS AND DISPENSARIES—contd.								
Pay of Establishment—								
(67) 69 Officers of the Subordinate Medical Service 60—7—200 ...	1,05,956				1,00,634		1,50,332	
(245) 246 Officers of the Subordinate Medical Service attached to Grant-in-aid Dispensaries.	3,56,076				2,72,160		1,42,762	
Women Sub-Assistant Surgeons...	...				11,124		...	
Temporary Subordinate Medical Service Officers ...	18,000				18,000		...	
For uniform scale of charge allowance to Subordinate Medical Service officers...	6,660				...		...
Women House Surgeon ...	1,020				1,032		...	
Payment of arrears of advance increments to certain officers of Subordinate Medical Service ...	13,000				...		...
Advance increment to certain Compounders ...	...				4,308		...	
6 Stewards at varying rates from Rs. 90 to Rs. 200 ...	8,912				8,760		8,984	
(1) 1 Engineer (70) ...	840				780		856	
(71) 65 Compounders and Dressers at varying rates from Rs. 10 to Rs. 75 ...	29,456				29,807		28,093	
(31) 36 Clerks at varying rates from Rs. 27-8 to Rs. 90 ...	23,044				23,329		23,820	
Leave and Deputation Allowance ...	6,000				5,666		...	
(492) 480 Servants at varying rates from Rs. 6 to Rs. 25 ...	63,251				68,896		91,497	
(7) 10 Matrons and Nurses at varying rates from Rs. 8 to Rs. 19 ...	1,188				1,845		4,111	
Temporary Establishment ...	1,768				1,696		1,407	
Quarantine Hospital, Aden ...	72				240		1,122	
Native Medical Pupils ...	...				...		212	
Nursing Establishment ...	...				...		28,780	
Temporary and Provisional Allowance ...	33,176				29,953		...	
Reserve Compounders ...	1,320				1,320		...	
Revision of Establishment ...	1,741				...		...
Additional grants to Civil Hospital, Dhulia ...	...				1,260		...	
Aden Allowance ...	2,152				1,920		...	
Charge Allowance ...	120				120		...	
Establishment in connection with the disinfection of Sasson Hospital ...	...				...		1,542	
For rounding ...	+ 52				+ 305		...	
		6,73,804		6,00,000		5,83,155		4,83,518
Allowances, Honoraria, etc.—								
Concessions to be extended to officers domiciled in India ...	200				200		...	
Passage to the Assistant Lady Superintendent of Nurses ...	...				2,000		...	
Travelling Allowance ...	22,394				20,000		51,120	
Plague Allowance ...	...				...		...
House-rent Allowance ...	28,210				23,810		12,637	
Local allowance ...	802				...		...
Allowance to Electrician ...	180				...		...
		51,786		49,000		46,010		63,757
Carried over ...		8,70,590		7,42,000		7,65,865		7,17,462

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 32B. MEDICAL. Hospital and Dispensaries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		8,70,590		7,42,000		7,65,865		7,17,462
MOFUSSIL HOSPITALS AND DISPENSARIES—contd.								
Contingencies—								
Purchase of beds, Jacobabad ...					1,350			
Grant to the Indian Women's aid Society, Hubli ...	4,000				4,000			
DiETING CHARGES ...	2,30,150				2,20,450		1,81,403	
Petty Construction and Repairs ...	70				70		3,846	
Purchase of instruments ...	1,882				1,751			
Clothing to Patients ...	32,381				39,438		25,038	
Medicines and Instruments ...	1,05,383				1,03,610		1,28,275	
Washing Charges ...	3,756				3,516			
Rents, Rates and Taxes ...	6,416				5,194		11,249	
Service, Postage and Telegrams ...	4,015				3,860		4,532	
Purchase of disinfectant ...							4	
Conservancy Charges ...	601				649		702	
Purchase and Repairs of Furniture ...	125				3,995			
Charges for Quarantine Camps at Aden ...	500				500			
Purchase of Books ...	26				26		3,765	
Clothing to Servants ...	3,520							
Expenditure in connection with the infectious diseases ward at the Civil Hospital, Nasik and Aden ...	2,596				4,456			
Contingent expenses in connection with promotion examinations of Assistant and Sub-Assistant Surgeons ...	200				200			
Expenditure in connection with the Clinical Laboratory ...	900				900		4	
Charges on Account of anti-malarial duty ...	2,500				2,500		143	
Pay of Menials ...	1,485				1,925		4,484	
Provision for extended use of Vaccine ...	2,000				2,000			
Stationery and other Petty Supplies ...	351				351			
Treatment of Cholera by permanganate of potash pills ...	1,500				1,500			
Office Expenses and Miscellaneous ...	15,264				10,558		19,193	
Contract Contingencies ...	83,749				71,921		59,126	
Telephone Charges ...							298	
Grants-in-aid, Contribution and Dona- tion—		5,03,370		4,88,000		4,64,720		4,42,062
Scholarship ...	720				720		2,269	
Grants to nursing association ...	1,69,230				1,51,342		1,30,986	
Grant to the Sevasadan ...	20,000				12,368		4,473	
		1,89,950		1,63,000		1,64,430		1,37,728
Establishment charges recoverable from other Governments Departments, etc.—		15,63,910		13,93,000		14,15,015		12,97,252
<i>Deduct—Contributions from Local Boards and Municipalities</i> ...		3,20,420		2,84,000		3,24,960		14,472
Carried over ...		12,43,490		11,09,000		10,90,055		12,82,780

DETAILED ACCOUNT No. 32B. MEDICAL. Hospitals and Dispensaries— <i>contd.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		12,43,490		11,09,000		10,90,055		12,82,780	
MOFUSSIL HOSPITALS AND DISPENSARIES—<i>concl'd.</i>									
LEPER ASYLUMS.									
Pay of Officers—									
(1) 1 Superintendent 1 (150) ...	1,800				1,800		1,200		
Leave and Deputation Allowance ...	380				380		...		
Pay of Establishment—		2,180		2,000		2,180		1,200	
2 Officers of the Subordinate Medical Service. 1(151),1(81) + L.A. 1(15) and 1(20)(5) 4 Servants varying from Rs. 8 to Rs. 15 ...	3,204				3,390		3,215		
1 Warders and Dressers at varying rates from Rs. 13 to 15 ...	568				680		804		
Leave and Deputation Allowance ...	443				180		...		
Temporary and Provisional Allowance ...	72				70		...		
	493				720		...		
		4,720		5,000		5,040		4,019	
Allowances—									
Travelling Allowance ...	1,200				598		404		
House-rent Allowances ...	240				1,272		244		
Contingencies—		1,440		1,000		1,870		648	
Dieting charges ...	11,004				11,001		10,438		
Clothing charges ...	1,032				1,000		974		
Medicines and Instruments ...	866				866		829		
Purchase and repairs of furniture... ..	...				...		19		
Service, Postage and Telegrams ...	15				15		5		
Pay of Menials ...	768				768		510		
Office Expenses and Miscellaneous ...	75				75		295		
Contract contingencies ...	550				420		439		
		14,310		13,000		14,145		13,509	
TOTAL ...		12,66,140		11,30,000		11,13,290		13,02,156	
Voted ...		12,66,140		11,30,000		11,13,290		13,02,156	
Non-voted ...		...		...		...		...
GRANTS TO HOSPITALS AND DISPENSARIES.									
<i>Grant-in-aid, Contributions, Donations.</i>									
Local and Municipal Hospitals and Dispensaries.	1,62,750				1,60,350		2,89,653		
Grant-in-aid to New Dispensaries ...	23,500				...		...
		1,86,250		1,60,000		1,60,350		2,89,653	
Other Hospitals and Dispensaries—									
Grant-in-aid to Hiranand Leper Asylum, Karachi ...	1,909				...		...
Railway Hospitals ...	1,764				1,764		...		
Conversion of the Municipal Dispensary at Mirpurkhas ...	3,670				3,670		...		
Government grant to the Lady Dufferin Hospital, Shikarpur... ..	2,500				2,500		...		
Convalescent Home, Khandala ...	2,000				2,000		2,000		
Grant-in-aid to dispensaries on account of free dieting to Policemen ...	9,267				9,261		...		
Grant-in-aid to the Dispensary at Vambhori ...	...				1,335		...		
Sanitarium (Nasik) ...	500				500		...		
Grant-in-aid to Zenana Mission at Hyderabad .	2,380				...		...
Grant-in-aid to the Medha Dispensary ...	...				900		...		
Grant-in-aid to the Municipal Dispensary at Bhusawal ...	...				1,500		...		
For rounding ...	+ 500				...		...
		24,490		23,000		23,430		2,000	
Grant-in-aid to the League for combating venereal diseases ...	15,000				15,000		15,000		
Capitation grant for Stationary Leper Inmates in the Sholapur Leper Asylum ...	1,600				1,600		...		
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency ...	75,640				75,640		63,439		
		92,240		80,000		92,240		73,439	
Grant to Leper Asylums ...	...				...		29,938		29,938
Telephone Charges for United Free Church of Scotland ...	...				...		...
		250				250		...	
Additional grant to the King Edward Memorial Hospital, Sholapur ...	15,100				...		...
Building Grants—		15,100					...		
Grant to the Lady Willingdon Female Hospital at Jacobabad ...	...			20,000		19,900		...	
Contribution towards the construction of the King Edward Memorial Hospital ...	...			2,00,000		...		...
TOTAL ...		3,18,330		4,83,000		2,96,170		4,00,030	
Voted ...		3,18,330		4,83,000		2,96,170		4,00,030	
Non-voted ...		...		...		...		...

DETAILED ACCOUNT No. 32c. Grants for Medical purposes.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant to Presidency Nursing Association	10,000				10,000			10,000
TOTAL		10,000		10,000		10,000		10,000
Voted		10,000		10,000		10,000		10,000
Non-voted		---		---		---		---
DETAILED ACCOUNT No. 32D.								
MEDICAL.								
Medical Colleges and Schools.								
SUMMARY.								
GRANT MEDICAL COLLEGE	5,01,000		3,98,000		4,58,650		3,99,536	
MEDICAL SCHOOLS	1,95,500		1,76,000		1,83,150		3,64,456	
GRANT TO THE COLLEGE OF PHYSICIANS AND SURGEONS	2,500		3,000		2,500		---	
TYPING ALLOWANCE FOR CLERKS IN THE OFFICE OF SURGEON GENERAL AND THE DEAN, GRANT MEDICAL COLLEGE	---		---		700		---	
		6,99,000				6,45,000		7,63,992
TOTAL		6,99,000		5,77,000		6,45,000		7,63,992
Voted		4,56,000		4,46,000		4,42,000		6,64,488
Non-voted		2,43,000		1,31,000		2,03,000		99,504
DETAILS.								
GRANT MEDICAL COLLEGE.								
Pay of officers—								
(1) 1 Dean 1 (2,200) + D. A. 150	28,200				25,600		4,524	
Assistant to the Dean	2,750							
(7) 7 Professors 1 (3,350), 1 2,000 for 11 months, and 2,100 for 1 month, 1 (2,200), 1 (1,750), 2 (1,600), 1 (1,200), + D. A. 150.	1,54,300				1,57,250		91,049	
(1) 1 1,000	12,000							
(1) 1 Junior Professor (200)	2,400				12,000			
(9) 7 (200)	16,800				2,400		1,10,396	
1 Demonstrator 1 (240 + L.A. 75)	3,750				25,200			
Local Allowance to non-practising Professors	10,600				3,300			
Assistant Surgeons as Medical and Surgical Registrars	7,920				10,800			
Pay and allowances of Dr. DeSouza Professor of Physics	3,253				6,960		4,859	
Salary of Professor N. H. Fairley, Tata Professor of Clinical Medicine of the Tropical School of Medicine	41,773				36,000			
Professor of Pathology	12,000							
For rounding	-471				2,79,710			
For probable savings					-9,210			
Pay of Establishment—		2,95,540		1,24,000		2,70,500		2,10,828
(22) 19 Tutors 11 (100), 6 (75), 2 (75 for 11 months)	20,250			1,04,000	24,000		34,952	
Assistant Professor	4,800							
9 Demonstrators 9 (50)	5,400				5,400			
1 Appointment of a woman fellow 1 (50)	600				600			
Allowance to a Tutor as Superintendent of Students' Hostel	360				360			
(17) 13 Clerks and Assistants at varying rates from Rs. 44 to 150	18,840				17,836		23,251	
(8) 8 Clinical Registrars 8 (50)	4,800				4,800			
(1) 1 Accountant 1 (140)	1,680				1,560		4,977	
(33) 36 Servants paying from Rs. 10 to Rs. 16	5,796				5,797		10,852	
Temporary Establishment					3,684		497	
Leave and Deputation Allowance	1,653				4,831			
Provision for Students' Hostel and refrigerating plant, etc.					2,640			
(3) 2 Artists 1 (110), 1 (35)	1,740				1,740			
Temporary and Provisional Allowance	4,590				4,712			
Establishment of a Pharmacological Laboratory in Bombay	30,777							
Deduct—For rounding	-356				-500			
		1,00,830		61,000		77,460		74,529
Carried over		3,96,430		2,89,000		3,47,960		2,85,857

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 32d. MEDICAL. Medical Schools and Colleges—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		3,96,430		2,89,000		3,47,960		2,85,357
Allowances—								
Houses-rent Allowance ...	3,000 4,560	7,600		3,000 5,000	3,000 5,556	8,596	4,909	5,057
Honoraria to a Lecturer on Ear and Throat diseases and to the Assistant to the Professor of Bacteriology ...	40		40					
Travelling Allowance ...	...		148					
Contingencies—								
Value of, and Freight on, Europe Stores ...	50,250				60,000		59,498	
Clothing Charges ...	784				784		...	
Pharmacological Department ...	972				972		972	
Rents, Rates and Taxes ...	2,130				2,131		2,130	
Charges for Refrigerating Plant and Students' Hostel ...	2,640				...		2,886	
Service Postage and Telegrams ...	350				350		250	
Medicines and Instruments ...	...				...		629	
Office Expenses and Miscellaneous ...	1,160				1,160		3,166	
Contract Contingencies ...	19,964				19,963		19,959	
Grants-in-aid contribution and donations—		78,250		85,000		85,360		89,435
Payment to the Bombay Municipality for practical instruction to be given to students.	12,000				9,600		10,440	
Scholarships ...	6,720				7,134		9,248	
		18,720		16,000		16,734		19,688
TOTAL ...		5,01,000		3,98,000		4,58,650		3,99,537
Voted ...		2,61,000		2,71,000		2,59,400		3,03,963
Non-voted ...		2,40,000		1,27,000		1,99,250		95,574
MEDICAL SCHOOLS.								
Pay of officers—								
(2) 2 Superintendents (Allowances) 2 (150) ...	3,600				3,600		3,930	
For rounding ...	- 600							
(6) 6 Assistant Teachers (Allowances), 1 (320), 2 (230), 3 (240), D. A. 6 (50). ...	22,800				19,920		46,684	
(6) 6 Registrars and House Surgeons ...	13,440				18,000		...	
Appointments of Lecturers ...	25,720				22,720		...	
Tutors ...	10,176				8,976		...	
Leave Allowance ...	2,674				2,680		...	
Allowance to Lecturers ...	2,200				...		...
		80,010		4,000 66,000		75,896		50,614
Carried over ...		80,010		70,000		75,896		50,614

DETAILED ACCOUNT No. 92d. MEDICAL. Medical Schools and Colleges—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		80,010		70,000		75,896		50,614
Pay of Establishment—								
(6) 6 Officers of the Subordinate Medical Service 1 (130), 2 (165), 3 (95), L. A. 6 (25) ...	10,740				9,814		7,553	
Leave and Deputation Allowance... ..	1,000				894		...	
2 Clerks	1,260				1,320		1,882	
Medical Pupils ... ..	...				18,149		15,207	
16 Servants at varying rates from Rs. 10 to Rs. 14	2,198				2,112		4,335	
Temporary Establishment ... ..	...				11,400		10,222	
Laboratory Assistants	1,892				1,404		...	
Temporary and Provisional Allowance ...	2,260				2,756		...	
Revision of the pay of Dissecting Room Assistant	140				...		...
For rounding ...	+ 260							
		19,250		25,000		47,349		39,199
Allowances, Honoraria, etc.—								
Allowance to Honorary Lecturers... ..	10,400				2,550		...	
For awards of stipendiary to Civil Students ...	...				3,150		...	
Travelling Allowance	9,200				3,200		8,489	
House Rent Allowance	1,440				1,440		1,568	
Plague Allowance	1,200				...		...
Allowance to Medical pupils	14,330				...		...
Local Allowance	15				...		...
		30,585		17,000		10,340		10,057
Contingencies—								
Garden charges	400				1,566		2,233	
Medicines and Instruments	1,566				3,170		16,968	
Value of, and Freight on, Europe Stores ...	3,170				1,330		2,016	
Fees for examination of Students... ..	1,600				1,150		1,294	
Rents, Rates and Taxes	1,150				...		150	
Telephone Charges ... ..	...				...		...
Service, Postage and Telegrams	170				170		50	
New laboratory at the B. J. Medical School, Ahmedabad	402				402		...	
Office Expenses and Miscellaneous	1,000				1,000		2,748	
Contract Contingencies	1,922				1,922		1,529	
		11,380		11,000		11,210		26,988
Grants-in-aid, Contribution, Donations etc—								
Scholarships ... ..	...	3,105		3,000		12,215		11,603
Grant-in-aid to the Hyderabad Medical School ... ..	...	51,170		50,000		26,140		25,995
Refund of grant received from Government of India Research fund ... ..	...	...		...		...		2,00,000
TOTAL ...		1,95,500		1,76,000		1,83,150		3,64,456
Voted ...		1,92,500		1,72,000		1,79,550		3,60,526
Non-voted ...		3,000		4,000		3,600		3,930

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 82e. MEDICAL. Mental Hospitals.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUNATIC ASYLUM.								
(MENTAL HOSPITALS.)								
Pay of Officers—								
(1) 1 Superintendent 1 (2,000) ...	24,000				24,000		25,617	
(5) 5 Superintendents' Allowances. 4 (150), 1 (550)	6,600 7,200				10,200		7,739	
For rounding ...	—200				5,100 —90		8,720	
1 Deputy Superintendent 1 (350 + L. A. 75) ...	5,100				8,600		8,986	
(1) 1 Officer of the Bombay Medical Service ...					1,580			
Leave allowance ...	1,530							
Exchange Compensation Allowance ...							150	
		44,280		21,000 12,000		44,340		46,212
Pay of Establishment—								
(10) 10 Officers of the Subordinate Medical Service 2 (151), 2 (81), 3 (116), 1 (130) 2 (95) + L.A. 10 (25) ...	16,584				16,950		14,580	
(2) 2 Compounders and Dresser (40), (75) ...	1,880				1,820		1,569	
(4) 4 Clerks from Rs. 40 to Rs. 100 ...	3,720				4,160		3,708	
(153) 110 Servants and Guards at varying rates from Rs. 8 to Rs. 30 ...	24,728				28,220		57,790	
(199) 245 Warders at varying rates from Rs. 9 to Rs. 48 ...	42,348				34,768		24,816	
(5) 5 Matrons and Nurses at varying rates from Rs. 125 to Rs. 200 ...	9,900				9,900		10,684	
(10) 10 Overseers and Stewards at varying rates from Rs. 85 to Rs. 300 ...	18,788				18,240		17,376	
For the increase in the pay of Steward ...	110							
Leave and Deputation Allowance ...	5,000				4,700			
Temporary Establishment ...	2,434				1,714		1,485	
Revision of Establishment ...	8,598				2,898			
Temporary and Provisional Allowance ...	19,312				29,420			
Duty allowance ...	3,300				4,200			
For rounding ...	1,458							
		1,56,660		1,80,000		1,51,490		1,82,008
Carried over ...		2,00,890		1,63,000		1,95,830		1,78,220

BOMBAY—EXPENDITURE

DETAILED ACCOUNT No. 32a. MEDICAL. Mental Hospitals.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		2,00,890		1,63,000		1,95,830		1,78,220
Allowances, Honoraria, etc.—								
Allowance to attendants at the Central Mental Hospital ...	172				...	...	...	...
Travelling and Conveyance Allowance ...	6,346				{ 3,000 450		3,368	
Local Allowance ...	2,007				...	...	...	...
Railway Fare and Subsistence Allowance to cured Lunatics ...	3,275				1,260		898	
House-rent Allowance ...	...						48	
		11,500		5,000		4,710		4,314
Contingencies—								
Contribution to the European Mental Hospital Ranchi ...	1,000				...	...	...	...
Payment to the trustees at Ranchi ...	8,000				7,000		...	
Purchase of furniture ...	6,150				10,000		...	
Diet of Patients ...	2,63,802				2,63,802		2,47,491	
Clothing ...	62,202				62,202		25,030	
Uniforms to Overseers and Matrons and Nurses attached to Central Lunatic Asylum ...	410				306		...	
Medicines and Instruments ...	6,648				6,648		6,092	
Purchase of Materials and Stock ...	2,200				2,200		1,167	
Discretionary Allowance to Superintendent for amusement of Lunatics ...	2,970				2,970		2,200	
Rents, Rates and Taxes ...	51				51		716	
Service Postage and Telegrams ...	593				593		562	
Water-supply ...	7,668				7,668		6,730	
Garden Charges ...	4,433				4,433		4,685	
Pay of Menials ...	359				359		...	
Telephone charges ...	...				65		...	
Office Expenses and Miscellaneous ...	1,090				1,090		2,128	
Contract Contingencies ...	37,734				33,072		42,333	
		4,05,310		4,10,000		4,02,460		3,39,134
TOTAL ...		6,18,000		5,78,000		6,03,000		5,21,668
Voted ...		5,87,000		5,57,000		5,68,000		4,87,876
Non-voted ...		31,000		21,000		35,000		33,792

DETAILED ACCOUNT No. 32f. MEDICAL. Chemical Examiner.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHEMICAL EXAMINERS.								
Pay of officers—								
(1) 2 Chemical Examiners 1 (1,930) 1 (533—5—4)	6,400	}			37,080		25,947	
... ..	23,160							
Deduct for rounding	—420					—830		
(3) 3 Assistants to ditto 2 (340) 1 (300) + L. A. 1 (100)	12,960				12,240		10,130	
		42,100		34,000 12,000		48,490		36,077
Pay of Establishment—								
(12) 11 Clerks and Laboratory Assistants at Varying rates from Rs. 30 to Rs. 190	9,916				10,782		8,994	
Leaves and Deputation Allowance... ..	1,520				1,520		...	
(10) 10 Servants of varying grades from Rs. 10 to Rs. 22	1,624				1,620		2,856	
Sub-Assistant Surgeons and Compounders ... ..					...		542	
Temporary and Provisional Allowance	1,020				987		...	
For rounding	+750							
		14,830		13,000		14,909		12,332
Allowances, Honoraria, etc.—								
Travelling Allowance	960				{ 360 600		130	
Local Allowance ... ..	...				332		...	
House-rent Allowance	1,260 4,980				{ 1,260 5,484		550	
		7,200		3,000		8,036		680
Contingencies—								
Chemicals and Instruments ... ..	...				150		334	
Value of, and Freight on, Europe Stores ... ..	...				...		10,744	
Supply of Medicines ... ..	...				...		127	
Rents, Rates and Taxes	1,988				1,988		1,663	
Service Postage and Telegrams	285				285		315	
Cost of Packing, Carriage, etc.	150				150		76	
Purchase of Books ... ..	...				...		3	
Office Expenses and Miscellaneous	247				192		212	
Contract Contingencies	3,200				2,800		2,352	
		5,870		15,000		5,565		15,826
TOTAL		70,000		77,000		77,000		64,975
Voted		46,000		43,000		38,000		39,028
Non-voted		24,000		34,000		39,000		25,947

BOMBAY—EXPENDITURE.

33—PUBLIC HEALTH (Transferred).		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Detailed Account No.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTAB- LISHMENT	{ VOTED { NON-VOTED ...	33a	7,97,000 1,80,000		6,31,000 1,74,000		6,45,000 1,93,000		5,58,650 2,04,575
GRANTS FOR PUBLIC HEALTH PURPOSES	{ VOTED { NON-VOTED ...	33b	6,76,000 38,000		9,05,000 18,000		7,20,000 37,000		4,64,492 1,023
EXPENSES IN CONNEC- TION WITH EPIDEMIC DISEASES	{ VOTED { NON-VOTED ...	33c	1,95,000 ...		95,000 ...		1,02,000 ...		30,419 ...
BACTERIOLOGICAL LABORATORIES	{ VOTED { NON-VOTED ...	33d	82,000 68,000		92,000 46,000		86,000 67,000		41,532 48,304
PASTEUR INSTITUTES	{ VOTED { NON-VOTED ...	33e	21,500 ...		21,000 ...		11,500 ...		2,377 ...
WORKS	{ VOTED { NON-VOTED ...	33f	4,55,500 ...		4,32,000 ...		3,07,000 ...		3,74,743 ...
EXCHANGE	{ VOTED { NON-VOTED ...		20,000 ...		49,000 ...		20,500 ...		1,969 8,478
EXPENDITURE ENGLAND	{ VOTED { NON-VOTED ...		...		...		7,000 34,000		3,738 17,214
TOTAL	...			24,73,000		24,63,000		22,30,000	17,57,514
Voted	...		21,87,000		22,25,000		18,99,000		14,77,918
Non-voted	...		2,86,000		2,38,000		3,31,000		2,79,596
DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment.									
SUMMARY.									
DIRECTOR AND ASSISTANT DIRECTOR'S ESTABLISHMENT AND CONTINGENCIES	...	4,49,000		3,56,000		3,24,100		4,23,167	
PUBLIC HEALTH LABORATORY FOR SIND	...	28,000		15,000		29,580		22,932	
BELGAUM VACCINE INSTITUTE	...	25,000		34,000		35,730		17,324	
LOCAL VACCINATION ESTABLISHMENT	...	44,000		20,000		690		19,378	
PUBLIC HEALTH LABORATORY, POONA	...	31,000		27,000		29,900		9,646	
SANITARY ENGINEERS AND HIS STAFF	...	4,00,000		3,53,000		4,18,000		2,70,778	
			9,77,000		8,05,000		8,38,000		7,63,225
Voted	...	7,97,000		6,31,000		6,45,000		5,58,650	
Non-voted	...	1,80,000		1,74,000		1,93,000		2,04,575	

DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT.								
Pay of Officers—								
(1) 1 Director of Public Health (2,340 for 3 months, 2,400 for 9 months) ...	28,620				27,900		56,419	
For Rounding ...	+140							
(5) 5 Assistant Directors of Public Health, 1 (2,000), 1 (933½ for 8 months, 1,066½ for 4 months) 1 (1,066½) 1 (1,333½) 1 (933½).	24,000 51,734				24,000 50,400		61,721	
1 Personal Assistant to Director of Public Health 1 (450) Duty Allowance + 1 (150) ...	7,200				6,900		...	
Health Officers ...	...				...		77,613	
Surgeon and Assistant Surgeon ...	...				...		10,255	
Lady Doctors ...	...				...		4,920	
Sub-Assistant Surgeons ...	...				...		4,880	
Extra Medical Officer ...	...				...		...
Allowances to Health Officer, Aden, for the Inspection of Vessels...	...				...		1,350	
Leave Allowance ...	8,840				7,790 4,000 - 850		...	
For Rounding ...	-594							
		1,19,940		89,000 64,000		1,20,140		2,17,158
Pay of Establishment—								
(32) 32 Inspectors varying from 95—103 ...	38,676				41,016		48,831	
(2) 2 Vaccinators 1 (40), 1 (47) ...	1,044				770		8,497	
2 Assistant Superintendents 2 (150) ...	3,600				2,400		2,734	
(64) 58 Clerks varying from Rs. 40 to Rs. 260...	68,580				71,160		91,372	
(72) 72 Servants varying from Rs. 9 to Rs. 22...	12,348				8,412		15,840	
Steam Launch Establishment ...	...				...		6,990	
Temporary Establishment ...	...				...		4,461	
Temporary and Provisional Allowance ...	1,296				7,078		...	
Allowances to Officers for Overtime Work ...	...				...		7,384	
Leave Allowance ...	10,766				6,196		...	
		1,36,310		1,49,000		1,37,032		1,86,109
Allowances, Honoraria, etc.—								
Travelling, Conveyance and Tentage Allowances ...	46,620 240				43,080 240		39,964 3,732	
Local Allowance ...	1,290				...		...
House-rent Allowances ...	850				848		9,169	
Fees to Lecturer (Sanitary Surveyor's Class)...	1,800				1,800		2,196	
Grant of studentship ...	1,200				1,200		75	
Plague Allowances ...	...				...		...
		52,000		63,000		47,168		55,136
Carried over ...		3,08,250		3,65,000		3,04,340		4,58,403

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No 33a. PUBLIC HEALTH. Public Health Establishment—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	...	3,08,250		3,65,000		3,04,340		4,58,403
Contingencies—								
Examination charges for 2nd class Health officers ...	450				...		...
Purchase of quinine powder for sale at Post office ...	50,000				...		...
Incidental charges such as convict Labour and service ...	15,000				...		...
Medicines ...	790				500		2,889	
Purchase of Stores, Coal, etc. ...	...				...		5,783	
Discretionary grant of the Sanitary Commissioner ...	1,000				1,000			
Electric Fans and Lights ...	...				...		4	
Repairs and Maintenance of Steam Launches.	...				...		14,468	
Rubber Hoses ...	...				...		...
Water-supply ...	...				...		660	
Telephone charges ...	...				...		210	
Sanitary Surveyor's Class—								
Scholarships ...	900				900		300	
Examination charges ...	1,250				1,250		1,274	
Rents, Rates and Taxes ...	3,520				4,394		3,488	
Service Postage and Telegrams ...	7,450				7,454		7,480	
Water-supply ...	6				4		...	
Office Expenses and Miscellaneous ...	148				48		2,553	
Contract Contingencies ...	4,396				4,210		9,981	
Ground Rent for Disinfection Shed ...	...				...		1,836	
Anti-Malarial charges ...	...				...		99	
Establishment charges payable to other Governments, etc. ...	...				...			51,025
Add—Government share on account of Port Health Establishment charges ...		84,750		35,000		19,760		5,09,428
Establishment charges recoverable from other Governments, Departments, etc.—		56,000						
Deduct—Recoveries from Port Trusts ...		...		44,000		...		86,261
Total ...		4,49,000		3,56,000		3,24,100		4,23,167
Voted ...		3,96,000		2,67,000		2,64,100		
Non-voted ...		53,000		89,000		60,000		
PUBLIC HEALTH LABORATORY FOR SIND.								
<i>(Temporary.)</i>								
Pay of Officers—								
1 Officer in charge (a member of the Bacteriological Department) (773½ for 9 months and 800 for 3 months) ...	9,360				9,040		8,992	
Leave Allowance ...	1,400				1,000		...	
		10,760		5,000		10,040		8,992
Pay of Establishment—								
(9) 9 Clerks and Servants from Rs.10 to Rs. 150 ...	4,200				4,200		6,123	
Temporary and Provisional Allowance ...	1,683				1,683		...	
Leave Allowance ...	588				217		...	
For rounding ...	-171						...	
		6,300		8,000		6,100		6,123
Allowances, Honoraria, etc.—								
Travelling Allowance ...	1,000				1,000		60	
House-rent Allowance... ..	240				240		...	
		1,240		...		1,240		60
Contingencies—								
Purchase of Apparatus ...	6,000				6,000		108	
Rents ...	1,200				1,200		300	
Contingencies ...	2,500				5,000		7,349	
		9,700		2,000		12,200		7,757
Total ...		28,000		15,000		29,580		22,932
Voted ...		28,000		15,000		29,580		22,932
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT —contd.								
BELGAUM VACCINE INSTITUTE:								
Pay of officers—								
(1) 1 Director 1 (1,800)	21,600				21,600		24,024	
(1) 1 Superintendent 1(250)	3,000				3,000		6,275	
(2) 2 Assistant Superintendents 1 (175) 1 (95)	3,240				3,180		...	
Leave Allowance	3,240 620				1,402		...	
		31,700		21,000 7,000		29,182		30,299
Pay of Establishment—								
(9) 8 Laboratory Assistants 3 (90), 3 (75), 1 (70), 1 (60)	7,500				7,020		7,292	
(3) 3 Clerks 1 (95), 1 (75), 1 (70)...	2,880				2,700		2,728	
(10) 20 Servants at varying rates from Rs. 8 to Rs. 12	3,732				2,286		3,882	
Temporary and Provisional Allowance ... ..	...				1,440		...	
Leave Allowance	1,038				602		...	
For rounding	—150							
		15,000		14,000		14,048		19,902
Allowances, Honoraria, etc.—								
Travelling Allowance	1,200 600				1,200 600		1,604 100	
		1,800		2,000		1,800		1,704
Contingencies—								
Petty repairs ... ..	...				...		73	
Purchase of Heifers	6,000				6,000		5,891	
Planting of trees, etc.	500						150	
Purchase of Raw Material and Books ... ..	...				...		325	
Special Apparatus for use in the Laboratory ... ..	...				350		...	
Construction of a Septic Tank and Lighting charges ... ..	...				316		56	
For Apparatus and Chemicals ... ..	...				200		4,653	
Service Postage and Telegrams	6,000				6,000		11,181	
Contract Contingencies	17,000				17,000		428	
Stationery and other Petty Supplies ... ..	...				...		3,592	
Office Expenses and Miscellaneous ... ..	...				...		7	
		29,500		29,000		29,866		26,356
Establishment charges recoverable from other Governments, Departments, etc.—		78,000		73,000		74,896		72,261
<i>Deduct</i> —Contributions from Local Boards, Municipalities, etc.	—53,000			—39,000		—39,166		54,937
Total ...		25,000		94,000		95,730		17,324
Voted ...		—1,000		13,000		12,730		
Non-voted ...		26,000		21,000		23,000		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOCAL VACCINATION ESTABLISHMENT.								
A Pay of Establishment, etc.—								
(350) 846 Superintendents and Vaccinators at varying rate from Rs. 8 to Rs. 49 ...	1,47,368				1,48,716		1,56,458	
Grant of higher starting pay to certain Vaccinator and revision of pay of candidate								
Vaccinators ...	4,188				385		...	
Local Allowance ...	770				480		2,505	
Clerk ...					3,122		12	
Temporary and Provisional Allowance ...	2,016						353	
Servants ...	324				420			
For rounding ...	—403							
		1,54,263		1,53,000		1,53,123		1,59,328
Allowances Honoraria, etc.								
Travelling and Pony Allowance ...	58,008				21,000		21,493	
Hill Allowance ...	15				21		347	
House-rent Allowance ...	430				585		...	
Grain Compensation Allowance ...	...				...		...
Plague Allowance ...	...				...		...
		58,453		21,000		21,606		21,840
Contingencies.								
Contingencies ...	215				570		246	
Moiety on account of Dangs Vaccinator ...	930			1,000	...	570	246	
		930						
		2,13,861		1,75,000		1,75,586		1,81,428
Deduct—Contributions from Local Boards and Municipalities ...		1,69,861		1,65,000		1,74,896		—1,70,674
Extra provision on account of the cost of the revision of pay of Local Funds and Municipal Vaccinators debitable to provincial revenues ...		44,000		10,000		690		10,754
	
Grants-in-aid, Donations, Contributions—								
Grant-in-aid to local bodies in connection with a Scheme for pay of Vaccinators ...		...		10,000		...		8,624
Total ...		44,000		20,000		690		19,378
Voted ...		44,000		20,000		690		19,378
Non-voted ...		...		...		...		...
Public Health Laboratory, Poona.								
Pay of officers—								
(1) 1 Officer in charge Public Health Laboratory (1,066—10—8) ...	12,800				10,400		6,170	
Leave Allowance ...	1,680				1,000			6,170
		14,480		9,000		11,400		
Pay of Establishment—								
(11) Establishment at varying rates from Rs. 18 to Rs. 350 ...	8,271				8,230		3,280	
Temporary and Provisional Allowance ...	636				70			
For rounding ...	—587							
		8,320		8,000		8,300		3,280
Allowances, Honoraria, etc.—								
Travelling Allowance ...	1,200				1,200			
		1,200		1,000		1,200		...
Contingencies—								
Tools and Plant ...	3,500				4,000			
Contingent Charges ...	3,500				5,000		196	
		7,000		9,000		9,000		196
Total ...		31,000		27,000		29,900		9,646
Voted ...		31,000		27,000		29,900		9,646
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 83a. PUBLIC HEALTH. Public Health Establishment.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sanitary Engineer and his Staff.								
Pay of Officers—								
(1) 1 Sanitary Engineer 1 (2,150) ...	25,800				24,600		52,083	
(2) 2 Executive Engineers 1 (1,300), 1 (800), 1 (1,500) ...	25,200				24,600		...	
	18,000				18,000		...	
(4) 6 Assistant Engineers 1 (610), 1 (570), 1 (450), 1 (430), 2 (370) ...	93,600				21,360		46,668	
Do. Mechanical ...	...				25,000		...	
Duty allowance ...	600				...		...
Provision for increment ...	570				900		...	
(2) 2 Assistants to Boring Engineer ...	26,200				690		...	
	2,600				24,000		...	
Leave Allowance ...	2,600				2,100		...	
For rounding ...	+250						...	
		1,32,820		66,000		1,41,250		98,751
				64,000				
Pay of Establishment—								
(2) 2 Upper Subordinates 1 (196), 1 (148) ...	4,128				8,976		...	
Provision for increment ...	24				48		...	
Temporary Upper Subordinate ...	14,664				13,620		14,706	
Lower Subordinate (Temporary) ...	6,720				4,740		736	
Lower Subordinate (Permanent) ...	15,660				14,700		13,578	
Office Establishment—								
4 Clerks 1 (260), 1 (160), 1 (120), 1 (100) ...	7,680				7,440		19,451	
Provision for increment ...	120				120		...	
Temporary Establishment ...	44,616				41,592		57,370	
Head Draftsman ...	3,840				3,780		...	
Havaldars and Peons and Menial Establish- ments ...	516				516		797	
Petty Establishment—								
Chowkidar ...	96				96		329	
Temporary Establishment ...	35,220				34,282		29,173	
Leave Allowance to non-Gazetted Officers ...	500				400		...	
Temporary and provisional allowance ...	360						...	
For rounding ...	+26				+660		...	
		1,34,170		1,47,000		1,30,970		1,36,140
Allowances, Honoraria, etc.—								
Local Allowance (Sind Allowance) ...	162				160		1,905	
Temporary and Provisional Allowance ...	...				360		...	
Travelling Allowance ...	31,438				45,750		30,160	
	13,500				2,500		...	
Sub-divisional Allowance ...	2,700				3,600		3,458	
Non-Voted ...		47,800		52,000		52,370		35,523
Contingencies—								
Contingent expenditure ...	3,000						100	
Service postage ...	1,200						...	
Contingencies ...	19,400				24,400		264	304
		23,600		24,000		24,400		
Carried over ...		3,38,390		3,53,000		3,48,990		2,70,778

DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Sanitary Engineer and his Staff— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Actuals, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		3,38,390		3,53,000		3,48,990		2,70,778
Sanitary Engineer and his Staff—<i>contd.</i>								
Executive—								
(1) <i>Executive Engineer, 1 (1,225)</i> ...	14,700				14,700		...	
Provision for increment ...	550						...	
		15,250		...		14,700		...
Pay of Establishment—								
Upper Subordinate (Temporary) ...	2,400				6,250		...	
Lower Subordinate (do.) ...	1,200				3,120		...	
Temporary Office Establishment ...	11,980				14,010		...	
Accountants ...	3,600				4,170		...	
Temporary Accountant ...	5,220				5,580		...	
Temporary Petty Establishment ...	1,860				1,860		...	
Revenue Establishment (Temporary) ...	12,900				12,420		...	
		89,160		...		47,410		...
Allowances, Honoraria, etc.—								
Travelling Allowance ...	2,000 2,200				4,200		...	
		4,200		...		4,200		...
Contingencies—								
Contingencies ...		3,000		...	2,700		...	
				...		2,700		...
TOTAL ...		61,610		...		69,010		...
Total Sanitary Engineer and his staff ...		4,00,000		3,53,000		4,18,000		2,70,778
Voted ...		2,99,000		2,87,000		3,08,000		
Non-voted ...		1,01,000		66,000		1,10,000		

DETAILED ACCOUNT No. 33b. PUBLIC HEALTH. Grants for Public Health purposes.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
POONA DRAINAGE SCHEME 1ST SECTION ...	...	...	1,60,000	...	1,60,000	...	...	...
HYDERABAD WATER WORKS ...	...	...	1,12,000	...	1,12,288	...	50,287	...
PANCHGANI TOWN PLANNING SCHEME ...	...	...	3,000	...	3,083	...	...	...
GRANT TO KING GEORGE V ANTI-TUBERCULOSIS LEAGUE ...	15,000	...	15,000	...	15,000	...	15,000	...
GRANT TO THE KARACHI MUNICIPALITY IN AID OF THE ESTABLISHMENT OF A TUBERCULOSIS DISPENSARY ...	9,000	...	9,000	...	9,000	...	...	...
GRANTS TO VILLAGE SANITARY COMMITTEES ...	50,112	...	63,000	...	70,000	...	61,879	...
GRANT FOR SPECIAL EXPENDITURE IN CONNECTION WITH SANITATION ...	...	...	1,66,000	...	...	...	3,19,693	...
GRANT-IN-AID TO LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS ...	1,15,000	...	1,15,000	...	1,15,000	...	...	...
GRANT TO BOMBAY SANITARY ASSOCIATION ...	1,500	...	1,000	...	1,500	...	600	...
GRANT-IN-AID TO THE KARACHI HEALTH ASSOCIATION ...	6,000	...	6,000	...	6,000	...	...	...
SCHEME FOR ADMITTING ENGINEERING GRADUATE FOR TRAINING IN ENGINEERING DEPARTMENT ...	4,040	...	4,000	...	4,040	...	208	...
GRANT-IN-AID TO THE DHARWAR MUNICIPALITY...	...	...	5,000	...	5,000	...	...	...
EXTENSION OF THARUSHAH VILLAGE ...	13,288	...	...	...	...	...	...	...
Do. SARTARI ,, ...	200	...	...	...	...	...	...	...
VITA WATER SUPPLY ...	24,878	...	...	...	...	...	...	...
URAN WATER SUPPLY ...	76,000	...	...	...	...	...	...	...
KAPADVANJ WATER SUPPLY ...	15,000	...	...	...	...	...	...	...
DISCRETIONARY GRANT TO THE SANITARY BOARD FOR MINOR SANITARY PROJECTS ...	30,300	...	...	...	...	...	...	...
SHIKARPUR PARTIAL DRAINAGE SCHEME ...	38,400	...	...	...	...	...	...	...
SHIKARPUR TOWN PLANNING SCHEME ...	70,000	...	...	...	...	...	...	...
PILGRIM CHARGES ...	...	...	20,000	...	...	...	17,848	...
GRANT TO LOCAL BOARDS FOR VILLAGE WATER SUPPLY ...	98,000	...	1,14,000	...	1,20,000	...	...	...
AHMEDABAD TOWN PLANNING SCHEME ...	...	...	5,000	...	5,000	...	...	...
COMPENSATION TO BE GIVEN TO THE MAHARS FOR THE REMOVAL OF MAHARVADA AT KOBERGAON...	...	...	3,000	...	3,000	...	...	...
CONSULTING SURVEYOR TO GOVERNMENT ...	1,47,000	...	1,22,000	...	1,28,000	...	...	...
	7,13,718	...	...	...	...	7,56,911	...	...
For rounding ...	+ 282	...	...	...	...	89	...	...
TOTAL ...	7,14,000	...	...	9,23,000	...	7,57,000	...	4,65,515
Voted ...	6,76,000	...	...	9,05,000	...	7,20,000	...	4,64,492
Non-voted ...	38,000	...	...	18,000	...	37,000	...	1,023

DETAILED ACCOUNT No. 33b. PUBLIC HEALTH. Grants for public Health purposes.	Budget Estimate, 1924-25.		Revised estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONSULTING SURVEYOR TO GOVERNMENT.								
Pay of Officers—								
(1) 1 Consulting Surveyor, (2,050 for 2 months 2,100 for 10 months)	25,100				24,500		...	
(1) 1 Assistant Consulting Surveyor (900 for 1 month and 950 for 11 months)	11,350				10,750		...	
(1) 1 Deputy Asstt. Consulting Surveyor 1(600)	7,200				6,900		...	
(1) Senior Asstt. to Consulting Surveyor 1 (480)	5,760				5,520		...	
(2) Do. do. 1 (360 for 9 months, 380 for 3 months) 1(340 for 1 month, 360 for 11 months	8,680				4,140		...	
Duty Allowance to the Special Land Acquisi- tion Officer, Karachi ... ..	...				2,400		...	
Leave Allowance	4,025				4,030		...	
Deduct—For rounding	-250				-410		...	
		61,865		18,000 32,000		57,830		...
Pay of Establishment—								
Establishment for the Special Land Acquisi- tion Officer, Ahmedabad	4,719				1,200		...	
(23) 23 Clerks, etc., at varying rates from Rs. 35 to Rs. 250	28,073				27,720		...	
(17) 14 Servants at varying rates from Rs. 11 to Rs. 20	2,460				3,796		...	
Temporary Establishment	15,000				15,000		...	
Land Acquisition Officer, Ahmedabad ... ..	...				816		...	
Establishment for the Land Acquisition Officer, Poona	4,915				4,740		...	
Clerk for Special Land Acquisition Officer, Karachi	3,000				600		...	
Leave Allowance	2,813				2,678		...	
For rounding	-5						...	
		60,975		50,000		56,550		...
Allowances, Honoraria, etc.—								
Travelling Allowance	15,000				5,000		...	
Conveyance Allowance	1,800 3,360				1,800 2,820		...	
		20,160		16,000		9,820		...
Contingencies—								
Office Expenses and Miscellaneous ... ..	...				4,000		...	
Contract Contingencies	4,000	4,000		6,000		4,000	...	...
TOTAL		1,47,000		1,22,000		1,28,000		...
Voted		1,09,000		1,04,000		91,000		...
Non-voted		38,000		18,000		37,000		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 83c. PUBLIC HEALTH. Expenses in connection with epidemic diseases.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE	29,800			11,000	27,680		43,979	
Expenditure in connection with out-breaks of cholera, etc.	15,000			15,000	15,000		...	
Inoculation against plague, cholera and other epidemics	25,000				...		...
Other Epidemics, etc.	2,000				2,000		784	
Charges in connection with the treatment of infectious diseases at Aden	1,000				1,000		136	
Equipment for the infectious diseases Hospital, Poona				30,000	36,120		...	
Anti-Venereal diseases propaganda work in India...	2,000						...	
EXPENSES IN CONNECTION WITH MALABIA ...	20,200			19,000	20,200		...	
Free distribution of "quinine treatments" ...	40,000			20,000	...		130	
Deduct contribution from Local board and other source on account of plague ... ..	...				...		45,029 - 14,610	
TOTAL ...		1,85,000		95,000		1,02,000		30,419
Voted ...		1,85,000		95,000		1,02,000		30,419
Non-voted ...		...		...		...		...
DETAILS.								
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.								
Pay of Officers—								
Superior Medical Officers							7,710	
Leave allowance								7,710
Pay of Establishment—								
Subordinate Medical Service officer ...	1,392						492	
Lady Nurses, Menial, etc. ... ..	...						1,599	
Other Establishment	85,967						10,180	
For rounding ...	331					28,880 - 560		
		37,690		16,000		28,320		12,271
Allowances, Honoraria, etc.—								
Travelling Allowance							697	
House Rent and other Allowance... ..							607	
Allowances for Over-time Work							1,419	
Plague Allowance							5	
		1,166		4,000		5,590		2,728
Contingencies—								
Dieting Charges ... ..							...
Disinfecting Store at Aden ... ..							...
Other Miscellaneous Charges							33,264	
Inoculation charges at various Hospitals ...							663	
Purchase and carriage of medicines							695	
Service Postage and Telegrams							38	
		34,906		26,000		37,280		34,600
Establishment charges recoverable from other Governments, Departments, etc.—		73,762		46,000		71,190		57,309
Deduct—Contributions from Municipalities, etc.		- 43,962		- 35,000		- 43,510		- 13,330
TOTAL ...		29,800		11,000		27,680		43,979
Voted ...		29,800		11,000		27,680		43,979
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 33d. PUBLIC HEALTH. Bacteriological Laboratories.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
BACTERIOLOGICAL LABORATORY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(1) 1 Director 1 (2,200)	26,400				23,300		41,388	
(2) Assistant Directors 2 (1,750)	42,000				33,400		5,162	
					39,600		27,590	
(2) (4) Superior Medical Officers 1 (1,000), 1 (650), 2 (280) + D. A. 2 (150), 1 (100).	31,320				19,968		21,203	
Provision for Leave Allowance	4,140				6,782		...	
For rounding	-400				-470		...	
		1,03,460		45,000 75,000		1,32,580		95,343
Pay of Establishment—								
(1) 1 Subordinate Medical Service Officer, 1 (116) D. A. 75	2,290				...		...
Leave Allowance	4,000				4,000		...	
Other Establishments	56,010				55,200		63,195	
Temporary and Provisional Allowance	6,800				6,800		...	
Temporary Establishment	6,000				3,000		744	
For rounding	+210				...		...
		75,310		68,000		69,000		63,939
Allowances, Honoraria, etc.—								
Travelling Allowances	1,500				1,500		2,428	
House-rent and other Allowances	6,000				6,190		3,055	
		7,500		1,000 5,000		7,690		5,483
Contingencies—								
Purchase of Doctor Maynard's Bottles, and Syringes	85,000				85,000		31,379	
Medicines and Disinfectants	20,000				20,000		25,059	
Rents, Rates and Taxes	2,000				2,000		750	
Service Postage and Telegrams	2,500				2,500		2,038	
Water-supply	1,000				1,000		1,016	
Miscellaneous charges for preparing anti- Venum Echiscarnita ... ..							...
Office Expenses and Miscellaneous							20	
Specimen Examination fees	53,230				53,230		2,425	
Contract Contingencies							49,537	
Purchase of Books							1,828	
		1,63,730		1,64,000		1,63,730		1,14,052
Establishment charges recoverable from other Governments, Departments, etc.—		3,50,000		3,58,000		3,73,000		2,78,317
Deduct—Recoveries on account of plague serum supplied to various bodies and Doctor Maynard's bottles		-2,00,000		-2,20,000		-2,20,000		-1,88,981
TOTAL ...		1,50,000		1,38,000		1,53,000		89,836
Voted ...		82,000		92,000		86,000		41,532
Non-voted ...		68,000		46,000		67,000		48,304

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 33e. PUBLIC HEALTH. Pasteur Institutes.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kasauli ... ..	...	...	...	...	..	...	1,377	...
Coonoor ... ..	...	...	...	...	...	...	1,000	...
Provision for anti-rabic treatment in the Presidency	11,500	...	21,000	...	11,500	...	...	...
Establishment for carrying out the anti-rabic treatment work at the B. B. Laboratory ...	9,768	...	...	...	...	...	...	...
For rounding ...	+232	...	...	...	...	...	...	...
TOTAL ...		21,500		21,000		11,500		2,377
Voted ...		21,500		21,000		11,500		2,377
Non-voted ...		...		...		...		...
DETAILED ACCOUNT No. 33f. WORKS.								
Original Works—								
Eradication of water Hyacinth	1,000	...	...	...	...	...	...	...
Karad Water Works ... ..	...	...	...	...	20,457	...	...	...
Treating the Water at Poona Settling Tanks with Chlorine of Lime	10,000	...	...	...	10,000	...	...	...
		11,000				30,457		...
Repairs—								
Maintenance and repairs to the central pumping station and Poona Drainage (Government Share)	50,000	...	...	...	...	...	...	...
Charges on account of the water leaking from the Swar gate tank, Poona City ...	1,500	...	...	...	...	...	...	...
Grant for Current Repairs	1,99,555	...	...	...	1,67,985	...	...	...
		2,51,055				1,67,985		...
Tools and Plant—								
Tools and Plant	66,600	...	...	...	65,300	...	...	...
Working Boring Plants	1,10,000	...	...	...	86,000	...	...	...
		1,76,600				1,01,300		...
Other Charges—								
Discretionary Grant	2,000	...	...	...	2,000	...	...	...
Trial Surveys and Preliminary Investigation of Sanitary Projects	15,000	...	...	...	5,000	...	...	...
		17,000				7,000		...
For rounding ...		4,55,655				3,06,692		...
		-155				+308		...
TOTAL ...		4,55,500		4,32,000		3,07,000		3,74,743
Voted ...		4,55,500		4,32,000		3,07,000		3,74,743
Non-voted ...		...		...		...		...

34.—AGRICULTURE. Transferred.	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
WORKS, ETC.					
AGRICULTURE ...	{ VOTED ... } 4A	14,51,000	13,65,000	14,12,000	13,51,784
	{ Non-voted ... }	1,44,000	1,47,000	1,60,000	1,18,532
VETERINARY CHARGES ...	{ VOTED ... } 34B	4,54,000	3,97,000	4,48,000	3,79,510
	{ Non-voted ... }	71,000	73,000	75,000	65,783
CO-OPERATIVE CREDIT ...	{ VOTED ... } 34C	4,66,000	4,22,000	4,22,000	3,65,146
	{ Non-voted ... }	26,000	32,000	32,000	33,380
WORKS ...	VOTED ...	.....	.....	25,000	6,130
REPAIRS ...	VOTED ...	.....	.....	.....	2,392
PERCENTAGE CHARGES ...	VOTED ...	.....	.....	.....	.....
SUSPENSE ...	VOTED ...	.....	.....	.....	—8,422
EXPENDITURE IN ENG-LAND.	{ VOTED ... } { Non-voted ... }	.....	.....	8,000 6,000	8,519 35,701
EXCHANGE ...	{ VOTED ... } { Non-voted ... }	33,000	16,000	7,000	4,722 19,049
TOTAL ...		26,45,000	24,52,000	25,95,000	23,87,126
Voted ...		24,04,000	22,00,000	23,22,000	21,09,681
Non-voted ...		2,41,000	2,52,000	2,73,000	2,77,445
DETAILED ACCOUNT 34A. AGRICULTURE Agriculture (a).					
SUMMARY.					
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE ...		86,000	88,000	92,000	87,699
EXPERT STAFF ...		3,96,000	3,74,000	3,90,000	4,24,199
AGRICULTURAL EDUCATION ...		1,80,000	2,07,000	1,76,000	1,88,921
EXPERIMENTAL FARMS ...		7,27,000	6,82,000	7,47,000	6,59,760
BOTANICAL GARDENS ...		19,000	19,000	21,000	22,380
SPECIAL EXPERIMENTS ...		97,000	83,000	83,000	56,283
MISCELLANEOUS ...		90,000	59,000	68,000	31,074
For rounding ...					
TOTAL ...		15,95,000	15,12,000	15,72,000	14,70,316
Voted ...		14,51,000	13,65,000	14,12,000	13,51,784
Non-voted ...		1,44,000	1,47,000	1,60,000	1,18,532

(a) Expenditure controlled by the Director of Agriculture, Poona.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture (a).	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
SUPERINTENDENCE.								
Pay of Officers—								
(1) 1 Director (2,500)	25,850				31,800		24,000	
(1) 1 Personal Assistant (300—15—450) ...	4,125				3,945		5,298	
Leave Allowance					720			
For rounding	{ +150 +205				345			
		80,330		{ 4,000 28,000		36,810		29,298
Pay of Establishment—								
(4) 4 Superintendents and Assistant Superintendents (at rates varying from Rs. 105 to Rs. 300) ...	7,585				7,490		8,515	
(2) 2 Price Inspectors (150—5—200)	3,930				4,500		4,802	
(23) 24 Clerks and Artists (at rates varying from Rs. 30 to Rs. 170).	23,360				22,836		23,627	
(2) 2 Auditor and Assistant Auditor (at rates varying from Rs. 85 to Rs. 140)	2,510				2,740		2,775	
(13) 13 Servants (at rates varying from Rs. 11 to Rs. 29).	2,928				2,904		3,010	
Typing allowance for the Offices of the Director and other Agricultural Officers	240				240			
Leave Allowance	1,500				1,200			
Temporary Establishment							122	
For rounding	-3							
		42,050		40,500		41,910		42,851
Allowances, Honoraria, etc.—								
Travelling Allowance	7,500				7,360		{ 7,911 1,130	
Grain Compensation Allowance								
		7,500		9,000		7,360		9,041
Contingencies—								
Services Postage and Telegrams	3,000				3,000		3,098	
Rain gauges	200				200		42	
Office Expenses and Miscellaneous	700				700		1,051	
Contract Contingencies	2,220				2,020		2,318	
		6,120		6,500		5,920		6,509
TOTAL		86,000		88,000		92,000		87,699
Voted		60,000		60,000		60,000		62,569
Non-voted		26,000		28,000		32,000		25,130

DETAILED ACCOUNT No. 94A. AGRICULTURE. Agriculture—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPERT STAFF.								
Pay of Officers—								
(1) 1 Deputy Director of Agriculture, N. C. D. (500—50—1,750) ...	9,750				9,150			
(1) 1 Deputy Director of Agriculture, S. C. D. (500—50—1,750) ...	9,550				8,950			
(1) 1 Deputy Director of Agriculture, Sind (500—50—1,750) ...	10,150				19,450			
(1) 1 Deputy Director of Agriculture (Gujarat), (500—50—1,750) ...	7,080				6,600		43,290	27,420
(1) 1 Deputy Director of Agriculture, S. D. (500—50—1,750) ...	13,250				13,250			
(1) 1 Deputy Director of Agriculture, Konkan (500—50—1,750) ...	8,700				6,900			
(1) 1 District Horticultural Officer (250— 50—750) ...	3,640				3,400		3,983	
(1) 1 Agricultural and Mechanical Engineer (1,000) ...	12,000				12,000		13,227	
(1) 1 Soil Physicist (350—50—1,500) ...	6,150				5,550		1,036	4,640
(5) 3 Divisional Superintendents of Agricul- ture, 3 (250—20—750) ...	14,280				14,760		23,016	
(1) 1 Horticulturist (350—50—1,500) ...	5,800				5,200		1,200	3,486
(2) 1 Plant Pathologist (350—50—1,500) ...	8,900				3,600		651	1,365
(6) 5 Cotton Breeders (250—20—750) ...	18,380				17,180			
(1) 1 Plant Breeding Expert (350—50—1,500). ...	5,640				5,400		8,424	
(1) 2 Cotton Superintendents (250—50—750) ...	7,360				6,800		24,580	
(1) 1 Deputy Director of Agriculture, Animal Breeding (500—50—1,750) ...	9,300				8,700			
Leave Allowance ...	9,625				5,530			
Mycologist ...							2,016	
For rounding ...	+ 450							
	- 255							
		1,59,670		40,000 96,000		1,52,420		1,58,334
Pay of Establishment—								
(1) 1 Laboratory Assistant (130—10—250) ...	1,920				2,136		7,247	
(1) 1 Superintendent (250—15—400) ...	3,330				1,800		3,200	
(1) 1 Assistant to Mechanical Engineer (130—10—250) ...	2,280				3,142		3,200	
(3) 4 Mechanical Superintendents (130—10 —250). ...	9,240				6,720		6,330	
Assistant Economic Botanists ...							660	
(41) 40 Clerks and Store-keeper (at rates varying from Rs. 30 to Rs. 200) ...	32,600				32,475		39,041	
(1) Pumping overseer (130—10—250) ...					2,040		1,574	
(1) 1 Insect Collector and Setter (20—1—40). ...	276				185		458	
(6) 8 Fitters (at rates varying from Rs. 48 to Rs. 130) ...	8,441				7,868		9,158	
(66) 61 Servants (at rates varying from Rs. 7 to Rs. 25) ...	7,052				6,770		15,050	
(4) 6 Malis (20—1—40) ...	1,752				576		672	
Temporary Establishment ...	5,710				5,592		6,871	
(1) 1 Engine Driver (35—5—80) ...					900		3,675	
(1) 1 Mechanical draftsman (80—5—130) ...	1,200				1,140		1,199	
(2) Plant Collectors (25), (20) ...					540		594	
(2) 2 Workshop Establishment (120), (66) ...	2,232				2,196		1,846	
(1) 1 Tracer (30—5—80) ...	840				780		715	
(1) 1 Mukadam (20—1—40) ...	276				180			
Overseers ...							15,755	
(18) 18 Boring establishment (at rates varying from Rs. 9 to Rs. 350) ...	16,030				15,192			
Temporary and Provisional Allowance ...	4,527				5,121			
Contract establishment ...	744				744			
Leave Allowance ...	3,015				3,015			
For rounding ...					408			
		1,01,465		95,000		99,520		1,17,275
Carried over ...		2,61,135		2,31,000		2,51,940		2,75,609

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 94A. AGRICULTURE. Agriculture—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	...	2,61,135		2,31,000		2,51,940		2,75,609
EXPERT STAFF—concl'd.								
Allowances, Honoraria, etc.—								
Travelling Allowance ...	58,445				60,720		{ 65,257	
Scholarships ...	...				4,160		3,329	
Grain Compensation ...	...				...		...
House-rent and other allowances ...	2,345				1,150		633	
		60,790		69,000		66,030		69,219
Contingencies—								
Carriage of Tents and Records ...	...				...		219	
Purchase of Books ...	...				100		89	
Apparatus and Chemicals ...	...				...		3,803	
Purchase of dead stock ...	9,200				...		...
Workshops ...	...				3,000		...	
Rents, Rates and Taxes ...	9,418				8,215		7,829	
Purchase and Repairs and Furniture ...	...				750		...	
Service Postage and Telegrams ...	7,325				7,200		6,462	
Purchase of Tools, Plant, etc. ...	...				1,000		1,060	
Do. of Stores ...	...				7,000		9,741	
Repairs to and running expenses of plants ...	...				12,000		12,380	
Cultivation Charges ...	6,000				5,000		...	
Pay of Menials ...	8,507				9,130		18,791	
Storage of fodder experiments ...	...				...		170	
Office Expenses and Miscellaneous ...	11,290				11,500		13,742	
Contract Contingencies ...	3,935				3,685		4,826	
Peons' uniforms ...	...				50		...	
Petty Construction ...	2,000				2,000		...	
Water Supply ...	...				...		5	
Revenue Establishment, Nangaon Pumping Plant ...	1,400				1,400		254	
Up-keep of machinery and implementss ...	15,000				...		...
		74,075		74,000		72,030		79,371
TOTAL ...		3,96,000		3,74,000		3,90,000		4,24,199
Voted ...		3,02,000		2,78,000		2,85,000		3,61,466
Non-voted ...		94,000		96,000		1,05,000		62,733
AGRICULTURAL EDUCATION.								
Agricultural College, Poona ...	1,19,000		1,60,000		1,30,000		1,27,104	
Other Educational Charges ...	61,000		47,000		46,000		61,817	
TOTAL ...		1,80,000		2,07,000		1,76,000		1,88,921
Voted ...		1,56,000		1,84,000		1,53,000		1,58,232
Non-voted ...		24,000		23,000		23,000		30,689

DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL EDUCATION.								
DETAILS.								
AGRICULTURAL COLLEGE, POONA.								
Pay of Officers—								
(1) 1 Principal and Agricultural Chemist, (500—50—1,750) plus overseas pay and Dy. A. (150)	17,050				16,440		20,305	
(1) Economic Botanist							2,231	
(1) 1 Professor of Agriculture (500—50—1,750) ...	7,200				7,000		7,294	
(7) 7 Assistant Professors (250—20—750) ...	33,700				34,180		31,704	
(1) Lecturer in Entomology (150—5—200) ...					1,800			
Leave Allowance					3,375			
For rounding {	-250				25			
	+120							
		57,820		{ 37,000 23,000 }		62,820		61,534
Pay of Establishment—								
(1) Veterinary Lecturer (150—10—200) ...					2,390		1,576	
(4) Lecturers in Chemistry, Agriculture, Dairying, Physics and Mathematics (100 —5—150)					7,025		13,061	
(1) Resident Veterinary Assistant (60—8— 100)					1,109		769	
(1) Librarian (30— ⁵ / ₂ —80)					780			
(3) 4 Clerks (30 to 140)	3,355				2,035		5,593	
(1) 1 Compounder (32)	384				240		360	
(12) 12 Servants (at rates varying from Rs. 7 to Rs. 14)	1,428				1,428		2,306	
(1) Work Shop Establishment (30)					360			
(1) 1 Sub-Assistant Surgeon (95), Special Allowance (25)	1,440				1,776		564	
(1) 1 Insect Collector and Setter (20—1—40) ...	252				168			
Fieldman							766	
Temporary Establishment							2,026	
Leave Allowance	543				1,169			
Temporary and Provisional Allowance ...	648				1,470			
		8,050		29,000		19,950		27,021
Allowances, Honoraria, etc.—								
House-rent and other allowances	30				30		215	
Travelling Allowance	11,000				13,000		5,189	
Scholarships	10,500				8,100		839	
Honorarium	200				200		8,185	
		21,730		19,000		21,330		14,428
Contingencies—								
Petty Construction and Repairs	2,500							
Apparatus and Chemicals	3,000				3,000		4,142	
Medicines and Instruments	700				700		1,103	
Service Postage and Telegrams	600				600		707	
Water-supply and irrigation charges	4,500				4,500		3,389	
Lighting Charges	4,000				4,000		3,780	
Agricultural Tour	2,500							
Pay of Menials	2,250				2,250		1,661	
Office Expenses and Miscellaneous	4,300				4,300		4,953	
Contract Contingencies	4,050				4,050		4,386	
Repairs and up-keep of temporary buildings at Agricultural College					2,500			
Development of the land required for the Agri- cultural College	3,000							
		31,400		52,000		25,900		24,121
TOTAL		1,19,000		1,60,000		1,30,000		1,27,104
Voted		95,000		1,37,000		1,07,000		96,435
Non-voted		24,000		23,000		23,000		30,669

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS.								
Pay of Establishment—								
(25) Superintendents (at rates varying from Rs. 30 to Rs. 300) ... ..	...	...	...	...	43,578	...	35,617	...
(3) Assistant Superintendents (105—5—140)...	...	...	...	...	4,620	...	995	...
(1) Laboratory Assistant (30— $\frac{5}{2}$ —80) ... ..	...	...	...	...	480	...	879	...
(22) 22 Clerks and Storekeepers (30— $\frac{5}{2}$ —100)...	12,950	...	...	...	10,938	...	15,870	...
(1) 1 Dairyman (20—1—40)	468	...	...	...	300	...	467	...
(1) 2 Managers (150—10—250)	4,250	...	...	...	2,150	...	3,649	...
(22) 20 Fitters and Engine Drivers (at rates varying from Rs. 20 to Rs. 80)	10,612	...	...	...	10,665	...	5,666	...
(62) 61 Servants (at rates varying from Rs. 8 to Rs. 15)	7,234	...	...	...	7,152	...	15,889	...
(1) Canvasser (130—10—250) ... ..	...	...	...	...	2,160	...	...	...
(2) 3 Watchmen (30) (15), (10)	660	...	...	...	300	...	195	...
(204) 237 Fieldmen (at rates varying from Rs. 30 to Rs. 300)	2,90,682	...	...	...	2,29,130	...	1,47,970	...
(20) 30 Kamgars (at rates varying from Rs. 30 to Rs. 45)	12,221	...	...	...	7,670	...	...	...
(1) 1 Carpenter (30— $\frac{5}{2}$ —80)	600	...	...	...	420	...	4,026	...
Overseers in charge of Steamplough ... ..	...	...	...	...	...	...	13,266	...
(4) Oilmen (15) ... ..	...	...	...	...	720	...	670	...
(4) 2 Ploughmen (20)	480	...	...	...	960	...	929	...
Temporary Establishment ... ..	...	...	...	...	...	...	4,455	...
Drivers ... ..	...	...	...	...	...	...	797	...
2 Herdsmen (20) (16)	432	...	...	...	...	...	...	...
Temporary and Provisional Allowance	4,824	...	...	...	14,359	...	...	...
1 Milker (20)	240	...	...	...	...	...	...	...
(11) 10 Mukadams (20—1—40)	2,868	...	...	...	2,338	...	...	...
Leave allowance	15,563	...	...	...	15,563	...	...	...
For rounding	+ 86	...	...	...	-253	...	...	...
		3,64,170		2,96,000		3,53,250		2,51,140
Allowances, Honoraria, etc.—								
Travelling Allowance	40,510	...	...	...	40,510	...	37,755	...
Horse Allowance ... ..	...	...	...	...	...	...	...	...
House-rent Allowance to Overseer ... ..	...	...	...	...	...	...	67	...
		40,510		39,000		40,510		37,822
Special Charges—								
Premium Bulls	5,000	...	...	...	2,500	...	2,894	...
Cattle farm in Sind ... ..	...	...	...	...	22,950	...	49,315	...
		5,000		25,000		25,450		52,209
Carried over		4,09,680		3,60,000		4,19,210		3,41,171

DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—continued.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Ra.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOTANICAL GARDENS.								
Ganeshkhind and Modibag Gardens.								
Pay of Establishment—								
Superintendents ... ..	...	...			...	...	2,015	...
(1) 1 Clerk (30 $\frac{5}{2}$ 80)	780				720		2,025	
Farming Contract Establishment	...				...		336	
(6) 6 Malis in training (at rates varying from Rs. 15 to Rs. 40)	1,764				1,176		...	
(1) 1 Servant (10)	120				120		1,564	
(1) 1 Engine Driver (30—2—60)	504				326		...	
Temporary and Provisional Allowance	72				780		...	
Temporary Establishment ... ..	...				...		341	
Leave Allowance	40				109		...	
For rounding	-50				...		...
		3,230		3,000		3,230		6,281
Allowances, Honoraria, etc.—								
Travelling Allowance	150				650		246	
		150		200		650		246
Contingencies—								
Petty Construction	500				500		504	
Purchase of seeds, manure, etc. ... ..	...				...		297	
Do. of tools, plant, etc. ... ..	...				250		157	
Cultivation charges	11,947				11,000		10,707	
Upkeep of live-stock	600				750		296	
Purchase of stores ... ..	...				500		357	
Garden expenses ... ..	...				...		898	
Water supply ... ..	...				1,600		408	
Repairs to and running expenses of plant ... ..	...				500		...	
Purchase of Dead stock	800				...		...
Service Postage and Telegrams	150				150		230	
Purchase and upkeep of Machinery and Implements	200				...		149	
Pay of menials	120				120		40	
Office Expenses and Miscellaneous	1,300				1,250		1,660	
Purchase of fodder ... ..	...				...		150	
Purchase and transport of seed ... ..	...				500		...	
For rounding	+3				...		...
		15,620		15,800		17,120		15,853
TOTAL		19,000		19,000		21,000		22,380
Voted		19,000		19,000		21,000		22,380
Non-voted ... ..		...		...		...		...
AGRICULTURAL EXPERIMENTS.								
Special Charges.								
Rice Breeding Investigation	5,850				...		...
Land Development Officer	8,202				...		...
Other Agricultural Experiments	28,200				28,200		26,860	
Hydraulic do. (Including boring Estab- lishment)	53,700				53,700		29,423	
Payment of the deficit on account of the supply of denaturalised salt to agriculturists	1,000				1,000		...	
		96,952				82,900		
For rounding		+48				+100		
TOTAL		97,000		83,000		83,000		56,283
Voted		97,000		83,000		83,000		56,283
Non-voted ... ..		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 84A. AGRICULTURE. Agriculture—concluded.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.	Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS.							
Special Charges.							
Apparatus and Chemicals	5,000			5,000		...	...
Pig-killing Campaign	2,000			3,000		999	...
Distribution of groundnut	1,000			1,000		...	...
Sub-Stations	3,000			3,000		1,052	...
Distribution of selected cotton seed	1,500			1,500		574	...
Destruction of Insect Pests	1,000			1,000		...	...
Purchase of Foreign Periodicals	1,200			1,200		1,611	...
Demonstrations and Agricultural Shows and Exhibitions	10,000			10,000		8,268	...
Subsidy to the Shirpur Agricultural Association in connection with the Sangvi Cattle Farm	800			...		...	...
Subscription to "Shetki and Shetkari"	3,500			3,500		2,689	...
Expenditure in connection with the cultivation of American Cotton in Sind	8,000			8,000		7,381	...
Development of propaganda work through Agricultural Association, etc.	25,000			25,000		8,500	...
Poultry	1,200			1,200		...	...
Campaign against rats doing damage to rice crops in lower Sind	4,750			...		...	...
Utilization of Gaorakhshans at Kandivli and Mulund for the improvement of cattle	11,900			...		...	...
Organization of hunting parties for the destruction of wild pigs	5,000			...		...	...
Import of improved varieties of wheat seed into Sind	5,000			...		...	...
		89,850			63,400		31,074
For rounding		+150			-400		
TOTAL		90,000		59,000	63,000		31,074
Voted		90,000		59,000	63,000		31,074
Non-voted ... ..		...		...	...		...
DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges.							
SUMMARY.							
SUPERINTENDENCE	95,000		93,500	1,00,510		79,665	
VETERINARY INSTRUCTION	1,13,500		1,05,000	1,10,220		1,03,762	
HOSPITALS AND DISPENSARIES	81,200		75,000	80,820		74,676	
PRIZES	1,500		1,500	1,450		1,458	
BREEDING OPERATIONS ... ..	...		11,000	16,000		13,626	
SUBORDINATE VETERINARY ESTABLISHMENTS	2,33,800		1,84,000	2,14,000		1,72,106	
TOTAL		5,25,000		4,70,000	5,23,000		4,45,293
Voted		4,54,000		3,97,000	4,48,000		3,79,510
Non-voted		71,000		73,000	75,000		65,783
DETAILS.							
SUPERINTENDENCE.							
Presidency Proper.							
Pay of Officers—							
(1) 1 Superintendent (500—50—1,750)	12,600			15,450		11,687	
(3) 1 Deputy Superintendent (250—25—750)	7,275			6,975		6,613	
Leave Allowance	600			745		...	
For rounding	-100			...		...
		20,375		{ 7,500 15,000	23,170		18,300
Carried over		20,375		22,500	23,170		18,300

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges— <i>continued.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE—<i>continued.</i>								
Presidency Proper—<i>continued.</i>		20,375		22,500		23,170		18,300
Pay of Establishment—								
(7) 7 Clerks (at rates varying from Rs. 40 to Rs. 145) ...	7,485				7,980		8,131	
(6) 6 Servants (at rates varying from Rs. 18 to Rs. 23) ...	1,392				1,380		1,850	
(1) 1 Salutries (50) ...	600				600			
Leave Allowance ...	600				520			
For rounding ...	+ 98							
		10,175		10,000		10,480		9,981
Allowances, Honoraria, etc.—								
Travelling Allowance ...	{ 6,800 300				{ 6,800		{ 4,586 1,215	
		7,100		7,000		6,800		5,801
Special Charges—								
Purchase of Anti-rinderpest Serum ...	20,000				15,000		6,104	
Rewards to persons rendering valuable assistance to the Department ...	200				200		95	
Expenditure under the Glanders and Farcy Act ...	500				500		63	
Compensation for animals destroyed as suffering from glanders ...	500				500		100	
		21,300		14,000		16,200		6,362
Contingencies—								
Purchase of Chemicals and Apparatus ...	1,000				1,000			
Office Expenses and Miscellaneous Service, Postage and Telegrams ...	2,000				2,000		559	
Pay of menials ...							700	
Post-mortem Charges ...	250				250		256	
Carriage of Superintendent's Horses ...					300		19	
Contract Contingencies ...	7,300				6,500		2,340	
		10,550		7,000		10,050		3,874
TOTAL ...		69,460		60,500		66,700		44,318
SIND.								
Pay of Officers—								
(1) 1 Superintendent (500—50—1,750) ...	10,200				12,250		8,186	
(1) 1 Deputy Superintendent (250—25—750) ...	700				8,175		7,875	
Leave Allowance ...	1,530				740			
For rounding ...					-65			
		12,430						
Pay of Establishment—								
(3) 3 Clerks (at rates varying from Rs. 30 to Rs. 200) ...	4,320				4,260		5,573	
(4) 4 Servants (18), 3 (17) ...	828				948		994	
Temporary and Provisional Allowance ...					474			
Temporary Establishment ...					450		465	
Leave Allowance ...	220				210			
For rounding ...	+45				-2			
		5,413		6,000		6,340		7,032
Allowances, Honoraria, etc.—								
House-rent allowance ...	624				48			
Travelling Allowance ...	4,535				4,222		2,805	
Establishment charges recoverable from other Governments and Department, etc. ...								
		5,159		4,000		4,270		2,805
Contingencies—								
Rents, Rates and Taxes ...	1,248				1,140		1,140	
Service, Postage and Telegrams ...	750				1,000		604	
Post-mortem Charges ...	50				50			
Contract Contingencies ...	2,400				2,000		1,156	
Office expenses and miscellaneous ...								
Cost of Anti-rinderpest serum ...							6,549	
		4,448		4,000		4,190		9,449
		27,450		35,000		35,900		35,347
Deduct—Amount recoverable from Ajmer-Merwara and for rounding ...		1,850		2,000		2,090		
TOTAL ...		25,600		33,000		33,810		35,347
TOTAL SUPERINTENDENCE ...		95,000		93,500		1,00,510		79,665
Voted ...		72,000		66,500		72,510		58,577
Non-voted ...		23,000		27,000		28,000		21,088

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 84B. AGRICULTURE. Veterinary Charges— <i>continued.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
VETERINARY INSTRUCTION.(a)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College, Bombay.								
Pay of Officers—								
(1) 1 Principal (500—50—1,750 + 200 Dy. A. + 100 L. A.) ...	24,150				23,550		24,287	
(1) 1 Assistant Principal (500—50—1,750 + 50 Dy. A.) ...	21,150				20,550		19,921	
(4) 4 Professors 4 (250—25—750) ...	24,600				24,650		22,464	
Expenses on account of the deputation of Mr. V. R. Phadke to Muktesar ...	...				940		...	
Leave Allowances ...	3,690				740		...	
For rounding ...	+180				...		...
		73,770		{ 26,500 43,500 }		70,430		66,672
Pay of Establishment—								
(2) 2 Instructors and Lecturers 2 (150—5—200)	4,135				4,015		3,911	
(2) 2 Assistant Veterinary Officers (75), (50) ...	...				1,500		1,417	
Veterinary Assistant ...	...				...		...
(4) 4 Clerks (60—4—100—3—160)	4,012				5,436		5,217	
(1) 1 Compounder (40—4—80) ...	912				864		816	
1 Hospital Surgeon (150—5—200)	1,840				...		...
(14) 14 Servants (at rates varying from Rs. 10 to Rs. 30) ...	3,658				3,658		2,645	
Leave Allowance ...	1,090				490		...	
For rounding ...	+13				-13		...	
		15,660		14,000		15,950		14,006
Allowances, Honoraria, etc.—								
Allowance to medical practitioner... ..	900				900		984	
Travelling Allowance	976				1,294		487	
House-rent Allowance	{ 1,536 2,520 }				2,520 996		{ 1,896	
Fees for Medical Supervision ... ..	...				...		900	
Scholarships	8,280				8,280		5,125	
For rounding	+8				...		...
		14,220		{ 8,500 2,500 }		13,990		9,392
Contingencies—								
Museum Charges	200				200		...	
Excursion charges	200				...		...
Purchase of Subjects, etc.	900				900		391	
Medicines ... ..	...				...		6,145	
Riding fees	500				...		...
Purchase and Repairs of Instruments and apparatus	400				406		...	
Excursion charges ... ..	...				200		...	
Rents, Rates and Taxes	434				434		98	
Service, Postage and Telegrams	250				250		125	
Water-supply	550				550		286	
Riding Fees ... ..	...				500		240	
Examination Fees	650				650		450	
Contract contingencies	5,760				5,760		5,427	
Office expenses and miscellaneous ... ..	...				...		530	
For rounding	+6				...		...
		9,850		10,000		9,850		13,692
TOTAL		1,13,500		1,05,000		1,10,220		1,03,762
Voted		65,500		59,000		63,220		59,067
Non-voted		48,000		46,000		47,000		44,695

(a) Expenditure controlled by the Director of Agriculture, Poona.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 34-B. AGRICULTURE. Veterinary Charges—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HOSPITALS AND DISPENSARIES.								
Establishment under the Glanders and Farcy Act.								
Pay of Officers—								
(1) 1 Deputy Superintendent (300) ...	3,600				3,600		3,600	
Leave Allowance ...	540				125		...	
For rounding ...	...				—5		...	
		4,140		3,600		3,720		3,600
Pay of Establishments—								
(14) 14 Veterinary Inspectors at rates varying from Rs. 75 to Rs. 350 ...	22,030				21,240		14,429	
(1) 1 Clerk (60—4—100—3—160) ...	760				720		...	
(4) 4 Servants (24), 3 (20) ...	1,008				1,008		571	
Leave Allowance ...	1,050				1,050		...	
For rounding ...	+103				—8		...	
		24,951		20,000		24,010		15,000
Allowances, Honoraria, etc.—								
Travelling Allowance ...	5,962				4,982		3,459	
House Rent Allowance ...	168				168		113	
Plague Allowance ...	...				100		...	
		6,130		4,000		5,250		3,572
Contingencies—								
Purchase of Malliens ...	1,000				1,000		...	
Feed of Horses and Charges for Syces ...	200				200		92	
Uniform Allowance to Inspectors ...	430				430		370	
Burning Carcasses of Horses ...	1,800				808		1,483	
Rents, Rates and Taxes ...	1,066				1,008		410	
Service Postage and Telegrams ...	150				150		100	
Compensation for horses destroyed under the Glanders and Farcy Act ...	1,000				2,000		...	
Office Expenses and Miscellaneous ...	80				80		939	
Water-supply ...	100				100		36	
Contract Contingencies ...	1,339				1,339		570	
Telephone Charges ...	575				575		88	
		7,740		7,400		7,690		4,088
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Moiety from the Aden Settlement Committee ...		42,961		35,000		40,670		
		3,161		3,000		2,710		
TOTAL ...		39,800		32,000		37,960		26,260
Grants-in-aid Contributions and Donations, etc.—								
Grants to Veterinary Hospitals and Dispensaries (Presidency) ...	27,275				29,712		24,925	
Do. Sind ...	11,600				13,150		23,491	
Revision of grants-in-aid to District Local Boards for the maintenance of Veterinary dispensaries and grants to new dispensaries... For rounding ...	2,500 +25				...		...
		41,400		43,000		42,860		48,416
TOTAL ...		81,200		75,000		80,820		74,676
Voted ...		81,200		75,000		80,820		74,676
Non-voted ...		...		...		...		...
PRIZES.								
Contingencies—								
Prizes at Horse Shows ...	1,450				1,450		1,458	
For rounding ...	+50				...		...
TOTAL ...		1,500		1,500		1,450		1,458
Voted ...		1,500		1,500		1,450		1,458
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 34-B. AGRICULTURE. Veterinary Charges— <i>contd.</i>	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BREEDING OPERATIONS (a).								
HORSE BREEDING OPERATIONS.								
Pay of Establishment—								
Syces	---	---			---	---	1,642	
				1,700				1,642
Allowances, Honoraria, etc.—								
Travelling Allowance	---	---			---	---	466	
				300				466
Contingencies—								
Purchase of Stallions	---	---			2,000	---	---	
Maintenance of, and Stabling for, Stallions, etc.	---	---			12,080	---	13,616	
Pay of Menials	---	---			2,808	---	402	
Office Expenses and Miscellaneous	---	---			1,190	---	740	
For roundings	---	---			+372	---	---	
				12,000		18,450		14,759
				14,000		18,450		16,866
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Contributions from Local Boards towards the pay of Syces	---	---		3,000		2,450		3,240
TOTAL				11,000		16,000		13,626
TOTAL				11,000		16,000		13,626
Voted				11,000		16,000		13,626
Non-voted				---		---		---
SUBORDINATE VETERINARY ESTABLISHMENT.								
Presidency Proper	1,83,800		1,57,000		1,73,750		1,44,751	
Sind	51,000		27,000		40,250		27,355	
TOTAL		2,33,800		1,84,000		2,14,000		1,72,106
Voted		2,33,800		1,84,000		2,14,000		1,72,106
Non-voted		---		---		---		---

(a) Expenditure controlled by the Superintendent, Civil Veterinary Department, Poona.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 34-B. AGRICULTURE. Veterinary Charges—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DETAILS.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
PRESIDENCY PROPER.								
Pay of Establishment—								
(5) 5 Veterinary Inspectors (at rates varying from Rs. 160 to Rs. 250) ...	13,075				12,420		16,169	
(105) 105 Veterinary Assistants (at rates varying from Rs. 65 to Rs. 130) ...	1,14,102				1,12,260		1,02,985	
(5) 5 Servants (at rates varying from Rs. 15 to Rs. 19) ...	960				960		856	
(5) 5 Clerks (at rates varying from Rs. 30 to Rs. 60) ...	2,580				2,580		2,222	
Leave Allowance ...	10,000				10,537			
Revision of the pay of Veterinary Assistant Surgeons in the Presidency Proper ...	1,550							
For rounding ...	+373				-47			
		1,41,640		1,28,000		1,33,710		1,22,232
Allowances, Honoraria, etc.—								
Travelling Allowance ...	35,000				30,000		19,418	
House-rent and other allowances ...	2,766				1,800		433	
Special Allowance to Veterinary Assistants ...	2,667				2,520			
For rounding ...	+7							
		40,440		27,000		34,320		19,851
Contingencies—								
Service Postage and Telegrams ...							25	
Rent, Rates and Taxes ...	720				720		774	
Office Expenses and Miscellaneous ...							388	
Contract Contingencies ...							1,391	
Destruction of Glanders animals ...							90	
		720		2,000		720		2,668
TOTAL ...		1,82,800		1,57,000		1,73,750		1,44,751
SIND.								
Pay of Establishment—								
(17) 19 Veterinary Assistants (at rates varying from Rs. 80 to Rs. 145) ...	23,352				20,928		22,436	
Leave Allowance ...	2,000				1,830			
(1) 1 Clerk (Rs. 80 for 1 month) ...	80				960		1,296	
(2) 2 Servants (at Rs. 19 for 1 month) ...	38				384		384	
Temporary Establishment ...					120		166	
Temporary and Provisional Allowance ...					375			
Creation of two appointments of Inspectors in the Civil Veterinary Department in Sind, entertainment of establishment under them, travelling allowance, contingencies, etc. ...	10,929							
Revision of the pay of Veterinary Assistant Surgeons in Sind ...	300							
For rounding ...	-19				-7			
		36,680		24,000		24,590		24,282
Allowances, Honoraria, etc.—								
Travelling Allowance ...	4,000				6,422		2,031	
House-rent Allowance ...	864				768		133	
District Local Board Allowance ...	600				600			
Dispensary Allowance ...	1,380				1,380			
For rounding ...	+6							
		6,850		3,000		9,170		2,164
Special Charges—								
Destruction of glanders animals ...	1,000				500			
Prizes at Cattle shows ...					5,000			
Anti-rinderpest serum ...	7,000							
		8,000				5,500		
Contingencies—								
Destruction of Glanders animals ...							120	
Purchase and Repairs of Tents ...					25			
Rent, Rates and Taxes ...	41				490		486	
Service Postage and Telegrams ...					200		100	
Office Expenses and Miscellaneous ...	25				875		203	
For rounding ...	+4							
		70		1,000		1,590		909
Establishment charges recoverable from other Governments and Departments, etc.—								
		51,600		28,000		40,850		27,355
Deduct—Amount to be recovered from the District Local Board and for rounding ...								
		600		1,000		600		
TOTAL ...		51,000		27,000		40,250		27,355

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 34-C. AGRICULTURE. Co-operative Credit.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CO-OPERATIVE CREDIT.								
Pay of Officers—								
(1) 1 Registrar (at Rs. 1,950 for 9 months and at Rs. 2,050 for 3 months + 150 Dy. A.) ...	25,500				31,800		35,723	
(1) 1 Deputy Assistant Registrar (Dy. A. 50) ...	600				...		...
(6) 7 Assistant Registrars (300— ⁵⁰ / ₂ —500—50—750) Dy. A. 1 (250), 1 (100) ...	37,950				30,800		23,837	
(2) 2 Special Auditors 2 (300— ⁵⁰ / ₂ —500—50—750) ...	9,600				8,500		7,591	
Special Mamlatdars ...	...				...		3,664	
Leave Allowance ...	2,500				2,400		...	
Appointment of a third special Auditor for Co-operative Societies with one clerk and one peon ...	3,916				...		...
Appointment of officers for purposes of instruction and propaganda for Agricultural Co-operative movement with travelling allowance to all, local allowances for the officer for Bombay City and peons ...	7,007				...		...
Appointment of a special Mamlatdar for Co-operative Societies in the Sholapur District with one clerk and one peon ...	3,091				...		...
For rounding ...	+200				...		...
		90,364		{ 41,000 33,000		73,500		75,815
Pay of Establishment—								
(35) 37 Auditors (at rates varying from Rs. 150 to Rs. 300) ...	80,534				73,390		67,018	
(8) 8 Agricultural Organizers (at rates varying from Rs. 120 to Rs. 300) ...	14,100				14,830		...	
(76) 77 Clerks (at rates varying from Rs. 30 to Rs. 200) ...	68,193				65,335		40,679	
Circle Inspectors ...	...				...		5,910	
(94) 97 Servants (at rates varying from Rs. 11 to Rs. 20) ...	19,524				19,231		11,035	
(1) 1 Daftarband (25) ...	300				276		...	
Temporary Establishment ...	11,056				6,000		36,152	
(3) 3 Weaving Staff (165) 2 (75) ...	3,780				3,600		...	
Leave Allowance ...	12,000				11,670		...	
For rounding ...	+721				-442		...	
		2,10,208		1,99,000		1,93,940		1,60,644
Allowances, Honoraria, etc.—								
House-rent and other allowances ...	{ 300 5,940				...		868 374	
Travelling Allowance ...	1,40,000				1,35,300		{ 1,17,335 2,657	
Grain Compensation Allowance ...	...				...		20	
For rounding ...	...				-6		...	
		1,46,240		1,38,000		1,41,390		1,21,254
Special charges—								
Grant to Bhil Co-operative Society ...	720				720		...	
Clerical assistance to Bhil Co-operative Societies in the Panch Mahals District ...	1,320				...		...
		2,040		700		720		...
Contingencies—								
Rents, Rates and Taxes ...	10,000				10,000		8,493	
Service Postage and Telegrams ...	13,000				10,000		12,866	
Office Expenses and Miscellaneous ...	23,000				23,000		19,360	
Contract Contingencies ...	...				...		158	
Subsidy to the Bombay Central Co-operative Institute ...	22,000				15,000		13,000	
Demonstration ...	...				...		197	
		68,000		56,300		53,000		54,074
Establishment charges recoverable from other Governments and Departments, etc.—								
Deduct—Amount to be recovered from the Co-operative Society and the Central Bank ...		24,853		13,000		13,550		8,461
TOTAL ...		4,92,000		4,54,000		4,54,000		4,03,526
Voted ...		4,66,000		4,22,000		4,22,000		3,65,146
Non-voted ...		26,000		32,000		32,000		38,380

BOMBAY—EXPENDITURE

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DETAILED ACCOUNT No. 35. INDUSTRIES (Transferred).	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	{ VOTED ... 35A	2,00,100	1,73,500	3,22,300	1,88,591
	{ Non-voted.	35,000	31,000	34,000	57,980
FISHERIES	{ VOTED ... 35B	2,000	2,000	1,700	600
	{ NON-VOTED	.....	.....	.....	12,784
EXCHANGE	... VOTED ...	8,900	15,500	2,000	10,424
EXPENDITURE IN ENGLAND	{ VOTED ...			.....	21,123
	{ Non-voted.			3,000	.....
TOTAL ...		2,46,000	2,22,000	3,63,000	2,91,503
Voted ...		2,11,000	1,91,000	3,26,000	2,20,738
Non-voted ...		35,000	31,000	37,000	70,764

DETAILED ACCOUNT No. 35A. INDUSTRIES. Director of Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTOR OF INDUSTRIES. DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(1) 1 Director (2,500—100—3,000)	...	35,300			34,010		34,753	
Leave Allowance	...		35,300	31,000		34,010		34,753
Pay of Establishment—								
(18) 18 Clerks (varying from Rs. 64 to 330)	...	28,140			26,100		15,832	
(6) 6 Servants, 1 (14), 1 (12), 3 (10), 1 (8)	...	768			768		1,010	
Leave Allowance	...	3,000			3,000		4,031	
Temporary and Provincial Allowance	...	600			600			
Typing and Shorthand Allowance	...	600			600			
For rounding	...	-8			22			
			33,100	26,000		31,090		20,873
Allowances, Honoraria, etc.—								
Travelling Allowance	...	5,000			4,000		21,777	
House-rent Allowance	...	420			400		648	
Rounding	...	-20						
			5,400	4,000		4,400		22,425
Contingencies—								
Carriage of Records	...	400			400		179	
Rents, Rates and Taxes	...	500			500		1,543	
Peon's Uniforms	...	300			300		63	
Service Postage and Telegrams	...	1,500			1,000		1,476	
Purchase of Books	...	2,500			2,500		1,921	
Office Expenses and Miscellaneous	...	4,000			4,000			
			9,200	3,000		8,700	17,281	
TOTAL ...			83,000	64,000		78,200		22,433
Carried over ...			83,000	64,000		78,200		1,00,514

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 95A. INDUSTRIES. Director of Industries—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTOR OF INDUSTRIES—contd.								
Brought forward ...		83,000		64,000		78,200		1,00,514
SUPERINTENDENCE.								
Pay of Officers—								
(1) Deputy Director (1,750—100—2,150) ...	...						
(1) 1 Assistant Director (950—50—1,200) ...	13,100						21,850	
Leave Allowance ...	1,960				12,570		10,903	
Rounding ...	+40				1,000		...	
		15,100		14,000		13,570		32,753
Pay of Establishment—								
(2) 3 Weaving Assistants 1 (180 for 6 months and 190 for 6 months), 1 (110) 1 (150) ...	5,340				8,300		20,519	
(2) 2 Servants, 1 (16), 1 (10) ...	312				312		1,546	
Leave Allowance ...	330				330			
Temporary and Provisional Allowance ...	120				120			
For rounding ...	+8				+78			
		6,110		5,000		4,140		22,065
Allowances, Honoraria, etc.—								
Travelling Allowance ...	7,000				7,000			
House-rent Allowance ...	84				90			
Rounding ...	+6							
		7,090		6,000		7,090		
TOTAL ...		28,300		25,000		24,800		54,818
INDUSTRIAL EDUCATION.								
Pay of Establishment—								
(1) Servant 1 (10) ...	120				120			
23 Weaving Staff ...	22,320				11,140		1,440	
Leave Allowance ...	1,100				1,000			
Temporary and Provisional Allowance ...	120				120			
Pottary Staff ...							405	
For rounding ...	-140				+80			
		23,520		6,000		12,460		1,845
Allowances, Honoraria, etc.—								
Travelling Allowance ...	4,000				1,000			
House-rent Allowance ...	84				90			
Rounding ...	+16							
		4,100		3,000		1,090		
Scholarships—								
Scholarships to Research Scholars ...	3,100				3,300		3,937	
Do. to State Technical Scholars ...	1,800				...		...
Do. in Weaving Schools ...	500				450		1,136	
Do. in Electrical Engineering ...	2,200				...		...
		7,600		4,000		3,750		5,073
Contingencies—								
Working charges of weaving schools and demonstrations ...		9,480		8,000		8,000		10,131
TOTAL ...		44,700		31,000		25,300		17,049
Carried over ...		1,56,000		1,10,000		1,28,300		1,72,381

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 35A. INDUSTRIES. Director of Industries.— <i>contd.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
DIRECTOR OF INDUSTRIES— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,56,000		1,10,000		1,28,300		1,72,381
INDUSTRIAL DEVELOPMENT.									
Pay of Officers—									
Deputation Allowance ...			4,800		3,000		4,800		3,000
Pay of Establishment—									
(1) 1 Assistant Chemist (150) ...		1,800				1,800		5,763	
(1) 1 Supervisor of Casein Factory (125) ...		1,500				1,320		...	
Leave Allowance ...		400				300		...	
For Rounding ...						+80		...	
			3,700		4,000		3,500		5,763
Allowances, Honoraria, etc.—									
Travelling Allowance ...			1,500		1,000		500		
Scholarships—									
Special Travelling Scholarship ...									5,000
Contingencies—									
Chemicals and Apparatus ...		9,500				2,000		862	
Working Charges of Casein Factory ...		3,200				3,200		565	
Experimental Works ...		20,000				15,000		6,933	
British Empire Exhibition ...		17,305				1,80,000		2,911	
Working Charges of Pottery Demonstration ...		19,000				19,000		17,460	
Rounding ...		+ 95							
			69,100		86,500		2,19,200		28,731
TOTAL ...			79,100		94,500		2,28,000		42,494
MISCELLANEOUS.									
Allowances, Honoraria, etc.—									
Honorarium for revising ethnographical proofs.								500	
Contingencies—									
Purchase and repairs of Furniture ...								18	
TOTAL ...									518
CENTRAL STORES WORKSHOP AT DAPURI.									
Pay of Officers—									
Executive Engineer ...								11,555	
Manager ...								8,640	
									30,195
Pay of Establishments—									
Accountant ...								1,256	
Establishment ...								445	
Temporary Establishment ...								32,180	
School Master at Dapuri ...								189	
									34,070
Allowances Honoraria, etc.—									
Travelling Allowance ...									2,515
Works—									
Original works ...									6,588
Repairs—									
Repairs ...									3,563
Tools and Plant—									
Tools and Plant ...									9,503
Suspense—									
Suspense Account for Stores Establishment ...								- 27,112	
								- 18,144	- 45,256
TOTAL ...									31,178
Total Industries ...			2,35,100		2,04,500		3,56,300		2,46,571
Voted ...			2,00,100		1,73,500		3,22,300		1,88,591
Non-voted ...			35,000		31,000		34,000		57,980
DETAILED ACCOUNT No. 35B. FISHERIES.									
Pay of Officers—									
Marine Biologist ...								12,784	
Superintendent of Fisheries ...								600	
									13,384
Contingencies—									
Oyster Culture ...		1,700							
Founding ...		300							
			2,000		2,000		1,700		
TOTAL ...			2,000		2,000		1,700		13,384
Voted ...									600
Non-voted ...									12,784

37 MISCELLANEOUS DEPARTMENTS Partly Reserved and Partly Transferred.	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.		
		Rs.	Rs.	Rs.	Rs.		
INSPECTION OF FACTORIES (RESERVED).	{ VOTED ... } 37A	97,000	2,00,000	2,18,000	20,179		
	{ Non-voted.. }	15,000	33,000	36,000	9,135		
INSPECTION OF STEAM BOILERS	{ VOTED ... } 37B	1,57,000	.....	.....	1,54,871
	{ Non-voted.. }	21,000	.....	.....	11,001
COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT (RESERVED)	... 37C	18,000	.....	.....	.....
PROVINCIAL STATISTICS AND REGISTRATION OF TRAFFIC (RESERVED.)	.....	.....	5,000	.....	56,674
PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS (TRANSFERRED.)	{ VOTED ... }	3,000	3,000	3,000	.....	
EXAMINATIONS RESERVED	{ VOTED ... }	15,000	13,000	.....	21,064	
DO. (TRANSFERRED.)	{ VOTED ... } 37D	13,000	16,000	16,000	13,382		
	{ Non-voted.. }	.....	.....	.....	.....
MISCELLANEOUS (RESERVED.)	{ VOTED ... } 37E	1,68,000	1,40,000	1,55,000	1,28,950		
	{ Non-voted.. }	58,000	60,000	62,000	58,797		
EXCHANGE	{ VOTED ... }	16,000	4,000	4,000	7,550		
	{ Non-voted.. }	.....	.....	.....	1,281
EXPENDITURE IN ENGLAND.	{ VOTED ... }	.....	.....	3,000	15,300
	{ Non-voted.. }	.....	.....	5,000	2,351
TOTAL	...	5,81,000	4,74,000	5,02,000	5,00,535		
VOTED	{ RESERVED ... }	4,71,000	3,62,000	3,80,000	4,04,588		
	{ TRANSFERRED... }	16,000	19,000	19,000	13,382		
Non-voted	{ RESERVED ... }	94,000	93,000	1,03,000	82,565		
	{ TRANSFERRED... }	.....	.....	.....	.....
DETAILED ACCOUNT No. 37A. MISCELLANEOUS DEPARTMENTS. Inspection of Factories.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—							
(1) 1 Chief Inspector (1,000—50—1,250)	...	12,500		18,000			
6 Inspectors and Assistant Inspectors 2 (500—40—900), 3 (300—25—500) and 1 woman Inspector (250)	...	29,007		{ 66,720 10,720			
Leave Allowance	...	3,938		{ 10,000 4,000			
			45,445		1,09,440		10,757
Pay of Establishment—							
6 Clerks (175—5—200), 5 (60—4—100—3—160)	...	8,000		20,750			
10 Servants 2 (16), 1 (15), 2 (12), 3 (11), 2 (10)	...	1,708		2,532			
Temporary Establishment		1,200			
Leave Allowance	...	726		3,000			
Reorganization of the amalgamated Factory Boiler and Smoke Nuisance Department		24,000			
Temporary and Provisional Allowance	...	960		1,476			
For rounding	...	+ 237		2			
			11,631		52,960		480
Carried over	...		57,076		1,62,400		11,237

DETAILED ACCOUNT No. 37A. 37 MISCELLANEOUS DEPARTMENTS. Inspection of Factories— <i>continued.</i>		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		57,076				1,62,400			11,237
Allowances, Honoraria, etc.—									
Honorarium to clerks ...	1,500				1,000				
Fees to certifying surgeons, mofussil ...	440				3,500				
Fees to Assessors ...	19,625				300				
Travelling Allowance ...	1,800				84,000		8,515		
House-rent and other Allowance ...	4,457				15,006				
Plague Allowance ...	1,260				24				
Fees to Commissioners ...					3,700				
Fees to Examiners ...					8,000				
Fees to Inspectors at Aden ...					1,300				
Salary, Allowances, etc., of certifying surgeons ...	21,260				17,690				
Rewards to informers ...	100				105		14,556		
		50,442				84,625		18,071	
Contingencies—									
Telephone charges ...					115				
Rents ...					860				
Service Postage and Telegrams ...	1,000				1,500				
Office Expenses and Miscellaneous... ..	3,482				5,000		5		5
		4,482				6,975			
TOTAL ...		1,12,000				2,54,000		29,813	
Voted ...		97,000				2,18,000		20,179	
Non-voted ...		15,000				36,000		9,135	
DETAILED ACCOUNT No. 37B. INSPECTION OF STEAM BOILERS.									
Pay of Officers—									
1 Chief Inspector of Steam Boiler and Smoke Nuisance ...	18,000		33,000						
9 Inspectors ...	61,885		73,000						
Leave Allowance ...	4,985								
		84,870		1,06,000					90,809
Pay of Establishment—									
15 Clerks and Superintendents ...	21,187						20,222		
12 Servants ...	1,800						3,692		
Temporary Establishment ...							1,630		
Leave Allowance ...	2,118								
Temporary and Provisional Allowance ...	1,080								
Rounding ...	- 15								
		26,170		33,000					25,544
Allowances, Honoraria, etc.—									
Fees to Inspectors at Aden ...	1,300								
Fees to Commissioners ...	3,300								
Travelling Allowance ...	32,200						24,991		
House-rent and other Allowances ...	1,800						8,910		
Fees to Assessors ...	11,420								
Fees to Examiners ...	1,260								
Honoraria to Clerks ...	800								
	8,000						8,924		
	1,060								
		60,640		84,000					42,825
Contingencies—									
Service Postage and Telegrams ...	1,500						1,315		
Rents, Rates and Taxes ...	1,200								
Telephone Charges ...	120								
Office Expenses and Miscellaneous ...	3,500						5,879		
		6,320		10,000					7,194
TOTAL ...		1,78,000		2,33,000					1,65,872
Voted ...		1,57,000		2,00,000					1,54,871
Non-voted ...		21,000		33,000					11,001
COMMISSIONER UNDER THE WORK- MEN'S COMPENSATION ACT.*									
Pay of Officers—									
1 Commissioner (1,000—100—1,200) ...		9,000							
Pay of Establishment—									
3 Clerks 3 (60—4—100—3—160) ...	1,980								
2 Peons 1 (32), (27) ...	531								
		2,511							
Allowances, Honoraria, etc.—									
Travelling Allowance ...		1,800							
Contingencies—									
Rent ...	1,350								
Office expenses and Miscellaneous... ..	3,639		4,989						
		18,300							
Rounding ...		- 300							
TOTAL ...		15,000							

* Provision for nine months only.

DETAILED ACCOUNT No. 37D. MISCELLANEOUS DEPARTMENTS. Examinations. Reserved and Transferred.		Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
SUMMARY.					
	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL AND MILITARY EXAMINATIONS COMMITTEE ...	9,000		...	9,200	
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS ...	6,000		13,000	3,800	
ACCOUNTANCY DIPLOMA BOARD ...	13,000		16,000	16,000	
TOTAL ...		28,000		29,000	13,380
Voted ...		28,000		29,000	13,380
Non-voted ...		...		...	...
DETAILS.					
CIVIL AND MILITARY EXAMINATIONS COMMITTEE—(Reserved.)					
Pay of Officers—					
(1) 1 Secretary (100) ...	1,200			1,200	
Leave Allowance ...	120			180	
		1,320			1,380
Pay of Establishment—					
(1) 2 Clerk (Allowance) (15), (25) ...	480			180	
(1) 1 Servant (10) ...	120			120	
Leave Allowance ...	40			20	
Temporary and provisional allowance ...	120			...	
Rounding ...	+ 366			...	
		1,126			320
Allowances—					
Fees to Members and Assessors ...	5,000			5,700	
Travelling Allowance ...	1,000			1,000	
House-rent Allowance ...	84			220	
Increase in the duty allowance of the clerk in the Sindhi Translator's Office ...	120			420	
		6,204			7,340
Contingencies—					
Office Expenses and Miscellaneous ...	200			450	
Contract Contingencies ...	150			150	
Rounding ...					
		350			9,640
					- 440
TOTAL ...		9,000			9,200
Voted ...		9,000			9,200
Non-voted ...		...			...
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS—(Reserved.)					
Fees for setting and valuing papers for depart- mental examination ...	3,500			3,500	
Fees to Members and Assessors ...	1,000				
		4,500			
Contingencies—					
Office Expenses and Miscellaneous ...	435			140	
Contract Contingencies ...	500			250	
For rounding ...	+ 565				
					3,890
					- 90
TOTAL ..		6,000			3,800
Voted ...		6,000			3,800
Non-voted ...		...			...
ACCOUNTANCY DIPLOMA BOARD. (Transferred.)					
Pay of Officers—					
1 Secretary (200) ...		3,600			3,756
Pay of Establishment—					
(2) 2 Clerks (60—4—100—3—160) ...	912			1,584	1,350
(2) Servants (13), ...	156			276	456
Leave Allowance ...	240			200	
Temporary and Provisional Allowance ...	91			240	
Rounding ...	+ 11			410	
		1,410			2,710
Allowances, Honoraria, etc.—					
Fees to Non-official Members of the Board ...	1,000			1,447	330
Examination Charges ...	6,105			5,585	4,788
House-rent Allowance ...	85			168	147
		7,190			5,265
Contingencies—					
Rents, Rates and Taxes ...				1,190	1,188
Service Postage and Telegrams ...	200			200	170
Office Expenses and Miscellaneous ...	600			1,100	1,195
		800			
					2,553
TOTAL ...		13,000			16,000
Voted ...		13,000			16,000
Non-voted

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DETAILED ACCOUNT No. 37E. MISCELLANEOUS DEPARTMENTS. Miscellaneous (Reserved).	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1924-25.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provision on account of Labour Bureau	81,000		76,000		1,10,000		99,343	
	32,000		34,000		...		...
Director of Information	40,000		40,000		65,900		59,042	
	26,000		26,000		...		...
Controller of Rent	47,000		24,000		40,500		29,863	
		2,26,000				2,16,400		1,87,748
For rounding						600		
TOTAL		2,26,000		2,00,000		2,17,000		1,87,748
Voted		1,68,000		1,40,000		1,55,000		1,28,950
Non-voted		58,000		60,000		62,000		58,797
DETAILS.								
LABOUR BUREAU OFFICE.								
Pay of Officers—								
1 Director	30,600				32,300			
Leave allowance								
		30,600				32,300		31,100
Pay of Establishment—								
3 Investigators	4,500				17,465		14,371	
4 Lady Investigators	17,915				5,325		1,400	
18 Clerks 2 (175—25—300), 3 (120—10—250), 1 (150—10—200), 1 (100—10—150), 10 (60—4—180 + D. A. 1 (10)), 1 (104)	24,567				24,880		24,005	
7 Servants (40), (14), (12), (11), 3 (10)	1,284				1,284		2,115	
Temporary Establishment							5,566	
Leave Allowance	5,142				3,000			
Temporary and provisional allowance	720				726			
Rounding	—582				—414			
		53,546				52,266		47,457
Allowances, Honoraria, etc.—								
Travelling Allowance	10,160				6,200		5,090	
	1,800				1,800			
Local Allowance to Investigators	1,500				1,500			
House-rent Allowance	504				504		385	
Fees for Collection of Family Budget	4,000				5,000		658	
Compensatory Allowance	1,500							
		19,464				15,004		6,133
Contingencies—								
Service, Postage and Telegrams	2,450				2,450		2,001	
Office Expenses and Miscellaneous	2,940				3,144		8,981	
Purchase and repairs of furniture	500				500		635	
Purchase of books and publications	1,500				1,000		3,036	
Sorting and tabulating machine	2,000				3,336			
		9,390				10,430		14,653
TOTAL		1,13,000		1,10,000		1,10,000		99,343
Voted		81,000		76,000		76,000		67,227
Non-voted		32,000		34,000		34,000		32,116

No. 41. CIVIL WORKS. In Charge of Public Works Officers. (b)	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals, 1922-23.
	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings		12,88,000	3,01,500	21,17,776
Communications	13,82,000	13,08,000	12,78,500	17,18,064
Miscellaneous		11,000	.....	18,012
Repairs	48,00,000	54,97,000	47,83,000	43,51,711
Establishment	21,00,000	23,24,000	27,44,000	* 20,14,640
Other Items	4,82,000	3,39,000	5,37,000	2,99,766
Grant-in-aid	1,35,000	2,42,000	2,25,000	1,63,775
Suspense	3,00,000	4,41,000	4,42,000	- 69,096
Deduct cost of English Stores	66,000	3,07,000	3,74,000	3,84,693
Expenditure in England ... ..	...	.....	3,79,000	2,53,848
Loss or gain by exchange	1,06,000	1,18,000	1,89,000	1,30,668
Discretionary Grants	10,00,000	.....	10,00,000	.....
Reserve	1,00,000	.....	1,00,000	.....
TOTAL ...	1,03,39,000	1,13,11,000	1,16,05,000	1,06,14,466
Voted ... } Reserved ...	2,90,000	4,44,000	3,04,000	4,73,107
} Transferred ...	94,92,000	1,00,03,000	1,05,37,000	94,01,661
Non-voted Do. ...	5,57,000	7,64,000	7,64,000	7,39,698
No. 43. FAMINE RELIEF AND INSURANCE. Famine Relief—Reserved.				
A—FAMINE RELIEF—RESERVED.				
Interest payable on Loans for the Loyd Barrage Scheme ...	10,00,000			
Expenditure in the Civil Department on Famine Relief ...	(a) 23,60,000			
TOTAL—Voted ...	33,60,000	6,60,000	31,60,000	(c) 2,78,640
B—Transfers to Famine Insurance Fund—Reserved Non-voted...	30,00,000	25,00,000	.....	60,81,369

(a) Out of this provision Rs. 2,86,200 will ultimately be transferred to "8 Forest" and Rs. 60,000 to "34 Agriculture", for fodder storage operations. Rs. 35,000 will also be transferred to "34 Agriculture" for Expenditure on development of Boring.
* Includes loss or gain by Exchange Establishment 18,244
Expenditure in England do. ... 84,781

(b) Details are available in Public Works Final Issue.
(c) Includes Rs. 1,726 on account of non-voted.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS. Reserved.	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.			
		Rs.	Rs.	Rs.	Rs.			
RESERVED.								
SUPERANNUATION AND RETIRED ALLOWANCES		47,12,000	51,50,000	46,00,000	46,71,967			
{ VOTED ...								
{ Non-voted.		6,000	.....	20,000			
COMPASSIONATE ALLOWANCES VOTED	45B	61,000	60,000	57,000	68,681			
COMMUTED VALUE OF PENSIONS	45C	2,37,000	3,37,000	2,25,000	3,03,804			
GRATUITIES ... VOTED		17,000	{ 3,000 42,000	14,000	25,089			
Covenanted Civil Service Pensions ... Non-voted.		23,000	23,000	23,000	21,700			
DONATIONS TO SERVICE FUNDS ... VOTED		28,000	28,000	28,000	24,927			
EXCHANGE { VOTED ...		2,21,000	1,83,000	1,82,000	14,194			
EXCHANGE { Non-voted.		.....	.....	.....	1,20,249
EXPENDITURE IN ENGLAND { VOTED ...		.....	.....	35,000	27,271
EXPENDITURE IN ENGLAND { Non-voted		.....	.....	3,30,000	2,34,732	
TOTAL ...		53,05,000	58,26,000	55,14,000	55,12,114			
Voted ...		52,76,000	58,00,000	51,41,000	51,35,433			
Non-voted ...		29,000	26,000	3,73,000	3,76,681			
DETAILED ACCOUNT No. 45A. SUPERANNUATION AND RETIRED ALLOWANCES.								
Customs ...		97,944						
Salt ...		1,27,268						
Opium ...		2,612						
Ecclesiastical ...		90						
Political ...		1,17,824						
Mint ...		11,102						
Total ...		(a)3,56,840						
DETAILED ACCOUNT No. 45B. SUPERANNUATION etc., ALLOWANCES. Compassionate Allowances.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compassionate Allowances ...		10,000			6,000		13,155	
Miscellaneous Allowances and Rewards ...		40,000			40,000		31,482	
Gratuities ...		11,000			11,000		24,044	
TOTAL ...			61,000		60,000		57,000	68,681
Voted ...			61,000		60,000		57,000	68,681
Non-voted	
DETAILED ACCOUNT No. 45C. SUPERANNUATION etc., ALLOWANCES. Commuted value of pensions.								
Commuted value of pensions to be paid to other provincial Govts ...		1,12,000		2,12,000		1,00,000		1,29,464
Commuted value of pensions to pensioners ...		1,25,000		1,25,000		1,25,000		1,73,840
Total voted ...			2,37,000		3,37,000		2,25,000	3,03,804

(a) These provisions are included in the total provision for Superannuation and retired allowances.

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46.—STATIONERY AND PRINTING. (Partly reserved and partly Transferred).	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals, 1922-23.
		Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICE AT THE PRESIDENCY—RESERVED... VOTED ...	46a			.....	89,694
STATIONERY PURCHASED IN THE COUNTRY—					
RESERVED ... VOTED ...	46b			.....	58,411
TRANSFERRED ... VOTED ...				.....
GOVERNMENT PRESSES—					
RESERVED ... VOTED ...	46c	7,09,000	6,48,000	6,29,000	5,93,826
PRINTING AT PRIVATE PRESSES—RESERVED ... VOTED ...		3,000	4,000	5,000	1,677
STATIONERY STORES (PROVINCIAL)—					
RESERVED ... VOTED ...	46d	6,12,000	6,80,000	7,15,000	6,72,068
TRANSFERRED ... VOTED ...		2,59,000	2,89,000	2,85,000	.....
Deduct—RECOVERY ON ACCOUNT OF STATIONERY SUPPLIED TO THE CENTRAL DEPARTMENT ...				—2,50,000	
EXCHANGE Voted ... Reserved ... Transferred ...		1,89,000	1,40,000	2,50,000	38,188 1,10,825
EXPENDITURE IN ENGLAND { VOTED ... Non-voted ...		.....	.....	4,94,000 7,000	2,81,129
TOTAL ...		17,72,000	17,61,000	21,35,000	18,00,816
Voted { Reserved ... Transferred ...		15,13,000 2,59,000	14,73,000 2,89,000	17,58,000 3,70,000	16,89,991 1,10,825
Non-voted { Reserved ... Transferred ...				7,000	

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<p>DETAILED ACCOUNT No. 46a.</p> <p>STATIONERY AND PRINTING.</p> <p>Stationery Office at the Presidency.</p>								
Pay of officers—								
Assistant Superintendent ...							250	
								250
Pay of Establishment—								
Clerks ...							9,767	
Servants ...							5,950	
Allowance, Honoraria, etc.—								
House-rent and other Allowances ...							1,790	15,717
								1,790
Carried over ...								17,757

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 46 (a). STATIONERY AND PRINTING. Stationery Office at the Presidency—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Actuals, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		17,757
Contingencies—								
Service Postage and Telegrams		5,800	
Office Expenses and Miscellaneous		200	
Contract Contingencies		15,937	21,937
For rounding		
TOTAL		39,694
Voted		39,694
Non-voted ...								
DETAILED ACCOUNT No. 46 (b). STATIONERY AND PRINTING. Stationery purchased in the Country.								
Land Revenue—								
Collectors and Deputy Commissioners ...							10,278	
Superintendent of Land Records, Sind ...							63	10,341
General Administration—								
Commissioners including Sind ...							125	125
Administration of Justice—								
District Judges ...							15,721	15,721
Police—								
District Superintendents ...							28,694	
Superintendent of Police, Mahikantha ...							541	
Do. Kathiawar ...							2,252	
Do. Palanpur ...							737	32,224
For rounding ...								
TOTAL ...								58,411
Voted ...								58,411
Non-voted ...								

(a) For transferred subjects.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 46C. STATIONERY AND PRINTING. Government Presses.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Actuals, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
PROVINCIAL.								
SUPERINTENDENCE	1,16,700		1,12,000		1,06,740		55,427	
GOVERNMENT CENTRAL PRESS	4,94,548		5,30,000		5,59,500		4,72,518	
HIGH COURT PRESS	10,858		10,000		10,440		9,438	
ALIENATION DEPARTMENT PRESS, POONA	2,108		3,000		2,920		2,506	
PRESS OF THE COMMISSIONER IN CHIEF	1,29,678		1,22,000		1,30,210		1,10,911	
JAIL PRESSES	1,55,108		1,71,000		1,19,150		1,58,030	
Lump deduction	-50,000							
For rounding					+ 40			
		8,59,000		9,48,000		9,29,000		8,03,830
<i>Deduct</i> —Recoveries on account of cost of printing work done for Central Department		1,50,000		3,00,000		-3,00,000		2,10,004
TOTAL		7,09,000		6,48,000		6,29,000		5,98,826
Voted		7,09,000		7,09,000		6,29,000		5,98,826
<i>Non-voted</i> ... ..		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 46C. STATIONERY AND PRINTING. Government Presses.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Actuals, 1922-23.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
GOVERNMENT PRESSES.								
Superintendence.								
Pay of Officers—								
(1) 1 Superintendent, 800—60—1,400 ...	16,600				16,800		18,751	
Leave Allowance ...	2,520				...		...
(1) Assistant Superintendent ...	...	19,320		14,000	3,090	19,890		18,751
Pay of Establishment—								
1 Assistant Superintendent (250—10—300) ...	3,205				...		...
(18) 18 Clerks 1 (175—5—200), 3 (60—4—100— 3—160) 1 (105—5—140), 2 (85— $\frac{1}{2}$ —100), 4 (30— $\frac{1}{2}$ —80) 7 (45—3—75—2 $\frac{1}{2}$ —125) ...	17,392				19,797		15,250	
(28) 29 Peons varying from Rs. 10 to Rs. 42 ...	5,033				4,632		1,173	
Duty Allowance ...	60				60		...	
Temporary Establishment for checking Model indents ...	1,500				1,265		...	
8 Clerks and Servants (Book Depot) 1 (115— $\frac{1}{2}$ — 150), 1 (85— $\frac{1}{2}$ —100), 2 (30— $\frac{1}{2}$ —80), 2 (18), 2 (19) ...	5,008				5,148		4,929	
Charges in connection with the revised arrangements for the exchange of official publications between the Government of the United States of America through their authorised Agents, <i>viz.</i> , the Smithsonian Institution, London and the various Govern- ments and Administration in India ...	480				480		...	
Temporary and Provisional Allowance ...	2,760				2,760		...	
Leave Allowance ...	3,400				3,500		...	
Deduct for rounding ...	-8				-22		...	
		38,830		40,000		37,620		21,353
Allowances, Honoraria, etc.—								
Travelling Allowance ...	2,950				2,953		2,275	
House-rent Allowance ...	1,932				1,932		807	
Plague Allowance ...	125				155		...	
	-7	5,000		4,000		5,040		3,082
Contingencies—								
Purchase of certain Government of India publications ...	15,000				...		...
Cost of transporting stationery to Poona ...	...				5,000		...	
Removal of paper to the Town Hall building... ...	...				1,000		...	
Rents, Rates and Taxes ...	1,500				2,140		1,310	
Service, Postage and Telegrams ...	12,000				11,000		4,675	
Printing work at private presses ...	...				...		62	
Office Expenses and Miscellaneous ...	...				...		463	
Contract Contingencies ...	25,050				25,050		18,689	25,199
Deduct—Recoveries on account of printing work done for Development Department ...	...				...		...	-12,957
		53,550		54,000		44,190		
TOTAL ...		1,16,700		1,12,000		1,06,740		55,427
Voted ...		1,16,700		1,12,000		1,06,740		55,427
Non-voted

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DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT CENTRAL PRESS, BOMBAY. (a)								
I.—Government Central Press.								
Pay of Officers—								
(1) 1 Manager (600—30—900) ...	10,170				19,970		18,990	
Leave Allowance ...	1,706				...		...
Duty Allowance ...	1,200				2,180		...	
		13,076		21,000		22,150		18,990
II.—Office Establishment.								
(3) 3 Assistant Managers 1 (400—15—550), 1 (300—10—400), 1 (150—10—200) ...	10,938				...		...
Duty Allowance ...	2,160				...		...
(14) 14 Clerks including paid candidates 1 (60— 4—100—3—130—3—160), 13 (60—4—100— —3—160) ...	16,772				17,904		18,858	
(29) 30 Servants at varying rates from Rs. 7 to Rs. 20 ...	4,500				4,308		7,067	
III.—Composing Establishment.								
(12) 12 Foremen, Store-keepers, Compositors, etc. 2 (150—5—200), 1 (75—5—100), 3 (75), 1 (60), 1 (45), 4 (60—4—100—3—160) ...	12,773				13,692		14,229	
(68) 68 Examiners and Readers 1 (200—10— 250), 1 (175), 1 (150), 8 (110—6—140), 25 (45— —3—105), 12 (40), 9 (35), 11 (30) ...	51,152				51,477		57,318	
(51) 51 Pressmen, Rollers, Hindustani Comp- ositors, etc. 2 (150—5—175) 1 (125—5—150), 1 (70), 2 (60), 1 (55), 1 (52), 5 (50), 2 (48), 1 (47), 3 (45), 8 (30), 4 (28), 4 (25), 4 (25), 6 (22), 2 (21), 4 (20) ...	25,173				24,993		26,233	
IV.—Litho Department.								
(10) 9 Litho-writers, Paper layers, Spongemen, etc. 1 (30), 1 (25), 2 (22), 2 (21), 1 (23), 2 (20) ...	2,448				3,448		3,468	
V.—Machine and Press Establishment.								
(9) 9 Clerks, Press and Machine Muccadums, etc. 1 (200—10—250), 1 (35), 1 (25), 3 (60—4— 100—3—160), 1 (22), 1 (50—2—60), 1 (45—1— —50) ...	7,446				7,818		8,528	
(8) 8 Machinemen, Pressmen, Rollermen, etc. 2 (30), 2 (27), 1 (26), 2 (22), 1 (20) ...	2,448				2,448		2,538	
VI.—Type Foundry Establishment.								
(26) 26 Matrix-maker, Machine-caster, Rubber, etc. 1 (60—2—70), 1 (35), 2 (32), 1 (30), 3 (23), 1 (26), 1 (25), 1 (20), 1 (18), 3 (16), 2 (15), 2 (13), 3 (12), 1 (60—4—100—3—160), 1 (50), 2 (45) ...	8,540				8,516		9,008	
VII.—Binding Establishment.								
(119) 119 Binders, Gilders, Paper-counters, Folders, etc., varying from Rs. 12 to 180 ...	95,210				95,090		25,647	
VIII.—Engineering Establishment.								
(5) 5 Enginemen, Fitter, Carpenters, etc., 1 (75), 1 (90), 1 (15), 1 (60), 1 (50) ...	3,480				3,480		3,818	
Carried forward ...	1,83,040	13,076		21,000	1,73,174	22,150	1,76,712	18,990

(a) Expenditure controlled by the Secretary to Government, General Department.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses—contd.		Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HIGH COURT PRESS. (a)									
Pay of Officers—									
1 Superintendent (Allowance) ...	...					570			
Leave Allowance ...	...							
Pay of Establishment—									
(9) 9 Compositors 1 (80), 1 (65), 1 (60), 1 (50), 1 (45), 1 (40), 1 (36), 1 (32), 1 (30) ...	...	5,256				5,256		7,482	
(2) 2 Pressmen 2 (30) ...	...	720				884		598	
(2) 2 Rollers 2 (22+Personal allowance (116) ...	...	644				287		506	
Piece-work ...	...	1,350				1,350		102	
(1) 1 Machineman 1 (30) ...	...	360				180		281	
Temporary and Provisional Allowance ...	...	1,483				1,953		...	
Leave allowance ...	...	970				...		...
Rounding ...	...	-75				...		...
			10,708		9,000		9,980		8,969
Allowances, Honoraria, etc.—									
Plague Allowance ...	...					...
House-rent Allowance ...	...					260		212	
Grain compensation ...	...				1,000		260	108	320
Contingencies—									
Office Expenses and Miscellaneous ...	...					...
Contract Contingencies ...	...	150				200		149	149
			150				200		
							200		
TOTAL ...	...		10,858		10,000		10,440		9,439
Voted ...	...		10,858		10,000		10,440		9,438
Non-voted ...	...		...		...		...		...
ALIENATION DEPARTMENT PRINTING PRESS, POONA.									
Pay of Establishment—									
(3) 3 Compositors 1 (60), 2 (30) ...	...	1,440				2,040		2,040	
(2) 2 Pressmen 1 (22), 1 (18) ...	...	480				480		482	
Leave Allowance ...	...	160				304		...	
Rounding ...	...	-68				...		...
			2,012				2,824		2,472
Contingencies—									
Office Expenses and Miscellaneous ...	...		96			...	96		34
TOTAL ...	...		2,108		3,000		2,920		2,506
Voted ...	...		2,108		3,000		2,920		2,506
Non-voted ...	...		...		...		...		...
PRESS OF THE COMMISSIONER IN SIND.									
Pay of Officers—									
(1) 1 Manager 1 (450-20-650) ...	...	5,880							
Leave allowance ...	...	2,000							
Pay of Establishment—									
(1) 1 Assistant Manager (200-10-300) ...	...	2,640	7,880		6,000	3,000	6,600	2,649	5,564
(15) 15 Clerks 1 (125-5-150), 1 (105-4-125), 4 (85- $\frac{3}{2}$ -100), 8 (30- $\frac{3}{2}$ -80), 1 (40) ...	...	13,814				13,880		16,372	
Proof Examiners ...	...					...		386	
(10) 10 Readers 1 (150-5-175), 4 (45-3-105), 1 (40), 1 (38), 1 (35), 2 (30) ...	...	8,004				8,484		9,818	
(1) 1 Overseer and Outturn-writer 1 (125-5-175) ...	...	1,660				1,560		3,116	
Carried over ...	...	25,618	7,880		6,000	26,424	6,600	31,841	5,564

(a) Expenditure controlled by the Registrar, High Court, Appellate Side.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses—contd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Actuals, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	25,618	7,880		6,000	26,424	6,600	31,841	5,564
PRESS OF THE COMMISSIONER IN SIND—contd.								
Pay of Establishment—contd.								
Leave Allowance ...	5,000				5,000			
(19) 19 Pressmen, 1 (35), 1 (33), 2 (32), 1 (25), 1 (57), 2 (40), 2 (38), 2 (36), 2 (34), 2 (30), 1 (28), 2 (27) ...	7,824				7,788		6,545	
(16) 16 Rollers, 1 (22), 7 (20), 4 (21), 3 (19), 1 (18). (23) 23 Book-binders at varying rates from Rs. 20 to Rs. 70 ...	3,852				3,852		2,949	
(13) 13 Servants varying from Rs. 12 to Rs. 35.	8,100				8,100		9,299	
2 Engine-drivers 2 (75) ...	3,600				3,216		4,156	
Piece-work compositors ...	1,800				1,800		29	
Type Store-keepers ...	35,000				35,000		28,992	
Temporary and Provisional Allowance ...	2,464				2,328		3,677	
Machine and carpenters ...	6,340				7,926		2,269	
For rounding ...	—80				—504		...	
		99,518		97,000		1,00,930		89,756
Allowances—								
Local allowance ...	2,400							
Travelling Allowance ...	100				100		271	
House-rent Allowance ...	240				...		963	
Overtime Allowance ...	1,000				1,000		382	
Grain compensation ...	...						255	
		3,740		1,000		1,100		1,871
Contingencies—								
Sindhi type to be obtained at the Press ...	1,000				1,000			
Cost of Materials and Stores ...	1,000				1,000		587	
Forwarding Charges ...	3,000				3,000		2,361	
Value of and freight on Europe Stores ...	...				...		248	
Value of printing materials ...	2,500				5,000		1,119	
Rents, Rates and Taxes ...	750				900		573	
Service Postage and Telegrams ...	2,800				2,800		3,301	
Purchase of books ...	50				50			
Stationery and other Petty Supplies ...	6,500				7,000		5,125	
Office Expenses and Miscellaneous ...	940				830		406	
		18,540		18,000		21,580		13,720
TOTAL ...		1,29,678		1,22,000		1,30,210		1,10,911
Voted ...		1,29,678		1,22,000		1,30,210		1,10,911
Non-voted ...		...		...		...		...
JAIL PRESSES.								
Yeravda and Aden.								
Pay of Officers—								
(1) 1 Manager (500—25—700) ...	7,790							
Leave allowance ...	1,168							
		8,958		6,000		6,890		14,254
Pay of Establishment—								
Leave Allowance ...	4,820				6,500			
(1) 1 Assistant Manager (330) + 52 for increment ...	4,012				3,892		4,500	
Foreman Printer ...							1,710	
Foreman Binder ...							2,127	
Machine Foreman ...							3,824	
Proof Examiners ...							5,761	
(25) 26 Clerks, 1 (110), 1 (100), 2 (85), 1 (80), 3 (75), 3 (60), 5 (55), 2 (50), 7 (40), 1 (35) + for increment 176 ...	18,836				17,388		14,787	
Stereotyper ...							610	
Compositors at efficiency wage permanent and temporary ...	22,200				13,680		11,192	
Carried over ...	49,868	8,958		6,000	41,460	6,890	44,511	14,254

DETAILED ACCOUNTS No. 46c. STATIONERY AND PRINTING. Government Presses—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Actuals, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	49,868	8,958		6,000	41,460	6,690	44,511	14,254
JAIL PRESSES—concl'd.								
Yeravda and Aden—concl'd.								
Pay of Establishment—cont'd.								
(2) 2 Fitters, 1 Turner, 1 (69), 1 (54) + 44 for increments ...	1,520				1,460		1,616	
(3) 2 Peons 1 (20), 1 (18) ...	456				456		437	
Temporary Establishment ...							10,161	
Bonus ...	1,000				1,000			
(5) 5 Composing Foremen and Type store-keepers 1 (130), 1 (83), 1 (64), 1 (48), 1 (45) + increment 88 ...	4,528				4,372			
(8) 8 Proof Examiners and copy holders 1 (160), 1 (134), 1 (110), 1 (60), 1 (48), 1 (45) 2 (35) + increment 130 ...	7,654				7,386			
(8) 8 Overseers, Pressmen and Machinemen 1 (125), 1 (82), 1 (59), 1 (50), 1 (41), 1 (36), 1 (31), 1 (27) + increment, 100 ...	5,512				5,566			
(2) 2 Binding Foremen and assistant binder 1 (110), 1 (54) + 25 for increments ...	1,993				1,909			
Temporary and Provisional Allowance ...	6,150				5,850			
Temporary Compositors ...					9,000			
Entertainment of one clerk for keeping separate account of the cost of work done for officers of the Central Government ...					1,020			
Entertainment of a clerk for the machine binding Section of the press ...					660			
For rounding ...	+19				-449			
		78,700		65,000		79,690		56,725
Allowances—								
Plague Allowance ...	100				100			
Travelling Allowance ...	250				250		632	
Overtime Allowance ...	5,000				5,000			
		5,350		5,000		5,350		632
Contingencies—								
Printing of rules regarding Treasury Lock-up and quarter guards, etc., in Vernacular ...					1,000			
Binding of form No. XIII of the Indian Arms rules into booklet form ...					1,100			
Purchase of Raw Materials ...							62,204	
Contract Contingencies ...							915	
Office Expenses and Miscellaneous ...	61,750				24,870		23,231	
Purchase of Machinery for the Yeravda Press ...							69	
Knives for envelope cutting machine ...	300				200			
Conveyance charges for the above ...	50				50			
		62,100		95,000		27,220		86,419
TOTAL ...		1,55,108		1,71,000		1,19,150		1,58,080
Voted ...		1,55,108		1,71,000		1,19,150		1,58,080
Non-voted ...								
DETAILED ACCOUNT No. 46d. STATIONERY AND PRINTING. Printing at Private Presses.								
Land Revenue ...	2,335				2,785		896	
General Administration ...	200				150		70	
Administration of Justice ...	275				500		89	
Police ...	660				670		622	
Printing report of the Excise Committee ...					836			
For rounding ...		3,470				4,941		
		-470				59		
TOTAL ...		3,000		4,000		5,000		1,677
Voted ...		3,000		4,000		5,000		1,677
Non-voted ...								

BOMBAY—EXPENDITURE.

47.—MISCELLANEOUS. Partly Reserved and Partly Transferred.	Detailed Account No.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
		Rs.	Rs.	Rs.	Rs.
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEES —RESERVED VOTED...	47 B	.....	.....	16,000	.....
DONATIONS FOR CHARITABLE PURPOSES —RESERVED VOTED...	47 C	2,33,000	1,21,000	1,03,000	1,42,369
CHARGES ON ACCOUNT OF VAGRANTS —RESERVED VOTED...	47 D	23,500	30,000	6,000	12,850
REWARDS FOR THE DESTRUCTION OF WILD ANIMALS—RESERVED ... VOTED...		.....	.....	.....	111
CHARGES IN CONNECTION WITH THE VISIT OF PRINCE OF WALES— RESERVED VOTED...		.....	.....	.....	21,612
PETTY ESTABLISHMENTS—RESERVED ... VOTED...	47 E	.....	.....	.....	.....
SPECIAL COMMISSIONS OF ENQUIRY— RESERVED VOTED...		2,200	35,000	12,000	18,002
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF—RESERVED ... VOTED...		15,000	14,000	12,000	7,958
RENTS, RATES AND TAXES—RESERVED ... VOTED...		3,31,200	3,29,200	3,29,200	3,29,304
CONTRIBUTIONS ... { RESERVED ... VOTED. ... TRANSFERRED. VOTED. }	47 F	21,000	24,000	44,000	56,099
MISCELLANEOUS AND { RESERVED ... VOTED. UNFORESEEN { TRANSFERRED. VOTED. } CHARGES.	47 A	15,05,500	5,83,000	9,05,000	1,65,451
DURBAR PRESENTS AND ALLOWANCES TO VAKILS, ETC.—RESERVED ... VOTED...		7,600	7,900	13,300	7,853
MISCELLANEOUS DURBAR CHARGES— RESERVED VOTED...		3,100			
MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE—TRANSFERRED ... VOTED...		500	1,500	1,500	2,435
MISCELLANEOUS COMPENSATIONS—RE- SERVED. VOTED...		1,400	1,400	.....	.....
<i>Expenditure in England</i> —Reserved { Voted Non-voted.		.....	.....	19,000	12,697
Exchange—Reserved { Voted Non-voted.		6,000	16,000	10,000	6,482
	
TOTAL ...		44,67,000	28,64,000	34,52,000	21,95,128
Reserved { Voted Non-voted.		21,49,000	11,61,000	14,69,000	7,80,788
	
Transferred { Voted Non-voted.		23,18,000	17,03,000	19,83,000	14,14,340
	

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 47A. MISCELLANEOUS. Miscellaneous and Unforeseen Charges.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges on account of Destitute Pilgrims ...	1,000				1,000		890	
Other Unforeseen Charges ...	3,000				3,000		1,64,112	
Petty Freight on Government Stores ...	1,000				1,000		449	
Expenditure in connection with Malegaon Riot...	425				...		...
Compensatory Allowances to officers...	3,00,000				...		...
Reserve with Govern- (Reserved ... Voted ...	12,00,000				9,00,000		...	
ment (Finance- (Transferred ... Voted ...	8,00,000				6,00,000		...	
Department) ...							...
For rounding ...	+ 75				...		...
TOTAL ...		23,05,500		8,98,000		15,05,000		1,65,451
Voted... { Reserved ...		15,05,500		5,83,000		9,05,000		1,65,451
{ Transferred...		8,00,000		3,15,000		6,00,000		...
DETAILED ACCOUNT No. 47B.								
MISCELLANEOUS.								
Rewards for Proficiency in Oriental Languages, etc.								
SUMMARY.								
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES ...					3,000			
CIVIL AND MILITARY EXAMINATIONS COMMITTEE ...					9,200			
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS ...					3,800			
TOTAL ...						16,000		
Voted ...						16,000		
Non-voted ...						...
DETAILS.								
CIVIL AND MILITARY EXAMINATIONS COMMITTEE.								
Pay of Officers—								
(1) 1 Secretary (100) ...					1,200			
Leave Allowance ...					180			
For rounding ...					440			
Pay of Establishment—						940		
(1) 1 Clerk (Allowance) (15) ...					180			
(1) 1 Servant (10) ...					120			
Leave Allowance...					20			
Allowances—						920		
Travelling Allowance ...					1,000			
House-rent Allowance ...					84			
Fees to Members and Assessors ...					5,700			
Plague Allowance ...					16			
Local Allowance ...					120			
Increase in the duty allowance of the Clerk to the Civil and Military Examination Committee and grant of an allowance to his assistant and the clerk in the Sindhi Translator's office ...					420			
Carried over ...						7,340		
						8,600		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 47B. MISCELLANEOUS. Rewards for Proficiency in Oriental Languages, etc.—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Brought forward ...						8,600		
CIVIL AND MILITARY EXAMINATIONS COMMITTEE.								
Contingencies—								
Office Expenses and Miscellaneous ...					450			
Contract Contingencies ...					150			
Service Postage and Telegrams ...					...	600		
For rounding ...								
TOTAL ...						9,200		
Voted ...						9,200		
Non-voted ...						...
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.								
Contingencies—								
Office Expenses and Miscellaneous ...					140			
Contract Contingencies ...					250			
Fees for setting and valuing papers for departmental examinations ...					3,500	3,890		
For rounding ...						90		
TOTAL ...						3,800		
Voted ...						3,800		
Non-voted ...						...
DETAILED ACCOUNT No. 47C. MISCELLANEOUS. Donations for Charitable Purposes.								
Donations to Institutions—								
Widows' Home ...	3,400				3,400			
Female Workshop ...	2,500				2,500			
District Benevolent Society ...	7,200				7,200			
Sailors' Home ...	1,200				1,200			
Strangers' Friend Society ...	3,000				3,000			
Labour Home for European Vagrants ...	5,000				5,000			
Poor Box, Presidency Magistrate's Court ...	1,000				1,000			
Grant to Seamen's Rest ...	2,900				2,900			
Do, Institution ...	1,200				1,200			
Society for the Protection of Children in Western India ...	5,000				5,000			
Grant to the Society for the Prevention of Cruelty to Animals, Bombay ...	37,500				27,500			
Fort Needle Room ...	...				...
Bombay League of Mercy ...	13,610				3,000			
St. Joseph's Foundling Home ...	4,000				4,000			
Madhaghat Annachhatra Allowance ...	2,000				2,000			
Poor Box in the Court of the City Magistrate, Karachi ...	500				500			
Contribution towards the maintenance of "Home for fallen women" ...	6,000				...			
Grant to the Infant welfare Society, Bombay ...	1,680				...			
Grant to the Society for the prevention of cruelty to animals, Bandra, Thana District ...	1,250				...			
Grant to the Society for the prevention of cruelty to animals, Shikarpur, Sukkur District ...	1,350				...			
Grant-in-aid to the Salvation Army for erection of a Rescue Home for women in Bombay ...	70,000				...			
Additional Grant for Rescue work ...	30,000				...			
Charges for Interring Paupers ...	20,979	2,00,290		87,700	21,600	69,400	18,965	1,16,949
Maintenance of Destitute Persons ...	6,540				6,700		6,053	
Other Items ...	5,165				5,300		402	
For rounding ...		32,684		33,300		33,600		25,420
		+26						
TOTAL ...		2,33,000		1,21,000		1,03,000		1,42,369
Voted ...		2,33,000		1,21,000		1,03,000		1,42,369
Non-voted ...		...		...		...		...

DETAILED ACCOUNT No. 47D. MISCELLANEOUS. Charges on account of Vagrants.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT WORKHOUSE	822	800	220	9,157
OTHER VAGRANT CHARGES	22,585	29,200	6,220	3,693
	23,407		6,440	
For rounding	+ 93		- 440	
TOTAL	23,500	30,000	6,000	12,850
Voted	23,500	30,000	6,000	12,850
Non-voted ... ..	...	...	...	...
DETAILS.				
GOVERNMENT WORKHOUSE (MALE AND FEMALE).				
Pay of Officers—				
(1) Governor (allowance) ... ..	...		...	40
(1) Deputy Governor (allowance) ... ..	...		...	228
				268
Pay of Establishment—				
Warders ... ..	...		...	4,872
				4,872
Allowances, Honoraria, etc.—				
House Rent Allowance ... ..	...		...	151
				151
Contingencies—				
Rations	40		70	2,370
Hospital Charges	5		10	...
Services, Postage and Telegrams	5		5	10
Purchase of Books	5		5	...
Pay of Menials	50		100	108
Miscellaneous Office Expenses	25		30	809
Contract Contingencies ... ..	...		...	263
Deportation Charges ... ..	...		...	306
	130	100	220	3,866
Special Charges—				
Ground rent for working men's hostel	692	700	...	...
TOTAL	822	800	220	9,157
Voted	822	800	220	9,157
Non-voted ... ..	...	...	...	...
DETAILED ACCOUNT No. 47E. MISCELLANEOUS. Petty Establishments.				
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
(i) Fishery Collection—				
Collection Charges ... ..	...		...	25
Refunds ... ..	...		...	8,358
Contributions ... ..	...		...	9,148
(ii) Sand Quarry Receipts—				
Refunds ... ..	...		...	...
Collection Charges ... ..	...		...	903
(iii) Rates and Taxes—				
Remuneration for collecting Local Cess	2,46,020		1,33,270	25,807
Refunds	4,810		1,12,545	5,899
	2,50,830	2,45,815	2,45,815	49,640
Deduct—Receipts retained to meet charges	2,50,830	2,45,815	2,45,815	49,640

BOMBAY--EXPENDITURE.

DETAILED ACCOUNT No. 47E. MISCELLANEOUS. Petty Establishments—concl'd.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES—concl'd.				
Pay of Establishment—				
Expenditure under Poison Act ...	...	...	...	...
Cattle Pounds—				
(60) 26 Pound-keepers (at rates varying from Rs. 26 to Rs. 33) ...	9,240		13,192	1,55,592
(63) 26 Herdsmen 8 (16), 18 (15) ...	4,776		7,560	5,370
Temporary Establishment ...	2,460		1,040	...
Temporary and Provisional Allowance ...	...		10,042	...
	16,476		31,834	1,60,962
Allowances, Honoraria, etc.—				
Travelling Allowance ...	150		150	4,167
Grain Compensation Allowance ...	...		...	...
Allowances to Pound-keepers and Clerks ...	79,428		83,802	83,488
House-rent and other Allowances ...	...		...	36
	79,578		83,952	87,691
Contingencies—				
Construction and Repairs of Pounds, etc. ...	64,125		61,420	365
Miscellaneous charges ...	...		...	7,599
Refunds ...	1,400		1,880	4,900
Contributions ...	1,63,721		1,71,414	71,260
	2,29,246		2,34,714	84,124
Deduct—Receipts retained to meet the cost of collection ...	3,25,300	3,50,500	3,50,500	3,32,777
	3,25,300	3,50,500	3,50,500	3,32,628
	...	...	...	149
FERRY TOLLS.				
Contingencies ...	...		...	...
Establishment, etc. ...	...		...	...
Contribution to Local Board ...	...		...	173
Refunds ...	...		...	839
	...		...	1,012
Deduct—Receipts retained to meet the cost of collection ...	...	...	...	1,161
	...	...	...	149
ROADS TOLLS.				
Contingencies ...	...		...	...
Contributions ...	...		...	...

Deduct—Receipts retained to meet the cost of collection ...	...	...	...	...

TOTAL	...	...	...	...
Voted	...	...	...	...
Non-voted	...	...	...	...
DETAILED ACCOUNT No. 47F. MISCELLANEOUS. Contributions.				
Guarantee for taluka headquarter telegraph lines.	3,000		3,000	
Grant to Lonavla Municipality ...	2,700		2,700	
Allowance to Superintendent of Panchgani ...	1,200		1,200	
Grant to Panchgani Municipality ...	2,090		2,090	
Grant-in-aid to the Kathiawar Consolidated Local Fund ...	...		20,000	
Subventions to District Local Boards which are to have non-official Presidents with a self- contained office ...	2,94,000		2,08,000	
Subvention to the Satara Municipality in lieu of the grazing proceeds of certain Govern- ment lands assigned to it ...	3,584		3,584	
Carried over	3,06,574		2,40,574	

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 47F. MISCELLANEOUS. Contributions—concl'd.	Budget Estimate, 1924-25.		Revised Estimate, 1923-24.		Budget Estimate, 1923-24.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	3,06,574				2,40,574			
Subsidy to the Bombay Municipality in connection with abolition of tolls leviable on vehicles entering the Bombay City from Salsette ...	50,000				25,000			
Grant-in-aid to the Viramgam Municipality for the construction of a Municipal Hall ...	25,000				...			
Grant of Compensation to the N.-W. Railway on account of the abolition of tolls on the Lansdowne Bridge at Sukkur ...	21,000				21,000			
Grants to Local Boards for local Public Works ...	11,00,000				11,00,000			
Grant to Mahabaleshwar Station Fund ...	2,744				2,744			
Grant to Karachi Municipality towards the cost of lethal chamber ...	900				803			
Grant to the Bombay Municipality towards the cost of lethal chamber ...	2,137				2,137			
Grant-in-aid to the Bombay Suburban District Local Board for the abolition of tolls on the Bandra-Ghodbandar Road ...	12,904				12,904			
Grant-in-aid to the Taluka Local Board, Sangameshwar, on account of reduction of rent of forest room at Devrukh ...	36				36			
Grant-in-aid to the Government Workhouse (Male) ...	10,934				9,560			
Grant to the Board of Cinema Films Censors ...	6,000				10,000			
For rounding ...		15,38,229 —229				14,24,758 +242		
TOTAL ...		15,38,000		14,10,000		14,25,000		14,68,004
Voted { Reserved ...		21,000		24,000		44,000		56,099
{ Transferred...		15,17,000		13,86,000		18,81,000		14,11,905

BOMBAY—EXPENDITURE.

51.—Contribution and Assignments to the Central Government by Provincial Governments.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
<i>Contributions</i>	56,00,000	56,00,000	56,00,000	56,00,000
TOTAL Non-voted ...	56,00,000	56,00,000	56,00,000	56,00,000
52.—Miscellaneous adjustments between the Central and Provincial Governments.				
Assignment on account of recovery from the Bombay Government of the cost of training Forest Probationers, <i>vide</i> Government of India, Revenue and Agriculture No. 1324/165, dated 23rd October 1922, and Government of India, Department of Education, Health and Lands No. 1154, dated 1st October 1923, and Auditor General's letter No. A.C.-3709/1031-23, dated 26th October 1923 ...			.....	26,776
Arrears of pay for 1920-21 due to revision of pay of establishment in Political Agencies ...			.....	42,981
Assignment on account of Oyster Culture in Sind, <i>vide</i> Government of India, Finance Department, No. 1038 dated 4th April 1922 ...			.....	.....
Assignment on account of Income-tax under Rule 15 (2) of the Devolution Rules ...			.....	.....
TOTAL--Voted ...	.....	.....	.....	69,757

BOMBAY—EXPENDITURE.

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 52A.—Forest Capital Outlay.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
FOREST. (Voted) For rounding ...	Rs. 2,43,483 —483	Rs. 4,06,000	Rs. 6,68,000	2,19,911
TOTAL—VOTED ...	2,43,000	4,06,000	6,68,000	2,19,911

BOMBAY—EXPENDITURE.

IRRIGATION CAPITAL ACCOUNT NOT CHARGED TO REVENUE. (a) 55.—Construction of Irrigation Works.— Reserved.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals 1922-23.
(A) PRODUCTIVE	2,22,40,400	62,47,000	20,50,600	5,64,871
(B) UNPRODUCTIVE	51,84,400	51,65,000	59,86,400	57,10,784
Loss of gain by exchange ...	84,76,200	17,000	95,000	2,33,859
Expenditure in England— ...	80,82,000	39,000	1,90,000	4,40,407
TOTAL ...	3,88,83,000	1,14,68,000	82,72,000	69,49,921
<i>Deduct</i> —Amount financed from Famine Insurance Grants ...	.....	30,00,000	30,00,000	.....
Do. Ordinary Revenues ...	.....	.....	.....	.....
Net Total ...	3,88,83,000	84,68,000	52,72,000	69,49,921
Voted ...	3,84,98,000	82,27,000	50,81,000	67,98,141
<i>Non-voted</i> ...	3,85,000	2,41,000	2,41,000	1,51,780
CAPITAL ACCOUNT NOT CHARGED TO REVENUE—(Transferred).				
56A.—Capital Outlay on improvements on Public health.				
Compensation to the Cantonment Committee for the transfer of certain Military Lands at Bunder Road to the Karachi Municipality ...	.....	50,000	.....	.....
Poona Town Planning Scheme No. 1 ...	.....	.....	1,29,600	.....
Poona Drainage ... ..	.....	50,000	2,75,000	.....
Compensation to be given to N. W. Railway in exchange of its land in connection with the development of artillery maiden Karachi ...	95,000	.....	.....	.....
Expenses in connection with the transfer of certain Military buildings from the artillery maiden to a new site ...	.....	18,000	.....	.....
For rounding ...	.....	.....	+ 400	.....
Voted ...	95,000	1,18,000	4,05,000	6,07,408

(a) Details are available in Public Works Final Issues.

BOMBAY—EXPENDITURE.

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BUILDINGS, ROADS AND MISCELLANEOUS PUBLIC IMPROVEMENTS NOT CHARGED TO REVENUE. 59.—Bombay Development Scheme. Reserved. (a)	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals 1922-23.
<i>Abstract Budget Estimate.</i>				
A—Works and Acquisitions—				
(a) (i) Bombay City Schemes—				
Works ... {	In progress	1,29,19,654	1,49,93,500	1,22,68,332 } 31,945 }
	Not commenced... ..	18,25,443	6,65,500	
(ii) Bombay City Schemes—	Tools and Plant for Back Bay Scheme ... ..	.....	1,99,000	
(iii) Bombay City Schemes—	Acquisitions	4,00,000	.....
(iv) Bombay City Schemes—	Repairs and Maintenance	4,79,100	2,85,350	
(b) (i) Suburban Schemes—				
Works ... {	In progress	21,79,175	34,19,270	63,07,214
	Not commenced	17,59,767	19,51,000	
(ii) Tools and plant for Ambernath and Central Salsette Railway Scheme ... ..	.....	.....	2,93,986	
(iii) Suburban Schemes—	Acquisitions	19,54,000	22,06,000	
(iv) Suburban Schemes—	Repairs and Maintenance	2,53,100	1,45,332	
(c) (i) General—				
Works ... {	In progress	15,000	5,91,000	13,97,899
	Not commenced	6,32,000	9,60,000	
(ii) General—Repairs and Maintenance	62,775	.....	83,520	
(iii) General—Acquisition	18,15,000	.....	.....
B—Establishments—	33,51,000	.....	27,92,000	17,42,203 } 2,59,201 }
C—Tools and Plant for Development Division—				
(a) Reclamation Branch	30,000	.....	3,91,000	10,46,938
(b) No. 1 Project Division	26,000	.....	1,86,100	
(c) No. 2 Do. do.	50,600	.....	.....
(d) No. 3 Do. do.	16,000	.....	.....
(e) No. 4 Do. do.	30,000	.....	.....
(f) Materials Division and Suburban Survey	600	.....	3,79,920	
D—Grants and Advances to Local Authorities—	100	.....	1,00,000	28,689
E—Suspense—				
			50,000	-4,84,182
Exchange Voted				13,44,102
Non-voted				17,411
Expenditure in England Voted				25,62,122
Non-voted				28,765
	2,77,99,314		2,96,91,478	
Rounding	-314		-478	
TOTAL	(b) 2,77,99,000	(c) 2,50,47,000	2,96,91,000	2,65,50,629
Voted	2,74,69,000	2,47,47,000	2,92,39,000	2,62,13,307
Non-voted	3,30,000	3,00,000	4,52,000	3,37,322

(a) Details are available in a separate memoranda printed by Government.
 (b) Includes Rs. 7,61,000 on account of Expenditure in England, and Rs. 3,29,000 for loss on exchange.
 (c) Do. 17,19,000 do. do. do. do. 7,81,000 do.

BOMBAY—EXPENDITURE.

CAPITAL ACCOUNT NOT CHARGED TO REVENUE—(Transferred). 60—Capital Outlay on Civil Works.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Accounts, 1922-23.
	Rs.	Rs.	Rs.	Rs.
Civil Works (P. W. D.)	97,14,000	63,62,000	1,03,62,000	44,91,506
Voted ...	97,14,000	63,62,000	1,03,62,000	44,91,506
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.				
60A—Other Provincial expenditure not charged to Revenue—(Transferred).				
Purchase of the coast Guard Fleet Dockyard at Sewri in Bombay for purposes of a country spirit ware house	60,000			
Total Voted ...	60,000	3,17,000	3,20,000	17,50,992
DEBT, DEPOSITS AND ADVANCES.				
(Reserved.)				
Deposits and Advances—				
Deposits of Sinking Funds—Bombay Development (Non-voted) ... ..	.....	.....	11,28,000	9,84,928
Sinking Fund Investment Account (Development)	11,75,000	11,05,000	.....	19,76,143
Ditto —Other purposes ...	7,68,000	.....	.....	.....
Suspense account ... ..	.....	.....	.....	- 9,38,033
Loans and advances by Provincial Government—				
(Voted.)				
(1) Bombay Development—				
Bombay Improvement Trust	1,00,00,000	89,000	2,60,00,000	} 3,40,00,000
Bombay Port Trust	50,00,000	1,60,000	2,00,00,000	
Bombay Municipality	2,00,00,000	3,40,000	2,75,00,000	
Co-operative Housing Societies... ..	5,00,000	5,000	5,00,000	
Total, Bombay Development ...	3,55,00,000	5,94,00,000	7,40,00,000	3,40,00,000
(2) Other purposes—				
Class I—Advances to Cultivators and Co-operative Societies	19,82,000	14,24,000	23,92,000	13,74,704
Class II—Advances under special laws	5,000	15,000	15,000	- 27,081
Class III—Loans to land holders and Indian States	3,75,000	3,00,000	1,10,000	75,800
Class IV—Loans to Mofussil Municipalities.	16,96,000	1,00,000	5,24,000	- 3,470
Class V—Miscellaneous loans and advances.	11,50,000	5,35,000	13,40,000	5,00,885
Total, Other purposes ...	51,48,000	23,74,000	43,81,000	19,20,838
Total Loans and Advances by Provincial Governments	4,06,48,000	6,17,74,000	7,83,81,000	3,59,20,838
Loans between Central and Provincial Governments (Non-voted)—For other purposes.	29,00,000	29,00,000	29,00,000	23,00,000
Ditto —For Development...	67,000	63,000	.....	.....

* Details are available in the Public Works Final Issue.

Expenditure in England under the Control of the Secretary of State for India.

	Budget Estimate, 1924-25.			Revised Estimate, 1923-24.			Budget Estimate, 1923-24. (a)			Actuals, 1922-23. (a)		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>5, Land Revenue.</i>												
Law Charges in connection with appeals from India.	9,000	...	9,000	4,000	...	4,000	8,000	...	8,000	7,475	...	7,475
6, Excise ...	...	...	...	...	...	...	...	...	...	48	...	48
<i>22, General Administration.</i>												
Sundry items ...	5,000	...	5,000	56,000	5,000	61,000	3,000	...	3,000	2,196	1,507	3,703
<i>24, Administration of Justice.</i>												
Sundry items ...	1,000	...	1,000	1,000	...	1,000	1,000	...	1,000	486	...	486
<i>26, Police.</i>												
Sundry items ...	2,000	1,000	3,000	2,000	1,000	3,000	2,000	1,000	3,000	1,200	...	1,200
27, Ports and Pilotage ...	...	...	...	...	...	...	...	...	...	...	6,684	6,684
<i>31, Education.</i>												
Sundry items ...	1,000	...	1,000	1,000	...	1,000	1,000	...	1,000	14	...	14
<i>32, Medical.</i>												
Sundry items ...	1,000	...	1,000	1,000	...	1,000	1,000	1,000	2,000	975	4,091	5,066
<i>33, Public Health.</i>												
Sundry items ...	1,000	...	1,000	1,000	...	1,000	1,000	...	1,000	...	...	...
35, Industries ...	...	...	...	...	1,000	1,000	...	...	...	4	...	4
37, Miscellaneous Departments ...	...	...	...	...	...	...	...	...	...	7,152	...	7,152
<i>41, Civil Works.</i>												
Sundry items ...	1,000	...	1,000	1,000	...	1,000	1,000	...	1,000	...	940	940
47, Miscellaneous ...	...	...	...	15,000	...	15,000	...	...	...	512	...	512
Total ...	21,000	1,000	22,000	82,000	7,000	89,000	18,000	2,000	20,000	20,062	12,622	32,684

(a) These figures have been included in the respective major heads but have been shown here again for purposes of comparison.

Expenditure in England under the Control of the High Commissioner for India.

Disbursements.	Budget Estimate, 1924-25.			Revised Estimate, 1923-24.			Budget Estimate, 1923-24.			Actuals, 1922-23.		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
5. Land Revenue (Reserved)—												
Leave and Deputation Salaries, etc. ...		2,400	2,400	1,000	15,000	16,000		30,000	30,000			
Stores ...	23,340		23,340	33,000		33,000	30,000		30,000			
Passages ...	1,000		1,000	1,000		1,000						
	24,340	2,400	26,740	35,000	15,000	50,000	30,000	30,000	60,000	21,242	16,748	37,990
6. Excise (Transferred)—												
Leave and Deputation Salaries, etc. ...	20,000	15,000	35,000	5,000	500	5,500	14,000		14,000			
Stores ...	1,000		1,000	70		70						
	21,000	15,000	36,000	5,070	500	5,570	14,000		14,000	7,130	9,046	16,176
7. Stamps (Reserved)—												
Stores ...	2,00,000		2,00,000	1,30,000		1,30,000						
	2,00,000		2,00,000	1,30,000		1,30,000						
8. Forest (Transferred)—												
Leave and Deputation Salaries, etc. ...		70,000	70,000		50,000	50,000	13,000	40,000	53,000			
Passages ...	2,000		2,000	17,500		17,500	4,500		4,500			
Advances or Appointment								2,000	2,000			
Stores ...				8,500		8,500	8,500		8,500			
	2,000	70,000	72,000	26,000	50,000	76,000	26,000	42,000	68,000	7,667	36,830	44,497
9. Registration (Transferred)—												
Stores ...	7,000		7,000	9,000		9,000						
	7,000		7,000	9,000		9,000						
9. A Scheduled Taxes—												
Stores ...	10,000		10,000	10,000		13,000						
	10,000		10,000	10,000		10,000						
XIII—Irrigation, Navigation, etc., Works for which Capital Accounts are kept ... (Reserved). Leave and Deputation Salaries, etc. ...	3,000	30,000	33,000		31,000	31,000						
	3,000	30,000	33,000		31,000	31,000				4,822	47,824	52,646
19. Interest on Ordinary Debt (Reserved.)											3,776	3,776
22. General Administration (Reserved)—												
Leave and Deputation Salaries, etc. ...	12,500	3,00,000	3,12,500	20,000	3,30,000	3,50,000	9,000	2,90,000	2,99,000			
Stores ...				500		500						
Local Government's share of the cost of H O's establishment ...	46,000		46,000	42,000		42,000						
	58,500	3,00,000	3,58,500	62,500	3,30,000	3,92,500	9,000	2,90,000	2,99,000	3,382	2,67,527	2,70,909
15. Miscellaneous Irrigation Expenditure (Reserved)—												
Leave and deputation Salaries ...	10,000	20,000	30,000	12,000	25,000	37,000	2,000	13,000	15,000			
Stores ...				1,300		1,300						
	10,000	20,000	30,000	13,300	25,000	38,300	2,000	13,000	15,000			
24. Administration of Justice (Reserved)—												
Leave and Deputation Salaries, etc. ...	40,000	1,60,000	2,00,000	7,500	1,15,000	1,22,500	5,000	1,15,000	1,20,000			
	40,000	1,60,000	2,00,000	7,500	1,15,000	1,22,500	5,000	1,15,000	1,20,000	8,298	1,29,541	1,37,839
25. Jails and Convict Settlements (Reserved)—												
Leave and Deputation Salaries, etc. ...		20,000	20,000	7,500	10,000	17,500		20,000	20,000			
Stores ...	14,500		14,500	19,000		19,000	19,000		19,000			
	14,500	20,000	34,500	26,500	10,000	36,500	19,000	20,000	39,000	20,266	23,542	43,808
26. Police (Reserved)—												
Leave and Deputation Salaries, etc. ...	10,000	1,80,000	1,90,000	15,000	1,33,000	1,48,000	10,000	1,33,000	1,43,000			
Passages ...	5,000		5,000	5,000		5,000	8,000		3,000			
Stores ...	9,500		9,500	4,000		4,000	2,000		2,000			
	24,500	1,80,000	2,04,500	24,000	1,33,000	1,57,000	15,000	1,33,000	1,48,000	20,631	1,22,152	1,42,783
Carried over ...	4,14,840	7,97,400	12,12,240	3,48,870	7,09,500	10,58,370	1,20,000	6,43,000	7,63,000	93,438	6,56,986	7,50,424

Expenditure in England under the Control of the High Commissioner for India.

Disbursements.	Budget Estimate, 1924-25.			Revised Estimate, 1923-24.			Budget Estimate, 1923-24.			Actuals, 1922-23.		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,14,640	7,97,400	12,12,240	3,48,870	7,09,500	10,58,370	1,20,000	6,43,000	7,63,000	98,488	6,56,986	7,50,424
31. Education (Transferred)— Leave and Deputation Sa- laries, etc. ...	12,420	1,10,000	1,22,420	25,000	1,10,000	1,35,000	9,000	1,10,000	1,19,000			
Government Scholars— Allowances, fees, etc. ...	...	...	...	...	...	...	30,000	...	30,000			
Scholarships ...	34,000	...	34,000	34,000	...	34,000	4,000	...	4,000			
Passages ...	3,000	...	3,000	3,000	...	3,000	3,000	...	3,000			
Stores ...	23,500	...	23,500	23,000	...	23,000	23,000	...	23,000			
	72,920	1,10,000	1,82,920	85,000	1,10,000	1,95,000	69,000	1,10,000	1,79,000	44,944	64,966	1,09,910
32. Medical (Transferred)— Leave and Deputation Sa- laries, etc. ...	11,500	92,000	1,03,500	8,000	75,000	83,000	8,000	93,000	1,01,000			
Stores ...	14,737	...	14,737	43,000	...	43,000	8,000	...	8,000			
	26,237	92,000	1,18,237	51,000	75,000	1,26,000	16,000	93,000	1,09,000	14,395	81,560	95,955
33. Public Health (Transfer- red)— Leave and Deputation Sa- laries, etc. ...	4,140	40,735	44,875	...	65,000	65,000	6,000	34,000	40,000			
Stores ...	...	...	...	41,000	...	41,000	...	...	...
	4,140	40,735	44,875	41,000	65,000	1,06,000	6,000	34,000	40,000	3,736	17,216	20,952
34. Agriculture (Transfer- red)— Leave and Deputation Sa- laries, etc. ...	10,000	65,000	75,000	4,000	30,000	34,000	4,000	6,000	10,000			
Passages ...	2,000	...	2,000	2,000	...	2,000	4,000	...	4,000			
Stores ...	...	...	...	10	...	10	...	...	...
	12,000	65,000	77,000	6,010	30,000	36,010	8,000	6,000	4,000	8,521	35,699	44,220
35. Industries (Transferred)— Leave and Deputation Sa- laries, etc. ...	...	...	...	...	14,000	14,000	...	3,000	3,000			
British Industries Fair, 1924 Stores ...	...	...	...	3,210	...	3,210	...	...	...
Stores ...	20,100	...	20,100	14,330	...	14,330	...	...	...
British Empire Exhibition	20,100	...	20,100	17,540	14,000	31,540	...	3,000	3,000	21,119	...	21,119
37. Misc. Departments (Reserv- ed)— Leave and Deputation Sa- laries, etc. ...	7,500	30,000	37,500	3,000	5,000	8,000	3,000	5,000	8,000			
	7,500	30,000	37,500	3,000	5,000	8,000	3,000	5,000	8,000	8,147	2,851	10,498
41. Civil Works (Transferred)— Leave and Deputation Sa- laries, etc. ...	25,000	1,50,000	1,75,000	40,000	90,000	1,30,000	2,58,000	1,20,000	3,78,000			
Passages ...	2,000	...	2,000	2,000	...	2,000	...	...	...
Stores ...	66,500	...	66,500	1,27,410	...	1,27,410	...	...	...
	93,500	1,50,000	2,43,500	1,69,410	90,000	2,59,410	2,58,000	1,20,000	3,78,000	2,55,890	32,394	2,88,284
43. Famine Relief (Reserved)— Stores ...	...	...	...	...	...	...	...	...	...	5,900	1,158	7,058
Carried over ...	6,51,237	12,65,135	19,36,372	7,21,830	10,98,500	18,20,330	4,80,000	10,14,000	14,94,000	4,56,090	8,92,330	13,48,420

Expenditure in England under the Control of the High Commissioner for India.

Disbursements.	Budget Estimate, 1924-25.			Revised Estimate, 1923-24.			Budget Estimate, 1923-24. (a)			Actuals, 1922-23. (a)		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	6,51,237	12,85,135	19,36,372	7,21,830	10,98,500	18,20,330	4,80,000	10,14,000	14,94,000	4,56,090	8,92,330	13,48,420
45. Superannuation—												
Allowances and Pensions.												
(Reserved).												
General ...												
Indian Civil Service ...	50,000	3,60,000	4,10,000	35,000	2,60,000	2,95,000	25,000	2,40,000	2,65,000			
Annuities ...												
Commutation ...	10,000	90,000	1,00,000	10,000	90,000	1,00,000	10,000	90,000	1,00,000			
Contingencies ...												
Compassionate allowances ...				2,000	...	2,000						
Passage Gratuities ...	1,000	...	1,000	5,000	...	5,000	...	...	...
	61,000	4,50,000	5,11,000	52,000	3,50,000	4,02,000	35,000	3,30,000	3,65,000	27,270	2,34,734	2,62,004
46. Stationery and Printing												
(Reserved)—												
Leave and Deputation Salaries, etc. ...				10,000	7,000	17,000	4,000	7,000	11,000			
Stores ...	4,37,000		4,37,000	2,90,000	...	2,90,000	4,90,000	...	4,90,000			
	4,37,000		4,37,000	3,00,000	7,000	3,07,000	4,94,000	7,000	5,01,000	2,81,129	...	2,81,129
47. Miscellaneous (Reserved)—												
Leave Allowances												
Allowances, etc., of selected Candidates for the Indian Civil Service...	14,000		14,000	15,000	...	15,000	...	...	...
Sundry items ...	1,000		1,000	5,750	...	5,750	19,000	...	19,000			
	15,000		15,000	20,750	...	20,750	19,000	...	19,000	12,185	...	12,185
Total Expenditure Chargeable against Revenue	11,64,237	17,35,135	28,99,372	10,94,580	14,55,500	25,50,080	10,28,000	18,51,000	23,79,000	7,76,674	11,27,064	19,03,738

(a) These figures have been included in the respective major heads but have been shown here again for purposes of comparison.