



Government of Bombay

PRELIMINARY ISSUE

# CIVIL BUDGET ESTIMATE

(PROVINCIAL)

FOR THE YEAR

1928-29

[FIRST EDITION]

BOMBAY

PRINTED AT THE GOVERNMENT CENTRAL PRESS

1928

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Loss on Exchange worked out on the following basis :—

1s. 6d. in the rupee for Budget Estimate, 1927-28.

1s. 5 $\frac{5}{8}$ d. do. Revised Estimate, 1927-28.

Head of Revenue. 1	Refer- ence to detailed Estimate. 2	Budget Estimate, 1928-1929.			Increase + or Decrease - as compared with Revised Estimate, Column 5 and Column 9. 6	Revised India. 7
		India. 3	England. 4	Total. 5		
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Principal Heads of Revenue—</b>						
II.—Taxes on Income ...	24	.....	.....	.....	.....	.....
V.—Land Revenue ...	24-25	5,38,00,000	.....	5,38,00,000	- 7,30,000	5,45,30,000
VI.—Excise ...	26-30	3,91,18,000	.....	3,91,18,000	+ 5,07,000	3,86,11,000
VII.—Stamps—						
A. Non-Judicial ...	31	1,70,10,000	.....	1,70,10,000	- 4,00,000	1,74,10,000
B. Judicial ...						
VIII.—Forest ...	32	73,94,000	.....	73,94,000	+ 2,40,000	71,54,000
IX.—Registration ...	33	11,94,000	.....	11,94,000	.....	11,94,000
IXA.—Scheduled Taxes ...	33	21,37,000	.....	21,37,000	+ 2,000	21,35,000
		12,06,53,000	.....	12,06,53,000	- 3,81,000	12,10,34,000
<b>Irrigation, Navigation, Embankment and Drainage Works—</b>						
Irrigation works ...		.....	.....	.....	.....	.....
XIII.—Works for which capital accounts are kept—						
(1) Productive Works—						
Direct Receipts ...	34	2,79,000	.....	2,79,000	.....	3,20,000
Portion of Land Revenue due to Irrigation.		50,00,000	.....	50,00,000	.....	52,25,000
Deduct—Working Expenses ...		- 26,92,000	.....	- 26,92,000	.....	- 27,35,000
Net receipts or payments ...		25,87,000	.....	25,87,000	.....	28,10,000
(2) Unproductive Works—						
Direct Receipts ...	34	38,53,000	.....	38,53,000	.....	37,32,000
Portion of Land Revenue due to Irrigation.		20,10,000	.....	20,10,000	.....	17,85,000
Deduct—Working Expenses ...		- 25,28,000	.....	- 25,28,000	.....	- 25,49,000
Net receipts or payments ...		33,35,000	.....	33,35,000	.....	29,68,000
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and direct Receipts.		- 5,10,000	.....	- 5,10,000	.....	- 5,10,000
Total net receipts ...		54,12,000	.....	54,12,000	+ 1,44,000	52,68,000
XIV.—Works for which no capital accounts are kept.	34	85,000	.....	85,000	- 15,000	1,00,000
<b>Debt Service—</b>						
XVI.—Interest ...	35-36	1,50,66,000	.....	1,50,66,000	- 10,21,000	1,60,87,000
Carried over ...		14,12,16,000	.....	14,12,16,000	- 12,73,000	14,24,89,000

Estimate, 1927-1928.		Increase + or Decrease - as compared with Budget, 1927-1921. Column 9 & 13 10	Budget Estimate, 1927-1928.			Accounts, 1926-1927.		
England. 8	Total. 9		India. 11	England. 12	Total. 13	India. 14	England. 15	Total. 16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	5,45,30,000	+ 15,30,000	5,30,00,000	.....	5,30,00,000	4,66,94,345	.....	4,66,94,345
.....	3,86,11,000	- 13,89,000	4,00,00,000	.....	4,00,00,000	4,09,39,336	.....	4,09,39,336
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1,74,10,000	- 12,90,000	1,87,00,000	.....	1,87,00,000	1,67,57,433	.....	1,67,57,433
.....	71,54,000	- 2,41,000	73,95,000	.....	73,95,000	76,56,420	.....	76,56,420
.....	11,94,000	- 1,00,000	12,94,000	.....	12,94,000	12,03,453	.....	12,03,453
.....	21,35,000	- 1,19,000	22,54,000	.....	22,54,000	19,54,972	.....	19,54,972
.....	12,10,34,000	- 16,09,000	12,26,43,000	.....	12,26,43,000	11,52,05,959	.....	11,52,05,959
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3,20,000	.....	2,28,000	.....	2,28,000	2,94,167	.....	2,94,167
.....	52,25,000	.....	53,13,000	.....	53,13,000	55,82,844	.....	55,82,844
.....	- 27,35,000	.....	- 25,63,000	.....	- 25,63,000	- 25,10,602	.....	- 25,10,602
.....	28,10,000	.....	29,78,000	.....	29,78,000	33,66,409	.....	33,66,409
.....	37,32,000	.....	42,72,000	.....	42,72,000	31,07,550	.....	31,07,550
.....	17,85,000	.....	20,03,000	.....	20,03,000	19,15,493	.....	19,15,493
.....	- 25,49,000	.....	- 23,91,000	.....	- 23,91,000	- 30,52,269	.....	- 30,52,269
.....	29,68,000	.....	38,84,000	.....	38,84,000	19,70,774	.....	19,70,774
.....	- 5,10,000	.....	- 5,16,000	.....	- 5,16,000	- 5,10,060	.....	- 5,10,060
.....	52,68,000	- 10,78,000	63,46,000	.....	63,46,000	48,27,123	.....	48,27,123
.....	1,00,000	+ 30,000	70,000	.....	70,000	96,867	.....	96,867
.....	1,60,87,000	+ 1,69,000	1,59,18,000	.....	1,59,18,000	1,68,18,196	.....	1,68,18,196
.....	14,24,89,000	- 24,88,000	14,49,77,000	.....	14,49,77,000	13,69,43,145	.....	13,69,43,145

Head of Revenue. 1	Refer- ence to detailed estimate. 2	Budget Estimate, 1928-29.			Increase + or Decrease - as compared with Revised Estimate, Column 5 and Column 9. 6	Revised India. 7
		India. 3	England. 4	Total. 5		
Brought forward ...	Page.	Rs. 14,12,16,000	Rs. .....	Rs. 14,12,16,000	Rs. - 12,73,000	Rs. 14,24,89,000
<b>Civil Administration—</b>						
XVII.—Administration of Justice ...	87	17,58,000	.....	17,58,000	+ 2,28,000	15,30,000
XVIII.—Jails and Convict Settlements ...	88	5,35,000	.....	5,35,000	- 1,40,000	6,75,000
XIX.—Police ...	39	10,92,000	.....	10,92,000	+ 3,67,000	7,25,000
<b>XXI.—Education—</b>						
A. University ...	40-41	13,20,000	.....	13,20,000	+ 2,13,000	11,07,000
B. Secondary ...						
C. Primary ...						
D. Special ...						
E. General ...						
XXII.—Medical ...	42	12,92,000	.....	12,92,000	+ 7,40,000	5,52,000
XXIII.—Public Health ...	42	14,44,000	.....	14,44,000	+ 8,44,000	6,00,000
XXIV.—Agriculture ...	43	4,23,000	.....	4,23,000	+ 1,23,000	3,00,000
XXV.—Industries ...	44	2,000	.....	2,000	- 1,000	3,000
XXVI.—Miscellaneous Departments ...	44	1,83,000	.....	1,83,000	.....	1,83,000
<b>Total ...</b>		<b>80,49,000</b>	<b>.....</b>	<b>80,49,000</b>	<b>+ 23,74,000</b>	<b>56,75,000</b>
<b>Civil Works—</b>						
XXX.—Civil works ...	44	17,72,000	.....	17,72,000	+ 1,07,000	16,65,000
XXXI.—Bombay Development Scheme ...	44	21,25,000	.....	21,25,000	+ 61,000	20,64,000
<b>Total ...</b>		<b>38,97,000</b>	<b>.....</b>	<b>38,97,000</b>	<b>+ 1,68,000</b>	<b>37,29,000</b>
<b>Miscellaneous—</b>						
XXXII.—Transfers from Famine Insurance Fund ...	45	21,23,000	.....	21,23,000	+ 14,66,000	6,57,000
XXXIII.—Receipts in aid of Superannuation ...	45	13,14,000	.....	13,14,000	- 51,000	13,65,000
XXXIV.—Stationery and Printing ...	46	4,36,000	.....	4,36,000	+ 86,000	3,50,000
XXXV.—Miscellaneous ...	47	3,00,000	.....	3,00,000	+ 54,000	2,46,000
<b>Total ...</b>		<b>41,73,000</b>	<b>.....</b>	<b>41,73,000</b>	<b>+ 15,55,000</b>	<b>26,18,000</b>
<b>Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>						
XXXIX-A.—Miscellaneous adjustments between the Central and Provincial Governments ...	48	.....	.....	.....	.....	.....
<b>Total ...</b>		<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
<b>Extraordinary Items—</b>						
XL.—Extraordinary Receipts ...	48	23,000	.....	23,000	- 7,89,000	8,12,000
Receipt in England—High Commissioner ...		.....	.....	.....	.....	.....
<b>GRAND TOTAL ...</b>		<b>15,73,58,000</b>	<b>.....</b>	<b>15,73,58,000</b>	<b>+ 20,95,000</b>	<b>15,53,23,000</b>

Estimate, 1927-28.		Increase + or Decrease - as compared with Budget, 1926-27.	Budget Estimate, 1927-28.			Accounts, 1926-27.		
England.	Total.		India.	England.	Total.	India.	England.	Total.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	14,24,89,000	- 24,88,000	14,49,77,000	.....	14,49,77,000	13,69,43,145	.....	13,69,43,145
.....	15,30,000	- 1,62,000	16,92,000	.....	16,92,000	17,89,439	.....	17,89,439
.....	6,75,000	+ 38,000	6,37,000	.....	6,37,000	5,65,205	.....	5,65,205
.....	7,25,000	+ 1,14,000	6,11,000	.....	6,11,000	7,76,768	.....	7,76,768
.....	11,07,000	+ 76,000	10,31,000	.....	10,31,000	10,85,366	.....	10,85,366
.....	5,52,000	- 22,000	5,74,000	.....	5,74,000	5,45,888	.....	5,45,888
.....	6,00,000	+ 79,000	5,21,000	.....	5,21,000	6,35,045	.....	6,35,045
.....	3,00,000	- 16,000	3,16,000	.....	3,16,000	3,01,198	.....	3,01,198
.....	3,000	+ 1,000	2,000	.....	2,000	6,876	.....	6,876
.....	1,83,000	- 12,000	1,95,000	.....	1,95,000	2,04,643	.....	2,04,643
.....	56,75,000	+ 96,000	55,79,000	.....	55,79,000	59,10,428	.....	59,10,428
.....	16,65,000	- 27,000	16,92,000	.....	16,92,000	16,38,484	.....	16,38,484
.....	20,64,000	+ 20,64,000	.....	.....	.....	.....	.....	.....
.....	37,29,000	+ 20,37,000	16,92,000	.....	16,92,000	16,38,484	.....	16,38,484
.....	6,57,000	+ 6,57,000	.....	.....	.....	.....	.....	.....
.....	13,65,000	- 2,98,000	16,63,000	.....	16,63,000	19,83,876	.....	19,83,876
.....	3,50,000	+ 65,000	2,85,000	.....	2,85,000	3,97,613	.....	3,97,613
.....	2,46,000	- 51,000	2,97,000	.....	2,97,000	10,72,792	.....	10,72,792
.....	26,18,000	+ 3,73,000	22,45,000	.....	22,45,000	34,54,281	.....	34,54,281
.....	.....	- 3,58,000	3,58,000	.....	3,58,000	4,02,944	.....	4,02,944
.....	.....	- 3,58,000	3,58,000	.....	3,58,000	4,02,944	.....	4,02,944
.....	8,12,000	+ 5,94,000	2,18,000	.....	2,18,000	2,57,706	.....	2,57,706
.....	.....	.....	.....	.....	.....	.....	457	457
.....	15,53,23,000	+ 2,54,000	15,50,69,000	.....	15,50,69,000	14,86,06,988	457	14,86,07,445

## B.—Statement of the Revenue of the Government

Receipts. 1	Reference to detailed estimate. 2	Budget Estimate, 1928-29.			Revised
		India. 3	England. 4	Total. 5	India. 6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from (Statement A) ...		15,73,58,000	.....	15,73,58,000	15,53,23,000
Excess of revenue over (expenditure charged to Revenue) ...					
Civil Works and Miscellaneous Public Improvements not charged to Revenue—					
XLII.—Bombay Development Scheme ...	48	8,78,000	.....	8,78,000	8,52,000
Total, Civil Works and Miscellaneous Public Improvements Receipts ...		8,78,000		8,78,000	8,52,000
Debt Heads—					
Deposits and Advances—					
Famine Insurance Funds ...		20,37,000	.....	20,37,000	12,17,000
Appropriation for Reduction or Avoidance of Debt ...		19,78,000	.....	19,78,000	18,82,000
Deposits of depreciation Fund of Government Presses ...	49	71,000	.....	71,000	70,000
Suspense Account ...		.....	.....	.....	.....
Loans and Advances by Provincial Government ...		64,15,000	.....	64,15,000	56,85,000
Advances from Provincial Loans Fund...	49	4,23,48,000	.....	4,23,48,000	2,90,58,000
Total, Debt Heads ...		5,28,49,000		5,28,49,000	3,78,62,000
Total, Receipts ...		21,10,85,000		21,10,85,000	19,40,97,000
Opening balance ...		.....	.....	2,54,69,000	.....
Grand Total ...		.....	.....	23,65,54,000	.....

of Bombay in India and in England, Capital and Debt Heads.

Estimate, 1927-28.		Budget Estimate, 1927-28.			Accounts, 1926-27.		
England.	Total.	India.	England.	Total.	India.	England.	Total.*
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	15,53,23,000	15,50,69,000	.....	15,50,69,000	14,86,06,988	457	14,86,07,445
.....	8,52,000	30,52,000	.....	30,52,000	25,45,602	.....	25,45,602
.....	8,52,000	30,52,000	.....	30,52,000	25,45,602	.....	25,45,602
.....	12,17,000	17,18,000	.....	17,18,000	46,94,841	.....	46,94,841
.....	18,82,000	16,89,000	.....	16,89,000	19,28,807	.....	19,28,807
.....	70,000	70,000	.....	70,000	61,723	.....	61,723
.....	.....	.....	.....	.....	1,10,99,804	.....	1,10,99,804
.....	56,85,000	61,41,000	.....	61,41,000	82,90,089	.....	82,90,089
.....	2,90,58,000	2,92,52,000	.....	2,92,52,000	2,61,98,000	.....	2,61,98,000
.....	3,78,62,000	3,88,70,000	.....	3,88,70,000	5,22,73,264	.....	5,22,73,264
.....	19,40,87,000	19,69,91,000	.....	19,69,91,000	20,34,25,854	457	20,34,26,311
.....	5,23,85,000	.....	.....	5,62,52,000	.....	.....	7,33,69,869
.....	24,64,22,000	.....	.....	25,32,43,000	.....	.....	27,67,95,680



## Budget Estimate, 1928-29.

Heads of Expenditure.	Reference to detailed estimate.	India.	England.	Total.	Increase + or decrease — as compared with the revised estimate, 1927-28, columns 13 and 5.	Distribution	
						Reserved.	
						Voted.	Non-voted.
1	2	3	4	5	6	7	8
<b>Direct Demands on the Revenue—</b>	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5.—Land Revenue ...	50-59	64,43,000	33,000	64,76,000	-2,52,000	49,35,000	15,41,000
6.—Excise ...	60-65	51,89,000	.....	51,89,000	+3,69,000	.....	.....
7.—Stamps—							
A.—Non-Judicial ...	66-67	2,78,000	.....	2,78,000	+1,35,000	2,78,000	.....
B.—Judicial ...							
8.—Forest ...	68-70	42,11,000	.....	42,11,000	-14,000	.....	.....
8A.—Forest Capital Outlay ...	71	2,98,000	.....	2,98,000	+5,000	.....	.....
9.—Registration ...	72-73	6,81,000	12,000	6,93,000	+21,000	.....	.....
9A.—Scheduled taxes ...	74	21,000	.....	21,000	+1,000	21,000	.....
<b>Total ...</b>		<b>1,71,21,000</b>	<b>45,000</b>	<b>1,71,66,000</b>	<b>+2,65,000</b>	<b>52,34,000</b>	<b>15,41,000</b>
<b>Irrigation Revenue Account—</b>							
14.—Interest on Works for which capital accounts are kept—							
Irrigation Works ...	75	56,66,000	.....	56,66,000	+1,17,000	.....	56,66,000
15.—Other Revenue Expenditure financed from ordinary Revenue—							
A.—Irrigation Works (P. W.) ...	75	28,88,000	.....	28,88,000	-6,42,000	28,86,000	2,000
B.—Navigation, Embankment and Drainage Works (P. W.)							
A.—Irrigation Works (Civil) ...		51,000	.....	51,000	+11,000	51,000	.....
A.—Irrigation Works (Civil) ...		30,000	.....	30,000	-11,000	30,000	.....
15(1).—Other Revenue Expenditure financed from Famine Insurance Grants ...	76	14,45,000	.....	14,45,000	+4,57,000	14,10,000	35,000
<b>Total ...</b>		<b>1,00,80,000</b>	<b>.....</b>	<b>1,00,80,000</b>	<b>-68,000</b>	<b>43,77,000</b>	<b>57,03,000</b>
<b>Irrigation Capital Account (charged to Revenue)—</b>							
16.—Construction of Irrigation Works—							
A.—Financed from Famine Insurance Grants ...	76	10,00,000	.....	10,00,000	+10,00,000	.....	10,00,000
B.—Financed from Ordinary Revenues ...							
<b>Total ...</b>		<b>10,00,000</b>	<b>.....</b>	<b>10,00,000</b>	<b>.....</b>	<b>.....</b>	<b>10,00,000</b>
<b>Debt Services—</b>							
19.—Interest on Ordinary Debt ...	77-78	2,07,82,000	.....	2,07,82,000	-1,65,000	20,000	2,07,62,000
21.—Reduction or Avoidance of Debt ...	79	14,43,000	.....	14,43,000	+1,21,000	.....	14,43,000
<b>Total ...</b>		<b>2,22,25,000</b>	<b>.....</b>	<b>2,22,25,000</b>	<b>-44,000</b>	<b>20,000</b>	<b>2,22,05,000</b>
<b>Civil Administration—</b>							
22.—General Administration—							
A.—Heads of Provinces (including Governor) and Executive Councils and Ministers ...	80-102	2,23,83,000	.....	2,23,83,000	+3,11,000	1,01,71,000	1,20,04,000
B.—Legislative Bodies ...							
C.—Secretariat and headquarters establishment ...							
D.—Commissioners ...							
E.—District Administration ...							
F.—Miscellaneous ...							
23.—Administration of Justice ...	103-116	74,23,000	.....	74,23,000	+15,000	63,30,000	10,93,000
25.—Jails and Convict Settlements ...	117-126	25,24,000	3,000	25,27,000	+76,000	24,13,000	1,14,000
<b>Carried over ...</b>		<b>3,22,80,000</b>	<b>3,000</b>	<b>3,22,83,000</b>	<b>+4,02,000</b>	<b>1,59,14,000</b>	<b>1,32,11,000</b>
		<b>5,01,26,000</b>	<b>45,000</b>	<b>5,04,71,000</b>	<b>+1,53,000</b>	<b>96,31,000</b>	<b>3,04,49,000</b>

of total into		Revised Estimate, 1927-28.							Increase + or decrease — as compared with the Budget estimate, 1927-28, columns 23 and 18.	
Transferred.		India.	England.	Total.	Distribution of total into					
Voted.	Non-voted.				Reserved.		Transferred.			
		9	10	11	12	13	14	15		16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	66,96,000	82,000	67,28,000	52,82,000	14,96,000	...	...	+ 81,000	
49,98,000	1,91,000	48,20,000	.....	48,20,000	.....	.....	46,28,000	1,92,000	+ 77,000	
.....	.....	1,43,000	.....	1,43,000	1,43,000	.....	...	...	- 15,000	
87,81,000	4,30,000	42,25,000	.....	42,25,000	.....	.....	87,92,000	4,33,000	+ 53,000	
2,98,000	.....	2,93,000	.....	2,93,000	.....	.....	2,93,000	...	+ 2,93,000	
6,93,000	.. ...	6,65,000	7,000	6,72,000	.....	.....	6,72,000	...	- 19,000	
.....	.....	20,000	.. ...	20,000	20,000	.....	...	...	- 1,000	
97,70,000	6,21,000	1,68,62,000	89,000	1,69,01,000	53,95,000	14,96,000	93,85,000	6,25,000	+ 4,69,000	
.....	.....	55,49,000	.....	55,49,000	.....	55,49,000	...	...	+ 3,000	
.....	.....	85,30,000	.. ..	85,30,000	85,10,000	20,000	...	...	- 3,41,000	
.....	.....	40,000	.....	40,000	40,000	.....	...	...	+ 4,000	
.....	.....	41,000	.....	41,000	41,000	.....	...	...	.....	
.....	.....	9,88,000	.....	9,88,000	9,54,000	34,000	...	...	- 3,00,000	
.....	.....	1,01,48,000	.....	1,01,48,000	45,45,000	56,03,000	...	...	- 6,34,000	
.....	.....	10,00,000	.....	10,00,000	.....	10,00,000	...	...	.....	
.....	.....	.....	.....	.....	.....	.....	...	...	.....	
.....	.....	10,00,000	.....	10,00,000	.....	10,00,000	...	...	.....	
.....	.....	2,09,47,000	.....	2,09,47,000	20,000	2,09,27,000	...	...	- 19,27,000	
.....	.....	13,22,000	.....	13,22,000	...	13,22,000	...	...	- 89,000	
.....	.....	2,22,69,000	.....	2,22,69,000	20,000	2,22,49,000	...	...	- 19,66,000	
1,58,000	.....	2,20,22,000	.....	2,20,22,000	98,94,000	1,19,71,000	1,57,000	...	- 3,21,000	
.....	.....	74,08,000	.....	74,08,000	62,71,000	11,37,000	...	...	+ 1,27,000	
.....	.....	24,50,000	1,000	24,51,000	23,89,000	1,12,000	...	...	- 1,11,000	
1,58,000	.. ...	3,18,80,000	1,000	3,18,81,000	1,85,04,000	1,82,20,000	1,57,000	...	- 3,05,000	
97,70,000	6,21,000	5,02,79,000	89,000	5,03,18,000	99,60,000	3,08,48,000	93,85,000	6,25,000	- 21,81,000	

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1927-1928.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
19	20	21	22	23	24	25	26	27
<b>Direct Demands on the Revenue—</b>	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5.—Land Revenue ...	50-59	66,23,000	24,000	66,47,000	51,74,000	14,73,000	.....	.....
6.—Excise ...	60-65	47,43,000	...	47,43,000	.....	.....	45,52,000	1,91,000
7.—Stamps—								
A.—Non-judicial ...	66-67	1,58,000	...	1,58,000	1,58,000	.....	.....	.....
B.—Judicial ...								
8.—Forest ...	68-70	41,72,000	...	41,72,000	.....	.....	36,70,000	5,02,000
8A.—Forest Capital Outlay ...	71	...	...	.....	.....	.....	.....	.....
9.—Registration ...	72-73	6,83,000	8,000	6,91,000	.....	.....	6,91,000	.....
9A.—Scheduled Taxes ...	74	21,000	...	21,000	21,000	.....	.....	.....
<b>Total ...</b>		1,64,00,000	92,000	1,64,92,000	53,53,000	14,73,000	89,13,000	6,93,000
<b>Irrigation Revenue Account—</b>								
14.—Interest on Works for which capital accounts are kept—Irrigation Works ...	75	55,46,000	...	55,46,000	.....	55,46,000	.....	.....
15.—Other Revenue expenditure financed from ordinary Revenue—	75	38,71,000	...	38,71,000	38,71,000	.....	.....	.....
A.—Irrigation Works ...								
B.—Navigation, Embankment and Drainage Works ...								
Do. (Civil) ...		41,000	...	41,000	41,000	.....	.....	.....
15.—(1) Other Revenue Expenditure financed from Famine Insurance Grants ...	76	12,88,000	...	12,88,000	12,54,000	34,000	.....	.....
<b>Total ...</b>		1,07,82,000	...	1,07,82,000	52,02,000	55,80,000	.....	.....
<b>Irrigation Capital Account (Charged to Revenue)—</b>								
16.—Construction of Irrigation Works—								
A.—Financed from Famine Insurance Grants ...	76	10,00,000	...	10,00,000	.....	10,00,000	.....	.....
B.—Financed from ordinary Revenues ...								
<b>Total ...</b>		10,00,000	...	10,00,000	.....	10,00,000	.....	.....
<b>Debt Services—</b>								
19.—Interest on Ordinary Debt ...	77-78	2,28,74,000	...	2,28,74,000	20,000	2,28,54,000	.....	.....
21.—Reduction or Avoidance of Debt.	79	13,61,000	...	13,61,000	2,42,000	11,19,000	.....	.....
<b>Total ...</b>		2,42,35,000	...	2,42,35,000	2,62,000	2,39,73,000	.....	.....
<b>Civil Administration—</b>								
22.—General Administration—								
A.—Heads of Provinces (including Governor) and Executive Councils and Ministers ...	80-102	2,23,43,000	...	2,23,43,000	1,00,21,000	1,21,65,000	1,57,000	.....
B.—Legislative Bodies ...								
C.—Secretariat and headquarters establishment ...								
D.—Commissioners ...								
E.—District Administration ...								
F.—Miscellaneous ...								
24.—Administration of Justice ...	103-116	72,81,000	...	72,81,000	62,61,000	10,20,000	.....	.....
25.—Jails and Convict Settlements...	117-126	25,60,000	2,000	25,62,000	24,36,000	1,26,000	.....	.....
<b>Carried over ...</b>		3,21,84,000	2,000	3,21,86,000	1,87,18,000	1,33,11,000	1,57,000	.....
		5,24,17,000	92,000	5,24,49,000	1,08,17,000	3,20,26,000	89,13,000	6,93,000

Accounts, 1926-1927.

India.	England.	Total.	Distribution of total into			
			Reserved.		Transferred.	
			Voted.	Non-voted.	Voted.	Non-voted.
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65,70,893	.....	65,70,893	50,45,655	15,25,178	.....	.....
64,01,769	.....	64,01,769	.....	.....	46,41,497	17,60,272
1,74,774	.....	1,74,774	1,74,774	.....	.....	.....
41,89,745	.....	41,89,745	.....	.....	35,96,651	5,43,094
2,21,928	.....	2,21,928	.....	.....	2,21,928	.....
6,66,619	.....	6,66,619	.....	.....	6,66,619	.....
19,625	.....	19,625	19,625	.....	.....	.....
1,81,95,293	.....	1,81,95,293	52,40,054	15,25,178	91,26,695	23,03,366
54,07,720	.....	54,07,720	.....	54,07,720	.....	.....
23,68,211	.....	23,68,211	22,53,217	1,14,994	.....	.....
40,796	.....	40,796	38,504	2,292	.....	.....
22,028	.....	22,028	22,028	.....	.....	.....
7,11,385	.....	7,11,385	6,78,144	33,241	.....	.....
85,50,140	.....	85,50,140	29,91,893	55,58,247	.....	.....
10,00,000	.....	10,00,000	.....	10,00,000	.....	.....
.....	.....	.....	.....	.....	.....	.....
10,00,000	.....	10,00,000	.....	10,00,000	.....	.....
2,33,68,091	.....	2,33,68,091	.....	2,33,68,091	.....	.....
16,12,864	.....	16,12,864	2,66,720	13,46,144	.....	.....
2,49,80,955	.....	2,49,80,955	2,66,720	2,47,14,235	.....	.....
2,22,91,164	.....	2,22,91,164	1,00,74,243	1,20,53,887	1,63,094	.....
74,04,566	.....	74,04,566	63,01,664	11,02,902	.....	.....
24,73,979	.....	24,73,979	23,72,887	1,01,092	.....	.....
3,21,69,709	.....	3,21,69,709	1,87,48,794	1,32,57,881	1,63,094	.....
5,27,26,988	.....	5,27,26,988	84,98,667	3,27,97,660	91,26,695	23,03,366

Heads of Expenditure. 1	Budget Estimate, 1928-1929.						
	Reference to detailed Estimate. 2	India. 3	England. 4	Total. 5	Increase + or decrease — as compared with the Revised estimate, 1927-1928. Columns 13 and 5. 6	Distribution	
						Reserved.	
						Voted. 7	Non-voted. 8
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		5,04,26,000	45,000	5,04,71,000	+1,53,000	96,31,000	3,04,49,000
		3,22,80,000	3,000	3,22,83,000	+4,02,000	1,89,14,000	1,32,11,000
<b>Civil Administration—(contd.)</b>							
26.—Police ...	127-163	1,70,24,000	3,000	1,70,27,000	+3,69,000	1,61,72,000	8,55,000
27.—Ports and Pilotage ...	164-165	21,000	...	21,000	.....	21,000	.....
30.—Scientific Departments ...	166	87,000	...	87,000	+25,000	.....	.....
31.—Education—							
A.—University ...							
B.—Secondary ...							
C.—Primary ...	167-190	2,08,85,000	41,000	2,09,26,000	+4,22,000	6,79,000	21,000
D.—Special ...							
E.—General ...							
32.—Medical ...	191-212	53,68,000	35,000	53,98,000	+6,69,000	6,000	.....
33.—Public Health ...	213-227	30,26,000	15,000	30,41,000	+8,31,000	.....	.....
34.—Agriculture ...	228-244	28,63,000	...	28,63,000	+64,000	.....	.....
35.—Industries ...	245-247	1,02,000	...	1,02,000	+21,000	.....	.....
37.—Miscellaneous Departments ...	248-254	4,81,000	...	4,81,000	+44,000	4,21,000	36,000
<b>Total</b> ...		<b>8,21,32,000</b>	<b>97,000</b>	<b>8,22,29,000</b>	<b>+28,47,000</b>	<b>3,62,13,000</b>	<b>1,41,23,000</b>
<b>Civil Works—</b>							
41.—Civil Works ...	255	1,23,96,000	1,01,000	1,24,97,000	-8,09,000	4,15,000	.....
42.—Bombay Development Scheme ...	256	26,23,000	...	26,23,000	+28,000	3,78,000	22,45,000
<b>Total</b> ...		<b>1,50,19,000</b>	<b>1,01,000</b>	<b>1,51,20,000</b>	<b>-7,81,000</b>	<b>7,93,000</b>	<b>22,45,000</b>
<b>Carried over</b> ...		<b>14,75,77,000</b>	<b>2,43,000</b>	<b>14,78,20,000</b>	<b>+23,19,000</b>	<b>4,66,37,000</b>	<b>4,68,17,000</b>

of total into		Revised Estimate, 1927-1928.							Increase + or decrease — as compared with the Budget estimate, 1927-1928. Columns 23 and 13.	
Transferred.		India.	England.	Total.	Distribution of total into					
Voted.	Non-voted.				Reserved.		Transferred.			
		9	10	11	12	13	Voted.	Non-voted.		Voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97,70,000	6,21,000	5,02,79,000	39,000	5,03,18,000	99,60,000	3,03,48,000	93,85,000	6,25,000	-21,81,000	
1,58,000	...	3,18,80,000	1,000	3,18,81,000	1,85,04,000	1,82,20,000	1,57,000	...	-3,05,000	
.....	...	1,66,58,000	.....	1,66,58,000	1,57,25,000	9,33,000	...	...	-90,000	
.....	...	21,000	.....	21,000	21,000	.....	...	...	.....	
87,000	...	62,000	...	62,000	.....	.....	62,000	...	.....	
1,95,79,000	6,47,000	2,04,77,000	27,000	2,05,04,000	6,81,000	17,000	1,91,59,000	6,47,000	-44,000	
48,97,000	4,95,000	46,81,000	48,000	47,29,000	6,000	.....	42,96,000	4,27,000	-88,000	
27,67,000	2,74,000	21,93,000	17,000	22,10,000	.....	.....	19,70,000	2,40,000	-1,81,000	
26,37,000	2,26,000	27,99,000	.....	27,99,000	.....	.....	25,64,000	2,35,000	-41,000	
1,02,000	...	81,000	.....	81,000	.....	.....	81,000	...	-12,000	
19,000	5,000	4,37,000	.....	4,37,000	3,86,000	23,000	18,000	4,000	-50,000	
3,02,46,000	16,47,000	7,92,89,000	93,000	7,93,82,000	3,53,23,000	1,41,99,000	2,83,07,000	15,53,000	-8,11,000	
1,09,78,000	11,04,000	1,32,55,000	51,000	1,33,06,000	4,74,000	.....	1,16,75,000	11,57,000	+43,000	
.....	...	25,95,000	.....	25,95,000	3,16,000	22,79,000	...	...	+25,95,000	
1,09,78,000	11,04,000	1,58,50,000	51,000	1,59,01,000	7,90,000	22,79,000	1,16,75,000	11,57,000	+26,38,000	
5,09,94,000	33,72,000	14,54,18,000	1,83,000	14,56,01,000	4,60,73,000	4,68,26,000	4,93,67,000	33,85,000	-3,04,000	

Heads of Expenditure. 9	Reference to detailed Estimate. 20	Budget Estimate, 1927-1928.						
		India. 21	England. 22	Total. 23	Distribution of total into			
					Reserved.		Transferred.	
					Voted. 24	Non-voted. 25	Voted. 26	Non-voted. 27
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		5,24,17,000	32,000	5,24,49,000	1,08,17,000	3,20,26,000	89,13,000	6,93,000
		3,21,84,000	2,000	3,21,86,000	1,87,18,000	1,33,11,000	1,57,000	.....
<b>Civil Administration—contd.</b>								
26.—Police ...	127-163	1,67,48,000	.....	1,67,48,000	1,57,96,000	9,52,000	.....	.....
27.—Ports and Pilotage ...	164-165	21,000	.....	21,000	21,000	.....	.....	.....
30.—Scientific Departments ...	166	62,000	.....	62,000	.....	.....	62,000	.....
31.—Education—								
A.—University ...								
B.—Secondary ...								
C.—Primary ...								
	167-190	2,05,28,000	20,000	2,05,48,000	6,83,000	21,000	1,91,33,000	7,11,000
D.—Special ...								
E.—General ...								
32.—Medical ...	191-212	47,81,000	36,000	48,17,000	6,000	.....	42,52,000	5,59,000
33.—Public Health ...	213-227	23,36,000	55,000	23,91,000	.....	.....	21,01,000	2,90,000
34.—Agriculture ...	228-244	28,40,000	.....	28,40,000	.....	.....	25,85,000	2,55,000
35.—Industries ...	245-247	93,000	.....	93,000	.....	.....	93,000	.....
37.—Miscellaneous Departments ...	248-254	4,87,000	.....	4,87,000	4,24,000	39,000	19,000	5,000
<b>Total ...</b>		<b>8,00,80,000</b>	<b>1,13,000</b>	<b>8,01,93,000</b>	<b>3,56,48,000</b>	<b>1,43,23,000</b>	<b>2,84,62,000</b>	<b>18,20,000</b>
<b>Civil Works—</b>								
41.—Civil Works ...	255	1,30,80,000	1,83,000	1,32,63,000	4,80,000	.....	1,16,36,000	11,57,000
42.—Bombay Development Scheme ...	256	.....	.....	.....	.....	.....	.....	.....
<b>Total ...</b>		<b>1,30,80,000</b>	<b>1,83,000</b>	<b>1,32,63,000</b>	<b>4,80,000</b>	<b>.....</b>	<b>1,16,36,000</b>	<b>11,57,000</b>
Carried over ...		14,55,77,000	3,23,000	14,59,05,000	4,69,45,000	4,63,49,000	4,89,41,000	36,70,000

Accounts, 1926-1927.

India.	England,	Total.	Distribution of total into			
			Reserved.		Transferred.	
			Voted.	Non-voted.	Voted.	Non-voted.
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,27,26,338	.....	5,27,26,338	84,98,667	3,27,97,660	91,26,695	23,03,366
3,21,69,709	.....	3,21,69,709	1,67,48,794	1,32,57,881	1,63,084	.....
1,67,07,476	.....	1,67,07,476	1,56,23,249	10,84,227	.....	.....
21,508	.....	21,508	21,508	.....	.....	.....
60,053	.....	60,053	.....	.....	60,053	.....
1,99,63,724	.....	1,99,63,724	6,51,293	24,323	1,85,74,772	7,13,336
49,91,070	.....	49,91,070	5,550	.....	45,19,135	4,66,385
19,96,818	.....	19,96,818	.....	.....	17,33,671	2,58,147
26,86,257	.....	26,86,257	.....	.....	24,59,848	2,26,409
89,383	.....	89,383	.....	.....	89,383	.....
4,33,114	.....	4,33,114	3,73,672	38,855	15,481	4,906
7,91,19,112	.....	7,91,19,112	3,54,24,266	1,44,05,286	2,76,20,377	16,69,183
1,22,08,576	.....	1,22,08,576	4,74,589	27,231	1,12,52,836	4,53,920
.....	.....	.....	.....	.....	.....	.....
1,22,08,576	.....	1,22,08,576	4,74,589	27,231	1,12,52,836	4,53,920
14,40,54,076	.....	14,40,54,076	4,43,97,523	4,72,30,177	4,79,99,908	44,26,469



Heads of Expenditure. 1	Reference to detailed Estimate. 2	Budget Estimate, 1928-1929.					
		India. 3	England. 4	Total. 5	Increase + or decrease - as compared with the Revised Estimate, 1927-1928. Columns 13 and 5. 6	Distribution	
						Reserved.	
						Voted. 7	Non-voted. 8
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		14,75,77,000	2,43,000	14,78,20,000	+ 22,19,000	4,66,37,000	4,68,17,000
<b>Miscellaneous—</b>							
<b>43.—Famine Relief and Insurance—</b>							
A.—Famine Relief ...	257	6,62,000	...	6,62,000	13,67,000	6,27,000	35,000
B.—Transfers to Famine Insurance Fund ...		.....	...	.....	.....	.....	.....
45.—Superannuation Allowances and Pensions ...	258	51,99,000	...	51,99,000	- 47,000	50,48,000	1,51,000
46.—Stationery and Printing ...	259-266	15,06,000	2,20,000	17,26,000	- 41,000	15,56,000	.....
47.—Miscellaneous ...	267-273	20,78,000	...	20,78,000	+ 3,22,000	11,72,000	.....
<b>Total ...</b>		<b>94,45,000</b>	<b>2,20,000</b>	<b>96,65,000</b>	<b>- 11,33,000</b>	<b>84,03,000</b>	<b>1,86,000</b>
<b>Contributions and miscellaneous adjustments between Central and Provincial Governments.</b>							
51.—Contributions to the Central Government by Provincial Governments ...	274	37,27,000	...	37,27,000	+ 37,27,000	.....	37,27,000
51A—Miscellaneous adjustments between the Central and Provincial Governments...	...	.....	...	.....	.....	...	.....
<b>Total ...</b>		<b>37,27,000</b>	<b>...</b>	<b>37,27,000</b>	<b>+ 37,27,000</b>	<b>.....</b>	<b>37,27,000</b>
<b>Extraordinary Items—</b>							
Extraordinary payments ...	...	.....	...	.....	.....	.....	.....
<b>Expenditure in England—</b>							
Secretary of State ...	283	.....	1,62,000	1,62,000	- 16,000	21,000	1,35,000
High Commissioner ...	284-288	.....	36,09,000	36,09,000	+ 2,83,000	3,63,000	22,23,000
<b>Total ...</b>		<b>...</b>	<b>37,71,000</b>	<b>37,71,000</b>	<b>+ 2,67,000</b>	<b>3,84,000</b>	<b>23,58,000</b>
<b>Total Expenditure charged to Revenue ...</b>		<b>16,07,49,000</b>	<b>42,34,000</b>	<b>16,49,83,000</b>	<b>+ 50,80,000</b>	<b>5,54,24,000</b>	<b>5,30,88,000</b>

of total into		Revised Estimate, 1927-1928.							Increase + or decrease - as compared with the Budget Estimate, 1927-1928. Columns 23 and 13.
		India.	England.	Total.	Distribution of total into				
					Reserved.		Transferred.		
					Voted.	Non-voted.	Voted.	Non-voted.	
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,09,94,000	33,72,000	14,54,18,000	1,83,000	14,56,01,000	4,60,73,000	4,68,26,000	4,93,67,000	33,35,000	- 3,04,000
.....	...	20,29,000	.....	20,29,000	19,77,000	52,000	...	...	+ 14,32,000
.....	...	.....	.....	.....	.....	.....	...	...	- 4,75,000
.....	...	52,46,000	.....	52,46,000	51,23,000	1,23,000	...	...	- 3,72,000
1,70,000	...	15,38,000	2,29,000	17,67,000	15,82,000	.....	1,85,000	...	- 3,000
9,04,000	2,000	17,56,000	.....	17,56,000	9,92,000	.....	7,64,000	...	- 6,56,000
10,74,000	2,000	1,05,69,000	2,29,000	1,07,98,000	96,74,000	1,75,000	9,49,000	...	- 74,000
.....	...	.....	.....	.....	.....	.....	...	...	.....
.....	...	.....	.....	.....	.....	.....	...	...	.....
.....	...	.....	.....	.....	.....	.....	...	...	.....
.....	...	.....	.....	.....	.....	.....	...	...	.....
6,000	...	.....	1,78,000	1,73,000	32,000	1,99,000	7,000	...	+ 26,000
1,67,000	8,56,000	.....	33,26,000	33,26,000	3,22,000	19,56,000	2,02,000	8,16,000	+ 1,04,000
1,73,000	8,56,000	.....	35,04,000	35,04,000	3,54,000	21,25,000	2,09,000	8,16,000	+ 1,30,000
5,22,41,000	42,20,000	15,59,87,000	39,16,000	15,99,03,000	5,61,01,000	4,91,26,000	5,05,25,000	41,51,000	- 2,48,000

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1927-28.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
19	20	21	22	23	24	25	26	27
Brought forward ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		14,55,77,000	3,28,000	14,59,05,000	4,69,45,000	4,63,49,000	4,89,41,000	36,70,000
<b>Miscellaneous—</b>								
43.—Famine Relief and Insurance—								
A.—Famine Relief ...	257	5,97,000	...	5,97,000	5,62,000	35,000	.....	.....
B.—Transfers to Famine Insurance Fund ...		4,75,000	...	4,75,000	.....	4,75,000	.....	.....
45.—Superannuation Allowances and Pensions ...	258	56,18,000	...	56,18,000	55,24,000	94,000	...	.....
46.—Stationery and Printing ...	259-266	15,98,000	1,72,000	17,70,000	15,85,000	.....	1,85,000	.....
47.—Miscellaneous ...	267-273	24,12,000	...	24,12,000	14,10,000	.....	10,02,000	.....
<b>Total ...</b>		<b>1,07,00,000</b>	<b>1,72,000</b>	<b>1,08,72,000</b>	<b>90,81,000</b>	<b>6,04,000</b>	<b>11,87,000</b>	<b>.....</b>
<b>Contributions and miscellaneous adjustments between Central and Provincial Governments.</b>								
51.—Contributions to the Central Government by Provincial Governments ...	274	.....	...	.....	.....	.....	.....	.....
51A.—Miscellaneous adjustments between the Central and Provincial Governments ...	...	.....	...	.....	.....	.....	.....	.....
<b>Total ...</b>		<b>.....</b>	<b>...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>...</b>	<b>.....</b>
<b>Extraordinary items—</b>								
Extraordinary payments ...	...							
<b>Expenditure in England—</b>								
Secretary of State ...	283	.....	1,52,000	1,52,000	30,000	1,08,000	14,000	.....
High Commissioner ...	284-288	.....	32,22,000	32,22,000	2,99,000	18,97,000	1,91,000	8,35,000
<b>Total ...</b>		<b>.....</b>	<b>33,74,000</b>	<b>33,74,000</b>	<b>3,29,000</b>	<b>20,05,000</b>	<b>2,05,000</b>	<b>8,35,000</b>
<b>Total Expenditure charged to Revenue ...</b>		<b>15,62,77,000</b>	<b>38,74,000</b>	<b>16,01,51,000</b>	<b>5,63,55,000</b>	<b>4,89,58,000</b>	<b>5,03,93,000</b>	<b>45,05,000</b>

Accounts, 1926-27.

India.	England.	Total.	Distribution of total into			
			Reserved.		Transferred.	
			Voted.	Non-voted.	Voted.	Non-voted.
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,40,54,076	.....	14,40,54,076	4,48,97,522	4,72,30,177	4,79,99,908	44,26,469
11,26,571	.....	11,26,571	10,90,626	35,945	.....	.....
35,22,044	.....	35,22,044	.....	35,22,044	.....	.....
55,73,377	.....	55,73,377	52,46,889	3,26,489	.....	.....
15,48,331	.....	15,48,331	13,72,051	.....	1,76,280	.....
32,82,280	.....	32,82,280	9,25,194	1,24,252	22,30,293	2,541
1,50,52,603	.....	1,50,52,603	86,34,759	40,08,730	24,06,573	2,541
28,00,000	.....	28,00,000	.....	28,00,000	.....	.....
.....	.....	.....	.....	.....	.....	.....
28,00,000	.....	28,00,000	.....	28,00,000	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	2,00,960	2,00,960	25,078	1,65,173	7,023	3,686
.....	30,60,499	30,60,499	4,72,473	15,38,814	2,96,603	7,52,609
.....	32,61,459	32,61,459	4,97,551	17,03,987	3,03,626	7,56,295
16,19,06,679	32,61,459	16,51,68,138	5,35,29,832	5,57,42,894	5,07,10,107	51,85,305

Disbursements.	Reference to detailed Estimate.	Budget Estimate, 1928-29.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
Expenditure from (Statement C) ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		16,07,49,000	42,84,000	16,49,83,000	5,54,24,000	5,30,88,000	5,22,41,000	42,30,000
Excess of expenditure over revenue ...				(b) 76,25,000				
Capital Account not charged to Revenue—								
52A. Capital outlay on Forest (Transferred) ...	275	.....	.....	.....	.....	.....	.....	.....
55. Construction of Irrigation Works (Reserved) ...	276	2,45,05,000	16,83,000	2,61,43,000	2,18,54,000	42,89,000	.....	.....
56A. Capital outlay on Improvement on Public Health (Reserved and Transferred) ...	277	7,71,000	.....	7,71,000	.....	.....	7,71,000	.....
59. Bombay Development Scheme (Reserved) ...	278	-1,60,50,000	57,000	-1,59,93,000	(a) 47,84,000	(a) 99,000	.....	.....
60. Civil Works not charged to Revenue (Transferred) ...	279	54,45,000	.....	54,45,000	.....	.....	54,45,000	.....
60A. Other Provincial Works not charged to Revenue (Reserved) and ...	280	4,12,000	.....	4,12,000	4,12,000	.....	.....	.....
60B. Payment of commuted value of pensions ...	281	6,07,000	.....	6,07,000	4,79,000	1,28,000	.....	.....
Total, Capital Account Disbursements ...		1,56,90,000	16,95,000	1,73,85,000	2,75,29,000	45,16,000	62,16,000	.....
Debt Heads, Deposits and Advances (Reserved)—								
Famine Insurance Fund ...		39,85,000	.....	39,85,000	18,62,000	21,23,000	.....	.....
Deposits of Depreciation Fund of Government Presses ...		39,000	.....	39,000	.....	39,000	.....	.....
Appropriation for Reduction or Avoidance Debt ...		12,000	.....	12,000	.....	12,000	.....	.....
Sinking Fund Investment account ...	282	13,25,000	.....	13,25,000	.....	13,25,000	.....	.....
Suspense Account ...		.....	.....	.....	.....	.....	.....	.....
Loans and Advances by Provincial Government ...		52,42,000	.....	52,42,000	52,42,000	.....	.....	.....
Advances from the Provincial Loans Funds ...		2,66,74,000	.....	2,66,74,000	.....	2,66,74,000	.....	.....
Total, Debt Heads ...		3,72,77,000	.....	3,72,77,000	71,04,000	3,01,73,000	.....	.....
Total, Disbursements ...		21,37,16,000	59,29,000	21,96,45,000	9,00,57,000	8,77,77,000	5,84,57,000	42,30,000
Closing balance ...				1,69,09,000				
Grand Total ...				23,65,54,000				

(a) Distribution of the gross estimates of Rs. 48,83,000 has been given.

(b) Ordinary ... Rs. - 34,53,000

Development ... " - 41,72,000

Rs. - 76,25,000

\* Ordinary balance ... Rs. 1,69,05,000

Development balance ... " 4,000

Rs. 1,69,09,000

\* Includes balance of Famine Insurance Fund ...

Rs. 1,61,78,577

Revised Estimate, 1927-28.

India.	England.	Total.	Distribution of total into			
			Reserved.		Transferred.	
			Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,59,87,000	89,16,000	15,99,03,000	5,61,01,000	4,91,26,000	5,05,25,000	41,51,000
		(b) 45,80,000				
.....	.....	.....	.....	.....	.....	.....
2,85,96,000	14,52,000	2,50,48,000	2,19,84,000	80,64,000	.....	.....
5,13,000	.....	5,13,000	.....	.....	5,13,000	.....
23,13,000	1,11,000	24,24,000	(a) 48,11,000	(a) 85,000	.....	.....
88,87,000	.....	88,87,000	.....	.....	88,87,000	.....
51,000	.....	51,000	51,000	.....	.....	.....
1,41,000	.....	1,41,000	45,000	96,000	.....	.....
3,04,51,000	15,63,000	3,20,14,000	2,68,91,000	82,45,000	43,50,000	.....
73,17,000	.....	73,17,000	66,60,000	6,57,000	.....	.....
47,000	.....	47,000	.....	47,000	.....	.....
12,000	.....	12,000	.....	12,000	.....	.....
13,00,000	.....	13,00,000	.....	13,00,000	.....	.....
.....	.....	.....	.....	.....	.....	.....
1,24,02,000	.....	1,24,02,000	1,24,02,000	.....	.....	.....
79,58,000	.....	79,58,000	.....	79,58,000	.....	.....
2,90,86,000	.....	2,90,86,000	1,90,62,000	99,74,000	.....	.....
21,54,74,000	54,79,000	22,09,53,000	10,20,54,000	6,23,45,000	5,48,75,000	41,51,000
		2,54,69,000				
		24,64,22,000				

(a) Distribution of the gross estimate of Rs. 48,96,000 has been given.

(b) Ordinary ... Rs. - 43,58,000  
 Development ... ,, - 2,22,000  
 Rs. - 45,80,000

\* Ordinary balance ... Rs. 2,53,66,000  
 Development balance ... ,, 1,03,000

Rs. 2,54,69,000

\* Includes balance of Famine  
 Insurance Fund ... Rs. 1,81,26,577

Budget Estimate, 1927-28.								
Disbursements.	Reference to detailed Estimate.	Distribution of total into						
		India.	England.	Total.	Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
17	18	19	20	21	22	23	24	25
Expenditure from (Statement C)—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		15,63,77,000	33,74,000	16,01,51,000	5,63,55,000	4,89,53,000	5,03,33,000	45,05,000
Excess of expenditure over revenue ...				(b) 50,82,000				
Capital Account not charged to Revenue—								
52A. Capital outlay on Forest ...	275	3,15,000	.....	3,15,000	.....	.....	3,15,000	.....
55. Construction of Irrigation Works ...	276	2,15,15,000	20,75,000	2,35,90,000	2,05,65,000	30,25,000	.....	.....
56A. Capital outlay on improvement on Public Health ...	277	5,60,000	1,48,000	7,08,000	.....	.....	7,08,000	.....
59. Bombay Development Scheme ...	278	-1,83,95,000	76,000	-1,83,19,000	(a)42,82,000	(a)85,000	.....	.....
60. Civil Works not charged to Revenue ...	279	44,13,000	.....	44,13,000	.....	.....	44,13,000	.....
60A. Other Provincial Works not charged to Revenue ...	280	13,000	.....	13,000	13,000	.....	.....	.....
60B. Payment of commuted value of pensions ...	281	4,77,000	.....	4,77,000	3,82,000	95,000	.....	.....
Total, Capital Account Disbursements ...		83,98,000	22,99,000	1,11,97,000	2,52,42,000	52,05,000	54,36,000	.....
Debt Heads, Deposits and Advances (Reserved)—								
Deposits of Depreciation Fund of Government Presses ...		47,000	.....	47,000	.....	47,000	.....	.....
Appropriation for reduction or Avoidance of Debt ...		8,000	.....	8,000	.....	8,000	.....	.....
Sinking Fund Investment account ...	282	9,16,000	.....	9,16,000	.....	9,16,000	.....	.....
Suspense Account ...		.....	.....	.....	.....	.....	.....	.....
Loans and Advances by Provincial Government ...		69,63,000	.....	69,63,000	69,63,000	.....	.....	.....
Advances from Provincial Loans Fund ...		2,79,53,000	.....	2,79,53,000	.....	2,79,53,000	.....	.....
Total, Debt Heads ...		3,58,87,000	.....	3,58,87,000	69,63,000	2,89,24,000	.....	.....
Total, Disbursements ...		20,10,62,000	61,73,000	20,72,35,000	8,85,60,000	8,10,87,000	5,57,69,000	45,05,000
Closing balance ...		.....	.....	4,60,08,000*	.....	.....	.....	.....
Grand Total ...		.....	.....	25,32,43,000	.....	.....	.....	.....

\* Ordinary balance ... Rs. 4,56,64,000  
Development balance ... " 3,44,000

Rs. 4,60,08,000

(b) Ordinary ... Rs. +8,89,000  
Development ... Rs. -59,71,000

Rs. -50,82,000

\* Includes balance of Famine Insurance Fund ... Rs. 2,55,89,000

(a) Distribution of the gross estimate of Rs. 43,67,000 has been given.

Accounts, 1926-27.

India.	England.	Total.	Distribution of totals into			
			Reserved.		Transferred.	
			Voted.	Non-voted.	Voted.	Non-voted.
26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,19,06,879	32,61,459	16,51,68,138	5,35,29,832	5,57,42,894	5,07,10,107	51,85,305
		(a) 1,65,60,693				
.....	.....	.....	.....	.....	.....	.....
1,90,43,418	16,75,099	2,07,18,517	1,32,59,857	24,58,660	.....	.....
8,85,906	.....	8,85,906	.....	.....	8,85,906	.....
44,08,880	89,284	44,98,164	43,67,500	1,30,664	.....	.....
36,60,197	.....	36,60,197	.....	.....	35,12,622	1,47,575
9,74,080	.....	9,74,080	9,74,080	.....	.....	.....
3,84,423	.....	3,84,423	3,17,278	67,145	.....	.....
2,93,06,904	17,64,383	3,10,71,287	2,39,18,715	26,56,469	43,48,528	1,47,575
21,333	.....	21,333	.....	21,333	.....	.....
5,716	.....	5,716	.....	5,716	.....	.....
7,44,692	.....	7,44,692	.....	7,44,692	.....	.....
1,10,84,139	.....	1,10,84,139	.....	1,10,84,139	.....	.....
92,67,324	.....	92,67,324	92,67,324	.....	.....	.....
70,47,608	.....	70,47,608	.....	70,47,608	.....	.....
2,81,70,862	.....	2,81,70,862	92,67,324	1,89,03,538	.....	.....
21,93,84,445	50,25,842	22,44,10,287	8,67,15,871	7,73,02,901	5,50,53,635	53,32,880
.....	.....	5,23,85,393	.....	.....	.....	.....
.....	.....	27,67,95,680	.....	.....	.....	.....

\* Ordinary ... .. Rs. 4,59,50,266  
 Development ... .. Rs. 64,85,127

(a) Ordinary ... .. Rs. - 1,30,84,222  
 Development ... .. Rs. - 85,26,471

Rs. 5,23,85,393

Rs. - 1,65,60,693

\* Includes balance of Famine  
 Insurance Fund ... .. Rs. 2,42,26,577



# CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1928-29

	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
<b>II.—TAXES ON INCOME.</b>					
SHARE OF RECEIPTS DUE TO THE PROVINCIAL GOVERNMENT ...		.....	....	.....	.....
<b>V.—LAND REVENUE.</b>					
ORDINARY REVENUE ... ..	VA	5,05,24,000	5,10,00,000	4,99,80,000	4,36,66,725
ASSESSMENT OF ALIENATED LANDS, LESS QUIT-RENTS ... ..	VB	96,73,000	96,70,000	97,55,000	96,60,119
RECOVERIES OF SERVICE PAYMENTS ... ..		15,000	15,000	45,000	46,838
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ...		25,000	40,000	.....	30,145
MISCELLANEOUS ... ..	VC	5,48,000	7,04,000	5,00,000	6,65,781
<i>Deduct</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION (page ) ...		- 65,93,000	- 65,00,000	- 68,00,000	- 69,88,277
<b>TOTAL, LAND REVENUE ...</b>		<b>5,41,92,000</b>	<b>5,49,29,000</b>	<b>5,34,80,000</b>	<b>4,70,81,331</b>
<i>Deduct</i> —REFUNDS ... ..		- 3,92,000	- 3,99,000	- 4,80,000	- 3,86,986
<b>TOTAL ...</b>		<b>5,38,00,000</b>	<b>5,45,30,000</b>	<b>5,30,00,000</b>	<b>4,66,94,345</b>
<b>DETAILED ACCOUNT No. VA. LAND REVENUE. Ordinary Revenue.</b>					
<b>Fixed Collections—</b>					
Ordinary Fixed Revenue ... ..		3,94,27,000	.....	3,81,00,000	3,30,63,677
Revenue from Canals (Sind) ... ..		87,77,000	.....	93,83,000	80,97,517
<b>Fluctuating Collections—</b>					
Miscellaneous Land Revenue appearing in Tharavbands ... ..		23,20,000	.....	24,97,000	25,05,531
<b>TOTAL ...</b>		<b>5,05,24,000</b>	<b>5,10,00,000</b>	<b>4,99,80,000</b>	<b>4,36,66,725</b>

BOMBAY—REVENUE AND RECEIPTS.

25

DETAILED ACCOUNT No. VB. LAND REVENUE. Assessment of Alienated Lands, less Quit-rents.							Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
							Rs.	Rs.	Rs.	Rs.
<b>Non-Service Lands—</b>										
Warshasans and Dewasthans (charitable allowances and allowances to temples and mosques)	...	...	...	...	...	9,87,000	.....	9,87,000	} 82,70,446	
Inams	...	...	...	...	65,17,000	.....	66,05,000			
District and Village Officers	...	...	...	...	8,26,000	.....	8,24,000			
<b>Service Lands—</b>										
Village Servants useful to Communities	...	...	...	...	2,19,000	.....	2,19,000	2,18,786		
<b>Village Servants useful to Government—</b>										
Revenue	...	...	...	...	7,74,000	.....	7,70,000	7,72,240		
Police	...	...	...	...	4,00,000	.....	4,00,000	3,98,847		
<b>TOTAL</b>						96,73,000	96,70,000	97,55,000	96,60,119	
DETAILED ACCOUNT No. VC. LAND REVENUE. Miscellaneous.										
Recoveries of Law charges in England on account of appeals to His Majesty's Privy Council							.....	.....	.....	14,815
Other Items							4,55,000	.....	5,00,000	6,50,966
Collection charges in the Civil Department on account of direct receipts on Irrigation Works							93,000	.....	.....	.....
<b>TOTAL</b>						5,48,000	7,04,000	5,00,000	6,65,781	

## BOMBAY—REVENUE AND RECEIPTS.

VI.—EXCISE.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRITS ... ..	VIA	2,88,03,000	2,38,03,000	2,52,13,000	2,38,37,718
COUNTRY FERMENTED LIQUOR...	VIB	49,05,000	48,54,000	48,93,000	49,14,832
FOREIGN LIQUOR (INCLUDING LIQUORS MADE IN INDIA AFTER EUROPEAN METHODS) ... ..	VIC	29,42,000	28,92,000	26,14,000	26,92,608
OPIUM ... ..	VID	37,73,000	38,58,000	36,59,000	39,00,717
HEMP AND OTHER DRUGS ... ..	VIE	31,21,000	30,24,000	30,58,000	30,17,404
FINES, CONFISCATION AND MISCELLANEOUS ... ..	VIF	3,13,000	3,98,000	2,94,000	11,40,981
RECOVERIES OF INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS ...	VIG	5,000	6,000	6,000	19,274
RECOVERIES OF INDIRECT CHARGES FROM COMMERCIAL UNDERTAKINGS ...	VIH	63,000	84,000	56,000	75,736
PROFITS FROM GOVERNMENT COMMERCIAL UNDERTAKINGS ... ..	VII	8,23,000	8,62,000	8,23,000	19,52,766
TOTAL ...		3,97,48,000	3,92,81,000	4,06,16,000	4,15,52,036
Deduct—REFUNDS ... ..		6,80,000	6,70,000	6,16,000	6,12,700
TOTAL ...		3,91,18,000	3,86,11,000	4,00,00,000	4,09,39,336
DETAILED ACCOUNT No. VIA. EXCISE. Country Spirits.					
SUMMARY.					
PRESIDENCY EXCISE DEPARTMENT ... ..		2,16,77,000	2,17,23,000	2,30,87,000	2,17,60,728
SIND EXCISE DEPARTMENT ... ..		20,70,000	20,25,000	20,66,000	20,16,937
OTHER MINOR DEPARTMENTS ... ..		56,000	55,000	60,000	60,053
TOTAL ...		2,88,03,000	2,88,03,000	2,52,13,000	2,38,37,718

DETAILED ACCOUNT No. VIA. EXCISE. Country Spirits—continued.						Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
DETAILS.						Rs.	Rs.	Rs.	Rs.
<b>PRESIDENCY EXCISE DEPARTMENT.</b>									
Still-head duty	...	...	...	...	...	1,31,94,000	.....	1,40,89,000	1,33,49,748
Vend fees	...	...	...	...	...	82,20,000	.....	87,32,000	78,22,202
License fees	...	...	...	...	...	2,63,000	.....	2,66,000	5,40,153
Fees from distilleries	...	...	...	...	...	.....	.....	.....	48,625
<b>TOTAL</b>						<b>2,16,77,000</b>	<b>2,17,23,000</b>	<b>2,30,87,000</b>	<b>2,17,60,728</b>
<b>SIND EXCISE DEPARTMENT.</b>									
Still-head duty	...	...	...	...	...	12,75,000	.....	13,50,000	10,54,368
Vend fees	...	...	...	...	...	7,95,000	.....	7,16,000	7,72,705
License fees	...	...	...	...	...	.....	.....	.....	66,530
Fees from distilleries	...	...	...	...	...	.....	.....	.....	1,23,334
<b>TOTAL</b>						<b>20,70,000</b>	<b>20,25,000</b>	<b>20,66,000</b>	<b>20,16,987</b>
<b>OTHER MINOR DEPARTMENTS.</b>									
Still-head duty	...	...	...	...	...	54,000	.....	58,000	49,600
Fees from distilleries	...	...	...	...	...	1,840	.....	1,820	.....
Vend fees	...	...	...	...	...	160	.....	180	.....
License fees	...	...	...	...	...	.....	.....	.....	10,553
<b>TOTAL</b>						<b>56,000</b>	<b>55,000</b>	<b>60,000</b>	<b>60,053</b>
DETAILED ACCOUNT No. VIB. EXCISE. Country Fermented Liquor.									
<b>SUMMARY.</b>									
PRESIDENCY EXCISE DEPARTMENT						49,01,000	48,50,000	48,89,500	49,09,670
SIND EXCISE DEPARTMENT						4,000	4,000	3,500	5,162
OTHER MINOR DEPARTMENTS						.....	.....	.....	.....
<b>TOTAL</b>						<b>49,05,000</b>	<b>48,54,000</b>	<b>48,93,000</b>	<b>49,14,832</b>
<b>DETAILS.</b>									
<b>PRESIDENCY EXCISE DEPARTMENT.</b>									
Tree-tax receipts	...	...	...	...	...	18,96,000	.....	19,10,000	18,06,486
Vend fees	...	...	...	...	...	29,93,000	.....	29,71,500	20,18,797
License fees	...	...	...	...	...	12,000	.....	8,000	10,84,387
<b>TOTAL</b>						<b>49,01,000</b>	<b>48,50,000</b>	<b>48,89,500</b>	<b>49,09,670</b>
<b>SIND EXCISE DEPARTMENT.</b>									
Tree-tax receipts	...	...	...	...	...	.....	.....	.....	.....
Vend fees	...	...	...	...	...	4,000	.....	3,500	5,078
License fees	...	...	...	...	...	.....	.....	.....	84
<b>TOTAL</b>						<b>4,000</b>	<b>4,000</b>	<b>3,500</b>	<b>5,162</b>
<b>OTHER MINOR EXCISE DEPARTMENTS.</b>									
Tree-tax receipts	...	...	...	...	...	.....	.....	.....	.....
Vend fees	...	...	...	...	...	.....	.....	.....	.....
License fees	...	...	...	...	...	.....	.....	.....	.....
<b>TOTAL</b>						<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>

DETAILED ACCOUNT No. VIC. EXCISE. Foreign Liquor (including liquors made in India after European methods.)					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
SUMMARY.					Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	22,44,500	22,50,000	19,63,000	18,57,354
SIND EXCISE DEPARTMENT	...	...	...	...	4,98,500	4,44,000	4,56,000	4,69,472
OTHER MINOR DEPARTMENTS	...	...	...	...	1,99,000	1,98,000	1,95,000	3,65,782
<b>TOTAL</b>					<b>29,42,000</b>	<b>28,92,000</b>	<b>26,14,000</b>	<b>26,92,608</b>
DETAILS.								
PRESIDENCY EXCISE DEPARTMENT.								
Receipts from commercial spirits (including medicated wines)	...	...	...	...	5,940	.....	6,000	8,133
Duty on beer manufactured in India	...	...	...	...	21,510	.....	27,000	31,888
License fees for sale of beer manufactured in India or elsewhere	...	...	...	...	3,150	.....	2,500	2,31,769
Duty on Indian-made wines and spirits treated as foreign	...	...	...	...	6,94,400	.....	6,07,500	6,86,182
Vend and License fees for the sale of foreign liquor generally—whether imported or manufactured in India	...	...	...	...	9,26,300	.....	7,87,500	8,99,382
Excise pass fee on foreign liquor	...	...	...	...	5,93,200	.....	5,32,500	.....
<b>TOTAL</b>					<b>22,44,500</b>	<b>22,50,000</b>	<b>19,63,000</b>	<b>18,57,354</b>
SIND EXCISE DEPARTMENT.								
Receipts from commercial spirits (including medicated wines)	...	...	...	...	50	.....	150	166
Duty on beer manufactured in India	...	...	...	...	.....	.....	2,000	31,150
License fees for the sale of beer manufactured in India or elsewhere	...	...	...	...	4,050	.....	23,200	32,712
Duty on Indian made wines and spirits treated as foreign	...	...	...	...	12,000	.....	9,000	64,613
Vend and License fees for the sale of foreign liquor generally—whether imported or manufactured in India	...	...	...	...	2,72,400	.....	2,11,650	3,40,831
Excise pass fee on foreign liquor	...	...	...	...	2,10,000	.....	2,10,000	.....
<b>TOTAL</b>					<b>4,98,500</b>	<b>4,44,000</b>	<b>4,56,000</b>	<b>4,69,472</b>
OTHER MINOR DEPARTMENTS.								
Receipts from commercial spirits (including medicated wines)	...	...	...	...	.....	.....	.....	1,76,132
Duty on beer manufactured in India	...	...	...	...	.....	.....	.....	.....
License fees for the sale of beer manufactured in India or elsewhere	...	...	...	...	.....	.....	.....	.....
Duty on Indian-made wines and spirits treated as foreign	...	...	...	...	1,89,000	.....	1,87,500	1,89,650
Vend and License fees for the sale of foreign liquor generally—whether imported or manufactured in India	...	...	...	...	10,000	.....	7,500	.....
Excise pass fee on foreign liquor	...	...	...	...	.....	.....	.....	.....
<b>TOTAL</b>					<b>1,99,000</b>	<b>1,98,000</b>	<b>1,95,000</b>	<b>3,65,782</b>

DETAILED ACCOUNT No. VID. EXCISE. Opium.					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
<b>SUMMARY.</b>					Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	31,94,000	33,00,000	30,94,000	33,13,069
SIND EXCISE DEPARTMENT	...	...	...	...	5,72,000	5,51,000	5,57,000	5,84,953
OTHER MINOR DEPARTMENTS	...	...	...	...	7,000	7,000	8,000	2,695
<b>TOTAL</b>					<b>37,73,000</b>	<b>38,58,000</b>	<b>36,59,000</b>	<b>39,00,717</b>
<b>DETAILS.</b>								
<b>PRESIDENCY EXCISE DEPARTMENT.</b>								
Cost price of Exoise Opium	...	...	...	...	9,49,000	.....	10,64,000	13,84,897
Gain on sale of Exoise Opium	...	...	...	...	13,82,000	.....	12,22,000	10,88,764
Vend fees	...	...	...	...	8,33,000	.....	7,64,000	7,91,111
License fees	...	...	...	...	80,000	.....	54,000	48,297
<b>TOTAL</b>					<b>31,94,000</b>	<b>33,00,000</b>	<b>30,94,000</b>	<b>33,13,069</b>
<b>SIND EXCISE DEPARTMENT.</b>								
Cost price of Exoise Opium	...	...	...	...	1,33,000	.....	1,46,000	1,81,678
Gain on sale of Exoise Opium	...	...	...	...	2,09,000	.....	1,90,000	1,30,470
Vend fees	...	...	...	...	2,80,000	.....	2,21,000	2,28,071
License fees	...	...	...	...	.....	.....	.....	24,734
<b>TOTAL</b>					<b>5,72,000</b>	<b>5,51,000</b>	<b>5,57,000</b>	<b>5,84,953</b>
<b>OTHER MINOR DEPARTMENTS.</b>								
Cost price of Exoise Opium	...	...	...	...	2,000	.....	2,500	750
Gain on sale of Exoise Opium	...	...	...	...	4,000	.....	4,500	1,059
Vend fees	...	...	...	...	300	.....	300	.....
License fees	...	...	...	...	700	.....	700	886
<b>TOTAL</b>					<b>7,000</b>	<b>7,000</b>	<b>8,000</b>	<b>2,695</b>
DETAILED ACCOUNT No. VI. EXCISE. Hemp and other Drugs.								
<b>SUMMARY.</b>								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	23,88,000	23,07,000	23,02,500	23,02,070
SIND EXCISE DEPARTMENT	...	...	...	...	7,30,000	7,10,000	7,48,000	7,04,464
OTHER MINOR DEPARTMENTS	...	...	...	...	8,000	7,000	7,500	10,870
<b>TOTAL</b>					<b>31,21,000</b>	<b>30,24,000</b>	<b>30,58,000</b>	<b>30,17,404</b>
<b>DETAILS.</b>								
<b>PRESIDENCY EXCISE DEPARTMENT.</b>								
Duty on Ganja	...	...	...	...	15,30,000	.....	14,15,000	14,20,187
Duty on Bhang	...	...	...	...	26,500	.....	24,850	25,558
Duty on Charas	...	...	...	...	.....	.....	.....	1,52,889
Vend fees	...	...	...	...	8,25,965	.....	8,62,650	7,03,436
License fees (including warehouse dues)	...	...	...	...	535	.....	.....	.....
<b>TOTAL</b>					<b>23,88,000</b>	<b>23,07,000</b>	<b>23,02,500</b>	<b>23,02,070</b>
<b>SIND EXCISE DEPARTMENT.</b>								
Duty on Ganja	...	...	...	...	.....	.....	.....	47,108
Duty on Bhang	...	...	...	...	4,00,000	.....	.....	1,83,783
Duty on Charas	...	...	...	...	.....	.....	.....	1,69,900
Vend fees	...	...	...	...	3,29,600	.....	.....	.....
License fees (including warehouse dues)	...	...	...	...	400	.....	.....	2,93,673
<b>TOTAL</b>					<b>7,30,000</b>	<b>7,10,000</b>	<b>7,48,000</b>	<b>7,04,464</b>
<b>OTHER MINOR DEPARTMENTS.</b>								
Duty on Ganja	...	...	...	...	5,000	.....	.....	7,484
Duty on Bhang	...	...	...	...	50	.....	.....	100
Duty on Charas	...	...	...	...	.....	.....	.....	1,128
Vend fees	...	...	...	...	.....	.....	.....	.....
License fees (including warehouse dues)	...	...	...	...	2,950	.....	.....	2,158
<b>TOTAL</b>					<b>8,000</b>	<b>7,000</b>	<b>7,500</b>	<b>10,870</b>

DETAILED ACCOUNT No. VI. F. EXCISE. Fines, Confiscations and Miscellaneous.						Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
SUMMARY.						Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	...	1,14,000	2,04,000	1,09,500	8,97,508
SIND EXCISE DEPARTMENT	..	..	..	..	..	1,97,500	1,93,000	1,83,100	1,66,015
OTHER MINOR DEPARTMENTS	...	...	...	...	...	1,500	1,000	1,400	77,458
<b>TOTAL</b>						<b>3,13,000</b>	<b>3,98,000</b>	<b>2,94,000</b>	<b>11,40,981</b>
DETAILS.									
PRESIDENCY EXCISE DEPARTMENT.									
Fines and forfeitures	...	..	...	...	...	11,400	.....	} 98,500	7,70,240
Miscellaneous	...	...	...	...	...	91,600	.....		
Gain on liquor (contract supply area)	...	...	...	...	...	11,000	.....		
<b>TOTAL</b>						<b>1,14,000</b>	<b>2,04,000</b>	<b>1,09,500</b>	<b>8,97,508</b>
SIND EXCISE DEPARTMENT.									
Fines and Forfeitures	...	...	...	...	...	1,690	.....	} 5,100	8,731
Miscellaneous	...	...	...	...	...	3,810	.....		
Gain on liquor (contract supply area)	...	...	...	...	...	1,92,000	.....		
<b>TOTAL</b>						<b>1,97,500</b>	<b>1,93,000</b>	<b>1,83,100</b>	<b>1,66,015</b>
OTHER MINOR DEPARTMENTS.									
Fines and forfeitures	...	...	...	...	...	} 1,500	.....	} 1,400	41,210
Miscellaneous	...	...	...	...	.....				
Gain on liquor (contract supply area)	...	...	...	...	.....		.....		
<b>TOTAL</b>						<b>1,500</b>	<b>1,000</b>	<b>1,400</b>	<b>77,458</b>
DETAILED ACCOUNT No. VI. F. EXCISE. Recoveries of Investments in Government Commercial undertakings.									
Nasik Distillery	...	...	...	...	...	5,000	.....	.....	.....
Khanapur Distillery	...	...	...	...	...	.....	.....	.....	.....
<b>TOTAL</b>						<b>5,000</b>	<b>6,000</b>	<b>6,000</b>	<b>19,274</b>
DETAILED ACCOUNT No. VII. EXCISE. Recoveries of Indirect charges from Commercial undertakings.									
Nasik Distillery	...	...	...	...	...	40,000	.....	.....	.....
Khanapur Distillery	...	...	...	...	...	23,000	.....	.....	.....
<b>TOTAL</b>						<b>63,000</b>	<b>84,000</b>	<b>56,000</b>	<b>75,736</b>
DETAILED ACCOUNT No. VII. EXCISE. Profits from Government Commercial undertakings.									
Nasik Distillery	...	...	...	...	...	8,23,000	.....	.....	.....
Khanapur Distillery	...	...	...	...	...	.....	.....	.....	.....
<b>TOTAL</b>						<b>8,23,000</b>	<b>3,62,000</b>	<b>8,23,000</b>	<b>19,52,766</b>

VII.—STAMPS.				Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
<b>A.—Non-Judicial—</b>								
SALE OF GENERAL STAMPS	...	...	...	VIIA	87,43,000	86,62,000	94,37,000	83,98,486
DUTY ON IMPRESSING DOCUMENTS	...	...	...	VII B	3,16,000	3,30,000	5,01,000	4,80,158
FINES AND PENALTIES	...	...	...	VII C	88,000	88,000	96,000	40,885
MISCELLANEOUS	...	...	...		79,000	6,05,000	80,000	62,498
TOTAL A—NON-JUDICIAL STAMPS					91,76,000	96,85,000	1,00,54,000	89,81,527
Deduct—REFUNDS					1,53,000	A 2,75,000	- 1,54,000	- 1,38,070
<b>TOTAL</b>					<b>90,23,000</b>	<b>93,60,000</b>	<b>99,00,000</b>	<b>88,48,457</b>
<b>B.—Judicial—</b>								
SALE OF COURT-FEE STAMPS	...	...	...		81,49,000	82,84,000	89,74,000	80,64,237
FINES AND PENALTIES	...	...	...	VII D	6,000	6,000	8,000	6,585
MISCELLANEOUS	...	...	...		2,000	50,000	2,000	7,689
TOTAL B—JUDICIAL STAMPS					81,57,000	82,90,000	89,84,000	80,78,451
Deduct—REFUNDS					1,70,000	2,40,000	- 1,84,000	- 1,69,485
<b>TOTAL</b>					<b>79,87,000</b>	<b>80,50,000</b>	<b>88,00,000</b>	<b>79,08,976</b>
<b>GRAND TOTAL</b>					<b>1,70,10,000</b>	<b>1,74,10,000</b>	<b>1,87,00,000</b>	<b>1,67,57,433</b>
DETAILED ACCOUNT No. VIIA. STAMPS. Sale of General Stamps.								
SALE OF GENERAL (NON-JUDICIAL) STAMPS.								
<b>Impressed Stamps—</b>								
Impressed Stamp Papers	...	...	...		85,59,000	84,82,000	86,98,000	82,08,317
Bills of Lading	...	...	...		1,41,400	1,41,000	1,46,000	1,38,992
Hundi Stamped Papers	...	...	...		2,23,680	2,24,000	2,25,000	2,45,892
<b>Special Impressed (Adhesive) labels—</b>								
Hundies or Bills of Exchange denoted with Special Adhesive Stamps	...	...	...		5,01,450	5,00,000	9,85,000	4,85,698
Insurance Policies	...	...	...		...	...	...	253
Advocates, Vakils and Attorneys (High Court)...	...	...	...		56,000	56,000	54,000	59,017
Unstamped Documents	...	...	...		16,45,000	16,45,000	18,86,000	16,48,193
Insurance Stamps	...	...	...		1,42,400	1,42,000	1,53,000	1,31,724
<b>Foreign Bill Stamps—</b>								
Foreign Bill	...	...	...		4,45,200	4,45,000	4,40,000	4,71,629
Notarial	...	...	...		12,210	12,000	16,000	14,197
Share Transfer Stamps	...	...	...		6,97,630	6,98,000	5,84,000	6,86,867
Civil Department's share of sale-proceeds of Unified Stamps	...	...	...		12,50,000	12,50,000	12,50,000	12,50,000
Agreement Stamps	...	...	...		9,500	10,000	13,000	10,941
Broker's Notes Stamps	...	...	...		56,500	57,000	89,000	44,191
Embossed Cheque Forms (kept in stock)...	...	...	...		.....	.....	.....	75
<b>TOTAL</b>					<b>87,43,000</b>	<b>86,62,000</b>	<b>94,37,000</b>	<b>83,98,486</b>
DETAILED ACCOUNT No. VII B. STAMPS. Duty on Impressing Documents.								
Duty on embossing receipt, and other stamps	...	...	...		15,520	B 29,000	2,80,000	2,72,064
Do. do. two-anna Stamps on forms of agreements and contracts	...	...	...		10,000	10,000	5,500	11,372
Do. documents voluntarily brought for adjudication (sec. 31, Act II of 1899)...	...	...	...		1,64,420	1,64,000	1,05,000	1,10,649
Do. unstamped or insufficiently stamped documents levied under chapter IV of Act II of 1899	...	...	...		1,25,745	1,27,000	1,10,000	85,001
Other Items	...	...	...		315	.....	500	1,072
<b>TOTAL</b>					<b>3,16,000</b>	<b>3,30,000</b>	<b>5,01,000</b>	<b>4,80,158</b>
DETAILED ACCOUNT No. VII C. STAMPS. Miscellaneous.								
Adjudication Fees	...	...	...		1,995	2,000	1,800	1,377
Composition of Stamp Duty	...	...	...		75,720	C 5,20,000	75,000	43,881
Other Items	...	...	...		1,885	83,000	3,200	17,240
<b>TOTAL</b>					<b>79,000</b>	<b>6,05,000</b>	<b>80,000</b>	<b>62,498</b>
DETAILED ACCOUNT No. VII D. STAMPS. Miscellaneous.								
Composition of Stamp duty	...	...	...		.....	.....	.....	401
Adjudication fees	...	...	...		25	.....	100	98
Other Items	...	...	...		1,975	50,000	1,900	7,195
<b>TOTAL</b>					<b>2,000</b>	<b>50,000</b>	<b>2,000</b>	<b>7,689</b>

A—The figure is higher due to refund consequent upon the abolition of duty on cheques.

B—Less as compared with sanctioned estimate due to abolition of duty on cheques.

C—Higher than Budget Estimate on account of composition of stamp duty paid by the Bombay Improvement Trust.



VIII.—FOREST.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY ... ..	VIIIA	Rs. 26,86,000	Rs. 25,66,000	Rs. 25,24,000	Rs. 28,60,953
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ... ..	VIIIB	42,91,000	39,94,000	44,54,000	42,93,734
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE ... ..	VIIIC	4,000	4,000	4,000	12,030
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT ... ..	VIIIC	23,000	27,000	37,000	37,374
V.—MISCELLANEOUS ... ..	VIIID	4,10,000	5,83,000	3,96,000	4,66,459
<b>TOTAL</b> ...		<b>74,14,000</b>	<b>71,74,000</b>	<b>74,15,000</b>	<b>76,70,600</b>
<i>Deduct—REFUNDS</i> ...		<i>20,000</i>	<i>20,000</i>	<i>- 20,000</i>	<i>- 14,180</i>
<b>TOTAL</b> ...		<b>73,94,000</b>	<b>71,54,000</b>	<b>73,95,000</b>	<b>76,56,420</b>
<b>DETAILED ACCOUNT No. VIIIA.</b>					
<b>FOREST.</b>					
<b>Timber, etc., removed from the Forests by Government Agency.</b>					
(a) Timber ... ..		22,84,000	22,07,000	22,02,000	25,30,216
(b) Firewood and charcoal ... ..		2,14,000	2,07,000	2,19,000	1,77,913
(c) Bamboos ... ..		.....	.....	.....	75
(d) Sandalwood ... ..		1,63,000	1,35,000	81,000	1,21,018
(e) Grass and other minor produce ... ..		25,000	17,000	22,000	31,731
(f) Resin ... ..		.....	.....	.....	.....
<b>TOTAL</b> ...		<b>26,86,000</b>	<b>25,66,000</b>	<b>25,24,000</b>	<b>28,60,953</b>
<b>DETAILED ACCOUNT No. VIIIB.</b>					
<b>FOREST.</b>					
<b>Timber, etc., removed from the Forests by Consumers or Purchasers.</b>					
(a) Timber ... ..		24,84,000	22,93,000	26,54,000	24,87,857
(b) Firewood and charcoal ... ..		6,77,000	6,30,000	6,42,000	6,73,301
(c) Bamboo ... ..		1,52,000	1,54,000	1,55,000	1,40,170
(d) Grazing and fodder grass ... ..		7,73,000	7,18,000	7,89,000	7,68,635
(e) Other minor produce ... ..		2,05,000	1,99,000	2,14,000	2,23,771
<b>TOTAL</b> ...		<b>42,91,000</b>	<b>39,94,000</b>	<b>44,54,000</b>	<b>42,93,734</b>
<b>DETAILED ACCOUNT No. VIIIC.</b>					
<b>FOREST.</b>					
<b>Revenue from Forests not managed by Government.</b>					
(a) Duty on foreign timber and other forest produce ... ..		20,000	20,000	30,000	31,463
(b) Revenue from shared and private forests ... ..		3,000	7,000	7,000	5,911
<b>TOTAL</b> ...		<b>23,000</b>	<b>27,000</b>	<b>37,000</b>	<b>37,374</b>
<b>DETAILED ACCOUNT No. VIIID.</b>					
<b>FOREST.</b>					
<b>Miscellaneous.</b>					
(a) Fines and Forfeiture ... ..		32,000	37,000	38,000	37,829
(b) Refunds ... ..		2,000	10,000	2,000	4,031
(c) Other sources ... ..		3,76,000	5,36,000	3,56,000	4,24,599
<b>TOTAL</b> ...		<b>4,10,000</b>	<b>5,83,000</b>	<b>3,96,000</b>	<b>4,66,459</b>

IX.—REGISTRATION.				Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
FEEES FOR REGISTERING DOCUMENTS	...	...	...		11,45,000	11,53,000	12,49,000	11,62,042
FEEES FOR COPIES OF REGISTERED DOCUMENTS	...	...	...		30,000	28,000	31,000	29,728
MISCELLANEOUS	...	...	...	IX A	25,000	14,000	20,000	16,877
<b>TOTAL</b>	...	...	...		12,00,000	12,00,000	13,00,000	12,08,647
<i>Deduct—REFUNDS</i>	...	...	...		- 6,000	- 6,000	- 6,000	- 5,194
<b>TOTAL</b>	...	...	...		11,94,000	11,94,000	12,94,000	12,03,453
<b>DETAILED ACCOUNT No. IXA. REGISTRATION. Miscellaneous.</b>								
Fines and Penalties	...	...	...		16,000	11,000	16,000	12,685
Fees for authentication of Powers of Attorney	...	...	...		2,000	.....	1,000	83
Other Items	..	...	...		7,000	3,000	3,000	4,109
<b>TOTAL</b>	...	...	...		25,000	14,000	20,000	16,877
<b>IX. A.—Scheduled Taxes.</b>								
Entertainment Tax	...	...	...		7,43,000	7,43,000	7,59,000	7,44,510
Betting Tax—								
Tax on Totalisator	...	...	...		14,00,000	14,00,000	15,00,000	12,16,212
<b>TOTAL</b>	...	...	...		21,43,000	21,43,000	22,59,000	19,60,722
<i>Deduct—Refunds</i>	...	...	...		- 6,000	- 8,000	- 5,000	- 5,750
<b>TOTAL</b>	...	...	...		21,37,000	21,35,000	22,54,000	19,54,972

## BOMBAY—REVENUE AND RECEIPTS.

XIII.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (a)					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
(1) Productive Works—								
Direct Receipts					2,79,000	3,20,000	2,28,000	2,94,167
Portion of Land Revenue due to Irrigation	...	...	...	...	50,00,000	52,25,000	53,13,000	55,82,844
				<b>TOTAL</b>	52,79,000	55,45,000	55,41,000	58,77,011
				<i>Deduct—Working Expenses</i>	26,92,000	27,35,000	25,63,000	(d) 25,11,322
				Net receipts	25,87,000	28,10,000	29,78,000	33,65,689
(3) Unproductive Works—								
Direct Receipts					38,53,000	37,32,000	42,72,000	(f) 31,07,550
Portion of Land Revenue due to Irrigation	...	...	...	...	20,10,000	17,85,000	20,03,000	19,15,493
				<b>TOTAL</b>	58,63,000	55,17,000	62,75,000	50,23,043
				<i>Deduct—Working Expenses</i>	25,28,000	25,49,000	23,91,000	30,52,270
				Net receipts	33,35,000	29,68,000	38,84,000	19,70,773
				Net Total Receipts	59,22,000	57,78,000	68,62,000	53,36,462
<i>Deduct—Collection charges in Civil Department—</i>								
(a) In respect of Land Revenue due to Irrigation	...	...	...	...	4,17,000	} 5,10,000	5,16,000	{ (f) 4,17,751 92,308
(b) In respect of direct receipts	...	...	...	...	93,000			
				<b>TOTAL</b>	5,10,000	5,10,000	5,16,000	5,10,059
				Net receipts	(b) 54,12,000	52,68,000	63,46,000	48,26,403
Working Expenses—								
Voted—								
Productive	...	...	...	...	26,88,000	27,35,000	25,63,000	23,98,504
Unproductive	...	...	...	...	25,28,000	25,49,000	23,91,000	28,34,141
Add—Lump sum provision for regrant of lapses	...	...	...	...	10,000	12,000	50,000	.....
Deduct—On account of probable lapses in the budget year	...	...	...	...	-10,000	-12,000	-50,000	.....
				<b>TOTAL</b>	52,16,000	52,84,000	49,54,000	52,32,645
Non-voted—								
Productive	...	...	...	...	4,000	.....	.....	1,12,818
Unproductive	...	...	...	...	.....	.....	.....	2,18,129
				<b>TOTAL</b>	4,000	.....	.....	3,30,947
				<b>GRAND TOTAL</b>	(e) 52,20,000	52,84,000	49,54,000	55,63,592
<b>XIV.—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. (a)</b>								
Works for which neither capital nor revenue accounts are kept	...	...	...	...	83,000	98,000	69,000	95,938
Navigation and Embankment and Drainage Works	...	...	...	...	2,000	2,000	1,000	929
				<b>TOTAL</b>	(c) 85,000	1,00,000	70,000	96,867

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

(b) Includes Rs. 24,000 on account of *Deduct—Refunds*.(c) Includes Rs. 1,000 on account of *Deduct—Refunds*.

(d) Includes Rs. 720 on account of Expenditure in England.

(e) Includes Rs. 16,000 on account of repairs to certain irrigation works in view of the damage done by floods to be met from the Famine Insurance Fund.

(f) Difference in figures as compared with that of the Finance Account is due to fraction of a rupee.

XVI.—INTEREST.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS GRANTED BY BOMBAY DEVELOPMENT DEPARTMENT ... ..	XVIA	44,28,000	44,49,000	44,51,000	44,62,935
INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT ... ..	XVIB	12,86,000	16,17,000	14,45,000	12,23,062
INTEREST ON PROVINCIAL BALANCES DEPOSITED WITH GOVERNMENT OF INDIA ... ..		.....	(a) 6,81,000	(c) 6,61,000	12,68,686
INTEREST ON ARREARS OF REVENUE ... ..		85,000	40,000	25,000	41,117
INTEREST ON LOANS TO PRESIDENCY CORPORATIONS ... ..		89,97,000	89,12,000	89,12,000	94,06,844
MISCELLANEOUS DEVELOPMENT ... ..		(b) 4,25,000	(b) 4,27,000	(b) 4,27,000	4,80,002
Do. ORDINARY ... ..		10,000	15,000	42,000	46,452
TOTAL ... ..		1,51,21,000	1,61,41,000	1,59,63,000	1,68,78,598
Deduct—REFUNDS ... ..	{ DEVELOPMENT	- 49,000	- 46,000	- 39,000	- 53,148
	{ ORDINARY	- 6,000	- 8,000	- 6,000	- 12,254
TOTAL ... ..		1,50,66,000	1,60,87,000	1,59,18,000	1,68,13,196
DETAILED ACCOUNT No. XVIA. INTEREST. Interest on Loans granted by Bombay Development Department.					
INTEREST ON LOANS GRANTED BY GOVERNMENT DEVELOPMENT DEPARTMENT TO LOCAL BODIES OUT OF DEVELOPMENT LOAN ... ..		43,97,000	44,14,000	44,14,000	44,62,935
INTEREST ON LOANS GRANTED BY DEVELOPMENT DEPARTMENT FROM GOVERNMENT OF INDIA ADVANCES TO CO-OPERATIVE HOUSING SOCIETIES AND PRIVATE INDIVIDUALS UNDER STATE AIDED BUILDING SCHEMES ... ..		31,000	85,000	37,000	
TOTAL ... ..		44,28,000	44,49,000	44,51,000	44,62,935
DETAILED ACCOUNT No. XVIB. INTEREST. Interest on Loans and Advances by Provincial Government.					
SUMMARY.					
INTEREST ON LOANS TO INDIAN STATES ... ..		28,000	(d) 8,48,000	33,000	45,845
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporations) (f) (Details on 36 page) ... ..		2,62,000	2,36,000	2,18,000	8,94,087
INTEREST ON LOANS TO LANDHOLDERS AND OTHER NOTABILITIES ... ..		1,000	1,000	1,000	1,004
" ADVANCES UNDER SPECIAL LAWS ... ..		11,000	13,000	9,000	14,353
" TO CULTIVATORS ... ..		7,00,000	7,15,000	9,00,000	6,00,770
" LOANS TO CO-OPERATIVE CREDIT SOCIETIES ... ..		16,000	7,000	7,000	7,587
" LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER LAND IMPROVEMENT LOANS ACT ... ..		48,000	93,000	60,000	40,813
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES ... ..		2,20,000	2,64,000	2,17,000	1,18,603
TOTAL ... ..		12,86,000	16,17,000	14,45,000	12,23,062

(a) Includes Rs. 2,38,000 for interest on deposit of Development Department balance and Rs. 4,43,000 for interest on deposits of general balances.

(b) Includes Rs. 13,000 for local bodies share at 2/3rd of Miscellaneous charges of Rs. 20,000 provided under 19, Interest.

(c) Includes Rs. 1,50,000 for interest on deposits of Development Department balance and Rs. 5,11,000 for interest on deposits of general balances.

(d) Includes Rs. 8,08,000 in round figure being interest on outstanding loans to Indian States in the Kathiawar Agency transferred from Provincial to Central Government for the period from 1st November 1920 to 31st March 1926.

XVI.—INTEREST. Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations). (f) (vide page 85) *					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
DETAILS.					Rs.	Rs.	Rs.	Rs.
Rajapur Notified Area Committee	...	...	...	...	411	.....	442	.....
Nargund Municipality	...	...	...	...	812	.....	875	.....
Kunkeria N. A. C.	...	...	...	...	270	.....	270	.....
Aden Settlement Fund (D. L. B.)	...	...	...	...	62,500	.....	62,500	.....
Nandurbar Municipality	...	...	...	...	9,000	.....	.....	.....
Amalner "	...	...	...	...	2,123	.....	2,298	.....
Pen "	...	...	...	...	79	.....	103	.....
Savda "	...	...	...	...	396	.....	437	.....
Ahmednagar "	...	...	...	...	3,791	.....	.....	.....
Bijapur "	...	...	...	...	1,889	.....	2,315	.....
Chiplun "	...	...	...	...	29	.....	39	.....
Dharwar	...	...	...	...	2,652	.....	3,136	.....
Lonavla Municipality	...	...	...	...	4,855	.....	5,415	.....
Nasik "	...	...	...	...	3,935	.....	4,260	.....
Hubli "	...	...	...	...	5,752	.....	6,008	.....
Ranebennur "	...	...	...	...	595	.....	627	.....
Sholapur "	...	...	...	...	13,917	.....	14,845	.....
Sukkur "	...	...	...	...	6,749	.....	5,062	.....
Poona City "	...	...	...	...	87,364	.....	60,047	.....
Barsi "	...	...	...	...	8,373	.....	7,506	.....
East Khandesh District Local Board	...	...	...	...	6,489	.....	7,856	.....
West Khandesh "	...	...	...	...	1,128	.....	1,277	.....
Aden Port Trust	...	...	...	...	6,406	.....	9,560	.....
Karachi District Local Board	...	...	...	...	2,750	.....	2,875	.....
Nawabshah District Local Board	...	...	...	...	462	.....	486	.....
Dhulia	...	...	...	...	10,749	.....	.....	.....
Baramati	...	...	...	...	1,412	.....	1,963	.....
West Khandesh (Dhulia)	...	...	...	...	.....	.....	9,958	.....
Matheran Municipality	...	...	...	...	5,909	.....	6,085	.....
Vita "	...	...	...	...	1,979	.....	2,003	.....
Bagalkot Town-Planning Scheme	...	...	...	...	1,000	.....	.....	.....
Jacobabad Municipality	...	...	...	...	8,000	.....	.....	.....
TOTAL					2,61,776	.....	2,18,248	.....
For rounding					+ 224	.....	- 248	.....
TOTAL					2,62,000	2,36,000	2,18,000	3,94,087

XVII.—ADMINISTRATION OF JUSTICE.				Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	...	...	...		70,000	60,000	70,000	1,72,864
COURT-FEES REALISED IN CASH	...	...	...	XVIIA	1,19,000	1,50,000	1,19,000	1,37,432
GENERAL FEES, FINES AND FORFEITURES	...	...	...	XVIIIB	12,34,000	11,50,000	12,34,000	11,90,761
PLEADERSHIP EXAMINATION FEES	...	...	...		4,000	4,000	4,000	4,980
MISCELLANEOUS FEES AND FINES	...	...	...	XVIIIC	2,62,000	2,06,000	2,32,000	2,31,339
MISCELLANEOUS	...	...	...		1,46,000	55,000	1,00,000	60,744
RECOVERIES OF SERVICE PAYMENTS	...	...	...		5,000	5,000	10,000	79,118
			TOTAL	...	18,40,000	16,30,000	17,69,000	18,77,238
			<i>Deduct—REFUNDS</i>	...	- 82,000	- 1,00,000	- 77,000	- 87,799
			TOTAL	...	17,58,000	15,30,000	16,92,000	17,89,439
DETAILED ACCOUNT No. XVIIIA. ADMINISTRATION OF JUSTICE. Court-fees realised in Cash.								
Process-servers Fees	...	...	...	...	1,000	.....	1,000	1,963
Recoveries in Pauper Suits	...	...	...	...	87,000	.....	37,000	44,406
Other Items	...	...	...	...	81,000	.....	81,000	- 91,053
			TOTAL	...	1,19,000	1,50,000	1,19,000	1,37,432
DETAILED ACCOUNT No. XVIIIB. ADMINISTRATION OF JUSTICE. General Fees, etc.								
Fees of the High Court	...	...	...	...	2,000	.....	2,000	.....
Sheriffs' Fees	...	...	...	...	70,000	.....	90,000	68,651
Fees of the District and Subordinate Courts	...	...	...	...	10,000	.....	15,000	9,896
Fines by Civil and Sessions Courts	...	...	...	...	40,000	.....	41,000	76,918
Magisterial Fines	...	...	...	...	10,90,000	.....	10,64,000	10,16,011
Other Items	...	...	...	...	20,000	.....	20,000	19,269
Fees realized by Registrar of Courts of Political Agent, Aden, for management of Estates, etc.	...	...	...	...	2,000	.....	2,000	16
			TOTAL	...	12,34,000	11,50,000	12,34,000	11,90,761
DETAILED ACCOUNT No. XVIIIC. ADMINISTRATION OF JUSTICE. Miscellaneous Fees and Fines.								
Fees for the Administrator General and Official Trustee	...	...	...	...	60,000	.....	55,000	34,232
Cash Receipts of Record-rooms in offices which are charged to Law and Justice	...	...	...	...	1,00,000	.....	97,000	1,11,781
Fines recovered by Government Officers under Act XXVI of 1881	...	...	...	...	2,000	.....	3,000	10,495
Other Items	...	...	...	...	1,00,000	.....	77,000	74,381
Fees or expenses in Civil and Criminal Courts for travelling and subsistence allowance, etc.	...	...	...	...	.....	.....	.....	450
			TOTAL	...	2,62,000	2,06,000	2,32,000	2,31,339

## BOMBAY—REVENUE AND RECEIPTS.

XVIII.—JAILS AND CONVICT SETTLEMENTS.					Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
						Rs.	Rs.	Rs.	Rs.
JAILS	...	...	...	...	XVIII A	1,76,000	2,96,000	2,96,500	1,25,478
JAIL MANUFACTURES— SALE-PROCEEDS OF JAIL MANUFACTURES	...	...	...	...		3,50,000	3,70,000	3,26,500	4,27,193
RECOVERIES OF SERVICE PAYMENTS	...	...	...	...		10,000	10,000	15,000	12,686
				TOTAL	...	5,36,000	6,76,000	6,38,000	5,65,357
				<i>Deduct</i> —REFUNDS	...	-1,000	-1,000	-1,000	-152
				TOTAL	...	5,35,000	6,75,000	6,37,000	5,65,205
DETAILED ACCOUNT No. XVIII A. JAILS AND CONVICT SETTLEMENTS. Jails.									
Hire of Convicts	...	...	...	...		1,09,000	2,00,000	2,23,000	53,837
Recoveries of Transportation and Jail Charges from Indian States—(Provincial and Colonial Governments)	...	...	...	...		20,000	25,000	20,000	23,170
Miscellaneous	...	...	...	...		16,000	40,000	16,000	34,864
Receipts on account of Criminal Tribes Settlements	...	...	...	...		31,000	31,000	37,500	13,607
				TOTAL	...	1,76,000	2,96,000	2,96,500	1,25,478

A. Provides for recovery of arrears on account of convict labour supplied to the Yeravda Jail Press.

XIX.—POLICE.				Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
PRESIDENCY POLICE	...	...	...	XIXA	5,57,000	2,64,000	1,98,000	2,28,587
CASH RECEIPTS UNDER THE ARMS ACT	...	...	...		85,000	97,000	85,000	83,690
FEES, FINES AND FORFEITURES	...	...	...	XIXB	1,80,000	1,80,000	1,60,000	1,72,105
MISCELLANEOUS	...	...	...	XIXC	41,000	40,000	27,000	43,694
RECOVERIES OF SERVICE PAYMENTS	...	...	...		20,000	33,000	20,000	1,26,260
CONTRIBUTIONS FOR RAILWAY POLICE	...	...	...		1,73,000	1,73,000	1,73,000	1,75,558
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC.	...	...	...		(A) 88,000	.....	.....	.....
			<b>TOTAL</b>	...	10,94,000	7,27,000	6,13,000	7,79,894
			<i>Deduct—REFUNDS</i>	...	- 2,000	- 2,000	- 2,000	- 3,126
			<b>TOTAL</b>	...	(A) 0,92,000	7,25,000	6,11,000	7,76,768
<b>DETAILED ACCOUNT No. XIXA. POLICE. Presidency Police.</b>								
Cattle Pounds	...	...	...		70,000	69,000	58,000	53,064
Fees recoverable for Licenses granted under the Police Act	...	...	...		7,000	7,000	7,000	7,169
Do. do. Motor Act	...	...	...		1,80,000	1,81,000	1,25,000	1,59,528
Miscellaneous	...	...	...		2,97,000	4,000	5,000	3,909
Cash Receipts under the Petroleum Act	...	...	...		3,000	3,000	3,000	4,917
			<b>TOTAL</b>	...	5,57,000	2,64,000	1,98,000	2,28,587
<b>DETAILED ACCOUNT No. XIXB. POLICE. Fees, Fines and Forfeitures.</b>								
Cash Receipts under the Petroleum Act, VIII of 1881	...	...	...		28,000	28,000	40,000	28,185
Miscellaneous	...	...	...		1,52,000	1,52,000	1,20,000	1,43,920
			<b>TOTAL</b>	...	1,80,000	1,80,000	1,60,000	1,72,105
<b>DETAILED ACCOUNT No. XIXC. MISCELLANEOUS.</b>								
<b>Special Police.</b>								
Mahi Kantha— Miscellaneous	...	...	...					
Political Agencies— Miscellaneous	...	...	...					
Palanpur— Miscellaneous	...	...	...				1,000	
Special Railway Police— Miscellaneous	...	...	...					
Sind Railway Police—Miscellaneous	...	...	...					
Rewa Kantha— Miscellaneous	...	...	...					
			<b>TOTAL</b>	...	.....	.....	1,000	.....
<b>District Police.</b>								
Other Items	...	...	...		39,000	39,000	23,500	49,448
Ordnance stores returned by the Police Department	...	...	...		2,000	1,000	2,500	246
			<b>TOTAL</b>	...	41,000	40,000	26,000	43,694
			<b>TOTAL</b>	...	41,000	40,000	27,000	43,694

(A) Includes recoveries of expenditure which were hitherto taken by deduction from expenditure.



## BOMBAY—REVENUE AND RECEIPTS.

XXI.—EDUCATION.				Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
<b>A.—University—</b>								
Fees, Government Arts Colleges	...	...	...	XXI-A	3,02,000	2,20,000	2,27,000	2,21,362
Fees, Government Professional Colleges	...	...	...	XXI-B	1,90,000	1,66,000	1,58,000	1,63,484
<b>TOTAL</b>					4,92,000	3,86,000	3,85,000	3,84,846
<b>B.—Secondary—</b>								
Fees, Government Secondary Schools	...	...	...		4,94,000	3,97,000	3,97,000	4,07,151
<b>C.—Primary—</b>								
Fees, Government Primary Schools	...	...	...		1,000	2,000	5,000	3,394
<b>D.—Special—</b>								
Fees and other receipts, Government Special Schools	...	...	...	XXI-C	28,000	24,000	24,000	19,139
<b>E.—General—</b>								
Contributions	...	...	...		34,000	31,000	6,000	57,529
Income from endowments	...	...	...		1,65,000	1,60,000	91,000	89,675
Miscellaneous	...	...	...	XXI-D	79,000	80,000	66,000	77,518
Recoveries of service payments	...	...	...		30,000	30,000	60,000	78,024
<b>TOTAL GENERAL</b>					3,08,000	3,01,000	2,23,000	2,72,746
<i>Deduct—Refunds</i>					-3,000	-3,000	-3,000	-1,910
<b>GRAND TOTAL</b>					13,20,000	11,07,000	10,31,000	10,85,366
<b>DETAILED ACCOUNT No. XXI-A. EDUCATION. A.—University—Fees, Government Arts Colleges.</b>								
Science College	...	...	...		25,000	Under "Government Professional Colleges."		
Other Arts Colleges	...	...	...		2,42,000 35,000	2,20,000 .....	2,27,000 .....	2,21,362 .....
<b>TOTAL</b>					3,02,000	2,20,000	2,27,000	2,21,362

DETAILED ACCOUNT No. XXI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
<b>Fees, Government Professional Colleges—</b>								
Law College	...	...	...	...	60,000	60,000	58,000	60,474
Royal Institute of Science	...	...	...	...	.....	24,000	24,000	24,277
Engineering College (Including Workshop Receipts)	...	...	...	...	37,000	37,000	36,000	40,607
College of Commerce	...	...	...	...	43,000	45,000	45,000	37,741
Secondary Training College	...	...	...	...	50,000	.....	.....	385
<b>TOTAL</b> ...					1,90,000	1,68,000	1,58,000	1,63,484
DETAILED ACCOUNT No. XXI-C. EDUCATION. D.—Special.								
<b>Fees and other receipts, Government Special Schools—</b>								
Work-shops Receipts	...	...	...	...	2,000	1,000	1,000	252
School of Art	...	...	...	...	12,000	8,000	8,000	9,762
Training Schools	...	...	...	...	10,000	11,000	9,000	4,167
Yeravda Reformatory School Receipts	...	...	...	...	4,000	4,000	6,000	4,958
<b>TOTAL</b> ...					28,000	24,000	24,000	19,189
DETAILED ACCOUNT No. XXI-D. EDUCATION. General.								
<b>Miscellaneous—</b>								
Examination Fees	...	...	...	...	68,000	72,000	58,000	58,903
Other Items	...	...	...	...	11,000	8,000	8,000	18,615
<b>TOTAL</b> ...					79,000	80,000	66,000	77,518

XXII.—MEDICAL.					Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
						Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES	...	...	...	...	XXIIA	1,48,000	1,48,000	1,88,000	1,54,142
HOSPITAL RECEIPTS	...	...	...	...	XXIIB	1,84,000	1,90,000	2,10,000	1,93,005
MENTAL HOSPITAL RECEIPTS	...	...	...	...		1,06,000	1,06,000	96,000	1,06,057
SALE OF MEDICINES	...	...	...	...		200	.....	200	136
CONTRIBUTIONS	...	...	...	...	XXIIC	8,13,000	67,000	67,000	72,223
INCOME FROM ENDOWMENT	...	...	...	...		16,000	16,000	16,000	16,656
MISCELLANEOUS	...	...	...	...	XXIID	4,800	11,000	4,800	8,677
RECOVERIES OF SERVICE PAYMENTS	...	...	...	...		28,000	22,000	7,000	4,482
<b>TOTAL</b>						<b>A 13,00,000</b>	<b>5,60,000</b>	<b>5,89,000</b>	<b>5,55,378</b>
<i>Deduct—REFUNDS</i>						<b>- 8,000</b>	<b>- 8,000</b>	<b>- 15,000</b>	<b>- 9,490</b>
<b>TOTAL</b>						<b>12,92,000</b>	<b>5,52,000</b>	<b>5,74,000</b>	<b>5,45,888</b>
<b>DETAILED ACCOUNT No. XXII-A. MEDICAL. Hospital Receipts.</b>									
Receipts on account of Leper Asylum	...	...	...	...		.....	.....	.....	1,581
Receipts from Paying Patients	...	...	...	...		1,74,000	1,81,000	2,00,000	1,74,467
Nursing Fees	...	...	...	...		8,000	9,000	8,000	6,163
Other Items	...	...	...	...		2,000	.....	2,000	10,789
<b>TOTAL</b>						<b>1,84,000</b>	<b>1,90,000</b>	<b>2,10,000</b>	<b>1,93,005</b>
<b>DETAILED ACCOUNT No. XXII-B. MEDICAL. Mental Hospital Receipts.</b>									
Payments for maintenance of non-pauper Patients	...	...	...	...		96,000	94,000	89,000	93,771
Proceeds of Patients' Labour	...	...	...	...		9,000	.....	6,000	.....
Other Items	...	...	...	...		1,000	12,000	2,000	12,286
<b>TOTAL</b>						<b>1,06,000</b>	<b>1,06,000</b>	<b>96,000</b>	<b>1,06,057</b>
<b>DETAILED ACCOUNT No. XXII-C. MEDICAL. Contributions.</b>									
Contributions by Bombay Port Trust towards maintenance of European General Hospital	...	...	...	...		43,882	44,000	43,882	43,882
Other Contributions	...	...	...	...		A 7,68,805	23,000	23,000	23,341
<i>For rounding</i>						+ 313	.....	+ 118	.....
<b>TOTAL</b>						<b>8,13,000</b>	<b>67,000</b>	<b>67,000</b>	<b>72,223</b>
<b>DETAILED ACCOUNT No. XXII-D. MEDICAL. Miscellaneous.</b>									
Fees for Chemical Analysis	...	...	...	...		400	1,000	400	1,235
Miscellaneous	...	...	...	...		4,400	10,000	4,400	7,442
<b>TOTAL</b>						<b>4,800</b>	<b>11,000</b>	<b>4,800</b>	<b>8,677</b>
<b>XXIII.—PUBLIC HEALTH.</b>									
SALE-PROCEEDS OF SERA AND VACCINES, ETC.	...	...	...	...		3,64,000	1,11,000	1,11,000	1,16,465
CONTRIBUTIONS	...	...	...	...		2,49,000	5,000	5,000	5,524
INCOME FROM ENDOWMENTS	...	...	...	...		.....	.....	.....	.....
RECOVERIES OF SERVICE PAYMENTS	...	...	...	...		10,000	25,000	10,000	62,865
MISCELLANEOUS	...	...	...	...		824,000	4,61,000	3,97,000	4,63,894
<b>TOTAL</b>						<b>14,47,000</b>	<b>6,02,000</b>	<b>5,23,000</b>	<b>6,48,748</b>
<i>Deduct—REFUNDS</i>						<b>- 3,000</b>	<b>- 2,000</b>	<b>- 2,000</b>	<b>- 13,703</b>
<b>TOTAL</b>						<b>(A) 14,44,000</b>	<b>6,00,000</b>	<b>5,21,000</b>	<b>6,35,045</b>

(A) The large variation as compared with the Budget Estimate for 1927-28 is due to provision for recoveries of expenditure having been made on the receipt side instead of by deduction from expenditure.

XXIV.—AGRICULTURE.					Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
						Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	...	...	...	...	XXIV-A	2,94,000	2,85,000	3,02,000	2,87,444
VETERINARY RECEIPTS	...	...	...	...	XXIV-B	16,500	11,000	9,000	9,451
CO-OPERATIVE CREDIT	...	...	...	...	XXIV-C	1,08,500	.....	.....	.....
RECOVERIES OF SERVICE PAYMENTS	...	...	...	...	.....	5,000	5,000	5,000	4,539
					TOTAL	4,24,000	3,01,000	3,16,000	3,01,434
					Deduct—REFUNDS	1,000	1,000	.....	236
					TOTAL	4,23,000	3,00,000	3,16,000	3,01,198
DETAILED ACCOUNT No. XXIV-A.									
AGRICULTURE.									
Agricultural Receipts.									
Agricultural Research Station, Sakrand	...	...	...	...		9,000	} 2,53,000	{ 5,000	} 2,64,611
Receipts on account of Agricultural Research and Propaganda	...	...	...	...		2,57,000			
Agricultural College and School Receipts	...	...	...	...		24,000			
Receipts of the Registrar, Co-operative Societies	...	...	...	...		(B) 1,000			
Recoveries in respect of Boring operations by the Agricultural Department in Non-precarious districts	...	...	...	...		4,000	7,000	7,000	.....
					TOTAL	2,94,000	2,85,000	3,02,000	2,87,444
DETAILED ACCOUNT No. XXIV-B.									
AGRICULTURE.									
Veterinary Receipts.									
Veterinary College Fees	...	...	...	...		4,000	5,000	3,200	4,468
Municipal Contribution to Veterinary College, Bombay	...	...	...	...		2,500	2,500	2,500	2,500
Other Receipts	...	...	...	...		4,000	3,500	3,300	2,483
Recoveries of Moiety of expenditure from the Aden Settlement Committee	...	...	...	...		(A) 4,000	.....	.....	.....
Recoveries of expenditure in connection with certification of animal casings	...	...	...	...		1,000	.....	.....	.....
Recoveries of expenditure in connection with control of imports of live stock from the port of Karachi	...	...	...	...		1,000	.....	.....	.....
					TOTAL	16,500	11,000	9,000	9,451
DETAILED ACCOUNT No. XXIV-C.									
AGRICULTURE.									
Co-operative Credit.									
Receipts of the Registrar, Co-operative Societies	...	...	...	...		1,000	(C)	(C)	(C)
Recoveries of liquidation charges from Co-operative Societies in the Poona District	...	...	...	...		2,500	.....	.....	.....
Recoveries of Audit fees, etc., and of half the cost of the Special Mamlatdar, Dohad	...	...	...	...		(A) 1,05,000	.....	.....	.....
					TOTAL	1,08,500	.....	.....	.....

(A) These receipts were hitherto taken by deduction from charges.  
(B) Provision made under the minor head "Co-operative Credit".  
(C) Figures shown under the minor head "Agricultural Receipts".

## BOMBAY—REVENUE AND RECEIPTS.

XXV.—INDUSTRIES.					Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
						Rs.	Rs.	Rs.	Rs.
INDUSTRIES	...	...	...	...	XXV-A	2,000	3,000	2,000	6,876
<b>TOTAL</b>					.....	2,000	3,000	2,000	6,876
<b>DETAILED ACCOUNT No. XXV-A—INDUSTRIES.</b>									
Miscellaneous	...	...	...	...		2,000	3,000	2,000	6,876
<b>TOTAL</b>					.....	2,000	3,000	2,000	6,876
<b>XXVI.—MISCELLANEOUS DEPARTMENTS.</b>					Detailed Account No.				
BRITISH EMPIRE EXHIBITION	...	...	...	...	.....	.....	.....	.....	20,569
EXAMINATION FEES	...	...	...	...	.....	35,000	39,000	32,000	39,846
FEES FOR INSPECTION OF STEAM BOILERS	...	...	...	...	.....	1,42,000	1,42,000	1,53,000	1,41,863
MISCELLANEOUS...	...	...	...	...	.....	8,000	5,000	12,000	4,972
<b>TOTAL</b>					.....	1,85,000	1,86,000	1,97,000	2,07,250
<i>Deduct—REFUNDS</i>					.....	-2,000	-3,000	-2,000	2,607
<b>TOTAL</b>					.....	1,83,000	1,83,000	1,95,000	2,04,643
<b>XXX.—CIVIL WORKS.</b>									
IN CHARGE OF PUBLIC WORKS OFFICERS (a)	...	...	...	...	.....	17,84,000	16,81,000	17,04,000	16,63,343
<i>Deduct—REFUNDS</i>					.....	-12,000	-16,000	-12,000	-24,859
<b>TOTAL</b>					.....	17,72,000	16,65,000	16,92,000	16,38,484
<b>XXXI.—BOMBAY DEVELOPMENT SCHEME.</b>									
REST OF CHAWLS	...	...	...	...	.....	7,25,000	6,64,000	.....	.....
COTTON CESS RECEIPTS	...	...	...	...	.....	14,00,000	14,00,000	.....	.....
<b>TOTAL</b>					.....	21,25,000	20,64,000	.....	.....

(a) Details are available in Public Works Issues.

	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
<b>XXXII.—TRANSFERS FROM FAMINE INSURANCE FUND</b> ...	.....	B 21,23,000	6,57,000	.....	.....
<b>XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.</b>					
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XXXIII-A	12,39,000	12,75,000	12,61,000	14,35,957
RECOVERY OF COMMUTED VALUE OF PENSIONS FROM OTHER GOVERNMENTS ...	XXXIII-B	.....	.....	3,63,000	4,55,362
MISCELLANEOUS ...		80,000	1,00,000	43,000	97,523
<b>TOTAL</b> ...		13,19,000	13,75,000	16,67,000	19,88,842
<i>Deduct—REFUNDS</i> ...		5,000	10,000	- 4,000	- 4,966
<b>TOTAL</b> ...		13,14,000	13,65,000	16,63,000	19,83,876
<b>DETAILED ACCOUNT No. XXXIII-A.</b>					
<b>RECEIPTS IN AID OF SUPERANNUATION.</b>					
Contributions for Pensions and Gratuities.					
<b>Officers lent to Foreign Service—</b>					
District Local Fund Officers ...		7,69,000	8,50,000	8,65,000	9,70,461
Municipal and other (excluding District) Local Fund Officers ...		2,44,000	2,50,000	2,48,000	2,97,057
Other Foreign Service ...		2,26,000	1,75,000	1,48,000	1,68,439
<b>TOTAL</b> ...		12,39,000	12,75,000	12,61,000	14,35,957
<b>DETAILED ACCOUNT No. XXXIII-B.</b>					
<b>RECEIPTS IN AID OF SUPERANNUATION.</b>					
Recovery of Commuted value of Pensions from Other Governments.					
Commuted value of Pensions paid to Bombay Government by Central Government ...		2,30,000	2,95,000	2,50,000	2,23,069
Commuted value of Pensions paid to Bombay Government by other Provincial Governments ...		2,08,000	2,08,000	1,13,000	2,32,293
<b>TOTAL</b> ...		4,38,000	5,03,000	3,63,000	4,55,362
<i>Deduct—</i>					
Recovery of commuted value of pensions to be transferred to 60-B ( <i>vide</i> page 281) ...		A 4,38,000	A 5,03,000	.....	.....
		.....	.....	3,63,000	4,55,362

A This change in classification has been introduced with effect from the Revised Estimate for 1927-28.

B For expenditure under the following major heads :—

	Rs.
XIII Working expenses ...	16,000
15 (i) Irrigation ...	14,45,000
43-A. Famine Relief ...	6,62,000
<b>Total</b> ...	<u>21,23,000</u>

## BOMBAY—REVENUE AND RECEIPTS.

XXXIV.—STATIONERY AND PRINTING.						Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
							Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	...	...	...	...	XXXIV-A	89,000	40,000	29,000	42,459	
SALE OF GAZETTES AND OTHER PUBLICATIONS	...	...	...	...	XXXIV-B	1,26,000	1,50,000	73,000	1,70,850	
OTHER PRESS RECEIPTS	...	...	...	...	XXXIV-C	2,77,000	1,64,000	1,89,000	1,84,693	
LOSS OR GAIN BY EXCHANGE	...	...	...	...		.....	.....	.....	156	
<b>TOTAL</b>						...	4,42,000	3,54,000	2,91,000	3,98,158
<i>Deduct—REFUNDS</i>						...	- 6,000	- 4,000	- 6,000	- 545
<b>TOTAL</b>						...	4,36,000	3,50,000	2,85,000	3,97,613
DETAILED ACCOUNT No. XXXIV-A. STATIONERY AND PRINTING. Stationery Receipts.										
Sale-proceeds of other Stationery and Stationery Boxes	...	...	...	...		89,000	40,000	29,000	42,459	
<b>TOTAL</b>						...	89,000	40,000	29,000	42,459
DETAILED ACCOUNT No. XXXIV-B. STATIONERY AND PRINTING. Sale of Gazettes and other Publications.										
Indian Law Reports	...	...	...	...		36,000	20,000	17,000	29,804	
Government Central Press	...	...	...	...		27,000	45,000	12,000	76,831	
Commissioner in Sind's Press...	...	...	...	...		5,000	85,000	2,000	64,215	
High Court Press	...	...	...	...		18,000		12,000		
Jail and other Presses...	...	...	...	...		40,000		30,000		
<b>TOTAL</b>						...	1,26,000	1,50,000	73,000	1,70,850
DETAILED ACCOUNT No. XXXIV-C. STATIONERY AND PRINTING. Other Press Receipts.										
High Court Press	...	...	...	...		.....	1,64,000	.....	1,84,693	
Government Central Press	...	...	...	...		1,25,000		78,000		
Commissioner in Sind's Press...	...	...	...	...		36,000		21,000		
Jail Press	...	...	...	...		1,16,000		90,000		
Other Presses	...	...	...	...		.....		.....		
<b>TOTAL</b>						...	(A) 2,77,000	1,64,000	1,89,000	1,84,693

(A) Includes Rs. 1,05,000 on account of receipts for printing work done for the offices under the Central Government which were hitherto taken as deduction from charge.

XXXV.—MISCELLANEOUS.						Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
							Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS	..	...	...	...			1,77,000	1,60,000	2,48,000	1,73,805
TREASURE TROVE	...	...	...	...			1,000	1,000	1,000	347
SALE OF OLD STORES AND MATERIALS	...	...	...	...			16,000	1,000	5,000	865
FEES FOR GOVERNMENT AUDITS	...	...	...	...			57,000	57,000	57,000	78,617
RENTS, RATES AND TAXES	...	...	...	...			10,000	10,000	10,000	6,76,747
OTHER FEES, FINES AND FORFEITURES	...	...	...	...			10,000	10,000	10,000	18,440
MISCELLANEOUS	...	...	...	...	XXXV-A.		35,000	5,000	10,000	5,531
SALE OF LAND AND HOUSES	...	...	...	...			10,000	2,000	10,000	1,824
RECOVERIES OF SERVICE PAYMENTS	...	...	...	...			84,000	1,00,000	26,000	2,55,277
				TOTAL	...		4,00,000	3,46,000	3,77,000	12,10,953
				Deduct—REFUNDS	...		1,00,000	1,00,000	-60,000	-1,38,161
				TOTAL	...		3,00,000	2,46,000	2,97,000	10,72,792
DETAILED ACCOUNT No. XXXV-A. MISCELLANEOUS. Miscellaneous.										
Other Items	...	...	...	...	...		10,000	5,000	10,000	5,531
Contribution from the Bombay Municipality towards Prince of Wales Museum	...	...	...	...	...		(A) 25,000	.....	.....	.....
				TOTAL	...		35,000	5,000	10,000	5,531

(A) Receipts taken on the Revenue side with effect from this year instead of by deduction from expenditure as hitherto.



XXXIX—A. MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENT.							Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
							Rs.	Rs.	Rs.	Rs.
Duty on Stores imported for works financed from Revenue	...	...	...	...	...	...	.....	.....	1,16,000	1,48,422
Duty on Stores imported for works financed from Capital	...	...	...	...	...	...	.....	.....	2,42,000	2,54,522
<b>TOTAL</b>							.....	(a).....	3,58,000	4,02,944
<b>. XL. EXTRAORDINARY. Extraordinary Receipts.</b>										
Sale of other Government Assets	...	...	...	...	...	...	23,000	8,12,000	2,18,000	2,57,706
<b>TOTAL</b>							23,000	8,12,000	2,18,000	2,57,706
<b>. XLII.—BOMBAY DEVELOPMENT SCHEME.</b>										
Sale of Land	...	...	...	...	...	...	.....	.....	(b).....	.....
Sale of Water	...	...	...	...	...	...	3,40,000	3,41,000	3,41,000	2,92,300
Rents from properties	...	...	...	...	...	...	83,000	56,000	6,56,000	5,92,248
Cotton Cess Revenue	...	...	...	...	...	...	4,00,000	4,00,000	20,00,000	15,15,991
Miscellaneous	...	...	...	...	...	...	10,000	10,000	5,000	1,01,385
Sale of electricity	...	...	...	...	...	...	45,000	45,000	50,000	43,678
<b>TOTAL</b>							8,78,000	8,52,000	30,52,000	25,45,608

(a) No provision has been entered owing to the discontinuance of assignment on account of Customs duty on imported Stores by the Government of India.

(b) Receipts of capital nature are taken in reduction of capital expenditure under "59—Bombay Development Scheme."

DEBT HEADS.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
<b>Deposits and Advances—</b>				
Famine Insurance Fund ... ..	20,37,000	12,17,000	17,18,000	46,04,841
<b>Appropriation for Reduction or Avoidance of Debt—</b>				
Sinking Fund—				
Bombay Development Loan ... ..	13,25,000	13,00,000	9,16,000	12,54,876
Other appropriations—				
Principal included in the annual instalment towards repayment of loans taken for "other irrigation" and "other unproductive" purposes ... ..	6,53,000	5,32,000	5,31,000	4,07,211
Credit of refund of Customs duty on stores imported for works financed from capital :—				
Lloyd Barrage ... ..	.....	.....	1,85,000	1,87,410
Bombay Development ... ..	.....	.....	49,000	75,755
General purposes ... ..	.....	.....	8,000	3,555
<b>Total, Appropriation for Reduction or Avoidance of Debt ...</b>	<b>19,78,000</b>	<b>18,32,000</b>	<b>16,89,000</b>	<b>19,28,807</b>
<b>Suspense Account—</b>				
Development Department ... ..	.....	.....	.....	38,55,144
Other Departments ... ..	.....	.....	.....	72,44,660
<b>Total, Suspense ...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>1,10,99,804</b>
<b>Deposits of Depreciation Fund of Government Presses</b> ... ..	<b>71,000</b>	<b>70,000</b>	<b>70,000</b>	<b>61,723</b>
<b>Loans and Advances by Provincial Governments—</b>				
Loans to Presidency Corporations including Port Trust—				
Out of Bombay Development Loan—				
Bombay Port Trust ... ..	3,44,000	3,23,000	3,23,000	3,02,682
Out of Government of India Advances for Development purposes—				
Bombay Port Trust ... ..	4,29,000	4,06,000	4,06,000	3,60,624
Bombay Municipality ... ..	11,14,000	9,96,000	9,96,000	23,29,773
Bombay Improvement Trust ... ..	10,50,000	10,50,000	10,50,000	10,50,000
Advances to Cultivators ... ..	28,49,000	20,95,000	25,51,000	21,02,836
Advances under special laws ... ..	9,000	27,000	11,000	10,035
Loans to landholders and Indian States ... ..	1,29,000	1,48,000	1,28,000	1,76,449
Loans to Municipalities, etc. ... ..	3,08,000	4,81,000	2,42,000	18,64,282
Miscellaneous loans and advances ... ..	1,41,000	1,22,000	4,07,000	40,598
Bombay Development Department—				
Advances to private individuals, etc., for purchasing plots and building houses thereon ... ..	40,000	85,000	25,000	45,952
Co-operative Housing Societies ... ..	2,000	2,000	2,000	6,858
<b>Total, Loans and Advances by Provincial Government ...</b>	<b>64,15,000</b>	<b>56,85,000</b>	<b>61,41,000</b>	<b>82,90,089</b>
<b>Advances from Provincial Loans Fund—</b>				
For Bombay Development Department ... ..	77,00,000	15,25,000	15,25,000	80,00,000
For Development purposes to local bodies—				
Bombay Municipality ... ..	.....	40,00,000	40,00,000	70,00,000
For Lloyd Barrage Scheme ... ..	2,71,87,000	1,57,24,000	1,57,24,000	24,33,138
For other Irrigation purposes ... ..	1,94,000	17,98,000	17,98,000	20,22,958
{ Productive ... ..	22,76,000			
For other productive purposes ... ..	14,55,000	60,11,000	62,05,000	67,41,904
For other unproductive purposes ... ..	35,36,000			
<b>Total, Advances from Provincial Loans Fund ...</b>	<b>4,23,48,000</b>	<b>2,90,58,000</b>	<b>2,92,52,000</b>	<b>2,61,98,000</b>

# CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE

FOR THE YEAR

1928-29

5.—LAND REVENUE (RESERVED).			Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
			Rs.	Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION ...	{	VOTED ...	22,97,000	25,87,000	25,11,000	23,61,832
		NON-VOTED ...	31,000	36,000	31,000	37,530
B. SURVEY AND SETTLEMENT ...	{	VOTED ...	1,81,000	1,15,000	1,33,000	99,332
		NON-VOTED ...	30,000	18,000	.....	15,908
C. LAND RECORDS ...	{	VOTED ...	24,69,000	24,90,000	24,90,000	25,38,180
		NON-VOTED ...	22,000	.....	.....	11,094
D. CHARGES ON ACCOUNT OF INCUMBERED ESTATES ...	{	VOTED ...	.....	.....	.....	10,198
		NON-VOTED ...	.....	.....	.....	.....
E. ASSIGNMENTS AND COMPENSATIONS ...	{	VOTED ...	5,000	8,000	8,000	22,332
		NON-VOTED ...	14,58,000	14,42,000	14,42,000	14,54,908
G. EXPENDITURE IN ENGLAND ...	{	VOTED ...	33,000	32,000	24,000	11,274
		NON-VOTED ...	.....	.....	.....	.....
H. EXCHANGE ...	{	VOTED ...	.....	.....	8,000	2,457
		NON-VOTED ...	.....	.....	.....	5,738
<b>TOTAL ...</b>			<b>64,76,000</b>	<b>67,28,000</b>	<b>66,47,000</b>	<b>65,70,833</b>
Voted ...			49,85,000	52,32,000	51,74,000	50,45,655
Non-voted ...			15,41,000	14,96,000	14,73,000	15,25,178

BOMBAY—EXPENDITURE.

LAND REVENUE. A.—Charges of Administration.		Budget Estimate, 1928-29.		Revised Estimate, -1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>* A-1, GENERAL ESTABLISHMENTS.</b>									
<b>A-1 (1) Pay of Officers—</b>									
(1) 1 Collector (2,250)	...	27,000				27,000		29,132	
(1) 1 Dy. Collector (300—1,200)	...	5,400				5,800		5,846	
Leave Salary	...	810				825		...	
			27,000		31,000		27,000		29,132
			6,210		6,000		6,625		5,846
<b>A-1 (2) Pay of Establishment—</b>									
(49) 28 Clerks	...	35,640				28,710		33,825	
(46) 44 Servants	...	11,436				8,784		9,810	
Temporary Establishment	...	10,408				5,403		5,890	
Leave Salary	...	2,635				2,232		...	
Temporary Tagai Establishment	...	31,180				...		...	
Probable Savings	...	-4,000				...		...	
			87,299		48,000		45,159		49,525
<b>A-1 (3) Allowances, Honoraria, etc.—</b>									
Cost of passage granted under the Superior Civil Service Rules, 1924	...	...				...		3,240	
Travelling Allowance	...	1,200				1,200		1,308	
		4,950				2,500		4,375	
Compensatory Allowance	...	2,700				720		...	
		2,220				...		...	
House-rent and other Allowances	...	2,628				2,800		3,850	
			3,900		5,000	3,812		5,571	8,398
			9,798		7,000	6,582		9,746	
Carried over	...	...	1,34,207		97,000		89,816		1,02,147

## BOMBAY—EXPENDITURE.

LAND REVENUE. A.—Charges of Administration— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		{ 30,900 1,03,307 }		{ 36,000 61,000 }		{ 31,000 58,316 }		{ 37,530 64,617 }
<b>A-1 (4) Contingencies—</b>								
Service Postage and Telegrams ...	2,985				3,296		5,043	
Rents, Rates and Taxes ...	29,534				25,291		75,341	
Construction and repairs of Chawdis (Village offices) ...	29,000				48,850		76,443	
Cost of Boundary Marks and division of Survey numbers ...	9,420				10,415		15,635	
Fetty Construction and Repairs ...	...				...		3,767	
Purchase and improvement of Land ...	...				1,350		3,723	
Service of processes against defaulters and diet money ...	6,040				6,109		7,232	
Charges for conducting Law Suits... ..	12,104				10,558		7,315	
Telephone charges ... ..	...				...		1,195	
Office Expenses and Miscellaneous... ..	10,396				9,760		12,490	
Reserve at the disposal of the Commissioners ...	...				800		...	
Purchase of tents ... ..	...				...		3,986	
Supply of electric current ... ..	3,300				5,200		...	
Contract Contingencies ... ..	1,87,000				2,00,000		2,00,290	
Construction of Ghat paths ... ..	...				...		837	
Acquisition and Improvement of land for Village Sites ... ..	23,260				78,000		18,249	
Brokerage on sales of land in the Bombay City... ..	3,000				3,000		...	
Damages awarded by the High Court in the Kolaba Khoti appeals ... ..	...				2,00,000		...	
		3,16,039		6,68,000		6,02,649		4,31,546
<b>A-1 (5) Estt. charges payable to other Governments and Departments, &amp;c. ...</b>	...							
<i>Add</i> —Amount transferred from 22, General Administration on account of Establishment Charges of the Collectors, etc. (page 98) ...		18,78,000		18,78,000		18,78,000		18,78,000
		23,28,216		26,43,000		25,69,965		24,11,693
<b>A-1 (6) Estt. charges recoverable from other Governments and Departments, &amp;c. ...</b>	...							
<i>Deduct</i> —Contribution from private bodies on account of construction and repairs of chawdis ... ..	...							
		...		- 20,000		- 28,510		- 12,331
						25,41,455		
Rounding ... ..	{ + 100 - 316 }	- 240				+ 545		
<b>TOTAL ...</b>		23,28,000		26,23,000		25,42,000		23,99,362
Voted ... ..		22,97,000		25,87,000		25,11,000		23,61,832
Non-voted ... ..		31,000		36,000		31,000		37,530

LAND REVENUE. B.—Survey and Settlement.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-1. COST OF CADASTRAL MAPS. (a)</b>									
<b>B-1. (1) Pay of Officers—</b>									
(1) 1 Manager (1,200) + Special pay	...	17,400				15,900		15,908	
Leave Salary	...	1,125				1,485		...	
(1) 1 Assistant Manager (750—25—850)	...	10,190				9,900		9,649	
			17,400 11,315 }		18,000 10,000 }		27,285		15,908 9,649 }
<b>B-1. (2) Pay of Establishment—</b>									
(144) 144 Photographers	...	17,718				17,268		35,398	
Draftsmen (15—250)	...	18,235				17,857		...	
Clerks	...	9,728				6,569		6,632	
Printers, Compositors, Pressmen, etc.	...	23,058				22,591		24,063	
(7) 7 Mounting Establishment (15—25)	...	1,828				1,786		...	
(5) 5 Servants (11—20)	...	1,044				1,044		1,075	
Temporary Establishment	...	8,640				8,170		5,975	
Proficiency Allowance	...	120				120		...	
Leave Salary	...	1,300				1,500		...	
Probable Savings and Rounding	...	-6,000				-375		...	
			75,666		76,000		76,530		73,643
<b>B-1. (3) Allowances, Honoraria, etc.—</b>									
Overtime Allowance	...	300				300		...	
Travelling Allowance	...	200				200		...	
House-rent and other allowances	...	8,520				8,500		8,728	
			9,020		9,000		9,000		8,728
<b>B-1. (4) Contingencies—</b>									
Freight of European Stores	...	...				...		714	
Chemicals	...	1,500				1,500		1,403	
Mapping Charges	...	3,500				4,200		3,786	
Instruments and Materials	...	1,000				1,000		1,416	
Service Postage and Telegram Charges	...	700				800		585	
Forwarding Charges	...	1,500				1,500		1,013	
Rents, Rates and Taxes	...	400				200		502	
Office Expenses and Miscellaneous	...	5,000				6,250		4,848	
Customs Duty on Government Stores	...	4,800				4,735		4,787	
			18,400		20,000		20,185		19,054
<b>B-1. (5) Estt. charges payable to other Governments, Departments, &amp;c.—</b>									
Add—Amount transferred from 55, Construction of Irrigation Works for payment to Lloyd Barrage ( <i>vide</i> page 276)	...	13,000 4,600							
Amount transferred from 33, Public Health on account of work done by the establishment of the Consulting Surveyor ( <i>vide</i> page 231)...	...	11,000							
			13,000 15,600 }		...		...		...
<b>B-1. (6) Estt. charges recoverable from other Governments, Departments, &amp;c.—</b>									
Deduct—Amount transferred to 46, Stationery, etc.	...	...							-11,743
Rounding	...	{ -400 +999 }	+599						
<b>TOTAL</b>	...		1,61,000		1,33,000		1,33,000	...	1,15,240
Voted	...		1,31,000		1,15,000		1,33,000		99,332
Non-voted	...		30,000		18,000		...		15,908

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

## BOMBAY—EXPENDITURE.

C.—LAND REVENUE Land Records.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C-1. SUPERINTENDENCE (a)	{ Voted ... Non-voted ...	1,91,000 22,000		1,92,000 ...		1,92,000 ...		1,82,527 108	
C-2. CITY LAND RECORDS	...	1,67,000		1,86,000		1,86,000		1,80,558	
C-3. ALIENATION OFFICE, POONA (b)	...	11,000		11,000		11,000		9,754	
C-4. DISTRICT CHARGES	{ Voted ... Non-voted ...	21,00,000 ...		21,01,000 ...		21,01,000 ...		{ 21,59,541 10,986	
<b>TOTAL</b>		24,91,000		24,90,000		24,90,000		25,49,274	
Voted		24,69,000		24,90,000		24,90,000		25,38,180	
Non-voted		22,000		...		...		11,094	
DETAILS.									
C-1.—SUPERINTENDENCE.									
C-1. (1) Pay of Officers—									
(2) 1 Superintendent (600 to 2,500 + Spl. pay 150)	...	16,200							
(3) 3 Superintendents, 2 (300 - 1,200 + Dy. A. 100)	...	31,950				39,800		38,358	
Special pay	{ 1,800 4,200					6,000		...	
Leave Salary	...	1,800	18,000		44,000	1,800	47,600	...	38,388
			37,950						
C-1. (2) Pay of Establishment—									
(76) 70 { Clerks, Register writers ...	...	64,680				64,200		53,352	
{ Surveyors and Draftsmen (30—145) ...	...	...				...		41,892	
(45) 32 Servants (15—25)	...	6,374				6,364		7,122	
Temporary Establishment	...	1,530				2,680		1,458	
*Field Establishment	...	35,000				27,028		...	
Leave Salary	...	4,000	1,11,584		1,05,000	4,855	1,05,127	...	1,08,824
C-1. (3) Allowances, Honoraria, etc.—									
Traveling Allowance	{ 20,000 2,928					18,420		{ 22,983 108	
House-rent and other allowance	...	4,068				6,585		2,586	
Compensatory allowance	{ 682 750					561		...	
			3,678		25,000		25,566	...	108
			24,750					25,569	
C-1. (4) Contingencies—									
Service Postage and Telegrams	...	4,800				4,700		5,582	
Rents, Rates and Taxes	...	800				1,296		568	
Office Expenses and Miscellaneous...	...	5,000				7,026		5,089	
Reserve at the disposal of the Director	...	1,000				1,000		...	
Cost of Surveying Government properties in City Survey	...	470				550		...	
Contract Contingencies	...	3,909				3,525		3,357	
Telephone charges	...	550				550		...	
			16,529		18,000		18,647		14,546
Probable Savings and Rounding	{ +322 +187		509			{ -5,124 +484	-4,940		
<b>TOTAL</b>		2,13,000		1,92,000		1,92,000		1,82,435	
Voted		1,91,000		1,92,000		1,92,000		1,82,327	
Non-voted		22,000		...		...		108	

(a) Under the control of the Director of Land Records for Presidency proper.

(b) Under the control of the Commissioner, C. D.

\* Provision for Allowances, and Contingencies, is included in the respective units of appropriation.

C.—LAND REVENUE. Land Records— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-3.—ALIENATION OFFICE, POONA.(a)</b>								
<b>C-3. (1) Pay of Establishment—</b>								
(6) 6 Clerks (40—125) ... ..	7,200				7,440		7,227	
(8) 8 Servants (18—20) ... ..	1,788				1,788		1,740	
Leave Salary ... ..	400				375		...	
		9,388		10,000		9,603		8,967
<b>C-3. (2) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	100				100		2	
House-rent ... ..	240				180		165	
		340		...		280		167
<b>C-3. (3) Contingencies—</b>								
Rents, rates and taxes ... ..	261				221		...	
Service Postage and Telegram Charges ... ..	250				250		240	
Office Expenses and Miscellaneous ... ..	200				225		380	
Peons' uniforms and belts ... ..	...				223		...	
		711		1,000		919		620
Rounding ... ..		+561				+198		
<b>TOTAL Voted ... ..</b>		<b>11,000</b>		<b>11,000</b>		<b>11,000</b>		<b>9,754</b>
<b>C-2.—CITY LAND RECORDS.†</b>								
<b>C-2. (1) Pay of Officers—</b>								
(1) 1 Superintendent, Bombay City Survey (1,150—50/3—1,300) ... ..	10,800				10,992			
Leave Salary ... ..	1,224				1,224			
		12,024		11,000		11,616		10,662
<b>C-2. (2) Pay of Establishment—</b>								
(29) 105 Surveyors, ... ..							86,960	
Clerks, Classers and Measurers (68—250) ... ..		1,05,822			1,14,670		25,131	
(8) 80 Servants (12—30) ... ..	15,228				17,040		16,114	
Leave Salary ... ..	3,052				3,677		...	
Temporary Establishment ... ..	5,860				14,146		12,625	
		1,29,962		1,48,000		1,49,533		1,40,830
<b>C-2. (3) Allowances and Honoraria, etc.—</b>								
Travelling Allowance ... ..	10,000				8,824		14,026	
House-rent Allowance ... ..	180				852		2,426	
Compensatory Allowance ... ..	1,413				1,386		...	
		11,593		13,000		11,062		16,452
<b>C-2. (4) Contingencies—</b>								
Office Expenses and Miscellaneous ... ..	8,000				8,014		17,884	
Purchase and repairs of furniture ... ..	...				200		...	
Rents, Rates and Taxes ... ..	2,010				7,816		3,632	
Service Postage and Telegrams, etc. ... ..	1,850				2,150		1,901	
Telephone charges ... ..	...				115		...	
		11,860		18,000		18,295		23,417
<b>C-2. (5) Establishment charges payable to other Departments for transfer of City Survey Work to Sub-Registrars (page 73) ... ..</b>		1,320		1,000		1,440		1,388
<b>C-2. (6) Establishment charges recoverable to or recoverable from other Governments and Departments—</b>								
<i>Deduct—</i> Contribution from Municipalities and rounding ... ..		+241		-5,000	-6,190 +244	-5,946		-6,191
<b>TOTAL ... ..</b>		<b>1,67,000</b>		<b>1,86,000</b>		<b>1,86,000</b>		<b>1,86,558</b>
Voted ... ..		1,67,000		1,86,000		1,86,000		1,86,558
Non-voted ... ..		...		...		...		...

† Includes provision for Bombay City Survey and also for maintenance of City Surveys in the whole Presidency including Sind.  
(a) Under the control of the Commissioner, Central Division.



LAND REVENUE. C.—Land Records—concl'd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-4.—DISTRICT CHARGES.</b>								
<b>KANUNGO ESTABLISHMENTS.</b>								
<b>C-4(1) Pay of Officers—</b>								
Officers on Special duties ... ..	...				...		10,653	
Settlement allowance to Settlement Officer ...	200				...			
(21)—21 District Inspectors and Masters 6 (275— <sup>15</sup> / <sub>2</sub> —850), 16 (200— <sup>15</sup> / <sub>2</sub> —260) ...	68,590				60,480		56,711	
Leave Salary ... ..	4,500				4,200		...	
		68,290		70,000		64,680		{ 10,653 56,711
<b>C-4(2) Pay of Establishment—</b>								
(1972)—1,923 Assistant Inspectors, Clerks, Tapedars and Circle Inspectors (20—140) + Special pay ... ..	12,06,860				10,96,108		11,35,878	
(1550)—1,613 Servants and Kotors (10—21) ...	2,81,717				2,77,394		2,56,471	
Temporary Establishment ... ..	15,000				1,080		2,163	
Leave Salary ... ..	28,159				27,970		...	
Probable Savings ... ..	- 75,000				...		...	
		14,56,736		14,86,000		14,02,552		13,94,512
<b>C-4(3) Training of District Inspectors, Circle Inspectors, etc. ... ..</b>								
		...		1,000		1,425		464
<b>C-4(4) Akarband Work ... ..</b>								
		60,000		61,000		1,00,000		1,86,077
<b>C-4(5) Record of Rights ... ..</b>								
		3,000		4,000		4,000		3,272
<b>C-4(6) Settlement Work ... ..</b>								
		1,000		3,000		3,000		25,454
<b>C-4(7) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	4,43,300				4,52,890		4,73,288	
House-rent and other Allowance ... ..	1,886				3,507		{ 333 4,258	
Compensatory Allowance ... ..	5,074				2,976		...	
Plague Allowances ... ..	...				...		102	{ 333 4,77,648 }
		4,50,260		4,59,000		4,59,373		
<b>C-4(8) Scholarships ... ..</b>								
		2,400		2,000		2,400		758
<b>C-4(9) Contingencies—</b>								
Service Postage and Telegrams ... ..	11,765				10,583		11,389	
Office Expenses and Miscellaneous ... ..	50,912				47,003		51,788	
Rents, rates and taxes ... ..	4,305				6,123		1,393	
Purchase of Survey Instruments ... ..	250				250		75	
Pay of Menials ... ..	624				624		...	
Probable Savings ... ..	- 8,000				...		...	
		59,856		65,000		64,583		64,645
		21,01,542				21,02,013		
Probable Savings and Rounding ... ..	- 1,630 + 138				- 1,680 + 667		- 1,013	
		- 1,542						
<b>TOTAL ... ..</b>		21,00,000		21,01,000		21,01,000		21,70,527
Voted ... ..		21,00,000		21,01,000		21,01,000		21,59,541
Non-voted ... ..		...		...		...		10,986

LAND REVENUE. D.—Charges on account of Incumbered Estates.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D-(1) Pay of Officers—</b>								
(1) 1 Manager (1,350 + spl. pay 200) ...	12,600				12,600		11,550	
(1) 1 Asst. dc. (275—15—350) + spl. pay ...	4,313				4,010		4,059	
(2) 2 Deputy Managers (200— $\frac{15}{2}$ —260) + spl. pay 50) 2 ...	6,886				6,540		7,576	
Leave Salary ...	900				900		...	
		24,699		24,000		24,050		23,185
<b>D-(2) Pay of Establishment—</b>								
(30) 30 Clerks, etc. (30 to 130) ...	24,360				23,040		23,048	
(12) 12 Servants and Book binders (15 to 20) ...	2,398				2,388		2,365	
Temporary Establishment ...	14,040				12,420		12,901	
Leave Salary ...	1,150				1,150		...	
		41,938		39,000		38,998		38,314
<b>D-(3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	13,384				14,501		12,218	
		13,384		12,000		14,501		12,218
<b>D-(4) Contingencies—</b>								
Rents, rates and taxes ...	1,980				1,680		1,680	
Service postage and telegram charges ...	4,300				4,300		3,910	
Contract Contingencies ...	4,600				4,100		4,460	
Office expenses and Miscellaneous ...	350				...		303	
		11,230		10,000		10,080		10,353
Rounding ...		- 251				+ 371		
<b>TOTAL</b> ...		91,000		85,000		88,000		84,070
<b>D-(5) Establishment charges recoverable from other Governments and Depart- ments—</b>								
<i>Deduct—</i> Contribution from Manager, Incum- bered Estates in Sind ...		- 91,000		- 85,000		- 88,000		- 73,873
<b>TOTAL</b> ...		...		...		...		10,198
Voted ...		...		...		...		10,198
Non-voted ...		...		...		...		...

LAND REVENUE. E.—Assignments and Compensations.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>									
E-1.	INAMDARS AND OTHER GRANTEES	8,000	4,81,000	6,000	4,80,000	6,000	4,80,000	...	4,95,104
	{ Voted	...	...	...	...	...	...	...	...
	{ Non-voted	...	...	...	...	...	...	...	...
E-2.	DISTRICT AND VILLAGE OFFICERS	2,000	5,56,000	2,000	5,52,000	2,000	5,52,000	...	22,382 5,39,455
E-3.	VILLAGE SERVANTS USEFUL TO COMMUNITIES	24,000		26,000		26,000		...	31,959
E-4.	DEVASTHANS	3,27,000		3,20,000		3,20,000		...	3,18,893
E-5.	MISCELLANEOUS LAND REVENUE COMPENSATIONS.	70,000		64,000		64,000		...	74,497
	<b>TOTAL</b>		14,63,000		14,50,000		14,50,000		14,77,290
	Voted		5,000		8,000		8,000		22,382
	Non-voted		14,58,000		14,42,000		14,42,000		14,54,908
<b>DETAILS.</b>									
<b>E-1.—INAMDARS AND OTHER GRANTEES.</b>									
<b>Exceeding Rs. 5,000 per annum—</b>									
	Jagirdar of Sangli	6,850				6,850			
	Raja of Rajpipla	12,286				12,286			
	Pant Sachiv of Bhor	23,708				23,708			
	Seikh Gulam Jalani of Wai	17,271				17,271			
	Pant Pratinidhi of Vishalgad	29,807				29,807			
	Fattasing Raje Bhosle Akalkothar	9,037				9,037			
	Jatasing Bharatsingh of Surat	7,253				7,253			
	Narpatsing Gomansingh Chatusring of Surat.	5,579				5,579			
	Gunpatsingh Rai Sing Bawn Sing of Umeta...	5,191				5,191			
	Ranjitsingh Chadrasingh and others of Surat.	7,197				7,197			
	Arrears payment	...				...			
			1,24,179		1,24,000		1,24,179		1,18,775
<b>Not exceeding Rs. 5,000 per annum—</b>									
	Inams not exceeding Rs. 5,000 per annum	3,56,662				3,55,752			3,75,678
	Commutations	...				...			651
	Fluctuating allowances	3,209				6,550			...
			3,56,662 3,209		3,56,000 6,000		3,55,752 6,550		3,76,329
	For rounding	+159 -209	-50		...	+69 -550	-481		...
	<b>TOTAL</b>		4,84,000		4,86,000		4,86,000		4,95,104
	Voted		8,000		6,000		6,000		...
	Non-voted		4,81,000		4,80,000		4,80,000		4,95,104

BOMBAY—EXPENDITURE.

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LAND REVENUE. E.—Assignments & Compensations— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E-2.—DISTRICT AND VILLAGE OFFICERS.</b>									
<i>Fixed Allowances</i>	...	5,50,657				5,47,255			
<i>Fluctuating Allowances</i>	...	2,335				2,335			
<i>Commutations</i>	...	5,000				4,150			
	For rounding	+ 343 - 335				+ 595 - 335			
	<b>TOTAL</b>		5,58,000		5,54,000		5,54,000		5,61,837
	Voted		2,000		2,000		2,000		22,882
	Non-voted		5,56,000		5,52,000		5,52,000		5,39,455
<b>E-3.—VILLAGE SERVANTS USEFUL TO COMMUNITIES.</b>									
<i>Bhil Nemnikhs</i>	...	2,178				2,079		1,774	
<i>Cash Allowances, Fixed</i>	...	21,920				23,082		28,389	
<i>Cash Allowances, Fluctuating</i>	Non-voted	10				10		...	
<i>Commutations</i>	...	...				...		1,796	
	For rounding	- 108				+ 829		...	
	<b>TOTAL</b>		24,000		26,000		26,000		31,959
	Voted		...		...		...		...
	Non-voted		24,000		26,000		26,000		31,959
<b>E-4.—DEWASTHANS.</b>									
<b>Allowances to Temples and Mosques—</b>									
<i>Annual Payment exceeding Rs. 5,000—</i>									
<i>Narsingh Dev (Poona)</i>	...	5,655				5,655		33,123	
<i>Temple of Parwati (Poona)</i>	...	17,862				17,862			
<i>Trimbakeshwar (Nasik)</i>	...	11,462				11,462			
	<b>TOTAL</b>		34,979		35,000		34,979	33,123	
<i>Annual payments not exceeding Rs. 5,000</i>	...		2,92,316		2,85,000		2,84,703	2,80,549	
<i>Commutations</i>	...	...	...		...		...	221	
	Rounding	...	- 295		...		+ 318	...	
	<b>TOTAL</b>		3,27,000		3,20,000		3,20,000		3,13,893
	Voted		...		...		...		...
	Non-voted		3,27,000		3,20,000		3,20,000		3,13,893
<b>E-5.—MISCELLANEOUS LAND REVENUE COMPENSATIONS.</b>									
<b>Exceeding Rs. 5,000 per annum—</b>									
<i>Jehangir, son of Sir Cawasji Jehangir Ready-money, Baronet</i>	...	50,000				50,000		57,385	
<i>Pant Sachiv of Bhor</i>	...	6,331				6,331		...	
<i>Not exceeding Rs. 5,000 per annum</i>	...	13,178				7,184		17,219	
	For rounding	+ 491				+ 485		...	
	<b>TOTAL Non-voted</b>		70,000		64,000		64,000		74,497

## BOMBAY—EXPENDITURE.

6.—EXCISE(a). (Transferred).	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
<b>SUMMARY.</b>					
		Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE	VOTED ... 6A	69,000	66,000	69,000	68,592
	NON-VOTED ...	47,000	43,000	47,000	46,618
B.—PRESIDENCY ESTABLISHMENT	VOTED ... 6B	2,60,000	2,45,000	2,57,000	2,23,737
	NON-VOTED ...	.....	.....	.....	.....
C.—DISTRICT EXECUTIVE ESTABLISHMENT	VOTED ... 6C	17,61,000	17,19,000	17,37,000	17,78,573
	NON-VOTED ...	.....	.....	.....	1,867
D.—DISTILLERIES	VOTED ...	19,000	18,000	.....	2,72,137
E.—INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKINGS	...	(b) 44,000	(b) 1,43,000	(b) 1,12,000	9,14,369
F.—LOSS ON GOVERNMENT COMMERCIAL UNDERTAKING	...	.....	15,000	.....	.....
G.—COST OF OPIUM SUPPLIED TO EXCISE DEPARTMENT	VOTED ...	10,84,000	11,70,000	12,12,000	12,18,589
	VOTED ...	17,59,000	12,51,000	11,64,000	1,60,720
H.—COMPENSATIONS	NON-VOTED ... 6H	1,44,000	1,44,000	1,44,000	17,06,344
	VOTED ...	.....	.....	130	4,264
J.—EXCHANGES	NON-VOTED ...	.....	.....	.....	5,443
I.—EXPENDITURE IN ENGLAND (STORES)	VOTED ...	2,000	1,000	390	516
For rounding	...	.....	.....	+ 480	.....
<b>TOTAL</b>	...	<b>51,89,000</b>	<b>48,20,000</b>	<b>47,43,000</b>	<b>64,01,769</b>
Voted	...	49,98,000	46,28,000	45,52,000	46,41,497
Non-voted	...	1,91,000	1,92,000	1,91,000	17,60,272
<b>DETAILED ACCOUNT No. 6A. EXCISE. A.—SUPERINTENDENCE.</b>					
<b>COMMISSIONER'S OFFICE.</b>					
		Rs.	Rs.	Rs.	Rs.
A.—(1) Pay of Officers—					
(1) 1 Commissioner (3,500)	...	42,000		42,000	42,542
(1) 1 Personal Assistant to the Commissioner (1,500) Special Pay (162½)	...	19,950		19,950	19,783
			42,000 19,950		61,950
A.—(2) Pay of Establishment—					
(19) 19 Clerks at rates varying from Rs. 60 to Rs. 850	...	31,632		31,932	32,403
(17) 17 Putta establishment at rates varying from Rs. 20 to Rs. 30	...	4,776		4,596	4,702
Temporary and Provisional Allowance	...	.....		210	.....
Leave Salary	...	2,055		2,100	.....
			38,463	39,000	38,838
A.—(3) Allowances, Honoraria, etc.—					
Travelling allowance	{ Non-Voted ...	4,600		4,600	4,076
	{ Voted ...	3,000		3,720	4,197
House-rent allowance	{ Non-Voted ...	.....		.....	.....
	{ Voted ...	1,423		1,344	1,394
Conveyance allowance	{ Voted ...	720	4,600		
			5,148	5,000	9,664
				3,000	
A.—(4) Contingencies—					
Service postage and telegrams	...	1,900		1,900	2,000
Office expenses and miscellaneous	...	400		285	615
Contract contingencies	...	2,381		2,186	3,190
Scales and weights	...	.....		5	.....
Purchase of bicycles	...	.....		.....	18
Supply of Medicines	...	5		5	5
Telephone charges	...	920		920	280
Customs Duty on Imported Stores...	...	170		73	.....
			5,176	5,000	4,779
Carried over	...	1,15,337		1,14,000	1,15,231
					1,15,210

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

(b) Includes Rs. 25,000 on account of discretionary grant of the Commissioner of Excise.

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DETAILED ACCOUNT No. 6A. EXCISE. A.—Superintendence—continued.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>COMMISSIONER'S OFFICE—continued.</b>									
	Brought forward ...		1,15,337		1,14,000		1,15,231		1,15,210
	For rounding ...		+ 400 + 263				+ 400 + 369		
	<b>TOTAL ...</b>		1,16,000		1,14,000		1,16,000		1,15,210
	Voted ...		69,000		66,000		69,000		68,592
	Non-voted ...		47,000		48,000		47,000		46,618
<b>DETAILED ACCOUNT No. 6B. EXCISE. B.—Presidency Establishment.</b>									
<b>SUMMARY.</b>									
B. 1.—TOBACCO ESTABLISHMENT ...	...							- 3,028	
B. 2.—OTHER EXCISE ESTABLISHMENT ...	...	2,60,000		2,45,000		2,57,000		2,26,765	
<b>TOTAL ...</b>	<b>{ VOTED ...</b>		2,60,000		2,45,000		2,57,000		2,23,737
	<b>{ NON-VOTED ...</b>		...		...		...		...
<b>DETAILS.</b>									
<b>B.—1. TOBACCO ESTABLISHMENT.</b>									
B.1.—(1) Pay of Officers—	Allowance to the Superintendent (150) Spl. Pay.					1,800		1,350	
					2,000		1,800		1,350
B.1.—(2) Pay of Establishment—	(1) Supervisor (450) ...					5,400		5,400	
	(6) Inspectors and Assistant Inspectors at rates varying from Rs. 140 to Rs. 290 ...					12,360		13,195	
	(5) Clerks at rates varying from Rs. 76 to Rs. 130 and Duty Allowance (40) to cashier ...					6,360		5,081	
	(89) Servants at rates varying from Rs. 20 to Rs. 43 ...					22,980		22,312	
	Temporary Establishment ...							627	
	Leave Salary ...					2,000			
					49,000		49,100		46,615
B.1.—(3) Allowances, Honoraria, etc.—	Travelling Allowance ...					2,700		3,118	
	House-rent and other Allowances ...					10,116		9,727	
					13,000		12,816		12,845
B.1.—(4) Establishment charges recoverable from other Governments, Departments, etc.—	Deduct—Contribution from the Bombay Municipality ...				- 64,000		- 63,898		- 63,898
	For rounding ...						+ 122		
	<b>TOTAL—VOTED ...</b>								- 3,028

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 6B. EXCISE. B.—Presidency Establishment— <i>continued.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-2.—OTHER EXCISE ESTABLISHMENTS.</b>								
<b>B-2.—(1) Pay of Officers—</b>								
(1) 1 Superintendent (700) ... ..	8,530				8,080		9,923	
Leave Salary ... ..	275				450		...	
<i>Deduct</i> —Probable Saving ... ..	-1,600				...		...	
		7,205		9,000		8,530		9,923
<b>B-2.—(2) Pay of Establishments—</b>								
1 Supervisor (450) + Personal Pay (50) ...	6,000				...		...	
(17) 19 Inspectors at rates varying from Rs. 170 to Rs. 390 + Special Pay 1 (50) ...	58,320				52,080		} 76,779	
(25) 29 Assistant Inspectors and Sub-Inspectors at rates varying from Rs. 70 to Rs. 145 ...	35,640				28,620			
(19) 19 Clerks at rates varying from Rs. 76 to Rs. 185 + special pay (30) to one clerk ...	24,660				23,796			25,027
(182) 182 Servants at rates varying from Rs. 20 to Rs. 50 ... ..	50,826				51,552		46,017	
Temporary Establishment ... ..	16,750				12,504		6,876	
Temporary and Provisional Allowance ... ..	...				168		...	
Leave Salary ... ..	7,800				7,000		...	
<i>Deduct</i> —Cost of Inspecting Staff of the Tobacco Establishment transferred to 47, Miscellaneous (Page 270) ... ..	-19,520				...		...	
		1,80,476		1,72,000		1,75,720		1,56,699
<b>B-2.—(3) Allowances, Honoraria, etc.—</b>								
Compensatory allowance ... ..	1,800				...		...	
Travelling allowance ... ..	2,000				A 9,020		A 8,369	
Conveyance allowance ... ..	10,330				...		...	
House-rent allowance ... ..	32,750				B 30,415		B 26,970	
Overtime allowance ... ..	100				...		...	
Rewards ... ..	4,500				5,000		5,041	
<i>Deduct</i> —Cost of Inspecting Staff of the Tobacco Establishment transferred to 47, Miscellaneous (Page 270) ... ..	-5,340				...		...	
		46,140		40,000		44,438		40,380
<b>B-2.—(4) Contingencies—</b>								
Rents, rates and taxes ... ..	10,010				9,890		8,794	
Petty construction and repairs ... ..	100				285		...	
Service Postage and Telegrams ... ..	1,310				1,310		1,017	
Office expenses and miscellaneous ... ..	285				285		238	
Conveyance of Excise Opium ... ..	2,600				3,325		48	
Contract contingencies ... ..	1,783				1,589		4,807	
Clothing charges ... ..	1,600				1,425		...	
Scales and weights ... ..	20				20		...	
Purchase of bicycles ... ..	...				...		314	
Supply of Medicines ... ..	165				165		...	
Telephone charges ... ..	1,000				1,000		718	
Rewards to private persons ... ..	12,000				14,250		8,914	
		80,873		80,000		93,544		24,850
<b>B-2.—(5) Establishment charges payable to other Governments, Departments, etc.—</b>								
<i>Add</i> —1/6th of the salary of the Chief Account Officer of Customs, Salt and Opium from "3, Salt" ... ..	...	2,403		2,000		2,968		3,071
<b>B-2.—(6) Establishment charges recover- able from other Governments, Depart- ments, etc.—</b>								
<i>Deduct</i> —Contribution from Chemists in Bombay for temporary establishment, etc. ... ..	...	-7,002		-8,000		-8,158		-8,159
For rounding ... ..	...	-95		...		-42		
<b>TOTAL—VOTED</b> ... ..		2,60,000		2,45,000		2,57,000		2,26,765

A Inclusive of conveyance allowance.

B Do. of compensatory allowance and overtime allowance.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 60. EXCISE. C.—District Executive Establishment.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C-1.—PRESIDENCY (PROPER) AND ADEN	...	15,40,000		15,06,000		15,18,000		15,69,488	
C-2.—COMBINED SALT AND EXCISE DEPARTMENT IN SIND	...	2,21,000		2,18,000		2,19,000		2,11,002	
<b>TOTAL</b>	{ <b>VOTED</b> ...		17,61,000		17,19,000		17,37,000		17,78,573
	{ <b>NON-VOTED</b> ...		...		...		...		-1,867
<b>DETAILS.</b>									
<b>C-1.—PRESIDENCY (PROPER) AND ADEN.</b>									
INSPECTION AND PREVENTIVE ESTABLISHMENTS.									
<b>C-1.—(1) Pay of Officers—</b>									
(10) 10 Superintendents, 2 (900), 2 (860), (800) and the rest at rates varying from Rs. 250 to Rs. 660	...	84,883				98,805		83,444	
1 Probationary Superintendent (200)	...	2,400							
Leave Salary	...	2,475				8,600			
Deduct—Probable Savings	...	-13,400							
			76,858		83,000		1,00,405		83,444
<b>C-1.—(2) Pay of Establishment—</b>									
(86) 96 Inspectors at rates varying from Rs. 150 to Rs. 400 + P. A. (1,200) + Special pay (240)	...	2,35,800				2,41,440		4,45,065	
(185) 185 Assistant Inspectors and Sub-Ins- pectors at rates varying from Rs. 60 to Rs. 145 + Special pay (1,260)	...	2,07,600				2,04,900			
(100) 100 Clerks at rates varying from Rs. 85 to Rs. 140 + Special pay (180)	...	73,680				73,200		71,809	
(1) 1 Gauger (155)	...	1,860				2,160		2,160	
(1,760) 1,763 Servants at rates varying from Rs. 9 to Rs. 50 + Special pay (8,448)	...	4,64,490				4,55,652		4,50,029	
Temporary Establishment	...	1,995				1,995		10,540	
Temporary and Provisional Allowance	...	8,168				8,168			
Dhadgaon Distillery Establishment	...					4,660			
Bad climate allowance	...					9,948			
Leave Salary	...	26,655				26,500			
Deduct—Probable Saving	...	-15,000							
			10,00,248		9,95,000		10,23,623		9,79,603
<b>C-1.—(3) Allowances, Honoraria, etc.—</b>									
Proficiency Allowance	...	120							
Plague Allowance	...	200							
Travelling Allowance	...	2,19,052				A 2,18,292		A 2,66,330	
Conveyance Allowance	...	50,148							
House-rent Allowance	...	14,916				B 12,857		B 25,236	
Rewards	...	44,020				46,670		32,409	
Compensatory Allowance	...	2,170				3,324			
Cost of passages granted under the Superior Civil Services Rules, 1924	...	4,900						1,867	
			3,85,526		2,95,000		2,81,113		3,25,842
<b>C-1.—(4) Contingencies—</b>									
Customs Duty on Imported Stores	...							811	
Boats, stores and repairs	...	95				95			
Rents, Rates and Taxes	...	7,920				8,220		8,296	
Clothing charges	...	14,250				14,250		22,962	
Potty construction and repairs	...	1,400				1,615		1,762	
Service Postage and Telegrams	...	16,025				18,075		18,241	
Office Expenses and Miscellaneous	...	2,500				1,710		34,695	
Contract Contingencies	...	23,325				22,345		21,453	
Conveyance of Excise Opium	...	6,650				6,650		7,724	
Reserve at the disposal of the Commissioner	...	3,000				3,000			
Scales and weights	...	210				210			
Supply of Medicines	...	480				475		497	
Dhadgaon Distillery Contingencies	...					18,240			
Rewards	...	30,780				30,730		41,324	
Deduct—Probable Savings	...	-5,000							
			1,01,435		1,07,000		1,20,615		1,54,265
Deduct—Probable Savings	...						-84,700		
<b>Carried over</b>	...		15,13,567		14,80,000		14,91,086		15,43,154

A Inclusive of conveyance allowance.

B Do. of compensatory allowance, Plague allowance, etc.



DETAILED ACCOUNT No. 6C. EXCISE. C.—District Executive Establishment —(contd).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.-PRESIDENCY EXCISE DEPARTMENT</b> —(contd).									
Brought forward ...		15,13,567		14,80,000		14,91,086			15,43,154
<b>C.-1. (5) Establishment charges payable to other Governments, Departments, etc.—</b>									
Add—Establishment charges of Collectors from 22, General Administration (Page 98)	25,500					25,500		25,500	
Add—For Personal allowance to Mr. Sinclair from 3, Salt ...	3,060	28,560		28,000		2,800	28,300	784	26,284
<b>C.-1. (6) Establishment charges recoverable from other Governments, Departments, etc.—</b>									
Deduct—Contribution for establishment entertained at the cost of other parties ...	...	-1,887		-2,000		-1,826			
For rounding ...	...	-240				+440			
<b>TOTAL ...</b>		15,40,000		15,06,000		15,18,000			15,69,433
Voted ...		15,40,000		15,06,000		15,18,000			15,67,571
Non-voted ...		...		...		...			1,867
<b>C.-2. COMBINED SALT AND EXCISE DEPARTMENT IN SIND.</b>									
<b>C.-2. (1) Pay of Officers—</b>									
(1) 1 Superintendent of Salt and Excise (860) and Spl. pay (150) ...	12,120					14,010			
(3) 3 Deputy Superintendents (300—15—420—20—500) ...	15,615					14,430		23,921	
Leave Salary ...	490	23,225		29,000		1,170	29,640		23,921
<b>C.-2. (2) Pay of Establishment—</b>									
(41) 40 Inspectors and Assistant Inspectors at rates varying from Rs. 90 to Rs. 330 ...	72,840					72,300		69,206	
(35) 36 Clerks, at rates varying from Rs. 35 to Rs. 160 ...	32,280					29,680		28,795	
(256) 256 Servants (Petty officers and men) at rates varying from Rs. 18 to Rs. 30 ...	59,232					59,232		58,475	
Leave Salary ...	4,320					4,320		...	
Temporary Establishment ...	248	1,69,920		1,60,000		248	1,65,980	1,329	1,58,405
<b>C.-2. (3) Allowances, Honoraria, etc.—</b>									
Travelling allowance ...	25,663					A 50,766		A 48,977	
Conveyance allowance ...	21,576					...		...	
House-rent allowance ...	4,248					4,623		10,223	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	3,920					...		...	
Compensatory allowance ...	5,748					5,448		...	
Proficiency allowance ...	120					...		...	
Rewards ...	5,500	66,778		66,000		5,500	-66,337	6,666	65,866
<b>C.-2. (4) Contingencies—</b>									
Rewards ...	1,600					2,000		...	
Contract contingencies ...	18,700					18,700		14,005	
Rents, rates and taxes ...	2,407					2,407		4,490	
Service postage and telegrams ...	3,500					3,250		3,503	
Pay of menials ...	2,951					3,000		582	
Customs Duty on Imported Stores ...	50					...		...	
Telephone charges ...	675					675		675	
Conveyance of opium ...	...					...		556	
Office Expenses and Miscellaneous... ..	500	30,384		30,000		500	30,532	4,325	28,145
<b>C.-2. (5) Establishment charges recoverable from other Governments, Departments, etc.—</b>		2,94,307		2,85,000			2,92,489		2,81,337
Deduct— $\frac{1}{2}$ share transferable to "3, Salt" ...	...	-73,577		-72,000			-73,122		-70,335
For rounding ...	...	+270					-367		...
<b>TOTAL—VOTED ...</b>		2,21,000		2,13,000			2,19,000		2,11,002
<b>DETAILED ACCOUNT No. 6D. EXCISE. D.—Distilleries.</b>									
D.-1. Pay of Establishment ...	5,830								
D.-2. Allowances, etc. ...	100								
D.-3. Contingencies ...	13,272								
For rounding ...	...	19,202							
		-202							
		19,000		18,000					2,72,137

A Inclusive of conveyance allowance.

DETAILED ACCOUNT No. 6E. EXCISE. H.—Compensations.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rf.	Rs.	Rg.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.-1: ASSIGNMENTS AND COMPENSA- TIONS.</b>								
<b>H.-1. (1) Indian States—</b>								
Åkalkot ... ..	24,000				24,000			
Aundh ... ..	15,721				15,721			
Balasinor ... ..	660				660			
Bavisi Villages ... ..	...				2,549			
Bhadarwa ... ..	4,940				4,940			
Bhor ... ..	55,600				55,600			
Chickli ... ..	1,599				1,599			
Dodka Mewas ... ..	3,500				3,500			
Ghodasar and Haldarvas ... ..	6,000				2,450			
Jamkhandi State and Inamdars ... ..	75,000				75,000			
Jath and Daflapur ... ..	8,000				8,000			
Jawhar ... ..	68,000				68,000			
Kathi ... ..	10,414				10,414			
Khadal ... ..	975				...			
Kurundwad (Senior) ... ..	19,822				19,822			
Kurundwad (Junior) ... ..	30,000				30,000			
Mahi Kantha Agency ... ..	67,692				1,06,666			
Mansa ... ..	8,000				...			
Miraj (Senior) ... ..	43,000				43,000			
Miraj (Junior) ... ..	17,000				17,000			
Mahisa ... ..	950				...			
Mudhol ... ..	26,000				26,000			
Nale ... ..	3,186				3,186			
Nawalpur ... ..	1,107				1,107			
Pandu Mewas ... ..	7,000				7,000			
Phaltan ... ..	9,000				9,000			
Rakhial ... ..	625				...			
Raisingpur ... ..	1,034				1,034			
Ramdurg ... ..	12,600				12,600			
Sankheda Mewas ... ..	75,000				75,000			
Sangli ... ..	1,23,700				1,15,000			
Sachin ... ..	96,000				96,000			
Singpur ... ..	4,278				4,278			
Umetha ... ..	2,800				2,800			
Vaghach ... ..	...				3,000			
Wadikar's Estate ... ..	78				78			
Annual payments for leasing the hemp drugs revenue of certain Indian States ... ..	1,54,152				1,56,752			
Jagirdar of Bhagdari ... ..	907				907			
Surplus amount payable to certain States in respect of their abkari and hemp drug leases ... ..	5,91,150				...			
Gain on liquor payable to certain Indian States ... ..	29,000				...			
		15,97,890				10,02,063		15,62,594
<b>H.-1. (2) Other Parties—</b>								
Contributions to Local Boards in lieu of one- anna cess on excise revenue ... ..	1,55,000				1,55,000		1,55,048	
<i>Bombay Municipality</i> ... ..	1,43,750				(a) 1,43,750		1,43,750	
Private Parties ... ..	6,567				6,467		5,872	
		3,05,317				3,05,217		3,04,470
For rounding		{ + 250 - 457				+ 250 + 470		
<b>TOTAL</b> ... ..		19,08,000		18,95,000		18,08,000		18,67,064
Voted ... ..		17,59,000		12,51,000		11,64,000		1,60,720
Non-voted ... ..		1,44,000		1,44,000		1,44,000		17,06,344

(a) As this amount is payable under section 63 of the Bombay Abkari Act, it has been treated as "Non-voted" with effect from 1925-26.

7. STAMPS Reserved.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
<b>A.—NON-JUDICIAL.</b>					
A. SUPERINTENDENCE ...	7A	Rs. 52,000	Rs. 54,000	Rs. 57,000	Rs. 52,983
B. CHARGES FOR THE SALE OF GENERAL STAMPS ...	7B	95,000	1,00,000	1,09,000	99,716
C. STAMPS SUPPLIED FROM PROVINCIAL STORES ...		.....	7,000	7,000	33
D. COST OF STAMPS MANUFACTURED IN INDIA, RECEIVED FROM THE GOVERNMENT OF INDIA, SECURITY PRINTING PRESS ...		88,000	27,000	27,000	45,332
E. DEDUCT VALUE OF STAMPS SUPPLIED FROM PROVINCIAL STORES TO OTHER GOVERNMENTS ...		.....	-71,000	-71,000	-84,306
<b>TOTAL, VOTED ...</b>		<b>1,85,000</b>	<b>1,17,000</b>	<b>1,29,000</b>	<b>1,13,758</b>
<b>B.—JUDICIAL.</b>					
A. SUPERINTENDENCE ...	7A	51,000	53,000	57,000	52,983
B. CHARGES FOR THE SALE OF COURT-FEE STAMPS ...	7C	33,000	33,000	32,000	34,605
C. STAMPS SUPPLIED FROM PROVINCIAL STORES ...		.....	1,000	1,000	.....
D. COST OF STAMPS MANUFACTURED IN INDIA, RECEIVED FROM THE GOVERNMENT OF INDIA, SECURITY PRINTING PRESS ...		9,000	9,000	9,000	8,279
E. DEDUCT VALUE OF STAMPS SUPPLIED FROM PROVINCIAL STORES TO OTHER GOVERNMENTS ...		.....	-70,000	-70,000	-29,924
<b>TOTAL, VOTED ...</b>		<b>93,000</b>	<b>26,000</b>	<b>29,000</b>	<b>60,943</b>
F. EXCHANGE—VOTED ...		...	.....	.....	73
<b>GRAND TOTAL—VOTED ...</b>		<b>2,78,000</b>	<b>1,43,000</b>	<b>1,58,000</b>	<b>1,74,774</b>
<b>DETAILED ACCOUNT No. 7A. STAMPS. A.—Superintendence.</b>					
<b>SUMMARY.</b>					
PRESIDENCY EXECUTIVE ESTABLISHMENT ...		74,000	77,000	84,000	74,445
DISTRICT ESTABLISHMENTS ...		29,000	30,000	30,000	31,521
<b>TOTAL—VOTED ...</b>		<b>1,03,000</b>	<b>1,07,000</b>	<b>1,14,000</b>	<b>1,05,966</b>
<b>DETAILS.</b>					
<b>A—1 PRESIDENCY EXECUTIVE ESTABLISHMENT.</b>					
<b>STAMP OFFICE.</b>					
<b>A—1—1 Pay of Officers—</b>					
(1) 1 Assistant Superintendent (600—30—750).		6,000		7,980	9,822
Special pay ...		1,200		1,200	1,598
Leave Salary ...		795		990	...
		<b>7,995</b>	<b>10,000</b>	<b>10,170</b>	<b>11,420</b>
<b>A—1—2 Pay of Establishment—</b>					
(59) 50 Clerks (30—350) ...		65,920		73,098	72,739
(73) 56 Servants (7—57) ...		13,866		17,112	16,360
Leave Salary ...		3,900		5,800	...
Duty and Typing Allowances ...		300		300	...
Deduct on account of Probable Savings ...		-4,000		-1,000	...
		<b>79,986</b>	<b>90,000</b>	<b>95,310</b>	<b>89,099</b>
<b>A—1—3 Allowances, Honoraria, etc.—</b>					
Travelling Allowance ...		300		300	273
House-rent Allowance ...		2,604		4,032	7,173
Local Allowance ...		3,300		3,600	...
		<b>6,204</b>	<b>7,000</b>	<b>7,932</b>	<b>7,446</b>
<b>A—1—4 Contingencies—</b>					
Rents, Rates and Taxes ...		3,080		2,100	1,894
Service Postage and Telegrams ...		900		1,670	1,526
Office Expenses and Miscellaneous ...		275		300	811
Pay of menials ...		...		822	...
Contract Contingencies ...		9,500		26,000	27,975
		<b>13,755</b>	<b>30,000</b>	<b>30,892</b>	<b>32,206</b>
<b>A—1—5 Establishment charges recoverable from other Governments and Departments—</b>					
Deduct—Contribution payable by the Post and Telegraph Department on account of the share of Establishment of the Stamp offices, Bombay and Karachi ...		-33,500	-60,000	-60,400	-65,726
<b>Rounding ...</b>		<b>-380</b>	<b>...</b>	<b>+96</b>	<b>...</b>
<b>TOTAL ...</b>		<b>74,000</b>	<b>77,000</b>	<b>84,000</b>	<b>74,445</b>

DETAILED ACCOUNT No. 7A. STAMPS. A.—Superintendence— <i>continued.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—2 DISTRICT ESTABLISHMENTS.</b>								
<b>A—2—4 Contingencies—</b>								
Rent, Rates and Taxes ... ..	94				80		30	
Service Postage and Telegram Charges ... ..	1,745				1,875		1,579	
Contract Contingencies ... ..	8,506				9,959		11,512	
		10,285		11,600		11,864		13,121
<b>A—2—5 Establishment Charges payable to other Governments, Departments, etc.—</b>								
<i>Add—Fixed amount transferred from "22, General Administration—Charges of District Administration," page 98 on account of Establishment Charges of Collectors</i> ... ..		18,400		18,400		18,400		18,400
Rounding ... ..		+ 315				- 264		
<b>TOTAL ...</b>		29,000		30,000		30,000		31,521
<b>DETAILED ACCOUNT No. 7B. STAMPS. B.—Charges for the sale of General Stamps. (Non-Judicial.)</b>								
<b>Contingencies—</b>								
Discount ... ..	95,000				1,08,765			
For rounding ... ..					+ 235			
<b>TOTAL ...</b>		95,000		1,00,000		1,09,000		99,716
<b>DETAILED ACCOUNT No. 7C. STAMPS. B.—Charges for sale of Court-fee Stamps. (Judicial.)</b>								
<b>Contingencies—</b>								
Commission ... ..	160				150			
Discount ... ..	82,940				81,410			
For rounding ... ..	- 100				+ 440			
<b>TOTAL ...</b>		83,000		83,000		82,000		84,605

8. FOREST. (Transferred.)	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
A. GENERAL DIRECTION .	{ VOTED ... 8A	53,000	51,000	58,000	50,220
	{ Non-voted ...	39,000	39,000	37,000	37,437
B. CONSERVANCY AND WORKS ...	VOTED ... 8B	17,79,000	18,34,000	16,77,000	16,87,586
C. ESTABLISHMENTS ...	{ VOTED ... 8C	19,49,000	19,07,000	19,35,000	18,58,845
	{ Non-voted ...	3,47,000	3,50,000	4,12,000	4,15,509
D. INTEREST ON CAPITAL OUTLAY ...	Non-Voted ...	44,000	44,000	53,000	44,225
E. EXCHANGE ...	{ Voted ...	.....	.....	.....	.....
	{ Non-voted ...	.....	.....	.....	45,923
<b>TOTAL ...</b>		<b>42,11,000</b>	<b>42,25,000</b>	<b>41,72,000</b>	<b>41,39,745</b>
Voted ...		37,81,000	37,92,000	36,70,000	35,96,651
Non-voted ...		4,30,000	4,33,000	5,02,000	5,43,094

  

DETAILED ACCOUNT No. 8A. A. GENERAL DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A (1) Pay of Officers—</b>								
(1) 1 Chief Conservator (2,500—125—2,750) ...		30,500			33,000		32,825	
(1) 1 Superior Officer (250—750) ...		3,940			3,720		7,456	
Probable Savings ...		...	30,500	33,000	-2,600	34,120	...	40,281
			3,940	4,000				
<b>A (2) Pay of Establishment—</b>								
(14) 14, Office Establishment (18—300) ...		12,900			12,700		12,671	
Leave Salary ...		550			900		...	
Temporary Establishment ...		180	13,630	13,000	600	14,200	180	12,851
<b>A (3) Allowances, Honoraria, etc.—</b>								
Deputation and Special Allowances ...	(a)				656		1,009	
Compensatory Allowance ...		540			...		...	
Travelling Allowance ...	{ Non-voted ...	5,500			5,000		4,612	
	{ Voted ...	3,200			3,300		3,123	
House Rent Allowance ...		180			...		...	
Forest training ...		22,920			27,100		14,583	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...		3,360	8,860	6,000	1,867	37,923	...	23,327
			26,240	25,000				
<b>A (4) Contingencies—</b>								
Stationery ...		20			20		1	
Carriage of tents and records ...		800			760		358	
Service postage and telegrams ...		1,400			1,425		1,273	
Sundries ...		980			950		799	
			3,200	3,000		3,155		2,431
<b>A (5) Establishment charges payable to Central Government</b>								
			5,600	6,000		5,600		8,767
For rounding ...			+ 390			+ 269		
			- 360			- 267		
<b>TOTAL ...</b>			<b>92,000</b>	<b>90,000</b>		<b>95,000</b>		<b>87,657</b>
Voted ...			53,000	51,000		58,000		50,220
Non-voted ...			39,000	39,000		37,000		37,437

(a) Provision made under "Compensatory" and "House Rent" allowance.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 8B. FOREST. B. Conservancy and Works.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B (1)—Timber and other produce removed from the Forests by Government Agency—</b>									
(a) Timber ... ..	10,66,045				10,15,495		11,13,409		
(b) Firewood and Charcoal ... ..	1,00,550				92,150		87,984		
(c) Bamboos ... ..	...				...		...		
(d) Sandalwood ... ..	17,550				7,675		11,187		
(e) Grass and other minor produce ... ..	6,000				5,475		4,044		
		11,90,145		12,73,000		11,20,795		12,16,624	
<b>B (2)—Timber and other produce removed from the forests by Consumers or Purchasers</b>									
		74,875		55,000		55,570		53,263	
<b>B (3)—Maintenance, Repairs and Renewals—</b>									
(a) Feed and upkeep of cattle ... ..	5,650				6,125		4,811		
(b) Renewals or replacement of stores, tools and plant ... ..	41,085				36,895		44,044		
(c) Maintenance of and repairs to Railways, Roads, Bridges, Buildings and other works ... ..	1,83,895				1,74,970		1,68,834		
(d) Lump provision for regrant of lapses of previous year ... ..	10,000				...		...		
(e) <i>Deduct</i> on account of probable lapses in the budget year ... ..		2,40,080		2,25,000		2,17,490		2,17,689	
		-10,000							
		2,30,080							
<b>B (4)—Conservancy and Regeneration—</b>									
(a) Maintenance of Boundaries ... ..	4,525				3,800		3,563		
(b) Reproduction ... ..	94,672				94,600		80,573		
(c) Fire Protection ... ..	41,525				35,500		29,210		
(d) Other works ... ..	14,448				12,650		6,565		
		1,55,170		1,49,000		1,46,550		1,19,911	
<b>B (5)—Miscellaneous—</b>									
(a) Working plans ... ..	...				...		39		
(b) Drift and waif wood and confiscated forest produce ... ..	795				810		384		
(c) Revenue from Forest not managed by Government ... ..	...				100		...		
(d) Rent of leased Forests and payments to Shareholders in Forests managed by Government ... ..	47,370				48,970		58,353		
(e) Law Charges ... ..	1,000				700		212		
(f) Clothing ... ..	50,915				50,895		...		
(g) Other Charges ... ..	10,425				11,435		47,657		
		1,10,505		1,33,000		1,12,910		1,06,595	
<b>B (6)—Suspense—</b>									
(a) Works advances ... ..		18,000		-1,000		23,375		-26,496	
For rounding ... ..		+225				+310			
<b>TOTAL—Voted</b> ... ..		17,79,000		18,34,000		16,77,000		16,87,586	

DETAILED ACCOUNT No. 80. FOREST. C. Establishments.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C (1)—Pay of Officers—</b>									
(4) 4 Conservators (1,750—100—2,150) ...		98,083				1,03,200		1,02,654	
(28) 24 Superior Officers } 250 to 1,650 plus Special Pay		2,58,636				3,02,310		2,15,340	
(28) 28 Superior Officers } Rs. 19,160 ...		1,55,859				1,45,551		1,30,255	
Probable savings	{ Non-voted ...	-88,781				-93,000		...	
	{ Voted ...	-5,073				-12,600		...	
			2,67,938		2,85,000				
			1,50,286		1,45,000		4,45,461		4,48,249
<b>C (2)—Pay of Establishment—</b>									
(8,194) 3,133 Subordinate Forest and Depot Establishments (15—200) plus Special Pay Rs. 67,380 ...		11,17,296				11,08,095		10,57,775	
(462) 459 Office Establishments (11—270) plus Special Pay Rs. 10,075 ...		3,10,209				3,06,430		3,05,620	
Temporary Establishment ...		84,238				49,592		41,337	
Leave Salary ...		61,375				61,375		...	
Probable Savings ...		-74,118				-67,812		...	
			14,49,000		14,10,000		14,57,680		14,04,732
<b>C (3)—Allowances, Honoraria, etc.—</b>									
Deputation and special allowances.	{ Non-voted. (a)					3,795		4,496	
	{ Voted ...	...				8,192		8,286	
Compensatory allowance	{ Non-voted ...	2,460				...		...	
	{ Voted ...	6,332				...		...	
Plague allowance ...		50				300		15	
Travelling allowance	{ Non-voted ...	67,340				80,820		71,170	
	{ Voted ...	2,59,325				2,50,090		2,35,196	
House Rent allowance ...		1,768				...		...	
Forest training ...		2,466				2,800		1,727	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...		13,779				14,720		21,435	
Probable Savings	{ Non-voted ...	-4,515				...		...	
	{ Voted ...	-2,000				...		...	
			79,064		65,000				
			2,67,941		2,70,000		3,60,717		3,42,325
<b>C (4)—Contingencies—</b>									
Stationery ...		6,810				6,475		6,015	
Carriage of Tents and Records ...		18,085				17,365		15,751	
Rents, Rates and Taxes ...		12,172				13,030		11,065	
Service Postage and Telegrams ...		27,420				26,600		27,766	
Sundries ...		19,555				19,340		18,027	
			84,042		82,000		82,810		78,634
<b>C (5)—Grants-in-aid, Contributions, etc.—</b>									
Contributions for passages of officers transferred to and from other Government Department, etc. ...		...				...		...	414
<b>C (6)—Establishment charges recoverable from other Departments—</b>									
Deduct amount recoverable from Raisingpur Estate on account of pay of Rangers, etc. ...		-2,110				...		...	
For rounding ...		-2						+155	
		-159						+177	
<b>TOTAL</b> ...			22,96,000		22,57,000		23,47,000		22,74,354
Voted ...			19,49,000		19,07,000		19,35,000		18,58,845
Non-voted ...			3,47,000		3,50,000		4,12,000		4,15,509

(a) Provision made under "Compensatory" and "House Rent" allowance.

8-A. FOREST CAPITAL OUTLAY CHARGED TO REVENUE (Transferred).	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from the head 52-A, Capital Outlay on Forests ... Voted ...	2,98,000	(a) 2,98,000	...	(b) 2,21,928
TOTAL—Voted ...	2,98,000	2,98,000	...	2,21,928

(a) The entire expenditure provided under the head "52-A—Capital outlay on Forests" in the Budget Estimate for 1927-28 to be met from loan funds has since been decided to be met from Revenue and consequently provided under this head.

(b) The difference of Rs. 768 between the actuals under the heads "8-A.—Forest Capital outlay" and "52-A.—Capital outlay on Forests" is due to the adjustment of "Deduct-English Cost of Stores" under the head "8-A.—Forest Capital outlay."



## BOMBAY—EXPENDITURE.

9. REGISTRATION (a) (Transferred)	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.		
		Rs.	Rs.	Rs.	Rs.		
A. SUPERINTENDENCE ... VOTED ...	9A	38,000	37,000	39,000	36,502		
B. DISTRICT CHARGES ... VOTED ...	9B	6,43,000	6,28,000	6,41,000	6,27,572		
C. EXPENDITURE IN ENG- LAND (STORES) ... VOTED ...		12,000	7,000	8,000	.....		
D. EXCHANGE ... VOTED ...		.....	.....	3,000	2,545		
<b>TOTAL ...</b>		<b>6,98,000</b>	<b>6,72,000</b>	<b>6,91,000</b>	<b>6,66,619</b>		
<b>Voted ...</b>		<b>6,98,000</b>	<b>6,72,000</b>	<b>6,91,000</b>	<b>6,66,619</b>		
<b>DETAILED ACCOUNT No. 9A. A. REGISTRATION. Superintendence.</b>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-1. Pay of Establishment—</b>							
(6) 6 Inspectors of Registration Offices 6 (220—10—300) plus Special pay Rs. 360...		19,517		19,377		19,660	
(6) 6 Clerks 2 (60), 2 (50), 1 (46), 1 (42) ...		3,703		3,936		3,401	
(7) 7 Servants 1 (20), 1 (19), 1 (17), 4 (16) ...		1,440		1,440		1,404	
Leave Salary ...		1,105		1,080		...	
			25,765		25,893		24,465
<b>A-2. Allowances, Honoraria, etc.—</b>							
Travelling Allowance ...		10,100		10,400		9,875	
House-rent and other Allowance ...		140		140		217	
			10,240		10,540		10,092
<b>A-3. Contingencies—</b>							
Purchase of Carpets ...		...		150		...	
Service Postage and Telegram ...		755		955		910	
Contract Contingencies ...		1,282		1,282		1,035	
			2,037		2,387		1,945
Rounding ...			- 42		+ 240		
<b>TOTAL—Voted ...</b>		<b>38,000</b>	<b>37,000</b>	<b>39,000</b>		<b>36,502</b>	

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

## BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 9B. REGISTRATION. B. District Charges.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-1. Pay of Officers—</b>								
(2) 2 Sub-Registrars, Bombay, 1 (360—80—600), 1 (330—80—450) ...	9,895				9,090		8,964	
Leave Salary ...	800				811			
		9,685		9,000		9,901		8,964
<b>B-2. Pay of Establishment—</b>								
(285) 284 Special Sub-Registrars, 4 (220—10— 300), 40 (125—15/2—200), 91 (80—5—120), 135 (50—8—80), 15 (30) plus Special Pay to Sub-Registrars ...	8,40,424				8,35,224		8,30,491	
(225) 225 Clerks (varying from Rs. 80 to Rs. 120).	1,19,761				1,16,897		1,10,634	
(121) 121 Servants (Do. Rs. 8 to Rs. 20)...	22,104				22,104		22,480	
Leave Salary ...	11,000				11,000			
Temporary Establishment ...	31,000				30,000		33,733	
Deduct—Probable Savings ...	-12,000							
		5,12,289		5,00,000		5,15,225		4,97,338
<b>B-3. Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	17,000				18,000		17,157	
Commission to Sub-Registrars ...	1,925				2,025			
House-rent and other Allowance ...	7,154				7,262		8,555	
		26,079		26,000		27,287		25,712
<b>B-4. Contingencies—</b>								
Purchase of Carpets ...	1,700				1,500		1,560	
Rent, Rates and Taxes ...	2,012				2,154		2,170	
Service, Postage and Telegrams ...	68,000				68,000		67,100	
Record Presses and Stands ...	850				850			
Office Expenses and Miscellaneous ...	3,985				3,800		6,970	
Contract Contingencies ...	17,345				19,328		17,542	
Reserve at the disposal of the Head of the Department ...	1,000				1,000			
Customs Duty on Imported Stores ...	1,800				1,600		1,003	
Deduct—Probable Savings ...	-1,000				-8,418			
		95,692		94,000		89,814		96,845
<b>B-5. Establishment charges payable to other Government Departments, etc.—</b>								
Add—Fixed amount transferred from "22— General Administration" ...				600		600		600
<b>B-6. Establishment charges recoverable from Government Departments—</b>								
Deduct—Amount transferred to 5, Land Revenue on account of transfer of the work of City Survey maintenance at certain places to Sub-Registrars Page 55 ...		-1,320		-1,600		-1,440		-1,387
For rounding ...		+ 625				-887		
<b>TOTAL—Voted ...</b>		6,48,000		6,28,000		6,41,000		6,27,572

## BOMBAY—EXPENDITURE.

9—A. SCHEDULED TAXES. (Reserved.)	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
A Entertainment Tax ...	9—A(a)	21,000	20,000	21,000	19,625
<b>TOTAL—Voted</b> ...		21,000	20,000	21,000	19,625

DETAILED ACCOUNT No. 9—A(a). A ENTERTAINMENT TAX.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-1 Pay of Officers—</b>							
(1) 1 Supervisor (800) ...	9,600				9,600	9,600	
Leave Salary ...	800				1,440		
		10,400		9,600		11,040	9,600
<b>A-2 Pay of Establishment—</b>							
(4) 4 Clerks, 1 (88), 1 (80), 1 (55), 1 (50) ...	3,276				3,060	5,033	
(3) 3 Servants, 3 (20) ...	720				720	630	
Leave Salary ...	515				310		
Special Pay ...	1,515				1,515		
		6,026		5,700		5,605	5,663
<b>A-3 Allowances, Honoraria, etc.—</b>							
Travelling Allowance ...	2,358				2,328	1,908	
House-rent Allowance ...	2,292				2,292	2,282	
		4,650		4,400		4,620	4,190
<b>A-4 Contingencies—</b>							
Contract Contingencies ...	290				200	123	
Service Postage and Telegrams ...	60						
Contingencies (Miscellaneous office expenses) ...						49	
		290		300		200	172
Rounding ...		- 366				- 465	
<b>TOTAL</b> ...		21,000		20,000		21,000	19,625

14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (Reserved.)				Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
IRRIGATION WORKS.				Rs.	Rs.	Rs.	Rs.
(a) Interest on capital outlay to end of 1920-21	...	...	...	56,66,000	55,49,000	55,46,000	54,07,720
(b) Interest on capital outlay from 1921-22	...	...	...				
TOTAL Non-voted				(b) 56,66,000	(b) 55,49,000	55,46,000	54,07,720
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (a). (Reserved.)							
PUBLIC WORKS.							
A.—Irrigation Works.							
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	VOTED	...	...	35,23,000	39,24,000	37,87,000	26,92,868
	Non-voted	...	...	.....	.....	.....	1,11,688
MISCELLANEOUS EXPENDITURE	VOTED	...	...	17,000	86,000	5,84,000	94,849
	Non-voted	...	...	2,000	20,000	.....	3,306
TOTAL				35,42,000	40,30,000	43,71,000	29,02,211
				VOTED	35,40,000	40,10,000	43,71,000
				Non-voted	2,000	20,000	.....
							27,87,217
							1,14,994
B.—Navigation, Embankment and Drainage Works —							
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT	VOTED	...	...	51,000	40,000	36,000	38,504
	Non-voted	...	...	.....	.....	.....	2,292
TOTAL				51,000	40,000	36,000	40,796
Add—Lump sum provision for regrant of lapses...				20,000	48,000	1,20,000	.....
Deduct—On account of probable lapses in the budget year				-20,000	48,000	-1,20,000	.....
GRAND TOTAL				35,93,000	40,70,000	44,07,000	29,43,007
Deduct—Amount financed from— Famine Insurance Grants				6,54,000	5,00,000	5,00,000	5,34,000
Net amount charged to Ordinary Revenues Public Works				29,39,000	35,70,000	39,07,000	24,09,007
CIVIL							
A.—Irrigation Works.							
Works for which neither Capital nor Revenue Accounts are kept.							
A. Repairs to Minor Irrigation works in charge of Revenue Department.							
A. (1) Pay of Officers—							
Superintending Engineer on special duty				29,736		29,800	27,869
Engineers and Assistant Engineers				19,575		22,072	433
A. (2) Pay of Establishment—							
Establishment Charges				91,239		88,930	3,842
A. (3) Allowances, Honoraria, etc.—							
Compensatory Allowance				750			800
				1,050			.....
Travelling Allowance				4,800		4,800	4,572
				29,028		35,600	7,022
A. (4) Contingencies—							
Contingent Charges				10,100		10,070	994
A. (5) Works—							
Under Commissioner, N. D.				52,500		67,000	44,057
Do. do. S. D.				5,000		8,500	
Do. do. C. D.				23,000		10,000	
Do. Superintending Engineer on special duty				5,53,650		5,61,000	
For rounding				-286		-600	
				858		+1,828	
TOTAL				8,21,000	5,29,000	8,29,000	1,99,413
Deduct—Amount financed from Famine Insurance Grants				-7,56,000	-4,54,000	-7,54,000	-1,44,144
				-35,000	-34,000	-34,000	-33,241
Net amount charged to ordinary Revenue—Civil				80,000	41,000	41,000	22,028
Grand Total Public Works and Civil				29,69,000	36,11,000	39,48,000	24,31,035

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

(b) Out of this Rs. 11,000 are transferred from "55 Construction of Irrigation Works" and the remaining from "19 Interest on ordinary Debt".

## BOMBAY—EXPENDITURE.

15 (1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works) ...	...	...	...	...	6,54,000	5,00,000	5,00,000	5,34,000
"    (Civil) ...	...	...	...	...	7,91,000	4,88,000	7,88,000	1,77,385
				<b>TOTAL ...</b>	<b>14,45,000</b>	<b>9,88,000</b>	<b>12,88,000</b>	<b>7,11,385</b>
				<b>VOTED ...</b>	<b>14,10,000</b>	<b>9,54,000</b>	<b>12,54,000</b>	<b>6,78,144</b>
				<b>Non-voted ...</b>	<b>35,000</b>	<b>34,000</b>	<b>34,000</b>	<b>33,241</b>
<b>16.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS (Reserved.)</b>								
<b>A. FINANCED FROM FAMINE INSURANCE GRANTS</b> ...	...	...	...	<b>NON-VOTED ...</b>	.....	<b>10,00,000</b>	<b>10,00,000</b>	<b>10,00,000</b>
<b>B. FINANCED FROM ORDINARY REVENUE</b> ...	...	...	...	<b>{ VOTED ...</b>	.....	.....	.....	.....
				<b>{ Non-voted ...</b>	<b>(a) 10,00,000</b>	.....	.....	.....
				<b>TOTAL—NON-VOTED .</b>	<b>10,00,000</b>	<b>10,00,000</b>	<b>10,00,000</b>	<b>10,00,000</b>

(a) Transferred from 55—Construction of Irrigation Works.

19.—INTEREST ON ORDINARY DEBT.—(Reserved.)	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
<b>INTEREST ON PROVINCIAL LOANS</b>				
A.—Bombay Development Loan ... ..	(a)66,11,000*	(a)66,14,000*	(b)66,21,000	66,07,624
<b>OTHER ITEMS</b>				
B.—Interest payable to Central Government on—				
(a) Advances on account of Provincial Loan Account ... ..	6,30,000	7,68,000	7,68,000	9,06,860
(b) Advances in respect of Irrigation Capital Expenditure ... ..	32,07,000	32,07,000	32,07,000	32,06,551
(c) Other advances ... ..	2,30,14,000	2,18,05,000	2,15,08,000	2,13,38,052
C.—Management of Debt (Development) ... ..	20,000	20,000	20,000	18,867
<b>TOTAL</b> ... ..	<b>3,34,82,000</b>	<b>3,24,14,000</b>	<b>3,21,24,000</b>	<b>3,20,77,954</b>
D.—Deduct—Interest transferred to Commercial Departments, etc.—				
14, Interest on works for which capital accounts are kept ... ..	-56,55,000	-55,38,000	-55,46,000	-54,07,720
55, Construction of Irrigation works—				
1. Interest on Capital funds borrowed from Government of India ... ..	-39,60,000	-28,42,000	-27,82,000	-27,56,909
2. Interest on the amount financed from general balances as well as on the amount previously financed from Provincial Revenues ... ..	-6,85,000	-6,53,000	-6,42,000	
Government Commercial undertakings (Distillery) ... ..	-2,00,000	-2,40,000	-2,01,000	-5,01,009
8, Forest ... ..	-44,000	-44,000	-53,000	-44,225
Interest portion of equated payments out of revenue in respect of commuted value of pensions ... ..	-26,000	-20,000	-26,000	.....
42, Bombay Development Scheme ... ..	-21,30,000	-21,30,000	.....	.....
<b>TOTAL</b> ... ..	<b>2,07,82,000</b>	<b>2,09,47,000</b>	<b>2,28,74,000</b>	<b>2,33,68,091</b>
Non-voted ... ..	2,07,62,000	2,09,27,000	2,28,54,000	2,33,68,091
Voted ... ..	20,000	20,000	20,000	.....
<b>A.—Bombay Development Loan.</b>				
Loan of 1920-21 at 6½ per cent. ... ..	(a)66,11,000	(a)66,14,000	(b)66,21,000	66,07,624
<b>B.—Interest payable to Central Government on Other Advances. (C)</b>				
<b>Development Department—</b>				
1921-22 ... ..	7,29,000	7,29,000	6,99,000	
1922-23 ... ..	13,84,000	18,08,000	15,36,000	
1923-24 ... ..	16,77,000	16,77,000	16,77,000	
1924-25 ... ..	11,50,000	11,50,000	11,50,000	
1925-26 ... ..	10,18,000	10,18,000	10,18,000	
1926-27 ... ..	4,01,000	4,01,000	4,01,000	
1927-28 ... ..	76,000	.....	.....	
1928-29 ... ..	.....	.....	.....	
<b>Total, Development Department</b> ... ..	<b>(a)64,35,000</b>	<b>(a)67,83,000</b>	<b>(b)64,81,000</b>	<b>67,22,053</b>
<b>Bombay Port Trust—</b>				
1921-22 ... ..	2,41,000	2,45,000	2,46,000	
1922-23 ... ..	.....	.....	.....	
1923-24 ... ..	9,21,000	9,35,000	9,35,000	
1924-25 ... ..	2,75,000	2,80,000	2,80,000	
1925-26 ... ..	.....	.....	.....	
1926-27 ... ..	.....	.....	.....	
1927-28 ... ..	.....	.....	.....	
1928-29 ... ..	.....	.....	.....	
<b>Total, Bombay Port Trust</b> ... ..	<b>14,37,000</b>	<b>14,60,000</b>	<b>14,61,000</b>	<b>15,72,686</b>

\*Includes Rs. 21,30,000 in respect of the loan for Bombay Industrial Housing Scheme.

(a) Out of the total amount of interest charges payable by the Development Department Rs. 23,04,000 will be met from the general provincial balances.

(b) Out of the total amount of interest charges payable by the Development Department Rs. 26,29,000 will be met from general provincial balances.

## BOMBAY—EXPENDITURE.

19.—INTEREST ON ORDINARY DEBT.—(Reserved)—concl'd.								Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
B.—Interest payable to Central Government on Other Advances. (c)—concl'd.								Rs.	Rs.	Rs.	Rs.
<b>Bombay Improvement Trust—</b>											
1921-22	...	...	...	...	...	...	1,96,000	2,02,000	2,02,000		
1922-23	...	...	...	...	...	...	10,25,000	10,56,000	10,56,000		
1923-24	...	...	...	...	...	...	4,98,000	5,10,000	5,10,000		
1924-25	...	...	...	...	...	...	5,41,000	5,52,000	5,52,000		
1925-26	...	...	...	...	...	...	3,80,000	3,82,000	3,82,000		
1926-27	...	...	...	...	...	...	.....	.....	.....		
1927-28	...	...	...	...	...	...	.....	.....	.....		
1928-29	...	...	...	...	...	...	.....	.....	.....		
<b>Total, Bombay Improvement Trust</b>								<b>26,40,000</b>	<b>27,02,000</b>	<b>27,02,000</b>	<b>28,42,000</b>
<b>Bombay Municipality—</b>											
1921-22	...	...	...	...	...	...	1,06,000	1,08,000	1,09,000		
1922-23	...	...	...	...	...	...	9,76,000	9,92,000	9,89,000		
1923-24	...	...	...	...	...	...	19,37,000	19,54,000	19,54,000		
1924-25	...	...	...	...	...	...	8,15,000	8,26,000	8,26,000		
1925-26	...	...	...	...	...	...	4,81,000	4,88,000	4,89,000		
1926-27	...	...	...	...	...	...	3,45,000	3,50,000	3,50,000		
1927-28	...	...	...	...	...	...	2,00,000	32,000	32,000		
1928-29	...	...	...	...	...	...	.....	.....	.....		
<b>Total, Bombay Municipality</b>								<b>48,60,000</b>	<b>47,50,000</b>	<b>47,49,000</b>	<b>46,77,357</b>
<b>Other Unproductive Purposes—</b>											
1921-22	...	...	...	...	...	...	18,000	19,000	19,000		
1922-23	...	...	...	...	...	...	4,43,000	4,49,000	4,49,000		
1923-24	...	...	...	...	...	...	4,22,000	4,29,000	4,28,000		
1924-25	...	...	...	...	...	...	5,41,000	5,49,000	5,49,000		
1925-26	...	...	...	...	...	...	2,00,000	2,03,000	2,03,000		
1926-27	...	...	...	...	...	...	3,25,000	3,30,000	3,30,000		
1927-28	...	...	...	...	...	...	3,16,000	1,17,000	1,28,000		
1928-29	...	...	...	...	...	...	44,000	.....	.....		
<b>Total, Other Unproductive Purposes</b>								<b>23,09,000</b>	<b>20,96,000</b>	<b>21,06,000</b>	<b>17,81,295</b>
<b>Lloyd Barrage—</b>											
1921-22	...	...	...	...	...	...	3,87,000	3,87,000	3,87,000		
1922-23	...	...	...	...	...	...	27,000	27,000	27,000		
1923-24	...	...	...	...	...	...	2,33,000	2,33,000	2,33,000		
1924-25	...	...	...	...	...	...	3,93,000	3,94,000	3,94,000		
1925-26	...	...	...	...	...	...	13,91,000	13,91,000	13,91,000		
1926-27	...	...	...	...	...	...	1,16,000	1,16,000	1,16,000		
1927-28	...	...	...	...	...	...	7,86,000	2,34,000	2,30,000		
1928-29	...	...	...	...	...	...	6,07,000	.....	.....		
<b>Total, Lloyd Barrage</b>								<b>39,40,000</b>	<b>27,82,000</b>	<b>27,78,000</b>	<b>25,91,285</b>
<b>Other Irrigation Works—</b>											
1921-22	...	...	...	...	...	...	21,000	21,000	21,000		
1922-23	...	...	...	...	...	...	4,23,000	4,23,000	4,23,000		
1923-24	...	...	...	...	...	...	2,66,000	2,66,000	2,66,000		
1924-25	...	...	...	...	...	...	2,19,000	2,20,000	2,20,000		
1925-26	...	...	...	...	...	...	1,33,000	1,33,000	1,33,000		
1926-27	...	...	...	...	...	...	1,30,000	1,30,000	1,30,000		
1927-28	...	...	...	...	...	...	90,000	89,000	38,000		
1928-29	...	...	...	...	...	...	(a)58,000	.....	.....		
<b>Total, Other Irrigation Works</b>								<b>13,40,000</b>	<b>12,32,000</b>	<b>12,31,000</b>	<b>11,51,376</b>
<b>Other Productive Purposes—</b>											
1928-29	...	...	...	...	...	...	53,000	.....	.....		
<b>Total, Other Productive Purposes</b>								<b>53,000</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
<b>TOTAL, Other Advances</b>								<b>2,30,14,000</b>	<b>2,18,05,000</b>	<b>2,15,08,000</b>	<b>2,13,38,059</b>

(a) Includes Rs. 4,000 in round thousands for productive and Rs. 54,000 in round thousands for unproductive.

21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT. (Reserved.)					Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs. (b)	Rs. (b)	Rs. (a)	Rs.
A. Sinking Funds ... ..					7,90,000	7,90,000	5,88,000	9,38,933
B. Other appropriations ... ..					6,53,000	5,82,000	7,73,000	6,73,930
Total ...					14,43,000	13,22,000	13,61,000	16,12,863
Non-voted ...					14,43,000	13,22,000	11,19,000	13,46,143
Voted ...					.....	.....	2,42,000	2,66,720
<b>21. Appropriation for Reduction or Avoidance of Debt</b>								
<b>A. Sinking Funds.</b>								
A. 1. Bombay Development Loan ... ..					9,39,000	9,39,000	(a) 5,88,000	9,38,933
Deduct :—Amount transferred to 42, Bombay Development Scheme on account of share of the Industrial Housing Scheme (vide page 256) ... ..					-1,49,000	-1,49,000	.....	.....
TOTAL—Non-voted ...					(b) 7,90,000	(b) 7,90,000	(a) 5,88,000	9,38,933
<b>21. Appropriation for Reduction or Avoidance of Debt</b>								
<b>B. Other Appropriations.</b>								
B. 1. Provision for principal included in the annual instalment towards repayment of the loans taken from the Provincial Loans Fund during 1921-22 to 1926-27 for other Irrigation and other unproductive purposes ... ..					6,53,000	5,32,000	5,31,000	4,07,210
B. 2. Provision for adjustment of refunds from Government of India of Customs duty on Government Stores imported under Capital account for ordinary and Development purposes ... ..					.....	.....	2,42,000	2,66,720
TOTAL ...					6,53,000	5,32,000	7,73,000	6,73,930
Non-voted ...					6,53,000	5,32,000	5,31,000	4,07,210
Voted ...					.....	.....	2,42,000	2,66,720

(a) Out of Rs. 5,88,000, Rs. 4,67,000 to be met from Development Department Funds and Rs. 1,21,000 to be met from general provincial revenues. The amount of Rs. 4,67,000 includes Rs. 3,23,000 being the instalment of principal payable by the Bombay Port Trust in respect of its share of the Bombay Development Loan.

(b) Out of Rs. 7,90,000, on account of the Bombay Development Sinking Fund Rs. 4,46,000 will be met from the subsidy from the provincial revenues.



22, GENERAL ADMINISTRATION—Reserved.		Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
<b>A.—HEADS OF PROVINCES.</b>						
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Salary of the Governor ...	Non-voted ...		1,20,000	1,20,000	1,20,000	1,19,015
B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR ...	Non-voted ...		27,000	28,000	28,000	29,083
C.—STAFF AND HOUSEHOLD OF THE GOVERNOR ...	{ VOTED ...	22 A(a)	4,57,000	4,09,000	4,28,000	4,46,745
	{ Non-voted ...		1,90,000	1,65,000	1,69,000	1,20,546
D.—EXPENDITURE FROM CONTRACT ALLOWANCE ...	Non-voted ...		1,08,000	1,08,000	1,00,000	1,07,069
E.—TOUR EXPENSES ...	Non-voted ...	22 A(b)	80,000	90,000	80,000	82,070
F.—EXECUTIVE COUNCIL ...	Non-voted ...	22 A(c)	2,73,000	2,73,000	2,73,000	2,77,913
	TOTAL ...		12,55,000	11,93,000	11,98,000	11,82,441
	VOTED ...		4,57,000	4,09,000	4,28,000	5,53,814
	Non-voted ...		7,98,000	7,84,000	7,70,000	6,28,627
<b>B.—LEGISLATIVE BODIES.</b>						
G.—PROVINCIAL LEGISLATIVE COUNCILS ...	{ Non-voted ...	22 B(a)	39,000	37,000	39,000	20,439
	{ VOTED ...		1,59,000	1,53,000	1,54,000	1,16,741
H.—ELECTION FOR PROVINCIAL LEGISLATURE ...	{ VOTED ...		25,000	7,000	12,000	1,10,475
	{ Non-voted ...		.....	3,000	.....	.....
	TOTAL ...		2,23,000	2,00,000	2,05,000	2,47,655
	VOTED ...		1,84,000	1,60,000	1,66,000	2,27,216
	Non-voted ...		39,000	40,000	39,000	20,439
<b>C.—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.</b>						
I.—CIVIL SECRETARIAT ...	{ VOTED ...	22 C(a)	12,57,000	12,21,000	12,57,000	11,59,352
	{ Non-voted ...		3,70,000	3,85,000	4,27,000	4,59,637
J.—COMMISSIONER OF SETTLEMENTS AND INSPECTOR GENERAL OF REGISTRATION ...	{ VOTED ...	22 C(b)	25,000	17,000	18,000	15,654
	{ Non-voted ...		41,800	38,000	40,000	37,645
K.—LOCAL FUND AUDIT ESTABLISHMENTS ...	VOTED ...	22 C(c)	2,24,000	2,27,000	2,25,000	1,98,514
	TOTAL ...		19,17,000	18,88,000	19,67,000	18,70,802
	VOTED ...		15,06,000	14,65,000	15,00,000	13,73,520
	Non-voted ...		4,11,000	4,23,000	4,67,000	4,97,282
<b>D.—COMMISSIONERS.</b>						
L.—COMMISSIONER IN SIND ...	{ VOTED ...	22 D(a)	1,97,000	1,91,000	1,97,000	1,90,149
	{ Non-voted ...		81,000	83,000	74,000	81,852
M.—COMMISSIONERS ...	{ VOTED ...	22 D(b)	1,74,000	1,66,000	1,71,000	1,58,437
	{ Non-voted ...		1,34,000	1,40,000	1,38,000	1,41,739
	TOTAL ...		5,86,000	5,80,000	5,80,000	5,72,177
	VOTED ...		3,71,000	3,57,000	3,68,000	3,48,586
	Non-voted ...		2,15,000	2,23,000	2,12,000	2,23,591
<b>E.—DISTRICT ADMINISTRATION.</b>						
N.—GENERAL ESTABLISHMENTS ...	{ VOTED ...	22 E(a)	8,93,000	9,16,000	7,96,000	9,95,296
	{ Non-voted ...		8,35,000	8,22,000	9,22,000	8,77,050
O.—SUB-DIVISIONAL ESTABLISHMENTS ...	VOTED ...	22 E(b)	31,39,000	30,25,000	32,06,000	30,11,595
P.—OTHER ESTABLISHMENTS ...	{ VOTED ...	22 E(c)	35,73,000	35,24,000	35,24,000	35,19,091
	{ Non-voted ...		96,73,000	96,70,000	97,55,000	96,60,119
	TOTAL ...		1,81,13,000	1,79,57,000	1,82,03,000	1,80,63,151
	VOTED ...		76,05,000	74,65,000	75,26,000	75,25,982
	Non-voted ...		1,05,08,000	1,04,92,000	1,06,77,000	1,05,37,169
<b>F.—MISCELLANEOUS.</b>						
Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES, ETC. ...	VOTED ...	22 F(a)	30,000	31,000	31,000	28,470
R.—MISCELLANEOUS ...	{ VOTED ...	22 F(b)	18,000	7,000	2,000	.....
	{ Non-voted ...		33,000	9,000	.....	.....
	TOTAL ...		81,000	47,000	33,000	28,470
	VOTED ...		48,000	38,000	33,000	28,470
	Non-voted ...		33,000	9,000	.....	.....
S.—EXCHANGE ...	{ VOTED ...		.....	.....	.....	16,655
	{ Non-voted ...		.....	.....	.....	1,46,779
	GRAND TOTAL ...		3,21,75,000	2,18,65,000	2,21,86,000	2,21,28,130
	VOTED ...		1,01,71,000	98,94,000	1,00,21,000	1,00,74,243
	Non-voted ...		1,20,04,000	1,19,71,000	1,21,65,000	1,20,53,887

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. C.—Staff and Household of the Governor.			Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.-1 Private Secretary	...	{ Voted ... Non-voted ...	56,000 30,000		56,000 29,000		59,000 34,000		52,749 36,794	
C.-2 Military Secretary	...	{ Voted ... Non-voted ...	4,01,000 1,60,000		8,58,000 1,36,000		8,69,000 1,35,000		8,98,998 83,752	
<b>TOTAL</b>				6,47,000		5,74,000		5,97,000		5,67,291
Voted				4,57,000		4,09,000		4,28,000		4,46,745
Non-voted				1,90,000		1,65,000		1,69,000		1,20,546
DETAILS.										
C.-1 PRIVATE SECRETARY.										
C.-1. (1) Pay of Officers—										
(1) 1 Private Secretary (2,250)	...		27,000	-			27,000		27,000	
				27,000		22,000		27,000		27,000
C.-1 (2) Pay of Establishment—										
(1) 1 Superintendent (400—25—600)	...		6,600				6,300		7,842	
(1) 1 Confidential Clerk (500+200 P. A.)	...		8,400				8,400		8,400	
(7) 6 Clerks (105—340) + Proficiency allowance to one	...		16,110				16,730		14,403	
Temporary Establishment	...						500		158	
Leave Salary	...		1,620				2,670			
				32,730		32,000		34,600		30,803
C.-1. (3) Allowances, Honoraria, etc.—										
Compensatory allowance	...		1,750				1,870			
Travelling, House Rent and Hill Allowance	{		1,500 11,500				1,500 11,500		7,809 7,130	
Cost of passages granted under the Superior Civil Services Rules, 1924	...						3,920		1,935	
				3,250 11,500		7,000 12,000		18,790		16,974
C.-1. (4) Contingencies—										
Contingencies, including rent of telephone, office fuel, etc.	...		5,500				4,500		8,307	
Postage and Telegrams	...		6,000				8,000		6,459	
				11,500		12,000		12,500		14,766
				85,980				92,890		
Rounding	...	{	+270 -250				+400 -290			
<b>TOTAL</b>	...			86,000		85,000		93,000		89,543
Voted	...			56,000		56,000		59,000		52,749
Non-voted	...			30,000		29,000		34,000		36,794

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. C.—Staff and Household of the Governor —contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-2. MILITARY SECRETARY.</b>								
<b>C-2. (1) Pay of Officers—</b>								
(1) 1 Military Secretary (1,530) ...	18,360				18,360		16,958	
(3) 3 Aides-de-Camp, 1 (940), 1 (1,035) 1 (735) ...	32,520				34,200		34,752	
(1) 1 Temporary additional Aide-de-Camp (1,000) ...	12,000				12,000		450	
(1) 1 Indian Aide-de-Camp (450) ...	5,400				5,400		5,030	
(1) 1 Surgeon (1,450) ...	17,400				17,400		16,146	
(1) 1 Assistant Surgeon (450 plus Special Pay 80) ...	6,860				6,860		6,223	
Leave-salary ...	1,054				950		...	
<b>Total, Pay of Officers ...</b>		80,280 12,814		75,000 12,000		94,670		79,559
<b>C-2. (2) Pay of Establishment—</b>								
<b>Establishment of the Military Secretary—</b>								
(1) 1 Superintendent (350—550) ...	6,600				6,600		10,360	
(9) 9 Clerks (65—400) ...	19,035				19,046		15,047	
(40) 40 Servants (19—34) ...	11,172				11,172		11,243	
Temporary Establishment ...	1,000				1,000		...	
Leave Salary ...	2,200				2,200		...	
		40,007				40,018		36,650
<b>Bodyguards Establishment—</b>								
Bodyguard Establishment ...	70,180				68,712		73,509	
Sub-Assistant Surgeon ...	648				648		2,488	
Conservancy Establishment ...		70,828				69,360	300	76,297
<b>Establishment of Government House Gardens—</b>								
1. Superintendent Government House Gardens (540+Increment plus Special Pay (180)) ...	8,685						7,680	
2. Clerks (60—100) ...	1,955						1,715	
<b>Dispensary Establishment—</b>		10,640				10,260		9,395
(2) 2 Compounders (70—86) ...	1,872				1,776		1,680	
(3) 3 Servants (20—26) ...	852				852		806	
Leave Salary ...	...	2,724			150		...	2,486
(29) 29 Band Establishment (14—286) ...		52,332				52,212		46,756
<b>Total, Pay of Establishment ...</b>		8,685 1,67,846		8,000 1,62,000		1,74,628		1,71,584
<b>C-2. (3) Allowances, Honoraria, etc.—</b>								
Compensatory Allowance ...	1,625 3,125				1,780 3,580		...	4,824
Travelling Allowance ...	6,350 33,050				6,000 49,332		4,460	45,285
Allowance to Bandmen and Musicians ...	8,100				7,740		7,884	
Charger Allowance ...	3,000 600				3,000 600		2,529	1,137
Hill allowance ...	500 14,332				...		...	...
<b>Total, Allowances, etc. ...</b>		11,475 59,107		13,000 59,000		72,032		66,119
<b>C-2. (4) Contingencies—</b>								
Supplies to bodyguards ...	6,000				6,000		9,646	
Contingencies of the Military Secretary including Reference books, Newspapers, Liveries to chobdars and peons, etc. ...	7,400				7,400		20,164	
Postage and Telegrams ...	6,000				6,000		5,580	
Band Contingencies ...	6,525				6,525		5,510	
Rations, Clothing and fuel for Bands ...	9,500				11,423		6,877	
Household Rates and Taxes, i.e., Water Supply, Halalkhor, Rent of Telephones, etc. ...	30,420				35,420		27,908	
Establishment for Camp equipage ...	4,000				4,000		3,982	
Customs duty on Imported Stores ...	11,040				...		3,141	
<b>Carried over ...</b>	80,885	3,40,207		3,29,000	76,768	3,41,330	82,808	3,17,262

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. C.—Staff and Household of the Governor —contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	80,885	3,40,207		3,29,000	76,768	3,41,330	82,808	3,17,262
<b>C-2. (4) Contingencies—(contd.)</b>								
Grant to Horse Fund ...	1,035				1,035			
Purchase and Repairs of Furniture, Carpets and Equipment ...	B34,910				B34,910		86,199	
Maintenance of Government House Gardens ...	30,000				30,000		28,092	
Purchase and Maintenance of Pictures in Government House ...	1,000				1,000		1,166	
Railway charge to Body Guard Establishment ...	1,000				1,000		176	
Inauguration Grant for Furniture and Carpets ...	25,000				8,000			
Purchase of Tents ...	1,253				1,253			
Maintenance of Motor Cycles ...	3,000				3,000		1,931	
Dispensary Contingencies ...	6,000				6,000		6,887	
Purchase of motor cars ...	36,800							
		59,910		40,000				
		1,60,973		1,20,000		1,62,966		1,59,259
<b>C-2. (5) Grants in aid, Contributions, etc.—</b>								
Contributions for passages of officers transferred to and from other Governments, Departments etc. ...								1,227
		5,61,090				5,04,296		
Rounding ...		+ 260 - 350				+ 354 - 650		
<b>TOTAL ...</b>		5,61,000		4,89,000		5,04,000		4,77,743
Voted ...		4,01,000		3,53,000		3,69,000		3,93,996
Non-voted ...		1,60,000		1,36,000		1,35,000		83,753
<b>DETAILED ACCOUNT No. 22A (b). GENERAL ADMINISTRATION—HEADS OF PROVINCES. E.—Tour Expenses—</b>								
<b>E.—(1) Allowances, Honoraria, etc.</b>								
Maintenance and repairs of camp equipment ...							19,193	
Railway freight on tents, heavy goods, horses, etc., in connection with His Excellency's tours							339	
Carriage of goods, and cost of Special trains for the conveyance of heavy goods and stable between Government Houses ...	53,000				53,000		124	
Reserved accommodation for members of His Excellency's family ...	1,000				1,000			
Cart and coolie hire on tour ...							2,774	
Cart and coolie hire during transfer between Government Houses ...	A				A		11,031	
Saddle, horses and carriages on tour ...								
Payments and presents for services rendered on tour ...	2,000				2,000		1,856	
Railway fares and carriage of household while on tour ...							5,160	
Railway fares and carriage of household while in transit between Government Houses ...	A				A		14,531	
		56,000				56,000		55,008
Special trains for His Excellency's own use and haulage of, and repairs to his Saloon Carriage.		24,000				24,000		27,062
<b>TOTAL, Non-voted ...</b>		80,000		90,000		80,000		82,070
<b>DETAILED ACCOUNT No. 22A (c). GENERAL ADMINISTRATION—HEADS OF PROVINCES. F.—EXECUTIVE COUNCIL.</b>								
<b>F-(1) Pay of Officers— (4) 4 Members of Council (5,333½)</b> ...		2,56,000		2,56,000		2,56,000		2,56,690
<b>F-(2) Allowances, Honoraria, etc.—</b>								
Hill Journey Allowances ...	4,000				4,000		1,637	
Travelling Allowance ...	13,000				13,000		15,705	
Cost of passages under superior C. S. Rule, 1924 (Non-voted) ...		17,000		17,000		17,000	3,881	21,223
<b>TOTAL, Non-voted ...</b>		2,73,000		2,73,000		2,73,000		2,77,913

A.—Provision included in Rs. 53,000 shown above.

B.—Includes a provision of Rs. 2,500 for customs duty on imported stores.

DETAILED ACCOUNT No. 22B (a). GENERAL ADMINISTRATION— LEGISLATIVE BODIES.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G PROVINCIAL LEGISLATIVE COUNCILS.</b>									
<b>G (1) Pay of Officers—</b>									
(2) 2 President 1 (3,000), and Deputy President 1 (500) for six months ...									
39,000									
37,000									
39,000									
19,588									
<b>G (2) Pay of Establishment—</b>									
(8) 8 Superintendents and Reporters (300—450) ...									
86,390									
35,100									
34,100									
(3) 3 Clerks (75—152) ...									
4,028									
3,900									
4,146									
(11) 11 Servants (20—28) ...									
2,964									
2,964									
2,995									
Special Pay ...									
720									
720									
Leave Salary ...									
600									
600									
...									
44,702									
48,000									
43,284									
41,231									
<b>G (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...									
90,000									
87,500									
Hill Journey Allowance ...									
18,100									
14,000									
House-rent Allowance ...									
672									
672									
1,03,772									
1,02,000									
1,02,172									
66,951									
<b>G (4) Contingencies—</b>									
Service, Postage and Telegram ...									
3,700									
3,700									
Office Expenses and Miscellaneous ...									
6,500									
5,000									
8,700									
8,383									
6,027									
9,410									
Rounding ...									
1,97,674									
+ 326									
1,93,156									
- 156									
<b>TOTAL ...</b>									
1,98,000									
1,90,000									
1,93,000									
1,37,180									
<b>DETAILED ACCOUNT No. 22B (b). GENERAL ADMINISTRATION— LEGISLATIVE BODIES.</b>									
<b>H. ELECTIONS FOR PROVINCIAL LEGISLATURE</b>									
...									
25,000									
3,000									
7,000									
12,000									
1,10,475									
<b>TOTAL ...</b>									
2,23,000									
2,00,000									
2,05,000									
2,47,655									
Voted ...									
1,84,000									
1,60,000									
1,66,000									
2,27,216									
Non-voted ...									
39,000									
40,000									
39,000									
20,437									
<b>DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—SECRE- TARIAT AND HEAD-QUARTERS I. ESTABLISHMENTS.</b>									
<b>SUMMARY.</b>									
<b>I. Civil Secretariat—</b>									
<b>I. 1 HOME DEPARTMENT</b>									
... { VOTED ...									
2,43,000									
2,46,000									
2,50,000									
2,28,036									
... { Non-voted ...									
59,000									
59,000									
61,000									
61,013									
<b>I. 2 POLITICAL DEPARTMENT</b>									
... { VOTED ...									
64,000									
62,000									
68,000									
40,210									
... { Non-voted ...									
28,000									
28,000									
28,000									
47,537									
<b>I. 3 FINANCE DEPARTMENT</b>									
... { VOTED ...									
2,01,000									
1,85,000									
1,95,000									
1,99,461									
... { Non-voted ...									
1,12,000									
1,21,000									
1,20,000									
1,35,266									
<b>I. 4 REVENUE DEPARTMENT</b>									
... { VOTED ...									
2,21,000									
2,19,000									
2,21,000									
2,04,723									
... { Non-voted ...									
56,000									
49,000									
64,000									
76,054									
<b>I. 5 GENERAL, EDUCATIONAL, AND MARINE DEPARTMENTS</b>									
... { VOTED ...									
2,05,000									
2,00,000									
1,93,000									
1,82,144									
... { Non-voted ...									
31,000									
32,000									
49,000									
39,986									
<b>I. 6 LEGAL DEPARTMENT</b>									
... { VOTED ...									
1,02,000									
93,000									
1,04,000									
99,355									
... { Non-voted ...									
75,000									
70,000									
72,000									
70,517									
<b>I. 7 SEPARATE DEPARTMENT</b>									
... VOTED ...									
88,000									
85,000									
89,000									
83,325									
<b>I. 8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT (c).</b>									
... { VOTED ...									
1,13,000									
1,11,000									
1,16,000									
1,04,946									
... { Non-voted ...									
16,000									
26,000									
33,000									
29,264									
<b>I. 9 SECRETARIAT RECORD OFFICE.</b>									
... VOTED ...									
20,000									
20,000									
21,000									
17,152									
<b>TOTAL ...</b>									
16,27,000									
16,06,000									
16,84,000									
16,18,989									
Voted ...									
12,57,000									
12,21,000									
12,57,000									
Non-voted ...									
3,70,000									
3,85,000									
4,27,000									
4,59,637									

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22C. GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I. 1 HOME DEPARTMENT.</b>									
<b>I. 1 (1) Pay of Officers—</b>									
(2) 1 Secretary (3,000) ...	...	36,000				36,000		36,218	
(1) 1 Under Secretary (800 for 8 months 900 for 4 months + 150 special pay) ...	...	11,800				20,900		15,122	1,519
(2) 2 Assistant Secretaries (650—50—850—950) ...	...	22,800				22,800		22,997	
Leave Salary ...	...	3,726				3,420			
			47,800		54,000		83,120		75,856
			26,526		32,000				
<b>I. 1 (2) Pay of Establishment—</b>									
(30) 30 Superintendents and Assistant Superintendents (100—600) + Special pay 1 (50) 4 (30) 1 (25) ...	...	1,11,625				1,11,995		1,13,405	
(26) 26 Clerks, Reservists, etc. (60—300) + special pay 2 (30) and Proficiency Allowance 1 (40) ...	...	42,588				43,028		56,072	
(8) 9 Typists ...	...	13,000				12,500			
(17) 17 Servants (20—25) + personal pay 1 (2) 4 (1) ...	...	4,152				4,164		4,181	
Temporary Establishment ...	...					360			
Leave Salary ...	...	9,025				12,020			
			1,80,390		1,75,000		1,84,067		1,73,658
<b>I. 1 (3) Allowances, Honoraria, etc.—</b>									
Local Allowance ...	...	(a)				2,346			
Travelling Allowance ...	...	800				800		1,166	
		400				400		368	
Hill Journey Allowance ...	...	800				600		2,918	
		13,345				15,552		10,217	3,464
House-rent Allowance ...	...							5,017	
		2,760				2,760			
Compensatory Allowance ...	...	2,400				2,800			
		2,040							
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	...		4,000		5,000			2,125	
			18,545		20,000		25,258		25,275
<b>I. 1 (4) Contingencies—</b>									
Service Postage and Telegrams ...	...	9,000				10,000		8,342	
Contract Contingencies ...	...	9,000				9,000		5,918	
			18,000		19,000		19,000		14,260
Rounding ...	...		2,95,261				3,11,445		
			- 461				- 345		
			+ 200				- 100		
<b>TOTAL ...</b>			2,95,000		3,05,000		3,11,000		2,89,049
Voted ...			2,43,000		2,46,000		2,50,000		2,28,036
Non-voted ...			52,000		59,000		61,000		61,013

(a) Provision made under "Compensatory Allowance."

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I-2 POLITICAL DEPARTMENT.</b>									
<b>I-2 (1) Pay of Officers—</b>									
(1) 1 Chief Secretary (3,000 + Special pay) ...	45,000					45,000		42,342	
(1) 1 Assistant Secretary (650—50—850—950).	11,400					11,400		12,410	
Leave Salary ...	...					810		...	
			45,000		45,000				
			11,400		10,000		57,210		54,752
<b>I-2 (2) Pay of Establishment—</b>									
(18) 18 Superintendents and Assistant Superintendents (120—600) plus Special Pay 1 (15) ...	63,230					63,815		61,402	
(18) 19 Clerks and Typist (60—200) plus Special Pay 1 (30) ...	32,684					35,964		37,414	
(1) 1 Stenographer (150—300) ...	3,075					3,600		...	
(19) 13 Servants (18—28) ...	3,072					3,096		3,571	
Leave Salary ...	3,855					3,750		...	
			1,05,416		1,00,000		1,10,225		1,02,367
<b>I-2 (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...	{ 750 350					{ 750 350		{ 345 313	
Hill Journey Allowance ...	{ 750 3,750					{ 750 4,750		{ 116 4,974	
House-rent Allowance ...	1,044					2,184		2,054	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	...					...		4,734	
			1,500		3,000				
			5,144		6,000		8,784		12,536
<b>I-2 (4) Contingencies—</b>									
Service Postage and Telegrams ...	4,000					4,000		3,914	
Contract Contingencies ...	2,500					3,040		1,827	
Purchase and repairs of furniture ...	...					...		78	
			6,500		7,000		7,040		5,819
			1,74,960				1,88,259		1,75,494
<i>Deduct—Fixed amount transferred to 22, General Administration (Central) on account of half the cost of the Political Department.</i>									
			- 83,000		- 81,000		- 87,000		- 87,747
			91,960				96,259		87,747
Rounding ...	{ + 270 - 230					{ - 509 + 250			
<b>TOTAL</b> ...			92,000		90,000		96,000		87,747
Voted ...			64,000		62,000		68,000		40,210
Non-voted ...			28,000		28,000		28,000		47,537

DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Passport Branch of the Political Department of the Secretariat.</b>								
<b>Pay of Officers—</b>								
Passport Officer (special pay Rs. 200 p.m.) ...				2,000		2,400		
<b>Pay of Establishment—</b>								
6 Superintendents, Assistant Superintendents and Clerks ...					13,374			
1 Typist paid by Piece Work ...					1,920			
2 Peons ...					648			
Temporary Establishment ...					3,742			
Leave Salary ...					858			
				20,000		20,542		
<b>Contingencies—</b>								
Service Postage and Telegrams ...					750			
Office Expenses and Miscellaneous ...					450			
Total, Voted ...				1,000		1,200		
<b>Deduct—Amount transferred to 22, General Administration—Central ...</b>				23,000		24,142		
				-23,000		-24,142		
Total, Voted ...				...		...		
<b>- I (3) FINANCE DEPARTMENT.</b>								
<b>I-3 (1) Pay of Officers—</b>								
(1) 1 Secretary (3,000) ...	36,000				36,000		57,511	
(2) 2 Deputy Secretaries (1,150—2,550 + special Pay Rs. 4,800) ...	55,950				54,150		41,740	
(2) 2 Assistant Secretaries (650—50—950), plus Special Pay Rs. 600 ...	20,400				19,200		18,672	
Leave Salary ...	3,060				1,880		...	
	2,880				21,000		20,771	
Officer on Special Duty ...	...				...		5,997	
	94,830			1,10,000		1,32,230		1,44,691
	23,460			20,000				
<b>I-3 (2) Pay of Establishment—</b>								
(24) 24 Superintendents and Assistant Superin- tendents (100—600) ...	86,976				83,567		75,593	
(19) 24 Clerks, Reservists Stenographers (60— 300) and 6 typists on piece-work ...	43,049				39,453		40,026	
(18) 19 Servants (18—25) ...	4,524				4,284		4,553	
Leave Salary ...	7,000				7,000		...	
Temporary Establishment ...	10,000				14,850		28,380	
Duty Allowance (special pay) ...	564				564		...	
Pay of Establishment of the Special Officer, ...	850				...		...	
	1,52,963			1,43,000		1,49,719		1,48,552
<b>I-3 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	2,800				2,500		4,504	
	2,150				2,100		7,265	
Hill Journey Allowance ...	1,000				1,000		554	
	5,500				5,500		4,373	
House-rent Allowance ...	4,483				4,260		5,528	
Compensatory Allowance ...	5,760				5,600		8,480	
	...				250		...	
Plague Allowances ...	...				...		496	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	7,840				...		1,706	
	17,400			11,000				
	12,133			12,000		21,210		32,906
<b>I-3 (4) Contingencies—</b>								
Service, Postage and Telegrams ...	5,550				5,500		4,256	
Contract Contingencies ...	4,500				4,500		2,332	
Office Expenses and Miscellaneous ...	100				...		358	
	10,150			8,000		10,000		6,946
<b>I-3 (5) Establishment and other charges payable to other Government Depart- ments, etc.—</b>								
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 ...		+1,870		+2,000		+1,632		+1,632
		3,12,806				3,14,790		
		+424				+460		
		-230				-250		
<b>TOTAL</b> ...		3,13,000		3,06,000		3,15,000		3,34,727
Voted ...		2,01,000		1,85,000		1,95,000		1,99,461
Non-voted ...		1,12,000		1,21,000		1,20,000		1,35,266



DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I. 4 REVENUE DEPARTMENT.</b>								
<b>I. 4 (1) Pay of Officers—</b>								
(1) 1 Secretary (3,000) ... ..	36,000				36,000		41,838	
(2) 1 Under Secretary Pay Rs. 950 + spl. Pay Rs. 150 for one month (Voted) + Pay Rs. 1350 & spl. Pay Rs. 150 for eleven months (Non-voted) ... ..	{ 16,500 1,100				23,300		22,022	
(2) 2 Assistant Secretaries (650—950) ...	21,350				21,600		22,250	
Officer on Special Duty ... ..	...				...		3,996	
Leave Salary ... ..	1,200				1,200		...	
		52,500 23,650		46,000 27,000		82,100		90,106
<b>I. 4 (2) Pay of Establishment—</b>								
(30) 29 Superintendents and Assistant Superin- tendents (100—575) ... ..	1,03,995				1,01,860		1,00,314	
(41) 42 Clerks and Stenographers and Typists (60—300) ... ..	66,036				65,117		60,794	
(16) 16 Servants and Messengers (18—25) ...	3,780				3,768		3,785	
Leave Salary ... ..	10,000				10,000		...	
Special pay ... ..	384				384		...	
Probable Savings ... ..	-6,000				-3,000		...	
Temporary Establishment ... ..	...				...		16	
		1,78,195		1,70,000		1,78,129		1,64,909
<b>I. 4 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	{ 700 500				{ 700 500		{ 1,124 745	
Hill Journey Allowance ... ..	{ 750 5,150				{ 1,000 5,530		{ 674 4,316	
House-rent Allowance ... ..	{ ... 2,846				{ ... 2,676		{ 4,916 3,216	
Compensatory Allowance ... ..	2,475				2,800		...	
Cost of passages granted under the Superior Civil Services Rules, 1924 ... ..	...				...		1,484	
		3,925 8,496		3,000 10,000		13,206		16,535
<b>I. 4 (4) Contingencies—</b>								
Service Postage and Telegrams ... ..	7,500				9,000		7,265	
Contract Contingencies ... ..	2,700				3,000		1,960	
Miscellaneous Office Expenses ... ..	...				...		2	
		10,200		12,000		12,000		9,227
		2,76,966				2,85,435		
Rounding ... ..		+ 459 - 425				- 635 + 200		
<b>TOTAL</b> ... ..		2,77,000		2,68,000		2,85,000		2,80,777
Voted ... ..		2,21,000		2,19,000		2,21,000		2,04,723
Non-voted ... ..		56,000		49,000		64,000		76,054

DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I. 5 GENERAL, EDUCATIONAL AND MARINE DEPARTMENTS.</b>								
<b>I. 5 (1) Pay of Officers—</b>								
(1) 1 Secretary (3,000) ...	36,000				36,000		36,208	
(1) 1 Assistant Secretary (650—950) ...	10,700				9,850		14,155	
Under Secretary Rs. 1,025 plus personal pay ...	12,900				18,600		11,775	
Leave Salary ...	1,605				2,790		...	
Officer on special duty ...	...				...		1,568	
		36,000		36,000		67,240		63,706
		24,605		25,000				
<b>I. 5 (2) Pay of Establishment—</b>								
(34) 34 Superintendents and Assistant Superintendents (100—600) ...	1,14,955				1,11,285		1,00,983	
(31) 31 Clerks, Reservists (60—300) plus special pay Rs. 1 (30) ...	55,968				55,592		65,597	
8 Typist ...	7,500				7,500		...	
(16) 14 Servants (20—25) plus personal Pay 1 (2) & special pay 1 (2) ...	3,612				3,600		4,182	
Leave Salary ...	9,000				12,200		...	
Temporary Establishment ...	981				981		748	
		1,91,416		1,86,000		1,91,158		1,71,510
<b>I. 5 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	250				250		838	
	650				650		1,081	
Hill Journey Allowance ...	300				300		994	
	8,200				8,600		6,611	
House-rent and other Allowances ...	2,676				2,676		378	
Compensatory Allowance ...	2,100				2,800		5,437	
		550		1,000			...	
		13,626		13,000		15,276		15,339
<b>I. 5 (4) Contingencies—</b>								
Service Postage and Telegrams ...	7,000				7,000		6,791	
Contract Contingencies ...	1,744				1,744		1,800	
Charges for acquiring treasure trove ...	500				500		...	
		9,244				9,244		8,591
				9,000				
		2,75,441				2,82,918		2,59,146
<i>Deduct—Fixed amount transferred to "22, General Administration (Central)" on account of Agency work done in General, etc., Departments</i> ...		—39,000		—39,000		—40,500		—37,016
Rounding ...		2,36,441				2,42,418		2,22,130
		- 113				+ 32		
		- 328				- 450		
<b>TOTAL</b> ...		2,36,000		2,32,000		2,42,000		2,22,130
Voted ...		2,05,000		2,00,000		1,93,000		1,82,144
Non-voted ...		31,000		32,000		49,000		39,986

DETAILED ACCOUNT No. 220 (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1923-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I-6 LEGAL DEPARTMENT.</b>									
Secretary and Remembrancer of Legal Affairs.									
<b>I-6 (1) Pay of Officers—</b>									
(1) 1 Secretary and Legal Remembrancer (3,000) ...	36,000					36,000		43,939	
(1) 1 Deputy Secretary and Secretary to the Leg. Council (1,150—2,500 + 200 Special pay) ...	30,850					30,250		21,922	
(1) 1 Assistant Secretary (850 for 1 month and 950 for 11 months) ...	11,300					10,150		2,350	
Leave Salary ...	1,695					1,520		11,334	
Officer on Spl. Duty ...	...					...		...	
		66,850			66,000				
		12,995			10,000		77,920		81,945
<b>I-6 (2) Pay of Establishment—</b>									
(11) 11 Superintendents and Assistant Superin- tendents (120—600) ...	38,445					38,925		36,845	
(14) 14 Clerks (68—200) plus special pay 1 (100) 1 (30) ...	20,002					17,747		18,221	
(2) 2 Reservists and Probationers (60—100) ...	1,920					1,920		...	
(13) 13 Servants (18—25) ...	3,060					3,060		3,311	
Temporary Establishment ...	7,104					6,804		7,432	
Special Pay ...	(a)					360		...	
Leave Salary ...	3,200					4,951		...	
		73,731			67,000		72,767		65,809
<b>I-6 (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...	800					1,500		748	
House-rent and other Allowances... ..	500					500		1,534	
Hill Journey Allowance ...	2,424					1,355		3,674	
Compensatory Allowance ...	750					2,424		4,637	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	6,000					7,400		234	
	2,200					2,800		6,000	
	1,030					1,400		...	
	3,920					...		...	
		7,670			4,000				
		10,001			11,000		17,379		16,577
<b>I-6 (4) Contingencies—</b>									
Service Postage and Telegrams ...	2,000					2,000		1,981	
Purchase of Books ...	2,000					2,000		1,894	
Contract Contingencies ...	1,500					1,980		1,306	
Reserve at the disposal of the Legal Depart- ment ...	...					500		...	
		5,500			5,000		6,480		5,241
Rounding ...		1,76,750					1,75,546		
		- 230					+ 359		
		+ 480					+ 95		
<b>TOTAL</b> ...		1,77,000			1,63,000		1,76,000		1,69,872
Voted ...		1,02,000			93,000		1,01,000		99,355
Non-voted ...		75,000			70,000		72,000		70,517

(a) Included in the provision for the pay of clerks.

DETAILED ACCOUNT No. 220 (a). GENERAL ADMINISTRATION—Secretariat and Headquarters Establishments—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
I-7 SEPARATE DEPARTMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I-7 (1) Pay of Establishment—</b>									
(3) 3 Clerks (136—200) ...	5,880					5,736		6,018	
(69) 70 Servants (20—35) plus personal pay									
1 (1) ...	19,044					18,828		20,434	
(16) 16 (Messengers at Poona) (18) ...	1,728					1,728		...	
Leave Salary ...	1,500					1,200		...	
		28,152		27,000		27,492		...	26,452
<b>I-7 (2) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...	900					900		620	
Hill Journey Allowance ...	3,700					3,700		3,380	
House-rent and other Allowances ...	5,500					5,292		5,250	
		10,100		10,000		9,892		...	9,260
<b>I-7 (3) Contingencies—</b>									
Freight and Wharfage Charges ...	...					...		...	
Rates and Taxes ...	1,700					1,700		3,458	
Service Postage and Telegrams ...	2,500					2,000		2,247	
Subscription to Newspapers ...	2,200					2,000		1,159	
Garden Charges ...	1,000					1,000		1,003	
Pay of Menials ...	2,904					2,940		2,811	
Contract Contingencies ...	36,100					38,600		35,108	
Water Charges ...	3,800					3,800		...	
Office Expenses and Miscellaneous ...	...					...		1,828	
		50,204		48,000		52,040		...	47,613
		88,456				89,424			
Rounding ...	-456					-424			
<b>TOTAL, Voted ...</b>		88,000		85,000		89,000			83,325
<b>I-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.</b>									
<b>I-8 (1) Pay of Officers —</b>									
(1) 1 Director of Information (2,000) plus special pay (200) ...	26,400					24,450		24,000	
(1) 1 Oriental Translator (1,150—1,200) ...	12,850					12,250		12,050	
(1) 1 Portuguese Translator (75) ...	900					900		900	
Leave Salary ...	3,135					1,970		...	
		26,400		18,000		19,700		...	36,950
<b>I-8 (2) Pay of Establishment—</b>									
(24) 24 Translators and Assistant to the Oriental Translator (90—600) ...	53,620					54,130		57,070	
(3) 3 Superintendent, Stenographer and Librarian (120—440) ...	10,350					9,990		...	
(10) 10 Clerks (64—200) plus special pay Rs. 564.	13,632					12,552		18,994	
(15) 15 Servants (18—28) ...	3,564					3,564		3,715	
Duty allowance ...	(a)					564		...	
Leave Salary ...	4,050					3,080		...	
Temporary Establishment ...	...					...		1,080	
		85,216		85,000		88,380		...	80,859
<b>I-8 (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...	{ 3,100 300					{ 3,150 890		{ 2,359 818	
House-rent Allowances ...	{ 2,400 1,452					{ 1,100 2,532		{ 2,905 3,141	
Hill Journey Allowance ...	3,030					3,500		2,385	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	...					3,920		...	
Compensatory Allowances ...	{ 1,300 ...					{ ... ...		{ ... ...	
		5,500		8,000		...		...	
<b>I-8 (4) Contingencies—</b>									
Service Postage and Telegrams ...	2,400					2,400		2,228	
Purchase of Books and Newspapers ...	200					200		191	
Telephone Charges ...	515					515		434	
Office Expenses and Miscellaneous ...	1,275					1,275		2,006	
Contract Contingencies ...	550					600		434	
		4,940		5,000		4,990		...	5,293
<b>I-8 (5) Establishment charges recoverable from other Government Departments—</b>									
Deduct—Amount transferred to 37 Miscellaneous on account of half of the pay and allowances of the Director of Information and Labour Intelligence ...									
		-15,950							
		1,29,043							
Rounding ...		-93							
		+50							
<b>TOTAL ...</b>		1,29,000		1,37,000		1,49,000			1,34,210
Voted ...		1,13,000		1,11,000		1,16,000			1,04,946
Non-voted ...		16,000		26,000		33,000			29,264

(a) Included in the provision for the pay of clerks.

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 220 (a). GENERAL ADMINISTRATION. Secretariat and Headquarters Establishments—concl'd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I-9 SECRETARIAT RECORD OFFICE.</b>								
<b>I-9 (1) Pay of Establishment—</b>								
(1) 1 Record-keeper (250—20—350) ...	3,770				3,530		3,468	
(7) 7 Clerks (60—4—100—6—190) ...	9,792				10,104		9,190	
(10) 10 Servants (20—35) ...	2,801				2,783		2,727	
Leave Salary ...	1,635				1,642		...	
		17,998		17,000		18,059		15,385
<b>I-9 (2) Allowances, Honoraria, etc.—</b>								
House-rent Allowance ...		840		1,000		840		832
<b>I-9 (3) Contingencies—</b>								
Rents, Rates and Taxes ...	24				24		24	
Service Postage and Telegrams ...	10				10		...	
Contract Contingencies ...	400				400		236	
Purchase of Books ...	1,000				1,200		633	
Office Expenses and Miscellaneous ...	50				50		42	
		1,484		2,000		1,684		935
		20,322				20,583		
Rounding ...		- 322				+ 417		
<b>TOTAL, VOTED ...</b>		20,000		20,000		21,000		17,152

DETAILED ACCOUNT No. 220 (b). GENERAL ADMINISTRATION. Secretariat and Headquarters Establishments.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>J-Commissioner of Settlements and Inspector General of Registration.</b>									
<b>J (1) Pay of officers—</b>									
(1) 1 Commissioner of Settlements (3,000)		36,000				36,000		34,400	
(1) 1 Superintendent (350)	...	4,200				4,200		8,900	
Leave Salary	...	630				630		...	
			36,000 4,830		36,000 4,000		40,830		88,800
<b>J (2) Pay of Establishment—</b>									
2 Inspectors (200) for 11 months for supervising the working of the system of office procedure in Government offices									
	...	4,400				...		...	
(7) 7 Clerks and register writers (50—140)	...	7,920				7,670		7,406	
(7) 7 Servants (11—23)	...	1,544				1,540		1,805	
1 Roneo operator (23)	...	276				276		...	
Temporary Establishment	...	100				100		...	
Leave Salary	...	400				400		...	
			14,640		9,000		9,986		9,211
<b>J (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance	...	{ 2,960 2,850				{ 3,860 900		{ 2,230 417	
House-rent and other Allowances	...	{ 1,000 300				{ ... 300		{ 1,015 989	
Compensatory Allowance	...	{ 600 540				{ ... 520		{ ... ...	
Cost of passages granted under the Superior Civil Service Rules, 1924	...	270				...		...	
			4,830 3,690		2,000 2,000		5,580		4,651
<b>J (4) Contingencies—</b>									
Service Postage and Telegrams	...	800				900		235	
Contract Contingencies	...	930				1,000		344	
Office Expenses and Miscellaneous	...	250				...		123	
Customs duty on Imported Stores	...	...				...		435	
			1,980		2,000		1,900		1,137
			65,970				58,296		
			-140				-436		
Rounding	...		+170				+140		
<b>TOTAL</b>	...		66,000		55,000		58,000		53,299
Voted	...		25,000		17,000		18,000		15,654
Non-voted	...		41,000		38,000		40,000		37,645
<b>DETAILED ACCOUNT No. 220 (c). GENERAL ADMINISTRATION. Secretariat and Headquarters Establishments.</b>									
<b>K-LOCAL FUND AUDIT ESTABLISHMENT.</b>									
<b>K (1) Establishment and other charges payable to other Governments, Departments, etc.—</b>									
Share debitable to Provincial	...	2,08,687				2,08,403		1,56,622	
Leave and Pension Contribution (gazetted officers)	...	5,206				5,580		41,892	
Leave and Pension Contribution (Establishment)	...	10,565				11,000			
			2,24,458				2,24,983		
Rounding	...		-458				+17		
<b>TOTAL VOTED</b>	...		2,24,000		2,27,000		2,25,000		1,98,514

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22D (a). GENERAL ADMINISTRATION. L. Commissioner in Sind.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>L. 1 SINDHI TRANSLATOR'S OFFICE.</b>								
<b>L-1 (1) Pay of officers—</b>								
(1) 1 First Assistant Translator (350-25-450)...	5,025				4,750		4,502	
Leave Allowance ... ..	600				600		...	
		5,625		5,000		5,350		4,502
<b>L-1 (2) Pay of Establishment—</b>								
(5) 6 Assistant and Junior Translators (95—270) ... ..	10,600				10,609		10,307	
(1) 1 Clerk Ra. 80 for 2 months and Ra. 84 for 10 months ... ..	1,000				952		334	
(3) 3 Servants (17—19) ... ..	636				636		706	
Temporary Establishment ... ..	...				...		105	
Leave Salary ... ..	610				1,383		...	
		13,846		12,000		13,580		11,452
<b>L-1 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	50				225		...	
House-rent and other Allowances ... ..	48				852		793	
Local Allowance ... ..	(a)				48		...	
Compensatory Allowance ... ..	1,380				...		...	
		1,478		1,000		1,125		792
<b>L-1 (4) Contingencies—</b>								
Rents, Rates and Taxes ... ..	...				...		3	
Service Postage and Telegrams ... ..	100				200		150	
Purchase of Books and Newspapers ... ..	75				50		...	
Purchase and Repairs of Furniture ... ..	75				175		...	
Peons' Uniforms and Belts ... ..	75				75		...	
Office Expenses and Miscellaneous ... ..	150				175		185	
Contract Contingencies ... ..	...				...		17	
		475		1,000		675		355
		20,424				20,730		
Rounding ... ..		-424				+270		
<b>TOTAL</b> ... ..		20,000		19,000		21,000		17,102
<b>L. 2 COMMISSIONER'S OFFICE.</b>								
<b>L-2 (1) Pay of officers—</b>								
(1) 1 Commissioner (3,500 + 500 Special Pay)	48,000				44,000		46,361	
(1) 1 Personal Asst. to the Commissioner (1,100—1,150) ... ..	...				14,000		14,995	
1 Assistant Commissioner in Sind (Rs. 1,200 for 8 months and Ra. 1,275 for 4 months) ... ..	14,700				...		...	
(3) 3 Assistants to the Commissioner in Sind (500—600) plus Special Pay (100) ... ..	25,800				24,450		25,758	
(3) 3 Head Clerks (230) ... ..	...				...		8,734	
Leave Salary ... ..	1,300				1,300		...	
		62,700		62,000		83,750		95,848
		27,100		26,000				
Carried over ... ..		89,800		88,000		83,750		95,848
Sindhi Translator's Office ... ..		20,000		19,000		21,000		17,102

(a) Provision made under "Compensatory Allowance."

DETAILED ACCOUNT No. 22D (a). GENERAL ADMINISTRATION. L. Commissioner in Sind.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>COMMISSIONER IN SIND—contd.</b>								
Brought forward, Sindhi Translator's Office ...		20,000		19,000		21,000		17,102
Brought forward ...		89,800		88,000		83,750		95,848
<b>L-2 (2) Pay of Establishment—</b>								
(3) 3 Head Clerks (250—10—350) ...	10,080				9,000			
(47) 47 Clerks I (150—25—300) 6 (170—10—230)							74,486	
23 (90—5—160) 13 (68—4—100—3—160)								
2 (100) 1 (112) 1 (80) ...	82,404				81,108			
(40) 45 Servants (12—30) ...	9,648				8,928		8,766	
(3) 3 Dufftaries (30—45) ...	1,296				1,500		...	
Temporary Establishment ...	4,872				4,740		2,801	
Leave Salary ...	1,000				2,320		...	
Temporary and Provisional Allowance ...	360				...		...	
Confidential and Shorthand Allowance ...	(a)				3,000		...	
Proficiency Allowance ...	3,000				...		...	
Probable Savings ...	-7,000				-7,000		...	
		1,05,660		1,00,000		1,03,596		86,053
<b>L-2 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	9,360				9,360		10,952	
Sumptuary Allowance ...	7,280				7,980		7,228	
House-rent Allowance ...	600				2,640		7,729	
Compensatory Allowance ...	750				580		4,071	
Clothing Allowance ...	4,488				2,992		...	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	90				...		...	
	1,700	17,810		21,000	...	29,552	1,473	35,453
		12,458		13,000				
<b>L-2 (4) Contingencies—</b>								
Telephone charges ...	...				...		943	
Inauguration grant for purchase of furniture ...	...				700		...	
Garden Charges ...	...				...		3,078	
Water Supply ...	...				...		1,722	
Annual Grant for the upkeep and renewal of Furniture of Government House ...	613				613		...	
Electric installation ...	1,700				2,500		...	
Rents, Rates and Taxes ...	3,233				3,175		2,268	
Service Postage and Telegrams ...	6,600				7,500		6,551	
Purchase of Books and Periodicals ...	700				1,000		534	
Conservancy Charges ...	1,170				1,050		...	
Rent of Telephone Lines ...	1,100				1,000		...	
Contract Contingencies ...	11,860				11,860		11,609	
Office Expenses and Miscellaneous... ..	4,668				2,665		10,227	
Purchase and repairs of furniture ...	...				...		613	
Indian News Agency Telegrams ...	600				600		...	
		32,244		33,000		32,666		37,545
		2,57,972				2,49,564		
		-462				+376		
		+490				+60		
<b>TOTAL, Commissioner's Office</b> ...		2,58,000		2,55,000		2,50,000		2,54,899
<b>PASSPORT BRANCH OF THE COMMISSIONER IN SIND.</b>								
<b>Pay of Establishment—</b>								
2 Clerks ...			3,000		2,858			
Total, Voted ...	(b)			3,000		2,858		(c)
Deduct—Amount transferred to 22, General Administration—Central ...				-3,000		-2,858		
Total, Voted ...				...		...		
<b>TOTAL, Commissioner in Sind, and Sindhi Translator's Office</b> ...		2,78,000		2,74,000		2,71,000		2,72,001
Voted ...		1,97,000		1,91,000		1,97,000		1,90,149
Non-voted ...		81,000		83,300		74,000		81,852

(a) Provision made under Proficiency Allowance.  
 (b) Provided for directly under Central.  
 (c) Debited directly to Central.



## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22D (b). GENERAL ADMINISTRATION. M.—Commissioners.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DETAILS.</b>								
<b>M.—COMMISSIONERS.</b>								
<b>M-(1) Pay of Officers—</b>								
(3) 3 Commissioners (3,000—3,500) ...	1,20,000				1,24,000		1,22,430	
(6) 6 Asstt. Commissioners (850—1,200) plus Special Pay 5 (100) 1 (150) ...	49,000				45,350		47,257	
(5) 5 Head clerks (215—230) ...	17,385				14,700		11,703	
Leave Salary ...	3,500	1,20,000		1,26,000	3,500		...	1,81,390
		69,885		63,000		1,87,550		
<b>M-(2) Pay of Establishment—</b>								
(47) 47 Clerks (80—200) plus Special Pay Rs. 240. ...	57,268				57,802		52,865	
(56) 56 Servants (10—23) ...	10,908				10,908		10,715	
(5) 5 Book-Binders and Daftarbands (25—35) ...	1,728				1,696		1,518	
Leave Salary ...	2,500				2,585		...	
Special pay ...	(a)				240		...	
Typing and Shorthand Allowance— Proficiency Allowance ...	(b) 1,320				1,320		...	
Temporary Establishment ...	224				224		327	
Probable Savings ...	-3,000				-3,000		...	
		70,948		68,000		71,775		65,425
<b>M-(3) Allowances—</b>								
Conveyance allowance ...	1,008				...		...	
Travelling Allowance ...	13,700				14,100		13,118	
House Rent allowances ...	990				2,578		3,938	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	500	14,200		14,000	...		19	
		21,022		21,000		35,442	6,172	41,764
<b>M-(4) Contingencies—</b>								
Water Supply ...	...				...		45	
Telephone charges ...	2,033				2,083		1,140	
Rents, Rates and Taxes ...	210				210		154	
Service, Postage and Telegrams ...	6,210				7,300		6,168	
Pay of Menials ...	30				...		15	
Office Expenses and Miscellaneous ...	...				...		264	
Contract Contingencies ...	7,100				7,750		7,068	
		15,583		17,000		17,343		14,854
<b>M-(5) Establishment charges payable to or recoverable from other Government Departments—</b>								
Add—Moisty of half the cost of the three Constables on Telephone Exchange payable to the Police Department ...		+243				+243		+243
		3,11,881				3,12,353		3,03,676
Deduct—Fixed amount transferred to "29 Political" for Supervision work done by the Commissioner, N. D. ...		-3,500		-3,000		-3,500		-3,500
		3,08,381				3,08,853		3,00,176
Rounding ...		{ -181 -200				+247 -100		
<b>TOTAL</b> ...		3,08,000		3,06,000		3,09,000		3,00,176
Voted ...		1,74,000		1,66,000		1,71,000		1,58,437
Non-voted ...		1,34,000		1,40,000		1,38,000		1,41,739

(a) Included in the provision for the pay of clerks.  
(b) Provided under "Proficiency Allowance".

DETAILED ACCOUNT No. 22E (a). N.—GENERAL ADMINISTRATION. Charges of District Administration.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
<b>N-1. GENERAL ESTABLISHMENT.</b>								
<b>COLLECTORS AND ASSISTANT COLLECTORS.</b>								
<b>N-1. (1) Pay of Officers—</b>								
(22) 22 Collectors and Magistrates (1,150—2,500) + Special Pay Rs. 4,800 ...	5,86,400				5,93,000		5,17,887	
(4) 4 Collectors and Deputy Magistrates (1,150—2,500) Voted ...	86,300				82,850		81,619	
(1) 1 Deputy Commissioner (1,150—2,500) + Special Pay Rs. 3,600 ...	21,600				21,600		20,845	
(39) 37 Assistant Collectors and Magistrates 450—1,600 + Special Pay Rs. 3,600 ...	4,18,300				4,61,450		1,64,992	
Leave Salary ...	4,000				4,000		...	
(6) 9 New Recruits to the L.C.S. ...	19,800				12,600		...	
Superintendent, Mahableshwar (1,200) + Special Pay to Superintendents, Matheran and Mahableshwar 2 (100) ...	16,800				2,400		1,658	
<b>DEPUTY COLLECTORS AND MAGISTRATES.</b>								
(3) 2 Selection grade (1,000—1,200) ...	27,900				37,700		5,57,336	
(14) 14 First grade 700—850 ...	1,86,350				1,34,750			
(49) 50 Second grade 300—650 + Spl. Pay ...	8,68,200				3,80,150			
(48) 47 Head Clerks and Chitnis to Collectors (200—250) ...	1,43,319				1,41,875		1,37,157	
Leave Salary ...	27,000				27,000		...	
Temporary appointment of Deputy Collectors ...	4,500				4,500		...	
Probable Savings ...	-3,73,000				-3,00,000		...	
<b>N-1. (2) Pay of Establishment—</b>		6,89,900		6,60,000		15,53,875		14,81,494
(815) 819 Clerks (30—200) + Special Pay Rs. 1,056 ...	7,43,599				7,14,497		7,27,196	
1 Circle Inspector (60) and one peon (24) for the Ambernath Area of the Development Department ...	1,008				...		...	
(649) (701) Servants (15—27) ...	1,37,114				1,37,340		1,40,759	
Typing and Shorthand Allowance ...	(b)				4,020		...	
Proficiency Allowance ...	3,840				...		...	
(18) 18 Book-binders (15—31) ...	5,736				5,628		4,407	
Temporary Establishment ...	9,570				15,200		22,507	
Leave Salary ...	27,095				24,575		...	
Temporary and Provisional Allowance ...	216				72		...	
Bad Climate allowance ...	...				996		...	
Probable Savings ...	-4,000				...		...	
<b>N-1. (3) Allowances, Honoraria, etc.—</b>		9,24,178		9,24,000		9,02,328		8,94,869
Travelling and Tentage Allowances ...	1,25,656				95,192		1,14,798	
House-rent Allowance ...	2,37,726				2,32,880		2,31,389	
Compensatory Allowance ...	8,412				12,057		7,894	
Grain Compensation ...	30,408				17,623		29,368	
Cost of passages granted under the Superior Civil Services Rules, 1924 ...	9,450				6,000		...	
Contribution on account of cost of passages to officers transferred to or from other Government ...	...	1,45,279		1,62,000	...	3,93,752	2,876	4,33,694
<b>N-1. (4) Contingencies—</b>		2,76,546		2,62,000		3,06,250		3,01,027
Service, Postage and Telegrams ...	2,97,250				...		...	
Miscellaneous ...	72				...		...	
<b>N-1. (5) Establishment charges payable to or recoverable from other Government Departments—</b>		2,97,322		3,34,000		3,06,250		3,01,027
<i>Add—</i> On account of charges of the Revenue Establishment in the Bombay Suburban Division payable to the Development Department. ...	...			...	...		1,34,846	
<i>Add—</i> Moiety of half the cost of the three Constables on the Telephone Exchange payable to the Police Department ...	...	+243		...	...	+243	+243	
<i>Deduct—</i> Contribution recoverable from Talukdari Settlement Officer, District Local Boards, State funds, etc. ...	...	(a)		-10,000	...	81,56,448	82,96,173	
Amount recoverable from the Development Department on account of half the cost of one Circle Inspector and one peon for the Ambernath Area of the Development Department ...	...	-504		...	...	-15,000	-8,698	
<b>Rounding ...</b>		81,30,583		...		81,41,448	82,87,475	
		{ -354		...		-206	...	
		{ -179		...		-242	...	
<b>Total, Collectors' and Assistant Collectors' Establishment ...</b>		81,30,000		81,82,000		81,41,000	82,87,475	
<b>Carried forward ...</b>		81,30,000		81,82,000		81,41,000	82,87,475	

(a) Provision on account of recovery from the Talukdari Settlement Officer has been made under XXXV Miscellaneous and that on account of recoveries of the Bench Magistrates under XVII—Administration of Justice.

(b) Provided under "Proficiency Allowance".

DETAILED ACCOUNT No. 22E (a). GENERAL ADMINISTRATION District Administration.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		81,80,000		81,82,000		31,41,000		32,87,475
<b>N-2 TREASURY ESTABLISHMENT.</b>								
<b>N-2 (1) Pay of officers—</b>								
(4) 4 Deputy Collectors (300—650) ...	80,000				27,450		36,012	
Leave Allowance ...	1,100				1,100		...	
<b>N-2 (2) Pay of Establishment—</b>		81,100		80,000		28,550		36,012
(788) 720 Head Accountants and Clerks (80—300)	6,76,716				6,54,138		6,73,011	
(266) 280 Servants and Book-binders (7—20) ...	52,896				50,664		54,482	
Leave Salary ...	27,484				28,585		...	
Temporary establishment ...	85				95		99	
Probable savings ...	-3,000				...		...	
		7,54,131		7,10,000		7,33,482		7,27,542
<b>N-2 (3) Allowances, Honoraria, etc.—</b>								
Travelling and tentage Allowance ...	5,100				4,935		6,072	
House-rent Allowance ...	8,174				3,366		12,927	
Compensatory Allowance ...	8,928				7,075		...	
		17,202		18,000		15,376		18,999
<b>N-2 (4) Contingencies—</b>								
Rents, Rates and Taxes ...	818				1,709		139	
Service Postage and Telegrams ...	26,850				26,960		22,321	
Contract Contingencies ...	28,281				31,615		28,063	
Office expenses and Miscellaneous ...	650				...		9,886	
		56,049		60,000		60,284		60,409
		8,58,482						
Rounding ...		+518				+308		
Total, Treasury Establishment ...		8,59,000		8,18,000		8,38,000		8,42,962
Total, General Establishment ...		89,89,000		40,00,000		39,79,000		41,80,437
<b>Deduct—Fixed amount transferred to "7 Stamps —Superintendence"—District Establishment on account of Establishment Charges (vide page 67) ...</b>	18,400				18,400			
<b>Fixed amount transferred to "6 Exolse"— District Executive Establishment—District Establishment on account of Establishment Charges (vide page 54) ...</b>	25,500				25,500			
<b>Fixed amount transferred to "9 Registration" —District Charges on account of Establish- ment charges of Collectors in Sind (vide page 73).</b>	...				600			
<b>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 (vide page 113) ...</b>	36,800				36,800			22,58,091
<b>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 (vide page 115) ...</b>	1,83,200				1,83,200			
<b>Fixed amount transferred to "24 Administration of Justice, Courts of Law; Criminal Courts," Judicial Establishment on account of Estab- lishment Charges of Collectors (vide page 116) .</b>	46,500				46,500			
<b>Fixed amount transferred to "29 Pol., Political Agents," Minor Agencies on account of Estab- lishment Charges of Collectors and Supervision work done by Collectors ...</b>	72,500				72,500			
<b>Fixed amount transferred to 5 Land Revenue (vide page 52) ...</b>	18,79,000				18,78,000			
		-22,60,900		-22,62,000		-22,61,500		
Rounding ...		+100				+500		
Total, General Establishment ...		17,28,000		17,98,000		17,18,000		18,72,346
Voted ...		8,93,000		9,16,000		7,96,000		9,95,296
Non-voted ...		8,35,000		8,22,000		9,22,000		8,77,050

DETAILED ACCOUNT No. 22E (b). GENERAL ADMINISTRATION. District Administration— <i>concid.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>0-SUB-DIVISIONAL ESTABLISHMENT.</b>									
<b>0-(1) Pay of Officers—</b>									
(217) 214 Mamlatdars and Mukhtarkars, 200—350 + Special Pay Rs. 1,380	...	7,14,745				7,09,115		6,76,052	
(1) 1 Head Record Keeper (200)	...	2,400				2,400		2,200	
Leave Salary	...	39,000				40,800		...	
Direct recruits	...	(a)				7,800		...	
Probable savings	...	-30,000				-10,000		...	
			7,26,145		6,85,000		7,50,115		6,78,252
<b>0-(2) Pay of Establishment—</b>									
(1,873) 1,835 Mahalkaris and Clerks (30—200), + Special Pay Rs. 5,796	...	16,04,137				15,86,626		15,27,158	
(2,835) 2,723 Servants (9—18)	...	4,78,799				4,89,631		5,01,789	
Temporary Establishment	...	31,311				20,637		4,081	
Leave Salary	...	71,245				78,805		...	
Bad Climate Allowance	...	(b)				5,348		...	
Probable savings	...	-76,000				-20,000		...	
			21,09,492		20,50,000		21,61,047		20,33,028
<b>0-(3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance	...	48				...		...	
Travelling Allowance	...	2,90,529				2,85,514		2,89,145	
House-rent Allowance	...	5,032				6,346		10,860	
Compensatory Allowance	...	7,562				3,110		...	
Plague Allowance	...	...				...		310	
			3,03,171		2,90,000		2,94,970		3,00,315
<b>0-(4) Contingencies—</b>									
Contingencies	...	...	42		...	...	32,06,132		...
			31,38,850						
Rounding	...	+150					-132		
<b>Total, Sub-divisional Establishment ... Voted.</b>			<b>31,39,000</b>		<b>30,25,000</b>		<b>32,06,000</b>		<b>30,11,595</b>
<b>DETAILED ACCOUNT No. 22E (c). GENERAL ADMINISTRATION. District Administration— P-Other Establishments.</b>									
<b>SUMMARY.</b>									
P-1 Allowances to District and village officers.	Voted ...	29,40,000		28,59,000		28,59,000		27,94,202	
P-2 Pargana and village watan- dars and village expenses	... Voted ...	6,33,000		6,65,000		6,65,000		7,24,889	
P-3 Assessment of alienated lands less quit rents	... Non-voted ...	96,73,000		96,70,000		97,55,000		96,60,119	
	<b>TOTAL ...</b>		<b>1,32,46,000</b>		<b>1,31,94,000</b>		<b>1,32,79,000</b>		<b>1,31,79,210</b>
	Voted ...		35,73,000		35,24,000		35,24,000		35,19,091
	Non-voted ...		96,73,000		96,70,000		97,55,000		96,60,119

(a) Provision of Rs. 9,600 made under "pay of Establishment—Temporary Establishment."  
(b) Included in the provision for pay of Mahalkaris and Clerks.

DETAILED ACCOUNT No. 22E (c). GENERAL ADMINISTRATION. District Administration. P.—Other Establishments.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>P-1. PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.</b>								
<b>P-1. (1) Pay of Establishment—</b>								
4,069 Talatis (20—40) plus Special Pay Rs. 7,488		16,80,200		...		...		...
<b>P-1. (2) Allowances, Honoraria, etc.—</b>								
Talatis	(b)				16,64,068		18,89,846	
Village Accountants Allowances	3,07,100				3,09,022			
Village Servants useful to Government	2,75,417				2,78,183		2,14,831	
Servants	7,608				7,608		3,143	
Travelling Allowance	10,010				9,500		10,207	
House-rent Allowance	...				216		1,387	
Bad Climate Allowance	(a)				7,788		...	
Leave Salary	21,810				21,250		...	
Charges for renewals and repairs to Sheaths for Swords of Police Sanadis	...				200		...	
Allowances to Heads of village police and watch- men	5,34,755				4,57,261		5,77,588	
Cycle allowance	...				240		...	
Conveyance allowance	288				...		...	
Extra allowance in connection with Famine	...				...		104	
Compensatory Allowance	1,394				1,201		...	
Rewards	...				...		684	
		11,58,382		27,57,000		27,56,532		26,97,785
<b>P-1. (3) Contingencies—</b>								
Talatis	78,900				74,892		93,187	
Village Accountants	25,670				27,330			
Village Servants useful to Government	1,270				93		3,230	
		1,00,840		1,02,000		1,02,315		96,417
		29,89,422				28,58,847		
Rounding		+ 578				+ 153		
<b>Total Voted</b>		<b>29,40,000</b>		<b>28,59,000</b>		<b>28,59,000</b>		<b>27,94,202</b>
<b>DETAILS.</b>								
<b>P-2. PARGANA AND VILLAGE WATAN- DARS AND VILLAGE EXPENSES.</b>								
<b>P-2. (1) Allowances, Honoraria, etc.—</b>								
Village Executive Officers	4,90,795				4,99,490		6,01,226	
Remuneration for the Collection of Land Revenue	43,690				43,840		18,975	
Rewards	1,610				1,765		419	
Village servants useful to Government	...				...		475	
		5,36,095		5,45,000		5,45,095		6,21,095
<b>P-2. (2) Contingencies—</b>								
Village Executive Officers	96,972				1,07,365		86,557	
Rest-houses, etc.	...				11,650		17,237	
Rewards	120				550		...	
		97,092		1,20,000		1,19,565		1,03,794
		6,83,187				6,64,660		
Rounding		- 187				+ 340		
<b>Total Voted</b>		<b>6,83,000</b>		<b>6,65,000</b>		<b>6,65,000</b>		<b>7,24,889</b>

(a) Included in the provision for the pay of Talatis.  
(b) Provision made under "Pay of Establishment".

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22E (c). GENERAL ADMINISTRATION. District Administration. P. Other Establishments.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>P. 3. ASSESSMENT OF ALIENATED LANDS, LESS QUIT RENTS.</b>								
<b>P. 3. (1) Non-Service Lands—</b>								
<i>Warshasans and Dewasthans (charitable allow- ances and allowances to temples and mosques) ... ..</i>	9,37,000				9,37,000		8,96,884	
<i>Inams ... ..</i>	65,17,000				66,05,000		65,45,942	
<i>District and Village Officers ... ..</i>	8,26,000				8,24,000		8,27,620	
<b>P. 3. (2) Service Lands—</b>								
<i>Village Servants useful to Communities ...</i>	2,19,000				2,19,000		2,18,786	
<b>P. 3. (3) Village Servants useful to Government—</b>								
<i>Revenue ... ..</i>	7,74,000				7,70,000		7,72,240	
<i>Police ... ..</i>	4,00,000				4,00,000		3,98,647	
Total, Non-voted ...		96,73,000		96,70,000		97,55,000		96,60,119
<b>DETAILED ACCOUNT No. 22F (a). GENERAL ADMINISTRATION. Q. Discretionary grants by Heads of Provinces.</b>								
<b>Q. (1) Contingencies—</b>								
<i>Discretionary grants by the Governor ...</i>		25,000				25,000		24,981
<i>Discretionary grants by Commissioners—</i>								
<i>Commissioner in Sind ... ..</i>	1,500				2,100		1,645	
<i>Do. N. D. ... ..</i>	1,100				1,100		330	
<i>Do. C. D. ... ..</i>	425				425		...	
<i>Do. S. D. ... ..</i>	1,500				1,700		1,514	
<i>Commissioner, Bombay Suburban Division ...</i>	100				225		...	
		4,625				5,550		3,489
Total ...		29,625				30,550		
Rounding ...		+ 875				+ 450		
Total, Voted ...		30,000		31,000		31,000		28,470
<b>DETAILED ACCOUNT No. 22F (b). GENERAL ADMINISTRATION R. MISCELLANEOUS.</b>								
<b>R. MISCELLANEOUS.</b>								
<b>R. (1) Pay of officers—</b>								
<i>1 Reforms Secretary (2,050) plus overseas pay (300) and special pay (200) ... ..</i>		30,600		9,000		...		...
<b>R. (2) Pay of Establishment—</b>								
<i>Temporary Establishment ... ..</i>		14,700		8,000		...		...
<b>R. (3) Allowances, honoraria, etc.—</b>								
<i>Compensatory allowance to Reforms Secretary. Passage to England for Candidates of the I.C.S. ... ..</i>	2,700				...			...
	1,000	2,700			1,700			...
		1,000		2,000		1,700		...
<b>R. (4) Contingencies—</b>								
<i>Contingencies ... ..</i>		2,000		2,000		...		...
Rounding ...		51,000				1,700		
		- 300				...		
		+ 300				+ 800		
<b>TOTAL ...</b>		51,000		16,000		2,000		...
Voted ...		18,000		7,000		2,000		...
Non-voted ...		33,000		9,000		...		...

## BOMBAY—EXPENDITURE.

22—GENERAL ADMINISTRATION— Transferred.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Heads of Provinces.—</b>								
A—Ministers ... ..	1,58,000		1,57,000		1,57,000		1,63,034	
Total, Voted ... ..		1,58,000		1,57,000		1,57,000		1,63,034
<b>DETAILS.</b>								
<b>A.—MINISTERS.</b>								
<b>A-(1) Pay of Officers—</b>								
(3) 8 Ministers (4,000) ... ..		1,44,000		1,44,000		1,44,000		1,43,714
<b>A-(2) Allowances, Honoraria, etc.—</b>								
Hill Journey Allowance ... ..	500				400		150	
Travelling Allowance ... ..	13,500				12,600		19,170	
		14,000		13,000		13,000		19,320
Total, Voted ... ..		1,58,000		1,57,000		1,57,000		1,63,034

24.—ADMINISTRATION OF JUSTICE (Reserved).	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
A. HIGH COURT ... { VOTED ...	6,46,000	5,83,000	5,91,000	5,92,446
... { NON-VOTED ...	5,27,000	5,07,000	4,99,000	4,94,171
B. LAW OFFICERS ... { VOTED ...	4,61,000	4,77,000	4,32,000	4,76,124
... { NON-VOTED ...	29,000	29,000	29,000	28,800
C. ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE. { VOTED ...	41,000	41,000	41,000	39,230
... { NON-VOTED ...	...	.....	.....	.....
D. CORONER'S COURT ... VOTED ...	14,000	15,000	15,000	13,611
E. PRESIDENCY MAGISTRATES' COURTS ... VOTED ...	2,32,000	2,31,000	2,31,000	2,25,698
F. JUDICIAL COMMISSIONERS. { VOTED ...	2,13,000	2,32,000	2,32,000	2,51,803
... { NON-VOTED ...	81,000	84,000	84,000	76,393
G. CIVIL AND SESSIONS COURTS. { VOTED ...	36,77,000	36,32,000	36,81,000	36,42,315
... { NON-VOTED ...	4,56,000	5,17,000	4,08,000	4,38,423
H. COURTS OF SMALL CAUSES ... VOTED ...	4,48,000	4,49,000	4,37,000	4,33,074
I. CRIMINAL COURTS ... VOTED ...	5,97,000	6,10,000	6,00,000	6,14,263
J. PLEADERSHIP EXAMINATION CHARGES ... VOTED ...	1,000	1,000	1,000	531
K. EXCHANGE ... { VOTED ...	.....	.....	.....	12,569
... { NON-VOTED ...	.....	.....	.....	65,115
<b>TOTAL</b> ...	<b>74,23,000</b>	<b>74,08,000</b>	<b>72,81,000</b>	<b>74,04,566</b>
<b>VOTED</b> ...	<b>63,30,000</b>	<b>62,71,000</b>	<b>62,61,000</b>	<b>63,01,664</b>
<b>Non-voted</b> ...	<b>10,93,000</b>	<b>11,37,000</b>	<b>10,20,000</b>	<b>11,02,902</b>

ADMINISTRATION OF JUSTICE.  
A. High Court.

SUMMARY.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A-1. Judges ...	4,98,000	1,000	4,82,000	6,000	4,73,000	...	4,85,714
A-2. (a) PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE ...	2,25,000		2,00,000		2,04,000		1,98,084
A-4. COMMISSIONER FOR TAKING ACCOUNTS AND TAKING MASTER ...	55,000		57,000		53,000		51,715
A-5. CLERK OF INSOLVENCY ...	18,000		16,000		17,000		15,837
A-6. CLERK OF THE CROWN ...	19,000		12,000		13,000		12,261
A-7. SHERIFF ...	38,000		35,000		37,000		37,936
A-2. (b) TRANSLATOR, ORIGINAL SIDE ...	90,000		86,000		87,000		83,801
A-3. (a) REGISTRAR, APPELLATE SIDE ...	1,57,000		1,33,000		1,32,000		1,52,648
... { 29,000			25,000		26,000		8,457
A-3. (c) TRANSLATOR, APPELLATE SIDE ...	29,000		29,000		27,000		25,485
A-3. (b) REPORTER ...	15,000		14,000		15,000		14,279
<b>TOTAL</b> ...	<b>11,73,000</b>		<b>10,90,000</b>		<b>10,90,000</b>		<b>10,86,617</b>
<b>VOTED</b> ...	<b>6,46,000</b>		<b>5,83,000</b>		<b>5,91,000</b>		<b>5,92,446</b>
<b>Non-voted</b> ...	<b>5,27,000</b>		<b>5,07,000</b>		<b>4,99,000</b>		<b>4,94,171</b>



ADMINISTRATION OF JUSTICE. A.—High Court— <i>continued.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DETAILS.</b>								
<b>A. 1. JUDGES.</b>								
<b>A. 1 (1) Pay of Officers—</b>								
(1) 1 Chief Justice (5,000) ...	60,000				60,000		61,733	
(7) 7 Puisne Judges, 7 (4,000) each ...	3,36,000				3,36,000		4,05,197	
(2) 2 Provision for appointments of temporary additional High Court Judges (4,000) each ...	96,000				96,000			
Leave Salary ...	24,600				24,600			
Passage Pay ...	...				...			
Lump reduction ...	-27,200				-54,000			
		4,89,400		4,79,000		4,62,600		4,66,930
<b>A. 1 (2) Allowances—</b>								
<b>Travelling Allowance—</b>								
Tour of Inspection* ...	...				{ 6,200		4,402	
Personal allowances in Lieu of Exchange Compensation Allowance ...	5,000				3,800			
Cost of passage granted under the Superior Civil Service Rules, 1924 ...	3,200				5,000			
		8,200		1,000	915	6,200	14,382	18,784
				3,000		9,715		
					-200			
For rounding ...		400			+685	+485		
<b>TOTAL</b> ...		4,98,000		4,83,000		4,79,000		4,85,714
Voted ...		...		1,000		6,000		...
Non-voted ...		4,98,000		4,82,000		4,73,000		4,85,714
<b>A. 2 (a) PROTHONOTARY AND REGI- STRAR, ORIGINAL SIDE.</b>								
<b>A. 2 (a) (1) Pay of Officers—</b>								
(1) 1 Prothonotary and Registrar (1,700—60— 2,000).	24,000				24,000		33,526	
(1) 1 Chief Clerk, Insolvent Debtor's Court(950)	11,400				11,400		12,415	
(1) 1 Assistant Prothonotary (1,000) ...	12,000				12,000		13,482	
(6) 5 Deputy Registrars ...	31,714				30,892		27,679	
(3) 3 Judge's Clerks, 2 (400), 1 (350)	12,600				13,800		12,452	
Leave Salary ...	4,585				4,604		...	
Lump reduction ...	-5,000				-4,000		...	
		91,299		89,000		92,696		99,554
<b>A. 2 (a) (2) Pay of Establishment—</b>								
(54) 54 Clerks ...	76,698				74,806		70,775	
(50) 50 Chobdars and Servants ..	13,368				13,368		13,293	
Temporary Establishment ...	14,268				15,001		9,537	
Leave Salary ...	4,173				4,127		...	
Lump reduction ...	-10,000				-10,630		...	
		98,507		97,000		96,622		93,605
<b>A. 2 (a) (3) Allowances—</b>								
Travelling Allowance voted ...	200				200		...	
Do. non-voted ...	300				300		...	
House-rent and other Allowances ...	5,040				4,200		4,925	
		300		4,000		300		4,925
		5,240				4,400		
<b>A. 2 (a) (4) Contingencies—</b>								
Charges for Section Work, Lighting Charges and office expenses and Miscellaneous ...		90,290		10,000		10,000		...
For rounding ...	-300 -336	-636			-300 +282	-18		
<b>Total voted</b> ...		2,25,000		2,00,000		2,04,000		1,98,084

\* At the disposal of the Registrar, High Court, Appellate Side.

ADMINISTRATION OF JUSTICE— A. High Court— <i>continued.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-4. COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER.</b>								
<b>A-4 (1) Pay of Officers—</b>								
(1) 1 Master and Registrar in Equity and Taxing Master (1,700) ...	20,400				20,400		20,400	
(1) 1 Assistant ditto (850) ...	10,200				10,200		10,200	
Leave Salary ...	1,530				1,530			
Lump reduction and for rounding ...	-1,000				-2,000			
		31,130		35,000		30,130		30,600
<b>A-4 (2) Pay of Establishment—</b>								
(13)-13 Clerks, (300), 3 (110-10-200), 9 (60-4 -100-3-160) ...	20,592				19,609		19,435	
(5) 5 Servants, (14), (11), 3 (10) ...	1,260				1,260		1,240	
Leave Salary ...	874				835			
		22,726		22,000		21,704		20,675
<b>A-4 (3) Allowances, Honoraria, etc.—</b>								
House-rent and other Allowances ...						440		440
		420				420		440
<b>A-4 (4) Contingencies</b>								
		360						
Rounding ...		+364				+746		
<b>Total, Voted</b> ...		<b>55,000</b>		<b>57,000</b>		<b>53,000</b>		<b>51,715</b>
<b>A-5. CLERK OF INSOLVENCY.</b>								
<b>A-5 (1) Pay of Establishment—</b>								
(9) 9 Clerks, (200-10-250), (150-25-300) 7 (60-4- 100-3-160) ...	15,339				15,051		14,441	
(4) 4 Servants, (14), (11), 2 (10) ...	1,020				1,020		1,060	
Leave Salary ...	654				643			
Lump reduction ...					-500			
		17,013		15,000		16,214		15,501
<b>A-5 (2) Allowances, Honoraria, etc.—</b>								
House-rent and other Allowances ...		336		1,000		336		336
		631						
<b>A-5 (3) Contingencies</b>								
Rounding ...		+20				+450		
<b>Total, Voted</b> ...		<b>18,000</b>		<b>16,000</b>		<b>17,000</b>		<b>15,837</b>
<b>A-6. CLERK OF THE CROWN.</b>								
<b>A-6 (1) Pay of Officers—</b>								
(1) 1 Clerk of the Crown (500) ...	6,000				6,000		6,000	
Leave Salary ...		6,000		6,000		6,000		6,000
<b>A-6 (2) Pay of Establishment—</b>								
(3) 3 Clerks, (180), 2 (60-4-100-3-160) ...	5,965				5,785		5,601	
(2) 2 Servants ...	492				492		492	
Leave Salary ...	258				251			
		6,715		6,000		6,528		6,093
<b>A-6 (3) Allowances, Honoraria, etc.—</b>								
House-rent and other Allowances ...		168				168		168
<b>A-6 (4) Contingency</b>								
Rounding ...		-377				+304		
<b>Total, Voted</b> ...		<b>19,000</b>		<b>12,000</b>		<b>13,000</b>		<b>12,261</b>

ADMINISTRATION OF JUSTICE— A. High Court—continued.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
A.—7. SHERIFF.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-7 (1) Pay of Establishment—</b>									
1 Deputy Sheriff (600—25—800) ...	9,600				9,600		9,600		
(9) 9 Clerks and Bailiffs 6 (60—4—100—3—160), (200—10—850), (150—5—200), (120—5— 150) + Duty Allowance (80) ...	15,860				16,204		14,999		
(11) 11 Servants (15), 2 (14), 2 (12), 3 (11), 3 (10) Leave Salary ...	2,880 1,114				2,880 1,107		2,954		
		28,954		28,000		29,791		27,553	
<b>A-7 (2) Allowances, Honoraria, etc.—</b> House-rent and other Allowances...			924	1,000		924		918	
<b>A-7 (3) Contingencies—</b>									
Fees for summoning witnesses ...	2,350				2,000		2,408		
Sessions Charges ...	3,150				2,000		3,962		
Service Postage and Telegrams ...	70				70				
Contract Contingencies ...	2,120				2,120		3,095		
		7,690		6,000		6,190		9,465	
Rounding ...		+482				+95			
<b>TOTAL Voted ...</b>		38,000		35,000		37,000		37,936	
<b>A.—2 (b). TRANSLATORS, ORIGINAL SIDE.</b>									
<b>A-2(b) (1) Pay of Establishment—</b>									
(22) 22 Translators and Interpreters (775), (500), (450), 19 (90—5—100—10— 150—15—300) ...	63,595				61,220		59,353		
(17) 17 Clerks (175), 16 (60—4—100—3—160) ...	21,260				20,840		21,824		
(6) 6 Servants (14), (11), 4 (10) ...	1,500				1,500		1,804		
Leave Salary ...	3,454				3,342				
Lump reduction ...					-600				
Temporary Establishment ...							318		
		89,809		86,000		86,302		83,299	
<b>A-2(b) (2) Allowances, Honoraria, etc.—</b> House-rent and other Allowances ...			504			504		502	
<b>A-2(b) (3) Contingencies—</b>			800						
Probable Savings and Rounding ...	{ -1,080 -467 }	-613				+194			
<b>TOTAL Voted ...</b>		90,000		86,000		87,000		83,801	
<b>A.—3 (a). REGISTRAR, APPELLATE SIDE.</b>									
<b>A-3(a) (1) Pay of Officers—</b>									
(1) 1 Registrar + Duty Allowance (150) ...	22,700				21,500		7,000		
(1) 1 Deputy Registrar (700—50—900) ...	10,800				10,800		14,400		
(1) 1 Assistant Registrar (550—50—700) Leave Salary ...	8,400 960				8,400 1,075 960		17,000 7,643		
		22,700		22,000		22,575		7,000	
<b>A3-(a) (2) Pay of Establishment—</b>		20,160		23,000		20,160		39,043	
(52)-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—3—60), 1 (30—3—40). ...	94,380				95,659		92,797		
(44)-44 Servants 3 (18) (15), (14), 6 (12), 10 (11), 18 (10) ...	11,700				11,700		12,197		
Leave Salary ...	4,243				4,294				
Temporary Establishment ...	3,000						1,663		
Proficiency allowance ...	1,200				1,200				
Lump reduction ...	-5,000				-5,000				
		1,09,523		1,06,000		1,07,853		1,06,657	
<b>A-3(a) (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...	{ 50 500 }				{ 50 300 }		{ 139 1,696 }		
House-rent and other Allowances { Voted Non-voted ...	{ 3,696 2,700 }				{ 3,696 2,800 }		{ 4,607 1,318 }		
Cost of passages under Civil Service Regulation.	2,933	6,133		3,000		3,100		1,457	
		3,746		4,000		3,746		6,303	
<b>A-3(a) (4) Contingency</b>		23,925						645	
Rounding ...	{ +167 -854 }	-187			{ +325 +241 }	+566			
<b>TOTAL ...</b>		1,86,000		1,58,000		1,58,000		1,61,105	
Voted ...		1,57,000		1,33,000		1,32,000		1,52,648	
Non-voted ...		29,000		25,000		26,000		8,457	

ADMINISTRATION OF JUSTICE— A. High Court—continued.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—3 (c) TRANSLATORS, APPELLATE SIDE.</b>									
<b>A-3(c) (1) Pay of Establishment—</b>									
(9)-9 Translators and Interpreters (90—5—100—10—150—15—300) ...	17,445				16,200		15,708		
(9)-9 Clerks (60—4—100—3—160) ...	10,092				9,684		9,842		
(1)-1 Servant ...	240				240		251		
Leave Salary ...	1,111				1,045				
Lump reduction ...	...				-500				
		28,888		29,000		26,669		25,801	
<b>A-3(c) (2) Allowances—</b>									
House-rent and other Allowances ...		84		...		84		84	
Rounding ...		+28				+247			
<b>TOTAL, Voted</b> ...		29,000		29,000		27,000		25,885	
<b>A.—3 (b) REPORTER.</b>									
<b>A-3(b) (1) Pay of Officers—</b>									
(1)-1 Reporter (1,000) ...	12,000	12,000		12,000	12,000	12,000		11,754	
<b>A-3(b) (2) Pay of Establishment—</b>									
(1)-1 Clerk (100—10—200) ...	2,400				2,400				
Leave Salary ...	96	2,496		2,000	96	2,496		2,390	
<b>A-3(b) (3) Contingencies—</b>									
Service Postage and Telegrams ...	30				50		...	135	
Contract Contingencies ...	170				170				
		200				220		135	
Rounding ...		+304				284			
<b>TOTAL, Voted</b> ...		15,000		14,000		15,000		14,279	
<b>ADMINISTRATION OF JUSTICE. B—Law Officers.</b>									
<b>SUMMARY.</b>									
B. 1. Presidency Law Officers ...	77,000		76,000		76,000		70,856		
B. 2. High Court Pleader ...	29,000		29,000		29,000		28,800		
B. 3. Mofussil Establishment ...	55,000		56,000		56,000		49,888		
	3,29,000		3,45,000		3,00,000		3,55,380		
<b>TOTAL</b> ...		4,90,000		5,06,000		4,61,000		5,04,924	
Voted ...		4,61,000		4,77,000		4,32,000		4,76,124	
Non-voted ...		29,000		29,000		29,000		28,800	
<b>DETAILS.</b>									
<b>B.—1. PRESIDENCY LAW OFFICERS.</b>									
<b>B-1 (1) Pay of Officers—</b>									
(1) 1 Advocate General (2,000) ...	24,000				24,000		24,000		
(1) 1 Government Solicitor (3,000) ...	36,000	24,000 } 36,000 }		24,000 } 36,000 }	36,000	60,000	36,000	24,000 } 36,000 }	
<b>B-1 (2) Allowances, etc.—</b>									
Allowance to Advocate General for Establishment and other Charges ...	4,800				4,800		4,800		
Allowance to Government Solicitor for Establishment and other Charges ...	1,200	4,800 } 12,000 }		5,000 } 12,000 }	12,000		12,000	4,800 } 12,039 }	
Travelling allowance ...						16,800	39		
<b>B-1 (3) Contingencies—</b>									
Law Charges ...	28,500				28,500		22,187		
Service postage and telegrams ...	100				100		135		
Contract Contingencies ...	400				364		495		
		29,000		28,000		28,964		22,817	
Rounding ...		+200			{ -964 } { +200 }	-764			
<b>TOTAL</b> ...		1,06,000		1,05,000		1,05,000		99,656	
Voted ...		77,000		76,000		76,000		70,856	
Non-voted ...		29,000		29,000		29,000		28,800	

ADMINISTRATION OF JUSTICE. B—Law Officers— <i>continued.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-2. HIGH COURT PLEADER. (a)</b>								
<b>B-2 (1) Pay of Officers—</b>								
(1) 1 Government Pleader (500) ...		6,000		6,000		6,000		5,952
<b>B-2 (2) Pay of Establishment—</b>								
(7)-7 Clerks (150-10-200), 1(60-4-100-8-160) ...	8,982				8,166		8,293	
(2)-2 Servants 2 (10), 5 (50-3-110) ...	504				504		524	
Leave Salary ...	888				876			
		9,774		9,000		9,546		8,817
<b>B-2 (3) Allowances, Honoraria, etc.—</b>								
Fees for Special Counsel ...	3,000				...		...	
Fees in Criminal Cases ...	18,000				16,000		18,405	
Fees in Pauper and Civil Suits ...	5,000				7,000		3,871	
Fees to Pleaders in Murder Cases... (b) 4,500	4,500				4,950		3,210	
House-rent and other Allowances... 168	168				168		161	
		80,668		26,000		28,118		25,647
<b>B-2 (4) Contingencies—</b>								
Fees for Special Counsel ...	1,400				3,800			
Allowance to Special Interpreter in Murder Cases ... (c) 50	50				50			
Copying and Translation Charges... 2,700	2,700				2,850		2,289	
Law Charges ... 3,200	3,200				4,750		6,033	
Court-fee Stamps ... 150	150				100		216	
Service Postage and Telegram Charges ... 250	250				200		282	
Contract Contingencies ... 229	229				229		652	
		7,979		15,000		11,979		9,472
Rounding ... +579		+579				+357		
<b>TOTAL, Voted ...</b>		<b>55,000</b>		<b>56,000</b>		<b>56,000</b>		<b>49,888</b>
<b>B-3. MOFUSSIL ESTABLISHMENT. (a)</b>								
<b>B-3 (1) Pay of Officers—</b>								
(26) 26 Government Pleader and Public Prosecutor, Karachi ...		46,800		47,000		46,800		46,590
<b>B-3 (2) Pay of Establishment—</b>								
Temporary Establishment ...				3,000		600		2,100
<b>B-3 (3) Allowances, Honoraria, etc.—</b>								
Office Allowance ... 1,800	1,800				1,800		1,500	
Travelling Allowance ... 5,400	5,400				4,880		2,821	
Fees in Criminal Cases ... 1,96,700	1,96,700				1,71,200		2,21,127	
Fees in Civil Cases ... 23,040	23,040				23,380		21,174	
Grain Compensation ...							150	
		2,26,940		2,46,000		2,01,260		2,46,772
<b>B-3 (4) Contingencies—</b>								
Fees for Special Counsel ... 40,000	40,000				39,900		65,226	
Fees in Murder Cases ... 10,000	10,000				9,500		120	
Service Postage and Telegrams ...							42	
Copying Charges ... 9,575	9,575				9,625		7,944	
Law Charges ... 9,120	9,120				5,650			
Office Expenses and Miscellaneous ... 1,355	1,355				1,475		1,586	
		70,050		64,000		66,150		74,918
		8,43,790		3,60,000		3,14,810		3,70,380
<b>B-3 (5) Establishment charges recoverable from other Governments and Departments.</b>								
<i>Deduct</i> —Contribution on account of work done by Provincial Law Officers on behalf of the Central Government ...		-15,000		-15,000		-15,000		-15,000
		3,28,790				2,99,810		
Rounding ... +210		+210				+190		
<b>TOTAL Voted ...</b>		<b>3,29,000</b>		<b>3,45,000</b>		<b>3,00,000</b>		<b>3,55,380</b>

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

(b) Includes Rs. 2,000 for the Clerk of the Crown on account of charges for Counsel and Interpreters in murder cases, and Rs. 2,500 for the Registrar, H. C., Appellate Side.

(c) At the disposal of the Clerk of the Crown.

ADMINISTRATION OF JUSTICE. C. Administrator General and Official Trustee.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rg.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C. (1) Pay of Officers—</b>								
1 Administrator General and Official Trustee*...	14,367				13,800			
Leave Salary ... ..	...	14,367		14,000	190	13,990		12,786
<b>C. (2) Pay of Establishment—</b>								
(3) 8 Clerks, (250-10-350), 2 (150-5-200), 5 (604-100-3-160) ... ..	13,890				14,363		13,290	
(6) 6 Servants, (15), (12), (11), 3 (10) ...	1,536				1,536		1,561	
Leave Salary ... ..	615				500			
		15,991		16,000		16,399		14,851
<b>C. (3) Allowances, Honoraria, etc.—</b>								
House-rent and other Allowances ... ..		504		500		504		502
<b>C. (4) Contingencies—</b>								
Rents, etc. ... ..	9,000				9,000		9,476	
Contract Contingencies ... ..	1,050				1,050		1,615	
Telephone charges ... ..	245				...		...	
		10,295		10,500		10,050		11,091
Rounding ... ..		-147				+57		
<b>TOTAL Voted ...</b>		<b>41,000</b>		<b>41,000</b>		<b>41,000</b>		<b>39,230</b>
<b>ADMINISTRATION OF JUSTICE.</b>								
<b>D. Coroner's Court.</b>								
<b>D. (1) Pay of Officers—</b>								
1 Coroner (350) ... ..	4,200				4,200		4,211	
1 Other Gazetted Officer (500-100-1,000)* ...	4,800				4,800		4,440	
Leave Salary ... ..	...				450		...	
		9,000		9,000		9,450		8,651
<b>D. (2) Pay of Establishment—</b>								
Sub-Assistant Surgeon's Allowances ... ..	360				360		360	
(4) 4 Servants (12), (11), 2 (10) ... ..	996				996		996	
Leave Salary ... ..	40				...		...	
		1,396		1,000		1,356		1,356
<b>D. (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	1,680				1,680		1,683	
House-rent and other Allowances ... ..	...				...		700	
Fees to Coroner for adjourned sittings of Inquest ... ..	400				400			
		2,080		3,000		2,080		2,383
<b>D. (4) Contingencies—</b>								
Telephone Charges ... ..	435				435		435	
Office Expenses and Miscellaneous ... ..	300				300		360	
Contract Contingencies of the Coroner Do. of the Police Surgeon ... ..	300				300		426	
Service Postage ... ..	50				50			
		1,435		2,000		1,485		1,221
Rounding ... ..		+89				+679		
<b>TOTAL Voted ...</b>		<b>14,000</b>		<b>15,000</b>		<b>15,000</b>		<b>13,611</b>

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

ADMINISTRATION OF JUSTICE. E.—Presidency Magistrates' Courts.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—(1) Pay of Officers—</b>								
1 Chief Presidency Magistrate (2,000) ...	24,000				24,000		23,488	
(5) 5 Presidency Magistrates (1,000— 50—1,500) ... ..	72,950				69,950		71,810	
1 Registrar ... ..	7,800				7,800		4,481	
Leave Salary ... ..	5,237				5,090			
		1,09,987		1,07,000		1,06,840		99,779
<b>E.—(2) Pay of Establishment—</b>								
(49) 49 Clerks and Interpreters + Duty allowance ... ..	78,391				78,585		81,195	
(43) 43 Servants ... ..	11,112				11,112		11,574	
Temporary Establishment ... ..					988		2,574	
Leave Salary ... ..	3,611				3,627			
Temporary and Provisional Allowance ... ..								
Lump reduction ... ..	-1,000				-1,000			
		92,114		97,000		93,312		95,343
<b>E.—(3) Allowances, etc.—</b>								
Travelling Allowance ... ..	1,560				1,560		1,225	
House-rent and other Allowances ... ..	3,108				3,108		3,522	
		4,668		4,000		4,668		4,747
<b>E.—(4) Contingencies—</b>								
Rents, Rates and Taxes ... ..	12,279				12,279		12,279	
Service Postage and Telegrams ... ..	400				400		400	
Pay of Menials ... ..	516				516		559	
Telephone Charges ... ..	2,370				2,370		2,370	
Diet and Road money to Witnesses ... ..	1,000				1,000		1,259	
Office Expenses and Miscellaneous ... ..	1,500				2,000		1,530	
Contract Contingencies ... ..	10,000				10,000		10,006	
		28,065		26,000		28,565		28,403
		2,34,834		2,34,000		2,33,385		2,28,272
<b>E.—(5) Establishment charges recoverable from other Governments and Depart- ments—</b>								
Deduct—Contribution from the Society for the prevention of cruelty to animals and for rounding ... ..	-2,640 } -194 }	-2,834		{ -3,000 ... }	-2,756 } +371 }	-2,385		-2,574
<b>TOTAL VOTED ...</b>		2,32,000		2,31,000		2,31,000		2,25,698

BOMBAY--EXPENDITURE.

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ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—(1) Pay of Officers—</b>								
(2)—1 Judicial Commissioner (3,500) ...	42,000				78,000		45,661	
(1)—1 Additional do. ...	36,000				36,000		23,960	
(2)—2 Additional Judicial Commissioners (3,000) 2 ...	72,000				72,000		1,11,000	
(2)—2 Registrars (500), (300) ...	10,200				9,750		12,800	
Special Pay ...	3,600				3,600		...	
Leave Salary ...	6,090				6,067		...	
Lump reduction ...	...				3,900 -25,000		...	
		78,000 } 91,890 }		82,000 } 1,03,000 }		81,900 } 1,02,417 }		69,621 } 1,23,800 }
<b>F.—(2) Pay of Establishment—</b>								
(50)—50 Deputy Registrar, Názir, Deputy Názir and Clerks ...	74,220				73,680		73,561	
(1)—1 Book-binder ...	564				528		176	
(38)—38 Servants ...	8,136				8,136		8,969	
Temporary Establishment ...	...				6,564		8,071	
Leave Salary ...	3,317				3,580		...	
Proficiency Allowance ...	480				480		...	
Lump reduction ...	-4,000				-5,000		...	
		82,717		88,000		87,968		90,777
<b>F.—(3) Allowances—</b>								
Cost of passage granted under the Superior Civil Service Rules, 1924 ...	667				578		4,896	
Travelling Allowance ... { Voted ...	500				2,000		604	
Travelling Allowance ... { Non-voted ...	2,000				2,000		1,376	
Compensatory Allowance ...	10,698				10,530		...	
House-rent and other Allowances ...	1,344				2,264		12,603	
		2,667 } 12,542 }		2,000 } 15,000 }		2,578 } 14,794 }		6,772 } 13,207 }
<b>F.—(4) Contingencies—</b>								
Sind Law reports ...	1,500				1,500		...	
Diet and Road money to witnesses and discharged persons, etc. ...	7,500				8,000		6,887	
Rents, Rates and Taxes ...	1,750				1,750		2,372	
Service Postage and Telegram Charges ...	3,000				3,500		2,507	
Office Expenses and Miscellaneous ...	1,076				450		1,750	
Discretionary Grant ...	100				100		...	
Contract Contingencies ...	5,650				5,650		5,754	
		20,576		21,000		20,950		19,270
<b>Process-Serving Establishment—</b>								
<b>F.—(1) Pay of Establishment—</b>								
(7)—7 Process-Servers ...	3,780				3,780		...	
Leave Salary ...	151				506		4,061	
		3,931		4,000		4,286		4,061
<b>F.—(2) Allowance, etc.—</b>								
Travelling Allowance ...	70				70		276	
Compensatory Allowance ...	712				708		...	
House-rent and other Allowances ...	...				...		412	
		782		1,000		778		688
Rounding ...	+333 +562				+807 -478		+329	
		782		1,000		778		688
<b>TOTAL</b> ...		2,94,000		3,16,000		3,16,000		3,23,196
Voted ...		2,13,000		2,32,000		2,32,000		2,51,803
Non-voted ...		81,000		84,000		84,000		76,393



ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
G-1. District and Sessions Judges	...	10,22,000 4,56,000		10,28,000 5,17,000		10,09,000 4,08,000		10,44,252 4,38,423	
G-2. Subordinate Judges	...	21,12,000		20,69,000		21,25,000		20,73,716	
G-3. Process-serving Establishment	...	5,43,000		5,35,000		5,47,000		5,24,347	
<b>TOTAL</b>	...		41,83,000		41,49,000		40,89,000		40,80,738
	Voted		36,77,000		36,32,000		36,81,000		36,42,315
	Non-voted		4,56,000		5,17,000		4,08,000		4,38,423
<b>DETAILS.</b>									
<b>G-1. DISTRICT AND SESSIONS JUDGES. (a)</b>									
<b>G-1 (1) Pay of Officers—</b>									
Civil and Sessions Judges—									
(1)—1 1st grade (3,000)	...	36,000				36,000		...	
(16)—14 do. on superior time scale + Judicial Allowance at Rs. 150	...	3,93,650				4,05,650		3,68,561	
(3)—5 do. (Provincial) do.	...	1,14,350				1,18,950		1,46,681	
(10)—8 Assistant Judges + Judicial Allowance	...	1,24,700				1,61,700		1,22,826	
(7)—8 Joint and Assistant Judges (Provincial) Special Pay	...	1,03,425 4,800				96,975 4,800		31,448 ...	
Leave Salary	...	10,889				10,796		...	
Lump reduction and probable savings. Non-voted.	...	27,957 } -1,63,000	4,24,107 } 2,28,664		4,82,000 } 2,53,000	-2,58,000 } 3,79,527	3,79,527 } 2,26,721	...	4,00,009 } 2,69,507
<b>G-1 (2) Pay of Establishment—</b>									
(422)—444 Nazirs, Deputy Nazirs, Registrars and Clerks	...	4,27,830				4,25,328		4,43,084	
(249)—290 Servants and Book-binders	...	58,538				57,943		59,284 35,666	
Temporary Establishment	...	32,470				58,000		...	
Leave Salary	...	19,455				21,651		...	
Proficiency Allowance to Clerks	...	5,960				5,460		...	
Lump reduction	...	-10,000	5,34,253		5,60,000	-10,000	5,58,362	...	5,38,034
<b>G-1 (3) Allowances—</b>									
Travelling Allowance	...	10,500				13,790		7,794	
	Non-voted	...				...		...	
	Voted	21,600				25,555		23,848	
Fees to Government Examiner of questioned documents	...	2,000				2,000		...	
House-rent and other Allowances	...	168				456		8,070	
Plague Allowance	...	860				960		6,933	
Local Allowance	...	...				4,449		...	
Compensatory Allowance (b)	...	6,000 } 8,326				3,200 } 3,200		...	
Grain Compensation	...	...				...		185	
Cost of passage granted under the Superior Civil Service Rules, 1924	...	15,734	32,234 } 32,954		55,000 } 28,000	11,520 } 28,510	28,510 } 36,620	23,687 } 38,414	38,414 } 32,053
<b>G-1 (4) Contingencies—</b>									
Dist and Road Allowance to Witnesses	...	86,874				70,100		86,890	
Rents, Rates and Taxes	...	15,795				15,363		13,405	
Telephone Charges	...	845				1,095		771	
Service, Postage and Telegrams	...	50,677				38,150		45,594	
Petty construction and repairs	...	1,000				1,000		...	
Office Expenses and Miscellaneous	...	4,457				1,889		694	
Contract Contingencies	...	59,611				55,151		56,391	
Electric Installation	...	4,000				4,700		...	
Purchase of furniture	...	3,500				...		...	
Water-supply	...	...				...		913	
			2,26,759		1,87,000		1,87,448		2,04,658
Rounding	...	-341 } -630	-971			{ -437 } { -171	-608		
<b>TOTAL</b>	...		14,78,000		15,45,000		14,17,000		14,82,675
	Voted		10,22,000		10,28,000		10,09,000		10,44,252
	Non-voted		4,56,000		5,17,000		4,08,000		4,38,423

(a) Expenditure controlled by District Judges.

(b) The actuals fall under "House-rent and other allowances."

ADMINISTRATION OF JUSTICE. G—Civil and Sessions Courts— <i>consolid.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G-2. SUBORDINATE JUDGES.</b>									
<b>G-2 (1) Pay of Officers—</b>									
(4)—4 Selection posts ... ..	...	52,800				52,000			
(21)—22 1st class ... ..	...	2,18,800				2,19,250			
(125)—126 2nd class ... ..	...	7,41,200				7,42,900			
Leave Salary ... ..	...	50,590				50,747			
Lump reduction and probable savings ... ..	...	-1,80,000				-1,06,000			
			9,32,890		9,05,000		9,59,697		9,17,445
<b>G-2 (2) Pay of Establishment—</b>									
(1,257)—1,260 Clerks ... ..	...	9,85,165				9,55,828		9,48,817	
(707)—656 Servants ... ..	...	1,17,980				1,19,556		1,18,752	
Leave Salary ... ..	...	44,126				44,785		...	
Temporary Establishments ... ..	...	84,000				40,000		88,866	
Temporary Establishment for Village Munsiffs ... ..	...	4,413				4,248		...	
Lump reduction ... ..	...	-57,000				-50,000		...	
			11,28,684		11,01,000		11,14,417		11,01,436
<b>G-2 (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ... ..	...	89,080				89,605		40,770	
Plague Allowance ... ..	...	1,490				1,220		485	
House-rent and other Allowances ... ..	...	1,584				1,460		13,681	
Local Allowance ... ..	...	...				1,589		...	
Compensatory Allowance (b) ... ..	...	8,756				7,200		...	
			50,910		63,000		51,074		54,836
Rounding ... ..	...		+16				-188		
<b>TOTAL, Voted ...</b>			<b>21,12,000</b>		<b>20,69,000</b>		<b>21,25,000</b>		<b>20,78,716</b>
<b>G-3. PROCESS-SERVING ESTABLISHMENTS (a)</b>									
<b>DISTRICT COURTS.</b>									
<b>G-3 (1) Pay of Establishment—</b>									
(48)—48 Process-servers ... ..	...	17,748				17,112			
Leave Salary ... ..	...	710				685			
			18,458		16,000		17,797		84,590
<b>SUBORDINATE COURTS.</b>									
(1,880)—1,890 Process-servers ... ..	...	4,67,594				4,68,290			
Leave Salary ... ..	...	18,704				18,782			
Lump reduction ... ..	...	-15,000				-10,000			
			4,71,293		4,72,000		4,77,022		4,41,202
<i>Add</i> —Fixed amount transferred from "22, General Administration" (page 98) ... ..	...		86,800		87,000		86,800		86,800
<b>G-3 (2) Allowances—</b>									
Travelling Allowance ... ..	...	12,465				11,505		9,995	
Plague Allowance ... ..	...	1,500				1,495		842	
Compensatory Allowance ... ..	...	1,449				747		1,418	
House-rent ... ..	...	410				840		...	
			15,824		10,000		14,587		11,755
Rounding ... ..	...		+620				+794		
<b>TOTAL, Voted ...</b>			<b>5,43,000</b>		<b>5,85,000</b>		<b>5,47,000</b>		<b>5,24,847</b>
<b>ADMINISTRATION OF JUSTICE. H—Courts of Small Causes.</b>									
<b>SUMMARY.</b>									
H-1. Presidency courts ... ..	...	3,19,000		3,07,000		3,12,000		3,03,589	
H-2. Mofussil courts ... ..	...	1,29,000		1,42,000		1,25,000		1,29,485	
<b>TOTAL, Voted ...</b>			<b>4,48,000</b>		<b>4,49,000</b>		<b>4,37,000</b>		<b>4,33,074</b>

(a) Expenditure controlled by the District Judges and Collectors.  
(b) The actuals fall under House-rent and other Allowances.

ADMINISTRATION OF JUSTICE. H—Courts of Small Causes— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H-1. PRESIDENCY COURTS.</b>									
<b>H-1 (1) Pay of Officers—</b>									
1 Chief Judge (2,000) ...	...	24,000				24,000		24,000	
(5)—5 Other Judges (1,000—50—1,500)	...	79,650				77,300		80,245	
Leave Salary ...	...	5,182				5,060		...	
			1,08,832		1,03,000		1,06,360		1,04,245
<b>H-1 (2) Pay of Establishment—</b>									
1 Registrar (650-50-850) ...	...	8,800				8,400		8,200	
(2)—2 Deputy and Assistant Registrars	...	8,035				7,725		22,405	
(85)—85 Clerks ...	...	1,10,628				1,07,561		98,351	
(7)—7 Translators and Interpreters	...	17,550				16,920		14,177	
(36)—36 Bailiffs ...	...	31,212				30,237		31,062	
(42)—42 Servants ...	...	10,404				10,404		...	
Temporary Establishment	...	4,923				5,078		10,891	
Leave Salary ...	...	7,467				7,453		5,230	
Lump reduction ...	...	-5,000				-5,000		...	
			1,94,069		1,87,000		1,88,778		1,84,816
<b>H-1 (3) Allowances, Honoraria, etc.—</b>									
House Rent and other Allowances	...		3,696		4,000		3,528		3,668
<b>H-1 (4) Contingencies—</b>									
Service Postage and Telegrams ...	...	1,200				1,200		1,001	
Rents, Rates and Taxes ...	...	2,740				2,740		2,035	
Contract Contingencies ...	...	7,900				9,410		7,099	
Office Expenditure and Miscellaneous	...	...				...		705	
			11,840		13,000		13,350		10,840
Rounding ...	...		+563				-16		
<b>TOTAL, Voted</b> ...			<b>3,19,000</b>		<b>3,07,000</b>		<b>3,12,000</b>		<b>3,03,569</b>
<b>H-2. MOFUSSIL COURTS.</b>									
<b>H-2 (1) Pay of Officers—</b>									
(4)—3 Judges ...	...	45,550				53,400			
Leave Salary ...	...	2,278				2,670			
Lump reduction ...	...	...				-8,400			
			47,828		60,000		47,670		52,602
<b>H-2 (2) Pay of Establishment—</b>									
(3)—3 Registrars ...	...	8,040				8,040		5,120	
(53)—53 Clerks ...	...	43,980				41,495		40,373	
(30)—30 Bailiffs ...	...	11,256				11,372		10,467	
(22)—22 Servants ...	...	4,406				4,356		4,294	
Temporary Establishment	...	...				...		...	
Leave Salary ...	...	2,707				2,697		2,053	
Lump reduction ...	...	-5,030				-5,000		...	
			65,389		67,000		62,960		62,307
<b>H-2 (3) Allowances—</b>									
Travelling Allowance ...	...	90				100		556	
House Rent and other Allowances	...	...				...		4,882	
Local Allowance ...	...	6,264				2,244		...	
Compensatory allowance (a) ...	...	...				2,380		...	
			6,354		5,000		4,724		5,438
<b>H-2 (4) Contingencies—</b>									
Service Postage and Telegram Charges	...	1,800				2,400		1,749	
Rents, Rates and Taxes ...	...	5,220				4,235		4,361	
Office Expenses and Miscellaneous	...	...				784		449	
Contract Contingencies ...	...	2,430				2,330		2,546	
Pay of menials ...	...	...				...		83	
			9,450		10,000		9,749		9,138
Rounding ...	...		-21				-103		
<b>TOTAL, Voted</b> ...			<b>1,29,000</b>		<b>1,42,000</b>		<b>1,25,000</b>		<b>1,29,485</b>

(a) The actuals fall under House-rent and other Allowances.

ADMINISTRATION OF JUSTICE. I-Criminal Courts.	Budget Estimate, 1928-29.		Revised Estimate 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
I-1. General establishment ... ..	5,89,000		5,57,000		5,47,000		5,60,967	
I-2. Judicial establishment ... ..	58,000		58,000		58,000		58,296	
Total, Voted ... ..	...	5,97,000		6,10,000		6,00,000		6,14,263
<b>DETAILS.</b>								
<b>I-1-GENERAL ESTABLISHMENT.</b>								
<b>I-1 (1) Pay of Officers—</b>								
(28)—28 Resident and City Magistrates—								
(18) 18 Resident Magistrates ... ..	57,984				65,431		48,223	
(10) 9 City Magistrates, graded with Mamlatdars, etc. + Special pay ... ..	74,400				67,500		79,635	
Leave Salary ... ..	6,589				6,175		...	
		1,38,878		1,49,000		1,39,106		1,27,858
<b>I-1 (2) Pay of Establishment—</b>								
Clerks ... ..	...				...		270	
Servants ... ..	...				...		219	
Temporary Establishment ... ..	10,794				13,203		8,953	
Add—Fixed amount transferred from "22 General Administration—Charges of Administration" (page 98) ... ..	1,83,200				1,83,200		1,83,000	
Special pay ... ..	300				...		...	
		1,94,294		1,96,000		1,96,403		1,92,442
<b>I 1 (3) Allowances, Honoraria, etc.—</b>								
City and Bench Magistrate (Allowance) ... ..	2,212				860		...	
Travelling Allowance ... ..	7,055				10,020		10,884	
Local Allowance ... ..	...				96		...	
House-rent and other Allowances ... ..	...				420		9,013	
Fees for serving summonses in criminal cases ... ..	2,750				8,000		...	
Rewards ... ..	125				450		996	
Compensatory Allowance ... ..	5,376				5,660		...	
Grain Compensation ... ..	...				...		18	
		17,518		20,000		20,006		20,911
<b>I-1 (4) Contingencies—</b>								
Rewards ... ..	750				...		...	
Diet and Road money to witnesses, accused persons and lunatics ... ..	1,67,230				1,61,880		1,92,702	
Rewards to private persons for gallantry displayed in resisting violent crimes ... ..	40				975		...	
Rents, Rates and Taxes ... ..	7,395				12,422		9,535	
Service Postage and Telegrams ... ..	1,330				1,530		1,577	
Office Expenses and Miscellaneous ... ..	1,091				1,219		2,894	
Contract Contingencies ... ..	13,325				13,631		13,048	
Telephone charges ... ..	225				...		...	
		1,91,386		1,92,000		1,91,657		2,19,756
<b>I-1 (5) Establishment charges recoverable from other Governments, Departments and private bodies—</b>								
Deduct—Cost recoverable from the Ahmedabad Municipality on account of the Stipendiary Magistrate ... ..		-3,000		...		...	...	...
Rounding ... ..		+429				-172		
Total, Voted ... ..		5,89,000		5,57,000		5,47,000		5,60,967

ADMINISTRATION OF JUSTICE. I-Criminal Courts—concl'd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I-2-JUDICIAL ESTABLISHMENT.</b>								
<b>I-2 (1) Pay of Establishment—</b>								
<i>Add—Fixed amount transferred from "22, General Administration—Charges of Administration" on account of Establishment Charges of Collectors (page 98) ... ..</i>		46,500		46,000		46,500		46,500
<b>I-2 (2) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..		100				100		155
<b>I-2 (3) Contingencies—</b>								
Diet and Road money to witnesses, accused persons, released, etc. ... ..	6,400				3,695		3,634	
Rents, Rates and Taxes ... ..	2,399				812		916	
Service Postage and Telegram Charges ... ..	755				650		550	
Telephone Charges ... ..					425			
Office Expenses and Miscellaneous ... ..	500				849		33	
Contract Contingencies ... ..	730				1,720		1,508	
Electric installation ... ..	150							
		10,934		8,000		8,151		6,641
<b>I-2 (4) Establishment charges recoverable from other Governments, Departments, etc.—</b>								
<i>Deduct—Contribution from Municipalities and for rounding ... ..</i>		+466		-1,000	-1,200 -551	-1,751		
<b>Total, Voted ... ..</b>		<b>58,000</b>		<b>58,000</b>		<b>58,000</b>		<b>53,296</b>

BOMBAY—EXPENDITURE.

25.—JAILS AND CONVICT SETTLEMENTS—Reserved(a).	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
A. JAILS ... { VOTED ... ... { NON-VOTED ...	22,35,000	21,38,000	22,33,000	21,77,445
	1,14,000	1,12,000	1,26,000	95,542
B. JAIL MANUFACTURES. VOTED ...	1,75,000	2,00,000	2,00,000	1,75,444
C. EXPENDITURE IN ENGLAND (Stores)				
VOTED ...	3,000	1,000	2,200	.....
D. LOSS OR GAIN BY EXCHANGE { VOTED ...	.....	.....	800	883
... { NON-VOTED ...	.....	.....	.....	5,550
E. WORKS ... VOTED ...	.....	.....	.....	19,615
TOTAL ...	25,27,000	24,51,000	25,62,000	24,73,979
VOTED ...	24,13,000	23,39,000	24,36,000	23,72,887
Non-voted ...	1,14,000	1,12,000	1,26,000	1,01,092

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

25.—JAILS AND CONVICT SETTLEMENTS. A.—Jails.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE ...	{ Voted ...	27,000		25,000		32,000		23,293	
	{ Non-voted ...	31,000		30,000		34,000		29,014	
PAY OF OFFICERS ...	{ Voted ...	94,000		1,00,000		90,000		1,03,979	
	{ Non-voted ...	46,000		39,000		51,000		30,518	
PAY OF ESTABLISHMENT ...	Voted ...	4,93,000		4,90,000		5,02,000		4,81,383	
ALLOWANCES, HONORARIA, ETC. ...	{ Voted ...	57,000		56,000		55,000		56,797	
	{ Non-voted ...	2,000		9,000		8,000		4,255	
DIETARY CHARGES ...		8,00,000		8,10,000		7,95,000		8,36,745	
HOSPITAL CHARGES ...		41,000		40,000		40,450		42,504	
CLOTHING AND BEDDING OF PRISONERS ...		5,345		81,000		4,675		80,999	
SANITATION CHARGES ...		48,000		40,000		40,000		51,257	
CHARGES FOR MOVING PRISONERS ...		65,305		63,000		65,079		73,203	
MISCELLANEOUS SERVICES AND SUPPLIES ...		1,00,000		70,800		99,000		60,650	
CONTINGENT CHARGES ...		16,700		16,000		17,200		15,027	
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT ...		14,000		10,000		14,905		11,210	
CUSTOMS DUTY ON IMPORTED STORES ...		450		200		430		191	
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES.	{ Voted ...	8,37,000		3,29,000		3,50,000		3,33,870	
	{ Non-voted ...	35,000		34,000		33,000		31,755	
Grants-in-aid, Contributions, Donations, etc.		7,300		7,000		7,300		6,332	
			22,20,100		22,50,000		22,39,039		22,72,987
Add—Transfers from Jail Manufactures Page 126			+1,29,270				+1,20,000		
Rounding ..			- 370				- 39		
<b>TOTAL JAILS ...</b>			<b>23,49,000</b>		<b>22,50,000</b>		<b>23,59,000</b>		<b>22,72,987</b>
Voted ...			22,35,000		21,38,000		22,33,000		21,77,445
Non-voted ...			1,14,000		1,12,000		1,26,000		95,542
<b>REDISTRIBUTION OF THE ABOVE—</b>									
SUPERINTENDENCE ...		58,000				66,000		52,312	
PRESIDENCY JAILS ...		1,26,375				1,33,233		1,35,168	
CENTRAL JAILS ...		7,67,890				6,64,287		6,53,228	
DISTRICT JAILS ...		7,62,849				7,27,974		7,53,141	
LOCK-UPS ...		77,645				74,021		80,498	
CONVICT CAMPS ...		1,05,333				2,41,181		2,26,683	
OTHER CHARGES ...		3,21,638				3,32,304		3,71,957	
Add—TRANSFERS FROM JAIL MANUFACTURES—									
PRESIDENCY JAILS... CENTRAL JAILS ... DISTRICT JAILS ...		1,29,270				1,20,000		...	
For rounding ...									
<b>TOTAL ...</b>			<b>23,49,000</b>		<b>22,50,000</b>		<b>23,59,000</b>		<b>22,72,987</b>
Voted ...			22,35,000		21,38,000		22,33,000		21,77,445
Non-voted ...			1,14,000		1,12,000		1,26,000		95,542

BOMBAY—EXPENDITURE.

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25.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>1. SUPERINTENDENCE.</b>									
<b>1 (1) Pay of Officers—</b>									
• (1) 1 Inspector General (2,450—2,500) ...	29,677				29,126		27,540		
Leave Salary ...			500		4,380				
		29,677		29,000		33,506			27,540
<b>1 (2) Pay of Establishment—</b>									
(12) 12 Clerks (35—420) ...	18,860				18,325		18,290		
(4) 5 Servants (18—20) ...	1,116				900		1,033		
Leave Salary ...	1,976				1,923				
Temporary Establishment ...	480				696		174		
		22,432		20,000		21,843			19,487
<b>1 (3) Allowances, Honoraria, etc.—</b>									
Travelling allowance to G. O.'s ...	1,700				4,500		1,474		
Do. Non-G. O. ...	1,000				2,000		1,068		
House-rent and other allowances ...	420	1,700		1,000	420	6,920	426		2,968
		1,420		1,500					
<b>1 (4) Contingencies—</b>									
Contingent Charges ...		2,900		3,000		3,300			2,817
Rounding ...		57,529				65,569		52,312	
		- 377				+ 494			
		+ 848				- 63			
<b>Total, Superintendence ...</b>		<b>58,000</b>		<b>55,000</b>		<b>66,000</b>		<b>52,312</b>	
<b>Voted ...</b>		<b>27,000</b>		<b>25,000</b>		<b>32,000</b>		<b>23,298</b>	
<b>Non-voted ...</b>		<b>31,000</b>		<b>30,000</b>		<b>34,000</b>		<b>29,014</b>	
<b>2. SUPERINTENDENTS.</b>									
<b>1. PAY OF OFFICERS.</b>									
<b>2. 1 (a) Presidency Jails—</b>									
(2) 1 Superintendents (575 + Special pay) ...	7,500				13,800		910		
Special pay ...	1,200				1,200		18,439		
Leave Salary ...	1,125	1,200		1,000	2,070	17,070			19,349
		8,625		13,000					
<b>2. 1 (b) Central Jails—</b>									
(4) 5 Superintendents, 1 (900), 3 (950), 1 (1,100 + Special pay) ...	43,365				41,580		28,110		
(2) 2 Assistant Surgeons (200—280 + special pay) ...	22,300				14,775		33,986		
Leave Salary ...	8,160				9,479				
	2,196	43,365		36,000	2,562	72,356			62,096
		32,656		36,000	3,960				
<b>2. 1 (c) District Jails—</b>									
(3) 4 Superintendents, 1 (575), 2 (625), 1 (650) ...	29,700				21,000		1,498		
Special pay ...	1,800				4,200		85,075		
(1) 1 Assistant Surgeon (200 + special pay) ...	9,600				7,200				
Leave Salary ...	3,000	1,800		36,000	3,960	39,891			36,573
	4,755	47,055		3,000	9,581				
<b>2. 1 (d) Convict Camps—</b>									
(2) 1 Superintendent 1 (625 + special pay) ...	8,700				16,200		16,479		
(1) 1 Assistant Surgeon (200 + special pay) ...					8,120				
Leave Salary ...	1,305	10,005		15,000	2,490	21,810			16,479
Lump deduction for probable Savings (Leave Salary) ...		- 5,000				- 10,000			
<b>Total ...</b>		<b>1,39,706</b>				<b>1,41,127</b>		<b>1,84,497</b>	
<b>Rounding ...</b>		<b>+ 659</b>				<b>- 187</b>			
		<b>- 355</b>				<b>+ 60</b>			
<b>TOTAL, PAY OF OFFICERS ...</b>		<b>1,40,000</b>		<b>1,39,000</b>		<b>1,41,000</b>		<b>1,84,497</b>	
<b>Voted ...</b>		<b>94,000</b>		<b>1,00,000</b>		<b>90,000</b>		<b>1,03,979</b>	
<b>Non-voted ...</b>		<b>46,000</b>		<b>39,000</b>		<b>51,000</b>		<b>80,518</b>	



25.—JAILS AND CONVICT SETTLEMENTS. A.—Jails— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>1. PAY OF ESTABLISHMENT.</b>								
<b>3. JAILORS, DEPUTY AND ASSISTANT JAILORS.</b>								
<b>1. 3 (a) Presidency Jails—</b>								
(8) 8 Jailors, Deputy and Assistant Jailors 1 (145), 2 (265) ...	8,100				7,680		7,484	
Leave Salary ...	810				768		...	
		8,910		7,000		8,448		7,484
<b>1. 3 (b) Central Jails—</b>								
(11) 8 Jailors, Deputy and Assistant Jailors (90—350) ...	33,130				27,960		25,901	
Leave Salary ...	3,361				2,332		...	
Special pay ...	5,100				3,600		...	
		41,591		31,000		33,892		25,901
<b>1. 3 (c) District Jails—</b>								
(11) 11 Jailors, Deputy and Assistant Jailors (105—260) ...	25,036				25,788		35,252	
(10) 8 Jailors, Sub-Jail (61—90) ...	6,192				6,540		...	
Leave Salary ...	3,043				2,797		...	
		34,271		36,000		35,125		35,252
<b>1. 3 (d) Convict Camps—</b>								
(4) 2 Jailors, Deputy and Assistant Jailors (90—265) ...	4,260				6,191		6,321	
Leave Salary ...	426				619		...	
		4,686		5,000		6,810		6,321
<b>TOTAL, JAILORS, ETC. Voted ...</b>		99,458		79,000		84,275		74,958
<b>4. CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENT.</b>								
<b>1. 4 (a) Presidency Jails—</b>								
(6) 6 Clerks (60—160) ...	6,192				6,240		5,831	
Leave Salary ...	614				618		...	
		6,806		6,000		6,858		5,831
<b>1. 4 (b) Central Jails—</b>								
(1) 1 Mechanical Engineer (75) ...	900				900		...	
(23) 23 Clerks and Teachers (30—200) ...	23,220				18,495		17,007	
Temporary Establishment ...	960				1,320		1,903	
Leave Salary ...	2,122				1,945		...	
		27,202		21,000		22,660		18,910
<b>1. 4 (c) District Jails—</b>								
(23) 23 Clerks 30—140 ...	19,350				17,775		19,490	
(5) 5 Teachers and Carpentry (30—100) ...	4,440				4,370		2,328	
Temporary Establishment ...	996				480		795	
Leave Salary ...	2,351				2,152		...	
		27,137		23,000		24,777		22,613
<b>1. 4 (d) Convict Camps—</b>								
(4) 2 Clerks and Teachers (90—100) ...	1,620				3,295		3,337	
Temporary Establishment ...	480				480		207	
Leave Salary ...	162				329		...	
		2,262		3,000		4,104		3,54
<b>TOTAL CLERICAL, ETC., ESTABLISHMENT Voted ...</b>		63,407		53,000		58,999		50,89
<b>Carried over ...</b>		1,52,865		1,32,000		1,42,674		1,25,85

25—JAILS AND CONVICT SETTLEMENTS. A Jails— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,52,865		1,32,000		1,42,674		1,25,856
5—WARDER ESTABLISHMENT.								
1. 5 (a) Presidency Jails—								
(13) 13 Chief and Head Warders (38-50) ...	6,540				6,612		6,808	
(45) 45 Asstt. Warders (30-36) ...	16,392				16,296		15,879	
(1) 1 Matron, 75 ...	900				900		875	
Temporary Establishment ...							169	
Leave Salary ...	2,366				2,374			
		26,198		24,000		26,122		23,216
1. 5 (b) Central Jails—								
(84) 101 Chief and Head Warders (24-65) ...	85,720				29,706		28,150	
(322) 413 Assistant Warders (20-22) ...	1,06,752				85,680		86,869	
(1) 1 Tailor (30) ...							925	
(8) 8 Matrons (20-60) ...	3,012				3,012		2,722	
Temporary Establishment ...	2,800				1,728		1,630	
Leave Salary ...	14,542				11,898			
		1,62,826		1,35,000		1,31,964		1,20,296
1. 5 (c) District Jails—								
(63) 65 Chief and Head Warders, 24-65	23,246				22,378		23,198	
(329) 312 Assistant Warders, 7-27 ...	73,960				82,768		78,898	
(6) 7 Matrons, 20-60 ...	2,832				2,572		2,526	
Temporary Establishment ...	11,760				2,310		4,648	
Leave Salary ...	7,757							
Special Pay ...					8,530			
		1,24,555		1,14,000		1,18,558		1,09,270
1. 5 (d) Convict Camps—								
(37) 20 Chief and Head Warders, 24-65	6,632				12,540		10,655	
(100) 79 Assistant Warders, 20-22 ...	20,604				41,688		40,674	
Temporary Establishment ...	1,000				10,200		6,585	
Leave Salary ...	2,723				5,455			
		30,959		40,000		69,883		57,914
TOTAL, 5—WARDER ESTABLISHMENT. Voted.		3,44,538		3,13,000		3,46,527		3,10,696
6—MENIAL AND OTHER ESTABLISHMENT.								
1. 6 (a) Presidency Jails—								
Temporary Establishment ...							90	90
1. 6 (b) Central Jails—								
1 Fitter, 23 ...	264							
1 Cleaner, 17 ...	204							
Temporary Establishment ...		468		200		468		
1. 6 (c) District Jails—								
(1) 1 Servant, 13 + Allowance ...	174				174		202	
Temporary Establishment ...	600				2,318		97	
		774		800		2,492		299
1. 6 (d) Convict Camps—								
Temporary Establishment ...							150	150
Total, 6—MENIAL AND OTHER ESTABLISHMENT. Voted.		1,242		1,000		2,910		539
7—MEDICAL ESTABLISHMENT.								
1. 7 (a) Presidency Jails—								
(3) 3 Sub-Assistant Surgeons, 1 (81), 1 (116), 1 (165) ...	4,226				4,344		5,602	
(1) 1 Compounder, 30 ...	396				30		190	
Leave Salary ...	574				470			
Special Pay ...	1,200				1,200			
Carried over ...	6,396	4,98,645	6,000	4,46,000	6,374	4,92,161	5,792	4,37,091

25—JAILS AND CONVICT SETTLEMENTS. A—Jails—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		4,98,645		4,46,000		4,92,161		4,87,091
<b>7—MEDICAL ESTABLISHMENTS—contd.</b>		6,896		6,000		6,374		5,792
<b>1. 7 (b) Central Jail—</b>								
(8) 11 Sub-Assistant Surgeons (68—137) ...	12,076				- 8,908		15,024	
(4) 5 Compounders (30—40) ...	2,280				1,620		1,804	
Leave Salary ...	1,316				1,053		...	
Special Pay ...	4,820				3,060		...	
		19,992		18,000		14,641		16,828
<b>1. 7 (c) District Jails—</b>								
(7) 7 Sub-Assistant Surgeons, 74—137... ..	8,109				7,644		13,316	
(6) 7 Compounders, 30—50 ... ..	2,940				3,040		2,766	
Leave Salary ... ..	1,245				1,077		...	
Special Pay ... ..	6,720				5,520		...	
		19,014		15,000		17,281		16,082
<b>1. 7 (d) Convict Camps—</b>								
(3) 2 Sub-Assistant Surgeons (78—102) ...	2,077				3,385		4,728	
(2) 2 Compounders (30—40) ... ..	480				835		862	
Leave Salary ... ..	255				305		...	
Special Pay ... ..	780				1,260		...	
		3,592		5,000		5,785		5,590
<b>TOTAL, 7—MEDICAL ESTABLISHMENT. Voted ...</b>		48,994		44,000		44,081		44,292
<b>TOTAL ...</b>		5,47,639		4,90,000		5,36,242		4,81,383
Lump deduction for probable savings ...		- 55,000				- 34,000		
Rounding ...		+ 361				- 242		
<b>Total, 1—Pay of Establishment. Voted ...</b>		4,93,000		4,90,000		5,02,000		4,81,383
<b>1—Allowances, Honoraria, etc.</b>								
<b>8—ALLOWANCES.</b>								
<b>Travelling Allowance to Gazetted Officers—</b>								
1. 8 (a) Presidency Jails ... ..	750				200		24	
1. 8 (b) Central Jails ... ..	{ 300				1,860		} 280	
1. 8 (c) District Jails ... ..	1,160				1,240		612	
1. 8 (d) Convict Camps... ..	470				1,140		1,252	
		300		500				
		3,840		3,000		4,440		2,940
<b>Clothing Allowance—</b>								
1. 8 (a) Presidency Jails ... ..	360				360			
1. 8 (b) Central Jails ... ..	535				450			
1. 8 (c) District Jails ... ..	775				815			
1. 8 (d) Convict Camps .. ..	85				170			
		1,755				1,795		
<b>House Rent and other Allowances—</b>								
1. 8 (a) Presidency Jails ... ..	...				...		7,872	
1. 8 (c) District Jails ... ..	2,418				2,080		24,145	
1. 8 (b) Central Jails ... ..	300				300		1,788	
							12,455	
1. 8 (d) Convict Camps... ..	...			1,500	...		3,581	
		2,718		45,000		2,380		49,841
<b>Local Allowance—</b>								
1. 8 (a) Presidency Jails ... ..	...				860			
1. 8 (c) District Jail ... ..	...				1,915			
1. 8 (d) Convict Camps... ..	...				240			
						2,515		
<b>Compensatory Allowance—</b>								
1. 8 (d) Convict Camps... ..	4,164				3,564			
1. 8 (a) Presidency Jails ... ..	4,440				7,620			
1. 8 (c) District Jails ... ..	19,345				19,067			
1. 8 (b) Central Jails ... ..	{ 9,100				{ 10,392			
	1,500				1,950			
Lump deduction for Compensatory allowance... ..	...				{ -5,076			
		1,500			- 650			
		37,049				36,867		
<b>Carried forward ...</b>		47,162		50,000		47,997		52,781

BOMBAY—EXPENDITURE.

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25, JAILS AND CONVICT SETTLEMENTS.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
A. Jails—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			47,162		50,000		47,997		52,781
<b>Deferred pay to Convict Officer—</b>									
1. 8 (a) Presidency Jails ...	...	900				250		...	
1. 8 (b) Central Jails ...	...	3,245				2,975		...	
1. 8 (d) Convict Camps ...	...	410				1,185		...	
1. 8 (e) District Jails ...	...	2,810				2,575		...	
			6,765				6,985		...
<b>Cost of passages granted under the Superior Civil Service Rules, 1924—</b>									
1. 8 (b) Central Jails ...	...		1,120		7,000		7,280		2,187
<b>Travelling allowance to Non. G. O's—</b>									
1. 8 (a) Presidency Jails ...	...	250				500		795	
1. 8 (b) Central Jails ...	...	1,500				4,000		1,934	
1. 8 (c) District Jails ...	...	2,500				5,000		2,234	
1. 8 (d) Convict Camps ...	...	150				1,600		1,181	
			4,400		8,000		11,100		6,084
<b>Total ...</b>			59,447				73,362		
			...				-10,000		
<b>Rounding ...</b>			59,447				63,362		61,052
			-647				+218		
			+200				-580		
<b>TOTAL, 1. ALLOWANCES, HONORARIA, ETC. ...</b>			59,000		65,000		63,000		61,052
<b>Voted ...</b>			57,000		56,000		55,000		56,797
<b>Non-voted ...</b>			2,000		9,000		8,000		4,255
<b>1. Contingencies.</b>									
<b>9. DIETARY CHARGES.</b>									
1. 9 (a) Presidency Jails ...	...	88,410				86,140		86,384	
1. 9 (b) Central Jails ...	...	3,13,880				2,69,930		2,73,642	
1. 9 (c) District Jails ...	...	3,47,620				3,36,800		3,57,065	
1. 9 (d) Lock-ups ...	...	61,700				59,630		65,125	
1. 9 (e) Convict Camps ...	...	88,390				92,500		1,04,529	
<b>TOTAL, 9. DIETARY CHARGES—Voted ...</b>			8,00,000		8,10,000		7,95,000		8,36,745
<b>10. HOSPITAL CHARGES.</b>									
1. 10 (a) Presidency Jails ...	...	3,510				3,300		3,938	
1. 10 (b) Central Jails ...	...	18,390				15,265		17,138	
1. 10 (c) District Jails ...	...	16,250				17,370		16,238	
1. 10 (d) Lock-ups ...	...	20				25		25	
1. 10 (e) Convict Camps ...	...	2,330				4,490		5,065	
<b>TOTAL, 10. HOSPITAL CHARGES—Voted ...</b>			41,000		40,000		40,450		42,504
<b>11. CLOTHING AND BEDDING OF PRISONERS.</b>									
1. 11 (a) Presidency Jails ...	...	120				120		2,286	
1. 11 (b) Central Jails ...	...	310				210		37,389	
1. 11 (c) District Jails ...	...	3,540				3,200		32,162	
1. 11 (d) Lock-ups ...	...	1,325				995		433	
1. 11 (e) Convict Camps ...	...	50				150		8,729	
<b>Rounding ...</b>									
<b>TOTAL, CLOTHING, ETC.—Voted ...</b>			5,345		81,000		4,675		80,999

25, JAILS AND CONVICT SETTLEMENTS.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
A. Jails—contd.									
1. CONTINGENCIES—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12. SANITATION CHARGES.									
1. 12 (a) Presidency Jails	...	8,690				8,080		10,670	
1. 12 (b) Central Jails	...	21,100				14,050		20,978	
1. 12 (c) District Jails	...	17,410				16,610		18,713	
1. 12 (d) Lock-ups	...	450				360		261	
1. 12 (e) Convict Camps	...	350				900		635	
TOTAL, 12. SANITATION CHARGES—Voted			48,000		40,000		40,000		51,257
13. CHARGES FOR MOVING PRISONERS.									
1. 13 (a) Presidency Jails	...	2,750				2,401		2,791	
1. 13 (b) Central Jails	...	16,100				13,537		15,012	
1. 13 (c) District Jails	...	33,275				28,165		38,797	
1. 13 (d) Lock-ups	...	11,680				10,816		12,371	
1. 13 (e) Convict Camps	...	1,500				10,160		4,232	
TOTAL, 13. CHARGES FOR MOVING PRISONERS—Voted			65,305		63,000		65,079		73,203
14. MISCELLANEOUS SERVICES AND SUPPLIES.									
1. 14 (a) Presidency Jails	...	7,260				7,400		7,166	
1. 14 (b) Central Jails	...	88,860				96,750		14,931	
1. 14 (c) District Jails	...	46,030				40,090		30,688	
1. 14 (d) Lock-ups	...	1,970				1,750		2,011	
1. 14 (e) Convict Camps	...	8,830				13,010		5,854	
1. 14 (f) Petty construction and repairs	...	2,500				...		...	
TOTAL, 14. MISCELLANEOUS SERVICES AND SUPPLIES—Voted			1,00,000		70,800		99,000		60,650
15. CONTINGENT CHARGES.									
1. 15 (a) Presidency Jails	...	1,000				1,000		1,366	
1. 15 (b) Central Jails	...	6,000				3,620		5,146	
1. 15 (c) District Jails	...	9,100				8,200		7,610	
1. 15 (d) Lock-ups	...	...				...		6	
1. 15 (e) Convict Camps	...	600				1,880		899	
1. 15 (f) Petty construction and repairs	...	...				2,500		...	
Rounding									
TOTAL, 15. CONTINGENT CHARGES—Voted			16,700		16,000		17,200		15,027
16. EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT.									
1. 16 (a) Presidency Jails	...	400				630		126	
1. 16 (b) Central Jails	...	6,500				5,400		5,358	
1. 16 (c) District Jails	...	5,600				6,630		4,733	
1. 16 (d) Lock-ups	...	500				445		267	
1. 16 (e) Convict Camps	...	1,000				1,800		726	
TOTAL, 16. EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT—Voted			14,000		10,000		14,905		11,210
17. CUSTOM DUTY ON IMPORTED STORES.									
1. 17 (a) Presidency Jails	...	...				...		...	
1. 17 (b) Central do.	...	990				937		168	
1. 17 (c) District do.	...	60				93		23	
			450		200		430		191
18. SETTLEMENT OF CRIMINAL TRIBES.									
18. (1) Pay of Officers—									
(1) 1 Settlement Officer (2,200—2,250) + Special pay		28,412				27,812		} 40,637	} 26,857
(1) 1 Lady Superintendent (450)		5,400				5,400			
(2) 2 Assistants (390)		9,360				9,120			
Leave Salary		2,300	28,412		28,000	2,300			
			17,060		15,000		44,632		18,780
18. (2) Pay of Establishment—									
(105) 198 Pay of the Staff (10—220)		79,677				91,932		53,570	
Leave Salary		5,220				5,000		...	
Special pay		1,992				432		...	
Temporary Establishment		37,291				37,168		26,472	
Lump deduction for probable Savings		- 3,000				- 17,412		...	
			1,21,190		1,08,000		1,17,120		80,042
Carried over			1,66,662		1,51,000		1,61,752		1,20,679

BOMBAY—EXPENDITURE.

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25.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,66,662		1,51,000		1,61,752		1,20,679
16.—SETTLEMENT OF CRIMINAL TRIBES—contd.								
18. (3) Allowances, Honoraria, etc.—								
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	2,240				1,120		1,525	
Travelling Allowance ...	4,260				4,260		3,373	
Conveyance Allowance ...	26,460				21,676		24,671	
Compensatory Allowance ...	4,452				1,620		...	
Plague Allowance ...	400				2,544		...	
House-rent and other Allowances ...	2,140				400		...	
Rewards to Government servants ...	500				8,797		7,165	
Lump deduction for probable savings ...	-2,000				1,000		...	
		6,500		6,000		41,003		36,734
		31,952		30,000				
18. (4) Contingencies—								
Service Postage and Telegrams ...	2,700				2,500		...	
Miscellaneous Expenses ...	24,800				24,800		28,467	
Contract Contingencies ...	11,820				16,000		10,123	
New Settlement Work ...	8,000				8,000		...	
Rewards to private persons ...	300				1,000		...	
Rents ...	3,000				2,200		...	
		50,620		50,000		54,500		38,590
18. (5) Works, Repairs, etc.—								
Grant for minor works and special and current repairs ...		8,600		6,000		6,000		10,380
18. (6) Special Charges—								
Capitation grant for Sholapur Settlement ...	38,775				39,000			
Do. for Hubli Settlement ...	27,025				29,600			
Do. for Gokak Falls Settlement ...	9,437				9,500			
Do. for Baramati Settlement ...	7,258				6,500			
Children's Homes ...	10,400				9,600			
Women's Home ...	3,000				3,000			
Provision for a well and embankment for Special Settlement at Bijapur ...	...				2,500			
Bombay Supervision Charges ...	2,300				3,500			
Educational grant to mission settlers ...	...				1,560			
Grants-in-aid to voluntary agencies and other institutions and poor families, etc. ...	3,700				5,000		1,59,242	
Scholarships ...	4,000				4,000			
Cost of construction and repairs to huts at Khanapur and Gunji ...	...				600			
Acquisition of land for the Criminal Tribes Settlement at Umedpur in Sholapur District ...	...				2,005			
Provision for payment of capitation grant for Settlers let on—probation ...	...				3,000			
Acquisition of land for the Haranshikaris at Barsi in the Sholapur District ...	2,000				...			
		1,07,895		1,20,000		1,19,365		1,59,242
		3,72,229				3,82,620		
Rounding ...		{ - 317 + 88				{ + 572 - 192		
<b>TOTAL</b> ...		3,72,000		3,68,000		3,83,000		3,65,625
Voted ...		3,37,000		3,29,000		3,50,000		3,33,870
Non-voted ...		35,000		34,000		33,000		31,755
19.—GRANT-IN-AID, CONTRIBUTIONS AND DONATIONS.								
1.—Grant-in-aid, Contribution and Donations—								
Grant for the released prisoners aid Society, Bombay, Bijapur and Ahmedabad ...	3,700				3,700			
Grant in connection with released prisoners' Home ...	3,600				3,600			
<b>TOTAL Grant-in-Aid, etc.</b> ...		7,300		7,000		7,300		6,332

25.—JAILS AND CONVICT SETTLEMENTS. B.—Jail Manufactures—concluded.			Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. CONTINGENCIES.				3,04,270			3,20,181			
<i>Deduct</i> —Amount transferred to Jails, Page 118.				-1,29,270			-1,20,000			
<i>Add or deduct for rounding</i> ...				...			2,00,181 - 181			
<b>TOTAL</b> ...				1,75,000		2,00,000	2,00,000			1,75,444
Voted ...				1,75,000		2,00,000	2,00,000			1,75,444
DETAILS.										
1. CONTINGENCIES.										
B. 1 (1) Presidency Jails—										
Purchase of Raw Materials	...	...	8,000			7,000		7,606		
Tools and Plant	...	...	100			120		169		
				8,100			7,120			7,775
B. 1 (2) Central Jails—										
Purchase of Raw Materials	...	...	1,86,000			2,00,531		1,20,662		
Tools and Plant	...	...	3,900			4,000		1,125		
Other Contingent Charges	...	...	...			...		540		
				1,89,900			2,04,531			1,22,327
B. 1 (3) District Jails—										
Purchase of Raw Materials	...	...	96,770			1,02,000		42,722		
Tools and Plant	...	...	1,400			1,480		409		
Other Contingent Charges	...	...	...			...		41		
				98,170			1,03,480			43,172
B. 1 (4) Convict Camps—										
Purchase of Raw Materials	...	...	1,000			1,100		1,257		
Tools and Plant	...	...	100			200		124		
Other Contingent Charges	...	...	7,000			3,750		789		
				8,100			5,050			2,170
<b>TOTAL</b> ...				3,04,270		2,00,000	3,20,181			1,75,444
Voted ..				3,04,270		2,00,000	3,20,181			1,75,444
DETAILED ACCOUNT No. 25c. JAILS AND CONVICT SETTLEMENTS. E.—WORKS.										
Works, Repairs, etc.—										
Minor works, repairs, etc.	...	...	...			...		} 19,615		
Other charges	...	...	...			...				
<b>TOTAL</b> ...				...		...	...			19,615
Total ...				...		...	...			19,615

26—POLICE—(Reserved).	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
A.—PRESIDENCY POLICE	{ VOTED ... Non-voted ... } 26A.	{ 82,05,000 71,000 }	{ 28,82,000 71,000 }	{ 29,14,000 72,000 }	{ 27,64,218 81,591 }
B.—SUPERINTENDENCE:—					
Presidency proper	{ VOTED ... Non-voted ... } 26B.	{ 1,21,000 1,21,000 }	{ 1,16,000 1,20,000 }	{ 1,22,000 1,19,000 }	{ 1,11,607 1,17,739 }
Sind	{ VOTED ... Non-voted ... }	{ 84,000 29,000 }	{ 82,000 34,000 }	{ 86,000 31,000 }	{ 82,167 41,436 }
C.—DISTRICT EXECUTIVE FORCE:—					
Presidency proper	{ VOTED ... Non-voted ... } 26C.	{ 77,48,000 4,58,000 }	{ 78,04,000 4,00,000 }	{ 77,61,000 5,69,000 }	{ 78,95,982 4,16,870 }
Sind	{ VOTED ... Non-voted ... }	{ 80,60,000 1,45,000 }	{ 80,23,000 1,37,000 }	{ 80,23,000 1,45,000 }	{ 80,00,063 1,35,298 }
Aden	{ VOTED ... Non-voted ... }	{ 2,08,000 ..... }	{ 1,48,000 ..... }	{ 1,49,000 ..... }	{ 1,37,627 ..... }
D.—POLICE TRAINING SCHOOLS:—					
Presidency proper	{ VOTED ... Non-voted ... } 26D.	{ 1,05,000 32,000 }	{ 98,000 19,000 }	{ 98,000 25,000 }	{ 82,418 25,753 }
Sind	{ VOTED ... Non-voted ... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }
E.—VILLAGE FORCE:—					
Presidency proper	{ VOTED ... Non-voted ... } 26E.	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }
Sind	{ VOTED ... Non-voted ... }	{ 64,000 ..... }	{ 60,000 ..... }	{ 63,000 ..... }	{ 57,991 ..... }
F.—SPECIAL POLICE:—					
Presidency proper	{ VOTED ... Non-voted ... } 26F.	{ 16,000 ..... }	{ 15,000 ..... }	{ 15,000 ..... }	{ 13,892 ..... }
Sind	{ VOTED ... Non-voted ... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }
G.—RAILWAY POLICE:—					
Presidency proper	{ VOTED ... Non-voted ... } 26G.	{ 8,70,000 51,000 }	{ 8,54,000 41,000 }	{ 8,56,000 47,000 }	{ 8,40,763 49,101 }
Sind	{ VOTED ... Non-voted ... }	{ 2,00,000 12,000 }	{ 1,93,000 12,000 }	{ 1,92,000 20,000 }	{ 1,96,152 13,093 }
H.—CRIMINAL INVESTIGATION DEPARTMENT:—					
Bombay City	{ VOTED ... Non-voted ... } 26H.	{ 1,95,000 36,000 }	{ 2,01,000 37,000 }	{ 2,03,000 38,000 }	{ 1,92,940 38,160 }
Presidency proper	{ VOTED ... Non-voted ... }	{ 2,34,000 47,000 }	{ 2,31,000 44,000 }	{ 2,25,000 44,000 }	{ 2,25,878 52,596 }
Sind	{ VOTED ... Non-voted ... }	{ 1,11,000 23,000 }	{ 1,23,000 18,000 }	{ 1,29,000 18,000 }	{ 1,22,480 14,434 }
I.—Expenditure in England	... VOTED ...	3,000	.....	.....	.....
J.—EXCHANGE:—	{ VOTED ... Non-voted ... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }
Presidency proper	{ VOTED ... Non-voted ... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... 9,066 }
Sind	{ VOTED ... Non-voted ... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... 98,156 }
Aden	{ VOTED ... Non-voted ... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }	{ ..... ..... }
Deduct—Anticipated Savings due to separate provision being made for leave salary in the High Commissioner's Budget.	{ VOTED ... Non-voted ... }	{ -2,000 -1,70,000 }	{ ..... ..... }	{ -20,000 -1,80,000 }	{ ..... ..... }
<b>TOTAL</b>	...	1,70,27,000	1,66,58,000	1,67,48,000	1,67,07,476
VOTED	...	1,61,72,000	1,57,25,000	1,57,96,000	1,56,23,249
Non-voted	...	8,55,000	9,33,000	9,52,000	10,84,227



DETAILED ACCOUNT No. 26A. POLICE. A—Presidency Police (Bombay City).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>									
A. 1 SUPERINTENDENCE	{ Non-voted ...	50,000		52,000		53,000		62,903	
	{ Voted ...	91,000		89,000		89,000		87,869	
A. 2 CITY POLICE	...	26,00,000		25,33,000		25,78,000		24,84,588	
A. 3 MUSIC LICENSING DEPARTMENT	...	3,000		2,900		2,976		2,753	
A. 4 MOTOR, ETC., LICENSING DEPARTMENT	...	58,420		59,000		65,315		60,655	
A. 5 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	...	50,576		40,000		54,577		33,789	
A. 6 RIVER, HARBOUR OR MARINE POLICE	{ Non-voted ...	21,000		19,000		19,000		18,688	
	{ Voted ...	3,59,224		3,56,000		4,04,283		3,50,807	
A. 7 GUARDS FOR PUBLIC BUILDINGS	...	13,000		11,000		12,000		11,359	
A. 8 SPECIAL POLICE	...	...		...		...		...	
A. 9 HOSPITAL CHARGES	...	74,000		73,000		75,000		71,020	
A. 10 CATTLE POUNDS	...	36,000		34,000		35,000		20,429	
			33,56,220		32,68,900		33,88,151		32,04,860
Establishment Charges recoverable from other Governments, and Departments, etc.—									
Deduct—Contribution on account of Harbour, Dock and Municipal Police			- 80,220		- 3,65,900		- 3,72,151		- 3,59,051
<b>TOTAL</b>			<b>32,76,000</b>		<b>29,03,000</b>		<b>30,16,000</b>		<b>28,45,809</b>
Voted			32,05,000		28,32,000		29,44,000		27,64,218
Non-voted			71,000		71,000		72,000		81,591

DETAILED ACCOUNT No. 26A. POLICE. A—Presidency Police (Bombay City)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.									
A-1 SUPERINTENDENCE.									
A-1 (1) Pay of Officers—									
(1) 1 Commissioner (2,150 + Special Pay 250)...		28,800				28,800		30,735	
(1) 1 Deputy Commissioner (1,000 for 8½ months and 1,050 for 3½ months + Spl. Pay 200) ... ..		14,575				13,975		13,587	
Passage money ... ..									
			43,375		38,000		42,775		44,322
A-1 (2) Pay of Establishment—									
(55) 55 Clerks (60 to 400) ... ..		77,460				76,240		73,057	
Allowances to Clerks ... ..		120				120			
			77,580		76,000		76,360		73,057
A-1 (3) Allowances, Honoraria, etc.—									
Conveyance Allowance ... ..		6,000							
Travelling Allowance	{	Non-voted ... ..	500			4,800		5,642	
		Voted ... ..	400			800		356	
Compensatory Allowance ... ..		493				1,733			
Cost of passages granted under the Superior Civil Services Rules, 1924 ... ..						3,467		3,857	
House-rent Allowance ... ..		720				720		9,082	905
Over-time Allowance ... ..		200							
			6,993		14,000		10,000		18,581
			1,320		1,500		1,020		1,261
A-1 (4) Contingencies—									
Cost of Medicines ... ..								362	
Service Postage and Telegrams ... ..		4,000				3,000		5,923	
Office Expenses and Miscellaneous ... ..		1,400				1,900		797	
Contract Contingencies ... ..		6,500				6,400		6,466	
Customs duty on Imported stores ... ..		100				100		3	
			12,000		11,500		11,400		13,551
			1,41,268		1,41,000		1,41,555		1,50,772
For rounding ... ..			{ - 368				{ + 225		
			+ 100				+ 220		
<b>TOTAL</b> ... ..			1,41,000		1,41,000		1,42,000		1,50,772
Voted ... ..			91,000		89,000		89,000		87,869
Non-voted ... ..			50,000		52,000		53,000		62,903

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. A—Presidency Police—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—2 CITY POLICE.</b>								
<b>A—2. (1) Pay of Officers—</b>								
(7) 6 Superintendents (500—50—800) ...	51,976				64,000		56,806	
Leave Salary ...	4,000				9,600		...	
For Probable Savings ..	...				- 6,000		...	
		55,976		60,000		67,600		56,806
<b>A—2. (2) Pay of Establishment—</b>								
Establishment—								
(28) 27 Inspectors (300—10—400) ...	1,18,100				1,19,780		1,29,971	
(22) 22 Deputy Inspectors (275) ...	72,600				72,600		66,298	
(59) 61 Sub-Inspectors (125—5—200) ...	1,11,800				1,05,400		89,495	
(47) 47 Sergeants (200—5—250) ...	1,24,600				1,23,270		94,429	
(25) 25 Jemadars (60—3—75) ...	21,200				21,150		21,932	
(278) 289 Head Constables (38—1—50) ...	1,47,262				1,40,100		1,33,764	
(2,445) 2,566 Constables (30 to 36) ...	9,77,140				9,32,000		9,02,200	
Temporary Establishment ...	10,212				16,464		14,702	
Traffic Duty Allowance (Special Pay) ...	...				3,312		2,879	
Good Service Pay ...	...				2,976		934	
<b>(3) Mounted Police—</b>								
(6) 6 Head Constables (38—1—50) ...	3,100				3,100		...	
(1) 1 Resaldar (135) ...	1,660				1,620		2,275	
(6) Duffadars (38—1—50+H. A. 30) ...	...				...		2,749	
(38) 38 Sowars (30 to 36) ...	14,700				14,700		13,500	
Good Service Pay ...	...				...		11	
Special Pay ...	27,684				21,480		...	
		16,29,558		15,17,000		15,77,902		14,75,139
For Probable Savings ...		- 50,000				- 50,000		
<b>TOTAL</b> ...		15,79,558		15,17,000		15,27,902		14,75,139
Carried over ...		16,35,534		15,77,000		15,95,502		15,31,445

DETAILED ACCOUNT No. 26A. POLICE. A—Presidency Police—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
A—2 CITY POLICE—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		...	16,35,534		15,77,000		15,95,502		15,31,445
<b>A—2. (3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...	...	40,720							
Rewards ...	...	2,000				2,000		2,216	
Overtime Allowance ...	...	900				800		1,901	
Cost of Railway Warrants ...	...	15,500				16,000		14,508	
Travelling Allowance ...	...	19,000				62,700		52,986	
House-rent Allowance ...	...	14,340				37,560		25,364	
Clothing Allowance ...	...	19,020				19,020		25,343	
For probable savings ...	...	...				-10,000		...	
			1,11,480		1,05,000		1,28,080		1,25,318
<b>A—2. (4) Contingencies—</b>									
Rewards ...	...	600				400		736	
Upkeep of horses ...	...	15,500				17,500		...	
Petty Construction and Repairs ...	...	100				100		...	
Clothing Charges ...	...	62,422				59,860		46,676	
Purchase of remounts ...	...	1,400				1,400		...	
Purchase of Saddlery ...	...	100				100		...	
Purchase of books and stationery for the recruits attending Training School ...	...	100				100		...	
Ordnance Stores ...	...	3,500				4,000		3,396	
Rents, Rates and Taxes ...	...	6,14,061				6,46,940		6,45,342	
Water-supply ...	...	70,000				50,000		40,348	
Charges in connection with dead bodies ...	...	2,000				3,500		1,526	
Free supply of outfit to Sergeants and Sub-Inspectors on Enlistment ...	...	5,000				5,000		4,453	
Medical Charges ...	...	1,000				1,000		829	
Office Expenses and Miscellaneous ...	...	19,000				22,600		31,265	
Contract Contingencies ...	...	67,500				66,400		62,549	
For probable savings ...	...	...				-15,000		...	
			8,62,283		8,60,000		8,63,900		8,37,120
			26,09,297		25,42,000		25,87,482		24,93,883
<b>A—2. (5) Establishment charges recoverable from other Governments and Departments, etc.—</b>									
<i>Deduct</i> —Amount recoverable from Central Government for the cost of establishment supplied to the Currency Office, Bombay ...		-5,326			-5,000	-5,326		-5,385	
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay ...		-4,170			-4,000	-4,200		-3,910	
For rounding ...		+199	-9,297			+44	-9,482		-9,295
<b>TOTAL ...</b>			26,00,000		25,33,000		25,78,000		24,84,588
Voted ...			26,00,000		25,33,000		25,78,000		24,84,588
<i>Non-voted</i> ...			...		...		...		...
<b>A—3 MUSIC LICENSING DEPARTMENT.</b>									
<b>A—3. (1) Pay of Establishment—</b>									
(2) 2 Clerks (60 to 160) ...		2,900				2,826		2,753	
			2,900		2,800		2,826		2,753
<b>A—3. (2) Contingencies—</b>									
Contract Contingencies ...		100				150		150	
			100		100		150		...
			3,000		2,900		2,976		2,753
<b>A—3. (3) Establishment charges recoverable from other Governments and Departments, etc.—</b>									
<i>Deduct</i> —Receipts retained to meet charges ...		-3,625			-3,500		-3,607		-3,442
<b>TOTAL ...</b>			-625		-600		-631		-689
Voted ...			-625		-600		-631		-689
<i>Non-voted</i> ...			...		...		...		...

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. A-Presidency Police—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-4 MOTOR, etc., LICENSING DEPARTMENT.</b>									
<b>A-4. (1) Pay of Officers—</b>									
(1) 1 Superintendent (500—50—800) and D.A.									
150	...	10,075				9,475		12,032	
Leave Salary	...	1,200				1,400		...	
			11,275		10,000		10,875		12,032
<b>A-4. (2) Pay of Establishment—</b>									
(4) 4 Inspectors (300—10—400) ...									
	...	16,880				16,410		14,869	
(12) 12 Clerks (60 to 200)	...	13,325				13,100		13,291	
Special Pay	...	1,200				1,200		...	
Temporary Establishment	...	720				720		710	
Deputy Inspectors	...	...				...		1,128	
			32,125		31,000		31,430		29,998
<b>A-4. (3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...									
	...	3,900				...		...	
Travelling Allowance	...	1,600				5,500		5,143	
Clothing Allowance	...	480				480		461	
			5,980		6,000		5,980		5,604
<b>A-4. (4) Contingencies—</b>									
Rents, Rates and Taxes ...									
	...	...				7,950		6,398	
Purchase and Carriage of Furniture	...	40				80		80	
Office Expenses and Miscellaneous	...	3,000				2,500		20	
Contract Contingencies	...	6,000				6,500		2,713	
Service Postage and Telegrams	...	...				...		3,810	
			9,040		12,000		17,030		13,021
For rounding	...	...	58,420		59,000		65,315		60,655
<b>A-4. (5) Establishment charges recoverable from other Governments, and Departments, etc.—</b>									
<i>Deduct</i> —Receipts retained to meet charges ...									
	...	...	-7,000		-7,000		-10,613		-5,695
<b>TOTAL</b>	...	...	51,420		52,000		54,702		54,960
Voted	...	...	51,420		52,000		54,702		54,960
<i>Non-voted</i>	...	...	...		...		...		...
<b>A-5 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.</b>									
<b>A-5. (1) Pay of Establishment—</b>									
(3) 3 Sergeants (200—5—250) ...									
	...	8,000				7,875		6,341	
(1) 1 Inspector (300—10—400)	...	4,800				4,800		5,400	
Deputy Inspector	...	...				...		315	
(6) 6 Constables (30 to 36)	...	2,400				2,500		2,479	
(8) 8 Clerks (60 to 160)	...	8,320				8,720		8,325	
(3) 3 Sub-Inspectors (125—5—200)	...	4,500				4,500		524	
			28,520		22,000		28,395		23,444
<b>A-5. (2) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...									
	...	2,760				...		...	
Travelling Allowance	...	50				2,860		1,560	
House-rent Allowance	...	...				504		418	
Clothing Allowance	...	840				840		511	
			3,650		3,000		4,204		2,489
<b>A-5. (3) Contingencies—</b>									
Plates, Badges, etc. ...									
	...	6,000				9,000		5,723	
Clothing Charges	...	126				126		118	
Rents, Rates and Taxes	...	3,240				85		...	
Office Expenses and Miscellaneous	...	40				8,267		24	
Contract Contingencies	...	9,000				9,500		1,990	
Service Postage and Telegrams	...	...				...		1	
			18,400		15,000		21,978		7,856
			50,576		40,000		54,577		33,789
<b>A-5. (4) Establishment charges recoverable from other Governments, and Departments, etc.—</b>									
<i>Deduct</i> —Receipts retained to meet charges ...									
	...	...	-69,595		-52,400		-60,357		-51,129
<b>TOTAL</b>	...	...	-19,019		-12,400		-5,700		-17,340
Voted	...	...	-19,019		-12,400		-5,780		-17,340
<i>Non-voted</i>	...	...	...		...		...		...

DETAILED ACCOUNT No. 26A. POLICE. A-Presidency Police—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-6 RIVER, HARBOUR OR MARINE POLICE.</b>									
<b>A-6. (1) Pay of Officers—</b>									
(1) 1 Deputy Commissioner (1,050 for 8½ months and 1,100 for 3½ months + D. A. 200) ...	15,175				15,000		14,565		
(1) 1 Superintendent (500—50—800) ...	7,880				9,600		9,097		
Leave Salary ...	2,632				1,400		...		
		{ 15,175			15,000		26,000		28,662
		10,012			8,000				
<b>A-6. (2) Pay of Establishment—</b>									
(1) 1 Deputy Inspector (275) ...	3,800				3,800		3,194		
(2) 1 Inspector (300—10—400) ...	4,800				9,160		10,778		
(4) 3 Sub-Inspectors (125—5—200) ...	4,663				6,590		3,524		
(48) 34 Jemadars and Head Constables (38 to 75) ...	17,890				24,350		24,151		
(10) 6 Sergeants (200—5—250) ...	15,936				26,600		22,808		
(552) 350 Constables (30 to 36) ...	1,84,040				2,13,700		1,80,198		
<b>Steam-Launch Establishment—</b>									
(7) 4 Engine Drivers (94 to 150) ...	5,546				9,823		9,497		
Good Service Pay ...	...				660		222		
Special Pay ...	1,476				600		...		
Allowance for duty of Fireman ...	96				96		96		
Traffic Duty Allowance ...	...				600		306		
Temporary establishment ...	...				...		...		
Watch and ward establishment 179 Head Constables and Constables (30 to 50) ...	70,000				...		...		
		2,57,747			2,57,000		2,95,479		2,54,774
<b>A-6. (3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...	3,000				...		...		
	2,580				...		...		
Travelling Allowance { Non-voted ...	200				2,400		2,239		
{ Voted ...	1,000				5,460		2,576		
Compensatory Allowance ...	433				1,200		...		
Clothing Allowance ...	1,320				2,040		1,791		
House-rent Allowance ...	...				...		1,884		
Rewards ...	100				200		285		
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	1,733				...		10		
		{ 5,366			4,000		11,300		8,785
		5,000			6,000				
<b>A-6. (4) Contingencies—</b>									
Carriage of furniture ...	...				...		61		
Rewards ...	50				50		...		
Clothing Charges ...	11,828				10,000		9,158		
Purchase and Repairs of Boats ...	14,000				18,000		11,404		
Rents, Rates and Taxes ...	42,787				46,054		49,854		
Office Expenses and Miscellaneous ...	10,800				8,350		86		
Contract Contingencies ...	7,000				7,650		6,332		
Water-supply ...	...				...		5,384		
		86,465			85,000		90,104		82,274
		3,79,765			3,75,000		4,22,893		
For rounding ...	...	+ 459			...		+ 400		
		3,80,224			3,75,000		4,23,293		3,69,495
<b>A-6. (5) Establishment charges recoverable from other Governments, and Departments, etc.—</b>									
Deduct—Contribution from Port Trust ...		(a)			- 3,03,000		- 2,97,574		- 2,98,785
<b>TOTAL</b> ...	...	3,80,224			72,000		1,25,709		70,710
Voted ...	...	3,59,224			58,000		1,06,709		52,022
Non-voted ...	...	21,000			19,000		19,000		18,688

(a) Provided for on the Receipt side under XIX Police.

DETAILED ACCOUNT No. 26A. POLICE. A.—Presidency Police—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—7 GUARDS FOR PUBLIC BUILDINGS.</b>								
<b>A-7 (1) Pay of Establishment—</b>								
(137) 137 Subedars 2 (125—5—200), Jemadars 2 (100), 1 (60—3—75), Head Con- stables and Constables 9 (38—1— 50), 123 (30 to 36) ... ..	59,400				58,100		57,748	
Special Pay ... ..	144				144			
Traffic Duty Allowance ... ..								
		59,544		57,500		58,244		57,748
<b>A-7 (2) Allowances, Honoraria, etc.—</b>								
Conveyance Allowance ... ..	180							
Travelling Allowance ... ..	100				280		276	
Clothing Allowance ... ..	240				240		240	
		520		500		520		516
<b>A-7 (3) Contingencies—</b>								
Clothing Charges ... ..	2,850				2,850		2,819	
Office Expenses and Miscellaneous ... ..	300				300		203	
		3,150		3,000		3,150		3,022
<b>A-7 (4) Establishment charges recoverable from other Governments and Depart- ments, etc.—</b>		63,214		61,000		61,914		61,286
<i>Deduct—</i> Contribution from Central Govern- ment ... ..		- 39,689		- 39,500		- 39,689		- 40,035
Do. from Imperial Bank of India Bombay... ..		- 10,435		- 10,500		- 10,435		- 9,892
		13,090		11,000		11,790		11,359
For rounding ... ..		- 90				+ 210		
<b>TOTAL</b> ... ..		13,000		11,000		12,000		11,359
Voted ... ..		13,000		11,000		12,000		11,359
<i>Non-voted</i> ... ..								
<b>A.—8 SPECIAL POLICE.</b>								
<b>UNIVERSITY.</b>								
<b>A-8 (1) Pay of Establishment—</b>								
Constables ... ..							990	990
<b>A-8 (2) Allowances, Honoraria, etc.—</b>								
Grain Compensation ... ..								
House-rent Allowance ... ..							210	210
<b>A-8 (3) Contingencies—</b>								
Clothing Charges ... ..								
<b>A-8 (4) Establishment charges recoverable from other Governments, etc.—</b>								
<b>TOTAL</b> ... ..								1,200
<i>Deduct—</i> Contribution ... ..								- 1,200
Voted ... ..								
<i>Non-voted</i> ... ..								
<b>A.—9 HOSPITAL CHARGES.</b>								
<b>A-9 (1) Pay of Officers—</b>								
(1) 1 Surgeon (500—100—1,000) ... ..	12,000				12,000		7,200	
<i>Deduct—</i> Portion debitable to "24 Administra- tion of Justice—Coroner's Court" ... ..	- 4,800				- 4,800			
		7,200		7,000		7,200		7,200
<b>A-9 (2) Pay of Establishment—</b>								
(6) 62 Sub-Assistant Surgeons (a) (179) (88) + Special Pay (30); 2 Compounders (30—3— 90) and 2 Dressers (18) ... ..	5,184				5,804		13,520	
(1) 1 Clerk (89) ... ..	1,056				1,008		957	
(21) 21 Servants (12 to 18) ... ..	5,940				5,940		6,144	
Special Pay ... ..	471				471			
(8) 8 Nurses (60 to 175) ... ..	9,120				8,782			
Temporary and provisional allowance ... ..	1,820				1,775			
		23,591		22,000		23,280		20,621
Carried over ... ..		30,791		29,000		30,480		27,821

(a) Draws an allowance of Rs. 30 per mensem as Assistant to the Coroner's Surgeon. vide page 109.





DETAILED ACCOUNT No. 26H. POLICE. H.—Criminal Investigation Department.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
H.—CRIMINAL INVESTIGATION DEPARTMENT—(BOMBAY).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H. (1) Pay of Officers—</b>									
(2) 2 Deputy Commissioners (1 at Rs. 850 + for personal pay 125 and 1 at Rs. 1,000 for 8½ months and at Rs. 1,050 for 3½ months + Rs. 200 D. A. for both) + special pay at Rs. 125 for one) ...		28,675				27,913		27,217	
(1) 1 Superintendent—(800 + 75 D. A.) ...		10,500				10,500		12,590	
Leave Salary ...		3,800				1,600		...	
			28,675		28,000		40,013		39,807
			14,300		15,000				
<b>H. (2) Pay of Establishment—</b>									
(8) 7 Inspectors (300 to 400) ...		31,620				35,040		39,325	
(11) 9 Sub-Inspectors (125 to 200) ...		16,735				19,750		20,548	
Executive Subordinate ...		...				...		491	
(26) 26 Jamadars, and Head Constables (38 to 75) ...		13,700				13,450		16,579	
(41) 41 Constables (30 to 36) ...		16,200				16,224		17,221	
Good Service Pay ...		...				48		48	
Special Pay ...		14,628				13,212		...	
Temporary Establishment ...		18,520				21,600		19,165	
Leave Salary ...		5,800				5,800		...	
Proficiency Allowance ...		360				...		...	
For probable savings ...		...				-4,000		...	
			1,17,563		1,20,000		1,21,124		1,13,377
<b>H. (3) Allowances—</b>									
Rewards ...		700				700		661	
Compensatory Allowance ...		1,113				3,885		...	
Clothing Allowance ...		2,640				3,000		2,706	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...		...				1,733		2,488	
Cost of Railway warrants ...		...				...		254	
Conveyance Allowance ...		6,000				4,800		4,600	
Travelling Allowance ...		7,140				21,440		15,395	
House-rent Allowance ...		12,000				...		...	
For probable savings ...		...				3,696		3,855	
						-2,000		3,426	
			7,113		9,000		37,254		33,385
			22,480		24,000				
<b>H. (4) Contingencies—</b>									
Rewards ...		150				100		70	
Photographs of Criminal ...		500				200		461	
Clothing Charges ...		1,459				1,459		1,669	
Rents, Rates and Taxes ...		24,300				37,351		33,595	
Secret Service Money ...		2,000				3,000		...	
Carriage of Furniture ...		200				200		480	
Contract Contingencies ...		10,600				10,600		8,432	
Service Postage and Telegram ...		1,000				1,000		...	
Office Expenses and Miscellaneous ...		...				...		24	
For probable savings ...		...				-6,000		...	
			40,209		42,000		47,910		44,531
			2,30,340		2,38,000		2,46,301		
For rounding ...			+ 212				- 331		
			+ 448				+ 30		
<b>TOTAL</b> ...			2,31,000		2,38,000		2,46,000		2,31,100
Voted ..			1,95,000		2,01,000		2,08,000		1,92,940
Non-voted ...			36,000		37,000		38,000		38,160

DETAILED ACCOUNT No. 26B. POLICE. B.—Superintendence (Presidency proper.)		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
PRESIDENCY PROPER. SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL ...		2,42,000	2,42,000	2,36,000	2,36,000	2,41,000	2,41,000	2,29,346	2,29,346
Voted ...			1,21,000		1,16,000		1,22,000		1,11,607
Non-voted ...			1,21,000		1,20,000		1,19,000		1,17,739
DETAILS.									
B.—OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.									
B. (1) Pay of Officers—									
(1) 1 Inspector-General (3,000) ...		36,000				36,000		36,000	
(2) 2 Deputy Inspectors-General (1,750—100—2,150) ...		51,600				51,600		49,128	
Assistant Superintendent ...								1,250	
(1) 1 Personal Assistant (1,150 for 8½ months and 1,200 for 3½ months + D. A. 200) ...		16,375				15,775		16,046	
			1,03,975		1,06,000		1,03,375		1,02,424
B. (2) Pay of Establishment—									
Office Superintendent ...								2,010	
(64) 66 Clerks (45 to 320) ...		92,953				93,300		38,654	
(11) 11 Servants (11 to 23) ...		2,224				2,224		47,878	
Temporary Establishment ...		1,953				2,943		4,121	
Proficiency Allowance ...		2,040				1,560			
Leave Salary ...		4,736				89			
Typing Allowance (Special Pay) ...						120			
Reader to Deputy Inspector-General of Police...								1,396	
			1,03,906		1,00,000		1,00,236		94,059
B. (3) Allowances, Honoraria, etc.—									
Exchange Compensation Allowance Non-voted.		3,600				3,600			
Travelling Allowance { Non-voted ...		9,600				9,500		8,315	
Voted ...		5,800				9,796		5,837	
Conveyance Allowance ...		1,296							
Cost of passages granted under the Superior Civil Service Rules, 1924 ...		1,960				4,200		2,787	
House-rent allowance ...		1,560				1,500		4,213	
Compensatory Allowance ...		1,500				1,600		1,673	
		276				276			
For probable savings ...						-3,600			
						-2,000			
			16,660		14,000		25,472		22,825
			8,932		9,000				
Carried over ...			2,33,473		2,29,000		2,29,083		2,19,308

DETAILED ACCOUNT No. 26B. POLICE. B.—Superintendence (Presidency proper) —concl'd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL —concl'd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		...	2,33,473	2,29,000	2,29,083	2,29,083	2,19,308	2,19,308	
<b>B—(4) Contingencies—</b>									
Telephone charges ...	1,245				1,245	971			
Conservancy charges ...	132				132	3			
Clothing charges ...	...				...	1,800			
Rents, Rates and Taxes ...	1,800				1,920	3,476			
Service Postage and Telegrams ...	3,600				4,100	5			
Office expenses and miscellaneous ...	...				...	3,781			
Contract Contingencies ...	4,953				4,751	...			
Peons uniforms and belts ...	...				...	...			
Reserve with the Inspector-General of Police ...	200				200	...			
Pay of menials ...	372				372	...			
For probable savings ...	...				-1,000	...			
Lighting charges ...	...				...	2			
		12,307		11,000		11,720		10,038	
		2,45,780		2,40,000		2,40,803		2,29,346	
<b>B—(5) Establishment charges recoverable from other Governments, etc.—</b>									
Contribution for Police Supervision in Mahi kantha ...	...	-4,000		-4,000					
For rounding ...	{	+365				-275			
		-145				+472			
<b>TOTAL ...</b>		2,42,000		2,36,000		2,41,000		2,29,346	
Voted ...		1,21,000		1,16,000		1,22,000		1,11,607	
Non-voted ...		1,21,000		1,20,000		1,19,000		1,17,739	
DETAILED ACCOUNT No. 26C. POLICE. C.—District Executive Force (Presidency proper.)									
<b>SUMMARY.</b>									
<b>C. 1.—DISTRICT POLICE.</b>									
C. 1—(a) DIVISIONAL SUPERINTENDENTS AND ASSISTANTS ...	7,06,000		6,45,000		8,07,000	6,57,479			
C. 1—(b) POLICE FORCE ...									
C. 1—(c) MOUNTED POLICE ...	56,11,000		57,02,000		55,79,000	57,67,578			
C. 1—(d) OFFICE ESTABLISHMENT ...									
C. 1—(e) ALLOWANCES, HONORARIA, ETC. ...	12,69,000		12,50,000		12,84,000	12,47,505			
C. 1—(f) CONTINGENCIES ...	7,26,000		7,00,000		7,43,000	6,86,976			
C. 1—(g) HOSPITAL CHARGES ...	9,000		9,000		9,000	7,403			
C. 1—(h) PRIMARY SCHOOLS IN POLICE LINES ...	12,000		11,000		13,000	9,858			
		83,33,000		83,17,000		84,35,000		83,76,799	
<b>C. 2.—OTHER POLICE.</b>									
C. 2—(a) POLICE SUPPLIED TO PRIVATE COM- PANIES AND PERSONS ...	35,000		27,000		30,500	25,531			
C. 2—(b) ADDITIONAL POLICE ESTABLISHMENT (not fixed) ...	1,40,000		32,000		50,000	2,933			
C. 2—(c) VILLAGE POLICE (Shetsandi Police) ...	12,000		12,000		12,000	11,735			
		1,87,000		71,000		92,500		40,199	
(6) Establishment Charges recoverable from Other Governments and Depart- ments, etc.—		85,20,000		83,88,000		85,27,500		84,16,993	
Deduct—Amount recoverable from Central Government ...	-7,744		-8,000		-(a)7,944	-7,744			
Deduct—Contribution from Port Trusts, etc. ...	-2,15,421		-93,000		-1,10,863	-70,357			
Deduct—1/4th Share of the cost of the Panch Mahals and Rewakantha Combined Police debitable to Central Government from 1925-26 ...	-90,460		-83,000		-75,000	-82,045			
Deduct—Contribution for Police Supervision in Mahikantha ...	...		...		-4,000	-4,000			
For rounding ...	-375		...		+307	...			
		-3,14,000		-1,84,000		-1,97,500		-1,64,146	
<b>TOTAL ...</b>		82,06,000		82,01,000		83,30,000		82,52,852	
Voted ...		77,48,000		78,04,000		77,61,000		78,35,982	
Non-voted ...		4,58,000		4,00,000		5,69,000		4,16,870	

(a) Includes Rs. 7,744 for the cost of Police guard supplied to the Security Press at Nasik and Rs. 200 for the cost of night-watchman at the Income Tax Office, Poona.

DETAILED ACCOUNT No. 260. POLICE. C.—District Executive Force (Presidency proper).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C. 1—DISTRICT POLICE.</b>									
<b>C. 1—(a) Divisional Superintendents and Assistants.</b>									
<b>(1) Pay of Officers—(a)</b>									
Superintendents ...	...	...	...	...	...	...	18,639	...	...
(20) 20 Superintendents (600 to 1,450 plus Duty allowance) ...	2,19,076	...	...	...	2,76,350	...	2,37,783	...	...
(27) 23 Assistant Superintendents (325 to 675 plus overseas pay) ...	1,40,030	...	...	...	1,85,385	...	65,510	...	...
Assistant Superintendent ...	...	...	...	...	...	...	15,281	...	...
Leave Salary ...	15,000	...	...	...	16,000	...	...	...	...
(17) 19 Deputy Superintendents (200 to 700) ...	1,03,570	...	...	...	1,05,670	...	95,347	...	...
Temporary Deputy Superintendents ...	5,440	...	...	...	4,080	...	...	...	...
Passage pay ...	...	...	...	...	...	...	...	...	...
(74) 75 Inspectors (180 to 400) ...	2,22,600	...	...	...	2,19,577	...	2,24,969	...	...
		7,05,716				8,07,062			6,57,479
		- 106				+ 265			
For Probable Savings and rounding ...		+ 390				- 327			
<b>TOTAL ...</b>		<b>7,06,000</b>		<b>6,45,000</b>		<b>8,07,000</b>			<b>6,57,479</b>
Voted ...		3,47,000		3,45,000		3,45,000			3,54,186
Non-voted ...		3,59,000		3,00,000		4,62,000			3,03,293
<b>(2) Pay of Establishment—</b>									
<b>C. 1—(b) POLICE FORCE.</b>									
(31) 29 Prosecutors (90 to 180) ...	54,750	...	...	...	55,665	...	...	...	...
(459) 458 Sub-Inspectors (75 to 160) ...	6,32,890	...	...	...	6,23,330	...	6,90,260	...	...
(23) 22 European Sergeants (150—5—200) ...	46,140	...	...	...	48,450	...	...	...	...
(2,325) 2,326 Head Constables, Unarmed (28 to 50) ...	9,60,768	...	...	...	9,60,348	...	...	...	...
(1,214) 1,208 Head Constables, Armed (28 to 50) ...	4,93,644	...	...	...	4,96,104	...	...	...	...
(6,476) 6,488 Constables, Unarmed (20 rising to 24) ...	17,35,252	...	...	...	17,26,056	...	47,70,569	...	...
(5,895) 5,922 Constables, Armed (20 rising to 24) ...	15,74,552	...	...	...	15,72,456	...	...	...	...
Special pay ...	52,638	...	...	...	...	...	...	...	...
Local and Duty Allowance (Special Pay) ...	...	...	...	...	26,352	...	...	...	...
Literacy Allowance do. ...	...	...	...	...	49,696	...	...	...	...
Bad Climate Allowance do. ...	...	...	...	...	25,312	...	...	...	...
Clothing Allowance do. ...	5,856	...	...	...	5,856	...	...	...	...
Typing Allowance do. ...	...	...	...	...	360	...	...	...	...
Shorthand Allowance ...	...	...	...	...	840	...	...	...	...
Police guards for a new Sub-treasury at Ahwa ...	...	...	...	...	1,276	...	...	...	...
Proficiency Allowance ...	54,188	...	...	...	...	...	...	...	...
		56,10,678				55,92,601			54,60,829
For Probable Savings ...		- 3,25,000				- 3,46,000			
<b>TOTAL ...</b>		<b>52,85,678</b>		<b>53,85,000</b>		<b>52,46,601</b>			<b>54,60,829</b>
Voted ...		52,85,678		53,85,000		52,46,601			54,60,829
Non-voted ...		...		...		...			...
<b>C. 1—(c) MOUNTED POLICE.</b>									
(91) 89 Mounted Police (26 to 41) ...	32,396	...	...	...	33,147	...	41,732	...	...
Allowances to Farrier Major, etc. ...	...	...	...	...	252	...	55	...	...
<b>TOTAL ...</b>		<b>32,396</b>		<b>32,000</b>		<b>33,399</b>			<b>31,787</b>
Voted ...		32,396		32,000		33,399			31,787
Non-voted ...		...		...		...			...
Carried over ...		53,18,074		54,17,000		52,80,000			54,92,616

(a) Provision for overseas pay drawn in sterling in England has not been made in this budget.

DETAILED ACCOUNT No. 26C. POLICE. C.—District Executive Force (Presidency proper)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>C.—1. DISTRICT POLICE—<i>contd.</i></b>									
Brought over ...		53,18,074		54,17,000		52,80,000		54,92,616	
<b>C.—1. (d) OFFICE ESTABLISHMENTS.</b>									
(248) 247 Accountants, Shirastedars, Clerks, Karkuns and Munshis (30 to 200) ...	2,47,193				2,42,450		2,49,556		
(2) 4 Book-Binders 4 (18) ...	864				432		360		
Temporary Establishment ...	14,172				25,767		7,448		
Do. do. (Plague) ...	...				...		858		
Do. do. (Famine) ...	...				...		...		
Leave Salary ...	12,597				12,119		...		
		2,74,826		2,70,000		2,80,768		2,57,722	
<b>MENTAL ESTABLISHMENTS.</b>									
(99) 99 Servants (15 to 19) ...	18,228				18,228		16,998		
Allowances, Sagbara ...	...				...		113		
(1) 1 Armourers, etc. ...	...				...		...		
(1) 1 Night Watchman ...	...				200		...		
Ramoshis supplied to Government Offices ...	...				...		...		
Leave Salary ...	785				735		129		
		18,963		15,500		19,163		17,240	
<b>TOTAL, Voted</b> ...		2,93,789		2,85,500		2,99,931		2,74,962	
<i>Deduct</i> —Half cost of three constables employed on telephone exchange debitable under "22 General Administration" ...		56,11,863		57,02,500		55,79,931		57,67,573	
		- 486		- 500		- 486			
For rounding ...		- 377				- 445			
<b>TOTAL</b> ...		56,11,000		57,02,000		55,79,000		57,67,578	
Voted ...		56,11,000		57,02,000		55,79,000		57,67,578	
Non-voted ...		...		...		...		...	
<b>C.—1. (e) ALLOWANCES.</b>									
<b>(3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...	9,000								
Hill Allowance ...	1,65,906								
Rewards ...	625								
Clothing Allowance ...	33,320				32,870		30,590		
Cost of Railway Warrants ...	20,975				21,025				
Travelling Allowance { Non-voted ...	71,460				81,700		69,053		
{ Voted ...	4,35,140				5,90,542		7,18,015		
House-rent Allowance ...	1,77,129				78,404		2,86,900		
Hutting Money ...					1,11,247		74,152		
Fees to members, etc. ...	300				1,800				
Horse Allowance ...									
Plague Allowance ...							81		
Exchange Compensation Allowance { Non-voted ...	3,300				4,699				
{ Voted ...					450		316		
Compensatory Allowance { Non-voted ...	3,932				3,815				
{ Voted ...	2,44,580				2,44,085				
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	11,760				17,220		38,148		
Post-mortem Examination Charges ...							680		
		13,08,987				13,34,582		12,47,505	
For rounding ...		- 452				- 434			
For probable savings ...		+ 465				- 148			
		- 40,000				- 50,000			
<b>TOTAL</b> ...		12,69,000		12,50,000		12,84,000		12,47,505	
Voted ...		11,70,000		11,50,000		11,77,000		11,33,928	
Non-voted ...		99,000		1,00,000		1,07,000		1,13,577	

DETAILED ACCOUNT No. 26C. POLICE. C.—District Executive Force (Proper)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>C.—1. DISTRICT POLICE—<i>contd.</i></b>									
<b>C.—1. (f) CONTINGENCIES.</b>									
<b>(4) Contingencies—</b>									
Purchase of bicycles	4,000							3,210	
Pay of Menials	13,518				13,950				
Value of and freight on Europe Stores								78	
Customs Duty on Imported Stores...									
Bands	1,490							1	
Purchase of revolvers	5,000				1,860				
Gymnastic Apparatus	3,606				5,000				
Petty construction and repairs	40,000				3,616			5,056	
Clothing charges	1,95,518				48,000			44,321	
Ordnance Stores	44,268				2,32,708			1,76,222	
Purchase of tents					71,748			44,393	
Accoutrements	9,370							128	
Medicines and Chemicals	4,300				10,155			10,532	
Purchase of Handcuffs, Targets, Bugles, etc.	3,855				4,630			5,600	
Purchase of Land	1,000				3,805			3,090	
Allowance to witnesses, etc.	975				1,000			554	
Purchase of Horses and Equipment	40,478				990			357	
Accommodating Policemen in infected areas	1,500				48,970			35,541	
Rents, Rates and Taxes	68,727				1,650			1,269	
Service Postage and Telegrams	81,450				61,811			58,316	
Prison van Contingencies	5,160				80,220			83,738	
Water-supply	31,071				5,360			4,372	
Lighting charges					27,413			26,737	
Kit carts	3,469							2,940	
Roll-call of Criminal tribes	300				3,818			2,741	
Office Expenses and miscellaneous	835				500				
Contract contingencies	73,432				660			10,475	
Motor car contingencies	10,414				73,067			1,39,782	
Telephone charges	23,950				3,550				
Reserve with the Inspector General of Police	7,200				24,025			14,869	
<i>Post-mortem</i> examination charge	2,535				7,200				
Strychnine powder					1,840			846	
Rewards	9,710							307	
Fees for Motor Car examination					9,710			10,668	
Conservancy charges	46,545								
Purchase of Motors	8,400				45,289			838	
		7,42,076				7,92,545		6,36,976	
		- 76				+ 455			
For probable savings and rounding		- 16,000				- 50,000			
<b>TOTAL</b>		<b>7,26,000</b>		<b>7,00,000</b>		<b>7,43,000</b>		<b>6,36,976</b>	
Voted		7,26,000		7,00,000		7,43,000		6,36,976	
<i>Non-voted</i>									

DETAILED ACCOUNT No. 260. POLICE. C-District Executive Force (Presidency proper)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-1-DISTRICT POLICE—<i>concl'd.</i></b>									
<b>C. 1. (g) HOSPITAL CHARGES. (a)</b>									
<b>C-1. (g) (2) Pay of Establishment—</b>									
(2) 2 Sub-Assistant Surgeons (158) ...	...	3,792				3,624		3,902	
(7) 7 Servants (7 to 12) ...	...	1,284				1,284		1,284	
Special Pay ...	...	540				...		...	
Local and Duty Allowance ...	...	...				300		...	
Leave Salary ...	...	126				126		...	
			5,742		5,500		5,334		5,186
<b>C-1. (g) (3) Allowance Honoraria, etc.—</b>									
Conveyance Allowance ...	...	180				...		...	
Travelling Allowance ...	...	100				210		10	
House-rent and other allowances ...	...	...				180		15	
			280		500		390		25
<b>C-1. (g) (4) Contingencies—</b>									
Service postage and telegrams ..	...	12				12		...	
Clothing Charges ...	...	521				126		89	
Purchase and repairs of Furniture	...	10				10		...	
Lighting Charges ...	...	25				25		...	
Office Expenses and Miscellaneous	...	140				140		182	
Contract Contingencies ...	...	900				500		282	
Dieting Charges ...	...	1,400				1,674		1,115	
Medicines ...	...	400				475		433	
Peons uniforms and belts ...	...	10				10		...	
Rents, Rates and Taxes ...	...	...				...		91	
			2,818		3,000		2,972		2,192
			8,840		9,000		8,696		7,403
For rounding ...	...	+160				+304			
<b>TOTAL</b> ...		<b>9,000</b>			<b>9,000</b>	<b>9,000</b>		<b>9,000</b>	<b>7,403</b>
Voted ...		9,000			9,000	9,000		9,000	7,403
Non-voted ...		...			...	...		...	...
<b>C-1. (h) PRIMARY SCHOOLS IN POLICE LINES.</b>									
<b>C-1. (h) (2)-Pay of Establishment—</b>									
(22) 22 Teachers (20 to 60) ...	...	9,922				10,421			
Attendance Allowance ...	...	460				...			
			10,402		9,000		10,421		8,536
<b>C-1. (h) (3)-Allowance, etc.—</b>									
House-rent Allowance ...	...	48				...			
Compensatory Allowance ...	...	210				509			
Travelling Allowance ...	...	100				...			
			358		500		509		246
<b>C-1. (h) (4) Contingencies—</b>									
Office expenses and Miscellaneous...	...	1,556				1,710			
			1,556		1,500		1,710		1,076
			12,316		11,000		12,640		9,853
For rounding ...	...	-316				+360			
<b>TOTAL</b> ...		<b>12,000</b>			<b>11,000</b>	<b>13,000</b>		<b>13,000</b>	<b>9,853</b>
Voted ...		12,000			11,000	13,000		13,000	9,853
Non-voted ...		...			...	...		...	...

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

DETAILED ACCOUNT No. 260. POLICE. C-District Executive Force (Presidency proper)—concl'd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-2-OTHER POLICE—cont'd.</b>									
<b>C-2 (a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.</b>									
<b>C-2. (a) (2)-Pay of Establishment—</b>									
(9) 14 Head Constables on varying rates	19,549				18,601				
(49) 70 Constables (on varying rates)	...				...				
Literacy Allowance (special pay) ...	...				...				
Proficiency Allowance ...	18				...				
Deputation Allowance (special pay) ...	...				...				
Special pay ...	1,184				...				
<b>C-2. (a) (3)-Allowances, Honoraria, etc.—</b>									
House-rent and other allowances ...	5,190	20,701			4,164	18,601			
Hutting Money ...	...				636				
Compensatory Allowance ...	4,554				3,540				
Travelling Allowance ...	3,100				2,500				
		12,844				10,840			
<b>C-2. (a) (4)-Contingencies—</b>									
Clothing Charges ...	1,197				1,044				
Office Expenses and Miscellaneous ...	192				...				
Ordnance Stores ...	...				155				
		1,889				1,199			
For rounding ...		+66				-140			
		85,000			27,000	30,500			25,531
<b>C-2. (a) (6)-Establishment charges recoverable from other Governments and Departments, etc.—</b>									
Deduct—Contribution ...		-71,421			-61,000	-60,863			-67,052
<b>TOTAL</b> ...		-86,421			-84,000	-80,363			-41,521
Voted ...		86,421			-84,000	-80,363			-41,521
Non-voted ...		...			...	...			...
<b>C-2 (b) ADDITIONAL POLICE ESTABLISHMENT.</b>									
<b>C-2. (b) (1) Pay of officers—</b>									
1 Inspector 180 to 255 ...	2,340	2,340							
<b>C-2. (b)(2)-Pay of Establishment—</b>									
149 Police Force ...	51,939						2,440		
2 Clerks ...	1,080								
Proficiency Allowance ...	66								
Special pay ...	60								
		53,145							2,440
<b>C-2. (b) (3)-Allowances, Honoraria, etc.—</b>									
Clothing Allowance ...	317								
Conveyance Allowance ...	1,680								
House-rent Allowance ...	9,316						478		
Travelling Allowance ...	3,750								
Compensatory Allowance ...	14,412								
		29,975							478
<b>C-2. (b)(4)-Contingencies—</b>									
Rent ...	900							8	
Clothing Charges ...	2,574								
Office Expenses and Miscellaneous ...	128							1	
Lighting Charges ...	72							3	
Ordnance Stores ...	800							8	
Postage and other charges ...	200								
		4,674							15
For rounding ...		90,184							
Lump provision for additional Police ...		- 184					50,000		
		50,000							
		1,40,000			32,000	50,000			2,933
<b>C-2. (b) (6)-Establishment charges recoverable from other Governments and Departments, etc.—</b>									
Deduct—Contribution ...		(a) -1,44,000			-32,000	-50,000			-3,305
<b>TOTAL</b> ...		-4,000			...	...			-372
Voted ...		-4,000			...	...			-372
Non-voted ...		...			...	...			...

(a) Includes + 493 for rounding.



DETAILED ACCOUNT No. 26D. POLICE. D.—Police Training School (Presidency Proper)— <i>contd.</i>		Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
PRESIDENCY PROPER. SUMMARY.		Rs.	Rs.	Rs.	Rs.
Police Training Schools	...	1,37,000	1,12,000	1,18,000	1,08,171
		1,37,000	1,12,000	1,18,000	1,08,171
	Voted	1,05,000	93,000	93,000	82,418
	Non-voted	32,000	19,000	25,000	25,753
DETAILS.		Rs.	Rs.	Rs.	Rs.
D. POLICE TRAINING SCHOOL		Rs.	Rs.	Rs.	Rs.
<b>D—(1) Pay of Officers—</b>					
(1) 1 Principal (1,150 for 8½ months and at 1,200 for 3½ months, and D. A. 100)	...	15,175		14,575	14,233
(3) 3 Deputy Superintendents 200 to 700 + D. A. 1 (75)	...	10,440		9,300	4,640
Leave salary	...	1,500		1,400	...
Passage pay	...	...		...	...
(5) 5 Inspectors (180 to 400 + D.A. 50)	...	17,580		18,225	18,478
(1) 2 Probationers (450) (350)	...	9,687		5,400	9,284
			17,000		704
		24,862	29,520	48,900	47,389
<b>D—(2) Pay of Establishment—</b>					
Constabulary	...	...		...	2,670
Leave Salary	...	61		61	...
1 Prosecutor (90 to Rs. 180)	...	2,280		...	...
1 Sub-Assistant Surgeon (144)	...	1,728		...	1,704
(3) 2 Sub-Inspectors (75 to 160)	...	3,195		1,644	...
8 Servants (15 to 18)	...	1,536		4,992	...
Temporary Establishment	...	1,380		1,536	1,393
Duty Allowance (Special pay)	...	...		...	892
Probationers	...	...		1,380	...
Teachers	...	...		...	...
Executive Subordinates	...	...		...	3,216
		10,180	12,000	9,613	9,875
<b>D—(3) Allowances, Honoraria, etc.—</b>					
Travelling Allowance	{ Non-voted	2,700		2,200	2,236
	{ Voted	1,800		1,800	...
Compensatory Allowance	...	900		600	951
Training Allowance to students	...	47,065		35,700	25,812
Clothing Allowance	...	260		255	...
Fees to examiners	...	1,730		1,750	...
Cost of passages granted under the Superior Civil Service Rules, 1924	...	4,480		2,520	...
House-rent allowance	...	...		...	3,941
Grain Compensation	...	...		...	3,022
For Probable savings	...	-5,000		-5,000	...
		7,180	2,000	39,825	35,962
		46,755	37,000		
<b>D—(4) Contingencies—</b>					
Lighting charge	...	...		...	6,291
Purchase and Upkeep of Horses	...	6,700		1,230	...
Do. of tents	...	1,230		900	...
Do. of uniform, Horse, Saddlery for Probationary Assistant Superintendents	...	2,200		80	36
Purchase of Handcuffs, Bugles, etc.	...	60		1,000	...
Petty Construction and Repairs	...	700		1,711	...
Ordnance stores	...	800		100	397
Accoutrements	...	100		600	10
Medicines and Chemicals	...	600		400	400
Prizes to Students	...	400		300	175
Service Postage and Telegrams	...	300		900	957
Water-supply	...	1,000		150	...
Reserve with the I. G. P.	...	150		...	...
Grant-in-aid for the maintenance of Police Officers' Mess	...	400		400	184
Contract Contingencies	...	2,084		1,584	4,742
Gymnastic Apparatus	...	400		350	...
Customs duty on Imported Stores	...	...		...	1,753
Office expenses and Miscellaneous	...	600		...	82
Rents	...	...		2,292	...
Pay of medicals	...	2,292		170	...
Telephone charges	...	120		...	28
Clothing charges	...	...		...	...
For probable Savings	...	-2,000		-3,000	...
		18,136	18,000	19,127	14,995
		1,36,633	1,12,000	1,17,465	
		-42		+305	
		+409		+230	
<b>TOTAL</b>		1,37,000	1,12,000	1,18,000	1,08,171
	Voted	1,05,000	93,000	93,000	82,418
	Non-voted	32,000	19,000	25,000	25,753

DETAILED ACCOUNT No. 26F. POLICE. F.—Special Police—(Presidency proper).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F. 1 AGENCY POLICE.—GUJARAT</b>									
Mewasis and Bhils—									
F. 2 MEWAS POLICE	...	3,500		3,500		3,500		3,239	
F. 3 BHIL NEMNUK	...	500		500		500		554	
F. 4 DANGS POLICE	...	12,000		11,000		11,000		10,099	
<b>TOTAL</b>	...		16,000		15,000		15,000		13,892
Voted	...		16,000		15,000		15,000		13,892
Non-voted	...		...		...		...		...
<b>F. 2 MEWAS POLICE.</b>									
<b>F-2—(2) Pay of Establishment—</b>									
(106) 106 Rakhwaldars (48) and 105 (Rates varying from 2 to 5)	...	3,450				3,450		3,226	
Constables	...	...				...		13	
Mewas Allowance (Special Pay)	...	180				180		...	
For rounding	...	-130				-130		...	
<b>TOTAL</b>	...		3,500		3,500		3,500		3,239
Voted	...		3,500		3,500		3,500		3,239
Non-voted	...		...		...		...		...
<b>F. 3 BHIL NEMNUK.</b>									
<b>F-3—(2) Pay of Establishment—</b>									
(1) 1 Rakhwadar (14)	...	168				168		242	
(1) 1 Jamadar (26)	...	312				312		312	
For rounding	...	+20				+20		...	
<b>TOTAL</b>	...		500		500		500		554
Voted	...		500		500		500		554
Non-voted	...		...		...		...		...
<b>F. 4 DANGS POLICE.</b>									
<b>F-4—(2) Pay of Establishment—</b>									
(5) 6 Head Constables (28 to 50)	...	2,472				2,198		1,784	
(19) 22 Constables (20 to 24)	...	5,736				4,908		6,930	
Duty Allowance (Special Pay)	...	...				210		...	
Local Allowance (Special Pay)	...	...				1,860		...	
Special pay	...	2,430						...	
			10,638		9,000		9,114		8,664
<b>F-4—(3) Allowance, Honoraria, etc.—</b>									
Conveyance Allowance	...	300				300		289	
Cost of Railway warrants	...	...				575		482	
Travelling Allowances	...	200						...	
Rewards	...	15				15		...	
			515		1,000		890		771
<b>F-4—(4) Contingencies—</b>									
Clothing charges	...	504				400		397	
Post-mortem Examination charges	...	12				12		267	
Office expenses and Miscellaneous...	...	140				140		...	
Rewards	...	10				10		...	
			666		1,000		562		664
For rounding	...		11,819		11,000		10,566		10,099
			+181				+484		
<b>TOTAL</b>	...		12,000		11,000		11,000		10,099
Voted	...		12,000		11,000		11,000		10,099
Non-voted	...		...		...		...		...

DETAILED ACCOUNT No. 26G. POLICE. G-Railway Police—(Presidency proper).		Budget Estimate, 1923-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>									
G-1. BOMBAY BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S.-R. SECTION OF THE R. M. RAILWAY) ... ..		3,87,000		3,80,000		3,82,000		3,78,422	
G-2. GREAT INDIAN PENINSULA AND MADRAS AND SOUTHERN MAHRATTA RAILWAYS POLICE ... ..		5,34,000		5,15,000		5,21,000		5,11,447	
<b>TOTAL ...</b>			9,21,000		8,95,000		9,03,000		8,89,869
Voted ...			8,70,000		8,54,000		8,56,000		8,40,768
Non-voted ...			51,000		41,000		47,000		49,101
<b>DETAILS.</b>									
G-1-B. B. & C. I. RAILWAY POLICE (Includ- ing the S. R. Section of the R. M. Railway).									
G-1: (1) Pay of Officers—									
(1) 1 Superintendent (1,350 + D.A. 150) ...		16,800				16,700		16,153	
(7) 7 Inspectors (180 to 400 + 1 D.A. 30) ...		20,225				20,200		19,981	
			{ 16,800 20,225		{ 17,000 20,000		36,900		36,134
G-1. (2) Pay of Establishment—									
Inspectors ... ..								1,558	
(1) 1 Prosecutor (90 to 180) ... ..		2,260				2,090		23,357	
(19) 19 Sub-Inspectors (75 to 160) ... ..		27,505				25,560		4,854	
(2) 3 Sergeants (150—5—200) ... ..		6,520				4,745		67,382	
(162) 162 Head Constables (28 to 50) ... ..		67,008				67,284		87,729	
(343) 343 Constables (20 to 24) ... ..		89,275				89,208		13,791	
(11) 11 Clerks (68 to 175) ... ..		14,536				14,130			
(3) 3 Servants (22) 2 (31) ... ..		768				768			
Special Pay ... ..		2,376				2,376			
Carried over ...		2,10,298	37,025		37,000	2,06,161	36,900	1,98,671	36,134

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DETAILED ACCOUNT No. 26G. POLICE. G Railway Police—(Presidency proper)— <i>contd.</i>		Revised Estimate, 1928-29.		Budget Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	2,10,298	87,025		87,000	2,06,161	86,900	1,98,671	86,184	
<b>G-1-B. B. &amp; C. I. RAILWAY POLICE</b> (including the S. R. Section of the R. M. Railway)— <i>contd.</i>									
Leave Salary ...	760				738				
Proficiency Allowance ...	8,840				8,840				
For Probable savings and rounding ...	-10,000				-10,000				
		2,04,898		2,01,000		2,00,739		1,98,671	
<b>G-1. (3) Allowances, Honoraria, etc.—</b>									
Conveyance allowance ...	11,700				...	...	...	...	
Compensatory Allowance ...	2,400				2,497				
Rewards ...	28,332				27,711				
Cost of Railway warrants ...	1,800				1,800		1,905		
Travelling Allowance ...	...				...		3,298		
House-rent Allowance ...	1,200				1,200		1,017		
Clothing Allowance ...	24,270				34,700		33,403		
Hutting Money ...	2,880				3,030		6,772		
For probable Savings ...	6,087				1,087		32,691		
	1,030				1,030				
	...				9,294				
	...				-5,000				
	...	6,480		7,000		77,349		79,086	
<b>G-1. (4) Contingencies—</b>		73,219		70,000					
Accoutrements ...	200				425				
Medicines and Chemicals ...	500				700				
Hand-cuffs, etc. ...	100				100				
Allowances to witnesses ...	50				50				
Telephone Charges ...	885				885				
Post mortem examination Charges ...	50				50				
Conservancy Charges ...	2,760				2,700				
Rewards ...	250				250				
Customs duty on Imported Store ...	...				...				
Gymnastic Apparatus ...	50				50				
Clothing Charges ...	8,500				8,000		8,811		
Ordnance Stores ...	1,600				2,164		1,294		
Interest and maintenance charges of officers									
Saloons and rent for hire of a I class family carriage on metre gauge ...	2,000				2,000				
Accommodation of Policemen in infected areas ...	100				100				
Rents, rates and taxes ...	25,229				24,629		36,078		
Service Postage and Telegrams ...	1,500				1,800		1,172		
Office Expenses and Miscellaneous ...	200				200		7,928		
Contract Contingencies ...	4,450				4,500		7,211		
Petty construction and repairs ...	300				300				
Rent on account of Railway quarters occupied by Police ...	15,000				20,000				
Water supply ...	4,500				4,500		3,951		
Reserve with the Inspector General of Police ...	150				150				
For probable Savings ...	-2,000				-5,000				
		66,374		66,000		68,553		65,940	
		3,87,996		3,81,000		3,83,541		3,79,831	
		-280				-427			
For rounding ...		-85				-483			
		3,87,631		3,81,000		3,82,631		3,79,831	
<b>G-1. (5) Establishment charges recoverable from other Governments, &amp; Departments, etc.—</b>									
Deduct—On account of Constable engaged on Gaikwar's Dabhoi-Rajppla State Railway ...		-631		-1,000		-631		-1,409	
<b>TOTAL ...</b>		3,87,000		3,80,000		3,82,000		3,78,422	
Voted ...		3,64,000		3,56,000		3,59,000		3,54,480	
Non-voted ...		23,000		24,000		23,000		23,942	
<b>G-2-GREAT INDIAN PENINSULA AND M. &amp; S. M. RAILWAYS.</b>									
<b>G-2. (1)-Pay of Officers—</b>									
(1) 1 Superintendent (1,100 for 8½ months and 1,150 for 3½ months + D.A. 150) ...	15,175				12,988		12,798		
(1) 1 Assistant Superintendent (675 for 8½ months and 600 for 3½ months + D.A. 100.) ...	8,188				7,500		6,217		
Passage pay ...	...				...		...		
(7) 7 Inspectors (180 to 400 + 1 D.A. 80) ...	20,715				19,946		19,487		
		23,363		13,000		40,434		38,496	
		20,715		20,000					
Carried over ...		44,078		33,000		40,434		38,496	

DETAILED ACCOUNT No. 26G. POLICE. G-Railway Police—(Presidency proper)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
* Brought forward ...		44,078		33,000		40,434			28,496
<b>G-2-GREAT INDIAN PENINSULA AND M. &amp; S. M. RAILWAYS—contd.</b>									
<b>G-2. (2) Pay of Establishment—</b>									
Executive Subordinates ...	...				...			18,400	
Inspectors (180 to 180) ...	...				...			...	
(4) 4 Prosecutors (90 to 400) ...	6,880				6,843			...	
(25) 25 Sub-Inspectors (75 to 160) ...	39,885				39,642			26,456	
(11) 11 Sergeants (150—5—200) ...	23,010				23,018			17,742	
(176) 175 Head Constables (28 to 50) ...	72,468				72,900			2,26,332	
(578) 580 Constables (20 to 24) ...	1,54,678				1,52,744				
(15) 15 Clerks (40 to 150) ...	14,845				14,310			14,370	
Duty Allowance ...	...				3,108			...	
Clothing Allowance ...	1,836				1,836			...	
Proficiency Allowance ...	5,016				4,608			...	
Special pay ...	3,336				204			...	
Bad Climate Allowance ...	...				...			...	
Temporary Establishment ...	...				...			...	
(9) 7 Servants (15 to 22) ...	1,656				2,088			...	
Ramoshies ...	...				...			1,500	
Leave Salary ...	808				800			...	
For Probable Savings ...	-10,000				-15,000			...	
		8,14,418		8,11,000		8,06,601			3,04,800
<b>G-2. (3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...	16,260				...			...	
Clothing Allowance ...	1,270				1,270			...	
Rewards ...	1,800				2,300			1,694	
Cost of Railway Warrants ...	6,000				8,000			964	
Travelling Allowances { Non-voted ...	1,800				1,800			1,411	
{ Voted ...	20,100				36,260			43,896	
House-rent Allowance ...	18,770				7,516			2,218	
Hutting money ...	...				10,000			54,020	
Compensatory Allowance ...	2,700				2,134			...	
{ ...	89,740				39,790			...	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	...				...			1,821	
For probable Savings ...	-4,000				-5,000			...	
		4,500		4,000		1,04,070			1,06,724
		99,940		1,00,000					
<b>G-2. (4) Contingencies—</b>									
Purchase of revolvers ...	...				1,900			...	
Medicines and Chemicals ...	150				225			...	
Hand-cuffs, etc. ...	85				85			...	
Post Mortem examination Charges ...	50				150			...	
Conservancy charges ...	3,700				4,258			1,635	
Rewards ...	350				500			...	
Customs duty on imported stores ...	...				...			...	
Gymnastics apparatus ...	125				100			...	
Clothing Charges ...	14,118				14,100			11,372	
Accoutrements ...	241				172			229	
Petty construction ...	...				...			...	
Allowances to witness, etc. ...	50				50			...	
Ordnance Stores ...	1,400				1,400			1,514	
Rents, Rates and Taxes ...	7,656				8,724			2,884	
Service Postage and Telegrams ...	5,500				5,700			4,845	
Telephone Charges ...	2,920				2,320			...	
Water Supply ...	2,400				2,130			1,891	
Office Expenses and Miscellaneous ...	...				...			624	
Contract Contingencies ...	4,838				5,951			6,605	
Accommodation of Policemen in infected area ...	100				200			...	
Lighting charges ...	...				...			13	
Rent for Railway Saloons ...	200				200			...	
Dietary charges ...	...				...			...	
Interest on Capital expended on Railway quarters occupied by the Police ...	32,000				32,166			29,324	
Reserve with the I. G. of Police ...	150				150			...	
For probable Savings ...	-5,000				-10,000			...	
		70,483		67,000		70,481			61,436
		5,33,419		5,15,000		5,21,586			5,11,456
For rounding ...	+137				-422				
	+444				-164				
	5,34,000			5,15,000		5,21,000			5,11,456
Deduct—Contribution ...	...			...	...			...	-9
<b>TOTAL</b> ...		5,34,000		5,15,000		5,21,000			5,11,447
Voted ...		5,06,000		4,98,000		4,97,000			4,86,238
Non-voted ...		28,000		17,000		24,000			25,159

DETAILED ACCOUNT No. 26H. POLICE. H-Criminal Investigation Department— (Presidency proper).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
CRIMINAL INVESTIGATION DEPARTMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H-(1) Pay of Officers—</b>									
(1) 1 Deputy Inspector-General of Police (2,150).	25,800					25,800		29,829	
(1) 1 Personal Assistant to the Deputy Inspector General of Police (925 for 8½ months and 950 for 3½ months + D.A. 100) ...	12,390					12,090		12,632	
(3) 3 Deputy Superintendents (200 to 700) + D.A. 75, each ...	20,730					19,750		18,598	
Leave salary ...	3,000					3,000		...	
Special pay ...	7,200					...		...	
(9) 12 Inspectors (180 to 300) ...	32,280					31,883		34,872	
1 Superintendent F. P. Bureau (320 to 340) ...	4,600					...		...	
		38,190			38,000		92,523		96,931
		67,810			50,000				
<b>H-(2) Pay of Establishment—</b>									
Executive Subordinates ...	...					...		44,144	
1 Prosecutor ...	1,200					...		...	
23 F. P. B Establishment ...	28,000					...		...	
(22) 27 Sub-Inspectors (75 to 160) ...	42,490					63,868		31,681	
(23) 10 Head Constables (36 to 50) ...	4,740					11,448		...	
Plain clothing allowance ...	...					...		...	
Special pay ...	12,300					17,052		...	
(25) 36 Servants (18 to 22) ...	7,608					5,424		2,702	
Literacy Allowance ...	...					390		...	
Proficiency Allowance ...	5,560					6,240		...	
Temporary establishment ...	...					45		14,039	
Jamadars and Havaldars ...	...					...		2,676	
For probable savings ...	-5,000					-5,170		...	
		96,898			1,05,000		99,297		95,242
<b>H-(3) Allowances—</b>									
Rewards ...	4,000					3,500		5,579	
Compensatory Allowance ...	2,700					2,345		...	
Exchange Compensation Allowance ...	11,553					6,496		...	
Clothing Allowance ...	1,200					1,200		...	
Cost of Railway Warrants ...	3,166					4,214		...	
Travelling Allowance { Non-voted ...	2,200					2,000		40	
{ Voted ...	32,000					35,252		1,657	
House-rent Allowance ...	10,394					12,604		32,118	
Hutting Money ...	...					1,140		4,489	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	2,240					...		23,243	
For probable savings ...	-5,000					-3,500		1,171	
		8,340			6,000		65,751		72,286
		56,113			60,000				
<b>H-(4) Contingencies—</b>									
Conservancy charges ...	48					48		...	
Rewards ...	350					300		...	
Telephone charges ...	900					900		655	
Clothing charges ...	120					120		1	
Ordnance Stores ...	150					150		110	
Subscription to Newspapers ...	300					300		200	
Rents, Rates and Taxes ...	22					742		241	
Secret Service Money ...	5,300					5,000		5,779	
Service, Postage and Telegrams ...	2,000					2,000		1,946	
Pay of menials ...	216					216		...	
Office Expenses and Miscellaneous ...	300					...		297	
Contract Contingencies ...	2,741					3,111		4,981	
Water Supply ...	120					120		125	
Reserve with the Inspector General of Police...	150					150		...	
For probable savings ...	...					-1,500		11,657	
		12,717			16,000				14,615
For rounding ...		2,80,068			2,75,000		2,69,228		
		+ 470					+ 65		
		+ 462					- 293		
<b>TOTAL</b> ...		2,81,000			2,75,000		2,69,000		2,78,474
Voted ...		2,34,000			2,31,000		2,25,000		2,25,878
Non-voted ...		47,000			44,000		44,000		52,596

DETAILED ACCOUNT No. 26B. POLICE. B.—Superintendence (Sind).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>									
<b>SIND POLICE.</b>									
OFFICERS OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL ...		68,000		68,000		67,000		73,603	
			68,000		66,000		67,000		73,603
Voted ...			34,000		32,000		36,000		32,167
Non-voted ...			29,000		34,000		31,000		41,436
<b>DETAILS.</b>									
<b>OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.</b>									
<b>B. (1) Pay of Officers—</b>									
(1) 1 Deputy Inspector-General (1,750—100— 2,150) ...		25,800				25,800		36,866	
Passage pay ...									
			25,800		26,500		25,800		36,866
<b>B. (2) Pay of Establishment—</b>									
Office Superintendent ...								330	
(12) 12 Clerks (40 to 330) ...		15,587				16,724		15,157	
(4) 4 Servants (17 to 21) ...		864				934		768	
Proficiency Allowance ...		390				390			
Leave Salary ...		814				875			
Temporary establishment ...		1,075				1,173		816	
			18,730		18,000		20,026		17,071
<b>B. (3) Allowances, Honoraria, etc.—</b>									
Clothing allowance ...		200				200			
Exchange Compensation Allowance Non-voted.		600				600			
Travelling Allowance ... { Non-voted... Voted ...		1,800 1,100				2,200 1,200		1,414 1,183	
Plague Allowance ...		100				100			
Compensatory Allowance ... { 750 2,197						800 2,116			
House-rent Allowance ... { 420 192						375 192		1,188 2,036	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...						2,240		1,968	
Rewards ...									
For probable savings ... { ... ...						-1,000 -1,000			
			{ 3,570 3,789		{ 7,500 3,000		8,023		7,789
Carried over ...			51,889		55,000		53,849		61,726

DETAILED ACCOUNT No. 26B. POLICE. B.—Superintendence (Sind)—concl'd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL</b> —concl'd.									
	Brought forward ...		51,889		55,000		53,849		61,726
<b>B. Contingencies—</b>									
	Clothing charges ...								1
	Rents, Rates and Taxes ...	5,400				5,400			6,800
	Service Postage and Telegrams ...	700				1,000			514
	Contract Contingencies ...	4,633				3,741			3,911
	Office Expenses and Miscellaneous ...	100				100			400
	Conservancy Charges ...	192				192			112
	Telephone Charges ...	550				550			139
	Reserve ...					2,500	13,483		11,877
			11,575		11,000				
			63,464		66,000		67,332		73,603
	For rounding ...		- 370				- 15		
			- 94				- 317		
	<b>TOTAL</b> ...		63,000		66,000		67,000		73,603
	Voted ...		34,000		32,000		36,000		32,167
	Non-voted ...		29,000		34,000		31,000		41,436
DETAILED ACCOUNT No. 26C. POLICE. C.—District Executive Force (Sind).									
<b>SUMMARY.</b>									
<b>C.—1-DISTRICT POLICE.</b>									
C. 1. (a) DIVISIONAL SUPERINTENDENTS AND ASSISTANTS ...		2,80,000		2,65,000		2,64,000		2,50,897	
C. 1. (b) POLICE FORCE ...	}	17,89,000		17,91,000		17,65,000		17,24,174	
C. 1. (c) MOUNTED POLICE ...									
C. 1. (d) OFFICE ESTABLISHMENT ...									
C. 1. (j) CAMEL LEVY ...									
C. 1. (e) ALLOWANCES, HONORARIA, etc. ...		8,09,000		8,14,000		8,03,000		8,13,984	
C. 1. (f) CONTINGENCIES ...		2,63,000		2,65,700		2,68,000		2,84,828	
C. 1. (i) GRANTS-IN-AID, etc. ...		300		300		300		300	
C. 1. (j) CAMEL LEVY ...						50,000		49,722	
			31,41,300		31,36,000		31,50,300		31,23,905
<b>C.—2-OTHER POLICE.</b>									
C. 2. (a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS ...		26,214		8,000		23,552		8,573	
C. 2. (b) ADDITIONAL POLICE ESTABLISHMENT (not fixed) ...		9,032		9,000		16,395		8,012	
C. 2. (d) HARBOUR POLICE ...		63,000		62,000		63,792		62,992	
			98,246		79,000		1,08,739		79,577
			32,39,546		32,15,000		32,59,039		32,03,482
			- 31,719		- 52,000		- 84,833		- 65,789
Deduct—CONTRIBUTION ...									
Deduct—AMOUNT RECOVERABLE FROM CENTRAL GOVERNMENT FOR THE COST OF POLICE FOR THE PILGRIM DEPARTMENT AT KARACHI ...			- 2,663		- 3,000		- 2,700		- 2,332
	For rounding ...		- 159				+ 494		
	<b>TOTAL</b> ...		32,05,000		31,60,000		31,72,000		31,35,361
	Voted ...		30,60,000		30,23,000		30,23,000		30,00,063
	Non-voted ...		1,45,000		1,37,000		1,49,000		1,35,298



DETAILED ACCOUNT No. 26C. POLICE. C. District Executive Force (Sind).	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
C-1—DISTRICT POLICE.								
C. 1. (a) DIVISIONAL SUPERINTENDENTS AND ASSISTANTS.								
(1) Pay of Officers—(a)								
Superintendents ... ..							4,347	
(8) 8 Superintendents (600 to 1,450 plus Special pay ... ..	92,263				98,227		87,095	
(3) 3 Assistant Superintendents (325 to 675 plus Special pay ... ..	19,067				18,129		14,791	
Overseas Pay ... ..	3,600							878
Leave Salary ... ..	9,000				7,000			
1 Temporary Deputy Superintendent of Police.								
(8) 10 Deputy Superintendents (200 to 700) ...	61,295				46,713		48,798	
(31) 31 Inspectors (180 to 400) ... ..	94,723				95,539		94,988	
		2,79,948				2,65,608		2,50,897
For probable Savings and rounding ...		+70				-1,356		
Lump reduction ordered by Government ...		-18				-252		
<b>TOTAL</b> ...		<b>2,80,000</b>		<b>2,65,000</b>		<b>2,64,000</b>		<b>2,50,897</b>
Voted ...		1,65,000		1,60,000		1,49,000		1,49,011
Non-voted ...		1,15,000		1,05,000		1,15,000		1,01,886
(2) Pay of Establishment—								
C. 1. (b) POLICE FORCE.								
Inspectors ... ..								
(6) 6 prosecutors (90 to 200) ... ..	10,237				9,798			
(162) 159 Sub-Inspectors to (75 to 160) ...	2,14,997				2,17,779		2,49,893	
(20) 16 European Sergeants (150—5—200) ...	34,728				42,473			
(269) 269 Head Constables, Unarmed (28 to 50) ... ..	1,11,480				1,11,480		10,54,869	
(303) 301 Head Constables, Armed (28 to 43) ... ..	1,20,348				1,21,632			
(1,357) 1,357 Constables, Unarmed (21 to 25) ...	3,73,920				3,77,467			
(1,553) 1,542 Constables, Armed (21 to 25) ...	4,25,652				4,31,934			
Special Pay ... ..	9,228							
Local and Duty Allowance (Special Pay) ...					9,059			
Literacy Allowance do. ... ..					16,962			
Clothing Allowance ... ..	5,972				6,024			
Proficiency allowance ... ..	17,274							
Shorthand Allowance ... ..					990			
		13,23,886				13,44,998		13,04,762
For probable Savings ...		-15,000				-20,000		
<b>TOTAL</b> ...		<b>13,08,886</b>		<b>13,10,000</b>		<b>13,24,998</b>		<b>13,04,762</b>
Voted ...		13,08,886		13,10,000		13,24,998		13,04,762
Non-voted ...								
C. 1. (c) MOUNTED POLICE.								
(969) 969 Mounted Police in Sind (21 to 50) ..	3,11,376				3,11,080		3,05,940	
Allowance to Farrier, Major, etc. ... ..					420			
<b>TOTAL</b> ...		<b>3,11,376</b>		<b>3,15,000</b>		<b>3,11,500</b>		<b>3,05,940</b>
Voted ...		3,11,376		3,15,000		3,11,500		3,05,940
Non-voted ...								
Carried over ...		16,20,262		16,25,000		16,36,498		16,10,702

(a) Provision for overseas pay drawn in sterling in England has not been included in this budget.

DETAILED ACCOUNT No. 26C. POLICE. C. District Executive Force (Sind)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
C-1—DISTRICT POLICE— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...			16,20,262		16,25,000		16,36,498		16,10,702
C. 1. (d) OFFICE ESTABLISHMENT.									
(112) 111 Accountants, Shirastedars, Clerks, Karkuns and Munshis (30 to 260) ...		1,08,762				1,04,696		99,890	
Temporary Establishment ...		7,980				8,460		873	
Do. do. (Plague) ...								762	
Do. do. (Famine) ...									
Leave Salary ...		4,959				4,680			
1 Veterinary Officer ...						972			
For probable saving ...						- 972			
			1,21,701		1,17,500		1,17,836		1,01,525
MENTAL ESTABLISHMENT.									
(49) 49 Servants (17 to 18) ...		10,116				10,116		10,014	
Leave Salary ...		403				430			
Ramoshies and Watchmen supplied to— Government offices ...								1,933	
			10,519		10,500		10,546		11,947
For rounding ...							+ 120		
TOTAL ...			1,32,220		1,28,000		1,28,502		1,13,472
Voted ...			1,32,220		1,28,000		1,28,502		1,13,472
Non-voted ...									
C. 1. (j) Camel Levy.									
24 Head Constables (23 to 43) ...		9,636							
95 Constables (21 to 25) ...		27,828							
Probable savings and rounding ...		- 1,000							
		+ 54							
Total (voted) ...			36,518		38,000				
Total ...			17,89,000		17,91,000		17,65,000		17,24,174
Voted ...			17,89,000		17,91,000		17,65,000		17,24,174
C. 1. (e) ALLOWANCES.									
(3) Allowances, Honoraria, etc.—									
Allowance to Witnesses ...								103	
Rewards ...		7,900				8,450		500	
Clothing Allowance ...		7,400				7,940		9,370	
Cost of Railway Warrants ...									47,853
Travelling Allowance ...		18,290				22,097		20,304	
Conveyance Allowance ...		2,10,260				2,62,440		5,17,574	
House-rent Allowance ...		3,600				1,586		5,207	
Hutting Money ...		45,993				29,466		1,69,930	
Horse Allowance ...						41,170		85,319	
Boat Allowance ...						2,81,680			
Cost of passages granted under the Superior Civil Service Rules, 1924 ...		5,907				7,840		7,401	
Compensatory Allowance ...		2,700				2,573			
Post Mortem Examination Charges Office Allowances ...		1,56,074				1,53,818			
		360						423	
			8,15,720				8,22,460		8,13,984
For probable savings and rounding ...			- 497				- 96		
			- 223				- 364		
			- 6,000				- 19,000		
TOTAL ...			8,09,000		8,14,000		8,03,000		8,13,984
Voted ...			7,79,000		7,82,000		7,69,000		7,80,572
Non-voted ...			30,000		32,000		34,000		33,412



DETAILED ACCOUNT No. 26C. POLICE. C.—District Executive Force, Sind— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-2. OTHER POLICE—<i>contd.</i></b>									
<b>C-2. (a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.</b>									
<b>C-2. (a) (2) Pay of Establishment—</b>									
(7) 7 Head Constables on varying rates ...		2,252				2,448			
(37) 40 Constables (on varying rates) ...		9,084				9,504			
Special pay ...		1,905				2,040			
Clerk ...		426				480			
			19,667				14,472		
<b>C-2. (a) (3) Allowances, Honoraria, etc.—</b>									
House rent and other allowances ...		1,092				1,440			
Hutting Money ...		...				1,152			
Travelling Allowance ...		271				264			
Compensatory Allowance ...		432				432			
			1,795				3,288		
<b>C-2. (a) (4) Contingencies—</b>									
Clothing Charges ...		752				792			
			752				792		
Lump provision for Police ...			10,000				10,000		
			26,214		8,000		28,552		8,573
<b>C-2. (a) (6) Establishment charges recoverable from other Governments and Departments, etc.—</b>									
Deduct—Contribution ...			-90,394		-11,000		-45,110		-26,552
<b>TOTAL ...</b>			-4,180		-3,000		-16,558		-18,079
Voted ...			-4,180		-3,000		-16,558		-18,079
Non-voted ...			...		...		...		...
<b>C-2. (b) ADDITIONAL POLICE ESTABLISHMENT.</b>									
<b>C-2. (b) (2) Pay of Establishment—</b>									
Police Force (not fixed) ...		5,556				10,713		6,850	
Proficiency Allowance ...		72				72			
			5,628				10,785		6,850
<b>C-2. (b) (3) Allowances, Honoraria, etc.—</b>									
Clothing Allowance ...		72				72			
Hutting Money ...		...				648		135	
House-rent Allowance ...		372				...		770	
Travelling Allowance ...		200				450			
Conveyance Allowance ...		1,500				3,000			
			2,144				4,170		905
<b>C-2. (b) (4) Contingencies—</b>									
Clothing Charges ...		290				580			
Office Expenses and Miscellaneous... ..		970				860		257	
			1,260				1,440		257
			9,032				16,395		8,012
Lump provision for additional Police ...									
For rounding ...									
			9,032		9,000		16,395		8,012
<b>C-2. (b) (6) Establishment charges recoverable from other Governments and Departments, etc.—</b>									
Deduct—Contribution ...			-1,325		-10,000		-8,931		-8,535
<b>TOTAL ...</b>			7,707		-1,000		7,464		-523
Voted ...			7,707		-1,000		7,464		-523
Non-voted ...			...		...		...		...

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 260. POLICE. C. District Executive Force (Sind)— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C. 2 OTHER POLICE.</b>									
C-2—(d) HARBOUR POLICE.									
C-2(d)—(1) Pay of Officers—									
(1) 1 Inspector (180 to 300) ...	...	3,060			3,060	3,060	3,057		3,057
			3,060		3,000				
C-2(d)—(2) Pay of Establishment—									
(3) 3 Sub-Inspectors (75 to 160) ...	...	3,720			3,860		} 11,058		
(4) 4 Sergeants (150—5—200) ...	...	8,460			7,800				
(15) 15 Head Constables (28 to 50) ...	...	6,840			6,840		} 27,137		
(58) 68 Constables (21 to 25) ...	...	19,056			18,996				
Clothing Allowance ...	...	432			432				
Proficiency Allowance ...	...	186			180				
Special pay ...	...	96			96				
			38,790		37,000		37,704		38,195
C-2(d)—(3) Allowances, Honoraria, etc.—									
Rewards ...	...	...			...		69		
Clothing Allowance ...	...	165			165				
Conveyance Allowance ...	...	1,380			...				
Travelling Allowance ...	...	...			1,020		1,437		
House-rent Allowance ...	...	594			984		10,639		
Hutting Money ...	...	...			693		635		
Compensatory Allowance ...	...	10,584			10,709				
Grain Compensation ...	...	...			...		110		
			12,723		13,000		13,571		12,890
C-2(d)—(4) Contingencies—									
Conservancy Charges ...	...	...			...		24		
Petty Repairs ...	...	50			50				
Clothing Charges ...	...	1,686			1,686				
Boat stores and Repairs and Coal Contingen- cies ...	...	3,000			4,000		2,763		
Rents, Rates and Taxes ...	...	3,394			2,720		4,871		
Water-supply ...	...	615			534		823		
Office expenses and miscellaneous ...	...	...			...		163		
Contract Contingencies ...	...	...			...		206		
			8,735		9,000		8,990		8,850
			63,308				63,325		
			- 308				+ 467		
			63,000		62,000		63,792		62,992
C-2(d)—(6) Establishment charges recover- able from other Governments and Departments, etc.—									
Deduct—Contribution ...	...		(a)		- 31,000		- 30,792		- 30,602
<b>TOTAL</b> ...			63,000		31,000		33,000		32,390
Voted ...			63,000		31,000		33,000		32,390
Non-voted ...			...		...		...		...

(a) Provided for on the Receipt side under XIX Police.

DETAILED ACCOUNT No. 26G. POLICE. G.—Railway Police—Sind.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G-3. SIND RAILWAYS POLICE.</b>									
<b>G-3. (1) Pay of Officers—</b>									
(1) 1 Superintendent (600 to 1,450 + D.A. 150)...	9,625				16,370			8,068	
(3) 3 Inspectors (180 to 300 + 1 D.A. 30) ...	9,131				9,225			9,508	
Deputy Superintendents ...								905	
		9,625		10,000		25,595		3,339	21,820
		9,131		10,000					
<b>G-3. (2) Pay of Establishment—</b>									
Executive Subordinates ...								3,636	
Inspectors ...									
(12) 12 Sub-Inspectors (75 to 160) ...	16,900				14,987			13,075	
(1) 1 European Sergeant (150—5—200) ...	2,140				1,965			900	
(56) 56 Head Constables (23 to 50)...	23,052				23,052			89,417	
(245) 245 Constables (21 to 25) ...	68,796				68,172			10,829	
(13) 13 Clerks (40 to 145) ...	11,700				11,040				
Local and Duty Allowance ...					1,656				
Proficiency Allowance ...	1,512				1,692				
(5) 5 Servants (17 to 18) ...	1,032				1,032			843	
Clothing allowance ...	1,020				1,020				
Leave Salary ...	626				599				
Special Pay ...	1,656								
For Probable Savings ...	-7,000				-7,000				
		1,21,434		1,21,000		1,16,215			1,18,700
<b>G-3. (3) Allowances, Honoraria, etc.—</b>									
Exchange Compensation Allowance ...					600				
Rewards ...	900				900			579	
Cost of Railway Warrants ...								1,190	
Travelling Allowance { Non-voted ...	1,347				1,600			795	
{ Voted ...	14,112				17,780			19,083	
House-rent Allowance ...	1,560				2,910			3,325	
								16,294	
Hutting Money ...					8,000			2,518	
Conveyance Allowance ...	5,280								
Compensatory Allowance ...	900				1,600				
	14,569				15,762				
Clothing Allowance ...	615				615				
For Probable Savings ...					-8,000				
		2,247		2,000		41,767			43,784
		37,036		39,000					
<b>G-3. (4) Contingencies—</b>									
Post Mortem examination charges...	75								
Rewards ...	214				194				
Telephone charges ...	835				835			130	
Accoutrements ...	200				255			229	
Medicines and Chemicals ...	66				68			60	
Ordnance Stores ...	105				212			578	
Purchase of Hand-cuffs ...	12				17				
Clothing Charges ...	5,466				5,466			5,712	
Rents, Rates and Taxes ...	30,699				17,088			13,905	
Service Postage and Telegrams ...	565				611			602	
Water Supply ...	324				324			311	
Office Expenses and Miscellaneous ...								8	
Contract Contingencies ...	3,281				3,400			3,156	
Purchase of Land ...					50				
Conservancy charges ...	600				600			250	
For Probable Savings ...	-10,000				-3,000				
		32,442		23,000		26,120			24,941
		2,11,915		2,05,000		2,11,697			2,09,245
For rounding ...		+128				-170			
		-43				+473			
<b>TOTAL</b> ...		2,12,000		2,05,000		2,12,000			2,09,245
Voted ...		2,00,000		1,93,000		1,92,000			1,96,152
Non-voted ...		12,000		12,000		20,000			13,093

DETAILED ACCOUNT No. 26H. POLICE. H.—Criminal Investigation Department —Sind.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H. CRIMINAL INVESTIGATION DEPARTMENT—concluded.</b>									
<b>H. (1) Pay of Officers—</b>									
Personal Asstt. to the Dy. I. G. P. ....	..							2,100	
(3) 1 Superintendent—(on 600 to 1,450, D. A. 150), 2 (200 to 700 + Special Pay 75) ...	13,377					{ 12,988 12,440		{ 7,612 14,185	
Leave salary ...	...					1,900		...	
(5) 5 Inspectors (180 to 300) + D.A. at Rs. 50 ...	18,883					18,171		18,151	
		13,377			13,000		45,499		42,048
		18,883			34,000				
<b>H. (2) Pay of Establishment—</b>									
Executive Subordinates ...	...							10,643	
(14) 15 Sub-Inspectors (75 to 160) ...	20,563					17,131		11,974	
(35) 18 Head Constables 16 (36 to 50) and Constables 2 (21 to 25) ...	8,424					13,272		12,852	
Special Pay ...	6,456					6,668		...	
(6) 6 Clerks (65 to 250) ...	10,030					10,337		11,405	
(3) 13 Servants (17 to 21) ...	2,724					624		950	
Leave Salary ...	613					28		...	
Proficiency Allowance ...	4,193					480		...	
Temporary Establishment ...	900					5,145		1,810	
Shorthand Allowance (special pay) ...	...					4,280		...	
For probable savings ...	...					-2,000		...	
		53,950			52,000		55,965		49,634
<b>H. (3) Allowances—</b>									
Conveyance allowance ...	{ 2,400 4,680								
Rewards ...	640					640		753	
Compensatory Allowance ...	{ 1,275 5,761					{ 1,267 6,538		...	
Clothing Allowance ...	745					110		...	
Cost of Railway Warrants ...	...					...		169	
Travelling Allowance ... { Non-voted ...	800					3,200		2,646	
... { Voted ...	12,200					18,105		15,502	
House-rent Allowance ...	{ 460 1,560					{ 552 13,126		{ 2,076 11,172	
Hutting Allowance ...	...					2,520		130	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	5,040					...		...	
Plague Allowance ...	50					50		...	
For probable savings ...	...					-7,000		...	
		9,975			5,000		39,108		32,448
		25,636			30,000				
<b>H. (4) Contingencies—</b>									
Conservancy Charges ...	48					...		8	
Rewards ...	60					60		143	
Telephone Charges ...	1,100					1,100		...	
Clothing Charges ...	36					36		400	
Secret Service Money ...	...					...		716	
Service Postage and Telegrams ...	1,450					1,250		...	
Office Expenses and Miscellaneous... ..	...					100		4,009	
Contract Contingencies ...	4,200					3,765		...	
Ordnance Stores ...	125					125		7,508	
Rents, Rates and Taxes ...	8,820					...		...	
For probable savings ...	-3,000					...		...	
		12,839			7,000		6,436		12,784
		1,34,660			1,41,000		1,47,008		1,36,914
For rounding ...	{ -352 -308					{ -7 -1			
<b>TOTAL</b> ...	1,34,000				1,41,000		1,47,000		1,36,914
Voted ...	1,11,000				1,23,000		1,29,000		1,22,480
Non-voted ...	23,000				18,000		18,000		14,434

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 26E. POLICE. E.—Village Police—Sind.	Budget Estimate, 1927-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E. (1) Pay of Establishment—</b>								
(498) 498 Pagis or Village Trackers in Sind (10 to 20) ...	67,080				68,220		56,952	
Special Pay ...	3,828				4,800			
For probable savings ...	- 7,000				- 10,000			
		69,908		59,500		63,020		56,952
<b>E. (2) Allowances, Honoraria, etc.—</b>								
Pagi Allowance in Sind ...				500				1,039
For rounding ...		69,908 + 92		60,000		63,020 - 20		57,991 ...
<b>TOTAL ...</b>		64,000		60,000		63,000		57,991
Voted ...		64,000		60,000		63,000		57,991
Non-voted ...		...		...		...		...



DETAILED ACCOUNT No. 260. POLICE. C. District Executive Force, Aden.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>ADEN POLICE.</b>								
<b>SUMMARY.</b>								
<b>C-1—DISTRICT POLICE.</b>								
C. 1. (a) DIVISIONAL SUPERINTENDENTS AND ASSISTANTS ...	7,429		8,000		7,720		6,261	
C. 1. (b) POLICE FORCE ...								
C. 1. (c) MOUNTED POLICE ...								
C. 1. (d) OFFICE ESTABLISHMENT ...	1,19,754		1,18,000		1,15,003		1,15,632	
C. 1. (e) ALLOWANCES, HONORARIA, ETC. ...	-15,581		17,000		17,484		14,767	
C. 1. (f) CONTINGENCIES ...	15,158		14,000		13,652		13,187	
		1,57,922		1,57,000		1,53,859		1,49,847
<b>C-2—OTHER POLICE.</b>								
C. 2. (d) HARBOUR POLICE ...		50,271		46,000		50,616		48,025
		2,08,193		2,03,000		2,04,475		1,97,872
<i>Deduct</i> —Contribution from the Settlement Fund, Aden for the Shaik Othman Police ...		(a)		- 32,000		- 30,522		- 33,625
<i>Deduct</i> —Contribution from Port Trust, etc. ...		(a)		- 23,000		- 25,308		- 26,620
For rounding ...		- 193		...		+ 355		...
<b>TOTAL ...</b>		2,08,000		1,48,000		1,49,000		1,37,627
Voted ...		2,08,000		1,48,000		1,49,000		1,37,627
<i>Non-voted</i> ...		...		...		...		...

(a) Provided for on the Receipt side under XIX, Police.

DETAILED ACCOUNT No. 260. POLICE. C. District Executive Force, Aden.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
C-1—DISTRICT POLICE.								
C-1—(a) DIVISIONAL SUPERINTENDENTS AND ASSISTANTS.								
(1) Pay of Officers—								
Superintendents ... ..	...				...		1,101	
(1) 1 Deputy Superintendent (480 for 7 months and at 500 for 5 months) + Special pay Rs. 50 ... ..	6,460				6,220		5,160	
Allowance ... ..	...				600		...	
Leave Salary ... ..	969				900		...	
		7,429		8,000		7,720		6,261
For Probable Savings and rounding ...								
<b>TOTAL</b> ...		7,429		8,000		7,720		6,261
Voted ...		7,429		8,000		7,720		6,261
Non-voted ...		...		...		...		...
(2) Pay of Establishment—								
C. 1. (b) POLICE FORCE.								
(3) 3 Inspectors (230 for 7 months and 240 for 5 months) ... ..	8,430				8,070		10,024	
(1) 1 Prosecutor (160 to 170) ... ..	1,971				1,850			
(2) 2 Jamadars (105 for 7 months and 110 for 5 months) ... ..	2,570				2,450		99,168	
(23) 23 Head Constables, Unarmed (35 to 45) ...	10,560				10,560			
(219) 220 Constables, Unarmed (27 to 32) ...	76,212				75,888			
Temporary and Provisional Allowance ... ..	...				917			
Leave Salary ... ..	11,841				10,826			
		1,11,084				1,10,561		
For Probable Savings ...		- 5,000				- 5,000		
<b>TOTAL</b> ...		1,06,084		1,04,500		1,05,561		1,03,192
Voted ...		1,06,084		1,04,500		1,05,561		1,03,192
Non-voted ...		...		...		...		...
C. 1. (c) MOUNTED POLICE.								
(12) 12 Mounted Police (27 to 56)...	4,726				4,702		5,477	
<b>TOTAL</b> ...		4,726		5,500		4,702		5,477
Voted ...		4,726		5,500		4,702		5,477
Non-voted ...		...		...		...		...
Carried over ...		1,10,810		1,10,000		1,10,263		1,08,669

DETAILED ACCOUNT No. 260. POLICE.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
C.—District Executive Force, Aden— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-1. DISTRICT POLICE—<i>contd.</i></b>									
	Brought over ...		1,10,810		1,10,000		1,10,263		1,08,669
<b>C. 1. (d) OFFICE ESTABLISHMENTS.</b>									
	(7) 7 Accountants, Shirastedars, Clerks, Karkuns and Munshis (74 to 185) ...	8,944				4,740		6,963	
			8,944		8,000		4,740		6,963
	Total, Voted ...		8,944		8,000		4,740		6,963
	<b>TOTAL ...</b>		1,19,754		1,18,000		1,15,003		1,15,632
	Voted ...		1,19,754		1,18,000		1,15,003		1,15,632
	Non-voted ...		...		...		...		...
<b>C. 1. (e) ALLOWANCES.</b>									
<b>Allowances, Honoraria, etc.—</b>									
	Cost of passages ...	1,200				...		...	
	Clothing Allowance ...	255				255		...	
	Travelling Allowance ...	5,950				10,160		10,424	
	House-rent Allowance ...	852				2,805		4,343	
	Camel Allowance ...	...				5,040		...	
	Allowance to Drill Instructor ...	84				84		...	
	Compensatory Allowance ...	1,740				1,140		...	
	Conveyance Allowance... ...	8,100				...		...	
	For probable savings and rounding ...	-2,000				-2,000		...	
	<b>TOTAL ...</b>		15,581		17,000		17,484		14,767
	Voted ...		15,581		17,000		17,484		14,767
	Non-voted ...		...		...		...		...
<b>C. 1. (f) CONTINGENCIES.</b>									
<b>Contingencies—</b>									
	Clothing charges ...	4,956				4,956		3,888	
	Ordnance Stores ...	100				200		270	
	Medicines and Chemicals ...	100				200		...	
	Rents, Rates and Taxes ...	4,752				2,546		2,373	
	Service Postage and Telegrams ...	50				100		7	
	Office expenses and miscellaneous ...	50				100		2	
	Contract contingencies ...	7,750				7,150		6,647	
	For probable savings and rounding ...	-2,000				-1,000		...	
	<b>TOTAL ...</b>		15,158		14,000		13,652		13,187
	Voted ...		15,158		14,000		13,652		13,187
	Non-voted ...		...		...		...		...

DETAILED ACCOUNT No. 26C. POLICE. C.—District Executive Force, Aden— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-2. OTHER POLICE.</b>									
C-2. (a) HARBOUR POLICE.									
<b>C-2. (a) (2) Pay of Establishment—</b>									
(4) 4 Inspectors (170 to 300) ..	...	10,590				10,230		11,574	
(1) 1 Jamadar (70 for 4 months and 75 for 8 months) ...	...	880				820		...	
(7) 7 Head Constables (35 to 40) ...	...	8,120				8,120		19,114	
(41) 41 Constables (27 to 32) ...	...	14,436				14,436			
(1) 1 Clerk (100) ...	...	1,200				600		720	
(8) 8 Drivers, Sukanis, Tindals, Firemen, etc. (32 to 30) ...	...	4,608				4,608		3,864	
Temporary and Provincial Allowance	...	...				200		...	
Personal pay ...	...	600				600		...	
Leave Salary ...	...	3,483				3,381		...	
Steam Cutter Establishment ...	...	...				...		2,148	
			88,917		84,000		87,995		86,920
<b>C-2. (a) (3) Allowances, Honoraria, etc.—</b>									
Clothing Allowance ...	...	220				220		...	
Travelling Allowance ...	...	1,000				1,300		1,383	
Conveyance Allowance ...	...	800				...		...	
House-rent Allowance ...	...	36				1,845		1,692	
Hutting money ...	...	...				...		143	
			1,556		9,000		3,865		3,218
<b>C-2. (a) (4) Contingencies—</b>									
Clothing Charges ...	...	900				1,008		...	
Boat stores and Repairs and Coal Contingencies ...	...	1,800				2,000		2,214	
Rents, Rates and Taxes ...	...	2,398				1,000		1,029	
Water-supply ...	...	2,700				3,032		3,727	
Office Expenses and Miscellaneous ...	...	2,000				2,216		917	
			9,798		9,000		9,356		7,887
			50,271		46,000		50,616		48,025
For rounding ...	...	...				...		...	
			50,271		46,000		50,616		48,025
<b>C-2. (a) (5) Establishment charges recoverable from other Governments and Departments, etc.—</b>									
Deduct—Contribution ...	...	...			-23,000		-25,308		-26,620
<b>TOTAL</b> ...	...		50,271		23,000		25,308		21,405
Voted ...	...		50,271		23,000		25,308		21,405
Non-voted ...	...		...		...		...		...

27.—PORTS AND PILOTAGE. (Reserved). B. Minor Ports	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Actuals, 1926-27.
A. PAY AND ALLOWANCES OF OFFICERS AND MEN Afloat (a) ... VOTED ...	27A	Rs. 11,000	Rs. 11,000	Rs. 11,000	Rs. 10,526
B. PURCHASE OF MARINE STORES, ETC. (a) ... VOTED ...	27B	4,600	4,600	4,600	5,825
C. PORTS ESTABLISHMENTS ... VOTED ...	27C	4,000	4,000	4,000	3,957
D. MISCELLANEOUS ... VOTED ...	27D	1,400	1,400	1,400	1,200
<b>TOTAL, VOTED</b> ...		<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,503</b>
<b>DETAILED ACCOUNT No. 27A.</b>					
<b>A. PORTS AND PILOTAGE.</b>					
<b>Pay and Allowances of Officers and Men Afloat.</b>					
<b>STEAMER "JHELUM" AND FLAT "MOOLTAN."</b>					
<b>Contingencies—</b>					
Contract Contingencies ...		10,648		10,959	10,526
For rounding ...		+ 352		+ 41	
<b>TOTAL, VOTED</b> ...		<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>10,526</b>
<b>DETAILED ACCOUNT No. 27B.</b>					
<b>B. PORTS AND PILOTAGE.</b>					
<b>Purchase of Marine Stores, etc. and Coal for the Building, repairs and outfit of Ships and Vessels—Contingencies.</b>					
Stores ...		770		870	1,201
Service Postage and Telegrams ...		5		6	...
Coal and Fuel ...		2,000		1,800	2,821
Repairs ...		1,100		900	1,187
Miscellaneous ...		800		1,000	616
		4,675		4,576	5,825
For rounding ...		- 75		+ 24	
<b>TOTAL, VOTED</b> ...		<b>4,600</b>	<b>4,600</b>	<b>4,600</b>	<b>5,825</b>

(a) Controlled by the Commissioner in Sind.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 27C. PORTS AND PILOTAGE. C. Ports Establishments.	Budget Estimate, 1923-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Actuals, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C. 1—CHARGES FOR THE SURVEY OF STEAM VESSELS.</b>								
Establishment charges payable to other Government Departments—								
<i>Add—Local Government's share at 7 per cent. of net cost of the Marine Survey Department</i> ... ..		4,015				4,339	3,957	
For rounding ...		-15				-339		
<b>TOTAL</b> ...		4,000		4,000		4,000		3,957
<hr/>								
DETAILED ACCOUNT No. 27D. PORTS AND PILOTAGE. D. Miscellaneous.								
<b>1. BOAT ESTABLISHMENT OF THE COLLECTOR OF KOLABA.</b>								
<b>1-1. Pay of Establishment—</b>								
(1) 1 Tindal 1 (Rs. 25 for 8 months and Rs. 18 for four months) ... ..	272				272			
(5) 5 Lascars 5 (Rs. 20 for 8 months) ...	800				800			
Leave Salary ... ..	25				25			
		1,097		1,100		1,097		992
<b>1-2. Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	100				180		66	66
		100		100		130		
<b>1-3. Contingencies—</b>								
Purchase and Repair of Furniture ...	10				15			
Office Expenses and Miscellaneous ...	209				200		142	142
		210		200		215		
Rounding ...		-7				-42		
<b>TOTAL, VOTED</b> ...		1,400		1,400		1,400		1,200

## BOMBAY—EXPENDITURE.

30—SCIENTIFIC DEPARTMENTS. Transferred.				Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-29.	Accounts, 1926-27.
				Rs.	Rs.	Rs.	Rs.
A. Donations to Scientific Societies and Institutes ...	Voted ...			4,000	5,000	5,000	4,400
B. Museums ...	Voted ...			83,000	57,000	57,000	55,653
<b>TOTAL—Voted ...</b>				<b>87,000</b>	<b>62,000</b>	<b>62,000</b>	<b>60,053</b>
<hr/>							
30—SCIENTIFIC DEPARTMENTS. A. Donations to Scientific Societies and Institutes.							
Grants-in-aid, Contributions and Donations.							
Royal Asiatic Society ...				3,600		3,600	
Sassoon's Mechanics' Institute ...				...		300	
Bombay Art Society ...				500		500	
<b>TOTAL ...</b>				<b>4,100</b>		<b>4,400</b>	<b>4,400</b>
Rounding ...				- 100		+ 600	
<b>Total—Voted ...</b>				<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>4,400</b>
<hr/>							
30—SCIENTIFIC DEPARTMENTS. B. Museums—							
Grants-in-aid, Contributions and Donations.							
Grant-in-aid to Historical Museum at Satara ...				3,344		3,344	
Grant of annuity to the Parasnis family in perpetuity ...				2,400		2,400	1,089
Grant-in-aid to Archaeological Museum at Bijapur ...				1,064		1,064	1,064
Grant-in-aid to Prince of Wales' Museum of Western India ...				(b) 76,500		75,000	78,500
Deduct—Contribution from the Bombay Municipality.				(c)		- 25,000	- 25,000
						(a) 50,000	53,500
<b>TOTAL ...</b>				<b>- 83,308</b>		<b>56,808</b>	<b>55,653</b>
Rounding ...				- 308		+ 192	...
<b>Total—Voted ...</b>				<b>83,000</b>	<b>57,000</b>	<b>57,000</b>	<b>55,653</b>

(a) Includes Rs. 25,000 for the Natural History Section.

(b) Includes Rs. 26,500 for the Natural History Section.

(c) Provided for on the Receipt side under XXXV—Miscellaneous.

31.—EDUCATION. (a).—Reserved.		Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
			Rs.	Rs.	Rs.	Rs.
<b>B.—SECONDARY.</b>						
G. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS	...	31B	5,09,000	5,10,000	5,13,000	4,92,848
<b>TOTAL—VOTED</b>			5,09,000	5,10,000	5,13,000	4,92,848
<b>D.—SPECIAL.</b>						
K. GOVERNMENT SPECIAL SCHOOLS	...	31D	49,000	50,000	50,000	49,502
L. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS	...		91,000	94,000	94,000	86,082
<b>TOTAL—VOTED</b>			1,43,000	1,44,000	1,44,000	1,35,584
<b>E.—GENERAL.</b>						
N. INSPECTION	...	31E	29,000	26,000	30,000	27,754
O. SCHOLARSHIPS	...		18,000	17,000	15,500	14,517
P. MISCELLANEOUS	...		1,000	1,000	1,500	1,121
<b>TOTAL</b>			48,000	44,000	47,000	43,392
<b>VOTED</b>			27,000	27,000	26,000	22,861
<b>Non-voted</b>			21,000	17,000	21,000	20,531
R. EXCHANGE	...		.....	.....	.....	.....
<b>Non-voted</b>			.....	.....	.....	3,792
<b>GRAND TOTAL</b>			7,00,000	6,98,000	7,04,000	6,75,616
<b>VOTED</b>			6,79,000	6,81,000	6,83,000	6,51,293
<b>Non-voted</b>			21,000	17,000	21,000	24,323

DETAILED ACCOUNT No. 31B. EDUCATION. Secondary.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.</b>								
<b>G. (1) Grants-in-aid, Contributions and Donations—</b>								
<b>(i) Recurring—Special Grants-in-aid.</b>								
For European and Anglo-Indian Education	1,17,000				1,17,000		89,236	
Grants to Soldiers' children attending European schools	10,000				10,000		5,034	
<b>Ordinary Grants-in-aid.</b>								
To Secondary schools	3,63,500				3,63,500		3,80,074	
<b>(ii) Non-Recurring Grants.</b>								
Building grants	16,674				20,174		17,342	
Grant for apparatus, books and furniture	1,500				2,000		1,162	
		5,08,674				5,12,674		4,92,848
For rounding		+ 326				+ 326		
<b>TOTAL—VOTED</b>		5,09,000		5,10,000		5,13,000		4,92,848

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



DETAILED ACCOUNT No. 81D. EDUCATION. Special.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K. GOVERNMENT SPECIAL SCHOOLS.</b>								
<b>8. REFORMATORY SCHOOL, YERAVDA.</b>								
<b>K. (1) Pay of Officers—</b>								
(1) 1 Superintendent (800) ... ..	9,600				9,240		8,880	
Leave salary ... ..	...				250		...	
		9,600		9,500		9,490		8,880
<b>K. (2) Pay of Establishments—</b>								
(1) 1 Deputy Superintendent (145) ...	1,740				1,680		1,485	
(9) 9 Teachers varying from Rs. 38 to Rs. 64...	5,454				5,195		5,249	
(1) 1 Sub-Assistant Surgeon (102)...	1,245				1,281		1,166	
(1) 1 Clerk (60) ... ..	737				720		871	
(15) 15 Servants varying from Rs. 20 to Rs. 50.	4,894				4,382		4,245	
Leave salary ... ..	836				836		...	
		18,906		13,500		13,594		13,016
<b>K. (3) Allowances, honoraria, etc.—</b>								
Travelling Allowance ... ..	100				810		435	
Conveyance Allowance... ..	360				..		...	
House-rent Allowance ... ..	300				(a) 1,271		1,553	
Compensatory Allowance ... ..	1,080				(b) 60		...	
Rewards for Recapture and Service	400				400		289	
		2,240		2,500		2,241		2,277
<b>K. (4) Contingencies—</b>								
Water-supply ... ..	...				1,000		1,525	
Rations ... ..	13,000				14,000		14,090	
Medicines and Hospital Equipment	300				800		821	
Clothing and Bedding ... ..	2,300				2,800		1,835	
Service Postage and Telegrams ... ..	75				75		75	
Pay of Menials ... ..	...				...		340	
Grant for Games ... ..	...				150		...	
Purchase of Raw Materials ... ..	2,300				2,500		3,293	
Workshop Contingencies ... ..	...				200		203	
Contract Contingencies ... ..	4,400				1,800		1,522	
Office Expenses and Miscellaneous	...				800		1,514	
Conservancy Charges ... ..	633				633		111	
Reserve at the disposal of the Director of Public Instruction ... ..	50				50		...	
		23,058		24,500		24,308		25,329
For rounding ... ..		+196				+867		
<b>TOTAL—VOTED</b> ... ..		49,000		50,000		50,000		49,502

(a) Inclusive of Compensatory Allowance.  
(b) Local Allowance.

DETAILED ACCOUNT No. 81D. EDUCATION. Special—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>L. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.</b>								
<b>L. (1) Grants-in-aid, Contributions and Donations—</b>								
<b>(i) Recurring Special Grants-in-aid.</b>								
Reformatory Institutes ... ..	78,974				78,819		70,774	
Grants for Hospitals, Homes, etc. ...	6,000				6,000		6,000	
<i>Ordinary Grants-in-aid—</i>								
Normal Technical and other Special Schools ...	9,000				9,000		9,808	
		93,974				93,819		86,082
For rounding ...		+26				+181		
<b>TOTAL—VOTED ...</b>		<b>94,000</b>		<b>94,000</b>		<b>94,000</b>		<b>86,082</b>
<hr/>								
DETAILED ACCOUNT No. 81E. EDUCATION. General.								
<hr/>								
<b>N. INSPECTION.</b>								
<b>N. (1) Pay of Officers—</b>								
(1) 1 Inspector (1,350—50—1,500) ...	17,787				17,187		16,641	
Leave Salary ... ..					500			
		17,787		14,000		17,687		16,641
<b>N. (2) Pay of Establishment—</b>								
(4) 4 Clerks varying from Rs. 65 to Rs. 170 ...	4,870				4,740		4,937	
Leave Salary ... ..	224				224			
(3) 8 Servants varying from Rs. 16 to Rs. 19 ...	636				636		533	
		5,730		6,000		5,600		5,520
<b>N. (3) Allowances, honoraria, etc.—</b>								
Travelling Allowances ... ..	2,600				2,600		2,675	
<i>(Non-voted)</i>								
<i>(Voted)</i> ... ..	1,100				1,100		831	
Compensatory Allowance ... ..	750				800		1,215	
House-rent Allowance ... ..	180				180		120	
				3,000				
		3,350		1,500		4,680		4,841
<b>N. (4) Contingencies—</b>								
Service Postage and Telegrams ... ..	750				750		600	
Contract Contingencies ... ..	850				408		152	
		1,100		1,500		1,158		752
		-137				-87		
For rounding ...		-110				+962		
<b>TOTAL ...</b>		<b>29,000</b>		<b>26,000</b>		<b>30,000</b>		<b>27,754</b>
<b>Voted ...</b>		<b>8,000</b>		<b>9,000</b>		<b>9,000</b>		<b>7,223</b>
<b>Non-voted ...</b>		<b>21,000</b>		<b>17,000</b>		<b>21,000</b>		<b>20,531</b>

DETAILED ACCOUNT No. 81E. EDUCATION. General— <i>continued</i> .	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>O. SCHOLARSHIPS.</b>								
<b>O. (1) Scholarships—</b>								
In Secondary Schools ... ..	10,000				9,500		} 14,517	
In Special Schools ... ..	8,000				6,000			
<b>TOTAL—VOTED ...</b>		18,000		17,000		15,500		14,517
<b>P. MISCELLANEOUS— EXAMINATION CHARGES.</b>								
<b>P. (1) Contingencies—</b>								
Allowance to Teachers for Physical Culture ... ..					750		521	
Kindergarten and Junior School Certificate Examination ... ..	700				700		...	
Cambridge Senior Local Examination ... ..					...		600	
Drawing and Arts Examinations ... ..	300				300			
						1,750		
Rounding ... ..						-250		
<b>TOTAL—VOTED ...</b>		1,000		1,000		1,500		1,121

31.—EDUCATION. (a).—Transferred.				Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
					Rs.	Rs.	Rs.	Rs.
<b>A.—UNIVERSITY.</b>								
A.	GRANTS TO UNIVERSITIES	...	...	31A	1,23,000	1,22,000	1,22,500	68,583
B.	GOVERNMENT ARTS COLLEGES	...	...		8,61,000	8,87,000	7,24,500	6,86,218
C.	GRANTS TO NON-GOVERNMENT ARTS COLLEGES	...	...		1,87,000	1,87,000	1,87,000	2,81,625
D.	GOVERNMENT PROFESSIONAL COLLEGES	...	...		5,21,000	8,88,000	8,68,000	6,76,006
E.	GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES	...	...		82,000	82,000	82,000	57,765
<b>TOTAL</b>					17,24,000	18,66,000	19,84,000	17,20,197
VOTED					13,00,000	14,41,000	14,88,000	12,61,129
Non-voted					4,24,000	4,25,000	4,46,000	4,59,068
<b>B.—SECONDARY.</b>								
F.	GOVERNMENT SECONDARY SCHOOLS	...	...	31B	12,05,000	11,84,000	11,84,000	11,46,901
G.	DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS	...	...		12,27,000	12,40,000	12,18,000	12,63,150
<b>TOTAL</b>					24,32,000	23,74,000	24,02,000	24,00,051
VOTED					24,32,000	23,74,000	24,02,000	23,92,521
Non-voted					.....	.....	.....	7,530
<b>C.—PRIMARY.</b>								
H.	GOVERNMENT PRIMARY SCHOOLS	...	...	31C	22,000	59,000	63,000	53,195
I.	DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS	...	...		5,85,000	5,88,000	5,89,000	3,97,594
J.	GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	...	...		1,26,66,000	1,32,51,000	1,20,76,000	1,19,84,846
<b>TOTAL-VOTED</b>					1,32,63,000	1,28,98,000	1,27,27,000	1,24,35,635
<b>D.—SPECIAL.</b>								
K.	GOVERNMENT SPECIAL SCHOOLS	...	...	31D	7,19,000	6,45,000	7,94,000	6,53,751
L.	DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS	...	...		2,82,000	2,82,000	2,82,000	2,69,123
<b>TOTAL</b>					10,01,000	9,27,000	10,76,000	9,22,874
VOTED					9,74,000	8,95,000	10,17,000	8,85,679
Non-voted					27,000	32,000	59,000	37,195
<b>E.—GENERAL.</b>								
M.	DIRECTION	...	...	31E	1,74,500	1,74,000	1,62,500	1,54,217
N.	INSPECTION	...	...		12,07,000	8,78,000	12,42,500	10,16,058
O.	SCHOLARSHIPS	...	...		5,58,500	4,50,000	4,88,000	4,12,918
P.	MISCELLANEOUS	...	...		1,90,000	2,12,000	1,85,000	1,79,128
<b>TOTAL</b>					21,30,000	17,14,000	20,78,000	17,62,321
VOTED					19,84,000	15,24,000	18,72,000	15,89,645
Non-voted					1,96,000	1,90,000	2,06,000	1,72,676
Q.	EXPENDITURE IN ENGLAND (STORES)	...	VOTED		41,000	27,000	20,900	1
R.	EXCHANGE	...	{ VOTED		.....	.....	6,700	10,162
		...	{ Non-voted		.....	.....	.....	36,967
<b>GRAND TOTAL</b>					2,05,91,000	1,98,06,000	2,02,44,000	1,92,88,108
For probable saving,					- 3,65,000	.....	- 4,00,000	.....
<b>Net Total</b>					2,02,26,000	1,98,06,000	1,98,44,000	1,92,88,108
VOTED					1,95,79,000	1,91,59,000	1,91,33,000	1,85,74,772
Non-voted					6,47,000	6,47,000	7,11,000	7,13,336

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

DETAILED ACCOUNT No. 31A. EDUCATION. University.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A. GRANTS TO UNIVERSITIES.</b>									
Recurring Grants.									
<b>A. (1) Grants-in-aid, Contributions and Donations—</b>									
To Bombay University	...	1,22,500		1,22,000		1,22,500		68,583	
For rounding	...	+ 500							
<b>TOTAL, Voted</b>	...		1,23,000		1,22,000		1,22,500		68,583
<b>B. GOVERNMENT ARTS COLLEGES.</b>									
Summary.									
<b>B. 1 Science College</b>	...	1,88,500	Shown under "Government Professional Colleges"					up to 1927-28.	
<b>B. 2 Other Arts Colleges</b>	...	6,72,500		6,87,000		7,24,500		6,36,218	
<b>TOTAL</b>	...		8,61,000		6,87,000		7,24,500		6,36,218
Voted	...		5,29,000		4,56,000		4,73,500		3,77,798
Non-voted	...		3,32,000		2,31,000		2,51,000		2,58,420
DETAILS.									
<b>B. 1 SCIENCE COLLEGE.</b>									
<b>ROYAL INSTITUTE OF SCIENCE, BOMBAY.</b>									
<b>B. 1 (1) Pay of Officers—</b>									
(5) 5 Principal and Professors (1,350—50—1,500), 4 (400—50—1,250) (+ 150 Special pay)	...	55,524				65,012		62,363	
(4) 4 Professors lecturers and Librarian 3 (250—20—650) and (400—40—1,000)	...	4,800				17,879		12,923	
Leave Salary	...	19,081				210		...	
	...	210	55,524		65,000		83,101		75,236
	...		24,091		15,000				
<b>B. 1 (2) Pay of Establishment—</b>									
(3) 3 Clerks, varying from Rs. 55 to 90	...	2,917				2,864		2,659	
(8) 8 Laboratory Asstts., etc., do. Rs. 95 to 150	...	11,239				11,166		13,129	
(3) 3 Field Artist Collectors, etc., at rates varying from Rs. 45 to Rs. 130	...	2,762				2,594		...	
(11) 11 Demonstrators Lecturers and Superintendents, at rates varying from Rs. 205 to Rs. 275	...	28,594				28,714		28,304	
(18) 18 Servants varying from Rs. 20 to 25	...	4,440				4,440		4,439	
Leave Salary	...	525				525		...	
	...		50,477		49,000		50,303		48,531
<b>B. 1 (3) Allowances, Honoraria etc.—</b>									
Compensatory allowance	{ Non-voted	7,225				...		...	
	{ Voted	6,338				...		...	
House-rent allowance	{ Non-voted	4,664				A 15,880		A 14,608	
	{ Voted	1,512				A 7,141		A 5,615	
Travelling allowance	{ Voted	900				900		486	
	{ Non-voted	800				1,400		532	
Cost of passages granted under the Superior Civil Service Rules, 1924	...	1,120	13,809		15,000	...		...	21,241
	...		8,810		7,000		25,321		
<b>B. 1 (4) Contingencies—</b>									
Excursion grants	...	...				...		246	
Charges for collecting Zoological and Botanical Materials	...	...	†			800		...	
Reserve at the disposal of the Director of Public Instruction	...	300				300		...	
Rents, Rates and Taxes	...	600				900		823	
Conservancy charges	...	846				846		564	
Service Postage and Telegrams	...	200				200		300	
Pay of Menials	...	648				648		540	
Water-supply	...	...				350		295	
Purchase of Apparatus	...	10,000				11,200		1,595	
Customs duty on Imported Stores	...	3,500				3,500		6,759	
Office Expenses and Miscellaneous	...	...				500		39,445	
Laboratory expenses	...	...				...		642	
Contract Contingencies	...	19,500				16,671		18,666	
Library charges	...	...				...		639	
Deduct—Reductions in grants	...	...				- 779		...	
	...		85,594		40,000		34,536		70,514
	...		+ 167				+ 208		
	...		+ 28				- 469		
<b>TOTAL</b>	...		1,88,500		1,91,000		1,93,000		2,15,572
Voted	...		1,19,000		1,11,000		1,10,500		1,38,069
Non-voted	...		69,500		80,000		82,500		77,503

(A) Inclusive of Compensatory allowance.

\* Included in "Contract Contingencies."

† Do. in the provision for "Travelling allowance."

DETAILED ACCOUNT No. 91A. EDUCATION. University—continued.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B. GOVERNMENT ARTS COLLEGES—continued.</b>									
<b>B. 2 OTHER ARTS COLLEGES.</b>									
<b>B. 2 (1) Pay of Officers—</b>									
(18) 18 Principals and Professors, 2 (1,550—100—1,750), (1,350—50—1,500), 15 (400—50—1,250), + special pay (250), 3 (150) and overseas pay to 2 (250) ...		2,42,988				2,24,419		2,16,946	
(37) 40 Professors and Lecturers 32 (250—20—650), 5 (650—30—800) ...		2,11,073				2,09,078		1,97,845	
Provision for Inter science classes at the Deccan College ...		...				4,500		...	
Leave Salary ...		2,770				2,770		...	
			2,42,988		2,09,000		4,40,767		4,14,791
			2,13,843		2,06,000				
<b>B. 2 (2) Pay of Establishment—</b>									
(87) 37 Assistant Lecturers, Demonstrators and Teachers, varying from Rs. 100 to Rs. 320 ...		65,439				80,419			
(1) 1 Hostel Superintendent Rs. 145 ...		1,735				1,675			
(13) 13 Clerks varying from Rs. 40 to Rs. 140 ...		14,676				15,457		97,624	
(11) 10 Laboratory Assistants varying from Rs. 25 to Rs. 90 ...		5,660				6,186			
(47) 52 Servants varying from Rs. 15 to Rs. 26. Provision for Inter science classes at the Deccan College ...		10,998				9,948		10,512	
Leave Salary ...		1,854				3,870		...	
Temporary establishment ...		1,400				1,854		...	
			1,21,762		1,15,000		1,19,409		1,08,136
<b>B. 2 (3) Allowances, honoraria, etc.—</b>									
Travelling Allowance ... { Non-voted. 1,800 Voted. 1,450						2,350		2,519	
						3,925		4,188	
Compensatory Allowance ... { Non-voted. 12,930 Voted. 10,882						...		...	
House-rent Allowance ... { Non-voted. 4,365 Voted. 3,588						A 20,500 A 12,870		A 21,793 A 12,978	
Conveyance Allowance ... Voted. 3,600						...		...	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...						3,360		17,162	
			19,095		22,000				
			19,020		19,000		43,005		58,640
<b>B. 2 (4) Contingencies—</b>									
Customs duty on Imported Stores... ..		1,650				1,900		1,184	
Conservancy charges ... ..		2,992				2,082		1,842	
Petty repairs ... ..		...				500		1,299	
Text Books and Library Charges ... ..		800				650		1,686	
Supply of Electric Energy ... ..		3,000				3,000		...	
Purchase of Apparatus ... ..		2,200				11,850		8,977	
Laboratory Expenses ... ..		...				...		...	
Water Supply ... ..		450				3,864		3,431	
Rents, Rates and Taxes ... ..		1,884				1,909		1,905	
Service Postage and Telegrams ... ..		760				940		840	
Pay of Menials ... ..		3,252				3,252		3,583	
Office Expenses and Miscellaneous ... ..		2,137				7,027		13,287	
Contract Contingencies ... ..		34,800				16,170		16,617	
Provision for Inter science classes at the Deccan College ... ..		...				43,600		...	
Provision for Ismail College at Andheri ... ..		...				25,000		...	
Reserve at the disposal of the Director of Public Instruction ... ..		1,000				1,000		...	
Grant for research work in chemistry ... ..		...				1,000		...	
Deduct—Reductions in grants ... ..		...				- 2,582		...	
			54,925		1,16,000		1,20,662		54,651
For rounding ... ..			+ 417 + 450				+ 371 + 286		
<b>TOTAL ... ..</b>			<b>6,72,500</b>		<b>6,87,000</b>		<b>7,24,500</b>		<b>6,36,218</b>
<b>Voted ... ..</b>			<b>4,10,000</b>		<b>4,56,000</b>		<b>4,73,500</b>		<b>3,77,798</b>
<b>Non-voted ... ..</b>			<b>2,62,500</b>		<b>2,31,000</b>		<b>2,51,000</b>		<b>2,58,420</b>

DETAILED ACCOUNT No. 81A. EDUCATION. University—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C. GRANTS TO NON-GOVERNMENT ARTS COLLEGES.</b>								
<b>C. 1. Grants-in-aid, Contributions and Donations—</b>								
(i) Recurring Grants ... ..	1,87,000		1,87,000		1,87,000		2,81,625	
ii) Non-recurring Grants ... ..	...		...		...		...	
<b>TOTAL, Voted ...</b>		1,87,000		1,87,000		1,87,000		2,81,625
<b>D. GOVERNMENT PROFESSIONAL COLLEGES.</b>								
<b>SUMMARY.</b>								
D. 1. LAW COLLEGE ... ..	54,000		52,500		54,000		52,642	
D. 2. COLLEGE OF ENGINEERING, POONA ...	2,94,000		4,24,000		4,41,000		2,42,247	
D. 3. ROYAL INSTITUTE OF SCIENCE, BOMBAY ...	...		1,91,000		1,93,000		2,15,572	
D. 4. TRAINING COLLEGE FOR SECONDARY TEACHERS ... ..	69,500		64,500		78,000		64,326	
D. 5. SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY ... ..	1,03,500		1,06,000		1,07,000		1,01,219	
<b>TOTAL ...</b>		5,21,000		8,38,000		8,63,000		6,76,006
<b>Voted ...</b>		4,29,000		6,44,000		6,73,000		4,75,358
<b>Non-voted ...</b>		92,000		1,94,000		1,95,000		2,00,648
<b>DETAILS.</b>								
<b>D. 1. LAW COLLEGE.</b>								
<b>D. 1. (1) Pay of Officers—</b>								
(10) 10 Principal and Professors 1 (450), 9 (350) ... ..	43,200				43,200		43,200	
Leave Salary ... ..	1,080				1,080		...	
		44,280		43,000		44,280		43,200
<b>D. 1. (2) Pay of Establishment—</b>								
(9) 8 Clerks varying from Rs. 60 to Rs. 165 ..	4,104				4,104		4,368	
(3) 8 Servants varying from Rs. 20 to Rs. 24. Leave Salary ... ..	768 114				768 114		768 ...	
		4,986		5,000		4,986		5,136
<b>D. 1. (3) Allowances, Honoraria, etc.—</b>								
Compensatory Allowance ... ..	696				...		...	
House-rent Allowance ... ..	252				(a) 768		(a) 626	
Travelling Allowance ... ..	100				100		...	
		1,048		1,000		868		626
<b>D. 1. (4) Contingencies—</b>								
Reserve at the disposal of the Director of Public Instruction ... ..	50				50		...	
Service Postage and Telegrams ... ..	120				150		120	
Contract Contingencies ... ..	3,500				3,000		3,560	
Text Books and Library charges ... ..	...				500		...	
Deduct—Reductions in grants ... ..	...				-185		...	
		3,670		3,500		3,515		3,680
For rounding ... ..		+16				+351		
<b>TOTAL, Voted ...</b>		54,000		52,500		54,000		52,642

(a) Inclusive of Compensatory Allowance.

DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. GOVERNMENT PROFESSIONAL COLLEGES—continued.</b>								
<b>D. 2. COLLEGE OF ENGINEERING, POONA.</b>								
<b>D. 2. (1) Pay of Officers—</b>								
(4) 3 Principal and Professors (1,350—50—1,500), 2 (400—50—1,250) and Principal's Allowance (150) ..	44,636				51,101		61,600	
(9) 11 Professors and Lecturers (1,100), 3 (650—30—800), 7 (250—20—650) ..	79,302				61,054		58,936	
Leave Salary .. .. .	990				990			
		44,636		53,000		1,13,145		1,20,536
		80,292		60,000				
<b>D. 2. (2) Pay of Establishment—</b>								
(9) 11 Teachers and Instructors at rates varying from Rs. 90 to Rs. 250 ..	26,305				19,163		17,833	
(4) 4 Clerks at rates varying from Rs. 55 to Rs. 120 .. .. .					4,330		9,528	
(5) 8 Curator, and Laboratory Assistants, etc., varying from Rs. 44 to Rs. 95 ..	11,390				4,095			
(10) 14 Workshop Establishment do. from Rs. 60 to Rs. 210 .. .. .	15,396				12,228		11,929	
(15) 19 Servants do. from Rs. 15 to Rs. 20 ..	4,200				3,120		3,191	
Class for Wiremen .. .. .	360				360			
(8) 8 Engineering Laboratory Establishment do. from Rs. 60 to Rs. 210 ..	11,675				11,458		10,359	
Leave Salary .. .. .	982				982			
Additional Staff for College and Workshops ..	3,150				14,310			
Temporary Establishment .. .. .							559	
		73,453		63,000		70,096		53,399
<b>D. 2. (3) Allowances, Honoraria, etc.—</b>								
Compensatory allowance .. { Non-voted .. 3,150								
.. { Voted .. 5,085								
Travelling Allowance .. { Non-voted .. 1,000					1,000		1,223	
.. { Voted .. 2,500					2,500		2,484	
House-rent Allowance .. { Non-voted ..					(a) 6,034		(a) 6,981	
.. { Voted .. 1,560					(a) 6,523		(a) 7,623	
Course of lectures on quantity Survey ..	1,120				1,120			
Fees for Commercial Tests .. .. .	1,000							
Cost of passages granted under the Superior Civil Service Rules, 1924 .. .. .					2,240		4,244	
		4,150		10,000		19,417		22,755
		11,265		8,000				
<b>D. 2. (4) Contingencies—</b>								
Rents, Rates and Taxes .. .. .	300				300		300	
Service Postage and Telegrams .. .. .	500				500		477	
Pay of Menials .. .. .	804				804		780	
Conservancy Charges .. .. .	336				336		139	
Water supply .. .. .					300		684	
Grant for Survey Projects .. .. .	800				1,100		1,289	
Purchase of Machinery and Equipment ..	19,072				1,98,000		3,680	
Office Expenses and Miscellaneous .. .. .							1,262	
Provision for a new water tube boiler for the Workshop .. .. .	19,300							
Reserve at the disposal of the Director of Public Instruction .. .. .	300				300			
Discretionary allowance for tours .. .. .	2,500				2,500		1,620	
Contract Contingencies .. .. .	35,500				35,872		35,251	
Customs duty on Imported Stores .. .. .	400				600		75	
Deduct—Reduction in grants .. .. .					—2,130			
		79,812		2,30,000		2,33,482		45,557
For rounding .. .. .		+ 214				+ 125		
		+ 173				—265		
<b>TOTAL .. .. .</b>		2,91,000		4,24,000		4,41,000		2,42,247
<b>Voted .. .. .</b>		2,45,000		3,61,000		3,80,500		1,68,199
<b>Non-voted .. .. .</b>		49,000		63,000		60,500		74,048

(a) Inclusive of Compensatory Allowance.

\* Included in "Contract Contingencies."



DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. GOVERNMENT PROFESSIONAL COLLEGES—continued.</b>								
<b>D. 4. TRAINING COLLEGE FOR SECONDARY TEACHERS.</b>								
<b>D. 4. (1) Pay of Officers—</b>								
(1) 1 Principal (1,550) ... ..	18,775				18,175		17,750	
(3) 3 Lecturers (250—20—650) ... ..	11,540				12,860		11,203	
Leave Salary ... ..	230				230		...	
Allowance for Medical Charge (Special Pay) ...	360				360		360	
		30,905		30,500		31,625		29,313
<b>D. 4. (2) Pay of Establishment—</b>								
(2) 2 Clerks (92), (80) and allowance (15) for 9 months ... ..	2,199				2,199		3,569	
(1) 2 Assistant Lecturers (180), (190) ... ..	4,597				2,122		850	
(3) 3 Servants (20) ... ..	720				720		718	
Leave Salary ... ..	184				134		...	
		7,650		7,000		5,175		5,137
<b>D. 4. (3) Allowances, Honoraria, etc.—</b>								
Allowances to teachers under training ... ..	23,000				25,000		21,367	
House-rent allowance ... ..	1,520				(a) 7,627		(a) 5,270	
Compensatory allowance ... ..	4,306				...		...	
Travelling allowance ... ..	500				800		590	
		28,826		24,000		33,427		27,227
<b>D. 4. (4) Contingencies—</b>								
Electric Energy ... ..	...				200		78	
Reserve at the disposal of the Director of Public Instruction ... ..	150				150		...	
Service Postage and Telegrams ... ..	100				100		100	
Pay of Menials ... ..	264				264		321	
Conservancy charges ... ..	436				436		442	
Office Expenses and Miscellaneous ... ..	100				300		323	
Water-supply ... ..	...				200		166	
Contract Contingencies ... ..	1,400				1,070		1,219	
Deduct—Reductions in grants ... ..	...				-136		...	
		2,450		3,000		2,584		2,649
For rounding ... ..		+169				+189		
<b>TOTAL—Voted ...</b>		<b>69,500</b>		<b>64,500</b>		<b>73,000</b>		<b>64,326</b>

(a) Inclusive of Compensatory Allowance.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. GOVERNMENT PROFESSIONAL COLLEGES—continued.</b>									
<b>D. 5. SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.</b>									
<b>D. 5. (1) Pay of Officers—</b>									
(4) 4 Principal and Professors (400—50—1,250) + 230 Special Pay ... ..	35,410				41,460		39,360		
(5) 6 Professors and Lecturers, 1 (300), 3 (200), (100) ... ..	27,512				23,640		22,576		
Leave Salary ... ..	350				350		...		
		35,410		41,000		65,450		61,936	
		27,862		24,000					
<b>D. 5. (2) Pay of Establishment—</b>									
(4) 4 Clerks, etc., varying from Rs. 65 to 170...	5,300				5,570		6,534		
(1) 1 Shorthand Instructor (150) ... ..	1,800				1,800				
(7) 7 Servants varying from Rs. 20 to 21 and allowance to 1 at Rs. 6 ... ..	1,764				1,764		1,515		
Leave Salary ... ..	120				120		240		
Temporary and provisional allowance ... ..	135				135		...		
		9,119		9,000		9,389		8,289	
<b>D. 5. (3) Allowances, Honoraria, etc.—</b>									
Compensatory allowance ... { Non-voted ... 5,150					...		...		
... { Voted ... 2,770					...		...		
House-rent allowance ... { Non-voted ... 1,526					(a) 9,836		(a) 9,085		
... { Voted ... 588					(a) 2,733		(a) 2,681		
Travelling allowance ... { Non-voted ... 650					650		652		
... { Voted ... 100					100		127		
		7,326		10,000		13,319		12,545	
		3,458		3,000					
<b>D. 5. (4) Contingencies—</b>									
Rents, Rates and Taxes ... ..	11,290				11,290		10,779		
Service Postage and Telegrams ... ..	295				295		295		
Conservancy charges ... ..	564				564		366		
Pay of Menials ... ..	1,464				1,464		1,483		
Contract Contingencies ... ..	6,100				6,136		5,526		
Reserve at the disposal of the Director of Public Instruction ... ..	200				200		...		
Deduct—Reductions in grants ... ..	...				-997		...		
For rounding ... ..		19,918		19,000		18,952		18,449	
		+264				+54			
		+148				-164			
<b>TOTAL ...</b>		<b>1,03,500</b>		<b>1,06,000</b>		<b>1,07,000</b>		<b>1,01,219</b>	
Voted ... ..		60,500		55,000		55,000		52,122	
Non-voted ... ..		43,000		51,000		52,000		49,097	
<b>E. GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.</b>									
<b>E. 1. Grants-in-aid, contribution and donations—</b>									
(1) Recurring grants ... ..	32,000		32,000		32,000		57,765		
<b>TOTAL ... Voted.</b>		<b>32,000</b>		<b>32,000</b>		<b>32,000</b>		<b>57,765</b>	

DETAILED ACCOUNT No. 81B. EDUCATION. Secondary.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—GOVERNMENT SECONDARY SCHOOLS.</b>								
<b>SUMMARY.</b>								
F.-1. Secondary Schools for boys ...	11,19,000		10,48,000		10,97,000		10,54,747	
F.-2. Secondary Schools for girls ...	86,000		86,000		87,000		92,154	
<b>TOTAL</b> ...		12,05,000		11,34,000		11,84,000		11,46,901
Voted ...		12,05,000		11,34,000		11,84,000		11,39,371
Non-voted ...		...		...		...		7,530
<b>DETAILS.</b>								
<b>F.—1. SECONDARY SCHOOLS FOR BOYS.</b>								
<b>F.-1. (1) Pay of Officers—</b>								
(26) 23 Principal and Head Masters 21 (250—20—650), 2 (650—80—800)...	1,27,933				1,43,974		{ 7,530 1,44,446	
Leave Salary ...	2,600				2,600		...	
Allowance for Medical Charge (Special pay) ...	2,400				2,400		2,302	
		1,32,933		1,42,000		1,48,974		1,54,278
<b>F.-1. (2) Pay of Establishment—</b>								
(477) 468 Headmasters, Assistant Masters, Superintendents, etc., at rates varying from Rs. 35 to Rs. 300 and allowance to sloyd teachers Rs. 528 ...	7,76,886				7,48,694		6,86,947	
(28) 28 Clerks at rates varying from Rs. 40 to Rs. 95 ...	23,807				22,593		} 30,349	
(26) 26 Laboratory Assistants varying from Rs. 20 to Rs. 30 ...	7,928				7,763			
(149) 147 Servants varying from Rs. 15 to 24...	27,924				28,284		29,299	
Temporary establishment ...	...				...		8,667	
Leave Salary ...	13,050				13,050		...	
Provision for teaching Arabic in High School, Surat ...	720				726		...	
Provision for Anglo-Urdu middle schools at Sholapur and Nasik ...	5,220				...		...	
Provision for a part-time teacher in Anglo-Urdu High School, Poona ...	720				780		...	
		8,56,255		7,80,000		8,21,895		7,55,262
<b>F.-1. (3) Allowances, Honoraria, etc.—</b>								
Compensatory allowance ...	13,729				...		...	
Travelling allowance ...	7,590				8,610		12,436	
Remuneration to teachers in Government Secondary Schools for examining ex-students ...	620				620		...	
House-rent allowance ...	12,948				(a) 27,818		(a) 27,428	
		34,887		37,000		37,048		39,864
Carried over ...		10,24,075		9,59,000		10,07,917		9,49,404

(a) Inclusive of Compensatory Allowance.

DETAILED ACCOUNT No. 31B. EDUCATION. Secondary—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		10,24,075		9,59,000		10,07,917		9,49,404
<b>F.—GOVERNMENT SECONDARY SCHOOLS—continued.</b>								
<b>F-1. SECONDARY SCHOOLS FOR BOYS—continued.</b>								
<b>F.1. (4) Contingencies—</b>								
Magic lantern and slides ...	...	...	...	...	...	...	...	109
Supply of pictures and post cards...	415				415			...
Conservancy charges ...	8,598				8,634			8,682
Text Books and other Library charges ...	150				250			125
Rents, Rates and Taxes ...	19,114				20,185			20,397
Service Postage and Telegrams ...	2,060				2,110			2,093
Purchase and Repairs of Furniture ...	...				...			19,370
Water-supply ...	...				4,953			3,104
Lighting charges ...	...				480			376
Pay of Menials ...	12,024				12,804			14,136
Office Expenses and Miscellaneous ...	8,162				8,777			12,673
Contract Contingencies ...	86,000				93,172			23,278
Contingent grant for Anglo-Urdu middle schools at Sholapur and Nasik ...	5,800				...			...
Reserve at the disposal of the Director of Public Instruction ...	3,000				2,000			...
Deduct—Reductions in grants ...	...				-4,686			...
		95,323		89,000		89,094		1,05,343
For rounding ...		-398				-11		
<b>TOTAL ...</b>		<b>11,19,000</b>		<b>10,48,000</b>		<b>10,97,000</b>		<b>10,54,747</b>
Voted ...		11,19,000		10,48,000		10,97,000		10,47,217
Non-voted ...		...		...		...		7,530
<b>F.—2.—SECONDARY SCHOOLS FOR GIRLS.</b>								
<b>F.-2. (1) Pay of Officers—</b>								
(1) 1 Lady Superintendent and Head Mistrees (450) for 4 months and (260) for 8 months ...	3,785				5,150			7,742
Leave Salary ...	245				245			...
Allowance for Medical charge ...	...				...			259
		4,030		5,500		5,395		8,001
<b>F.-2. (2) Pay of Establishment—</b>								
(41) 40 Head Mistresses, Assistant Masters, etc., at rates varying from Rs. 40 to Rs. 300, allowance to teachers (840) ...	68,422				68,242			72,390
(10) 10 Servants varying from Rs. 16 to Rs. 18. Leave Salary ...	1,968				1,968			2,094
Temporary and provisional allowance ...	1,612				1,612			...
Temporary and provisional allowance ...	240				480			...
		72,242		72,000		72,302		74,984
<b>F.-2. (3) Allowances, Honoraria, etc.—</b>								
Conveyance allowance ...	300				...			...
Travelling allowance ...	375				875			961
House-rent allowance ...	240				(a) 1,752			(a) 2,541
Compensatory allowance ...	1,400				...			...
		2,315		2,500		2,627		3,502
Carried over ..		78,587		80,000		80,324		86,487

(a) Inclusive of Compensatory Allowance.

\* Included in "Contract Contingencies."

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31B. EDUCATION. Secondary—concluded.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		78,587		80,000		80,324		86,487
<b>F.—GOVERNMENT SECONDARY SCHOOLS—concluded.</b>								
<b>F. 2. SECONDARY SCHOOLS FOR GIRLS—concluded.</b>								
<b>F 2 (4) Contingencies—</b>								
Pay of menials ...							110	
Text Books and other Library Charges ...	475				500			
Office Expenses and Miscellaneous ...							87	
Rents, Rates and Taxes ...	4,500				4,680		4,390	
Service Postage and Telegrams ...	80				105		109	
Conservancy Charges ...	60				60		15	
Contract Contingencies ...	1,050				850		846	
Water-supply ...					86		100	
Reserve at the disposal of the Director of Public Instruction ...	800				800			
Magic Lantern and Slide ...							10	
Deduct—Reductions in grants ...					-354			
		7,065		6,000		6,727		5,667
For rounding ...		+348				-51		
<b>TOTAL—VOTED ...</b>		<b>86,000</b>		<b>86,000</b>		<b>87,000</b>		<b>92,154</b>
<b>G. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.</b>								
<b>G1. Grants-in-aid, Contributions and Donations—</b>								
<b>(i) Recurring.</b>								
English teaching schools ...	2,08,000				2,08,000		12,34,242	
Anglo-Vernacular schools ...	10,04,205				10,04,205			
Establishment of Hostels for Depressed classes ...	9,000							
<b>(ii) Non-Recurring.</b>								
Building grants ...							8,092	
Grants for apparatus, books and furniture ...	6,000				6,000		10,816	
		12,27,205				12,18,205		12,53,150
For rounding ...		-205				-205		
<b>TOTAL—VOTED ...</b>		<b>12,27,000</b>		<b>12,40,000</b>		<b>12,18,000</b>		<b>12,53,150</b>

DETAILED ACCOUNT No. 81C. EDUCATION. Primary.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—GOVERNMENT PRIMARY SCHOOLS.</b>									
H 1. Primary Schools for Boys	...	3,000		38,000		40,000		32,502	
H 2. Primary Schools for Girls	...	19,000		21,000		23,000		20,693	
<b>TOTAL—VOTED</b>			22,000		59,000		63,000		53,195
<b>DETAILS.</b>									
<b>H 1. PRIMARY SCHOOLS FOR BOYS.</b>									
<b>H 1. (1) Pay of Establishment—</b>									
(27) 5 Head Masters, Asstt. Masters, etc., varying from Rs. 26 to Rs. 32, allowance to Head Master (120)	...	1,824				14,007		12,459	
(3) 1 Servant (15)	...	180				564		561	
Leave Salary	...	270				270		...	
Temporary Establishment	...	...				...		200	
			2,274		15,000		14,841		13,220
<b>H 1 (2) Allowances, Honoraria, etc.—</b>									
Allowances to Students	...	...				18,000		13,524	
Travelling Allowance	...	25				150		62	
Compensatory Allowance	...	96				144		165	
			121		17,000		18,294		13,811
<b>H 1 (3) Contingencies—</b>									
Purchase of furniture	...	...				...		2,087	
Prizes, Books, Maps, etc.	...	...				230		265	
Rents, Rates and Taxes	...	...				2,700		2,330	
Conservancy Charges	...	...				72		18	
Reserve at the disposal of the Director of Public Instruction	...	200				200		...	
Pay of Medials	...	...				2,400		...	
Stationery and Other Petty Supplies	...	...				...		15	
Office Expenses and Miscellaneous	...	...				744		706	
Contract Contingencies	...	100				336		...	
Deduct—Reductions in grants	...	...				-334		...	
			300		6,000		6,348		5,471
For rounding	...		+305				+517		
<b>TOTAL—VOTED</b>			3,000		38,000		40,000		32,502
<b>H 2. PRIMARY SCHOOLS FOR GIRLS.</b>									
<b>H 2. (1) Pay of Establishment—</b>									
(18) 18 Mistresses, etc., varying from Rs. 12 to Rs. 190	...	10,586				10,334		9,995	
(6) 6 Servants varying from Rs. 15 to Rs. 21.	...	1,200				1,200		1,200	
Allowance for Medical charge	...	180				180		55	
Leave Salary	...	148				148		...	
Temporary Establishment	...	1,800				1,892		1,763	
Temporary and Provisional Allowance...	...	315				180		...	
			14,229		14,000		13,934		13,013
Carried over			14,229		14,000		13,934		13,013

DETAILED ACCOUNT No. 310. EDUCATION. Primary—concluded.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1928-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		14,229		14,000		13,984		13,019
<b>H. 2. PRIMARY SCHOOLS FOR GIRLS</b> —contd.								
<b>H. 2. (2) Allowances, Honoraria, etc.—</b>								
House-rent and other allowances ...	960				960		912	
Allowances to students ...	...	960		4,000	3,600	4,560	3,488	4,400
<b>H. 2. (3) Contingencies—</b>								
Conservancy charges ...	90				...		20	
Rents, Rates and Taxes ...	2,200				2,400		900	
Prizes ...	120				180		90	
Contract contingencies ...	1,450				1,344		807	
Office Expenses and Miscellaneous ...	...				240		1,358	
Reserve at the disposal of the D. P. I. ...	200				200		...	
Purchase of Furniture ...	...				...		270	
Library charges ...	...				...		335	
Deduct—Reductions in grants ...	...				- 218		..	
		4,060		3,000		4,146		3,280
For rounding ...		- 249		...		+ 360		...
<b>TOTAL—VOTED ...</b>		<b>19,000</b>		<b>21,000</b>		<b>23,000</b>		<b>20,693</b>
<b>I. DIRECT GRANTS TO NON- GOVERNMENT PRIMARY SCHOOLS.</b>								
<b>I. 1 GRANTS-IN-AID, CONTRIBUTION AND DONATION.</b>								
<b>(i) Recurring Grants ...</b>	5,78,200				5,78,200		3,41,049	
<b>(ii) Non-recurring Grants.</b>								
Building Grants ...	...				...		53,061	
Grants for apparatus, books and furniture ...	7,000				10,000		3,484	
		5,85,200		...		5,88,200		3,97,594
For rounding ...		- 200		...		- 200		...
<b>TOTAL—VOTED ...</b>		<b>5,85,000</b>		<b>5,88,000</b>		<b>5,88,000</b>		<b>3,97,594</b>
<b>J. GRANT TO LOCAL BODIES FOR PRIMARY EDUCATION.</b>								
<b>J. 1 GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS.</b>								
<b>(i) Recurring Grants.</b>								
Grants to Local Authorities for Primary Edu- cation ...	1,02,89,140				1,02,05,700		1,19,20,683	
Provision for the introduction of the Scheme formulated by the Compulsory Primary Educa- tion Committee ...	15,00,000				9,53,000		...	
Grant to the Bombay Municipality for the exten- sion and improvement of Primary Education...	8,95,000				8,95,000		...	
<b>(ii) Non-recurring Grants.</b>								
Building grant ...	20,000				20,000		64,163	
Equipment grant ...	2,000				2,000		...	
		1,26,56,140		...		1,20,75,700		1,19,84,846
For rounding ...		- 140		...		+ 800		...
<b>TOTAL—VOTED ...</b>		<b>1,26,56,000</b>		<b>1,22,51,000</b>		<b>1,20,76,000</b>		<b>1,19,84,846</b>

DETAILED ACCOUNT No. 31D. EDUCATION. Special.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K. GOVERNMENT SPECIAL SCHOOLS.</b>								
<b>SUMMARY.</b>								
K. 1 TRAINING SCHOOLS FOR BOYS...	3,48,000		2,87,000		3,85,000		3,01,866	
K. 2 TRAINING SCHOOLS FOR GIRLS ...	2,16,500		1,87,000		2,20,000		1,81,571	
K. 3 SCHOOL OF ART ...	1,31,000		1,28,000		1,46,000		1,32,007	
K. 4 RANCHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD ...	33,000		32,000		32,000		31,299	
K. 5 TECHNICAL SCHOOL, AHWA (SURAT DISTRICT) ...	2,500		3,000		3,000		2,086	
K. 6 COMMERCIAL CLASS IN BOMBAY ...	5,000		5,000		5,000		2,622	
K. 7 JEHANGIR DINSHAW VAKIL COMMERCIAL SCHOOL, BROACH ...	3,000		3,000		3,000		2,300	
<i>Deduct—FOR PROBABLE SAVING ...</i>		7,39,000 - 20,000						
<b>TOTAL ...</b>		7,19,000		6,45,000		7,94,000		6,53,751
Voted ...		6,92,000		6,13,000		7,35,000		6,16,556
Non-voted ...		27,000		32,000		59,000		37,195
<b>DETAILS.</b>								
<b>K. GOVERNMENT SPECIAL SCHOOLS.</b>								
<b>K. 1 TRAINING SCHOOLS FOR BOYS.</b>								
<b>K. 1 (1) Pay of Officers—</b>								
(3) 3 Principals 3 (250—20—650) ...	16,925				21,680		16,733	
Leave Salary ...	710				710		...	
Allowance for medical charge (special pay) ...	1,740				1,980		1,982	
		19,375		21,000		24,370		18,715
<b>K. 1 (2), Pay of Establishment—</b>								
(71) 65 Head Masters, Assistant Masters, etc., varying from Rs. 35 to Rs. 260 and allowance to teachers for teaching different subjects in District Training Schools and duty allowance (3,550) ...	1,20,610				1,25,219		1,10,000	
(58) 58 Head Masters, Assistants, etc., in prac- tising schools, varying from Rs. 40 to Rs. 75, and their special pay and personal allowance (8,554) ...	43,294				40,956		44,663	
(9) 9 Clerks at rates varying from Rs. 40 to Rs. 100 ...	8,015				7,670		20,268	
(76) 60 Servants, varying from Rs. 15 to Rs. 100 ...	11,760				12,552			
Leave Salary ...	4,684				4,684		...	
Temporary and Provisional Allowance ...	1,458				2,430		1,098	
		1,89,821		1,71,000		1,93,511		1,76,029
<b>K. 1 (3) Allowances, honoraria, etc.—</b>								
Conveyance Allowance ...	120				...		...	
Travelling Allowance ...	2,120				3,570		1,357	
Compensatory Allowance ...	702				...		...	
House-rent Allowance ...	900				A 2,144		A 2,161	
Allowances to students ...	94,000				1,17,380		62,461	
		97,842		55,000		1,23,594		65,979
<b>Carried over ...</b>		3,07,038		2,47,000		3,41,475		2,60,723

A Inclusive of Compensatory allowance.



DETAILED ACCOUNT No. 31D. EDUCATION. Special—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K. GOVERNMENT SPECIAL SCHOOLS</b> —continued.								
<b>K. 1. TRAINING SCHOOLS FOR BOYS—contd.</b>								
Brought forward ...		3,07,038		2,47,000		3,41,475		2,60,723
<b>K. 1. (4) Contingencies—</b>								
Mulca Magazine ... ..	1,200				...	...	...	
Hostel contingencies ... ..	2,538				2,538	...	...	
Rents, Rates and Taxes ... ..	10,666				13,021	12,392	12,392	
Excursion Charges ... ..	390				600	...	...	
Conservancy charges ... ..	2,532				2,688	609	609	
Service Postage and Telegrams ... ..	890				1,090	1,052	1,052	
Sloyd contingency ... ..	...				810	...	...	
Play grounds ... ..	...				100	...	...	
Water-supply ... ..	...				1,814	1,025	1,025	
Library Charges ... ..	...				250	30	30	
Comforts ... ..	...				250	...	...	
Pay of menials ... ..	10,500				11,760	13,867	13,867	
Reserve at the disposal of the Director of Public Instruction ... ..	800				800	...	...	
Office Expenses and Miscellaneous ... ..	...				3,859	6,373	6,373	
Contract Contingencies ... ..	11,390				5,874	5,795	5,795	
Deduct—Reductions in grants ... ..	...				-2,272	...	...	
		40,906		40,000		43,182		41,143
For rounding ... ..		+56				+343		
<b>TOTAL VOTED</b> ... ..		3,48,000		2,87,000		3,85,000		3,01,866
<b>K. 2. TRAINING SCHOOLS FOR GIRLS.</b>								
<b>K. 2. (1) Pay of Officers—</b>								
(3) 3 Lady Superintendents, (950), (575) ... ..	11,794				25,075	16,349	16,349	
(4) 4 Assistant Lady Superintendents (250—20—650) ... ..	23,015				15,145	15,117	15,117	
Leave salary ... ..	140				140	...	...	
Allowance for Medical charge (special pay) ... ..	1,200				1,200	796	796	
		11,794		12,000		41,560		32,263
		24,355		20,000				
<b>K. 2. (2) Pay of Establishment—</b>								
(54) 54 Head Masters, Assistant Masters, etc., at rates varying from Rs. 30 to Rs. 800 ... ..	88,594				83,813	70,519	70,519	
(35) 35 Head Masters, Assistants, etc., in practising schools, varying from Rs. 36 to Rs. 65 ... ..	25,223				25,397	23,572	23,572	
(5) 5 Clerks at rate varying from Rs. 70 to Rs. 80. ... ..	4,620				4,330	16,086	16,086	
(58) 58 Servants Do. Rs. 13 to Rs. 20. ... ..	11,004				11,004	...	...	
(1) 1 Laboratory hamal ... ..	324				316	...	...	
Leave salary ... ..	1,460				1,460	...	...	
		1,31,220		1,15,000		1,26,370		1,10,177
<b>K. 2. (3) Allowances, honoraria, etc.—</b>								
Compensatory Allowance ... { Non-voted ... ..	850				...	...	...	
... { Voted ... ..	606				...	...	...	
Travelling Allowance ... { Non-voted ... ..	100				700	659	659	
... { Voted ... ..	760				2,980	2,226	2,226	
Conveyance Allowance ... { Non-voted ... ..	600				...	...	...	
... { Voted ... ..	1,320				...	...	...	
House-rant Allowance ... { Non-voted ... ..	...				A 1,142	A 1,625	1,625	
... { Voted ... ..	1,896				A 3,139	A 1,549	1,549	
Allowances to students ... ..	29,950				29,950	18,671	18,671	
		1,550		2,000		37,911		24,730
		94,532		25,000				
Carried over ... ..		2,03,451		1,74,000		2,05,841		1,67,169

A Includes Compensatory allowance also.

\* Included in "Contract Contingencies".

DETAILED ACCOUNT No. 81D. EDUCATION. Special—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K. GOVERNMENT SPECIAL SCHOOLS</b> —continued.								
<b>K. 2. TRAINING SCHOOLS FOR GIRLS</b> —continued.								
Brought forward ...		2,03,451		1,74,000		2,05,841		1,67,169
<b>K. 2. (4) Contingencies—</b>								
Comierts ...	...	*			100		...	
Prizes ...	...	*			320		200	
Rents, Rates and Taxes ...	2,598				3,808		4,554	
Pay of Menials ...	...	*			...		205	
Service Postage and Telegrams ...	330				375		365	
Water-supply ...	...	*			1,245		1,846	
Excursion charges ...	530				770		...	
Office Expenses and Miscellaneous ...	...	*			1,840		3,269	
Contract Contingencies ...	7,200				3,795		3,371	
Conservancy charges ...	1,512				1,512		592	
Reserve at the disposal of the Director of Public Instruction ...	500				500		...	
Deduct—Reductions in grants ...	...				713		...	
		12,665		13,000		13,552		14,402
For rounding ...		+156				+83		
		+228				+524		
<b>TOTAL</b> ...		2,16,500		1,87,000		2,20,000		1,81,571
Voted ...		2,03,000		1,73,000		1,93,000		1,62,938
Non-voted ...		13,500		14,000		27,000		18,633
<b>K. 3. SCHOOL OF ART.</b>								
<b>K. 3. (1) Pay of Officers—</b>								
(7) 6 Principal Professors and Superintendents (400—50—1,250), 5 (250—20—650) ...	9,760				26,602		13,360	
Leave salary ...	29,603				25,183		29,282	
	440				440		...	
		9,760		14,000		52,225		42,642
<b>K. 3. (2) Pay of Establishment—</b>		30,043		26,000				
(7) 8 Teachers and Instructors at rates varying from Rs. 120 to Rs. 200 ...	16,608				14,856		13,988	
(3) 3 Clerks at rates varying from Rs. 100 to Rs. 200 ...	5,784				5,724		5,925	
(20) 20 Servants varying from Rs. 20 to Rs. 24. (16) 14 Workshop Establishment varying from Rs. 43 to 156 ...	4,896				4,896		4,288	
Temporary Establishment ...	16,328				18,470		18,251	
(1) 1 Studio Assistant ...	2,400				2,400		2,192	
Pottery Establishment ...	1,200				1,262		...	
Leave salary ...	874				874		2,422	
		48,090		45,000		48,482		47,066
<b>K. 3. (3) Allowances, honoraria, etc.—</b>								
Compensatory Allowance ...	Non-voted 1,800				...		...	
	Voted 2,920				...		...	
Travelling Allowance ...	Voted 800				500		300	
	Non-voted 400				...		293	
House-rent Allowance ...	Non-voted ...				A 4,539		A 3,754	
	Voted 504				A 4,152		A 4,406	
Fees to Lecturers in the Architectural, etc., Classes ...	Voted 15,810				15,810		12,840	
Do. do. ...	Non-voted ...				...		1,155	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...	1,120				1,140		...	
		3,320		4,000		26,191		22,748
<b>K. 3. (4) Contingencies—</b>		20,034		19,000				
Purchase of Art Specimen ...	...	*			1,390		1,304	
Excursion Charges ...	1,500				2,500		1,970	
Customs duty on Imported Stores ...	450				...		...	
Rents, Rates and Taxes ...	1,210				1,210		1,294	
Service Postage and Telegrams ...	250				250		399	
Conservancy charges ...	462				462		170	
Pay of Menials ...	1,008				1,008		1,072	
Workshop Contingencies ...	...	*			6,208		5,368	
Water-supply ...	...	*			600		673	
Office Expenses and Miscellaneous ...	...	*			215		2,184	
Contract Contingencies ...	14,000				5,380		5,117	
Reserve at the disposal of the Director of Public Instruction ...	100				100		...	
		18,980		20,000		19,323		19,551
For rounding ...		+420				-331		
		+353				+110		
<b>TOTAL</b> ...		1,31,000		1,28,000		1,46,000		1,32,007
Voted ...		1,17,500		1,10,000		1,14,000		1,13,445
Non-voted ...		13,500		18,000		32,000		18,562

A Inclusive of Compensatory allowance.

\* Included in "Contract Contingencies."

DETAILED ACCOUNT No. 81D. EDUCATION. Special—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K. GOVERNMENT SPECIAL SCHOOLS</b> —continued.								
<b>K. 4. RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD.</b>								
<b>K. 4. (1) Pay of Officers—</b>								
(1) 1 Principal (250—20—650) ...	5,667				5,427		6,108	
Leave salary ...	100				100			
		5,767		5,500		5,527		6,108
<b>K. 4. (2) Pay of Establishment—</b>								
(19) 19 Superintendents, Masters, Teachers, etc., varying from Rs. 20 to Rs. 300 ...	16,490				16,315		16,388	
(2) 2 Clerks (40), (70) ...	1,320				1,440			
Leave salary ...	212				212		607	
(3) 3 Servants varying from Rs. 15 to Rs. 18 ...	588	18,610		18,500	588	18,555		16,995
<b>K. 4. (3) Allowances, honoraria, etc.—</b>								
Travelling Allowance ...	50				50			
Compensatory Allowance ...	24				24		4	
		74				74		4
<b>K. 4. (4) Contingencies—</b>								
Prizes ...	*				50		50	
Rents, Rates and Taxes ...	186				186		404	
Service Postage and Telegrams ...	90				90		85	
Stores ...	*				5,000		4,821	
Conservancy Charges ...	304				384		378	
Grant for wear and tear of tools ...	*				500		...	
Pay of Menials ...	1,692				1,692		1,692	
Water-supply ...	*				239		427	
Contract Contingencies ...	6,100				400		335	
Reserve at the disposal of the Director of Public Instruction ...	50				50		...	
Deduct—Reductions in grants ...	...				-429		...	
		8,502		8,000		8,162		8,192
For rounding ...		+47				-318		
<b>TOTAL—VOTED</b> ...		33,000		32,000		32,000		31,299
<b>K. 5. TECHNICAL SCHOOL AT AHWA (SURAT DISTRICT).</b>								
<b>K. 5. (1) Pay of Establishment—</b>								
(2) 2 Instructors (40), (80) ...	1,440	1,440		2,000	1,440	1,440	1,170	1,170
<b>K. 5. (2) Allowances, honoraria, etc.—</b>								
Allowances to Students ...	...				500	500	...	...
<b>K. 5. (3) Contingencies—</b>								
Purchase of raw materials ...	275				275		801	
Petty construction and repairs ...	85				85		...	
Service Postage and Telegrams ...	5				5		5	
Text Books and Library charges ...	35				35		...	
Purchase of apparatus, etc. ...	150				150		...	
Office expenses and Miscellaneous ...	20				20		110	
		570		1,000		570		916
		+490				+490		
<b>TOTAL—VOTED</b> ...		2,500		3,000		3,000		2,086
<b>K. 6. COMMERCIAL CLASS IN BOMBAY.</b>								
<b>K. 6. (1) Pay of Establishment—</b>								
(2) 2 Masters (175), (150) ...	3,900				3,900		1,923	
(1) 1 Servant (20) ...	240				240		110	
Leave Salary ...	210	4,350		4,500	210	4,350	...	2,033
<b>K. 6. (2) Allowances, honoraria, etc.—</b>								
House-rent allowance ...	84	84			84	84	39	39
<b>K. 6. (3) Contingencies—</b>								
Office expenses and Miscellaneous ...	150	150		500	150	150	550	550
For rounding ...		+416				+416		
<b>TOTAL—VOTED</b> ...		5,000		5,000		5,000		2,622

\* Included in "Contract Contingencies."

BOMBAY,—EXPENDITURE.

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DETAILED ACCOUNT No. 31D. EDUCATION. Special—concluded.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDUSTRIAL SCHOOLS.</b>								
<b>K. 7. JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.</b>								
<b>K. 7. (1) Pay of Establishment—</b>								
(2) 2 Instructors (125), (50) ... ..	2,100				2,100		1,940	
Allowance to a clerk ... ..	96				96		96	
Leave salary ... ..	24				24		...	
1 Servant ... ..	120				120		192	
Temporary and provisional allowance ... ..	312				312		...	
		2,652		2,500		2,652		2,228
<b>K. 7. (2) Contingencies—</b>								
Contract Contingencies ... ..	125				175		53	
Office Expenses and Miscellaneous ... ..	24				24		19	
For rounding ... ..		149 +199		500		199 +149		72
<b>TOTAL—VOTED ... ..</b>		<b>3,000</b>		<b>3,000</b>		<b>3,000</b>		<b>2,300</b>
<b>L. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.</b>								
<b>L. 1. Grants-in-aid, Contributions and Donations—</b>								
(i) Recurring Grants ... ..	2,81,800				2,81,800		2,69,123	
(ii) Non-recurring.								
Building Grants ... ..	...				...			
		2,81,800		2,82,000		2,81,800		2,69,123
For rounding ... ..		+200				+200		
<b>TOTAL—VOTED ... ..</b>		<b>2,82,000</b>		<b>2,82,000</b>		<b>2,82,000</b>		<b>2,69,123</b>

DETAILED ACCOUNT No. 31E. EDUCATION. General.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-23.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
M. DIRECTION.								
M. (1) Pay of Officers—								
(2) 3 Director, Deputy Director and Assistant Director (3,000) (1,550—100—1,750) (450—50—1,250 and D. A. 150) ...	73,079				69,479		66,251	
(3) 3 Superintendents (650—30—800), 2 (250—20—650) ...	17,620				17,980		17,628	
Leave Salary ...	900				900		...	
		73,079		70,000				
		18,520		18,000		88,359		83,879
M. (2) Pay of Establishment—								
(36) 43 Assistant Superintendent and Clerks varying from Rs. 55 to Rs. 250 ...	58,940				49,241		47,040	
Leave Salary ...	2,454				2,454		...	
(14) 14 Servants varying from Rs. 16 to Rs. 29...	3,240				3,228		3,180	
		64,634		61,000		54,923		50,220
M. (3) Allowances, honoraria, etc.—								
Compensatory Allowance { Non-voted ...	2,115				...		...	
Voted ...	1,025				...		...	
Travelling Allowance Voted ...	2,300				2,300		1,833	
Travelling Allowance Non-voted ...	3,000				3,000		1,320	
House-rent Allowance Non-voted ...	...				(a) 2,756		(a) 4,574	
Do. Voted ...	1,380				(a) 2,197		(a) 2,610	
Cost of passages granted under the Superior Civil Service Rules, 1924 Non-voted ...	...				1,140		1,698	
		5,115		13,000				
		4,705		5,000		11,393		12,035
M. (4) Contingencies—								
Purchase of Books ...	...				...		8	
Service Postage and Telegrams ...	4,700				4,700		4,457	
Text-Books and other Library charges ...	...				250		249	
Reserve at the disposal of the D. P. I. ...	800				800		...	
Office Expenses and Miscellaneous ...	...				...		600	
Contract Contingencies ...	2,700				2,310		2,769	
Deduct—Reductions in grants ...	...				-403		...	
		8,200		7,000		7,657		8,083
		-194				+125		
For rounding ...		+441				+43		
<b>TOTAL</b> ...		1,74,500		1,74,000		1,62,500		1,54,217
Voted ...		96,500		91,000		86,000		80,374
Non-voted ...		78,000		83,000		76,500		73,843
N. INSPECTION.								
N. (1) Pay of Officers—								
(6) 6 Inspectors 2 (1,350—50—1,500), 4 (400—50—1,250), + oversea pay (250) ...	61,691						47,922	
(40) 38 Deputy Inspectors, 36 (250—20—650) and 2 (650—30—800) ...	8,210				67,863		39,671	
(3) 3 Inspectresses (400—50—1,250) + oversea pay (100) ...	1,92,163				2,18,760		1,01,809	
(1) 1 Inspectress (370) ...	22,275				21,375		23,860	
Leave Salary ...	4,605				4,425		5,731	
	12,000				12,000		...	
		83,966		83,000				
		2,16,978		1,25,000		3,24,423		2,18,993
Carried over ...		3,00,944		2,07,000		3,24,423		2,18,993

(a) Inclusive of Compensatory Allowance.

DETAILED ACCOUNT No. 31E. EDUCATION. General—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>N. INSPECTION—contd.</b>								
Brought forward ...		3,00,944		2,07,000		3,24,423		2,18,993
<b>N. (2) Pay of Establishment—</b>								
(138) 139 Assistant Deputy Inspectors varying from Rs. 50 to Rs. 300 and duty allowance Rs. 99,742 ...	2,83,486				2,77,625		2,54,572	
(251) 244 Clerks varying from Rs. 40 to Rs. 200. Leave Salary ...	2,61,289				2,63,585		2,46,965	
(289) 288 Servants varying from Rs. 12 to Rs. 24 Temporary Establishment ...	26,515				26,515		...	
	56,748				56,940		58,220	
					...		687	
		6,28,038		4,75,000		6,24,665		5,55,894
<b>N. (3) Allowances, honoraria, etc.—</b>								
Travelling Allowance ...								
{ Non-voted ...	26,940				30,790		16,771	
{ Voted ...	1,28,871				1,41,070		1,24,123	
Conveyance Allowance ...								
{ Non-voted ...	2,100							
{ Voted ...	4,420							
House-rent Allowance ...								
{ Non-voted ...	1,935				(a) 7,228		(a) 5,669	
{ Voted ...	4,944				(a) 25,933		(a) 24,754	
Compensatory Allowance ...								
{ Non-voted ...	3,060				...		...	
{ Voted ...	21,185				...		...	
Cost of passages granted under the Superior Civil Service Rules, 1924 ...					2,240		4,611	
		34,035		25,000				
		1,58,420		1,20,000		2,07,261		1,75,928
<b>N. (4) Contingencies—</b>								
Water-supply ...					291		44	
Petty repairs ...	250				250			
Rents, Rates and Taxes ...	9,302				13,153		13,297	
Service Postage and Telegrams ...	37,910				41,406		24,948	
Magazine for Mulla Schools ...					1,200		725	
Pay of Menials ...	240				420		857	
Office Expenses and Miscellaneous ...					271		977	
Contract Contingencies ...	27,275				27,691		22,629	
Magic lanterns and slides ...	7,200				7,600		5,926	
Conservancy charges ...	499				528		408	
Reserve at the disposal of the D. P. I. ...	1,500				1,500		...	
Deduct—Reductions in grants ...					-4,655		...	
		64,176		55,000		89,655		69,811
<b>N. (5) Establishment charges reco- verable from other Government Departments, etc.—</b>								
Deduct—Contribution ...				-4,000		-3,000		-4,068
For rounding ...		-1 +388				+4 -508		
<b>TOTAL ...</b>		12,07,000		8,78,000		12,42,500		10,16,058
Voted ...		10,89,000		7,71,000		11,13,000		9,17,225
Non-voted ...		1,18,000		1,07,000		1,29,500		98,833
<b>O. SCHOLARSHIPS.</b>								
<b>O. (1) Scholarships—</b>								
Scheme for the creation of Special Scholarships for backward classes ...	2,44,000				1,93,000			
In Arts Colleges ...	73,707				73,807		88,538	
Scholarship at the Indian Military College at Dehra Dun ...	3,000				3,000			
In Professional Colleges ...	58,942				43,442		57,864	
In Secondary Schools ...	1,22,516				1,22,616		2,21,411	
In Primary Schools ...	29,200				25,600		31,330	
In Special Schools ...	26,909				26,409		13,775	
		5,58,274				4,67,774		4,12,918
For rounding ...		+226				+226		
<b>TOTAL—VOTED ...</b>		5,58,500		4,50,000		4,88,000		4,12,918

DETAILED ACCOUNT No. 31E. EDUCATION. General—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>P. MISCELLANEOUS.</b>								
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE- DARSHINA AND OTHER FELLOWSHIPS ...	25,200				25,200		9,639	
CHARGES IN CONNECTION WITH INDIAN STUDENTS IN ENGLAND ...	25,900				25,960		23,808	
EXAMINATION CHARGES ...	...				...		2,934	
DEPARTMENTAL PUBLICATIONS ...	56,700				51,200		48,849	
GRANT TO THE BOMBAY BOYS SCOUTS ASSOCIATION. PROVISION IN CONNECTION WITH THE PRIMARY, MIDDLE AND HIGH SCHOOL SCHOLARSHIP EXAMI- NATIONS ...	1,500				3,000		58	
MISCELLANEOUS ...	40,000				40,000		40,000	
GRANT TO THE Y. M. C. A. FOR PHYSICAL CULTURE ...	2,500				1,600		1,878	
GRANT TO THE YOUNG MEN'S CHRISTIAN ASSOCIA- TION HOSTEL, LONDON ...	2,500				3,100		18,346	
COMMITTEE OF DIRECTION FOR INDUSTRIAL AND TECHNICAL SCHOOLS ...	7,000				7,000		6,998	
GRANT TO THE Y. W. C. A. FOR PHYSICAL CULTURE ...	3,000				3,000		...	
GRANT TO THE GIRLS GUIDE ASSOCIATION ...	20,000				20,000		18,658	
For rounding ...	5,000				5,000		2,960	
		1,89,300				1,85,060		5,000
		+700				-60		
<b>TOTAL—VOTED ...</b>		<b>1,90,000</b>		<b>2,12,000</b>		<b>1,85,000</b>		<b>1,79,128</b>

BOMBAY—EXPENDITURE.

32, MEDICAL— Reserved.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
<b>C.—GRANTS FOR MEDICAL PURPOSES.</b>				
Grant to the Bombay Medical Council (Voted)	(A) 6,210	6,000	6,220	5,550
For rounding ...	- 210	.....	- 220	.....
<b>Total—Grants for Medical Purposes—Voted ...</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>5,550</b>

(A) Includes Rs. 820 for the special grant for audit fees.



32.—MEDICAL. Transferred.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	
A.—MEDICAL ESTABLISH- MENT	{ VOTED ... Non-voted.	32A	2,90,000 3,24,000	3,53,000 2,72,000	3,40,000 3,64,000	2,99,756 2,74,033
B.—HOSPITALS AND DIS- PENSARIES	{ VOTED ... Non-voted.	32B	(a) 31,06,000 47,000	23,63,000 49,000	23,45,000 73,000	28,55,944 61,164
C.—GRANTS FOR MEDICAL PURPOSES	VOTED ...	32C	4,30,000	4,22,000	3,98,000	8,60,147
D.—MEDICAL COLLEGES AND SCHOOLS	{ VOTED ... Non-voted.	32D	4,22,000 75,000	4,98,000 64,000	4,92,000 77,000	4,07,290 54,596
E.—MENTAL HOSPITALS	{ VOTED ... Non-voted.	32E	5,66,000 27,000	5,60,000 20,000	5,64,000 23,000	5,21,325 21,881
F.—CHEMICAL EXAMINERS	{ VOTED ... Non-voted.	32F	48,000 22,000	52,000 22,000	65,000 22,000	64,549 8,532
G.—EXPENDITURE IN (STUBS) ENGLAND	VOTED ...		35,000	48,000	36,000	7,615
H.—LOSS OR GAIN BY EXCHANGE	{ VOTED ... Non-voted.		.....	.....	12,000	2,509 46,179
<b>TOTAL</b>			<b>53,92,000</b>	<b>47,23,000</b>	<b>48,11,000</b>	<b>49,85,520</b>
Voted			48,97,000	42,96,000	42,52,000	45,19,135
Non-voted			4,95,000	4,27,000	5,59,000	4,66,385

DETAILED ACCOUNT No. 32A. MEDICAL. A.—Medical Establishment.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
A. 1 SUPERINTENDENCE	...	1,09,000		1,05,000		1,07,000		1,04,490
A. 2 DISTRICT MEDICAL OFFICERS	...	3,58,000		3,90,000		4,27,000		3,77,859
A. 3 RESERVE MEDICAL SUBORDINATES	...	1,47,000		1,30,000		1,70,000		91,440
<b>TOTAL</b>	...		6,14,000		6,25,000		7,04,000	5,73,789
Voted	...		2,90,000		3,53,000		3,40,000	2,99,756
Non-voted	...		3,24,000		2,72,000		3,64,000	2,74,033
<b>DETAILS.</b>								
<b>A.-1—SUPERINTENDENCE.</b>								
<b>A.-1. (1) Pay of Officers—</b>								
(1) 1 Surgeon General, 1 (3,000)	...	36,000				36,000		36,000
(1) 1 Personal Assistant, 1 (1,350)	...	16,200				14,649		14,524
1 Office Superintendent (400)	...	(b)4,800				...		6,600
Leave Salary	...	480				...		...
			{ 5,280 52,200		{ 3,000 51,000		50,649	57,124
Carried over	...		57,480		54,000		50,649	57,124

(a) Excludes recoveries of expenditure provided for on the receipt side with effect from 1928-29.

(b) Transferred from "Pay of Establishment," the post of the Office Superintendent having been made gazetted, and the strength of clerks having been reduced by one in consequence.

DETAILED ACCOUNT No. 32A. MEDICAL. A-Medical Establishment—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-1—Superintendence—contd.</b>								
Brought forward ...		57,480		54,000		50,649		57,124
<b>A-1. (2)-Pay of Establishments—</b>								
(27) 26 Clerks, at varying rates from 40 to 320...	83,210				37,177		82,481	
(7) 7 Servants, 1 (26), 1 (23), 1 (20), 2 (19), 2 (18).	1,710				1,692		1,684	
Temporary Establishment ...	...				...		496	
Leave Salary ...	3,000				4,000		...	
		37,920		39,000		42,869		34,661
<b>A-1. (3)-Allowances, Honoraria, etc.—</b>								
House-rent Allowance ...	1,080				1,080		1,016	
Compensatory Allowance ...	1,200				1,193		1,776	
Travelling Allowance ...	{ 1,500 3,250				{ 2,000 3,500		{ 1,274 2,613	
		{ 2,580 4,450		{ 2,000 4,000		7,773		6,679
<b>A-1. (4)-Contingencies—</b>								
Rents, Rates and Taxes ...	71				71		38	
Service Postage and Telegrams ...	3,760				3,760		2,981	
Office Expenses and Miscellaneous ...	400				560		384	
Contract Contingencies ...	2,300				1,834		2,583	
Customs duty on imported stores ...	...				...		40	
		6,531		6,000		6,225		6,026
For rounding ...		{ 1,08,961 - 311 + 350				{ 1,07,516 - 342 - 174		
<b>TOTAL</b> ...		1,09,000		1,05,000		1,07,000		1,01,490
Voted ...		52,000		50,000		52,000		49,577
Non-voted ...		57,000		55,000		55,000		54,913
<b>A-2-DISTRICT MEDICAL OFFICERS.</b>								
<b>A-2 (1) Pay of Officers—</b>								
(9) 8 Lieut.-Cols., I.M.S., 1 (2,000), 1 (1,900), 2 (1,800), 1 (1,700), 2 (1,600), 1 (1,500) ...	1,39,407				1,84,939		1,27,218	
(5) 5 Majors, 1 (1,500), 1 (1,250), 2 (1,100), 1 (950) ...	59,879				82,800		63,048	
3 Additional European I.M.S. Officers, 3 (950). (a) 34,200	...				...		...	
(1) Captain (1,250) ...	...				15,000		4,774	
(3) 3 Military Assistant Surgeons holding Civil Surgeoncies 1 (1,000), 2 (900) ...	33,600				33,100		1,42,536	
(5) 5 Officers of the Bombay Medical Service holding Civil Surgeoncies ...	43,376				52,752			
Leave Salary ...	1,200				17,919		...	
Special pay ...	1,200				1,200		...	
(5) 5 Allowance to Medical Officers for Civil duties, 3 (100), 1 (125), 1 (30) ...	5,460				5,460		77	
(6) 1 I.M.S. Officer to bring up the cadre 1 (950) ...	11,400				90,000		...	
(2) 2 Sind Allowances to certain Gazetted Officers ...	2,400				2,400		...	
		{ 78,176 2,53,946		{ 1,60,000 2,00,000		4,85,570		3,37,653
Lump reduction for probable savings ...		-14,000				-90,000		
					3,95,570			
Carried over ...		3,18,123		3,60,000		3,95,570		3,37,653

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 32A. MEDICAL. A-Medical Establishment—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-2-District Medical Officers—contd.</b>									
	Brought forward ...		3,18,122		3,60,000		3,95,570		3,37,653
<b>A-2. (2) Pay of Establishment—</b>									
	(2) 1 Subordinate Medical Service Officer, 1 (123), D. A. 1 (5) ...	1,536				3,324		3,293	
	(4) 3 Servants, at varying from Rs. 20 to Rs. 22	744				984		1,018	
	Leave Salary ...	74				99		...	
			2,354		4,000		4,406		4,311
<b>A-2. (3) Allowances, Honoraria, etc.—</b>									
	Travelling Allowance ...	13,800				13,800		7,162	
	Compensatory Allowance ...	6,000				6,000		6,279	
	Local Allowance ...	3,300				3,000		...	
	House-rent Allowances ...	120				570		...	
	Cost of Passages granted under the S. C. S. Rules, 1924 ...	444				240		...	
		(a) 10,074				528		1,708	
			6,564		6,000			2,487	
			27,174		17,000		24,138	15,237	32,873
<b>A-2. (4) Contingencies—</b>									
	Office expenses and miscellaneous ...	...				...		567	
	Rents, Rates and Taxes ...	3,000				2,028		1,896	
	Medicines and Instruments ...	287				287		226	
	Service Postage and Telegrams ...	32				32		32	
	Contract Contingencies ...	720				410		801	
			4,039		3,000		2,757		3,022
			3,58,253				4,26,871		
	For rounding { Non-voted ...		-120				+401		
	{ Voted ...		-133				-272		
	<b>TOTAL ...</b>		3,58,000		3,90,000		4,27,000		3,77,859
	Voted ...		91,000		1,73,000		1,18,000		1,58,739
	Non-voted ...		2,67,000		2,17,000		3,09,000		2,19,120
<b>A-3-RESERVE MEDICAL SUBORDINATES.</b>									
<b>A-3. (1) Pay of Officers—</b>									
	(3) 3 Military Assistant Surgeons, 2 (700), 1 (450).	6,830				22,200		...	
	(9) 9 Officers of the Bombay Medical Service at rates varying from Rs. 200 to 320 ...	77,433				25,320		7,438	
	7, Temporary officers of the Bombay Medical Service ...	(b) 18,240				...		...	
	Deduct probable savings ...	- 37,323				...		...	
			65,180		25,000		47,520		7,438
<b>A-3. (2) Pay of Establishment—</b>									
	(83) 83 Officers of the Subordinate Medical Service (30—7—200) ...	1,00,860				99,000		67,110	
	Temporary Establishment ...	...				...		449	
	For rounding and probable savings ...	-40,620				...		...	
			60,240		85,000		99,000		67,559
<b>A-3. (3) Allowances, Honoraria, etc.—</b>									
	Travelling Allowance ...	5,000				10,000		6,627	
	Compensatory Allowance ...	1,060				...		...	
	House-rent Allowance ...	15,120				12,960		9,816	
			21,180		20,000		22,960		16,443
	For rounding ...		+400				+520		
	<b>TOTAL—VOTED ...</b>		1,47,000		1,30,000		1,70,000		91,440

(a) On account of cost of passages, which takes the place of passage pay.

(b) On account of appointments not filled by I.M.S. Officers.

DETAILED ACCOUNT No. 32B. MEDICAL. B. Hospitals and Dispensaries.		Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>					
<b>B. 1. Presidency Hospitals and Dispensaries—</b>					
B. 1 (A) JAMSETJI JIJIBHAI HOSPITAL ...	4,06,000		3,88,000	3,98,600	3,59,998
B. 1 (B) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS ...	71,300		71,000	71,000	69,867
B. 1 (C) OPHTHALMIC HOSPITAL ...	86,700		85,000	85,600	85,812
B. 1 (D) ST. GEORGE'S HOSPITAL ...	3,48,000		3,36,000	3,43,500	3,43,634
B. 1 (E) GOKULDAS TEJPAL HOSPITAL ...	2,03,700		2,18,000	2,27,700	1,67,466
B. 1 (F) PESTONJI KAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY ...	1,22,500		1,23,000	1,26,200	1,22,042
B. 1 (G) TECHNICAL ADVISER FOR ORTHO- PÆDICS ...	...		...	...	3,881
	11,83,200		11,71,000	12,02,600	11,02,150
(7) Establishment charges recoverable from other Governments, Departments, etc.					
<i>Deduct</i> —CONTRIBUTION PAYABLE BY THE BOM- BAY MUNICIPALITY TOWARDS THE COST OF HOSPITALS, ETC. ...	(a)		-4,14,000	-4,14,500	-4,14,500
			7,57,000	7,88,100	6,87,650
B. 2. Mofussil Hospitals and Dispensaries.	(b) 15,52,000		11,97,000	12,13,700	11,58,198
B. 3. Grants to Hospitals and Dispensaries ...	4,12,800		4,58,000	4,16,000	10,71,260
COMPENSATION TO MEDICAL OFFICERS FOR LOSS ENTITLED TO THEM BY THE NEW HOSPITAL FEES RULES ...	(c) 5,000		...	...	...
For rounding ...				+400 -200	
<b>TOTAL ...</b>		31,53,000	24,12,000	24,18,000	29,17,108
Voted ...		31,06,000	23,63,000	23,45,000	28,55,944
Non-voted ...		47,000	49,000	73,000	61,164
<b>DETAILS.</b>					
<b>B. 1 PRESIDENCY HOSPITALS AND DISPENSARIES.</b>					
<b>B. 1 (A) JAMSETJI JIJIBHAI HOSPITAL.</b>					
<b>B. 1 (A) (1) Pay of Officers—</b>					
(1) 1 House Surgeon 700, S.A. 200 ...	10,800			10,800	10,800
(5) 4—2 Military Assistant Surgeons 2 (450), and 2 Officers of the Bombay Medical Service Staff 2 (280), Staff allowance 1 (30), X-ray allowance 1 (30) ...	18,000			23,160	20,975
(2) 2 Medical and Surgical Registrars, 2 (230)...	6,720			6,720	6,505
		35,520	35,000	40,680	37,680
Carried forward ...		35,520	35,000	40,680	37,680

(a) Provided for on the Receipt side.

(b) Excludes recoveries of expenditure provided for on the Receipt side from 1928-29.

(c) Represents the share of fees formerly received by Medical Officers, which is now credited to Government.

DETAILED ACCOUNT No. 32B. MEDICAL. B. Hospitals and Dispensaries—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B. 1. PRESIDENCY HOSPITALS AND DISPENSARIES—contd.</b>									
<b>B. 1 (A) JAMSETJI JIJIBHAI HOSPITAL—contd.</b>									
	Brought forward ...		35,520		35,000		40,680		37,680
<b>B. 1 (A) (2) Pay of Establishment—</b>									
	Sub-Assistant Surgeons ...						880		
	(9) 9 Compounders and Dressers 8 (30—3—90), 1 (31) ...	5,938				5,580		5,514	
	(2) 2 Stewards and Assistants 1 (250—10—350), 1 (60—4—100—3—160) ...	6,084				5,928		9,952	
	(7) 7 Clerks (60—4—100—3—160) ...	8,304				8,232		9,349	
	(142) 148 Servants at varying rates from Rs. 20 to 28 ...	(a) 40,018				38,304		40,695	
	(1) 1 Engineer 1 (50—3—65) ...	660				780			
	(1) 1 Linen-keeper (85) ...	1,020				1,140			
	(4) 4 Laboratory Assistants, at varying rates from Rs. 39 to 59 ...	2,292				2,076			
	Leave salary ...	5,500				6,225			
	Temporary and Provisional Allowance ...					372			
			69,866		67,000		68,637		66,390
<b>B. 1 (A)(3) Allowances, Honoraria, etc.—</b>									
	Honoraria ...	21,600				21,600			
	House-rent Allowance ...	10,116				9,948		22,064	
	Clothing Allowance ...	47				15			
	Travelling Allowance ...	1,000				2,440		462	
	Allowance to Roman Catholic Priest ...	600				600		550	
	Compensatory Allowance ...	6,480				5,504			
	Supervision of X-ray apparatus ...	600				600		50	
	Board Allowance ...					360			
			40,443		38,000		41,067		23,126
<b>B. 1 (A) (4) Contingencies—</b>									
	Expenditure on the maintenance of the New B. J. Children's Hospital ...	(b) 20,000							
	Diet of Patients ...	1,00,000				1,00,000		96,612	
	Clothing to Patients ...	10,000				10,000		7,964	
	Medicines and Instruments ...	54,800				59,000		60,285	
	Washing Charges ...	7,200				7,200		7,200	
	Upkeep of X-ray Apparatus ...	5,000				10,000		3,339	
	Rents, Rates and Taxes ...	4,000				4,000		3,950	
	Service Postage and Telegrams ...	150				150		150	
	Office Expenses and Miscellaneous ...	4,000				4,000		5,672	
	Clinical Laboratory Charges ...	2,250				2,250			
	Contract Contingencies ...	49,241				49,241		46,690	
	Clothing to Servants ...	2,320				2,384			
	Customs Duty on Imported Stores ...	1,222						940	
			2,60,183		2,48,000		2,48,225		2,32,802
	For rounding ...	4,06,012 - 12				3,98,609 - 9			
	<b>TOTAL—VOTED</b> ...	4,06,000		3,88,000		3,98,600		3,59,998	

(a) Includes additional servants for the new Mental Hospital for Women, and the Parsi Women's Ward.

(b) The New Children's Hospital is expected to be ready during the course of the next year.

DETAILED ACCOUNT No. 32B. MEDICAL. B. Hospitals and Dispensaries.— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B. 1-PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i></b>								
<b>B-1 (B)-BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETTIT HOSPITALS.</b>								
<b>B.—1 B (1)-Pay of Officers—</b>								
(1) 1 House Surgeon (Military Assistant Surgeon) 1 (500) + D.A. 60 ...	6,720				6,720		9,316	
		6,720		7,000		6,720		9,816
<b>B.—1 B (2)-Pay of Establishment—</b>								
(3) 3 Compounders and Dressers 1 (18), 2 (30—3—90) ...	2,492				2,304		2,509	
(1) 1 Steward 1 (150—5—200) ...	2,035				1,975		1,915	
(1) 1 Clerk 1 (60—4—100—3—160) ...	1,308				1,272		1,236	
(32) 32 Servants at varying rates from Rs. 20 to Rs. 26 ...	8,772				8,796		9,702	
(1) 1 Officer of the Subordinate Medical Service (60—7—200) + D.A. 30 ...	2,256				2,172		1,922	
Temporary and Provisional Allowance ...	...				152		...	
Leave Salary ...	1,445				1,434		...	
		18,308		18,000		18,105		17,284
<b>B.—1 B (3)-Allowances, Honoraria, etc.—</b>								
Honoraria ...	3,600				3,600		...	
Local Allowance ...	...				120		...	
House-rent Allowance ...	336				336		4,693	
Compensatory Allowance ...	870				748		...	
Travelling Allowance ...	...				...		539	
		4,806		5,000		4,804		5,281
<b>B.—1 B (4)-Contingencies—</b>								
Dieting Charges ...	15,000				15,000		14,718	
Medicines and Instruments ...	9,713				9,713		7,955	
Clothing to Patients ...	1,000				1,000		892	
Washing Charges ...	1,800				1,800		1,800	
Rents, Rates and Taxes ...	816				816		816	
Service Postage and Telegrams ...	15				15		1,303	
Office Expenses and Miscellaneous ...	800				800		2,039	
Contract Contingencies ...	11,730				11,730		8,513	
Clothing to Servants ...	528				528		...	
		41,452		41,000		41,452		38,036
For rounding ...		71,286 + 14				71,081 - 81		
<b>TOTAL—Voted ...</b>		71,300		71,000		71,000		69,867
<b>B-1 (C)-OPHTHALMIC HOSPITAL.</b>								
<b>B.—1 C (2)-Pay of Establishment—</b>								
(4) 4 Officers of the Subordinate Medical Service (60—7—200) + D. A. 30 ...	6,432				6,012		5,344	
(3) 3 Compounders, 1 (90), 1 (72), 1 (31) ...	2,316				2,124		1,918	
(24) 24 Servants at varying rates from Rs. 21 to 28 ...	6,612				6,612		6,596	
(1) 1 Clerk (60—4—100—3—160) ...	1,056				1,008		1,188	
(1) 1 Steward 1 (112) ...	1,344				1,308		2,086	
Temporary and Provisional Allowance ...	...				152		...	
Leave Salary ...	1,132				1,105		...	
		18,892		18,000		18,321		17,072
Carried over ...		18,892		18,000		18,321		17,072

DETAILED ACCOUNT No. 32B. MEDICAL.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28. <sup>a</sup>		Budget Estimate, 1927-28.		Accounts, 1926-27.	
B. Hospitals and Dispensaries— <i>contd.</i>		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>B. 1. PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i></b>									
<b>B.—1 (C) OPTHALMIC HOSPITAL—<i>contd.</i></b>									
Brought forward ...		18,892		18,000		18,321		17,072	
<b>B.—1 C (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...	100					100		409	
House-rent and other Allowances ...	912					912		1,095	
Compensatory Allowance ...	480					480		...	
		1,492		1,000		1,492		1,504	
<b>B.—1 C (4) Contingencies—</b>									
Medicines and Instruments ...	7,493					6,973		8,568	
Rents, Rates and Taxes ...	1,271					1,271		338	
Service Postage and Telegrams ...	60					60		59	
Office Expenses and Miscellaneous ...	629					629		312	
Contract Contingencies ...	6,534					6,534		6,531	
Clothing to Servants ...	384					363		384	
Customs Duty on Imported Stores ...	...					...		544	
		16,311		16,000		15,835		16,736	
		36,695							
For rounding ...		+5				-48			
<b>TOTAL—Voted</b> ...		<b>36,700</b>		<b>35,000</b>		<b>35,600</b>		<b>35,312</b>	
<b>B.—1 (D) St. GEORGE'S HOSPITAL.</b>									
<b>B.—1(D)-Pay of Officers—</b>									
(1) 1 Surgeon Superintendent 1 (2,350) ...	23,200					23,200		30,775	
(1) 1 Resident Surgeon 1 (1,300) ...	15,765					15,600		3,653	
(5) 5 Military Assistant Surgeons 1 (700), 2 (450), 1 (400), 1 (350), Laboratory Allowance 1 (50), X-Ray Allowance 1 (30) ...	29,160					29,760		31,919	
		{ 29,160 43,965		{ 32,000 33,000		73,560		66,347	
<b>B.—1 D (2)-Pay of Establishments—</b>									
(1) 1 Janitor 1 (100—10—150) ...	1,277					1,290		600	
(6) 6 Compounders and operation room attendant and male nurse, 1 (125—5—150), 3 (30—3—90), 1 (30—10—0), 1 (24) ...	4,284					4,183		3,573	
(1) 1 Steward 1 (250—10—350) ...	4,130					4,070		5,233	
(3) 3 Clerks 2 (60—4—100—3—160), 1 (40—3—60) ...	2,301					3,253		2,275	
(2) 2 Linen-keepers 1 (190), 1 (70) ...	3,215					3,035		2,555	
(1) 1 Engineer 1 (50—3—65) ...	746					710		673	
(92) 92 Servants varying from Rs. 20 to Rs. 60.	25,528					25,212		25,088	
Provision for Nursing Home and Association...	8,182					8,182		...	
Temporary Establishment ...	480					480		11,285	
Leave Salary ...	2,000					4,176		...	
		52,503		51,000		54,596		51,582	
<b>Carried over</b> ...		<b>1,25,628</b>		<b>1,16,000</b>		<b>1,28,156</b>		<b>1,17,929</b>	

DETAILED ACCOUNT No. 32B. MEDICAL. B.—Hospitals and Dispensaries—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—1. PRESIDENCY HOSPITALS AND DISPENSARIES—contd.</b>									
<b>B.—1 (D) ST. GEORGE'S HOSPITAL—contd.</b>									
Brought forward ...		1,25,628		1,16,000		1,28,156			1,17,929
<b>B.—1 (D) (3) Allowances, Honoraria, etc.—</b>									
Compensatory Allowance ...	2,700				2,800				
	7,500				5,876				
House-rent Allowance ...	1,248				2,688			10,899	
								1,994	
Travelling Allowance ...								7	
								179	
Clothing Allowance ...	175				175				
Board Allowance to Linen keeper ...					360				
Supervision of X-Ray apparatus ...	600				660				
Cost of passages granted under the S. C. S. Rules, 1924 ...								1,954	
		9,523		10,000		12,499			15,033
		2,700		7,000					
<b>B.—1 (D) (4) Contingencies—</b>									
Diet of patients ...	1,30,000				1,25,008			1,29,215	
Clothing to patients ...	9,000				9,000			4,129	
Upkeep of X-Ray Apparatus ...	1,000				1,000			1,363	
Electric Lift charges ...	705				705				
Washing charges ...	4,536				4,536			4,420	
Medicines and Instruments ...	13,882				17,930			22,351	
Clinical Laboratory charges ...	1,627				1,627			917	
Rents, Rates and Taxes ...	2,013				1,894			1,851	
Service Postage and Telegrams ...	120				120			120	
Office Expenses and Miscellaneous ...	5,050				5,050			2,884	
Contract Contingencies ...	35,210				35,210			43,295	
Clothing to Servants ...	1,376				1,376			127	
Customs Duty on Imported Stores ...	578								
		2,05,097		2,01,000		2,03,456			2,10,672
				3,37,000		3,44,111			
<b>B.—1 (D) (7) Establishment charges recoverable from other Governments, Departments, etc.—</b>									
<i>Deduct—</i>									
Moiety of the pay of Janitor from Nursing Association ...		(a)		—1,000		—645			
		3,42,948				3,43,466			
For rounding ...		-283				+34			
		+335							
<b>TOTAL</b> ...		3,43,000		3,36,000		3,43,500			3,43,634
Voted ...		2,96,000		2,96,000		2,96,900			3,05,079
Non-voted ...		47,000		40,000		46,600			38,555
<b>B.—1 (E) GOKULDAS TEJPAL HOSPITAL.</b>									
<b>B.—1 (E) (1) Pay of Officers—</b>									
(1) 1 Superintendent 1 (1,000) ...	12,000				25,200			19,169	
(1) 1 House Surgeon 1 (700) + 200 D. A. ...	10,800				10,800			17,269	
		22,800		23,000		36,000			36,438
				7,000					
<b>B.—1 (E) (2) Pay of Establishment—</b>									
Establishment of the X-Ray and Electro-Medical Department ...	5,712								
4 House Physicians 4 (75) ...	(b) ...				3,600				
(4) 4 Officers of the Subordinate Medical Service (60-7-200) + D. A. 45 ...	7,284				6,360			5,611	
(2) 2 Steward and Assistant 1 (240), 1 (60-4-100-3-160) ...	4,584				3,480			2,690	
(1) 1 Laboratory Assistant 1 (30) ...	360				360				
(6) 6 Compounders and Dressers 5 (30-3-90), 1 (31) ...	3,144				2,844			2,149	
(3) 3 Clerks (60-4-100-3-160) ...	3,180				3,048			2,321	
(73) 73 Servants varying from Rs. 21 to Rs. 27 ...	19,824				19,824			12,525	
(4) 8 Clinical Registrars, House Surgeons and Physicians 8 (75) ...	7,200				3,600			3,300	
Temporary Establishment ...								129	
Leave Salary ...	1,000				1,979				
Temporary and Provisional Allowance ...					152				
		52,288		43,000		45,247			28,725
Carried over ...		75,088		73,000		81,247			65,163

(a) Provided on the receipt side.

(b) Included among "8 Clinical Registrars, House Surgeons and Physicians".



DETAILED ACCOUNT No. 32B. MEDICAL. B.—Hospitals and Dispensaries— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—1. PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i></b>									
<b>B.—1 (E) G. T. HOSPITAL—<i>contd.</i></b>									
	Brought forward ...		75,088		73,000		81,247		65,163
<b>B.—1 (E) (3) Allowances, Honoraria, etc.—</b>									
	Honoraria ...	18,000				18,000		...	327
	Travelling Allowance ...	1,600				1,600		...	39
	Compensatory Allowance ...	1,950				1,044		...	...
	House-rent and other Allowances ...	2,316				1,400		...	...
	Supervision of X-ray apparatus ...	600				2,820		12,903	...
	Local Allowance ...	...				600		1,401	...
			24,466		23,000		25,944		14,670
					2,000				
<b>B.—1 (E) (4) Contingencies—</b>									
	Contingencies of the X-Ray and Electro-Medical Department ...	(a) 4,250				...		...	...
	Electric Lift charges ...	800				800		...	...
	Dieting Charges ...	40,000				56,000		29,951	...
	Upkeep of X-Ray Apparatus ...	1,250				1,250		982	...
	Medicines and Instruments ...	16,000				21,660		15,644	...
	Clothing to Patients ...	11,500				11,500		8,136	...
	Washing charges ...	3,300				3,300		1,668	...
	Rents, Rates and Taxes ...	3,195				3,195		1,794	...
	Service Postage and Telegrams ...	200				200		8,706	...
	Office expenses and miscellaneous... ..	3,400				3,400		3,517	...
	Contract Contingencies ...	15,548				15,548		15,583	...
	Clinical Laboratory charges ...	1,250				1,250		395	...
	Customs Duty on Imported Stores... ..	1,982				1,000		1,257	...
	Clothing to servants ...	1,408				1,408		...	...
			1,04,083		1,20,000		1,20,511		87,633
			2,03,637				2,27,702		
	For rounding ...		+ 63				- 2		
	<b>TOTAL</b> ...		2,03,700		2,18,000		2,27,700		1,67,466
	Voted ...		2,03,700		2,09,000		2,01,100		1,46,857
	Non-voted ...		...		9,000		26,600		20,609
<b>B.—1 (F) PESTONJI KAMA AND ALLBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.</b>									
<b>B.—1 (F) (1) Pay of Officers—</b>									
	(1) 1 Physician 1 (800) ...	9,600				12,000		12,050	...
	(1) 1 Second Physician 1 (500) ...	6,000				6,000		6,653	...
	(1) 1 House Surgeon 1 (410) ...	4,920				4,440		5,293	...
	(2) 2 House Physicians 2 (75) ...	1,800				1,800		...	...
	Leave Salary ...	2,160				3,636		...	...
			24,480		25,000		27,876		23,996
<b>B.—1 (F) (2) Pay of Establishment—</b>									
	(2) 2 Officers of the Subordinate Medical Service 2 (109+25 P.A.) ...	3,216				3,048		744	...
	(4) 4 Compounders 4 (30—3—90) ...	2,412				2,268		2,337	...
	(1) 1 Steward 1 (150—10—250) ...	2,120				2,000		1,956	...
	(1) 1 Clerk (60—4—100—3—160) ...	1,380				1,344		1,272	...
	(47) 47 Servants varying from Rs. 20 to Rs. 28. Leave Salary ...	12,696				12,696		12,696	...
		600				1,830		...	...
			22,424		22,000		23,186		19,055
<b>B.—1 (F) (3) Allowances, Honoraria, etc.—</b>									
	House-rent Allowance ...	5,820				5,544		4,450	...
	Compensatory Allowance ...	240				240		...	894
	Travelling Allowance ...	...				...		...	...
			6,060		7,000		5,784		5,344
	Carried over ...		52,964		54,000		56,846		48,395

(a) On account of the recent developments in the X-Ray and Electro-Medical Department.

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DETAILED ACCOUNT No. 32B, MEDICAL. B-Hospitals and Dispensaries— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—1. PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i></b>								
B.—1 (F) P. K. and A. HOSPITALS, Etc.— <i>contd.</i>								
Brought forward ...		52,964		54,000		56,846		48,395
<b>B.—1 (F) (4) Contingencies—</b>								
Dieting Charges ...	30,000				30,000		30,985	
Clothing to patients ...	1,500				1,500		382	
Medicines and Instruments ...	12,880				12,880		13,735	
Washing Charges ...	3,000				3,000		3,000	
Rents, Rates and Taxes ...	1,835				1,650		1,035	
Service Postage and Telegrams ...	20				20		35	
Office expenses and miscellaneous... ..	2,000				2,000		1,779	
Contract contingencies ...	17,500				17,500		23,296	
Clothing to Servants ...	784				784		...	
		69,519		69,000		69,834		73,647
For rounding ...		+ 17				+ 20		
<b>TOTAL—Voted ...</b>		1,22,500		1,23,000		1,26,200		1,22,042
<b>B.—1 (G) TECHNICAL ADVISER FOR ORTHOPAEDICS.</b>								
<b>B.—1 (G) (1) Pay of Officers—</b>								
Orthopaedic Mechanic (500) ...								
Leave Salary ...								
<b>B.—1 (G) (4) Contingencies—</b>								
Appliances ...							3,831	
Postage and Telegram Charges ...								
Telephone Charges ...								
								3,831
For rounding ...								
<b>TOTAL—Voted ...</b>								3,831
<b>B.—2 MOFUSSIL HOSPITALS AND DISPENSARIES.</b>								
<b>B.—2 (1) Pay of Officers—</b>								
(3) 3 Women Assistant Surgeons 1 (330), 2 (290) ...	10,920				10,920			
(5) 5 Officers of the Bombay Medical Service 5 (280) + D. A. 3 (50) ...	18,600				19,560		61,897	
(19) 19 Officers of the Bombay Medical Service attached to Grant-in-aid Dispensaries 1 (400), 14 (320), 4 (280) ...	72,600				72,652		55,068	
(3) 3 Military Assistant Surgeons 1 (500), 2 (450) + D. A. 2 (50), 1 (50) ...	18,840				18,840			
		1,20,960		1,30,000		1,21,972		1,16,965
Carried over ...		1,20,960		1,30,000		1,21,972		1,16,965

DETAILED ACCOUNT No. 32B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.</b>								
Brought forward ...		1,20,960		1,30,000		1,21,972		1,16,965
<b>B.—2 (2)-Pay of Establishment—</b>								
(71) 68 Officers of the Subordinate Medical Service (60—7—200) ...	(a) 1,15,790				1,13,104		1,14,186	
(250) 255 Officers of the Subordinate Medical Service attached to Grant-in-aid Dispensaries (60—7—200) ...	4,07,235				3,79,224		3,68,609	
For uniform scale of charge allowance to Subordinate Medical Service officers...	...				6,600		...	
(6) 6 Stewards at varying rates from Rs. 95 to Rs. 200 ...	10,115				9,934		9,356	
(1) 1 Engineer (30— $\frac{1}{2}$ —80) ...	960				900		1,063	
(74) 74 Compounders and Dressers at varying rates from Rs. 10 to Rs. 75 ...	37,109				34,671		33,353	
(31) 31 Clerks at varying rates from Rs. 45 to Rs. 121 ...	26,123				23,535		23,639	
Leave salary ...	8,000				12,092		...	
(597) 542 Servants at varying rates from Rs. 12 to Rs. 30 ...	(b) 1,03,692				70,764		1,00,184	
(9) 9 Matrons and Nurses at varying rates from Rs. 16 to Rs. 30 ...	2,664				1,260		1,083	
Temporary Establishment ...	1,516				1,516		1,233	
Quarantine Hospital, Aden ...	1,000				1,000		2,307	
Nursing arrangements at the Sassoon Hospital ...	33,610				33,610		50,276	
Temporary and Provisional Allowance ...	48				33,612		...	
Reserve Compounders ...	1,260				1,380		...	
Charge Allowance ...	120				120		...	
Aden Allowance ...	...				2,152		...	
Special Pay (Bad Climate Allowance) ...	(c) 528				...		...	
		7,54,770		7,30,000		7,30,474		7,05,239
<b>B.—2 (3)-Allowances, Honoraria, etc.—</b>								
Fees to Medical Boards for examination of Candidates for all India services ...	400				400		...	
Concessions to be extended to officers domiciled in India ...	200				200		...	
Bad Climate Allowance ...	...				492		...	
Travelling Allowance ...	24,680				27,415		32,538 2,000	
House-rent Allowance ...	7,172				6,522		54,102	
Local Allowance ...	...				23,860		...	
Allowance to Electrician ...	180				180		...	
Compensatory Allowance ...	(d) 19,930				2,742		...	
Allowances to Nursing Establishment ...	37,618				37,618		...	
Plague Allowance ...	...				...		142	
		90,180		95,000		99,429		88,752
Carried over ...		9,65,910		9,55,000		9,51,875		9,11,086

(a) Includes charge allowances classed as "Special Pay."

(b) Includes Temporary and Provisional Allowances, which were so far shown separately, and provision for pay of the additional servants for the new Eye Ward at Civil Hospital, Nasik.

(c) Transferred from "Allowances, Honoraria, etc."

(d) Includes "Local Allowance," which was so far shown separately.

DETAILED ACCOUNT No. 32B. MEDICAL. B.—Hospitals and Dispensaries— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
B-2. MOFUSSIL HOSPITALS AND DISPENSARIES— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			9,65,910		9,55,000		9,51,875		9,11,036
<b>B-2. (4) Contingencies—</b>									
Telephone charges ...	...	...				...		551	
Dieting Charges ...	...	2,00,958				2,00,000		1,80,364	
Petty Construction and Repairs ...	...	590				590		545	
Clothing to Patients ...	...	84,227				80,427		91,530	
Medicines and Instruments ...	...	1,58,558				1,52,425		1,58,448	
Washing Charges ...	...	5,128				4,912		11,300	
Rents, Rates and Taxes ...	...	7,738				7,478		...	
Service Postage and Telegrams ...	...	4,100				4,100		4,519	
Conservancy Charges ...	...	601				601		833	
Purchase and Repairs of Furniture ...	...	1,907				125		...	
Charges for Quarantine Camps at Aden ...	...	500				500		...	
Clothing to Servants ...	...	6,331				5,208		...	
Purchase of Materials and Stock ...	...	200				200		...	
Purchase of books ...	...	43				43		401	
Expenditure in connection with the infectious diseases ward at the Civil Hospital, Aden ...	...	1,000				1,800		...	
Contingent expenses in connection with promotion examinations of Assistant and Sub-Assistant Surgeons ...	...	200				200		...	
Nursing Establishment Contingences ...	...	4,520				4,520		...	
Expenditure in connection with the Clinical Laboratory ...	...	500				600		596	
Charges on account of anti-malarial duty ...	...	...				...		195	
Up-keep X-ray Apparatus ...	...	500				500		...	
Pay of menials ...	...	1,302				1,302		2,869	
Provision for extended use of Vaccine ...	...	...				...		8,238	
Stationery and other petty supplies ...	...	411				411		...	
Water-supply ...	...	430				430		...	
Cost of a New X-Ray Equipment for the Sassoon Hospital, Poona ...	...	(c) 17,514				...		...	
Local purchase of articles for new operating theatre and out-patients department, Sas- soon Hospital, Poona ...	...	...				7,748		...	
Equipment charges of the Eye-ward at the Civil Hospital, Nasik ...	...	(c) 2,410				...		...	
Office Expenses and Miscellaneous ...	...	27,074				26,924		44,621	
Contract Contingencies ...	...	80,594				80,524		85,225	
Value of and freight on Europe stores ...	...	...				...		37	
Cost of electric energy consumed at the Civil Hospitals, Thana and Jalgaon ...	...	2,860				5,500		...	
Customs duty on Imported stores ...	...	3,336				5,000		498	
Grants to Dispensaries on account of dieting to Policemen ...	...	...				...		4,136	
			5,63,532		5,39,000		5,41,963		5,29,906
<b>B-2. (5) Grants-in-aid, Contributions and Donations—</b>									
Grant to the Sevasadan ...	...	(a)		(a)		20,000		20,000	
<b>B-2. (6) Scholarships</b>									
			1,200		3,000		1,200		3,600
			15,80,642		14,97,000		15,15,038		14,64,542
For rounding ...	...		+ 858						
<b>B-2. (7) Establishment charges recoverable from other Government Departments, etc.—</b>									
Deduct—Contributions from Local Boards and Municipalities ...	...	(b)		- 3,21,000		- 3,21,540		- 3,23,708	
Carried over ...	...		15,81,000		11,76,000		11,93,498		11,40,834

(a) Provided under the minor head C-Grants for Medical Purposes.  
(b) Provided on the receipt side.  
(c) New Items.

DETAILED ACCOUNT No. 32B. MEDICAL. B.—Hospitals and Dispensaries—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-2. MOFUSSIL HOSPITALS AND DISPENSARIES—contd.</b>									
Brought forward ...			15,31,000		11,76,000		11,93,498		14,40,834
<b>B-2-A. LEPER ASYLUMS.</b>									
<b>B-2-A. (1) Pay of Officers—</b>									
(1) 1 Superintendent (75) ...	900				900		897		
		900		1,000		900		897	
<b>B-2-A. (2) Pay of Establishment—</b>									
(2) 2 Officers of the Subordinate Medical Service (60—7—200) + D. A. 1 (15), 1 (20)	3,540				3,216		3,316		
(2) 2 Servants 2 (15) ...	360				288		968		
(2) 2 Warders and Dressers 2 (21)	504				360		150		
Leave Salary ...	86				64		...		
Temporary and Provisional Allowance ...	...				216		...		
		4,490		5,000		4,144		4,429	
<b>B-2-A. (3) Allowances—</b>									
Travelling Allowances ...	900				600		404		
House-rent Allowances ...	240				240		364		
Compensatory Allowance ...	...				120		...		
		1,140		1,000		960		768	
<b>B-2-A. (4) Contingencies—</b>									
Rents, Rates and Taxes ...	200				200		...		
Dieting charges ...	11,000				11,001		7,866		
Clothing charges ...	1,000				1,000		394		
Medicines and Instruments ...	611				611		968		
Service Postage and Telegrams ...	15				15		17		
Pay of Menials ...	924				924		787		
Office Expenses and Miscellaneous ...	...				...		271		
Contract contingencies ...	384				394		967		
Supply of clothing to Servants ...	...				32		...		
		14,134		14,000		14,167		11,270	
		20,664				20,171			
For rounding ...	+ 336					+ 31			
Total—Leper Asylums ...	21,000			21,000		20,202		17,964	
<b>TOTAL—Voted</b> ...		15,52,000		11,97,000		12,13,700		11,58,198	
<b>B-3. GRANTS TO HOSPITALS AND DISPENSARIES.</b>									
<b>Grants-in-aid, Contributions, Donations.</b>									
Local and Municipal Hospitals and Dispensaries.	2,71,398				2,68,426		8,77,555		
Grants-in-aid to New Dispensaries ...	...				...		5,416		
		2,71,398		3,15,000		2,68,426		8,82,971	
Carried over ...		2,71,398		3,15,000		2,68,426		8,82,971	

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DETAILED ACCOUNT No. 32B— <i>concl'd.</i> MEDICAL. B—Hospitals and Dispensaries— <i>cont'd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-3-GRANTS TO HOSPITALS AND DISPENSARIES—<i>cont'd.</i></b>								
<b>Grants-in-aid, Contributions, Donations—<i>cont'd.</i></b>								
Brought forward ...		2,71,398		3,15,000		2,68,426		8,82,971
Other Hospitals and Dispensaries ...							29,312	
Grant-in-aid to Hiranand Leper Asylum, Karachi ...	2,595				2,595			
Grant to the Kurla Dispensary ...	2,400				2,400			
Railway Hospitals ...	1,764				1,764		1,464	
Additional grant to the Tuberculosis Dispen- sary at Karachi ...	1,000				1,000			
Government grant to the Lady Dufferin Hospital, Shikarpur ...	2,500				2,500			
Convalescent Home, Khandala ...					2,000			
Grant-in-aid to dispensaries on account of free dieting to Policemen ...	9,267				9,267		2,808	
Sanitarium (Nasik) ...	500				500			
Grant-in-aid to Zenana Mission at Hyderabad .	2,380				2,380			
		22,406		24,000		24,406		33,584
Grants to Leper Asylum ...							25,700	
Grant-in-aid to the League for combating venereal diseases ...	15,000				15,000		15,898	
Capitation grant for Stationary Leper Inmates in the Sholapur Leper Asylum ...	1,600				1,600			
Grant to Miss Piggot's Scheme for improve- ment of Sindhi Dais ...	3,000				3,000			
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency ...	63,640				63,640		83,706	
Telephone Charges for N. M. Wadia Hospital, United Free Church of Scotland, Poona ...	450				450			
Recurring grant to meet Government Contribu- tion to the New Wadia Maternity Hospital at Parel ...	95,000				95,000			
Grant-in-aid to the Ayurvedic Dispensary at Vaduj in the Satara District ...					511			
Grant-in-aid to the Blind Relief Association, Bombay, to cover pay and allowances of 2 Subordinate Medical Service Officers ...	(a)				3,960			
		1,18,690		1,19,000		1,23,161		1,25,304
<b>Building Grants—</b>								
Hospital extension in the City of Bombay ...								29,401
For rounding ...		+306				+7		
<b>TOTAL—Voted ...</b>		<b>4,12,800</b>		<b>4,58,000</b>		<b>4,16,000</b>		<b>10,71,260</b>

DETAILED ACCOUNT No. 92C. C—Grants for Medical purposes.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, Donations, etc. :—								
Grant to the Presidency Nursing Association ...	5,000				5,000			
		5,000		5,000		5,000		1,36,257
Grants to Nursing Associations in the Presidency Hospitals—								
J. J. Hospital ... ..	80,000				70,000			
St. George's Hospital ... ..	68,150				66,684			
Gokuldas Tejpal Hospital ... ..	(a) 67,000				20,840			
Pestonji Kama and Allbless Hospitals and Jaffer Suleman Dispensary ... ..	36,000				36,000			
		2,51,150		1,93,000		1,93,524		91,452
Grants to Nursing Associations in the Mofussil ...	94,958				93,205		79,562	
Grant to the Seva Sadan, Poona ... ..	(b) 20,000				...		...	
Additional Grants to Nursing Associations ...	...				43,868		...	
Grants-in-aid to Nursing Associations, and College of Physicians and Surgeons, for audit purposes.	3,165				3,045		400	79,962
		1,18,123		1,60,000		1,40,118		
Grant-in-aid to the Blind Relief Association, Bombay... ..	(c) 3,960				...		...	
Do. do. Bijapur.	1,562				...		...	
		5,522		4,000		...	...	
Grant-in-aid to the Hyderabad Medical School ...		50,629		60,000		59,699		52,476
		4,80,424				3,98,341		
For rounding ...		- 424				- 341		
<b>TOTAL—Voted ...</b>		<b>4,30,000</b>		<b>4,22,000</b>		<b>3,98,000</b>		<b>3,60,147</b>

(a) Includes the additional grant of Rs. 17,000 shown as a new item.

(b) Transferred from "Mofussil Hospitals and Dispensaries—Grants-in-aid, Contributions and Donations."

(c) Transferred from "Grants to Hospitals and Dispensaries."

DETAILED ACCOUNT No. 32D. MEDICAL. D.—Medical Colleges and Schools.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D. 1 GRANT MEDICAL COLLEGE	...	3,61,000		3,58,000		3,64,000		3,47,740	
D. 2 MEDICAL SCHOOLS	...	1,36,000		2,04,000		2,05,000		1,14,146	
<b>TOTAL</b>	...		4,97,000		5,62,000		5,69,000		4,61,886
Voted	...		4,22,000		4,98,000		4,92,000		4,07,290
Non-voted	...		75,000		64,000		77,000		54,596
DETAILS.									
D. 1 GRANT MEDICAL COLLEGE.									
D. 1 (1) Pay of officers—									
(1) 1 Dean 1 (1,350), D. A. 150	...	18,000				1,800		450	
(3) 2 Professors 1 (1,850), 1 (1,800), + D. A. (150)	...	(a) 45,600				60,700		41,251	
(13) 13 Professors 1 (1,750), 1 (1,200), 2 (1,000), 1 (500), 8 (200), + D.A. 1 (300)	...	88,200				95,400		1,03,524	
1 Professor in Mental Diseases	...	(b)				450		...	
Local Allowance to non-practising Professors...	...	3,600				3,600		...	
(1) 1 Assistant to the Dean 1 (280)...	...	4,560				3,360		1,350	
(1) 1 Assistant Professor, 1 (280) ...	...	4,260				2,960		...	
Leave Salary	...	6,300				10,350		...	
			{ 1,03,320 67,200		{ 1,10,000 52,000		1,78,620		1,46,576
D. 1 (2) Pay of Establishments—									
(19) 20 Tutors 12 (100), 8 (75) ...	...	21,600				20,400		30,731	
(2) 2 Assistant Professors 2 (200) ...	...	4,800				4,800		...	
(9) 9 Demonstrators 9 (50) ...	...	5,400				5,400		...	
Allowance to a Tutor as Superintendent of Students' Hostel ...	...	860				860		...	
(20) 21 Clerks and Assistants at varying rates from Rs. 42 to 200 ...	...	21,480				20,568		24,386	
(11) 11 Clinical Registrars 11 (50) ...	...	6,600				6,600		6,600	
(1) 1 Accountant 1 (180) ...	...	2,160				2,040		...	
(88) 89 Servants at varying rates from Rs. 20 to Rs. 30 ...	...	10,836				10,512		10,281	
(2) 2 Artists 1 (130), 1 (40) ...	...	2,040				2,040		...	
Leave Salary	...	8,576				3,524		...	
			78,852		76,000		76,244		71,998
Carried over	...		2,49,372		2,38,000		2,54,864		2,18,573

(a) Excludes the Professor, who is Dean in addition and is shown separately.

(b) Transferred to "Allowances, Honoraria, etc."



DETAILED ACCOUNT No. 82d. MEDICAL. D.—Medical Schools and Colleges— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. 1.—Grant Medical College—<i>contd.</i></b>									
	Brought forward ...		2,49,972		2,38,000		2,54,804		2,18,573
<b>D. 1 (3) Allowances, Honoraria, etc.—</b>									
	Compensatory Allowance ...	{	3,900			{	1,722		...
	House-rent Allowance ...		1,020				4,200		...
	Honoraria ...		2,856				3,000		{
	Travelling Allowance ...		14,850				2,772		21,320
	Cost of passages granted under the S. C. S. Rules, 1924 ...		1,000				7,200		3,856
									...
									-2,412
									5,377
			{	19,726		{	22,000		18,894
				3,900			8,000		28,141
<b>D. 1 (4) Contingencies—</b>									
	Value of, and Freight on, Europe Stores ...		40,250				40,250		48,669
	Clothing Charges ...		784				784		...
	Pharmacological Department ...		972				972		474
	Rents, Rates and Taxes ...		2,307				2,307		2,307
	Customs duty on imported stores ...		6,000				6,000		8,985
	Service Postage and Telegrams ...		350				350		300
	Office Expenses and Miscellaneous ...		1,160				1,160		2,141
	Contract Contingencies ...		18,164				18,164		18,394
<b>D. 1 (5) Grants-in-aid contribution and donations—</b>									
	Payment to the Bombay Municipality for practical instruction to be given to students.		69,987		69,000		69,987		81,270
			8,000		12,000		12,000		6,720
<b>D. 1 (6) Scholarships</b>			9,600		9,000		8,640		8,310
<b>D. 1 (8) Establishment charge payable to other Governments, Departments, etc.</b>									4,726
	For rounding ...		{	3,60,585			{	3,64,385	
				+ 515				- 300	
				- 100				- 85	
	<b>TOTAL</b> ...		3,61,000		3,58,000		3,61,000		3,47,740
	Voted ...		2,90,000		2,99,000		2,91,000		2,96,806
	Non-voted ...		71,000		60,000		73,000		50,934
<b>D. 2.—MEDICAL SCHOOLS.</b>									
<b>D. 2 (1) Pay of officers—</b>									
	(2) 2 Superintendents (Allowances), 2 (150) ...		3,600				3,600		3,460
	(6) 5 Teachers (Allowances), 3 (320), 2 (280), D. A. 5 (50), 1 (100) ...		22,440				26,400		53,761
	(4) 8 Registrars and House Surgeons ...		11,400				14,760		4,160
	(5) 5 Lecturers 1 (620), 1 (480), 2 (440), 1 (400), 1 (D.A. 30) and P.A. 170 ...		(a) 30,248				24,528		...
	Leave Salary ...						3,374		...
	Allowance to Lecturers ...						{	150	
								750	
			{	64,088		{	68,000		73,562
				3,600			4,000		61,381
	Carried over ...		67,688		72,000		73,562		61,381

(a) Includes one additional lecturer at the B. J. Medical School, Poona, shown as a new item.

DETAILED ACCOUNT No. 32d. MEDICAL. D.—Medical Schools and Colleges— <i>contd.</i>		Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. 2.—MEDICAL SCHOOLS.—<i>contd.</i></b>					
Brought forward ...		67,638	72,000	73,562	61,881
<b>D. 2 (2) Pay of Establishments—</b>					
(6) 9 Officers of the Subordinate Medical Service (60—7—200), + D.A. 8 (25), 1 (40) ... (a) 14,378				10,920	9,475
(2) 2 Clerks 1 (70) 1 (60), ...	1,438			1,320	1,330
(1) Medical Pupil ...				160	559
(15) 18 Servants at varying rates from Rs. 10 to Rs. 19 ... (b) 3,479				2,016	4,070
Temporary Establishment ...					652
(10) 10 Laboratory Assistants at varying rates from Rs. 18 to Rs. 26 ...	2,568			1,785	1,404
Leave Salary ...	696			512	
Temporary and Provisional Allowance ...				1,680	
		22,559	18,000	18,396	17,490
<b>D. 2 (3) Allowances, Honoraria, etc.—</b>					
Honoraria ... (c) 4,500					
Allowance to Honorary Lecturers...	11,600			9,600	
Compensatory Allowance ...	1,472			2,244	
Travelling Allowance ...	4,400			4,400	2,971
House-rent Allowance ...	2,160			1,500	52
Local Allowance ...				27	9,172
Fees for examination of Students...				60	150
		24,132	17,000	17,931	12,865
<b>D. 2 (4) Contingencies—</b>					
Medicines and Instruments ...	2,171			2,706	1,469
Value of, and Freight on, Europe Stores ...	3,170			3,170	4,066
Rents, Rates and Taxes ...	1,150			1,150	1,601
Clothing to Laboratory Assistant ...	96			96	
Service Postage and Telegrams ...	170			170	119
Laboratory charges at the B. J. Medical School, Ahmedabad ...	400			400	
Equipment of Laboratories at the B. J. Medical School, Poona ...				58,940	
Customs duty on imported stores ...	1,210			17,145	789
Office Expenses and Miscellaneous ...	3,020			1,000	1,502
Contract Contingencies ...	2,204			1,922	2,563
Purchase of books ...	143			143	
Fees for Examination of Students...					480
		19,734	87,000	86,842	12,589
<b>D. 2 (6) Scholarships</b> ...		7,710	10,000	7,615	9,821
For rounding ...		1,35,823 - 223 + 400		2,04,246 + 250 + 504	
<b>TOTAL</b> ...		1,36,000	2,04,000	2,05,000	1,14,146
Voted ...		1,32,000	2,00,000	2,01,000	1,10,434
Non-voted ...		4,000	4,000	4,000	3,662

(a) Includes 3 additional Subordinate Medical Service Officers as tutors at the B. J. Medical School, Ahmedabad, shown as a new item.

(b) Includes additional servants for the B. J. Medical School, Ahmedabad, shown as a new item.

(c) Transferred from "Pay of Officers."

DETAILED ACCOUNT No. 82a. MEDICAL. E.—Mental Hospitals.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—MENTAL HOSPITALS.</b>								
<b>E.—(1) Pay of Officers—</b>								
(1) 1 Superintendent (1,200) ... ..	14,400				14,400		16,116	
(1) 1 Do. (700) ... ..	8,267				7,800		7,156	
(4) 4 Superintendents' Allowances 4 (150) ... ..	7,200				7,200		4,635 987	
(1) 1 Deputy Superintendent 1 (450 + D. A. 100) ... ..	6,600				6,000		6,000	
Leave Salary ... ..					1,170			
		{ 14,867		{ 17,000		36,570		34,894
		{ 21,600		{ 19,000				
<b>E.—(2) Pay of Establishments—</b>								
(11) 11 Officers of the Subordinate Medical Service (60—7—200) + D. A. 10 (25), 1 (40) ... ..	20,640				19,740		18,629	
(2) 2 Compounders and Dresser (50), (75) ... ..	1,500				1,500		900	
(4) 4 Clerks from Rs. 45 to Rs. 100 ... ..	3,900				3,930		4,307	
(158) 162 Servants and Guards at varying rates from Rs. 9 to Rs. 30 ... ..	37,472				26,544		87,952	
(209) 213 Warders and Attendants at varying rates from Rs. 10 to Rs. 61 ... ..	(a) 56,725				47,340		4,947	
(6) 6 Matrons and Nurses at varying rates from Rs. 135 to Rs. 200 ... ..	11,323				11,220		13,105	
(10) 10 Overseers and Stewards at varying rates from Rs. 65 to Rs. 340 ... ..	20,687				20,100		21,467	
Leave Salary ... ..	8,000				11,147			
Temporary Establishment ... ..	430				1,426		908	
Temporary and Provisional Allowance ... ..					18,944			
Duty allowance ... ..	3,108				3,000			
		1,63,785		1,60,000		1,64,891		1,52,215
Carried over ... ..		2,00,252		1,96,000		2,01,461		1,87,109

(a) Includes additional male attendants at the Central Mental Hospital, Yeravda, shown as a new item.

DETAILED ACCOUNT No. 32e. MEDICAL. E.—Mental Hospitals.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Mental Hospitals—contd.</b>									
Brought forward ...			2,00,252		1,96,000		2,01,461		1,87,109
<b>E. (3)-Allowances, Honoraria, etc.—</b>									
Travelling Allowance ...		3,000				3,000		2,787	28
Local Allowance ...						2,480			
Compensatory Allowance ...		2,930				800			
		750				772			
House-rent Allowance ...								5,684	1,102
Cost of Passages granted under the S. C. S. Rules, 1924 ...	(a)	4,900							
			5,930		6,000		7,052		9,601
			5,650		1,000				
<b>E. (4)-Contingencies—</b>									
Maintenance of a Motor Car ...	(b)	2,518							
Railway Fare and Subsistence Allowance to cured Lunatics ...		2,000				2,000		1,391	
Diet of Patients ...		2,40,000				2,40,000		2,37,260	
Clothing to Patients ...		27,000				27,000		28,163	
Clothing to Servants ...		2,892				688			
Uniforms to Overseers, Matrons and Nurses attached to Central Lunatic Asylum.		410				410			
Customs duty on Imported Stores ...		489				36			
Medicines and Instruments ...		8,266				8,266		7,135	
Purchase of Materials and Stock ...		2,500				4,750		2,062	
Discretionary Allowance to Superintendents for amusement of Lunatics ...		3,270				3,270		2,832	
Rents, Rates and Taxes ...		102				102		975	
Service Postage and Telegrams ...		688				608		901	
Water-supply ...		11,688				11,568		10,837	
Garden Charges ...		4,433				4,433		4,639	
Pay of Menials ...		359				359			
Office Expenses and Miscellaneous ...		990				1,270		3,209	
Contract Contingencies ...		36,470				36,470		40,806	
Cost of electric energy at the Central Mental Hospital, Yeravda ...		30,000				30,000			
Telephone charges ...								125	
			3,74,075		3,70,000		3,71,230		3,40,388
<b>E. (5)-Grant-in-aid, Contribution, Donations, etc.—</b>									
Contribution to the European Mental Hospital, Ranchi ...			7,000		7,000		6,500		6,108
			5,92,907				5,86,243		
For rounding ...			{ - 250				{ + 600		
			+ 343				+ 157		
<b>TOTAL ...</b>			5,93,000		5,80,000		5,87,000		5,43,206
Voted ...			5,66,000		5,60,000		5,64,000		5,21,325
Non-voted ...			27,000		20,000		23,000		21,881

(a) On account of cost of passages, which takes the place of passage pay.  
(b) On account of a motor car received for the use of patients.

DETAILED ACCOUNT No. 82f. MEDICAL. F.—Chemical Examiners.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—CHEMICAL ANALYSER, BOMBAY. (a)</b>								
<b>F. (1)-Pay of officers—</b>								
(1) 1 <i>Chemical Examiner</i> (1,850) ...	21,100				21,000		5,900	
(1) Do. (520) ...	...				6,240		12,164	
(3) 3 Assistants to ditto 1 (420), 1 (380), 1 (340).	13,680				13,200		13,409	
Leave Salary ...	2,843				2,967		...	
Special Pay ...	1,200				1,200		...	
		{ 17,223 21,100		{ 21,000 21,000		44,607		31,473
<b>F. (2)-Pay of Establishments—</b>								
(13) 9 Clerks and Laboratory Assistants at varying rates from Rs. 37 to Rs. 200 ...	10,471				13,405		13,356	
(10) 6 Servants of varying rates from Rs. 20 to Rs. 23 ...	1,464				2,328		2,565	
Temporary and Provisional Allowance ...	...				261		...	
Leave Salary ...	1,193				1,572		...	
		13,128		15,000		17,566		15,921
<b>F. (3)-Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	...				960		777	
Local Allowance ...	...				392		...	
House-rent Allowance ...	1,956				2,100		{ 3,026 937	
<i>Compensatory Allowance</i> ...	1,350				1,400		...	
<i>Cost of passages granted under the S.C.S. Rules, 1924</i> ...	...				...		1,695	
		{ 1,956 1,350		{ 4,000 1,000		4,852		6,435
<b>F. (4)-Contingencies—</b>								
Value of, and Freight on, Europe Stores ...	10,000				11,800		11,754	
Rents, Rates and Taxes ...	...				570		1,028	
Service Postage and Telegrams ...	225				285		325	
Cost of Packing, Carriage, etc. ...	...				150		45	
Office Expenses and Miscellaneous ...	...				105		83	
Contract Contingencies ...	3,500				4,600		4,212	
Supply of Medicines ...	...				...		494	
Customs duty on Imported Stores ...	1,500				2,835		1,268	
Chemicals and Instruments ...	...				...		24	
Purchase of Books ...	...				...		19	
		15,225		20,000		20,345		19,252
<b>F. (7)-Establishment Charges recoverable from Other Governments, Departments, etc.—</b>								
<i>Deduct—Share of Central Government of the cost of the establishment of the Chemical Analyser, Bombay</i> ...	...			- 8,000		...	...	...
		69,982 + 468 - 450				87,370 { + 30 - 400		
For rounding ...								
<b>TOTAL</b> ...		70,000		74,000		87,000		73,081
Voted ...		48,000		52,000		65,000		64,549
Non-voted ...		22,000		22,000		22,000		8,532

(a) Provision for pay etc. of the Chemical Analyser, Karachi, and his staff for 1928-29 has been made under the major head "33 Public Health."

33.—PUBLIC HEALTH (Transferred).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Detailed Account No.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A PUBLIC HEALTH ESTABLISHMENT	33-A	(a) 10,78,000		5,58,000		5,67,000		4,74,438	
{ VOTED ...		2,20,000		1,83,000		2,37,000		1,76,649	
B GRANTS FOR PUBLIC HEALTH PURPOSES	33-B	7,34,000		7,13,000		6,97,000		8,78,271	
{ VOTED ...									
C EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES...	33-C	2,25,000		1,50,000		1,75,000		96,861	
{ VOTED ...									
D BACTERIOLOGICAL LABORATORIES	33-D	(a) 3,38,000		63,000		1,15,000		68,973	
{ VOTED ...		54,000		57,000		53,000		50,821	
E PASTEUR INSTITUTES	33-E	50,000		46,000		51,000		30,460	
{ VOTED ...									
F WORKS	33-F	3,27,000		4,23,000		4,23,000		1,60,513	
{ VOTED ...									
G EXPENDITURE IN ENGLAND STORES		15,000		17,000		55,000		20,738	
H EXCHANGE						18,000		8,417	
{ VOTED ...									
{ NON-VOTED ...								30,677	
TOTAL			30,41,000		22,10,000		23,91,000		19,96,818
Voted			27,67,000		19,70,000		21,01,000		17,33,671
Non-voted			2,74,000		2,40,000		2,90,000		2,58,147
DETAILED ACCOUNT No. 33-A. PUBLIC HEALTH. A-Public Health Establishment.									
SUMMARY.									
A-1. DIRECTOR AND ASSISTANT DIRECTORS' ESTABLISHMENTS AND CONTINGENCIES		3,79,000		3,62,000		3,87,000		3,24,867	
A-2. PUBLIC HEALTH LABORATORIES		56,000		47,000		49,000		53,949	
A-3. BELGAUM VACCINE INSTITUTE		81,000		90,000		95,000		48,648	
A-4. LOCAL VACCINATION ESTABLISHMENT		(a) 2,41,000		48,000		48,000		54,514	
A-5. SANITARY ENGINEER AND HIS STAFF		(a) 4,00,000		44,000		66,000		37,546	
A-6. CONSULTING SURVEYOR TO GOVERNMENT		1,37,000		1,47,000		1,56,000		1,28,956	
A-7. PILGRIM CHARGES		4,000		3,000		3,000		2,587	
TOTAL			12,98,000		7,41,000		8,04,000		6,51,087
Voted			10,78,000		5,58,000		5,67,000		4,74,438
Non-voted			2,20,000		1,83,000		2,37,000		1,76,649

(a) Excludes recoveries of expenditure which with effect from 1928-29 are taken under the Receipt head.

DETAILED ACCOUNT No. 33-A. PUBLIC HEALTH. A.—Public Health Establishment—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-29.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—PUBLIC HEALTH ESTABLISHMENT.</b>								
<b>A-1. Director and Assistant Director's Establishments and Contingencies.</b>								
<b>A-1 (1) Pay of Officers—</b>								
(1) 1 Director of Public Health (2,340) ...	28,080				28,800		26,388	
(5) 5 Assistant Directors of Public Health, 1 (1,200), 2 (1,066½), 2 (933-5-4) ...	62,400				59,200		60,165	
Leave Salary ...	{ 4,212 9,860				8,880		...	
		{ 71,760 32,292		{ 72,000 16,000		96,880		86,553
<b>A-1 (2) Pay of Establishments—</b>								
(32) 32 Inspectors at varying rates from 75-150 ..	38,724				38,340		38,449	
Vaccinator (Mewas Estate) 1 (44) ...	528				516		256	
(58) 58 Clerks at rates varying from 45 to Rs. 290	71,035				69,250		69,240	
(65) 65 Servants at rates varying from Rs. 9 to Rs. 22 ...	12,240				12,240		12,412	
Temporary Establishment ...	...				...		165	
Special pay ...	60				60		...	
Leave Salary ...	10,965				10,791		...	
		1,33,552		1,22,000		1,31,197		1,20,522
<b>A-1 (3) Allowances, Honoraria, etc.—</b>								
Compensatory Allowance ...	2,346				1,087		...	
Honoraria ...	{ 600 1,000				{ 600 1,000 39,870		{ 3,053 38,886	
Travelling, Conveyance and Tentage Allowances ...	{ 39,860 3,500				{ 3,500		...	
Local Allowance ...	...				1,323		...	
House-rent and other Allowances ...	1,208				1,080		{ 600 4,635	
Fees to Lecturer (Sanitary Surveyors' Class)...	1,200				1,800		1,250	
Grant of studentship ...	900				1,200		...	
Cost of Passages granted under the S. C. S. Rules, 1924 ...	...				...		1,931	
		{ 46,114 4,500		{ 46,000 4,000		51,460		50,405
Carried over ...		2,88,218		2,60,000		2,79,597		2,57,480

DETAILED ACCOUNT No 93A. PUBLIC HEALTH. A.—Public Health Establishment— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		2,88,218		2,60,000		2,79,537		2,57,480	
<b>A-1 (4) Contingencies—</b>									
Customs duty on imported stores ...							474		
Purchase of quinine powder for sale at Post office ...								10,480	
Incidental charges such as convict Labour and service ...	50,000				50,000				
Medicines ...	500				500		985		
Reserve at the disposal of the Director of Public Health ...	1,000				1,000				
Examination charges (Sanitary Surveyor's Class) ...	100				100				
Rents, Rates and Taxes ...	3,780				3,780		3,320		
Service Postage and Telegrams ...	6,500				7,200		6,130		
Water-supply ...							15		
Office Expenses and Miscellaneous ...	48				48		1,260		
Contract Contingencies ...	4,340				4,345		4,979		
Lump cut in the contingencies at 5 per cent. ...	-3,315				-3,350				
		62,953		59,000		63,623		57,543	
<b>A-1 (5) Scholarships (Sanitary Surveyors' Class) ...</b>		900		1,000		900		2,100	
<b>A-1 (6) Grant-in-aid contribution, Donations—</b>									
Payment to the Royal Sanitary Institute (Sanitary Surveyors' Class) ...		2,250		2,000		2,250			
<b>A-1 (7) Establishment charges payable to other Governments, Departments, etc.—</b>									
<i>Add—</i> Share of the provincial Government in respect of Port Health Establishment ...	22,000 20,000	22,000 20,000	21,000 19,000	40,000	22,000 19,000	41,000	21,712 15,952	87,664	
<b>A-1 (8) Lump reduction for probable savings ...</b>		-18,000							
		3,78,321				3,87,310			
For rounding ...		+471				-30			
		+208				-10			
<b>TOTAL ...</b>		3,79,000		3,62,000		3,87,000		3,24,887	
Voted ...		3,22,900		3,23,000		3,35,000		2,76,963	
Non-voted ...		57,000		39,000		52,000		47,924	



DETAILED ACCOUNT No. 33A. PUBLIC HEALTH. A.—Public Health Establishment—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A-2.—PUBLIC HEALTH LABORATORIES, POONA AND KARACHI.</b>									
<b>A-2 (1) Pay of Officers—</b>									
3 Officers in charge 1 (800), 2 (520) ...	15,840				22,400		22,400		
Leave Salary ...	2,376				3,360		...		
		18,216		14,000		25,760		22,400	
<b>A-2 (2) Pay of Establishments—</b>									
(21) 24 Clerks and Servants, etc., from Rs. 18 to Rs. 220 ...	18,047				15,073		14,175		
Leave Salary ...	1,501				1,182		...		
		19,548		15,000		16,255		14,175	
<b>A-2 (3) Allowances, Honoraria, etc.—</b>									
Conveyance Allowance ...	600				...		...		
Compensatory Allowance ...	378				243		...		
Travelling Allowance ...	1,000				1,700		598		
House-rent and other Allowances... ..	876				860		1,096		
Fees to staff for private practice ...	1,000				...		...		
		3,854		3,000		2,303		1,694	
<b>A-2 (4) Contingencies—</b>									
Customs duty on imported Stores ...	1,000				1,000		...		
Purchase of Apparatus ...	...				...		1,286		
Rents ...	...				...		...		
Contingencies ...	13,650				14,000		14,394		
Service Postage and Telegram charges ...	200				50		...		
		14,850		15,000		15,050		15,680	
<b>A-2 (5) Lump reduction</b>									
For rounding ...	...	56,468		47,000		59,368		53,949	
		-468		...		-10,000		-368	
<b>TOTAL—Voted</b> ...		<b>56,000</b>		<b>47,000</b>		<b>49,000</b>		<b>53,949</b>	

DETAILED ACCOUNT No. 93A. PUBLIC HEALTH. A.—Public Health Establishment—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PUBLIC HEALTH ESTABLISHMENT</b>									
<i>—contd.</i>									
<b>A. 3—BELGAUM VACCINE INSTITUTE.</b>									
<b>A-3 (1) Pay of officers—</b>									
(1) 1 Director 1 (1,066—3) ... ..	12,800				22,200		3,698		
Leave Salary ... ..	1,920				...		...		
Deduct—Probable savings— ... ..	...			6,000 9,000	-2,000		...		
		14,720				20,200			3,698
<b>A-3 (2) Pay of Establishments—</b>									
(1) 1 Superintendent (230) ... ..	2,760				2,725		15,832		
(2) 2 Assistant Superintendents 1 (160), 1 (105) ... ..	3,180				3,120				
(9) 9 Laboratory Assistants at varying rates from Rs. 45 to Rs. 100 ... ..	7,500				7,420				
(3) 3 Clerks 1 (90), 1 (80), 1 (40) ... ..	2,520				2,510				
(22) 22 Servants at varying rates from Rs. 15 to Rs. 18 ... ..	4,146				4,128			4,114	
Leave Salary ... ..	1,596				1,554		...		
		21,702		22,000		21,457			19,446
<b>A-3 (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance ... ..	2,400				1,200 1,200		2,262		
Cost of Passages granted under the S. C. S. Rules, 1924 ... ..	...				...		...		
Fees to Staff for private practice ... ..	300			2,000 1,000		2,400			2,262
		2,700							
<b>A-3 (4) Contingencies—</b>									
Cost of Electric Energy ... ..	17,750				25,000		...		
Purchase of Heifers ... ..	5,700				6,000		5,942		
Service Postage and Telegrams ... ..	5,700				6,000		5,604		
Contract Contingencies ... ..	15,000				15,000		10,555		
Customs duty on imported stores ... ..	405				405		288		
Lump reduction ... ..	...				-1,350		853		
				50,000		51,055			
<b>A-3 (5) Lump reduction for probable Savings .</b>									
		44,555 -3,000				95,112			23,243
		80,677				...			
For rounding ... ..		+323				{ -400 +288			
<b>TOTAL</b> ... ..		81,000		90,000		95,000			48,648
Voted ... ..		81,000		80,000		74,000			48,648
Non-voted ... ..		...		10,000		21,000			...

DETAILED ACCOUNT No. 39A. PUBLIC HEALTH. A.—Public Health Establishment—concl'd.	Budget Estimate, 1923-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-4—LOCAL VACCINATION ESTABLISHMENT.</b>								
<b>A-4 (1) Pay of Establishment, etc.—</b>								
(346) 346 Vaccinators at varying rates from Rs. 20 to Rs 50 ...	1,56,636				1,54,670		1,51,345	
Temporary and Provisional Allowance ...	216				216		...	
(3) 3 Servants 3 (9) ...	324				324		633	
Temporary Establishment ...	...				...		796	
Special Pay ...	130				180		...	
Clerks ...	...				...		86	
		1,57,356		1,54,000		1,55,390		1,52,860
<b>A-4 (2) Allowances, Honoraria, etc.—</b>								
Travelling and Pony Allowance ...	71,616				60,000		58,063	
House-rent and other Allowances... ..	1,137				858		} 1,216	
Compensatory Allowance ... ..	734				729			
		73,487		62,000		61,537		59,279
<b>A-4 (3) Contingencies—</b>								
Contingencies ... ..	200	200			200	200	268	268
<b>A-4 (4) Grants-in-aid, Donations, etc.—</b>								
Mosley on account of Dangs Vaccinator ...	507	507		1,000	507	507	607	507
						2,17,684		2,12,914
<b>A-4 (5) Grants-in-aid, Donations, Contributions—</b>								
Grant-in-aid to local bodies in connection with a Scheme for pay of Vaccinators ...		12,306		10,000		10,000	10,508	10,503
<b>A-4 (6) Establishment charges recoverable from other Governments, Departments, etc.—</b>								
Deduct—Contributions from Local Boards and Municipalities ... ..		(a)		-1,79,000		-1,79,343	1,68,908	-1,68,908
		2,43,856		48,000		48,341		54,514
<b>A-4 (7) Deduct—Lump reduction for Probable Savings ... ..</b>		-3,000						
Amount payable by other Governments, Departments, etc. ... ..								
For rounding ... ..		+144				-341		
<b>TOTAL—Voted ... ..</b>		2,41,000		48,000		48,000		54,514

(a) Taken under the receipt head.

DETAILED ACCOUNT No. 38A. PUBLIC HEALTH. A.—Public Health Establishment.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-5. Sanitary Engineer and his Staff.</b>									
<b>A-5 (1) Pay of Officers—</b>									
(1) 1 Sanitary Engineer 1 (2,150) ...	25,800				25,800		89,519		
(3) 3 Executive Engineers 2 (1,375), 1 (1,025) ...	45,300				45,300		29,096		
(7) 6 Assistant Engineers 1 (690), 1 (580), 1 (510), 2 (450), 1 (370) ...	36,000				42,120		5,495		
1 Assistant Mechanical Engineer ...	6,111				...		86,285		
Special pay ...	1,200				600		4,900		
Provision for increments ...	450				400		2,141		
	120				120		...		
(2) 2 Assistants to Boring Engineer 1 (975), 1 (925) ...	23,400				22,800		...		
Temporary Engineer ...	3,480				...		...		
Leave salary ...	2,497				2,113		...		
Deduct—From total provision ..	-2,497				-2,113		...		
		46,911			50,000				
		94,950			85,000		1,37,140		1,17,436
<b>A-5 (2) Pay of Establishment—</b>									
(1) 1 Upper Subordinates (196) ...	2,352				2,208		2,076		
Provision for increments ...	12				12		...		
Temporary Upper Subordinates ...	20,976				21,156		20,950		
Lower Subordinates (Temporary) ...	9,480				9,240		3,240		
(14) 14 Lower Subordinates (Permanent) 5 (150), 3 (130), 2 (110), 4 (100) ...	21,120				19,680		18,740		
Provision for increments ...	320				180		...		
2 Accountants (Temporary) 1 (270), 1 (150) ...	4,320				5,040		...		
Provision for increment ...	190				...		...		
<b>Office Establishment—</b>									
<b>Permanent office establishment—</b>									
(10) 10 Clerks 1 (300), 1 (185), 1 (125), 1 (100), 2 (95), 1 (90), 1 (60), 1 (40) and 1 (20) ...	13,980				13,920		25,317		
Provision for increments ...	...				80		...		
Temporary Establishment ...	60,053				48,240		43,043		
(2) 2 Draftsmen 1 (200), 1 (125) ...	3,960				3,900		...		
(5) 5, Havaladar, Naik and Peons, 1 (22), 1 (20), 2 (19), 1 (18) ...	1,176				1,176		1,634		
<b>Petty Establishment—</b>									
Temporary Establishment ...	18,240				22,660		14,061		
(Special pay) ...	2,544				3,600		...		
Two per cent. Secretariat charges ...	23,500				...		...		
Leave salary ...	2,146				2,024		...		
Deduct—From total provision ...	-2,146				-2,024		...		
		1,82,223			1,50,000		1,51,092		1,29,061
<b>A-5 (3) Allowances, Honoraria, etc.—</b>									
Compensatory Allowance ...	3,150				5,155		...		
	2,225				837		...		
Cost of passages granted under the S.O.S. Rules 1924 ...	3,920				144		8,407		
Local allowance ...	...				...		...		
Travelling Allowance ...	14,165				26,950		10,496		
	31,355				14,250		23,442		
House Rent Allowance ...	480				480		2,845		
		34,060			36,000		4,809		
		21,235			12,000		47,816		49,999
<b>A-5 (4) Contingencies—</b>									
Contingent expenditure ...	2,000				2,000		1,797		
Service postage ...	1,000				1,000		850		
Contingencies ...	17,200				16,000		...		
		20,200			19,000		19,000		2,647
Carried over ...		9,99,579			8,52,000		3,55,048		2,99,143

DETAILED ACCOUNT No. 33A. PUBLIC HEALTH. A—Public Health Establishment.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		3,99,579		3,52,000		3,55,048		2,99,143
<b>A-5 Sanitary Engineer and his Staff—contd.</b>								
<b>A-5 (1) Executive—</b>								
Pay of Officers—								
(1) Executive Engineer, 1 (1,175) ...	13,500				12,900		{ 6,863	
Provision for increments ...	530				530		{ 4,574	
Assistant Engineer ...	...				...		4,250	
		14,030		15,000		13,430		15,687
<b>A-5 (2) Pay of Establishment—</b>								
7 Clerks and 1 Draftsman at varying rates from Rs. 60 to Rs. 135 ...	9,180				8,700		10,664	
Provision for increments ...	...				30		...	
3 Servants (20), (19), (18) ...	684				684		...	
1 Storekeeper (100) ...	1,200				1,140		1,050	
Upper Subordinates (Temporary) ...	10,464				10,032		8,230	
Lower Subordinates (Temporary) ...	1,440				1,380		1,320	
Temporary Office Establishment ...	10,008				8,652		9,771	
(3) 1 Temporary Accountant 1 (120+20 S.P.) ...	1,680				2,280		...	
Temporary Petty Establishment ...	...				1,116		1,693	
Leave Salary ...	553				526		...	
Deduct—From total provision ...	-553				-526		...	
		34,656		34,000		34,014		32,723
<b>A-5 (3) Allowances, Honoraria, etc.—</b>								
House Rent Allowance ...	...				...		{ 961	
Compensatory Allowance ...	1,860				4,160		{ 2,046	
Travelling Allowance ...	4,140				4,000		{ 1,756	
Cost of passages under the S. C. L. Rules 1924 (Voted) ...	1,960				360		{ 3,351	
		7,960		8,000		8,520		8,114
<b>A-5 (4) Contingencies—</b>								
Contingencies ...	3,000						23,854	
		3,000		3,000		3,000		23,854
<b>TOTAL ...</b>		59,646		60,000		58,964		79,383
		4,59,225		4,12,000		4,14,012		3,78,526
For rounding ...	{	+ 360				+ 295		
		- 185				- 201		
Deduct—Lump out for Probable savings ...	{	- 54,000						
<b>A-5 (5) Establishment charges recoverable from other Governments, Departments, etc.—</b>								
Deduct—Percentage charges of establishment on Contribution Works ...	(a)			- 3,68,000		- 3,48,106	3,40,980	3,40,980
Deduct—Amount recoverable for the Sanitary Engineer's work of direction of Dapuri workshop ...	(a)	- 400						
Total—Sanitary Engineer and his staff ...		4,00,000		44,000		66,000		37,546
Voted ...		2,89,000		- 53,000		- 48,000		- 53,890
Non-voted ...		1,11,000		97,000		1,14,000		96,436

(a) Taken under the Receipt head.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 33A. PUBLIC HEALTH. A—Public Health Establishment.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-6. CONSULTING SURVEYOR TO GOVERNMENT.</b>								
<b>A-6 (1) Pay of Officers—</b>								
(1) 1 Consulting Surveyor (2,250) ...	27,000				26,900		{ 22,164 1,080	
(1) 1 Assistant Consulting Surveyor (950 for 1 month and 1,000 for 11 months) Sanitary Surveyor ...	11,910				11,350		{ 26,770 3,760	
(1) 1 Deputy Asstt. Consulting Surveyor 1 (700)	8,400				8,100		550	
(1) 1 Senior Asstt. to Consulting Surveyor, 1 (560) ...	6,720				6,480		...	
(1) 1 Do. do. 1 (440 for 9 months, 460 for 3 months) ...	5,340				5,100		...	
Special pay to the Special Land Acquisition Officers, Ahmedabad, Poona and Karachi (Temporary) ...					{ 2,400 2,316		...	
Leave Salary ...	1,720				5,000		...	
Special Officers ...					...		1,340	
		{ 22,180 38,910		{ 30,000 30,000		67,646		55,664
<b>A-6 (2) Pay of Establishment—</b>								
Establishment for the Special Land Acquisition Officer, Ahmedabad ...					2,724		...	
(23) 23 Clerks, etc., at varying rates from Rs. 45 to Rs. 310 ...	32,870				32,130		31,150	
(14) 14 Servants at varying rates from Rs. 11 to Rs. 20 ...	3,000				3,000		3,175	
Temporary Establishment ...	12,500				12,000		13,537	
Establishment for the Land Acquisition Officer, Poona ...	2,172				2,112		...	
Establishment for Special Land Acquisition Officer, Karachi ...	2,040				2,040		...	
Establishment for Special Land Acquisition Officer, Ahmedabad ...	2,784				...		...	
Leave Salary including that for Temporary Establishments ...	3,355				3,425		...	
		58,721		55,000		57,431		47,862
<b>A-6 (3) Allowances, Honoraria, etc.—</b>								
Cost of Passages granted under the Superior Civil Service Rules, 1924 ...	4,000				1,000		...	
Travelling Allowance ...	{ 7,500				{ 7,000		6,335	
Compensatory Allowance ...	{ 6,000				{ 6,000		8,735	
Conveyance Allowance ...	{ 1,800				{ 1,800		...	
House-rent and other allowances ...	{ 2,380				{ 2,380		...	
	1,368				1,524		{ 30 1,343	
		{ 11,748 13,150		{ 14,000 7,000		20,204		16,493
<b>A-6 (4) Contingencies—</b>								
Contingencies for Special Land Acquisition Officers ...	1,606				1,606		...	
Rents, Rates and Taxes ...	...				2,000		798	
Office Expenses and Miscellaneous ...	2,000				...		2,501	
Service postage and telegram charges ...	6,945				6,945		1,066	
Contract Contingencies ...	...				...		4,533	
Carriage of Tents and Records ...	...				...		34	
		10,551		11,000		10,551		8,937
<b>A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—</b>								
Deduct—Lump amount transferred to 5, Land Revenue Rs. 11,000 vide page 53 and 41, Civil Works (Rs. 7,500) ...		- 18,500						
		1,56,760				1,55,832		1,28,956
For rounding ...		+ 300				+ 550		
		- 60				- 382		
<b>TOTAL</b> ...		1,37,000		1,47,000		1,56,000		1,28,956
Voted ...		85,000		1,10,000		1,06,000		96,667
Non-voted ...		52,000		37,000		50,000		32,289

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 83A. PUBLIC HEALTH. A—Public Health Establishment.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-7. PILGRIM CHARGES.</b>								
<b>A-7 (2) Pay of Establishment—</b>								
Sub-Assistant Surgeon ... ..	592				592		484	
Temporary Establishment ... ..	90				72		85	
		682		1,000		664		569
<b>A-7 (3) Allowance, Honoraria, etc.—</b>								
Travelling Allowance ... ..	260				220		101	
House and other Allowances ... ..	205				205		81	
		465				425		182
<b>A-7 (4) Contingencies—</b>								
Supply of medicine ... ..	200				200		90	
Other Contingencies ... ..	310				310		448	
Office expense and miscellaneous ... ..							201	
Charges for Accommodation of Pilgrims ... ..							50	
Cost of Working Clayton rat destroying Apparatus ... ..	2,500				2,500		1,107	
		3,010		3,000		3,010		1,836
<b>A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—</b>								
<i>Deduct—Recovery from Port Trust, Aden, for the cost of working Clayton rat destroy- ing apparatus ... ..</i>				- 1,000		- 1,250		...
		4,157		3,000		2,849		2,587
For rounding ... ..		- 157		...		+ 151		
<b>TOTAL—VOTED ...</b>		4,000		3,000		3,000		2,587

DETAILED ACCOUNT No. 33 B. PUBLIC HEALTH. B. Grants for Public Health purposes.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
POONA DRAINAGE IMPROVEMENT SCHEME 1ST SECTION ... ..	2,70,000				2,03,574		...	
DEVELOPMENT AND TOWN PLANNING SCHEME ... ..	...				...		1,11,320	
GRANT-IN-AID TO THE KARACHI MUNICIPALITY ON ACCOUNT OF THE IMPROVEMENT OF THE STONE WATER DRAINS FROM BURNS GARDEN TO THE RAILWAY EMBANKMENT ... ..	...				45,700		...	
GRANT TO THE KARACHI MUNICIPALITY IN AID OF THE ESTABLISHMENT OF A TUBERCULOSIS DISPENSARY ... ..	10,000				10,000		...	
GRANT-IN-AID TO THE KARACHI MUNICIPALITY FOR THE CONSTRUCTION OF THE CENTRAL MAIN FROM THE RESERVOIR TO THE ARTILLERY MAIDAN AREA ... ..	55,460				25,000		...	
GRANTS TO VILLAGE SANITARY COMMITTEES ... ..	53,553				54,018		80,204	
GRANT FOR SPECIAL EXPENDITURE IN CONNECTION WITH SANITATION ... ..	...				...		1,32,446	
GRANT-IN-AID TO LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS ... ..	85,000				90,000		79,144	
GRANT TO BOMBAY SANITARY ASSOCIATION ... ..	1,500				1,500		510	
GRANT TO THE BROACH SANITARY ASSOCIATION ... ..	500				2,000		...	
GRANT-IN-AID TO THE KARACHI HEALTH ASSOCIATION ... ..	6,000				6,000		6,000	
SCHEME FOR ADMITTING ENGINEERING GRADUATES FOR TRAINING IN ENGINEERING DEPARTMENT ... ..	2,000				2,280		951	
GRANT-IN-AID TO THE BABY WEEK CELEBRATION ... ..	10,000				10,000		...	
GRANT-IN-AID TO LADY WILSON'S VILLAGE BABY SCHEME ... ..	10,000				10,000		...	
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE P. W. D. ... ..	60,000				65,000		58,636	
GRANTS-IN-AID FOR ESTABLISHMENT, TOOLS AND PLANTS CHARGES IN THE CASE OF WORKS FINANCED ENTIRELY BY LOCAL BODIES ... ..	1,00,000				66,000		...	
KAPADVANJI WATER SUPPLY ... ..	...				53,649		...	
PANCHGANI TOWN PLANNING SCHEME No. III..	12,000				...		...	
AMALNER TOWN PLANNING SCHEME ... ..	...				1,312		...	
SHIKARPUR TOWN PLANNING SCHEME ... ..	56,228				50,000		...	
POONA SUBURBAN TOWN PLANNING SCHEME No. 1.	...				503		...	
GRANT-IN-AID TO AHMEDABAD SANITARY ASSOCIATION ... ..	1,000				...		...	
GRANT-IN-AID TO MUNICIPALITIES FOR SANITARY PROJECTS ... ..	...				...		3,85,761	
GRANTS-IN-AID TO LOCAL BODIES FOR SANITARY PROJECTS AND WATER SUPPLY ... ..	...				...		23,299	
For rounding ... ..	- 241				+ 464			
<b>TOTAL ... ..</b>		7,34,000		7,13,000	...	6,97,000		8,78,271
Voted ... ..		7,34,000		7,13,000	...	6,97,000		8,78,271
Non-voted ... ..		...		...	...	...		...



## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 83 C. PUBLIC HEALTH. C. Expenses in connection with epidemic diseases.	Budget Estimate, 1928-29.		Revised Estimate 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
<b>C-1 EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE</b> ... ..	72,000				40,000		35,728	
Inoculation against plague, cholera and other epidemics ... ..	25,000				25,000			
Measures for combating venereal diseases ...	2,000				2,000			
Sanitary and Medical arrangements at Pandhar- pur Fair ... ..	4,000				2,000			
Expenditure for Medical Assistance in dealing with out-breaks of epidemic diseases in rural area ... ..	3,000							
<i>Deduct.</i> —Recoveries from District Local Boards on account of do. ... ..	-3,000							
		1,03,000		60,000		69,000		35,728
<b>Other Epidemics—</b>								
Expenditure in connection with out-breaks of cholera, etc. ... ..	15,000				15,000			
Other Epidemics, etc....							1,554	
Charges in connection with the treatment of infectious diseases at Aden ... ..		15,000		10,000		15,000	1,563	3,117
<b>MALARIA.</b>								
<b>EXPENSES IN CONNECTION WITH MALARIA:—</b>								
Pay of Establishment—Subordinate Medical Service Officers ... ..	18,000				18,000			
Travelling allowance ... ..							7,975	
Contingencies ... ..	2,500				2,500		1,954	
Prevention of Malaria in Bombay City ...	27,700				6,250		473	
Anti-Malarial measures in the Dangs ...					3,500			
Free distribution of "quinine treatments" ...	50,000				50,000			
Cheap sale of "quinine treatments" ...	20,200				20,200			
Purchase of "quinine treatments" ... ..		1,18,400		80,000		1,00,450	47,614	58,016
Lump reduction ... ..		-11,000				-10,000		
For rounding- ... ..		-400				+550		
<b>TOTAL—VOTED</b> ... ..		2,25,000		1,50,000		1,75,000		90,861
<b>DETAILS.</b>								
<b>C-1—EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.</b>								
<b>C-1 (1) Pay of Officers—</b>								
Superior, Medical Officers ... ..							550	550
<b>C-1 (2) Pay of Establishment—</b>								
Subordinate Medical Service officer ...								
(14) 14, Lady Nurses, Menials, etc., 1 (250), 13 at varying rates from 14—50 ... ..	6,462				6,462		11,465	
Other Establishment (Temporary) ...	24,478							
Temporary and Provisional allowance ...	819				16,738		17,638	
Leave Salary ... ..	1,128				819			
Menials ... ..					78		2,016	
		92,887		93,000		24,097		31,119
		92,887		93,000		24,097		31,669

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 33 C. PUBLIC HEALTH. C. Expenses in connection with epidemic diseases.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY—contd.</b>		32,887		33,000		24,097		31,669
<b>C-1 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	900				540		2,307	
House Rent and other Allowances ... ..	4,603				1,928		893	
Allowances for Over-time Work ... ..	1,565				1,500		1,138	
Plague Allowance ... ..	400				400		...	
		7,473		3,000		4,368		3,833
<b>C-1 (4) Grants-in-Aid, Donations, Contributions—</b>								
Grants-in-aid to Local Boards for Plague expenses ... ..	2,500	2,500		2,000	2,000		2,000	...
<b>C-1(5) Contingencies—</b>								
Dieting Charges ... ..	9,200				9,200		3,139	
Disinfecting Store at Aden ... ..	...				...		117	
Other Miscellaneous Charges ... ..	16,970				16,547		18,255	
Purchase and carriage of medicines ... ..	2,600				2,600		2,661	
Service Postage and Telegrams ... ..	266				266		286	
Office expenses and Miscellaneous ... ..	...				...		2,222	
		29,086		28,000		23,613		26,630
		71,896		66,000		59,078		
For rounding ... ..		+ 104				- 84		
						58,994		62,187
<b>Establishment charges recoverable from other Governments, Departments, etc.—</b>								
<i>Deduct—Contributions from Municipalities, etc. ... ..</i>		(a)		- 26,000		- 18,994	- 26,459	- 26,459
<b>TOTAL—Voted ...</b>		72,000		40,000		40,000		35,728

(a) Taken under the Receipt head.

DETAILED ACCOUNT No. 83D. PUBLIC HEALTH. D.—Bacteriological Laboratories.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
HAFFKINE INSTITUTE, BOMBAY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. (1) Pay of Officers—</b>								
(1) 1 Director 1 (2,150) ...	25,800				25,200		25,247	
(3) (3) Assistant Directors, 1 (1,750), 1 (975), 1 (1,125) ...	21,000 25,200				{ 21,000 25,200		{ 18,144 11,625	
(3) (3) Superior Medical Officers—1 (1,000), 1 (470), 1 (420) ...	22,680				22,080		27,600	
Officer on special duty 1 (1,500) ...	18,000				18,000		{ 17,752 10,976	
Medical Research Officer 1 (3,150) ...								
Leave Salary ...	7,182				7,092			
Lump reduction ...	-3,000							
		70,062 46,800		50,000 50,000		1,18,572		1,11,344
<b>D. (2) Pay of Establishment—</b>								
Sub-Assistant Surgeon ...								
(1) 1 Subordinate Medical Service Officer, 1 (144) D. A. 75 + S. P. (50) for 2 months ...	2,728				2,544		7,233	
(35) 36 Clerks at varying rates from Rs. 34—240 ...	54,367				52,292		68,680	
(65) 65 Servants at varying rates from Rs. 20— 60 ...	16,800				16,800			
Two Assistant Bio-chemists 1 (270), 1 (250) ...	6,240							
Temporary Establishment ...	3,000				6,000		12,057	
Temporary Establishment (Pharmacological Laboratory) ...	1,428				1,380			
Two Laboratory Assistants 1 (36), 1 (30) ...	792				6,786			
Leave Salary ...	8,194				8,033			
Lump reduction ...	-3,000							
		90,549		94,000		93,835		87,970
<b>D. (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowances ...	1,300				{ 1,500 2,500		2,191	
House-rent and other Allowances ...	5,820				5,820		{ 5,729 11,721	
Compensatory Allowance ...	{ 5,400 3,570				{ 4,200 2,126			
Fees to staff for private practice ...	7,200				6,250			
Cost of passages granted under the Superior Civil Service Rules, 1924 ...							1,701	
Lump reduction ...	-3,000							
		14,890 6,700		15,000 7,000		22,896		21,342
<b>D. (4) Contingencies—</b>								
Purchase of Doctor Maynard's Bottles, and Syringes ...	85,000				85,000		1,34,425	
Medicines and Disinfectants ...	15,000				20,000		19,046	
Rents, Rates and Taxes ...	1,000				1,000		839	
Service Postage and Telegrams ...	2,500				2,500		2,394	
Water-supply ...	1,000				1,000		1,439	
Office Expenses and Miscellaneous—Pharma- cological Laboratory ...	1,200				1,200		6,859	
Contract Contingencies ...	53,225				53,225		50,952	
Contingencies (Biochemical unit) ...	5,000				5,214		2,366	
Customs duty on imported stores ...	20,000				20,000		21,355	
Lump reduction ...	-21,000							
		1,62,925		1,60,000		1,89,139		2,39,675
		3,91,926 - 426 + 500		3,76,000		4,23,942 + 100 - 42		
For rounding ...		3,92,000				4,24,000		4,60,331
<b>D. (5) Establishment charges recoverable from other Governments, Departments, etc.—</b>								
Deduct—Contribution from Indian Research Fund Association ...					-6,000			
Deduct—Recoveries on account of plague serum supplied to various bodies and Doctor Maynard's bottles ...		(a)		-2,56,000	-2,50,000			
						-2,56,000	-3,40,537	-3,40,537
<b>TOTAL ...</b>		3,92,000		1,20,000		1,68,000		1,19,794
Voted ...		3,88,000		63,000		1,15,000		68,973
Non-voted ...		54,000		57,000		53,000		50,821

(a) Taken on the receipt side.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 33E. PUBLIC HEALTH. E.—Pasteur Institutes.	Budget estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E-1. Establishment for carrying out the antirabic treatment work at the B. E. Laboratory.								
E-1 (1) Pay of Officers—								
Medical officer, anti-rabic section 1 (700+ S. P. 50) ... ..	9,600				7,800		7,467	
Leave Salary ... ..	1,950				1,170			
E-1 (2) Pay of Establishment—		10,950		9,000		8,970		7,467
1 Subordinate Medical Service Officer (109), + 50 Bacteriological Allowance ... ..	2,008				1,824		4,494	
Establishment ... ..	8,120				3,072			
E-1 (3) Allowances, Honoraria, etc.—		5,128		5,000		4,896		4,494
S. Allowances ... ..							275	
House Rent Allowance ... ..	504				2,034		1,534	
E-1 (4) Contingencies—		504				2,034		1,809
Office expenses and miscellaneous ... ..							16,690	16,690
				2,000		15,900		
E-2 Provision for anti-rabic treatment in the Presidency ... ..		35,280		30,000		35,280		
E-3 Lump reduction ... ..		-2,000						
Total ... ..		49,812		46,000		51,130		
For rounding ... ..		+188				-130		
TOTAL—Voted ... ..		50,000		46,000		51,000		30,460
DETAILED ACCOUNT No. 33F. F.—WORKS.								
F. (1) Original Works—								
Working Boring Plant ... ..	70,000				80,000			
Eradication of Water Hyacinth... ..	500				500			
Compensation under Workmen's Compensa- tion Act ... ..	4,800				5,000			
Supplying new locks to meter boxes in Satara camp water supply ... ..	263							
		75,563		85,000		85,500		1,01,572
F. (2) Repairs—								
Maintenance and repairs to the central pumping station and Poona Drainage (Government Share) ... ..	20,000				40,000			
Charges on account of the water leaking from the Swar gate tank, Poona City ... ..	4,000				4,000			
Grant for Current Repairs ... ..	1,82,750				2,02,750			
		2,06,750		2,27,000		2,46,750		1,95,566
F. (3) Tools and Plant—								
Tools and Plant ... ..	57,000				66,800			
Raising the Stock Account of the Executive Engineer, Poona Water Works ... ..		57,000		98,000		81,000		
						97,800		
F. (4) Other Charges—								
Customs duty on imported stores ... ..	2,250				8,010			
Discretionary Grant ... ..	2,000				2,000			
Trial Surveys and Preliminary Investigation of Sanitary Projects ... ..	8,000				8,000			
		12,250		18,000		18,010		66,548
F. (5) Suspense—								-26,653
F. (6) Deduct English Cost of Stores ... ..								-1,76,520
Lump sum for re-grant of lapses in previous year ... ..						46,000		-2,03,173
Deduct on account of probable lapses in current year ... ..						-46,000		
F. (7) Lump reduction ... ..		3,51,563		4,28,000		4,48,060		1,60,513
		-25,000		-5,000		-25,000		
For rounding ... ..		+437				-60		
TOTAL—Voted ... ..		3,27,000		4,23,000		4,23,000		1,60,513

84.—AGRICULTURE. Transferred.	Detailed Account No.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1928-29.		Accounts, 1926-27.	
		Rs.		Rs.		Rs.		Rs.	
A. AGRICULTURE	{ VOTED ... Non-voted... } 84A	15,67,000	1,53,000	15,86,000	1,48,000	15,71,000	1,71,000	15,29,666	1,54,483
B. VETERINARY CHARGES	{ VOTED ... Non-voted... } 84B	4,68,000	43,000	4,73,000	52,000	4,85,000	53,000	4,43,637	29,104
C. CO-OPERATIVE CREDIT	{ VOTED ... Non-voted... } 84C	5,87,000	30,000	5,05,000	35,000	5,29,000	31,000	4,85,275	30,567
D. EXCHANGE	{ VOTED ... Non-voted... }	.....	.....	.....	.....	.....	.....	1,270	12,255
<b>TOTAL</b>	...	28,69,000		27,99,000		28,40,000		26,86,257	
	Voted	26,37,000		25,64,000		25,85,000		24,59,848	
	Non-voted	2,26,000		2,35,000		2,55,000		2,26,409	
<b>DETAILED ACCOUNT 84A. AGRICULTURE. A.—Agriculture.</b>									
<b>SUMMARY.</b>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A-1. SUPERINTENDENCE	...	93,000		1,25,000		1,23,000		1,15,380	
A-2. AGRICULTURAL RESEARCH AND PROPAGANDA	...	12,83,000		12,30,000		12,23,000		12,87,917	
A-3. AGRICULTURAL EDUCATION	...	2,22,000		2,18,000		2,19,000		2,10,394	
A-4. AGRICULTURAL DEVELOPMENT UNDER THE LLOYD BARRAGE	...	1,25,000		91,000		1,07,000		70,458	
Add—AMOUNT TRANSFERRED FROM 43A, FAMINE RELIEF ON ACCOUNT OF COST OF BORING OPERATIONS IN NON-PRECARIOUS DISTRICTS	...	+ 47,000		+ 70,000		+ 70,000		...	
<b>TOTAL</b>	...		17,20,000		17,34,000		17,42,000		16,84,149
	Voted		15,67,000		15,86,000		15,71,000		15,29,666
	Non-voted		1,53,000		1,48,000		1,71,000		1,54,483

DETAILED ACCOUNT No. 34A. A-AGRICULTURE. Agriculture.			Budget Estimate, 1928-29.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-1. SUPERINTENDENCE.</b>										
<b>A-1 (1) Pay of Officers—</b>										
(1)	1 Director (2,000—50—2,250)	...	24,525			27,000			49,045	
(1)	1 Joint Director (2,050)	...				24,600				
	Special pay (300)	...				3,600				
(1)	1 Personal Assistant (350—20—550)	...	5,140			4,900			4,733	
	Leave Salary	...				750				
		{ Non-voted	...							
		{ Voted	...			195				
				24,525		52,000		61,045		53,778
				5,140		6,000				
<b>A-1 (2) Pay of Establishment—</b>										
(31)	32 Superintendents and clerks (at rates varying from Rs. 45 to Rs. 300) plus personal pay Rs. 295	...	40,050			38,515			38,157	
(13)	13 Servants (at rates varying from Rs. 11 to Rs. 28)	...	2,975			2,963			3,003	
	Typing allowance for the Offices of the Director and other Agricultural Officers	...	(a)			120				
	Proficiency allowance	...	120							
	Temporary Establishment	...							225	
	Leave Salary	...	2,000			2,285				
				45,145		45,000		43,883		41,385
<b>A-1 (3) Allowances, Honoraria, etc.—</b>										
	Travelling Allowance	...	5,000			5,000			5,283	
		{ Voted	...							
		{ Non-voted	...			4,800			4,341	
	House-rent and other allowances	...				1,850			1,909	
		{ Voted	...							
		{ Non-voted	...						300	
	Compensatory allowance	...	1,980							
				4,800		7,000		11,650		11,833
				6,980		8,000				
<b>A-1 (4) Contingencies—</b>										
	Service Postage and Telegrams	...	3,600			3,420				
	Rain gauges	...	90			190			5,525	
	Office Expenses and Miscellaneous	...	760			760				
	Contract Contingencies	...	1,900			1,900			2,859	
				6,350		7,000		6,270		8,384
				92,940				1,22,848		
				-325				+450		
				+385				-298		
	For rounding	{								
	<b>TOTAL</b>	...		93,000		1,25,000		1,23,000		1,15,330
	Voted	...		64,000		66,000		62,000		61,694
	Non-voted	...		29,000		59,000		61,000		53,636

(a) Provision made under "Proficiency allowance."

DETAILED ACCOUNT No. 84A. A.—AGRICULTURE. Agriculture—continued.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-2.—AGRICULTURAL RESEARCH AND PROPAGANDA.</b>								
<b>A-2 (1).—Pay of Officers—</b>								
(6) 6 Deputy Directors of Agriculture (Rs. 350 to Rs. 1,250).	Non-voted ... 10,500				37,050		27,109	
	Voted ... 32,810				22,420		24,456	
(1) 1 Live Stock Expert to the Government of Bombay (Rs. 350 to Rs. 1,250) ... ..	11,100				10,500			
(1) 1 Economic Botanist (Rs. 350 to Rs. 1,500) ... ..	17,350				16,750			
(1) 1 Agricultural Engineer (Rs. 1,000) ... ..	9,600				12,000			
(1) 1 Soil Physiologist (Rs. 350 to Rs. 1,250) ... ..	5,600				5,050			
(1) 1 Horticulturist (Rs. 350 to Rs. 1,250) ... ..	7,600				7,000			
(1) 1 Plant Pathologist (Rs. 250 to Rs. 750) ... ..	4,560				4,320			
(1) 1 Agricultural Chemist (Rs. 350 to Rs. 1,200) ... ..	9,600				9,000		28,405 75,069	
(3) 3 Divisional Superintendents of Agriculture (250—20—750) ... ..	10,971				10,420			
(1) 1 District Horticultural Officer (250—20—750) ... ..	4,600				4,360			
(1) 1 Crop Botanist (250—20—750) ... ..	3,160				6,360			
(5) 5 Cotton Breeders (250—20—750) ... ..	21,620				20,480			
(2) 2 Cotton Superintendents (250—20—750) ... ..	9,200				8,720			
(1) 1 Assistant Agricultural Engineer (250—400) ... ..	4,180				3,940			
Leave Salary ... ..	Voted ... 6,180				6,720			
	Non-voted ... ..				...			
Lump addition for pay of officers discharging the duties of Indian Agricultural Service posts while remaining outside that Service ... ..	1,400				12,710			
Probable Savings (Non-voted) ... ..	-6,300				-40,250			
	49,850		32,000		1,57,550		1,55,039	
	1,13,881		1,15,000					
Carried over ... ..	1,63,781		1,47,000		1,57,550		1,55,039	

DETAILED ACCOUNT No. 34A. A.—AGRICULTURE. Agriculture—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,63,731		1,47,000		1,57,550		1,55,039
<b>A-2.—AGRICULTURAL RESEARCH AND PROPAGANDA—contd.</b>								
<b>A-2 (2).—Pay of Establishment—</b>								
(3) 3 Workshop Establishment (Rs. 60 to Rs. 250) ...	4,617				4,440			
(5) 5 Mechanical Assistants (Rs. 130 to Rs. 250) ...	13,800				13,320			
(65) 65 Clerks and Storekeepers (Rs. 30 to Rs. 200) ...	52,414				50,345			
(1) 1 Insect Collector and Setter (Rs. 20 to Rs. 24) ...	247				249			
(26) 26 Fitters and Engine Drivers (Rs. 30 to Rs. 130) ...	21,196				20,994			
(125) 112 Servants and Malis (Rs. 11 to Rs. 40) ...	25,549				26,084			
(1) 1 Mechanical Draftsman (Rs. 80 to Rs. 130) ...	1,440				1,380			
(1) 1 Tracer (Rs. 48 to Rs. 90) ...	960				960		4,15,812	
(11) 11 Mukadams (Rs. 20 to Rs. 40) ...	3,216				3,264			
Contract Establishment ...	744				744			
(1) 1 Dairyman (Rs. 20 to Rs. 40) ...	480				480			
(2) 2 Managers (Rs. 150 to Rs. 250) ...	5,210				4,970			
(2) 2 Watchmen (Rs. 16 and Rs. 21) ...	444				444			
(233) 233 Fieldmen (Rs. 30 to Rs. 300) ...	3,00,005				2,92,979			
(38) 38 Kamgars (Rs. 30 to Rs. 45) ...	16,209				15,884			
(1) 1 Carpenter (Rs. 30 to Rs. 80) ...	720				720			
(2) 2 Ploughmen (Rs. 25 to Rs. 35) ...	696				656			
Temporary Establishment ...	7,260						13,219	
Allowance for medical charge ...	120				120			
Leave Salary ...	15,000				15,000			
Probable Savings ...	-12,000				-3,000			
		4,58,327		4,35,000		4,50,093		4,29,031
Carried over ...		6,22,058		5,82,000		6,07,583		5,84,070



DETAILED ACCOUNT No. 34A, A. AGRICULTURE. Agriculture—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			6,22,058		5,82,000		6,07,583		5,84,070
<b>A-2. AGRICULTURAL RESEARCH AND PROPAGANDA—contd.</b>									
<b>A-2 (3) Allowances, Honoraria, etc.—</b>									
Travelling Allowance	{	Non-voted ...	12,100			22,200		6,547	
		Voted ...	86,884			76,570		1,03,625	
Compensatory Allowance	{	Non-voted ...	2,465			...		...	
		Voted ...	2,675			...		...	
House-rent and other Allowances	{	Voted ...	8,697			6,586		6,209	
		Non-voted ...	596			4,366		3,143	
Cost of passages granted under the Superior Civil Services Rules, 1924.		(Non-voted) ...	3,920			6,570		1,454	
Probable savings	{	Non-voted ...	...			...		...	
		Voted ...	...			- 1,200		...	
			19,081		18,000		1,15,092		1,20,978
			93,256		1,09,000				
<b>A-2 (4) Contingencies—</b>									
Petty Construction and repairs		...	12,690			12,690			
Customs duty on Imported Stores		...	800			1,000			
Purchase of dead stock		...	11,445			12,445			
Upkeep and running of Machinery and implements		...	28,600			28,600			
Cultivation Charges		...	1,47,000			1,44,395			
Rents, Rates and Taxes		...	21,987			10,358			
Pay of Menials		...	14,550			14,551			
Office Expenses and Miscellaneous		...	24,222			34,790			
Contract Contingencies		...	3,533			3,300			
Purchase and upkeep of live stock		...	80,000			80,000			
Service Postage and Telegrams		...	10,040			10,040			
Premium bulls		...	7,000			8,000			
Experiments in connection with the Cultivation of American Cotton in Sind		...	10,000			8,000			
Carried over ...			8,71,867		7,84,895		7,09,000		3,68,169
							7,22,675		7,05,048

DETAILED ACCOUNT No. 34A. A. AGRICULTURE. Agriculture.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		3,71,967	7,34,395		7,09,000	3,68,169	7,22,675		7,05,048
<b>A-2. AGRICULTURAL RESEARCH AND PROPAGANDA CONTINGENCIES—continued.</b>									
<b>A-2 (4) Contingencies—contd.</b>									
Agricultural experiments ...	...	28,000				31,000			
Land Development Officer ...	...	2,150				6,290			
Payment of the deficit on account of the supply of denaturalised salt to agriculturists ...	...	1,000				1,000			
Apparatus and chemicals ...	...	4,800				4,800			
Fencing of the Bankapur Farm area ...	...	3,110				...			
Destruction of wild animals ...	...	4,850				9,000			
Distribution of groundnut ...	...	500				1,000			
Distribution of selected cotton seed ...	...	...				1,500			
Destruction of insect pests ...	...	1,200				1,000			
Purchase of foreign periodicals ...	...	800				1,200			
Demonstrations and agricultural shows and exhibitions ...	...	10,000				12,000			
Subscription to agricultural magazines ...	...	4,500				4,500			
Loss under Personal Ledger Account ...	...	500				...			
Development of propaganda work through agricultural associations, etc. ...	...	(a)				30,000			
Poultry ...	...	1,500				1,100			
Rice breeding investigations ...	...	10,460				12,000			
Sub-stations ...	...	1,500				1,500			
Taking over of the cattle-farm of the Shirpur Agricultural Association at Sangvi ...	...	...				2,900			
Subsidy to the Presidency Agricultural Show, Gujarat ...	...	(a)				15,000			
Utilization of Gaorakshans for the improvement of cattle ...	...	(a)				3,925			
Cotton Transport Check Stations ...	...	150				...			
Probable Savings ...	...	...				- 8,000			
			4,46,987		4,50,000		4,99,884		5,82,869
<b>A-2 (5) Grants-in aid, Contributions and Donations, etc.—</b>									
Utilization of Gaorakshans for the improvement of cattle ...	...	4,005							
Development of propaganda work through agricultural associations, etc. ...	...	90,000							
Subsidy to the Presidency Agricultural Show ...	...	15,000							
Subsidy to the Agri-Horticultural Association of Western India ...	...	3,000							
			52,005		71,000				
			12,33,287				12,22,559		
			+ 69				- 186		
			- 356				+ 627		
For rounding ...	...								
<b>TOTAL</b> ...			12,33,000		12,30,000		12,23,000		12,87,917
Voted ...			11,64,000		11,80,000		11,47,000		12,21,259
Non-voted ...			69,000		50,000		76,000		66,658

(a) Provision made under the unit "Grants-in-aid, etc."  
(b) Figures Shown under "Contingencies."

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 84-A. A.—AGRICULTURE. Agriculture.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.-3. AGRICULTURAL EDUCATION.</b>								
<b>A-3 (1) Pay of Officers—</b>								
(1) 1 Principal (Special pay Rs. 150) ...	1,800				1,800		4,038	
1 Assistant Principal (Special pay Rs. 50) ...	600				...		...	
(2) 2 Professors of agriculture (Rs. 350 to Rs. 1,250) ...	20,850				19,650			
(7) 7 Assistant Professors (250—20—750) ...	33,780				32,080		16,848 33,493	
(1) 1 Inspector of Schools (250—20—750) ...	3,610				4,680			
Leave Salary	Voted ...	2,250			2,250			
	Non-voted ...	...			...			
		23,250		22,000				
		39,640		41,000		60,460		54,379
<b>A-3 (2) Pay of Establishment—</b>								
(6) 6 Clerks (Rs. 30 to Rs. 200) ...	4,855				4,605			
(21) 23 Fieldmen (Rs. 30 to Rs. 300) ...	34,315				33,645			
(1) 1 Compounder (Rs. 25 to Rs. 75) ...	405				360			
(20) 20 Servants (Rs. 11 to Rs. 20) ...	4,008				4,008			
Temporary Establishment ...	1,134				624			
(1) 1 Sub-Assistant Surgeon (Rs. 60 to Rs. 200) ...	1,728				1,644		49,942	
(1) 1 Insect Collector and setter (Rs. 20 to Rs. 40) ...	300				288			
(2) 2 Engine Drivers (Rs. 30 to Rs. 60) ...	1,002				954			
(6) 6 Assistant Masters (Rs. 30 to 30) ...	4,740				4,665			
(2) 2 Watchmen (15 to Rs. 18) ...	396				396			
Allowance for medical charges ...	780				780			
Leave Salary ...	3,567				3,567			
Probable Savings ...	-3,000							
		54,230		52,000		55,536		49,942
Carried over ...		1,17,120		1,15,000		1,15,996		1,04,321

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 34-A. A. AGRICULTURE. Agriculture—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Brought forward ...			1,17,120		1,15,000		1,15,996		1,04,321
<b>A 3. AGRICULTURAL EDUCATION—contd.</b>									
<b>A 3 (3) Allowances, Honoraria, etc.—</b>									
Travelling allowance ...	{	Voted ...	8,335			8,000		6,543	
		Non-voted ...	3,000			3,000		3,405	
Compensatory allowance ...	{	Voted ...	4,395			...		...	
		Non-voted ...	850			...		...	
House-rent allowances ...	{	Non-voted ...	...			1,320		1,735	
		Voted ...	680			4,867		6,726	
			3,850 13,310		5,000 13,000		17,187		18,409
A 3 (4) Scholarships ...			17,260		17,000		17,260		14,242
<b>A 3 (5) Contingencies—</b>									
Purchase of dead-stock ...			995			975			
Service postage and telegrams ...			1,200			1,175			
Water-supply ...			6,000			4,750			
Lighting charges ...			4,000			4,275			
Pay of menials ...			4,342			4,342			
Office expenses and miscellaneous ...			8,190			8,385			
Contract contingencies ...			4,000			3,850		73,422	
Petty construction and repairs ...			3,525			3,635			
Excursion charges ...			3,340			3,240			
Purchase and up-keep of live-stock ...			4,350			4,230			
Up-keep and running of machinery and implements ...			3,500			3,280			
Cultivation charges ...			7,300			7,170			
Boarding charges ...			16,000			15,200			
Rents, rates and taxes ...			2,116			1,526			
Apparatus and Chemicals ...			3,000			2,660			
Probable Savings ...			-1,500			...			
			70,358		68,000		68,693		73,422
			2,21,898				2,19,136		
For rounding ...			- 100 + 202				+ 230 - 366		
<b>TOTAL ...</b>			2,22,000		2,18,000		2,19,000		2,10,394
Voted ...			1,95,000		1,91,000		1,93,000		1,84,368
Non-voted ...			27,000		27,000		26,000		26,026

DETAILED ACCOUNT No. 84A. A.—AGRICULTURE. Agriculture—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-4 AGRICULTURAL DEVELOPMENT UNDER THE LLOYD BARRAGE.</b>								
<b>A-4 (1) Pay of Officers —</b>								
Director, Sakrand Agricultural Station (1,500).	18,000				...		...	
Director (Special pay) (Non-voted).	...				...		3,240	
(1) 1 Botanist ... ..	7,850				7,250			
(1) 1 Agricultural Engineer (900—1,550) ...	10,500				10,800			
(1) 1 Soil Physicist and Agricultural Chemist plus special pay Rs. (100) ... ..	9,128				8,100		3,488 6,650	
1 Assistant Agricultural Engineer ... ..	(a)				3,000			
Probable Savings ... ..	- 3,000				...			
		27,128 15,650		12,000 8,000		29,150		13,378
<b>A-4 (2) Pay of Establishment —</b>								
(1) 1 Assistant Agricultural Engineer (260) ...	3,120				...		...	
(1) 1 Superintendent, Fruit Farm (250—20— 500) ... ..	3,320				3,100			
(12) 9 Graduate Assistants for Sakrand and Propaganda Work (150—5—200) ... ..	16,725				21,790			
(6) 3 Non-Graduate Fieldmen for Propaganda Work (30—5/2—80) ... ..	1,975				2,880		11,030	
(1) 1 Servant (21) ... ..	252				252			
Establishment under the Agricultural Engineer.	6,000				6,000			
Minor Staff ... ..	4,075				3,500			
20 Kamgars (30—1—45) ... ..	7,200				...		...	
Probable Savings ... ..	- 2,200				...		...	
		40,467		30,000		37,522		11,030
<b>A-4 (3) Allowances, Honoraria, etc. —</b>								
Travelling Allowance ... { Voted ...	2,400				1,200		1,267	
... { Non-voted ...	600				...		1,385	
		600 2,400		2,000		1,200		2,652
<b>A-4 (4) Contingencies —</b>								
Fruit Farm ... ..	7,600				7,600			
Material and cost of demonstration for Pro- paganda work ... ..	1,900				1,900		43,398	
Unforeseen charges ... ..	3,420				3,420			
Materials and wages ... ..	25,650				25,650			
		38,570		39,000		38,570		43,393
		1,24,815				1,06,442		
For rounding ... ..		- 87				+ 658		
		+ 272				- 100		
<b>TOTAL ...</b>		1,25,000		91,000		1,07,000		70,458
Voted ...		97,000		79,000		99,000		62,345
Non-voted ...		28,000		12,000		8,000		8,113

(a) Provision made under the unit "Pay of Establishment."

DETAILED ACCOUNT No. 34B. AGRICULTURE. B Veterinary Charges.			Budget Estimate 1928-29		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B-1. SUPERINTENDENCE ...	...	...	1,05,000		92,000		98,000		74,396	
B-2. VETERINARY INSTRUCTION ...	...	...	91,600		95,000		97,000		83,824	
B-3. HOSPITALS AND DISPENSARIES ...	...	...	93,000		1,05,000		1,08,000		90,460	
B-4. PRIZES ...	...	...	1,500		2,000		1,500		1,450	
B-5. SUBORDINATE VETERINARY ESTABLISHMENTS.			2,30,000		2,31,000		2,33,000		2,17,611	
Rounding ...			+500				+500			
<b>TOTAL ...</b>				5,26,000		5,25,000		5,38,000		4,72,741
Voted ...				4,83,000		4,73,000		4,85,000		4,43,637
Non-voted ...				43,000		52,000		53,000		29,104
DETAILS.										
B-1—SUPERINTENDENCE.										
(a) Presidency Proper.										
B-1 (a) (1) Pay of Officers—										
(1) 1 Superintendent (350—50—1,250).			11,636				11,036		8,735	
Non-voted ...									2,600	
Voted ...										
(1) 1 Deputy Superintendent (250—25—750).			8,475				8,175		3,918	
Leave Salary ...			90				90			
				11,636		11,000		19,301		15,253
				8,565		8,000				
B-1 (a) (2) Pay of Establishment—										
(7) 7 Clerks (at rates varying from Rs. 50 to Rs. 165)			8,095				8,010		8,109	
(6) 6 Servants (at rates varying from Rs. 18 to Rs. 25)			1,422				1,416		1,399	
Leave Salary ...			462				462			
Temporary Establishment ...			1,040				960		567	
				11,019		10,000		10,848		10,075
B-1 (a) (3) Allowances, Honoraria, etc.—										
House-rent and other allowances... { Non-voted ...			500				612		901	
Voted ...							1,185		1,023	
Travelling Allowance ... { Voted ...			1,500				1,500		1,216	
Non-voted ...			3,000				3,000		2,487	
Tentage Allowance to Superintendent. { Voted ...									100	
Non-voted ...			300				300		100	
Cost of passages granted under the Superior Civil Services Rules, 1924. } Non-voted ...									1,483	
Compensatory allowance ... { Voted ...			900							
Non-voted ...			600		3,900	2,000		6,597		7,309
				2,900		3,000				
B-1 (a) (4) Special Charges—										
Purchase of Sera and Vaccine ...			25,000				30,000		14,258	
Rewards to persons rendering valuable assistance to the Department ...			130				150		100	
Expenditure under the Glanders and Farcy Act.			300				150		31	
Compensation for Animals destroyed as suffering from Glanders ...			200				100			
				25,630		29,000		30,430		14,339
Carried over ...				63,650		63,000		67,176		47,026

DETAILED ACCOUNT No. 84B. AGRICULTURE. B.—Veterinary Charges— <i>continued.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		63,650		63,000		67,176		47,026
<b>B-1—SUPERINTENDENCE—<i>continued.</i></b>								
(a) Presidency Proper— <i>continued.</i>								
<b>B-1 (a) (5) Contingencies—</b>								
Rents ...	...				...		10	
Purchase of Chemicals and Apparatus ...	1,000				855		458	
Office Expenses and Miscellaneous ...	...				...		68	
Service Postage and Telegrams ...	1,700				1,710		1,700	
Post-mortem Charges ...	570				570		1,581	
Contract Contingencies ...	3,000				3,800		2,422	
		6,270		7,000		6,935		6,239
For rounding ...		69,920 + 464 - 384				+ 52 - 163		
<b>TOTAL ...</b>		70,000		70,000		74,000		53,265
(b) SIND.								
<b>B-1 (b) (1) Pay of Officers—</b>								
(1) 1 Superintendent (350—50— 1,250) { Non-voted. ...	9,600				9,600		3,719	
{ Voted ...	...	9,600		10,000	...	9,600	5,297	9,016
<b>B-1 (b) (2) Pay of Establishment—</b>								
(3) 3 Clerks (at rates varying from Rs. 80 to Rs. 190) ...	4,620				4,620		4,833	
(4) 4 Servants 1 (18), 3 (17) ...	828				828		828	
Leave Salary ...	319				319		...	
		5,827		6,000		5,767		5,661
<b>B-1 (b) (3) Allowances, Honoraria, etc.—</b>								
House-rent and other Allowances { Voted ...	48				654		1,313	
{ Non-voted. ...	525				907		128	
Travelling Allowance { Non-voted. ...	2,150				2,150		1,142	
{ Voted ...	800				800		1,486	
Compensatory allowance { Voted ...	612				...		...	
{ Non-voted. ...	600				...		...	
Cost of passages granted under the Superior Civil Services Rules, 1924. { Non-voted. ...	...	3,275		2,000	...		289	
		1,460		1,000		4,511		4,358
<b>B-1 (b) (4) Special charges—</b>								
Destruction of Glandered animals ...	500							
Purchase of antirinderpest Serum ...	8,500							
		9,000		(a)		(a)		(a)
<b>B-1 (b) (5) Contingencies—</b>								
Rents, Rates and Taxes ...	1,656				1,248		1,248	
Service Postage and Telegrams ...	475				475		494	
Post-mortem Charges ...	90				45		21	
Contract Contingencies ...	1,550				2,425		924	
Expenditure in connection with the Certi- fication of animal casings ...	1,230				...		...	
Expenditure in connection with the Control of imports of live stock at the Port of Karachi.	1,400				...		...	
		6,341		4,000		4,193		2,687
For rounding ...		85,503 + 125 - 28				24,071 + 343 + 130		21,722
<i>Deduct—Amount recoverable from Ajmer- Merwara</i> ...		85,600 - 600		- 1,000		24,544 - 544		- 591
<b>TOTAL ...</b>		85,000		22,000		24,000		21,131
<b>TOTAL, SUPERINTENDENCE ...</b>		1,05,000		92,000		98,000		74,396
Voted ...		76,000		67,000		70,000		55,412
Non-voted ...		29,000		25,000		28,000		18,984

(a) Figures shown under the Sub-head "Subordinate Veterinary Establishment—Sind."

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DETAILED ACCOUNT No. 34-B. AGRICULTURE. B.—Veterinary Charges— <i>continued.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-23.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>B-2—VETERINARY INSTRUCTION.</b>									
Veterinary College, Bombay.									
<b>B-2 (1) Pay of Officers—</b>									
(1) 1, Principal (1,250—50—1,500 plus 300 special pay) ...	21,600				21,600			8,048	
(1) 1 Professor of Veterinary Science (Rs. 550 for 5 months and Rs. 600 for 7 months + 50 special pay) ...	7,550				7,550			8,980	
(4) 4 Professors and Assistant Professors (250—25—750) ...	21,675				20,550			80,543	
Leave Salary ...	6,000				1,875				
Probable Savings { Voted ...	...				...				
{ Non-voted.	-14,400				...				
		7,200		22,000		51,575			42,571
		85,225		27,000					
<b>B-2 (2) Pay of Establishment—</b>									
(2) 2 Instructors and Lecturers (150—5—200) ...	4,480				4,420			4,360	
(4) 4 Clerks (60—4—100—3—160) plus special pay 1 (30) and personal pay 1(10) ...	4,912				4,708			4,461	
(1) 1 Compounder (40—4—80) ...	960				960			1,089	
(1) 1 Hospital Surgeon (150—5—200) ...	2,020				1,960			1,900	
(14) 14 Servants (at rates varying from Rs. 20 to Rs. 80) ...	8,648				3,648			3,857	
Leave Salary ...	1,900				800				
Probable Savings ...	-1,600				...				
		16,320		16,000		16,496			15,167
<b>B-2 (3) Allowances, Honoraria, etc.—</b>									
Allowance for Medical Supervision ...	900				900			900	
Examination Fees { Non-voted.	950				...			...	
{ Voted ...	950				...			...	
{ Voted ...	200				200			186	
Travelling Allowance { Non-voted.	800				800			875	
Compensatory allowance { Voted ...	6,985				...			...	
{ Non-voted.	525				...			...	
{ Non-voted.	...				2,800			1,197	
House-rent and other Allowances { Voted ...	450				6,280			10,024	
Honorarium ...	...				...			844	
Cost of passages granted under the Superior Civil Services Rules, 1924. { Non-voted.	4,930				...			...	
		7,205		5,000		10,980			13,526
		8,885		7,000					
<b>B-2 (4) Scholarships</b> ...									
		8,280		8,000		8,280			7,647
<b>B-2 (5) Contingencies—</b>									
Chemicals and apparatus ...	...				45			370	
Museum Charges ...	50				190			205	
Excursion charges ...	200				665			784	
Purchase of Subjects, etc. ...	700				...			...	
Purchase and Repairs of Instruments and apparatus ...	400				980			377	
Rents, Rates and Taxes ...	691				691			1	
Services Postage and Telegrams ...	150				285			100	
Water-supply ...	550				525			512	
Riding Fees ...	500				475			960	
Examination Fees ...	...				1,140			834	
Contract contingencies ...	5,800				5,510			5,678	
Conservancy charges ...	...				...			690	
Customs Duty on imported Stores... ..	...				...			2	
Probable Savings ...	-1,000				...			...	
		8,041		10,000		9,856			9,913
		91,156				97,187			
For rounding ...	-405					-200			
	+249					+13			
<b>TOTAL</b> ...		91,000		95,000		97,000			88,824
Voted ...		77,000		68,000		72,000			78,704
Non-voted ...		14,000		27,000		25,000			10,120



DETAILED ACCOUNT No. 84-B. AGRICULTURE. B. Veterinary Charges— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-3 HOSPITALS AND DISPENSARIES.</b>								
Establishment under the Glanders and Farcy Act.								
<b>B-3 (1) Pay of Officers—</b>								
(1) 1 Deputy Superintendent (200-10-300) ...	2,790				2,670		2,825	
Leave Allowance ... ..	50				60		...	
		2,840		3,000		2,730		2,825
<b>B-3 (2) Pay of Establishment—</b>								
(14) 14 Veterinary Inspectors at rates varying from Rs. 75 to Rs. 350 ( <i>plus</i> Special pay Rs. 300) ... ..	23,180				22,025		17,859	
(1) 1 Clerk (60-4-100-3-160) ... ..	952				904		570	
(17) 17 Servants 2 (24), 14 (20), 1 (30) ...	4,296				4,296		4,230	
Leave Salary ... ..	300				300		...	
Probable Savings ... ..	-2,290				-2,000		...	
		26,448		24,000		25,525		22,759
<b>B-3 (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	720				4,930		3,595	
House Rent and other allowance ... ..	1,720				1,708		1,334	
Concession of Passage Money while proceeding on leave to India ... ..	1,244				1,241		...	
Conveyance allowance ... ..	4,260				...		...	
Probable savings ... ..	-828				...		...	
		7,116		6,000		7,932		4,929
<b>B-3 (4) Contingencies—</b>								
Purchase of Mallein ... ..	750				950		...	
Feed of Horses and Charges for Syces ...	40				95		12	
Uniform Allowance to Inspectors ... ..	(c)				(a)		340	
Burning Carcasses of Horses ... ..	800				1,140		...	
Rents, Rates and Taxes ... ..	399				999		390	
Service Postage and Telegrams ... ..	100				95		150	
Compensation for horses destroyed under the Glanders and Farcy Act ... ..	1,000				1,425		...	
Office Expenses and Miscellaneous ... ..	75				75		729	
Water-supply ... ..	100				95		111	
Contract Contingencies ... ..	1,339				1,272		1,397	
Telephone Charges ... ..	450				575		450	
		5,053		6,000		6,721		3,579
<b>B-3 (5) Establishment charges recoverable from other Governments and Depart- ments, etc.—</b>								
Deduct—Moiety from the Aden Settlement Committee ... ..		41,457				42,908		
		(b)		-3,000		-3,472		-2,822
<b>TOTAL ...</b>		41,457		36,000		39,436		31,270
<b>B-3 (6) Grants-in-aid, Contributions and Donations, etc.—</b>								
Grants to Veterinary Hospitals and Dispen- saries (Presidency) ... ..	38,825				38,825		38,825	
Do. Sind ... ..	17,488				30,024		20,365	
		56,313		69,000		68,849		59,190
For rounding ... ..		+230				-285		
<b>TOTAL—Voted ...</b>		98,000		1,05,000		1,08,000		90,460
<b>B-4. PRIZES.</b>								
<b>B-4 (1) Contingencies—</b>								
Prizes at Horse Shows ... ..	1,450				1,450		1,450	
For rounding ... ..	+50				+50		...	
<b>TOTAL—Voted ...</b>		1,500		2,000		1,500		1,450

(a) Included in the provision for "House Rent and other allowances."

(b) Provision made under the receipt head XXIV, Agriculture.

(c) Provision of Rs. 430 included in that for "House Rent and other allowances."

DETAILED ACCOUNT No. 34-B. AGRICULTURE. B. Veterinary Charges— <i>contd.</i>		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-5. SUBORDINATE VETERINARY ESTABLISHMENT.</b>									
B-5 (a) Presidency Proper	... ..	1,86,000		1,75,000		1,83,000		1,70,111	
B-5 (b) Sind	... ..	44,000		56,000		50,000		47,500	
	<b>TOTAL (Voted)</b> ...		2,30,000		2,31,000		2,33,000		2,17,611

DETAILED ACCOUNT No. 34-B. AGRICULTURE. B—Veterinary Charges—concl'd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B-5 (a) PRESIDENCY PROPER.</b>								
<b>B-5 (a) (1) Pay of Establishment—</b>								
(5) 5 Veterinary Inspectors (at rates varying from Rs. 195 to Rs. 225) ... ..	12,750				12,370		11,916	
(120) 120 Veterinary Assistant Surgeons (at rates varying from Rs. 60 to Rs. 140) plus Special Pay Rs. 2,510 plus charge allowance to Compounder Rs. 360 ... ..	1,41,006				1,37,111		1,23,427	
(5) 5 Servants (at rates varying from Rs. 15 to Rs. 18) ... ..	936				948		922	
(5) 5 Clerks (at rates varying from Rs. 35 to Rs. 60) ... ..	2,630				2,805		2,960	
Leave Salary ... ..	542				540		...	
Probable Savings ... ..	- 7,000				- 6,000		...	
		1,50,864		1,47,000		1,47,774		1,39,225
<b>B-5 (a) (2) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	81,000				33,000		28,498	
House-rent allowances... ..	3,540				3,540		1,542	
Special Allowance to Veterinary Assistant Surgeons ... ..	...				72		...	
Compensatory Allowance ... ..	84				...		...	
Probable Savings ... ..	...				- 1,800		...	
		34,624		27,000		34,812		30,040
<b>B-5 (a) (3) Contingencies—</b>								
Rent, Rates and Taxes ... ..	660				660		650	
Office Expenses and Miscellaneous ... ..	...				...		16	
Destruction of Glanders ... ..	...				...		180	
		660		1,000		660		846
		1,86,148				1,83,246		
For rounding ... ..	- 148				...	- 246		
<b>TOTAL ...</b>	<b>1,86,000</b>			<b>1,75,000</b>	<b>...</b>	<b>1,83,000</b>		<b>1,70,111</b>
<b>B-5 (b) SIND.</b>								
<b>B-5 (b) (1) Pay of Establishment—</b>								
(2) 2 Veterinary Inspectors (175—10—225) ... ..	5,400				5,400		5,140	
(21) 21 Veterinary Assistant Surgeons (at rates varying from Rs. 75 to Rs. 155) plus Special Pay Rs. 1,620 ... ..	28,584				28,368		25,369	
Leave Salary ... ..	195				241		...	
(2) 2 Clerks (Rs. 30 to Rs. 80) ... ..	960				903		738	
(3) 3 Servants (Rs. 17) ... ..	612				612		602	
		35,751		34,000		25,521		31,849
<b>B-5 (b) (2) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ... ..	6,000				6,640		5,660	
House-rent Allowance ... ..	576				576		1,410	
District Local Board Allowance ... ..	...				(a)		...	
Dispensary Allowance ... ..	(a)				(a)		...	
Local Allowance ... ..	...				618		...	
Conveyance Allowance ... ..	240				...		...	
Compensatory Allowance ... ..	669				...		...	
		7,485		7,000		7,834		7,070
<b>B-5 (b) (3) Special Charges—</b>								
Destruction of Glandered animals ... ..	...				300		502	
Antirinderpest serum ... ..	...				6,000		8,286	
		(b)		14,500		6,300		8,788
<b>B-5 (b) (4) Contingencies—</b>								
Rent, Rates and Taxes ... ..	240				240		240	
Service Postage and Telegrams ... ..	100				150		50	
Office Expenses and Miscellaneous ... ..	500				800		103	
		840		1,000		1,190		993
For rounding ... ..		44,076				- 245		
		- 76						
						50,600		48,100
<b>B-5 (b) (5) Establishment charges recoverable from other Governments and Departments, etc.—</b>								
Deduct—Amount to be recovered from the District Local Board ... ..	...			- 500		- 600		- 600
<b>TOTAL ...</b>		<b>44,000</b>		<b>56,000</b>		<b>50,000</b>		<b>47,500</b>

(a) Included in the provision for "Veterinary Assistant Surgeons."

(b) Provided under "Superintendence—Sind".

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DETAILED ACCOUNT No. 84-G. AGRICULTURE. C—Co-operative Credit.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
C—CO-OPERATIVE CREDIT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C (1) Pay of Officers—</b>									
(1) 1 Registrar (at Rs. 1,500 for 7 months and at Rs. 1,600 for 5 months plus Special pay Rs. 150 and overseas pay Rs. 800 p.m.) ...	23,900				23,600		24,848		
1 Deputy Registrar ...	7,700				...		...		
(1) 1 Deputy Assistant Registrar (Special pay Rs. 600) ...	600				600		...		
(7) 7 Assistant Registrars 5 (300— $\frac{50}{2}$ —500—50—750), 1 (270), 1 (250—20—750) plus Special pay 1 (250) ...	42,571				43,270		42,218		
(3) 3 Special Auditors 2 (300— $\frac{50}{2}$ —500—50—750), 1 (250—20—750) ...	15,927				11,480		12,708		
Special Mamlatdars ...	...				...		675		
Leave Salary ...	2,250				2,250		...		
		23,900			26,000				
		69,048			67,000		83,200		80,443
<b>C (2) Pay of Establishment—</b>									
1 Office Superintendent ...	2,200				...		...		
(44) 44 Auditors (at rates varying from Rs. 150 to Rs. 300) ...	1,01,400				98,400		96,068		
(10) 10 Agricultural Organizers (at rates varying from Rs. 120 to Rs. 300) ...	19,740				18,840		19,618		
(96) 112 Clerks (at rates varying from Rs. 30 to Rs. 200) ...	1,06,385				90,205		75,226		
(111) 119 Servants (at rates varying from Rs. 11 to Rs. 20) ...	23,537				22,174		20,582		
(1) 1 Daftarband (29) ...	348				336		...		
Temporary Establishment ...	16,500				16,000		15,781		
(3) 3 Weaving Staff 1 (180), 1 (80), 1 (60) ...	3,840				3,660		...		
Leave Salary ...	18,000				18,000		...		
Probable Savings ...	-12,000				-4,000		...		
		2,74,950			2,48,000		2,53,615		2,27,275
<b>C (3) Allowances, Honoraria, etc.—</b>									
House-rent and other allowances { Non-voted ...	...				800		1,383		
Honoraria { Voted ...	1,272				12,776		12,912		
Honoraria { Non-voted ...	1,800				1,800		...		
Travelling Allowance { Voted ...	1,30,000				1,35,000		1,26,673		
Compensatory allowance { Non-voted ...	5,300				6,300		4,342		
Compensatory allowance { Non-voted ...	750				...		...		
Compensatory allowance { Voted ...	11,495				...		...		
Cost of passages granted under the Superior Civil Services Rules, 1924. { Non-voted ...	...				1,960		...		
Probable Savings ...	...				-2,000		...		
		6,050			9,000				
		1,44,567			1,36,000		1,56,636		1,45,310
<b>C (4) Grants-in-aid, etc.—</b>									
Subsidy to the Provincial Co-operative Institute ...	30,000				30,000		28,000		
Grant to Co-operative Sale and Insurance Societies ...	4,000				4,000		5,668		
Grant to backward Societies ...	2,000				2,000		...		
Grant to Social Service League ...	1,000				1,000		8,089		
Grant for formation of supervising unions ...	6,000				9,000		...		
		43,000			46,000		46,000		41,757
Carried over ...		5,61,515			5,32,000		5,44,451		4,94,785

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 34-C. AGRICULTURE. C-Co-operative Credit.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C-CO-OPERATIVE CREDIT—contd.</b>								
Brought forward ...		5,61,515		5,32,000		5,44,451		4,94,785
<b>C-(5) Contingencies—</b>								
Rents, Rates and Taxes ...	23,000				22,000		21,338	
Service Postage and Telegrams ...	14,000				13,300		14,803	
Office Expenses and Miscellaneous ...	18,000				17,100		14,791	
Telephone Charges ...	...				...		225	
Contract Contingencies ...	...				...		...	
Purchase and Repairs of furniture ...	...				...		30	
		55,000		48,000		52,400		51,187
		6,16,515				5,96,851		5,45,972
For rounding... {		+ 50				- 660		
		- 435				+ 209		
<b>C-(6) Establishment charges recoverable from other Governments and Depart- ments, etc.—</b>								
Deduct—Amount to be recovered from Co-operative Societies, Provincial Co-operative Bank and Provincial Co-operative Institute ...		(a)		- 40,000		- 86,400		- 30,130
<b>TOTAL, Co-operative Credit ...</b>		6,17,000		5,40,000		5,60,000		5,15,842
Voted ...		5,87,000		5,05,000		5,29,000		4,85,275
Non-voted ...		30,000		35,000		31,000		30,567

(a) Provision made under the receipt head XXIV Agriculture.

DETAILED ACCOUNT No. 35. INDUSTRIES (Transferred).	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Actuals, 1926-27.
		Rs.	Rs.	Rs.	Rs.
A INDUSTRIES ... VOTED ...	85A	1,01,000	80,000	91,000	88,389
B FISHERIES ... VOTED ...	85B	1,000	1,000	2,000	794
D EXCHANGE ...		.....	.....	.....	250
<b>TOTAL ...</b>		<b>1,02,000</b>	<b>81,000</b>	<b>93,000</b>	<b>89,388</b>
Voted ...		1,02,000	81,000	93,000	89,388
<b>DETAILED ACCOUNT No. 35A. A-1 INDUSTRIES.</b>					
A-1 Direction ...		44,714	19,000	32,978	31,043
A-2 Superintendence ...		13,158	13,000	13,348	11,721
A-3 Industrial Education ...		39,854	38,000	40,774	33,884
A-4 Industrial Development ...		2,000	2,000	2,000	5,433
A-5 Miscellaneous ...		1,520	8,000	2,000	6,258
Rounding ...		-246	.....	-100	.....
<b>TOTAL ...</b>		<b>1,01,000</b>	<b>80,000</b>	<b>91,000</b>	<b>88,339</b>
Voted ...		1,01,000	80,000	91,000	88,339
<b>DETAILED ACCOUNT No. 35A. A-1 INDUSTRIES.</b>					
<b>DIRECTION.</b>					
<b>A 1-1 Pay of Officers—</b>					
(1) 1 Director of Industries (1,800—40—2,000).		19,900		15,600	16,659
1 Assistant Director Rs. 350 ...		3,850		...	...
Leave Salary ...		...		1,560	...
		23,650		17,160	16,659
<b>A 1-2 Pay of Establishment—</b>					
(18) 8 Clerks varying from Rs. 60 to 220 ...		9,778		8,784	8,008
(6) 4 Servants 1 (24), 1 (22), 2 (20) ...		1,012		792	810
Leave Salary ...		1,000		950	...
		11,790		10,526	8,818
<b>A 1-3 Allowances, Honoraria, etc.—</b>					
Compensatory Allowance ...	(a)	990		...	...
Travelling Allowance ...		3,000		2,800	3,660
House-rent Allowance ...		329		252	244
Conveyance Allowance ...	(b)	1,500		...	...
		5,819		3,052	3,904
<b>A 1-4 Contingencies—</b>					
Rents and Taxes ...		225		225	...
Carriage of Records ...		200		200	...
Peon's Uniforms ...		155		40	...
Service Postage and Telegrams ...		800		300	671
Purchase of Books ...		250		250	149
Office Expenses and Miscellaneous ...	(c)	1,825		725	842
		3,455		2,240	1,662
<b>TOTAL ... Voted ...</b>		<b>44,714</b>	<b>19,000</b>	<b>32,978</b>	<b>31,043</b>

(a) This represents the compensatory allowance of the Assistant Director.  
 (b) This represents the conveyance allowances of the Director of Industries.  
 (c) The increase is due to additional provision made for advertisement charges.

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 85A. INDUSTRIES— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Actuals, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-2 SUPERINTENDENCE.</b>								
<b>A 2-2 Pay of Establishment—</b>								
(2) 2 Weaving Assistants 1 (200), 1 (150) ...	4,200				4,200		5,144	
(2) 2 Servants, 1 (20), 1 (16) ...	432				432		458	
Leave Salary ...	650				840		...	
Temporary Establishment ...	3,792				3,792		2,185	
		9,074		10,000		9,264		7,787
<b>A 2-3 Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	4,000				4,000		3,857	
House-rent Allowance ...	84				84		77	
		4,084		3,000		4,084		3,934
<b>TOTAL ...</b>		<b>18,158</b>		<b>13,000</b>		<b>13,348</b>		<b>11,721</b>
<b>A-3 INDUSTRIAL EDUCATION.</b>								
<b>A 3-2 Pay of Establishment—</b>								
Probationary Circle Officer ...	...				...		119	
Clerks and Servants ...	...				...		20	
(6) 6 Weaving Staff (30—60) ...	3,858				3,744		10,050	
Leave Salary ...	980				1,850		...	
Temporary Establishment ...	12,766				14,830		5,424	
		17,604		18,000		20,424		15,613
<b>A 3-3 Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	750				750		1,236	
House-rent Allowance ...	...				...		7	
		750		...		750		1,243
<b>A 3-4 Scholarships—</b>								
Scholarships to Research Scholars ...	...				...		3,938	
Do. in Weaving Schools ...	(a) 800				1,000		478	
Do. in Electrical Engineering ...	4,520				3,200		2,658	
Do. in Chemistry ...	7,180				5,400		130	
Do. State Technical Scholars ...	...				...		250	
		12,500		10,000		9,600		7,454
<b>A 3-5 Contingencies—</b>								
Working charges of weaving schools and demonstrations ...	(a) 9,000				10,000		9,574	
		9,000		10,000		10,000		9,574
<b>TOTAL ...</b>		<b>39,854</b>		<b>38,000</b>		<b>40,774</b>		<b>33,884</b>

(a) The decrease is due to the closing of the two weaving Schools.

DETAILED ACCOUNT No. 35A. INDUSTRIES.	Budget Estimate, 1926-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Actuals, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-4 INDUSTRIAL DEVELOPMENT.</b>								
<b>A 4-5 Contingencies—</b>								
Experimental Works ... ..	2,000		2,000		2,000		...	
Agricultural Exhibition ... ..	...		...		...		8,375	
Grant-in-aid ... ..	...		...		...		2,058	
<b>TOTAL ...</b>		2,000		2,000		2,000		5,438
<b>A-5 MISCELLANEOUS.</b>								
<b>A 5-1 Contingencies—</b>								
Survey of Arts and Crafts ... ..	...		(a) 2,000		2,000		6,258	
Survey of Hand loom weaving industry ... ..	960		1,000		...		...	
Survey of Village Tanning Industry ... ..	560		5,000		...		...	
<b>TOTAL ...</b>		1,520		8,000		2,000		6,258
<b>DETAILED ACCOUNT No. 35B. B-FISHERIES.</b>								
<b>B-1 Contingencies—</b>								
Oyster Culture ... ..	1,000		1,000		1,500			
Rounding ... ..	...		...		+500			
<b>TOTAL VOTED ...</b>		1,000		1,000		2,000		794

(a) No provision has been made in the budget estimates for 1928-29 as the Survey work has been completed.



37. MISCELLANEOUS DEPARTMENTS—Reserved.	Detailed Account No.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
A. INSPECTION OF FACTORIES.	{ VOTED ...	1,08,000	1,00,000	1,12,000	99,379
	{ Non-voted.	20,000	18,000	18,000	9,261
B. INSPECTION OF STEAM BOILERS	{ VOTED ...	1,64,000	1,39,000	1,55,000	1,32,289
	{ Non-voted.	.....	7,000	21,000	21,137
E. EXAMINATIONS	{ VOTED ...	15,000	13,000	14,000	11,911
	{ Non-voted.	.....	.....	.....	421
F. MISCELLANEOUS	{ VOTED ...	1,34,000	1,34,000	1,43,000	1,26,866
	{ Non-voted.	16,000	4,000	.....	2,611
H. EXCHANGE	{ VOTED ...	.....	.....	.....	3,427
	{ Non-voted.	.....	.....	.....	5,425
<b>TOTAL</b>	...	<b>4,57,000</b>	<b>4,15,000</b>	<b>4,63,000</b>	<b>4,12,727</b>
	VOTED	4,21,000	3,86,000	4,24,000	3,73,873
	Non-voted	36,000	29,000	39,000	38,855
<b>MISCELLANEOUS DEPARTMENTS.</b>					
<b>A. Inspection of Factories.</b>					
<b>A. (1) Pay of Officers—</b>					
(1) 1 Chief Inspector (750—50—1,000)	...	11,950		11,400	3,450
(6) 7 Inspectors and Assistant Inspectors 3 (600—50—1,100), 3 (400—25—600) and 1 woman Inspector (250— $\frac{40}{3}$ —450—50—500)	...	50,171		47,000	42,048
2 Certifying Surgeons	...	12,420		12,487	14,084
Leave Salary	...	{ 1,792 9,388		{ 1,710 6,740	...
Lump reduction for probable savings	...	-10,000		-3,000	...
		13,742 } 61,979 }		12,000 } 56,000 }	3,450 } 56,132 }
<b>A. (2) Pay of Establishment—</b>					
(6) 10 Superintendents and Clerks	...	12,291		11,774	11,403
(10) 13 Servants	...	8,120		3,120	3,199
Leave Salary	...	770		740	...
Expenditure on account of Bombay Smoke Nuisance Commission	...	...		...	210
Lump reduction	...	-1,000		...	...
		15,181		15,634	14,812
<b>Carried over</b>	...	<b>90,902</b>	<b>84,000</b>	<b>91,971</b>	<b>74,394</b>

37. MISCELLANEOUS DEPARTMENTS— Reserved.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
A. Inspection of Factories— <i>continued.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			13,743 } 77,160 }		12,000 } 72,000 }		13,110 } 78,861 }		3,450 } 70,644 }
<b>A. (3) Allowances, Honoraria, etc.—</b>									
Fees to certifying surgeons, mofussil ...	1,000					2,500		830	
Fees to Assessors ...	1,500					220		1,177	
Medical Inspection fees (Non-voted) ...	220					...		57	
Travelling Allowance ...	22,100					23,000		18,920	
House-rent and other Allowance ...	3,600 } 7,056 } 1,260 }					3,300 } 7,656 } 1,260 }		1,143 } 5,353 } 537 }	
<i>Cost of passage granted under the Superior Civil Service Rules, 1924—Non-voted</i> ...	...					...		3,244	
Lump reduction ...	-3,000		5,860		6,000	-3,000		4,560	
Medical Inspection fees (Voted) ...	...					...		86	
<b>A. (4) Contingencies—</b>			27,876		25,000		30,376		25,486
Rewards to informers ...	50					50			
Telephone charges ...	115					115			
Rents, Rates and Taxes ...	615					613		683	
Service Postage and Telegrams ...	1,200					1,200		1,041	
Office Expenses and Miscellaneous ...	2,244					2,722		1,225	
Lump reduction ...	-1,000					-2,000			
Rounding ...	+398 } -260 }		3,224 } +138 }		3,000 }	+330 } +63 }		2,700 } 393 }	
<b>TOTAL</b> ...			1,28,000		1,18,000		1,30,000		1,08,640
Voted ...			1,08,000		1,00,000		1,12,000		99,379
Non-voted ...			20,000		18,000		18,000		9,261
<b>B. INSPECTION OF STEAM BOILERS.</b>									
<b>B. (1) Pay of Officers—</b>									
(1) 1 Chief Inspector of Steam Boiler and Smoke Nuisance (1,000—50—1,250) ...	14,940					15,000		14,629	
(9) 10 Inspectors 6 (400—30—900), 4 (400—20—600) ...	69,940					71,010		58,824	
Leave salary ...	12,732					10,633 } 2,250 }			
Lump reduction for probable savings ...	-15,000					-10,000		17,250	
			82,612		65,000		71,643		14,629 } 58,824 }
<b>B. (2) Pay of Establishment—</b>									
(15) 16 Clerks and Superintendents* and special pay ...	21,764					20,991		20,669	
(12) 14 Servants ...	3,372					3,132		3,337	
Leave Salary ...	1,256					800			
Temporary and Provisional Allowance ...	-1,000					...			
Lumps reduction ...	...					...			
			25,392		25,000		24,923		24,006
<b>B. (3) Allowances, Honoraria, etc.—</b>									
Overtime allowance ...	700					...		...	
Fees to Inspectors at Aden ...	2,270					2,270		1,750	
Fees to Commissioners ...	1,800					2,280		1,050	
Travelling Allowance ...	28,300					29,000 } 2,800 }		24,408 } 1,636 }	
House-rent and other Allowances ...	12,540					13,700 } 1,260 }		10,258 } 1,136 }	
Fees to Examiners ...	6,100					8,560		6,645	
Honoraria to Clerks ...	1,030					1,060			
Fees to Members of Appellate Court ...	600					600			
<i>Cost of passage granted under the Superior Civil Service Rules, 1924—Non-voted</i> ...	...					1,000		4,060	
Lump reduction ...	-3,000					-5,000		3,736	
			50,340		44,000		52,470		6,508 } 44,109 }
<b>B. (4) Contingencies—</b>									
Service Postage and Telegrams ...	1,500					1,500		1,381	
Rents, Rates and Taxes ...	780					780		990	
Office Expenses and Miscellaneous ...	4,000					4,000		2,979	
Lump reduction ...	-1,000					-1,000		...	
Rounding ...	5,280 } +376 }					5,280 } -310 } +684 }		5,280 } +374 }	
<b>TOTAL</b> ...			1,64,000		1,46,000		1,76,000		1,53,426
Voted ...			1,64,000		1,39,000		1,55,000		1,32,289
Non-voted ...			...		7,000		21,000		21,137

\*For numerical strength the Superintendent is counted as a member of the Factory Staff. His pay is divided half to half between the two Departments as he is working for both.



MISCELLANEOUS DEPARTMENTS. F.—Miscellaneous—(Reserved).		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1526-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F-1. Bombay Labour Office	Voted ...	69,000		62,000		68,000		64,088	
	Non-voted.	16,000		4,000		...		2,611	
F-2. Controller of Rent	...	42,000		50,000		50,000		43,108	
F-3. Commissioner under the Workmen's Compensation Act	...	23,000		22,000		25,000		19,670	
<b>TOTAL</b> ...			1,50,000		1,38,000		1,43,000		1,29,477
Voted ...			1,34,000		1,34,000		1,43,000		1,26,866
Non-voted ...			16,000		4,000		...		2,611
DETAILS.									
F-1. LABOUR OFFICE. (Intelligence Branch)—(Reserved).									
F-1. (1) Pay of Officers—									
Director	...	...		...		...		2,400	
3 Investigators	...	19,632				18,860		18,034	
Leave Salary	...	2,945				2,822		...	
Lump reduction	...	-1,000				-1,000		...	
			21,577		2,000		20,689		2,400
F-1. (2) Pay of Establishment—					21,000				18,034
(3) 3 Lady Investigators, 2 (150), (75)	...	4,500				4,500		4,200	
(18) 18 Clerks	...	24,555				23,843		22,697	
(7) 7 Servants	...	1,956				1,956		2,013	
Temporary Establishment	...	...				...		2,159	
Leave Salary	...	1,550				3,031		...	
Lump reduction	...	-1,000				-2,000		...	
			31,561		28,000		31,330		31,069
F-1. (3) Allowances, Honoraria, etc.—									
Travelling Allowance	...	7,150				7,150		211	
Local Allowance	...	1,512				1,512		5,902	
House-rent Allowance	...	420				420		...	
Fees for Collection of Family Budget	...	1,000				1,000		1,137	
Lump reduction	...	-1,000				-1,000		...	
			9,082		2,000		9,082		211
F-1. (4) Contingencies—					7,000				8,966
Rents, rates and taxes	...	300				300		370	
Service Postage and Telegrams	...	2,000				2,000		2,766	
Office Expenses and Miscellaneous	...	2,000				2,000		1,406	
Purchase and repairs of furniture	...	250				250		342	
Purchase of books and publications	...	1,500				1,500		1,017	
Telephone charges	...	70				70		...	
Payment of Commission	...	500				1,500		118	
Lump reduction	...	-500				-1,000		...	
			6,120		6,000		6,620		6,019
F-1. (5) Establishment Charges payable to other Governments, Departments, etc.—									
Add—Amount transferred from 22, General Administration on account of pay and allowances of Director of Information and Labour Intelligence									
	...	...		...		...		...	
			15,950		...		...		...
Rounding	...	+50 660	+710				+279		
<b>TOTAL</b> ...			85,000		66,000		68,000		66,699
Voted ...			69,000		62,000		68,000		64,088
Non-voted ...			16,000		4,000		...		2,611

MISCELLANEOUS DEPARTMENTS. F.—Miscellaneous—(Reserved).	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F. 2.—CONTROLLER OF RENT.</b>								
<b>F-2. (1) Pay of Officers—</b>								
Rent Controller, Karachi. Special pay 1 (900) (for 9 months only) ...		900						
<b>F-2. (2) Pay of Establishment—</b>								
1 Deputy Rent Controller (750) and (20) 23 Clerks and Rent Inspectors ... (13) 13 Servants ...	31,590				9,000 28,836 2,808		5,500 25,690 1,782	
Leave Salary ...	1,580				680		...	
Temporary and provisional allowance ...	324				324		...	
Temporary Establishment ...	...				...		4,254	
Lump reduction ...	...				- 500		...	
		33,494		42,000		41,148		37,226
<b>F-2. (3) Allowances, Honoraria, etc.—</b>								
Allowance to Rent Controller, Aden 1 (100) (for 9 months only) ...	500				2,400		...	
Allowances to Secretary and Head Assessor, Aden ...	450				600		...	
Allowances to Ward Inspector, interpreter and peons, Aden ...	450				600		...	
House-rent and other allowances ...	756				792		2,417	
Travelling Allowance ...	1,860				1,860		1,059	
Lump reduction ...	...				- 250		...	
		4,416		6,000		6,002		3,476
<b>F-2. (4) Contingencies—</b>								
Rents, etc. ...	...				1,600		...	
Office Expenses and Miscellaneous ...	2,700				1,500		2,406	
Lump reduction ...	...				- 250		...	
		2,700		2,000		2,850		2,406
Rounding ...		+ 490						
Total—Voted ...		42,000		50,000		50,000		43,108
<b>F. 3.—COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.</b>								
<b>F-3. (1) Pay of Officers—</b>								
1 Commissioner (1,000—100—1,200) ...	14,400				14,400			
Leave Salary ...	2,160				2,160			
		16,560		15,000		16,560		13,500
<b>F-3. (2) Pay of Establishment—</b>								
(3) 4 Clerks and Bailiffs ...	3,939				2,755		2,883	
(2) 3 Peons 1 (32), (27), (24) ...	756				492		512	
Leave Salary ...	182				280		...	
Temporary and provisional allowance ...	...				...		...	
		4,877		3,000		3,527		3,395
<b>F-3. (3) Allowances, Honoraria, etc.—</b>								
Travelling Allowance ...	2,500				3,500		2,008	
House-rent Allowance ...	245				168		278	
Fees to Assessors ...	150				500		...	
		2,895		3,000		4,168		2,286
<b>F-3. (4) Contingencies—</b>								
Office Expenses and Miscellaneous ...	400				900		489	
Service Postage and Telegrams ...	150				300		...	
		550		1,000		1,200		489
		24,882				25,455		
<b>F-3. (5) Establishment charges recover- able from other Governments, etc.—</b>								
Deduct—Contribution from Central Govern- ment ...		- 1,000				- 600		...
		23,882				24,855		
Rounding ...		- 882				+ 145		
Total—Voted ...		23,000		22,000		25,000		19,670

37.—MISCELLANEOUS DEPARTMENTS Transferred.		Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
D-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.	Voted ...	3,000	3,000	3,000	3,000
E-EXAMINATIONS ...	Voted ...	15,000	15,000	16,000	12,454
	Non-voted ...	5,000	4,000	5,000	4,906
F-Miscellaneous ...	...	1,000	.....	.....	.....
G-British Empire Exhibition ...	...	.....	.....	.....	27
<b>TOTAL ...</b>		<b>24,000</b>	<b>22,000</b>	<b>24,000</b>	<b>20,387</b>
	Voted ...	19,000	18,000	19,000	15,481
	Non-voted ...	5,000	4,000	5,000	4,906
<b>MISCELLANEOUS DEPARTMENTS.</b>					
<b>E.—Examinations. Transferred.</b>					
<b>SUMMARY.</b>					
E-3. ACCOUNTANCY DIPLOMA BOARD ...	{ 10,000 5,000	10,000 4,000	10,000 5,000	10,000 5,000	9,188 4,906
E-4. BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN ...	5,000	5,000	6,000	6,000	3,266
<b>TOTAL ...</b>		<b>20,000</b>	<b>19,000</b>	<b>21,000</b>	<b>17,360</b>
	Voted ...	15,000	15,000	16,000	12,454
	Non-voted ...	5,000	4,000	5,000	4,906
<b>E-3.—ACCOUNTANCY DIPLOMA BOARD. (Transferred.)</b>					
E-3—(1) Pay of Officers— 1 Secretary ...		3,600	4,000	3,600	3,600
E-3—(2) Pay of Establishment— (1) 1 Clerk + personal pay ... (1) Servant Temporary establishment ... Leave Allowance ...		960 276 240		960 276 240	1,218 300 18
		1,476	1,000	1,476	1,536
E-3—(3) Allowances, Honoraria, etc.— Travelling Allowance ... Fees to Non-official Members of the Board ... Examination Charges ... House-rent Allowance ... Compensatory Allowance ...	{ 100 1,000 500 6,175 84 240			1,000 1,000 6,175 204 ...	{ 1,306 185 800 6,005 154
E-3—(4) Contingencies— Service Postage and Telegrams ... Office Expenses and Miscellaneous ...	{ 1,000 800 700	8,000	8,000	1,000 800 700	{ 1,306 282 726
Rounding ...	{ +400 425	+825	1,000	{ +400 +145	+545
<b>TOTAL ...</b>		<b>15,000</b>	<b>14,000</b>	<b>15,000</b>	<b>14,094</b>
	Voted ...	10,000	10,000	10,000	9,188
	Non-voted ...	5,000	4,000	5,000	4,906

37.—MISCELLANEOUS DEPARTMENTS Transferred. E.—Examination.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E-4. BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN. (Transferred.)</b>								
<b>E-4. (1) Pay of Establishment—</b>								
(1) Clerk (92) ...		1,104		2,000		1,776		
<b>E-4. (2) Allowances—</b>								
Fees for Setting and Valuing papers ...	2,090				1,850			
Honoraria to Clerical Staff ...	452				440			
<b>E-4. (3) Contingencies—</b>		2,542		2,000		2,290		3,266
Service Postage ...	400				400			
Office Expenses and Miscellaneous ...	1,100				1,100			
		1,500		1,000		1,500		
Rounding ...		- 146				+ 434		
<b>TOTAL ...</b>		5,000		5,000		6,000		3,266
<b>F.—MISCELLANEOUS. (Transferred.)</b>								
<b>F-1) Pay of officers—</b>								
1. Marriage Registrar ...		1,200						
<b>F-2. (2) Contingencies</b> ...		25						
Rounding ...		- 225						
<b>Total—Voted ...</b>		1,000		...		...		...

41—CIVIL WORKS—Reserved (a).				Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28,	Actuals, 1926-27.
				Rs.	Rs.	Rs.	Rs.
<b>Original Works—</b>							
Civil Buildings	...	...	...	60,000	1,19,000	1,19,000	1,27,679
Repairs	...	...	...	2,67,000	2,53,000	2,59,000	2,69,740
Establishment	...	...	...	78,000	91,000	91,000	88,834
Other Items—Tools and Plant	...	...	...	10,000	11,000	11,000	15,566
<b>TOTAL</b>				<b>4,15,000</b>	<b>4,74,000</b>	<b>4,80,000</b>	<b>5,01,819</b>
Voted				4,15,000	4,74,000	4,80,000	4,74,588
Non-voted				.....	.....	.....	27,231
<b>41—CIVIL WORKS—Transferred (a).</b>							
<b>Original Works—</b>							
Civil Buildings	...	...	...	3,35,000	13,79,000	4,14,000	28,22,659
Communications	...	...	...	7,08,000	14,41,000	11,29,000	13,82,864
Miscellaneous	...	...	...	.....	5,000	.....	.....
Repairs	...	...	...	51,33,000	54,38,000	51,41,000	50,55,264
Establishment	...	Voted	...	15,01,000	14,28,000	14,41,000	17,52,113
Other Items—Tools and Plant	...	Non-voted	...	14,11,000	13,95,000	14,04,000	6,89,339
	...	...	...	1,59,000	1,22,000	2,21,000	3,20,796
Grants-in-aid	...	...	...	19,51,000	20,90,000	20,67,000	1,69,846
Suspense	...	...	...	2,00,000	2,46,000	2,50,000	-1,19,341
Deduct cost of English Stores and Establishment.	Stores	Voted	...	-1,01,000	-51,000	-2,44,000	-1,42,405
		Non-voted	...	-3,07,000	-2,38,000	-2,47,000	-3,15,585
		Voted	...	-20,000	-37,000	-41,000	-33,321
Loss or gain by exchange	Establishment	Voted	...	.....	.....	.....	8,443
		Non-voted	...	.....	.....	.....	80,166
		Voted	...	.....	.....	61,000	35,918
Liabilities under the Workmen's Compensation Act	...	...	...	9,000	.....	14,000	.....
Discretionary Grants	...	...	...	10,55,000	.....	10,55,000	.....
Reserve	...	...	...	1,00,000	.....	1,00,000	.....
Expenditure in England	Stores	Voted	...	101,000	51,000	1,83,000	.....
		Establishment	Voted	.....	.....	.....	.....
		Non-voted	...	.....	.....	.....	.....
Lump deduction on account of probable savings on works and repairs.				-1,53,000	-1,65,000	-1,65,000	.....
Add.—Lump sum provisions for regrant of lapses				2,00,000	78,000	3,50,000	.....
Deduct.—On account of probable lapses in the budget year				-2,00,000	-3,50,000	-3,50,000	.....
<b>TOTAL</b>				<b>1,20,82,000</b>	<b>1,28,32,000</b>	<b>1,27,83,000</b>	<b>1,17,06,756</b>
Voted				1,09,78,000	1,16,75,000	1,16,26,000	1,12,52,836
Non-Voted				11,04,000	11,57,000	11,57,000	4,53,920

(a) Details are available in the Public Works Preliminary Issue.



## BOMBAY—EXPENDITURE.

42—BOMBAY DEVELOPMENT SCHEME (Reserved).	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
Repairs ... ..	2,57,000	2,14,000		
Pay of Officers ... ..	7,000	12,000		
Pay of establishment ... ..	63,000	54,000		
Allowances and Honoraria ... ..	19,000	15,000		
Contingencies ... ..	3,000	3,000		
Establishment debited <i>pro-rata</i> ... ..	27,000	16,000		
Tools and Plant ... ..	2,000	2,000		
Interest ... ..	21,80,000	21,80,000		
Sinking Fund ... ..	1,49,000	1,49,000		
<i>Deduct</i> —amount to be met from the prepayment to the sinking fund provision ... ..	- 34,000	.....		
Total ... ..	26,23,000	25,95,000		
Voted ... ..	3,78,000	3,16,000		
<i>Non-voted</i> ... ..	22,45,000	22,79,000		

43, FAMINE RELIEF AND INSURANCE— (Reserved.)	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
<b>43-A, FAMINE RELIEF.</b>					
Statutory Provision on Famine Relief	...			33,60,000	
<i>Deduct</i> —Transferred to "16, Construction of Irrigation Works"	...			-10,00,000	
• Do. to "15 (1)"	...			-12,88,000	
Do. to "43-B"	...			-4,75,000	
Total 43-A, Famine Relief—Voted	43-A	6,27,000	19,77,000	5,62,000	10,90,626
Non-voted	...	35,000	52,000	35,000	35,945
<b>43-B, Transfers to Famine Insurance Fund—</b>					
Non-voted	...	.....	.....	4,75,000	35,22,044
<b>GRAND TOTAL</b>	...	6,62,000	20,29,000	10,72,000	46,48,615
Voted	...	6,27,000	19,77,000	5,62,000	10,90,626
Non-voted	...	35,000	52,000	5,10,000	35,57,989
<b>DETAILED ACCOUNT No. 43-A. FAMINE RELIEF.</b>					
Storage of Famine grass by the Forest Department	...	1,46,500		.....	
Compensation for the cancellation of the contract for the storage of grass at Nawapur Chinchpada and Khandbarra	...	26,406		.....	
Storage of kadbi by the Agricultural Department	...	.....		54,000	
Do. in the Bijapur District	...	.....		90,000	
Boring Operations by the Agricultural Department in precarious and non-precarious districts	...	1,83,588		1,75,000	
Water Diviner to the Government of Bombay, his Establishment, Contingencies, etc.	...	10,886 35,000		8,600 35,000	
Development of katcha roads by the Forest Department in the Satpurdas	...	2,523		.....	
Construction of katcha forest roads and sinking of wells in the East and North Khandesh Divisions	...	3,900		.....	
Construction of a bandhara at Hated in the Shirpur Range in the West Khandesh District	...	.....		4,800	
Grant-in-aid to Local Boards for Village Water Supply	...	3,00,000		3,00,000	
<i>Deduct</i> —Amount transferred to "34-A, Agriculture" on account of boring operations in non-precarious districts	...	-47,138		-70,000	
<i>Deduct</i> —For rounding	...	+ 335		- 400	
<b>TOTAL—Voted</b>	...	6,27,000	19,77,000	5,62,000	10,90,626
Non-voted	...	35,000	52,000	35,000	35,945

A. Includes Rs. 17,000 for pay and travelling allowance to the Flood Relief Officer, Gujrat.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS—Reserved	Detailed Account No.	Budget Estimate, 1928-29	Revised Estimate, 1927-28	Budget Estimate, 1927-28	Accounts, 1926-27
RESERVED		Rs.	Rs.	Rs.	Rs.
A SUPERANNUATION AND RETIRED ALLOWANCES	{ VOTED ...	58,02,000	58,00,000	57,50,000	57,53,806
(a)	{ Non-voted ...	60,000	50,000	30,000	41,957
B COMMUTED VALUE OF PENSIONS	...	.....	.....	1,68,000	2,16,663
C COMPASSIONATE ALLOWANCES. VOTED.	45A	65,000	61,000	61,000	56,993
D GRATUITIES	{ VOTED ...	30,000	30,000	30,000	30,407
	{ Non-voted ...	3,000	3,000	3,000	1,794
E Donations to Provident Fund *	{ VOTED ...	10,000	8,000	.....	.....
	{ Non-voted ...	22,000	20,000	.....	.....
F Covenanted Civil Service Pensions	... Non-voted.	43,000	42,000	42,000	32,659
G DONATIONS TO SERVICE FUNDS	{ *VOTED ...	8,000	8,000	13,000	12,102
	{ Non-voted ...	.....	.....	23,000	16,925
H EXCHANGE	{ VOTED ...	.....	.....	.....	26,918
	{ Non-voted ...	.....	.....	.....	2,49,693
I EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL	PRINCIPAL { VOTED ...	18,000	15,000	11,000	.....
		7,000	3,000	.....	.....
		26,000	20,000	33,000	.....
J DEDUCT—COMMERCIAL DEPARTMENTS PENSIONS	{ VOTED ...	8,85,000	7,99,000	5,36,000	8,60,001
		10,000	15,000	15,000	16,539
<b>TOTAL ...</b>		<b>51,99,000</b>	<b>52,46,000</b>	<b>56,18,000</b>	<b>55,73,377</b>
Voted ...		50,48,000	51,23,000	55,24,000	52,46,888
Non-voted ...		1,51,000	1,23,000	94,000	3,26,489

  

DETAILED ACCOUNT No. 45 A SUPERANNUATION ALLOWANCES AND PENSIONS C Compassionate Allowances							
C-(1) Compassionate Allowances	...	12,000	14,000	10,000	13,821		
C-(2) Miscellaneous Allowances and Rewards	...	37,000	36,000	36,000	35,398		
C-(3) Gratuities	...	10,000	9,000	9,000	7,774		
C-(4) Compensation under Workmen's Compensation Act.	...	6,000	2,000	6,000	...		
<b>TOTAL ...</b>		<b>65,000</b>	<b>61,000</b>	<b>61,000</b>	<b>56,993</b>		
Voted ...		65,000	61,000	61,000	56,993		

  

DETAILED ACCOUNT No. 45 B J DEDUCT—Commercial Department Pensions							
J-(1) Irrigation Department	... Voted ...	8,60,000	7,74,000	5,06,000	8,34,446		
J-(2) Development Department	... Voted ...	25,000	25,000	30,000	25,555		
	... Non-voted ...	10,000	15,000	15,000	16,539		
<b>TOTAL ...</b>	{ Voted ...	<b>8,85,000</b>	<b>7,99,000</b>	<b>5,36,000</b>	<b>8,60,001</b>		
	{ Non-voted ...	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>16,539</b>		

(a) The following provisions are included in the total provision for Superannuation and Retired allowances:—

	Budget, 1927-28	Budget, 1928-29
	Rs.	Rs.
Customs	86,365	85,000
Salt	1,02,938	1,02,000
Opium	1,727	1,000
Ecclesiastical	90	100
Political	72,865	64,000
Mint	9,342	8,900
<b>Total</b>	<b>2,72,817</b>	<b>2,61,000</b>

(c) Details—Rs. 4,99,000 for Irrigation and Rs. 7,000 for Distilleries.

\* The provision under this head has been split up into two different minor heads in the column Budget Estimate, 1928-29 and Revised Estimate, 1927-28.

BOMBAY—EXPENDITURE.

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46. STATIONERY AND PRINTING. (Partly Reserved and partly Transferred.)	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
A-GOVERNMENT PRESSES—RESERVED, VOTED ...	46A	10,12,000	10,46,000	10,19,000	8,42,872
B-PRINTING AT PRIVATE PRESSES—RESERVED, VOICED ...	46B	2,000	2,000	2,000	1,599
C-PURCHASE OF STATIONERY STORES (PROVINCIAL)— RESERVED ... VOTED...	46C	8,21,000	8,08,000	8,33,000	4,47,627
D-STATIONERY SUPPLIED FROM CENTRAL GOVERNMENT STORES TO PROVINCIAL GOVERNMENTS ...		1,000	1,000	1,000	653
E-EXPENDITURE IN ENGLAND—STORES—VOTED, RESERVED ...		2,20,000	2,29,000	1,72,000	
F-EXCHANGE—Voted ... Reserved ...			1,000	59,000	79,257
G-PRINTING WORK DONE AT CENTRAL GOVERNMENT PRESS FOR PROVINCIAL GOVERNMENT ...		.....	.....	.....	48
A-STATIONERY SUPPLIED TO TRANSFERRED DEPARTMENTS ... VOTED...		1,70,000	1,85,000	1,85,000	1,76,280
<b>TOTAL ...</b>		<b>17,26,000</b>	<b>17,67,000</b>	<b>17,70,000</b>	<b>15,48,331</b>
Voted ... { Reserved ... Transferred ...		15,56,000 1,70,000	15,82,000 1,85,000	15,85,000 1,85,000	13,72,051 1,76,280

DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. Government Presses.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
<b>PROVINCIAL.</b>								
A-1 SUPERINTENDENCE ...	1,19,227		1,82,000		1,40,642		1,43,438	
A-2 GOVERNMENT CENTRAL PRESS ...	5,63,679		5,86,000		5,62,643		5,86,190	
A-3 HIGH COURT PRESS ...	10,561		11,000		10,968		9,873	
A-4 ALIENATION DEPARTMENT PRESS, POONA ...	2,311		2,500		2,647		2,240	
A-5 PRESS OF THE COMMISSIONER IN SIND ...	1,21,281		1,18,500		1,21,425		1,04,592	
A-6 JAIL PRESSES ...	2,23,258		2,76,000		3,10,390		2,10,106	
For rounding ...	+883				+285			
		10,41,000		11,26,000		11,49,000		10,05,939
(10) ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, etc.								
Deduct—Recoveries on account of cost of printing work done for Central Department ...	(a)		-60,000		-1,10,000		-1,15,492	
Deduct—Recoveries on account of printing work done for Development Department ...	-7,000		-3,000		-3,000		-15,595	
Deduct—Recoveries on account of printing work done for Lloyd Barrage, etc. ...	-22,000	-29,000	-17,000		-17,000		-81,980	
				-80,000		-1,30,000		-1,63,067
<b>TOTAL—Voted ...</b>		<b>10,12,000</b>		<b>10,46,000</b>		<b>10,19,000</b>		<b>8,42,872</b>

(a) Provided on the receipt side.

DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. A.—Government Presses.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DETAILS.</b>								
<b>GOVERNMENT PRESSES.</b>								
<b>A-1.—Superintendence.</b>								
<b>A-1. (1) Pay of Officers—</b>								
(1) Superintendent (600—60—1,200) ...	14,400*				16,800			
Leave Salary ...	2,520				2,520			
		16,920		16,800		19,320		12,040
<b>A-1. (2) Pay of Establishment—</b>								
1 Assistant Superintendent (320) ...	3,968				3,783			
(23) 23 Clerks at varying rates from Rs. 68 to Rs. 200 ...	30,804				29,873		38,015	
(32) 32 Peons at varying rates from Rs. 11 to Rs. 50. ...	9,005				8,981		8,754	
Duty Allowance ...	300				300			
(3) 3 Mechanics for repairing type-writers (135), (73), (66) ...	3,383				3,236			
Temporary Establishment for checking Model indents ...	2,548				2,364		1,916	
Leave Salary ...	5,049				4,906			
		55,057		52,000		53,448		48,685
<b>A-1. (3) Allowances, Honoraria, etc.—</b>								
Compensatory Allowance ...	1,680†				1,260			
Travelling Allowance ...	600				1,500		397	
House-rent Allowance ...	4,140‡				3,984		4,928	
Allowances for Smithsonian Institution ...	240				240			
Local Allowance ...					480			
		6,660		6,600		7,464		5,325
<b>A-1. (4) Contingencies—</b>								
Compensation under Workmen's Compensa- tion Act ...	1,300				1,300			
Contingent expenditure of Smithsonian Institution ...	240				240			
Purchase of certain Government of India publications ...							942	
Rents, Rates and Taxes ...							1,050	
Service Postage and Telegrams ...	9,000				8,820		4,500	
Customs duty on imported stores ...	§				20,000		36,709	
Office Expenses and Miscellaneous ...							19	
Contract Contingencies ...	25,050				25,050		34,168	
Import Duty on Paper ...	5,000				5,000			
Lump reduction ...								
		40,590		1,06,600		60,410		77,388
<b>TOTAL—Voted ...</b>		<b>1,19,227</b>		<b>1,82,000</b>		<b>1,40,642</b>		<b>1,43,438</b>

\* The reduction in the provision for the pay of the Superintendent, Government Printing and Stationery is due to the reduction of the pay of Mr. H. L. Phillips in view of the grant to him of overseas-pay of £25 per month under the Lee Commission's recommendations.

† Includes Rs. 1,200 for compensatory allowance of the Superintendent and Rs. 480 for local allowance granted to two Mechanics.

‡ Includes additional provision on account of increase of house rent of Superintendent from Rs. 75 to Rs. 95 per month.

§ Provision for this item is shown under "Purchase of Stationery Stores".

DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. Government Presses—contd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-2—GOVERNMENT CENTRAL PRESS, BOMBAY. (a)</b>								
<b>A-2. (1)—Officers—</b>								
(1) 1 Manager (600—30—900) ... ..	9,300				8,940			
Leave Salary ... ..					1,521		9,189	
Duty Allowance ... ..	1,200				1,200			
		10,500		10,500		11,661		9,189
<b>A-2. (2)—Establishment—</b>								
<i>(1) Operatives—</i>								
(10) Hand Composition—10 Hindustani Com- positors from Rs. 45-60 ... ..	6,048				6,048			
(12) Lino Composition—12 Operators from Rs. 45-70 ... ..	7,356				7,356			
(3) Rubber Stamp—3 Compositors, caster, etc., from Rs. 45-50 ... ..	1,680				1,680			
Piece-works Compositors ... ..	1,86,000				1,86,000			
Task-work Establishment ... ..	26,000				26,000			
(8) Press and Machine—8 Pressmen, Machine- men, etc., from Rs. 20-30 ... ..	2,448				2,448			
(99) Bindery—99 Binders, Gilders, etc., from Rs. 12-65 ... ..	28,572				28,572			
(5) Lithography—5 Mukadam, Pressmen, etc., from Rs. 20-30 ... ..	1,440				1,440			
(5) Mechanical Branch—6 Motorman, Fitters, Carpenter, Electrician, etc., from Rs. 15-150 ... ..	(b) 5,130				3,480			
(21) Type-Foundry—21 Machine Casters, Rubbers, etc., from Rs. 12-35 ... ..	5,304				5,304			
<i>(2) Branch Supervision—</i>								
(5) Hand Composition—5 Foremen from Rs. 75-180 ... ..	7,400				7,280			
(1) Lino Composition—1 Foreman (175) ... ..	2,100				2,100			
(2) Mono Composition—2 Foremen (175), (150) ... ..	3,900				3,900			
(1) Multigraph Composition—1 Foreman (180) ... ..	2,174				2,054			
(3) Press and Machine—3 Overseers, Muka- dam, etc., from Rs. 50-230 ... ..	4,160				4,040			
(1) Type-Foundry—1 Assistant Foreman (70) ... ..	840				840			
(2) Bindery—2 Head Binder and Assistant (155), (100) ... ..	3,088				3,028			
<i>(3) Auxiliaries—</i>								
(33) Hand Composition—33 Types-Store- keepers, Galley-men, etc., from Rs. 20-75 ... ..	10,896				10,896			
(1) Lino Composition—1 Oiler and Cleaner (72) ... ..	264				264			
(5) Press and Machine—5 Clerks, Roller-men, etc., from Rs. 22-92 ... ..	3,268				3,130			
(1) Rubber Stamp—1 Clerk (72) ... ..	867				720			
<i>(4) Reading Branch—</i>								
(68) 68 Readers and copy-holders from Rs. 30- 200 ... ..	52,319				52,151			
<i>(5) Standing Formes—</i>								
(1) 1 Assistant Type-Store-keeper in charge standing matter (60) ... ..	720				720			
<i>(6) Office Establishment—</i>								
(2) 2 Assistant Managers 1 (400—15—550), 1 (500—25—550) ... ..	12,265				11,985			
(14) 14 Clerks from Rs. 60-270 ... ..	16,906				16,058			
(7) 7 Warehouse Clerks, Counters, etc., from Rs. 22-124 ... ..	4,287				4,821			
(5) 5 Despatch Clerks, Packers, etc., from Rs. 22-92 ... ..	3,554				3,984			
(4) 4 Computers from Rs. 64-112 ... ..	4,406				4,188			
(30) 30 Servants from Rs. 7-27 ... ..	7,152				7,152			
Temporary Establishment ... ..	1,500				2,940			
Duty Allowance ... ..								
Bonus ... ..	10,000				9,000			
Dearness Allowance ... ..	(c)...				29,000			
Leave Salary ... ..	19,685				19,564			
Temporary and Provisional Allowance ... ..								
		8,91,679		8,90,000		4,18,143		8,55,714
Carried forward ... ..		4,02,179		4,00,500		4,29,804		8,64,853

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

(b) Includes Rs. 1,650 on account of the new post of an Electrician proposed to be sanctioned on Rs. 150 per month.

(c) Shown under allowances.

DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. Government Presses— <i>contd.</i>		Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought over ...		4,02,179		4,00,500	4,29,804	3,64,853
<b>GOVERNMENT CENTRAL PRESS, BOMBAY (a)—<i>contd.</i></b>						
<b>A-2. (3)—Allowances—</b>						
Travelling Allowance to Officers ...	100					
Travelling Allowance to Establishment ...	250			200	} 31,180	
House-rent and other allowances ...	(b) 7,460			4,164		
Overtime Allowance ...	13,000			13,000	12,971	
Compensatory Allowance ...	29,000			... (a)		
		49,810		20,000	17,364	44,151
<b>A-2. (4)—Contingencies—</b>						
Rent of Telephone Line ...	225			250		
Rent, Rates and Taxes ...	1,740			1,450		
Service Postage, Telegram and Packing charges.	16,000			14,500		
Purchase of Books ...	25			25		
Repairs on Plant and Furniture ...	1,600			2,000		
Miscellaneous Charges ...	1,600			11,000		
Lump reduction ...				-2,000		
		21,190		27,000	27,225	63,703
<b>A-2. (5)—Additions to Plant and Machinery.</b>						
		...		...	...	
<b>A-2. (6)—Supplies and Services—</b>						
Water-supply ...	2,500			2,500		
Out-side Printing ...	500			300		
Electric Energy ...	8,000			8,000		
Railway Freight, Perty Plant, Cart and Cooly, etc. ...	2,000			1,500		
Gas charges for Mono and Lino ...	12,000			10,450		
		25,000		23,000	22,750	9,676
<b>A-2. (7)—Stores—Raw Materials</b>						
		21,000		19,000	19,000	6,358
<b>A-2. (8)—Provision for Depreciation</b>						
		55,000		54,000	54,000	47,449
<b>A-2. (9)—Renewals and Replacements</b>						
	15,000		27,000	27,000		
Less—Amount transferred from the Depreciation Fund ...	-25,500	-10,500	-34,500	-7,500	-34,500	
					-7,500	
<b>TOTAL—Voted</b> ...		5,63,679		5,36,000	5,62,643	5,36,190

(a) Shown under "Establishment."

(b) Includes Rs. 3,200 on account of house rent allowance of Rs. 275 per month sanctioned for the Manager for loss of Government quarters.

DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. A-Government Presses—contd.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-3. HIGH COURT PRESS. (a)</b>									
<b>A-3. (2) Establishment—</b>									
<i>(1) Operatives—</i>									
Hand Composition—(9) 9 Compositors from Rs. 80-80 ...	5,256				5,256				
Piece-work ...	1,350				1,350				
Press and Machine—(2) 2 Pressmen, 2 (30) ...	720				720				
(2) 2 Rollers, 2 (22) + P. A. Rs. 4-13-0 ...	644				644				
(1) 1 Machineman, (30) ...	360				360				
Dearness Allowance ...					1,483				
Leave Salary ...	392				970				
			8,722		10,815		10,768		7,979
<b>A-3. (3) Allowances—</b>									
Compensatory allowance ...			1,483						1,394
<b>A-3. (4) Contingencies</b> ...			150						
<b>A-3. (8) Provision for Depreciation</b> ...			206		185		185		
<b>A-3. (9) Renewals and Replacements</b> ...	200				175				
Less—Amount transferred from the Depreciation Fund ...	-200				-175				
<b>Total—Voted</b> ...			10,561		11,000		10,968		9,373
<b>A-4. ALIENATION DEPARTMENT PRINTING PRESS, POONA.</b>									
<b>A-4. (2) Establishment—</b>									
<i>(1) Operatives—</i>									
Hand Composition—(3) 3 Compositors, 1 (70), 2 (45) ...	1,920				1,740				
Press and Machine—(2) Pressmen, 1 (23), ...	276				492				
Leave Salary ...	160				160				
			2,356		2,245		2,392		2,005
<b>A-4. (3) Allowances—</b>									
House-rent and Other Allowances... ..			180		180		180		180
<b>A-4. (4) Contingencies—</b>									
Miscellaneous Charges ...			75		75		75		55
<b>A-4. (5) Provision for Depreciation.</b> ...									
<b>Total—Voted</b> ...			2,611		2,500		2,647		2,240
<b>A-5. PRESS OF THE COMMISSIONER IN SIND.</b>									
<b>A-5. (1) Officers—</b>									
(1) 1 Manager (450—20—650) ...	6,840				6,600				
Leave Salary ...	855				825				
			7,695		7,000		7,425		6,564
<b>A-5. (2) Establishment—</b>									
<i>(1) Operatives—</i>									
Composing Branch—Piece-work Compositors.	25,000				27,000				
Press and Machine—28 Machinemen, Flymen, etc., from Rs. 18-40 ...	8,988				9,000				
Bindery—19 Book-binders from Rs. 20-45... ..	6,264				6,264			21,101	
Mechanical Branch—2 Mechanic and Carpenter, 2 (75) ...	1,800				1,800				
<i>(2) Branch Supervision—</i>									
(1) 1 Assistant Manager (240) ...	2,890				2,640				
4 Overseer, Mukadam, etc., from Rs. 60-155.	5,220				5,064			6,171	
<i>(3) Auxiliaries—</i>									
1 Type-store-keeper (84) ...	1,008				972				
Composing Branch—7 Pressmen, Galley-men, etc., from Rs. 20-35 ...	2,328				2,304				
Press and Machine—5 Clerks, Counters, etc., from Rs. 20-65 ...	1,944				1,908			5,891	
Bindery—3 Clerk, Counter, and Cooly from Rs. 20-70 ...	1,416				1,356				
<i>(4) Reading Branch—</i>									
10 Readers from Rs. 80-170 ...	7,824				7,692			7,284	
<b>Carried over</b> ...	64,672		7,695		7,000		7,425	40,447	6,564

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



DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. Government Presses— <i>contd.</i>	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	64,672	7,695		7,000	66,000	7,425	40,447	6,564
<b>PRESS OF THE COMMISSIONER IN SIND—<i>contd.</i></b>								
<b>A-5. (2) Establishment—<i>contd.</i></b>								
(5) <i>Standing Formes</i> ...					...			
(6) <i>Office Establishment—</i>								
(12) 12 Clerks from Rs. 40-150 ...	12,300				12,480			
(4) 4 Warehousemen, Checkers, etc., from Rs. 20-40 ...	1,500				1,656			
(6) 6 Servants from Rs. 17-28 ...	1,476				1,320			
Bonus ...	2,000				2,500		27,096	
Dearness Allowance ...					5,337			
Leave Salary ...	5,550				5,166			
Lump reduction ...	(a) -1,920				-1,920			
		85,578		90,000		92,539		67,543
<b>A-5. (3) Allowances—</b>								
Compensatory Allowance ...	5,560				(b)...			
Travelling Allowance to Officers ...					...			
Travelling Allowance to Establishment ...	100				100		16,168	
House-rent and Other Allowances... ..	2,910				2,603			
Overtime Allowance ...	1,000				1,000		979	
Lump reduction ...	-352				-352			
		9,218		3,400		3,351		17,147
<b>A-5. (4) Contingencies—</b>								
Rent of Telephone Line ...	70				70			
Rent, Rates and Taxes ...	470				460			
Service Postage, Telegrams, etc. ...	2,100				2,050			
Subscriptions to Newspapers and Periodicals ...	50				50			
Miscellaneous Charges... ..	300				280			
Repairs to plant and Machinery ...	300							
		3,290		2,900		2,910		10,764
<b>A-5. (5) Additions to Plant and Machinery.</b>		500		700		700		
<b>A-5. (6) Supplies and Services—</b>								
Water-supply ...	500				500			
Electric Energy ...	2,300				1,750			
Spare Parts ...	250				250			
Miscellaneous ...	250				250			
Forwarding, Railway Freight, Cartage, etc. ...	2,000				2,000			
Customs Duty ...	(c)...				250			
		5,300		5,000		5,000		74
<b>A-5. (7) Stores—Raw Materials</b> ...		5,000		4,000		4,000		...
<b>A-5. (8) Provision for Depreciation</b> ...		5,600		5,500		5,500		2,500
<b>A-5. (9) Renewals and Replacements</b> ...	1,000				2,500			
Less—Amount transferred from the Deprecia- tion Fund ...	-1,900	-900			-2,500			
<b>Total—Voted</b> ...		1,21,281		1,18,500		1,21,425		1,04,592
<b>A. 6-(1) JAIL PRESSES.</b>								
<b>Yeravda.</b>								
<b>A-6 (1). (1) Officers—</b>								
(1) 1 Manager (500—25—750) ...	7,441				7,150			
Leave Salary ...	1,116				360			
		8,557		5,600		7,510		8,039
<b>A-6 (1). (2) Establishment—</b>								
(1) <i>Operatives—(d)</i>								
Composing Branch—40 Compositors at effi- ciency wage ...	15,000				18,000			
Press and Machine—4 Pressmen from Rs. 25-41 ...	1,628				1,588			
Bonus to Compositors ...	1,000				1,000		8,965	
(2) <i>Branch Supervision—</i>								
Composing Branch—5 Foremen, Overseer, etc., from Rs. 70-145 ...	6,290				6,122			
Press and Machine—8 Machinemmen, Press- men, etc., from Rs. 52-73 ...	2,320				2,236			
Bindery—3 Foreman and Assistants from Rs. 50-110 ...	2,793				2,703		6,333	
Mechanical Branch—2 Fitter and Turner, 1 (60), 1 (75) ...	1,620				1,620			
<b>Carried over</b> ...	30,651	8,557		5,600	33,269	7,510	15,293	8,039

(a) This reduction is due to the following appointments which will probably remain vacant:—

(1) Pressman pay Rs. 40 per month.  
(1) Pressman pay Rs. 32 per month.

(1) Pressman pay Rs. 30 per month.  
(1) Roller man pay Rs. 20 per month.  
(2) Rollermen pay Rs. 9 per month

(b) The current year's provision was shown under "Establishment—Dearness allowance."  
(c) Provision for this item shown under "Purchase of Stationery Stores."

DETAILED ACCOUNT No. 46A. STATIONERY AND PRINTING. Government Presses—concl'd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	80,651	8,557		5,600	83,269	7,510	15,298	8,089
<b>JAIL PRESSES—cont'd.</b>								
<b>Yeravda—cont'd.</b>								
Establishment—cont'd.								
(3) Auxiliaries—								
1 Clerk (65) ...	780				765		1,171	
(4) Reading Branch—								
8 Examiners and Copy-holders from Rs. 85-175 ...	7,829				7,589		9,536	
(5) Standing Formes—								
(6) Office Establishment—								
1 Assistant Manager (820) ...	3,916				3,800			
24 Clerks from Rs. 30-120 ...	18,509				18,897			
2 Servants 1 (19), 1 (20) ...	456				456		85,090	
Dearness Allowance ...					2,948			
Leave Salary ...	4,614				4,528			
Lump reduction ...					-1,000			
		66,755		60,000		70,752		55,095
A-6 (1). (3)—Allowances—								
Compensatory Allowance ...	2,601				(a)...			
Travelling Allowance to Officers ...	175				...		3,762	
Travelling Allowance to Establishment ...	75				250			
House-rent and Other Allowances... ..	720				900			
Overtime Allowance ...	1,000				1,000		388	
Plague Allowance ...					...			
		4,571		900		2,150		4,145
A-6 (1). (4)—Contingencies—(c)								
Rent of Telephone Lines ...	325				300			
Service Postage, Telegram and Packing charges ...	19,000				20,300			
Repairs of Plant and Furniture ...	500				500			
Purchase of books ...	30				50			
Miscellaneous charges ...	500				420			
		20,355		20,200		21,570		30,506
A-6 (1). (5)—Additions to Plant and Machinery ...								
A-6 (1) (6)—Supplies and Services—								
Electric Energy ...	10,500				15,000			
Petty Plant and Spare Parts ...	400				500			
Railway freight, cartage, cooly, etc. charges ...	24,000				22,600			
Convict Labour ...	54,000				(c) 1,48,180			
Water Supply ...	(b) 1,500				...			
		90,400		1,60,300		1,81,280		68,864
A-6 (1). (7)—Stores—								
Raw Materials ...		30,000		25,000		23,040		30,190
A-6 (1). (8)—Provision for Depreciation ...		10,500		10,500		10,500		11,774
A-6 (1). (9)—Renewals and Replacements.	1,800		1,500		1,500			
Less—Amount transferred from the Depreciation Fund ...	-11,800	-9,500	-10,000	-8,500	-10,000	-8,500		
<b>Total, Yeravda ...</b>		2,21,638		2,74,000		3,08,302		2,08,613
<b>A-6—(ii)—Aden.</b>								
A-6 (ii). (2)—Establishment—								
(1) Operatives—Hand Composition—1 Compositor (85) ...	1,020				1,080		865	865
Leave Salary ...		1,020		1,000	108	1,188		
A-6 (ii). (4)—Contingencies—								
Purchase of Arabic Types ...	600				900		628	628
Miscellaneous charges ...		600		1,000		900		
<b>Total, Aden ...</b>		1,620		2,000		2,088		1,493
<b>TOTAL, Jail Presses—Voted ...</b>		2,23,258		2,76,000		3,10,390		2,10,106
DETAILED ACCOUNT No. 46 B. STATIONERY AND PRINTING. B—Printing at Private Presses.								
Land Revenue ...	1,485				1,845		1,173	
General Administration ...	180				160		376	
Administration of Justice ...	50				50		50	
		1,715		2,000		2,055		1,599
For rounding ...		+285				-55		
<b>TOTAL—Voted ...</b>		2,000		2,000		2,000		1,599

(a) The current years provision was shown under "Establishment—Dearness allowance."

(b) This provision is made in view of the decision that the charges on account of the water supplied to the press should be debited to "46-Stationery and Printing" and not to "25-Jails and Convict Settlements" as hitherto.

(c) Includes arrears.

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 46 C 46, STATIONERY AND PRINTING C—Purchase of Stationery Stores—Voted.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
(1)—Purchase of Stationery Stores (Provincial)— Reserved	5,38,250*	5,05,000	5,35,000	6,97,669
<i>Deduct</i> —Recoveries on account of cost of stationery supplied to Development Depart- ment—Reserved	-7,000	-2,000	-2,000	-16,647
<i>Deduct</i> —Recoveries on account of cost of stationery supplied to Lloyd Barrage Scheme— Reserved	-40,000	-15,000	-15,000	-57,115
(2)— <i>Deduct</i> —Stationery supplied to Transferred Departments	-1,70,000	-1,85,000	-1,85,000	-1,76,280
For rounding	-250	.....	.....	.....
Net Reserved ... Voted.	3,21,000	3,03,000	3,33,000	4,47,627

\* Includes provisions of Rs. 13,500 and Rs. 250 on account of Customs duty on imported stores which were hitherto shown under "Superintendence" and the "Press of the Commissioner in Sindh" respectively.

BOMBAY—EXPENDITURE.

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47.—MISCELLANEOUS. Reserved.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
A DURBAR PRESENTS AND ALLOWANCES TO VAKILS, ETC.— ... VOTED...		5,000	6,000	5,000	2,391
B COST OF BOOKS AND PERIODICALS ... VOTED...		500	1,000	500	3,546
C DONATIONS FOR CHARITABLE PURPOSES—VOTED... Non-voted ...	47 A	1,77,000	1,80,000	1,80,000	1,41,771 59
D CHARGES ON ACCOUNT OF VAGRANTS—VOTED...	47 B	12,000	10,000	13,000	11,973
E REWARDS FOR THE DESTRUCTION OF WILD ANIMALS— ... VOTED...		1,000	1,000	1,000	685
F PETTY ESTABLISHMENTS— ... VOTED...	47 O	.....	.....	.....	.....
G SPECIAL COMMISSIONS OF ENQUIRY—VOTED... Non-voted ...		10,000	10,000	10,000	12,953 568
H IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF— ... VOTED...		25,000	24,000	16,000	26,781
I RENTS, RATES AND TAXES— ... VOTED...		1,91,000	2,43,000	2,43,000	6,51,154
J CONTRIBUTIONS— ... VOTED...	47 D	28,000	25,000	25,000	53,754
K MISCELLANEOUS COMPENSATIONS— ... VOTED...		500	1,000	1,500	70
M MISCELLANEOUS AND UNFORSEEN CHARGES— ... VOTED...	47 E	7,01,000	4,79,000	9,01,000	1,219
N MISCELLANEOUS DURBAR CHARGES—...VOTED...	47 F	21,000	12,000	14,000	11,653
O Exchange ... Voted ...		.....	.....	.....	7,244
P COST OF PASSAGE GRANTED UNDER THE SUPERIOR CIVIL SERVICE RULES 1924— ... Non-voted ...		.....	.....	.....	1,23,625
TOTAL ...		11,72,000	9,92,000	14,10,000	10,49,446
Voted ...		11,72,000	9,92,000	14,10,000	9,25,194
Non-voted ...		.....	.....	.....	1,24,252

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 47A. MISCELLANEOUS. C Donations for Charitable Purposes.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Donations to Institutions—								
Widows' Home ... ..	3,400				3,400			
Sailors' Home ... ..	1,200				1,200			
St. Joseph's Foundling Home ... ..	4,000				4,000			
Female Workshop ... ..	2,500				2,500			
District Benevolent Society ... ..	7,200				7,200			
Strangers' Friend Society ... ..	3,000				3,000			
Grant to Seamen's Rest ... ..	2,900				2,900			
Do. Institution ... ..	1,200				1,200			
Grant to the Bijapur Orphanage ... ..	1,000				1,000			
Grant-in-aid to the Pandharpur Orphanage ... ..	500				500			
Bombay League of Mercy ... ..	13,610				13,610			
Madhaghat Annachhatra Allowance ... ..	1,920				1,920			
Grant to the Infant Welfare Society, Bombay... ..	1,566				1,566			
Contribution towards the maintenance of "Home for fallen women" ... ..	6,000				6,000			
Grant to the Bombay Vigilance Association ... ..	5,000				5,000			
Helpless Beggars Relief Committee, Bombay ... ..	(a)2,500				...			
Labour Home for European Vagrants ... ..	5,000				5,000			
Poor Box, Presidency Magistrate's Court ... ..	1,000				1,000			
Poor Box in the Court of the City Magistrate, Karachi ... ..	500				500			
Capitation Grant to the children's aid Society .	19,000				20,250			
Society for the Protection of Children in Western India ... ..	10,000				10,000			
Grant to the Salvation Army for the maintenance of a rescue home for women in Bombay ... ..	1,800				1,800			
Grant to the Salvation Army workshops ... ..	1,200				1,200			
Grant to the Society for the Prevention of Cruelty to Animals, Bombay ... ..	48,540				51,300			
Grant to the Society for the prevention of cruelty to animals, Bandra, Thana District ... ..	1,040				2,180			
Grant to the Society for the prevention of cruelty to animals, Hyderabad ... ..	750				...			
Grant to the Society for the prevention of cruelty to animals, Shikarpur, Sukkur District.	1,620				1,440			
Grant to the Society for the prevention of cruelty to animals, Poona ... ..	2,280				...			
Grant to the Dhangavari Society for the prevention of cruelty to animals, Surat ... ..	250				150			
Grant to the Society for the prevention of cruelty to animals, Sukkur ... ..	250				250			
Grant to the Society for the prevention of cruelty to animals, Larkana ... ..	100				50			
		1,50,826			16,460	1,50,116	14,884	1,16,831
Charges for Interring Paupers ... ..	15,942							59
Maintenance of Destitute Persons ... ..	2,627				3,402		8,813	
Other Items ... ..	8,125				10,175		1,743	
		26,094				90,037		24,940
For rounding ... ..		+ 80				- 153		
<b>TOTAL</b> ... ..		1,77,000		180,000		1,80,000		1,41,830
Voted ... ..		1,77,000		180,000		1,80,000		1,41,771
Non-voted ... ..		...		...		...		59

(a) This grant is to be given to the Committee during 1928-29 on account of the excellent work which it is doing for the relief of helpless beggars.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 47AB. MISCELLANEOUS. D—Charges on account of Vagrants.		Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>									
D-1. GOVERNMENT WORKHOUSE ...	...	510		100		220		21	
D-2. OTHER VAGRANT CHARGES ...	...	11,895		9,900		12,720		11,952	
			11,905				12,940		11,973
For rounding ...	...		+95				+60		
<b>TOTAL</b> ...	...		12,000		10,000		13,000		11,973
Voted ...	...		12,000		10,000		13,000		11,973
Non-voted ...	...		...		...		...		...
<b>DETAILS.</b>									
<b>D-1.—GOVERNMENT WORKHOUSE (FEMALE).</b>									
<b>D-1(1) Contingencies—</b>									
Rations and clothing ...	...	180				70		...	
Hospital Charges ...	...	30				10		...	
Service, Postage and Telegrams ...	...	...				5		...	
Purchase of Books ...	...	...				5		...	
Pay of Menials ...	...	275				100		...	
Miscellaneous Office Expenses ...	...	25				30		21	
			510				220		21
<b>TOTAL</b> ...	...		510		100		220		21
Voted ...	...		510		100		220		21
DETAILED ACCOUNT No. 47C. MISCELLANEOUS. F—Petty Establishments.									
<b>F-1.—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.</b>									
<b>F-1-A. Rates and Taxes—</b>									
F-1-A (1) Remuneration for collecting Local Cess ...	...	1,98,822				1,81,699		97,842	
F-1-A (2) Refunds ...	...	15,100				15,710		983	
			2,13,922				1,97,409		98,825
F-1-A (3) Deduct—Receipts retained to meet charges ...	...		2,13,922				1,97,409		98,825
			...		...		...		...

## BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 47C. MISCELLANEOUS. F—Petty Establishments—concl'd.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Rs.
<b>F-1—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES—concl'd.</b>								
<b>F-1-B Petty Establishment—</b>								
<b>F-1-B (1) Pay of Establishment—</b>		...				...		
<b>F-1-B (2) Allowances, Honoraria, etc.—</b>								
Allowances to Pound-keepers and Clerk ...	400	400			325	325	424	424
<b>F-1-B (3) Contingencies—</b>								
Contributions ...	1,100	1,100			1,475	1,475		
<b>F-1-B (4) Deduct—Receipts retained to meet the cost of collection ...</b>		1,500				1,800		
		1,500				1,800		424
		...		...		...	...	...
<b>DETAILS.</b>								
<b>F-2.—TOBACCO ESTABLISHMENT.</b>								
<b>F-2 (1) Pay of Officers—</b>								
Allowance to the Superintendent (150) Spl. Pay.	1,800	1,800						
<b>F-2 (2) Pay of Establishment—</b>								
(5) 5 Clerks at rates varying from Rs. 76 to Rs. 130 and Duty Allowance (40) to cashier.	6,648							
(89) 89 Servants at rates varying from Rs. 20 to Rs. 43 ...	22,872							
Leave Salary ...	1,200							
<i>Add—</i> Cost of Inspectors and Assistant Inspectors, etc., from 6 Excise (page 62) ...	19,520	50,240						
<b>F-2 (3) Allowances, Honoraria, etc.—</b>								
House Rent and other Allowances ...	7,506							
<i>Add—</i> Cost of Inspector's staff, from 6 Excise (page 62) ...	5,340	12,846						
<b>F-2 (4) Establishment charges recoverable from other Governments, Departments, etc.—</b>		64,886						
<i>Deduct—</i> Contribution from the Bombay Municipality ...		64,886						
<b>TOTAL—VOTED ...</b>		...		(a)		(a)		(a)
<b>DETAILED ACCOUNT No. 47D. MISCELLANEOUS. J—Contributions.</b>								
Guarantee for taluka headquarter telegraph lines.	16,000				14,000			
Allowance to Superintendent of Panchgani ...	1,200				1,200			
Charges on account of working men's Hostel ...	10,500				9,438			
Rounding ...		27,700 + 300				24,638 + 362		53,754
Voted ...		28,000		25,000		25,000		53,754

(a) Provided under 6 Excise up to 1927-28.

DETAILED ACCOUNT No. 47E. MISCELLANEOUS. M—Miscellaneous and Unforeseen Charges.	Budget Estimate, 1923-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges on account of Destitute Pilgrims ...	1,000				1,000			
Other Unforeseen Charges ...							1,009	
Petty Freight on Government Stores ...	300						210	
Reserve with Government (Finance Department) ... Voted ...	7,00,000				9,00,000			
For rounding ...		7,01,300 - 300						
<b>TOTAL</b> ...		7,01,000		4,79,000		9,01,000		1,219
Voted ...		7,01,000		4,79,000		9,01,000		1,219
DETAILED ACCOUNT No. 47F. MISCELLANEOUS. N—Miscellaneous Darbar Charges.								
N-1. Miscellaneous:—								
N-1 (1) Demarcation of boundaries between British Territory and Indian States ...	19,129	19,129		11,000		12,734	10,527	10,527
N-2. Other Items:—								
Charges on account of Establishment of the Agent for Sardars in Deccan:—								
N-2 (1) Pay of Establishment—								
1 Nazir (Agency allowance at Rs. 10 p. m.) ...	120				120			
5 Servants ...	1,020				1,020		1,126	1,126
Leave salary ...	114				114	1,254		
		1,254						
N-2 (2) Contingencies—								
Contract contingencies ...	175			1,000	175			
Service Postage and Telegrams ...	20				20	195		
		195						
		20,578				14,183		11,653
Rounding ...		+ 422				- 188		
<b>TOTAL</b> ...		21,000		12,000		14,000		11,653



## BOMBAY—EXPENDITURE.

47.—MISCELLANEOUS. Transferred.	Detailed Account No.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
G SPECIAL COMMISSIONS OF ENQUIRY... VOTED... NON-VOTED...		31,000 2,000	7,000 .....	7,000 .....	13,348 2,541
J CONTRIBUTIONS ... VOTED...	47A	3,72,000	3,94,000	3,94,000	22,16,824
L MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE ... VOTED...		1,000	1,000	1,000	121
M MISCELLANEOUS AND UNFORESEEN CHARGES (a) ... VOTED...		5,00,000	3,52,000	6,00,000	.....
<b>TOTAL</b> ...		9,06,000	7,64,000	10,02,000	22,32,834
Transferred { Voted ...		9,04,000	7,64,000	10,02,000	22,30,293
{ Non-voted ...		2,000	.....	.....	2,541

(a) Represents reserve at the disposal of the Finance Department.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 47A. MISCELLANEOUS. J Contributions.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subsidy to the Bombay Municipality in connection, with abolition of tolls leviable on vehicles entering the Bombay City from Salsette ... ..	25,000				25,000			
Subvention to Satara Municipality in lieu of the grazing proceeds of certain Government lands assigned to it ... ..	3,584				3,584			
Grant—Lonavala Municipality ... ..	2,700				2,700			
Do. Panchagani Municipality ... ..	2,090				2,090			
Grant-in-aid to Poona Suburban Municipality ... ..	786				786			
Grant to local Boards for expenditure in connection with local Board Elections ... ..	70,800				86,000			
Subvention to District Local Boards which are to have non-official Presidents with a self-contained office ... ..	2,16,000				2,16,000			
Grant-in-aid to local Self-Government Institute... ..	7,500				7,500			
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 to Mahabaleshwar Station Fund ... ..	2,744				2,744			
Grant-in-aid to the Taluka Local Board, Sangameshwar, on account of reduction of rent of forest room at Devrukh ... ..	36				36			
Grant to the Bombay Municipality towards the cost of lethal chamber ... ..	5,646				11,646			
Grant to Karachi Municipality towards the cost of lethal chamber ... ..	700				900			
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			
Grant to the Infant Welfare Society to cover half the rent of new premises at DeLisle Road.	585							
Grant-in-aid to the Mahabaleshwar Municipality for its extra expenditure on the Roads within its limits ... ..	...				1,000			
For rounding ... ..		3,72,075 -75		3,94,000 ...		3,93,890 +110		22,16,824
<b>TOTAL</b> ... ..		<b>3,72,000</b>		<b>3,94,000</b>		<b>3,94,000</b>		<b>22,16,824</b>
Voted ... ..		3,72,000		3,94,000		3,94,000		22,16,824

## BOMBAY—EXPENDITURE.

51.—Contribution to the Central Government by Provincial Governments—Reserved.	Budget Estimate 1928-29.	Revised Estimate 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
<i>Contributions</i> ... ..	37,27,000	.....	.....	28,00,000
<b>TOTAL—Non-voted</b> ...	37,27,000	.....	.....	28,00,000

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 52-A, Capital Outlay on Forests— (Transferred.)	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52-A, Capital Outlay on Forests (Voted) ...		...		...		3,15,000		...
DETAILS.								
<i>1. Live Stock, Stores, Tools and Plant.—</i>								
(a) Purchase of Cattle ...	600				600		175	
(b) Purchase of Stores ...								
(c) Purchase of Tools and Plant ...		23,890			14,032		30,205	
(d) Stores, Tools and plant to be purchased in England ...					1,305			
(e) Customs duty ...					261			
(f) Exchange ...					495			
<b>TOTAL</b> ...		24,490		15,000		16,633		30,380
<i>2. Communications and Buildings.—</i>								
(a) Railways, Roads and Bridges ...	1,61,239				1,87,359		1,02,291	
(b) Buildings ...	14,727				6,567		61,329	
(c) Other works ...	3,418				8,204		6,225	
Lump provision for regrant of lapses of previous years ...	25,000							
Deduct probable lapses in the budget year ...		2,04,384				2,02,130		1,69,845
		-25,000						
<b>TOTAL</b> ...		1,79,384		2,54,000		2,02,130		1,69,845
<i>3. Organization, Improvement and Extension of Forests.—</i>								
(a) Demarcation ...	2,950				750			
(b) Forest Settlement ...					200			
(c) Surveys ...	4,000				9,100		11,566	
(d) Working plans ...	10,245				10,418		8,819	
(e) Plantations ...	5,700				4,850			
(f) Other works ...	1,100				1,100		2,086	
<b>TOTAL</b> ...		23,995		24,000		26,418		22,471
Discretionary grant of the Chief Conservator ...		70,000				70,000		
		2,97,869				3,15,181		
Rounding ...		+131				-181		
<b>Total 52-A, Capital Outlay on Forests</b> ...		2,98,000		2,93,000		3,15,000		2,22,696
<i>4. Deduct amount transferred to the head 8-A, Forest Capital Outlay charged to Revenue</i> ...		-2,98,000		-2,93,000				(a) -2,22,696
<b>Net Total under 52-A, Capital Outlay on Forests—(Transferred)</b> ...						3,15,000		

(a) The difference of Rs. 768 between the actuals under this head and "8-A, Forest Capital Outlay" is due to the adjustment of "Deduct—English Cost of Stores" under the head "8-A, Forest Capital Outlay."

CAPITAL ACCOUNT OF IRRIGATION NOT CHARGED TO REVENUE (a) 55—Construction of Irrigation Works— Reserved		Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
		Rs.	Rs.	Rs.	Rs.
(A) PRODUCTIVE	Voted ...	2,06,82,000	1,87,64,000	1,87,07,000	1,37,09,566
	Non-voted ...	5,18,000	4,88,000	4,88,000	4,68,339
(B) UNPRODUCTIVE	Voted ...	20,37,000	16,70,000	17,04,000	23,59,032
	Non-voted ...	.....	.....	.....	1,39,510
Loss or gain by exchange...	Voted ...	.....	5,000	6,64,000	5,46,254
	Non-voted ...	.....	.....	28,000	23,809
Expenditure in England ...	Voted ...	15,01,000	13,60,000	19,90,000	16,05,000
	Non-voted ...	1,37,000	92,000	85,000	70,094
Customs Duty	Voted ...	1,54,000	1,85,000	.....	.....
Interest on capital outlay on Lloyd Barrage and Canals Construction—Non-voted ...		(b) 46,45,000	(b) 34,95,000	34,24,000	27,56,909
Lump deduction on account of probable savings under Lloyd Barrage and Canals Construction—Voted ...		-25,00,000	.....	-25,00,000	.....
Deduct—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, by debit to 5, Land Revenue (vide page 53) ...		(c) -20,000	.....	.....	.....
Add—Lump sum provision for regrant of lapses		12,000	5,000	15,000	.....
Deduct—On account of probable lapses in the budget year ...		-12,000	-5,000	-15,000	.....
<b>TOTAL</b> ...		<b>2,71,54,000</b>	<b>2,60,59,000</b>	<b>2,45,90,000</b>	<b>2,17,18,517</b>
Deduct—(a) Amount financed from Famine Insurance Grants (transferred to 16, Construction of Protective Irrigation Works) ...		.....	-10,00,000	10,00,000	-10,00,000
(b) Amount financed from Ordinary Revenue (transferred to "16") ...		-10,00,000	.....	.....	.....
(c) Amount transferred to the head "14—Interest" on account of interest on the Capital outlay met from refunds of Customs duty—Non-voted.		-11,000	-11,000	.....	.....
<b>Net amount not charged to Revenues TOTAL...</b>		<b>2,61,43,000</b>	<b>2,50,48,000</b>	<b>2,35,90,000</b>	<b>2,07,18,517</b>
Voted ...		2,18,54,000	2,19,84,000	2,05,65,000	1,82,59,856
Non-voted ...		42,89,000	30,64,000	30,25,000	24,58,661

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

(b) Interest charges are distributed as under—	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.
	Rs.	Rs.
(1) Amount to be borrowed from the Government of India	36,04,000	18,42,000
(2) Amount to be met from Provincial balances	30,000	6,42,000
(3) Amount financed from Famine Insurance Grants	.....	10,00,000
(4) Amount met from ordinary revenue	10,00,000	.....
(5) Amount transferred to "14—Interest"	11,000	11,000
	<u>46,45,000</u>	<u>34,95,000</u>

(c) Includes Rs. 2,400 on account of "Expenditure in England."

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE— 56A.—Capital Outlay on Improvements on Public Health (Transferred)	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
Poona Drainage Improvement Scheme, 1st section .	.....	44,000	44,202	70,000
Do. do. 2nd section .	5,91,502	3,49,000	3,90,320	5,44,873
Improvements to the distribution system in the High Level Zone—Poona Cantonment Water Supply ... ..	1,79,846	1,20,000	67,750	2,21,033
Customs duty on Imported Stores ... ..	.....	.....	8,500	.....
Exchange ... ..	.....	.....	49,500	.....
Expenditure in England—Stores ... ..	.....	.....	1,48,000	.....
Lump sum for Re-grant of lapses in 1927-28 ...	.....	35,000	35,000	.....
Deduct—on account of probable lapses in 1928-29.	.....	-35,000	-35,000	.....
For rounding ...	-348	.....	-272	.....
Total, Voted ...	7,71,000	5,13,000	7,08,000	8,35,906

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS NOT CHARGED TO REVENUE. 59.—Bombay Development Scheme. Reserved. (a)	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
<i>Abstract Budget Estimates.</i>	Rs.	Rs.	Rs.	Rs.
<b>A—Works and Acquisitions—</b>				
(a) (i) Bombay City Scheme—				
Works ... { In progress ...	82,50,791	82,08,000	22,40,615	
... { Not commenced...	8,50,500			
(ii) Bombay City Schemes—				1,04,96,010
Acquisition ...	5,000	22,000	75,000	
(iii) Bombay City Schemes—				
Repairs and Maintenance ...	74,142	75,000	2,91,595	
(b) (i) Suburban Schemes—				
Works ... { In progress ...	36,000		78,984	
... { Not commenced ...	80,900	1,81,000	94,000	
(ii) Suburban Schemes—				23,61,378
Acquisition ...	62,500	1,12,000	1,44,500	
(iii) Suburban Schemes—				
Repairs and Maintenance ...	3,28,260	3,08,000	2,92,042	
(c) (i) General—				- 86,428
Works ...		25,000	75,000	
(ii) General—Repairs and Maintenance ...	14,735	13,000	21,055	
<b>B—Establishments—</b>				13,90,232
... { Voted ...	6,05,000	8,15,000	8,30,000	
... { Non-voted ...	99,000		85,000	
Deduct—Transfers to Schemes, etc. ...			.....	- 15,20,896
<b>C—Tools and Plant for Housing and Suburban Circle.</b>	5,868	10,000	13,522	- 3,16,575
Deduct—Cost of audit the charge to Central Government ...			.....	- 61,370
Suspense English cost of stores—				- 95,135
Do. ...				- 24,518
<b>D—Grants and Advances to Local Authorities—</b>	1,75,500	1,22,000	81,213	1,25,139
Deduct estimated recoveries of do. in previous years ...	- 2,00,000	.....	.....	.....
<b>E—Suspense—</b>				- 93,580
Exchange—Voted ...				24,169
Non-voted ...				6,201
Deduct—Interest financed from ordinary revenue ...				- 79,26,410
Customs Duty on Imported stores ...		5,000	49,284	
Expenditure in England { Voted ...				70,966
{ Non-Voted ...				18,317
Rounding ...	- 196		+ 190	
<b>Total ...</b>	<b>(b) 48,83,000</b>	<b>(c) 48,96,000</b>	<b>43,67,000</b>	<b>44,98,164</b>
Deduct—Receipts of a capital nature ...	- 2,08,76,000	- 24,72,000	- 2,26,86,000	
Add for grants lapsed in previous year ...	2,00,000	.....	2,00,000	
Deduct grants likely to lapse at the end of the year ...	- 2,00,000	.....	- 2,00,000	
<b>TOTAL ...</b>	<b>- 1,59,93,000</b>	<b>24,24,000</b>	<b>- 1,83,19,000</b>	<b>44,98,164</b>
Voted ...	47,84,000	48,11,000	42,82,000	43,67,500
Non-voted ...	99,000	85,000	85,000	1,30,664

(a) Details are available in a separate memoranda printed by Government.

(b) Includes Rs. 57,000 on account of Expenditure in England.

(c) Do. Rs. 1,11,490 do. do.

BOMBAY—EXPENDITURE.

CAPITAL ACCOUNT NOT CHARGED TO REVENUE—(Transferred). (a) 60—Civil Works not charged to Revenue.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
Civil Works (P. W. D.) ...	54,45,000	42,23,000	44,13,000	36,60,196
<i>Add</i> —Lump sum provision for regrant of lapses.	9,00,000	14,000	4,00,000	.....
<i>Deduct</i> —On account of probable lapses in the budget year	-8,00,000	-4,00,000	-4,00,000	.....
Voted ...	54,45,000	38,37,000	44,13,000	35,12,621
<i>Non-voted</i> ...	.....	.....	.....	1,47,575

(a) Details are available in the Public Works Preliminary Issue.



## BOMBAY—EXPENDITURE.

MISCELLANEOUS CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
	Rs.	Rs.	Rs.	Rs.
<b>60-A—Other Provincial Works not charged to Revenue (Reserved).</b>				
<b>“Land Revenue.”</b>				
Construction of the New Arsenal at Drigh Road, Karachi ... ..	.....	.....	.....	9,74,000
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges ... ..	12,000	1,200	13,000	80
Balance of the contribution towards the cost of new plots and buildings for military purposes in lieu of the military lands at Karachi taken up by Government in connection with the Artillery Maidan Development Scheme ... ..	.....	50,000	.....	.....
Scheme for the exchange of Civil and Military lands, Karachi ... ..	4,00,000	.....	.....	.....
Rounding ... ..	.....	- 200	.....	.....
<b>Total Voted ...</b>	<b>4,12,000</b>	<b>51,000</b>	<b>13,000</b>	<b>9,74,080</b>

(a) Details are available in the Public Works Final Issue.

BOMBAY—EXPENDITURE.

60-B—Payment of Commuted Value of Pensions—Provincial—Reserved.	Budget Estimate, 1928-29.		Revised Estimate, 1927-28.		Budget Estimate, 1927-28.		Accounts, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>60-B—Payment of Commuted Value of Pensions—</b>								
Commuted Value of Pensions—								
Voted ...	9,20,000		5,48,000		4,00,000		3,17,278	
Non-voted ...	1,50,000		1,14,000		1,00,000		67,145	
		10,70,000		6,62,000		5,00,000		3,84,423
<i>Deduct—</i>								
Capital portion of equated payments out of Revenue								
Voted ...	18,000		15,000		18,000			
Non-voted ...	7,000		3,000		5,000			
		25,000		18,000		23,000		...
Recoveries of Commuted Value of Pension from other Governments transferred to this head from the receipt head XXXIII, Receipts in aid of superannuation ( <i>vide</i> page 45).								
Voted ...	4,23,000		4,88,000					
Non-voted ...	15,000		15,000					
		4,38,000		5,03,000		...		...
<b>TOTAL ...</b>	...	6,07,000		1,41,000		4,77,000		3,84,423
Voted ...		4,79,000		45,000		3,82,000		3,17,278
Non-voted ...		1,28,000		96,000		95,000		67,145

DEBT HEADS.	Budget Estimate, 1928-29.	Revised Estimate, 1927-28.	Budget Estimate, 1927-28.	Accounts, 1926-27.
(Reserved.)	Rs.	Rs.	Rs.	Rs.
<b>Deposits and Advances—</b>				
Famine Insurance Fund ( <i>Non-voted</i> ) ...	21,23,000	6,57,000	.....	.....
( <i>Voted</i> ) ...	18,62,000	66,60,000	.....	.....
Appropriation for Reduction or Avoidance of Debt—Sinking Fund—Bombay Development ( <i>Non-voted</i> ) ...	12,000	12,000	8,000	5,716
<b>Sinking Fund Investment Account (<i>Non-voted</i>)</b>				
For Bombay Development. ...	13,25,000	13,00,000	9,16,000	7,44,692
<b>Suspense Account (<i>Non-voted</i>)</b>				
Development Department. ...	.....	.....	.....	38,61,095
Other Departments ...	.....	.....	.....	72,22,444
	.....	.....	.....	1,10,84,139
<b>Deposits of Depreciation Fund of Government Presses—<i>Non-(Voted)</i>—</b>	39,000	47,000	47,000	21,383
<b>Loans and Advances by Provincial Government—(<i>Voted</i>.)</b>				
<b>Loans to Presidency Corporations including Port Trusts—</b>				
For Development purposes in Bombay—				
*Bombay Municipality ...	.....	40,00,000	40,00,000	70,00,000
Advances to Cultivators and Co-operative Societies ...	26,45,000	44,88,000	13,83,000	12,97,386
Loans to Municipalities, etc. ...	6,00,000	6,43,000	6,60,000	6,91,000
Miscellaneous loans and advances ...	16,47,000	29,71,000	6,20,000	94,018
<b>Bombay Development Department—</b>				
Co-operative Housing Societies ...	1,50,000	75,000	1,00,000	.....
Loans to private individuals, etc., for purchasing of plots in Bombay Suburban Schemes and building houses thereon ..	2,00,000	2,25,000	2,00,000	1,84,850
<b>Total Loans and Advances by Provincial Governments ...</b>	<b>52,42,000</b>	<b>1,24,02,000</b>	<b>69,63,000</b>	<b>92,67,324</b>
<b>Repayments of Advances from Provincial Loans Fund (<i>Non-voted</i>)—</b>				
For Bombay Development ...	2,05,22,000	20,74,000	2,20,70,000	.....
<b>For Development purposes to local bodies—</b>				
Repayment by Bombay Port Trust ...	4,29,000	4,06,000	4,06,000	3,60,624
Repayment by Bombay Municipality ...	11,14,000	9,96,000	9,96,000	23,29,775
Repayment by Improvement Trust ...	10,50,000	10,50,000	10,50,000	10,50,000
For Advances from Provincial Loan Account ...	29,00,000	29,00,000	29,00,000	29,00,000
Advance for other irrigation and other unproductive purposes ...	6,53,000	5,32,000	5,31,000	4,07,211
Portion of principal of the instalment towards repayment of advance for commuted value of pensions ...	6,000	.....	.....	.....
<b>Total Advances from Provincial Loans Fund ...</b>	<b>2,66,74,000</b>	<b>79,58,000</b>	<b>2,79,53,000</b>	<b>70,47,608</b>

## Expenditure in England under the control of the Secretary of State for India.

	Budget Estimate, 1928-29.			Revised Estimate, 1927-28.			Budget Estimate, 1927-28.			Actuals, 1926-27.		
	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.
5, Land Revenue (Reserved)...	5,333	...	5,333	6,666	...	6,666	9,000	...	9,000	4,977	...	4,977
Exchange ...	...	...	...	23	...	23	8,000	...	8,000	...	...	...
29, General Administration (Reserved) ...	12,000	26,666	38,666	18,666	1,333	19,999	7,950	...	7,950	2,958	10,228	13,186
Exchange ...	...	...	...	66	5	71	2,650	...	2,650	...	...	...
24, Administration of Justice (Reserved) ...	1,333	...	1,333	1,333	...	1,333	1,000	...	1,000	730	5,000	5,730
Exchange ...	...	...	...	5	...	5	333	...	333	...	...	...
26, Police (Reserved) ...	...	...	...	1,333	1,333	2,666	...	1,000	1,000	4,489	...	4,489
Exchange ...	...	...	...	5	5	10	...	333	333	...	...	...
31, Education (Transferred) ...	...	...	...	...	...	...	1,000	...	1,000	...	...	...
Exchange ...	...	...	...	...	...	...	333	...	333	...	...	...
32, Medical (Transferred) ...	5,333	...	5,333	6,666	...	6,666	7,000	...	7,000	5,183	...	5,183
Exchange ...	...	...	...	23	...	23	2,333	...	2,333	...	...	...
33, Public Health (Transferred)	...	...	...	...	...	...	2,000	...	2,000	1,840	3,686	5,526
Exchange ...	...	...	...	...	...	...	666	...	666	...	...	...
41, Civil Works (Transferred).	...	...	...	...	...	...	1,000	...	1,000	...	...	...
Exchange ...	...	...	...	...	...	...	333	...	333	...	...	...
45, Superannuation (Reserved)	2,666	1,08,000	1,10,666	4,000	1,36,000	1,40,000	4,000	80,000	84,000	11,924	1,49,945	1,61,869
Exchange ...	...	...	...	14	478	492	1,333	26,667	28,000	...	...	...
Rounding ...	+335	+334	+669	+200	-154	+46	+69	...	+69	...	...	...
Total ...	27,000	1,35,000	1,62,000	39,000	1,39,000	1,78,000	44,000	1,08,000	1,52,000	32,101	1,68,859	2,00,960
Reserved ...	21,000	1,35,000	1,56,000	32,000	1,39,000	1,71,000	30,000	1,08,000	1,38,000	25,078	1,45,173	1,90,251
Transferred ...	6,000	...	6,000	7,000	...	7,000	14,000	...	14,000	7,023	3,686	10,709

## Expenditure in England under the control of the High Commissioner for India

Disbursements.	Budget Estimate, 1928-29.			Revised Estimate, 1927-28.			Budget Estimate, 1927-28.			Actuals, 1926-27.		
	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.
<b>5. Land Revenue (Reserved)—</b>												
Leave, Deputation, Salaries, etc. ....	...	4,666	4,666	...	...	...	2,000	8,600	10,600	2,271	13,319	15,590
Sterling overseas pay ...	...	7,200	7,200	...	5,333	5,333	...	3,600	3,600	...	3,493	3,493
Stores ...	...	...	...	...	...	...	...	...	...	83,021	...	83,021
Exchange ...	...	...	...	...	19	19	1,000	4,067	5,067	...	...	...
	...	11,866	11,866	...	5,352	5,352	3,000	16,267	19,267	35,292	16,812	52,104
<b>6. Excise (Transferred)—</b>												
Leave, Deputation, Salaries, etc. ....	86,000	...	86,000	26,666	2,267	28,933	17,500	1,700	19,200	12,509	16,090	28,599
Sterling Overseas pay ...	16,000	...	16,000	40,000	...	40,000	...	...	...	1,534	...	1,534
Stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange ...	...	...	...	235	8	243	5,833	566	6,399	...	...	...
	52,000	...	52,000	66,901	2,275	69,176	23,333	2,266	25,599	14,043	16,090	30,133
<b>7. Stamps (Reserved)—</b>												
Leave and Deputation, Salaries, etc. ....	...	...	...	...	...	...	...	...	...	214	...	214
Stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange ...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	214	...	214
<b>8. Forest (Transferred)—</b>												
Leave, Deputation, Salaries, etc. ....	...	80,000	80,000	...	1,06,666	1,06,666	...	60,000	60,000	...	78,241	78,241
Sterling overseas pay ...	...	66,667	66,667	...	66,666	66,666	...	60,000	60,000	...	56,643	56,643
Stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange ...	...	...	...	...	611	611	...	40,000	40,000	...	...	...
	...	1,46,667	1,46,667	...	1,73,943	1,73,943	...	1,60,000	1,60,000	...	1,34,884	1,34,884
<b>8-A. Forest Capital Outlay—</b>												
Stores ...	...	...	...	...	...	...	...	...	...	768	...	768
	...	...	...	...	...	...	...	...	...	768	...	768
<b>9. Registration (Transferred)—</b>												
Stores ...	...	...	...	...	...	...	...	...	...	7,326	...	7,326
	...	...	...	...	...	...	...	...	...	7,326	...	7,326
<b>9-A. Scheduled Taxes—</b>												
Reserved—												
Stores ...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
<b>XIII—Irrigation, Navigation, etc., Works for which Capital Accounts are kept (Reserved)—</b>												
Leave, Deputation, Salaries, etc. ....	...	...	...	...	...	...	...	...	...	720	...	720
Stores ...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	720	...	720
<b>Carried over ...</b>	<b>52,000</b>	<b>1,58,533</b>	<b>2,10,533</b>	<b>66,901</b>	<b>1,81,570</b>	<b>2,48,471</b>	<b>26,333</b>	<b>1,78,533</b>	<b>2,04,866</b>	<b>53,363</b>	<b>1,67,766</b>	<b>2,26,149</b>

## Expenditure in England under the control of the High Commissioner for India

Disbursements.	Budget Estimate, 1928-29.			Revised Estimate, 1927-28.			Budget Estimate, 1927-28.			Actuals, 1926-27.		
	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 ...	52,000	1,58,538	2,10,538	66,901	1,81,570	2,48,471	26,383	1,78,538	2,04,866	58,863	1,67,786	2,26,149
<b>15. Miscellaneous Irrigation Expenditure (Reserved)—</b>												
Leave, Deputation, Salaries, etc. ...	...	...	...	...	...	...	...	...	...	...	...	...
Sterling overseas pay ...	...	400	400	...	3,600	3,600	...	...	...	...	...	...
Stores ...	...	...	...	...	...	...	...	...	...	...	...	...
General Pensions ...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange ...	...	...	...	...	19	19	...	...	...	...	...	...
	...	400	400	...	3,619	3,619	...	...	...	...	...	...
<b>22. General Administration (Reserved)—</b>												
Leave, Deputation Salaries, etc. ...	33,333	3,73,333	4,06,666	12,000	3,40,000	3,52,000	500	2,80,590	2,91,090	1,819	2,98,769	3,00,588
Sterling overseas pay ...	...	1,57,307	1,57,307	...	1,46,666	1,46,666	...	1,30,000	1,30,000	...	1,20,863	1,20,863
Stores ...	...	...	...	...	...	...	...	...	...	27	...	27
Local Government's share of the cost of H.O.'s establishment ...	69,333	...	69,333	66,667	...	66,667	49,000	...	49,000	44,080	...	44,080
Allowances, etc., to selected candidates for the Indian Civil Service ...	44,000	...	44,000	34,666	...	34,666	20,000	...	20,000	...	...	...
Miscellaneous ...	...	...	...	...	...	...	...	...	...	...	1,250	1,250
Exchange ...	...	...	...	400	1,716	2,116	23,166	1,20,196	1,43,362	...	...	...
	1,46,666	5,90,640	6,77,306	1,13,733	4,88,382	6,02,115	92,666	4,80,786	5,73,452	45,926	4,20,882	4,66,808
<b>24. Administration of Justice (Reserved)—</b>												
Leave, Deputation Salaries, etc. ...	30,666	2,53,333	2,83,999	18,000	1,46,666	1,64,666	38,610	1,02,560	1,41,170	34,399	1,39,633	1,74,332
Sterling overseas pay ...	2,133	73,333	75,466	2,666	66,666	69,332	...	45,000	45,000	1,789	46,046	47,835
Miscellaneous ...	...	...	...	...	...	...	...	...	...	...	500	500
Exchange ...	...	...	...	73	752	825	12,870	49,187	62,057	...	...	...
	32,799	3,26,666	3,59,465	20,739	2,14,084	2,34,823	51,480	1,96,747	2,48,227	36,188	1,86,179	2,22,367
<b>25. Jails and Convict Settlements (Reserved)—</b>												
Leave, Deputation Salaries, etc. ...	4,000	16,666	20,666	...	20,000	20,000	...	7,000	7,000	...	7,528	7,528
Sterling overseas pay ...	4,000	13,333	17,333	5,866	13,333	19,199	...	10,000	10,000	...	8,800	8,800
Stores ...	...	...	...	...	...	...	...	...	...	1,114	...	1,114
Exchange ...	...	...	...	21	117	138	...	5,666	5,666	...	...	...
	8,000	29,999	37,999	5,887	33,450	39,337	...	22,666	22,666	1,114	16,328	17,442
<b>26. Police (Reserved)—</b>												
Leave, Deputation Salaries, etc. ...	20,000	1,88,107	2,08,107	30,666	2,13,333	2,43,999	17,000	1,40,000	1,57,000	19,164	1,64,673	1,83,837
Sterling overseas pay ...	...	1,66,666	1,66,666	...	1,66,666	1,66,666	...	1,25,000	1,25,000	...	1,22,531	1,22,531
Passages ...	...	...	...	...	...	...	...	...	...	...	...	...
Expenses connected with recruitment ...	2,666	...	2,666	866	...	866	1,000	...	1,000	...	...	...
Stores ...	...	...	...	...	...	...	...	...	...	2,543	...	2,543
Miscellaneous ...	...	...	...	...	...	...	...	...	...	146	1,263	1,409
Exchange ...	...	...	...	111	1,340	1,451	6,000	88,333	94,333	...	...	...
	22,666	3,49,773	3,72,439	31,643	3,81,333	4,12,982	24,000	3,53,333	3,77,333	21,853	2,88,467	3,10,320
Carried over ...	2,62,481	13,96,011	16,58,142	2,38,903	13,02,438	15,41,341	1,94,479	12,32,065	14,26,544	1,63,444	10,79,642	12,43,086

## Expenditure in England under the control of the High Commissioner for India

Disbursements.	Budget Estimate, 1928-29.			Revised Estimate, 1927-28.			Budget Estimate, 1927-28.			Actuals, 1926-27.		
	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 ...	2,62,131	13,96,011	16,58,142	2,38,903	13,02,438	15,41,341	1,94,479	12,32,065	14,26,544	1,63,444	10,79,642	12,43,086
<b>31. Education (Transferred)—</b>												
Leave, Deputation Salaries, etc. ...	22,000	66,667	88,667	33,333	84,000	1,17,333	25,000	60,000	85,000	8,426	61,938	70,364
Do.—(Reserved) ...	...	...	...	...	12,000	12,000	...	...	...	...	7,523	7,523
Sterling overseas pay ...	...	60,000	60,000	...	62,133	62,133	...	45,000	45,000	...	45,960	45,960
Do.—(Reserved) ...	...	4,800	4,800	...	2,666	2,666	...	3,600	3,600	...	3,621	3,621
Government Scholars—Allowances, fees, etc. ...	31,666	...	31,666	16,000	...	16,000	25,030	...	25,030	18,385	...	18,385
Expenses connected with recruitment ...	1,333	...	1,333	...	133	133	1,000	...	1,000	...	...	...
Passages ...	...	...	...	...	...	...	...	...	...	...	...	...
Stores ...	...	...	...	...	...	...	...	...	...	2	...	2
Miscellaneous ...	...	...	...	...	...	...	...	...	...	3,001	372	3,373
Exchange ...	...	...	...	174	567	741	17,010	36,200	53,210	...	...	...
	54,999	1,31,467	1,86,466	49,507	1,61,499	2,11,006	68,040	1,44,800	2,12,840	29,814	1,19,414	1,49,228
<b>32. Medical (Transferred)—</b>												
Leave, Deputation Salaries, etc. ...	2,666	91,173	93,839	16,000	80,000	96,000	30,000	75,000	1,05,000	1,651	88,624	90,275
Sterling overseas pay ...	...	60,000	60,000	2,666	60,000	62,666	...	45,000	45,000	...	43,171	43,171
Government Scholars—Allowances, etc. ...	2,000	...	2,000	2,666	...	2,666	...	...	...	...	...	...
Stores ...	...	...	...	...	...	...	...	...	...	22,446	...	22,446
Miscellaneous ...	...	...	...	...	...	...	...	...	...	552	3,824	4,376
Exchange ...	...	...	...	75	493	568	10,000	40,000	50,000	...	...	...
	4,666	1,51,173	1,55,839	21,407	1,40,493	1,61,900	40,000	1,60,000	2,00,000	24,649	1,35,619	1,60,268
<b>33. Public Health (Transferred)—</b>												
Leave, Deputation Salaries, etc. ...	27,347	36,666	64,013	20,000	25,333	45,333	10,000	25,000	35,000	15,014	64,826	79,840
Sterling overseas pay ...	4,800	31,466	36,266	4,800	39,466	44,266	3,600	23,600	27,200	5,912	21,195	27,107
Stores ...	...	...	...	...	...	...	...	...	...	61,267	...	61,267
Miscellaneous ...	...	...	...	...	...	...	...	...	...	2,004	325	2,329
Exchange ...	...	...	...	87	228	315	4,533	16,200	20,733	...	...	...
	32,147	68,132	1,00,279	24,887	65,027	89,914	18,133	64,800	82,933	54,197	86,346	1,70,543
Carried over ...	3,53,943	17,46,783	21,00,726	3,34,704	16,69,457	20,04,161	3,20,652	16,01,665	19,22,317	3,02,104	14,21,021	17,23,125

## Expenditure in England under the control of the High Commissioner for India

Disbursements.	Budget Estimate, 1928-29.			Revised Estimate, 1927-28.			Budget Estimate, 1927-28.			Actuals, 1926-27.		
	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	3,53,943	17,46,783	21,00,726	3,34,704	16,69,457	20,04,161	3,20,652	16,01,665	19,22,317	3,02,104	14,21,021	17,23,125
<b>34. Agriculture (Transferred)—</b>												
Leave, Deputation Salaries, etc. ...	...	29,332	29,332	...	20,000	20,000	...	26,000	26,000	1,619	24,009	25,623
Sterling overseas pay	...	26,666	26,666	...	29,333	29,333	...	20,000	20,000	...	11,972	11,972
Passages	...	...	...	...	...	...	...	...	...	...	...	...
Stores	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	2,101	...	2,101
Exchange	...	...	...	...	174	174	...	15,333	15,333	...	...	...
	...	55,998	55,998	...	49,507	49,507	...	61,333	61,333	3,724	35,981	39,705
<b>35. Industries (Transferred)—</b>												
Government Scholars Allowances, fees, etc. ...	2,000	...	2,000	2,293	...	2,293	1,720	...	1,720	720	...	720
Exchange	...	...	...	8	...	8	573	...	573	...	...	...
	2,000	...	2,000	2,301	...	2,301	2,293	...	2,293	720	...	720
<b>37. Miscellaneous Departments (Reserved)—</b>												
Leave, Deputation Salaries, etc. ...	10,000	2,666	12,666	16,000	10,000	26,000	11,000	10,000	21,000	9,813	9,041	18,854
Sterling overseas pay	...	5,866	5,866	...	5,333	5,333	...	6,600	6,600	...	6,935	6,935
Stores	...	...	...	...	...	...	...	...	...	...	...	...
Expenses connected with recruitment	...	...	...	2,573	...	2,573	...	...	...	266	...	266
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Exchange	...	...	...	65	54	119	3,666	5,533	9,199	...	...	...
	10,000	8,532	18,532	18,633	15,387	34,025	14,666	22,133	36,799	10,079	15,976	26,055
<b>41. Civil Works (Reserved and Transferred)—</b>												
Leave, Deputation Salaries, etc. ...	13,133	1,87,067	2,00,200	30,666	1,17,333	1,47,999	24,000	80,000	1,04,000	18,090	1,47,336	1,65,426
Sterling overseas pay	4,800	1,20,000	1,24,800	4,800	1,20,000	1,24,800	3,600	1,05,200	1,08,800	5,579	87,272	92,851
Passages	...	...	...	...	...	...	...	...	...	...	...	...
Stores	...	...	...	...	...	...	...	...	...	1,06,484	...	1,06,484
Expenses connected with recruitment	2,666	...	2,666	1,626	...	1,626	2,000	...	2,000	1,040	...	1,040
Miscellaneous	...	...	...	...	...	...	...	...	...	169	811	980
Exchange	...	...	...	123	836	964	9,866	61,733	71,599	...	...	...
	20,599	3,07,067	3,27,666	37,220	2,38,169	2,75,389	39,466	2,46,933	2,86,399	1,31,362	2,35,419	3,66,781
Carried over	3,86,642	21,18,330	25,04,922	3,92,863	19,72,520	23,65,383	3,77,077	19,32,064	23,09,141	4,47,989	17,08,397	21,56,366



*Expenditure in England under the control of the High Commissioner for India*

Disbursements.	Budget Estimate, 1928-29.			Revised Estimate, 1927-28.			Budget Estimate, 1927-28.			Actuals, 1926-27.		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	8,86,542	21,18,880	25,04,922	8,92,863	19,72,520	23,65,383	8,77,077	19,32,064	23,09,141	4,47,989	17,08,997	21,56,886
42. Bombay Development Scheme (Reserved)— Leave and Deputation Salaries ...	6,950	...	6,950	...	...	...	...	...	...	...	...	...
	6,950	...	6,950	...	...	...	...	...	...	...	...	...
45. Superannuation— Allowances and Pensions (Reserved). Superannuation and Retired Allowances ... General ... Indian Civil Service Annuities ... Passage Gratuities ... Commutation Contingencies ... Compassionate Allowances ... Repayment of advance made by the Central Government prior to April 1926. ... Exchange ...	...	...	...	...	...	...	...	...	...	55,584	2,50,770	3,06,354
	1,20,000	9,60,000	10,80,000	1,06,666	8,26,666	9,33,332	75,000	6,00,000	6,75,000	...	2,60,730	2,60,730
	...	...	...	...	...	...	...	...	...	...	2,046	2,046
	...	...	...	...	...	...	...	...	...	1,835	...	1,835
	...	...	...	...	...	...	...	...	...	9,829	69,480	79,309
	...	...	...	376	2,914	3,290	25,000	2,00,000	2,25,000	...	...	...
	1,20,000	9,60,000	10,80,000	1,07,042	8,29,580	9,36,622	1,00,000	8,00,000	9,00,000	67,248	5,83,026	6,50,274
46. Stationery and Printing (Reserved)— Leave, Deputation Salaries, etc. ... Sterling Overseas pay ... Government Scholars Allowances, fees, etc. ... Stores ... Exchange ...	7,338	...	7,338	12,666	...	12,666	3,920	...	3,920	7,535	...	7,535
	4,000	...	4,000	4,933	...	4,933	...	...	...	...	...	...
	4,666	...	4,666	6,800	...	6,800	5,100	...	5,100	5,538	...	5,538
	...	...	...	...	...	...	...	...	...	2,19,668	...	2,19,668
	...	...	...	86	...	86	3,006	...	3,006	...	...	...
	15,999	...	15,999	24,485	...	24,485	12,026	...	12,026	2,32,741	...	2,32,741
47. Miscellaneous (Reserved)— Allowances, etc., of selected Candidates for the Indian Civil Service... Sundry items (Books and Periodicals) ... Exchange ...	...	...	...	...	...	...	...	...	...	20,856	...	20,856
	266	...	266	266	...	266	1,000	...	1,000	242	...	242
	...	...	...	1	...	1	333	...	333	...	...	...
	266	...	266	267	...	267	1,333	...	1,333	21,098	...	21,098
Rounding ...	+243	+620	+863	-657	-100	-757	-436	-64	-500	...	...	...
Total Expenditure Chargeable against Revenue ...	5,30,000	30,79,000	36,09,000	5,24,000	28,02,000	33,26,000	4,90,000	27,32,000	32,22,000	7,69,076	22,91,423	30,60,499
Reserved ...	3,63,000	22,23,000	25,86,000	3,22,000	19,86,000	23,08,000	2,99,000	18,97,000	21,96,000	4,72,473	15,38,814	20,11,287
Transferred ...	1,67,000	8,56,000	10,23,000	2,02,000	8,16,000	10,18,000	1,91,000	8,35,000	10,26,000	2,96,603	7,52,609	10,49,212

## APPENDIX I

*Manufacturing (Trading) and Profit and Loss Account of the Government Distillery,  
Nasik, for the year 1928-29.*

To,	Amount	Item	Amount
	Rs.		Rs.
Raw materials (Molasses and Mahura) ...	8,75,000	Sale of spirit ...	26,79,000
Handling of Raw materials ...	26,200	Miscellaneous sales (coal, stores, etc.) ...	2,000
Coal ...	1,28,000	Medicines ...	2,000
Establishment at Distillery ...	86,000	Water ...	15,000
Wages to labourers ...	77,500	Miscellaneous receipts ...	5,000
Water ...	7,700	Electric power receipts ...	10,000
Carriage Inward ...	2,250	Coopering receipts ...	18,420
Books and Publications ...	500	Estate revenue ...	3,000
Medicines ...	2,000	Receipts from P. W. D. for allowances to Doctor and Compounder ...	1,260
Stores ...	50,690	Maintenance of Road and Lighting ...	600
Service postage stamps ...	1,800	Maintenance of Sewage ...	600
Travelling allowance to Staff ...	600	Closing stock ...	2,65,000
Sationery and Printing ...	2,150		
Carriage Outward ...	1,100		
Auditors' Fees ...	5,000		
General Expenses ...	5,000		
Refund of cost price ...	6,000		
Boiler Inspection Fees ...	490		
Excise Establishment at Distillery and Warehouses ...	48,000		
Masala spirit ...	1,00,000		
Town Duty ...	70,000		
General repairs ...	15,000		
Maintenance of Railway siding ...	1,200		
Direction charges ...	8,000		
Estate ...	15,000		
Warehouse Expenses ...	86,300		
Depreciation ...	1,94,400		
Interest ...	2,00,000		
Rent of Warehouses to P. W. D. ...	25,000		
Leave and Pension charges ...	8,500		
Clothing to Peons ...	500		
Coopering Expenses (including cooper's pay) ...	12,000		
Transit charges ...	73,000		
	21,29,880		30,01,880
Net profit ...	8,72,000		
	30,01,880	By net profit ...	8,72,000