

C O N T E N T S.

Budgets for 1930-35.

Bombay: 1934-35.

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| 4. Speech of the Finance Member, | pp.137-141. |
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| 7. Budget Note (7th Oct. 1931 to
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| 8. dto. (6th Oct. 1933 to 5th Oct.
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| 9. Speech of the Finance Member, and
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| 10. dto. dto. 1933-34. | pp.392-413. |
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MR. PRESIDENT AND GENTLEMEN,

Conscious as I am of the magnitude of the task that has been put upon me when I was placed at the head of the administration of this Province, I look upon this my first meeting with you as a legislative body as a memorable and significant occasion. I fully realise that it is only with the help of your co-operation that I can achieve any measure of success in the task I have undertaken. I have heard much of the way in which this co-operation was extended to my predecessor in difficult times, and I have every hope that I can rely on its being continued in an equal measure during my period of office. I feel that I am indeed fortunate in assuming office in a greatly improved political atmosphere. I regard this as a vindication of the policy adopted in the past, and I am glad to have this opportunity of expressing my appreciation of the fact that this Council has accorded its support to Government in adopting this policy.

Since your last session it has been decided to renew the life of the Bombay Emergency Powers Act in order that the powers which have proved effective in restoring tranquility may continue to be available to prevent fresh attempts to disturb the public peace. On the other hand, I have every hope that with the increasing spread of more sober and sensible political ideas the Act will soon cease to be alive except in name. I am very glad to say that since the Act was passed it has been found possible to cancel or modify as many as 587 of the orders issued under section 4 thereof, and a general review is now being made of the possibility of further extension of this policy. The number of prisoners in jail for offences connected with the civil disobedience movement has during the year ending last December decreased from 3,939 to 990.

With the improvement in the political situation has also come some slight relaxation of our financial difficulties. As my honourable colleague, the Finance Member, will be

addressing you on this subject this afternoon, I need not touch further on this point than to say how glad I am that we have been able to present to you a balanced budget. This, however, has only been effected by maintaining for another year many of the retrenchments, including the cut in pay, which we have all along known to be impossible to maintain permanently, and for this reason it has not been possible to contemplate at present any proposals for reduction of taxation.

In this connection one of our taxes that has come in for the strongest measure of criticism is the levy of tolls on our roads. Government convened a conference at Poona on the 4th October, 1933, of representatives both of Government and of local bodies to consider the proposed levying of a compounded tax on vehicles in substitution for the existing tolls on roads and all other forms of provincial and local wheel taxation. The conference was called specially to elicit the views of the local bodies and the trend of the discussion showed clearly that their representatives were mostly strongly opposed to any compounded taxation in interference with the powers vested in the local bodies in this respect. The original proposal has in consequence been dropped and Government are now considering alternative proposals to replace tolls on roads by some other suitable form of taxation. It is, however, improbable that any acceptable solution of the problem on these lines can be arrived at for some time to come. The tolls on roads will, in the circumstances, have to be continued till some such decision is arrived at.

A matter of grave anxiety to my Government at the present time is the continuance of the economic depression and the strain that this puts on the resources of the cultivator. We have been carefully studying this question and ensuring that our district officers shall keep us in the closest possible touch with the position in the districts. I am not surprised to see from the agenda of your present session that you too, Gentlemen, take the keenest interest in this question, and that many resolutions thereon are down for discussion. I shall await the result of these discussions with interest, and hope that

they may produce useful material to enable my Government to supplement the information received from their representatives in the districts, and to evolve a policy suitable to deal with the situation.

Unfortunately the difficulties of the general position have been temporarily accentuated to some degree by the very severe spell of cold weather to which parts of the Presidency have been subjected during the month of January. I regret to say that this has caused appreciable damage to crops in parts of North Gujerat and Sind. The local officers are keeping closely in touch with the situation, and Government is considering the question whether in those areas where damage has been done, any special measures are necessary in the way of modification of the ordinary suspension rules.

Our financial situation, however, regarded as a whole is not without some features of promise. We have noticed indications of a growing demand for land in the Back Bay Reclamation area in the neighbourhood of Churchgate Station. In order to promote sales of land and attract intending purchasers of plots on the Back Bay Reclamation, arrangements are being made for the provision during 1934-35 of metalled roads with surface drainage and lighting arrangements in the vicinity of Churchgate Station in which area there is an active demand for building sites. Provision is also being made for water supply and sewerage in this area; the former by the Bombay Municipality. Rules relating to building regulations in blocks 1 and 2 have been published recently for general information. With a view to serve certain plots in Middle Colaba at the east end of block No. 5, which have been leased to owners of adjoining lands, arrangements are being made for the construction of a metalled road complete with drains, water supply and lighting arrangements to serve this area.

It has also to be recorded that the second year of operation of the Lloyd Barrage canals in Sind has again been satisfactory and areas of both kharif and rabi crops exceeded those forecasted. The only unsatisfactory feature has been the occurrence of water-logging in Khairpur State territory on a serious scale.

To deal with this problem investigations are in progress with a view to the discovery of an efficient and economical method of curtailing seepage loss and providing an effective drainage scheme.

With the severe retrenchments that we have been compelled to adopt it could hardly have been expected that the past year would have been one of progress for our activities in the matter of education and medical relief. You will, however, I am sure be glad to know that in some directions our efforts to meet the difficulties caused by restricted grants have met with a conspicuous measure of success. The District Hospital Funds which were constituted with the object of supplementing the grants for Civil Hospitals, which had to be cut down, have been remarkably successful, and have resulted in many cases not only in making good the deficit in the Government grant, but even in improving the previous position. In Bombay City, thanks to the generosity of the Western India Turf Club and the successful efforts of the Hospital Maintenance Fund Committee, it has been possible in addition to make a start in reopening the beds that have been closed in some of the Hospitals, and I feel sure that as a result of the Fireworks Display and the H. O. H. Fête further progress in this direction will soon be possible.

In the matter of Education a striking development has been the provision made by the Bombay University for advanced technological education. In this my Government have co-operated by placing at the disposal of the University for a period of five years in the first instance the East Wing of the Royal Institute of Science. We also propose to place before you as a new item in this year's Budget a provision for starting the B.Sc. classes at the Karnatak College, which has hitherto been handicapped for want of facilities for science teaching up to the degree standard.

My Government have also decided to continue the School of Art and to reject the recommendation of the Reorganization Committee to close it down. I regret to say that the Government of India have not found themselves able to accept our proposal

to take over this institution, or even to make a contribution towards its cost. I am, however, confident that our decision to maintain the School in spite of that has the support of honourable members.

I would recommend to honourable members also a perusal of the first annual report of the working of the recently constituted Backward Class Department which has just been published. It records slow, but steady progress of the beneficent activities of the Department, which has in its charge the question of the social and economical regeneration of the Backward Classes. I feel sure that the policy which has been adopted by Government in extending their activities in this direction even in these times of financial stringency will have your support, and I hope that in this matter I can count also upon the active and sympathetic co-operation of the advanced communities without which it is impossible for Government to achieve an adequate measure of the desired progress in this direction.

Government had announced in the course of discussion in the Legislative Council at the time of the first reading in August 1925 of Mr. L. B. Bhopatkar's Bill to alter the constitution and to widen the powers of Municipalities, that they contemplated introducing a Bill themselves with regard to Minor Municipalities as early as possible. Government have not, however, been able to take up this question as they had on their hands heavier and more urgent pieces of legislation, particularly, the Bombay Municipal Boroughs Act, passed in 1925, the City of Karachi Municipal Act and the City of Bombay Municipal (Amendment) Act, passed in 1933. Government are now in a position to take up the preparation of the Bill with regard to Minor Municipalities and propose to proceed with this matter as expeditiously as possible.

I feel that I cannot let this occasion pass without referring to the tragic occurrences of the past year which have deprived this Council of three of its prominent members. The first is Sir Rustom Vakil, late Minister for Local Self-Government. It was not my privilege to know Sir Rustom, but since my

arrival in this country I have heard so much of the excellent public work that he had done in so many spheres, and the cordiality of whose relations with honourable members and the appreciation in which he was held both within and without this Council, that I am sure that you will all join with me in expressing our keen sense of loss at his death, and our heartfelt sympathy with his bereaved family. Another sad occurrence was the death of Mr. J. S. Kadri, who expired in the Council Hall during the last Poona session. I know that his sudden death in this manner must have been a severe shock to you all, and I am sure you will wish me to express your keen sense of loss at his death and your sympathy with his family. Equally sad though under less dramatic circumstances has been the death of Mir Mahomed Baloch, a familiar figure in this Council, well known and respected by you all.

With the improvement that has taken place in the political situation I am glad to see that it has been possible to discern some signs that those who had formerly supported subversive methods of political agitation are now applying their minds to their future programme as members of political parties within the proposed new Constitution. From what I have read and heard of the attitude of this Council in the past I am convinced, Gentlemen, that you are all whole-hearted supporters of the constitutional method of securing progress. I hope, therefore, that I can count upon your support of the policy at present adopted in the matter of constitutional progress in India. I believe that this Council is at heart in favour of what is described as the White Paper policy. I do not mean that it is entirely satisfied with all the details, but that it accepts its general principles. If that is so, I would urge you, Gentlemen, to come out in definite and open support of this policy, and to avoid the idea that by expressing condemnation of the policy as a whole you can secure the desired modifications in detail. To adopt such tactics is merely to put weapons into the hands of the convinced opponents of the policy of His Majesty's Government, and cannot fail to be fraught with danger to the progress of the Reforms, which we all hope to see introduced at an early date. I appeal to

you, therefore, Gentlemen, as the elected representatives of the people of Bombay to take the long and statesmanlike view of this question, and to come out openly in support of the constitutional method of progress and the proposed White Paper policy which I am sure is the one best calculated to ensure that progress shall be on sound lines.

Mr. PRESIDENT,

In rising to present the budget I am in a happier position than has been the lot of the Bombay Finance Member for some years past in that I am able to inform this Honourable House that Government have every reason to hope that the current year's accounts will show a small surplus and the budget which I now present for 1934-35 is a balanced one.

2. Before dealing with next year's budget I should like to recall to the minds of Honourable Members the progress of the finances of the Bombay Government in the past few years. Up to 1929-30 our finances were organised on a basis of much higher revenues than are current today. In 1930-31 revenue fell to the extent of more than two crores below the figure of the preceding year: and since expenditure could not be immediately adjusted to an extent sufficient to meet that catastrophe the year closed with a revenue deficit of 181 lakhs. Looking back to that position of three years ago, this House will agree that it is no mean achievement that our finances have been so reorganised that we are again able to present a balanced budget. This result has been achieved by the enforcement of drastic economies under the various heads of expenditure assisted by a certain amount of revenue recuperation and some additional taxation. Government servants have had to submit to an emergency cut in pay and provision for debt repayment has been curtailed. Some of the reductions in expenditure which have been found necessary have not been popular but that was inevitable. Government are equally regretful that reductions in some directions have been forced upon them.

3. When I presented the budget a year ago I asked this House to renew the Finance Act, to pass a measure to levy vend fees on the sale of tobacco estimated to realise four lakhs, and now expected to yield five lakhs, and to agree to a budget with a deficit which in the final budget estimates amounted to 28 lakhs, on the understanding that Government would fully

explore every avenue of retrenchment and would concert measures to remove the budget deficit. That promise has been fully carried out.

4. In August last a statement was placed on the table of this House showing the retrenchments which Government had decided to enforce, and the budget deficit of 28 lakhs has been converted into a revenue surplus of nearly four lakhs in spite of the fact that provision has been made in the revised estimates for debt repayment due in the current year amounting to nearly twelve lakhs which had not been provided in the budget. This means a total improvement of nearly 44 lakhs.

5. The expenditure budgeted for next year amounts to 15,22 lakhs as compared with 15,18 lakhs in the current year's budget. But when comparing these figures I would invite the attention of Honourable Members to paragraph 10 of the Secretary's Introductory Note to the Blue Book from which it will be seen that next year's figure has been increased by two items totalling 30 lakhs which appear on both sides of the budget. Omitting these, the figures are 15,18 lakhs in last year's budget and 14,92 lakhs in next year's budget. And if from the latter figure are separated unavoidable increases, such as 13 lakhs in pension charges, it will be found that retrenchments account for the large total of 40 lakhs.

6. Under the head of interest I am glad to be able to report a saving. After some negotiation the Government of India have agreed to pass on to Provincial Governments the betterments that have accrued from their loan conversions in proportion to the loans originally taken by those Governments. This will save 4½ lakhs in next year's interest charges and will also give relief to the Barrage account of 6½ lakhs in that year.

7. The budget estimates provide for remissions and suspensions of land revenue in 1934-35 equal to those granted in 1932-33 and in the current year, and account has also been taken of a probable loss of revenue of about eight lakhs owing to the cold weather of January. But I must here sound a note of warning. This amount of eight lakhs provides only for the probable loss known at the time when the estimates were

prepared and it is possible that fuller information of the loss in revenue from the recurrence of cold weather towards the end of January may involve some further worsening of the receipt estimates on that account in both the current and the next years.

8. Sir, Government have reorganised their finances on a basis of solvency. But they realise as well as do members of this House that this is a budget of attenuation and that much has yet to be done to place their finances on a fully sound basis. Neither the emergency cut in pay nor the suspension of debt repayment can be continued indefinitely. And we are most anxious to provide more funds for those services to the public which have had to be curtailed. There are also other disturbing possibilities. As this House is aware, the mill industry of Bombay is experiencing grave difficulties and the condition of this industry must always have serious reactions upon the general prosperity of the Presidency. In addition, there is evidence of a powerful trend towards the diversion of the cotton and other trade from the port of Bombay to other trading centres and this again, unless checked, will have its effects upon our revenues.

9. The continuance of economic depression throughout the Presidency is a matter of most serious concern to Government and they are examining in concert with other Governments in India what measures are necessary for the alleviation of the distress of the agricultural classes. This is a problem which is today engaging the attention of all Governments in the world, and this Honourable House will not expect me to say more today than that the Bombay Government intend to concert such measures as may be possible within the scope of the financial resources at their disposal.

10. In November 1935 a considerable betterment is anticipated from the conversion of the development loan from its $6\frac{1}{2}$ per cent. rate of interest tax-free to a more favourable rate, and with the introduction of the new reforms we expect a very considerable improvement in our financial position owing to the new financial settlement and if Sind is separated.

We shall then be in a position to provide for the considerable adjustments which have yet to be made and also, we hope, for a programme of gradual expansion. These future prospects do not however improve the present position. We have achieved the primary purpose of a solvent budget, to confine the expenditure of the State within the current resources, and we are able to carry on for this coming year without asking this House for fresh taxation. I have therefore every confidence that this House will agree to renew the Finance Act of 1932 and to pass the budget, which I now present.

GHULAM HUSSAIN HIDAYATALLAH.

19th February 1934.

Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1934-35

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The statements and illustrative graphs have been prepared on the same basis as last year. Statement A shows actual account figures. For various reasons, mainly changes of accounts classification, the figures of different years in that statement are not always comparable one with the other. Statements I and II have therefore been prepared eliminating the effect of such changes so that the expenditure and revenue of each year since the introduction of the Reforms may be more strictly comparable. The following are the main changes which have been effected: some minor factors are referred to in the footnotes:—

(1) Until the year 1924-25 the contribution to the Central Government was shown as a deduction from revenue and thereafter as an addition to expenditure. In the adjusted statement II it has been shown throughout as an addition to expenditure.

(2) Receipts from the Development head-XLII have now been included as revenue throughout. Revenue accounts for development schemes were first opened in 1927-28. Until that year all revenue receipts, including the cotton cess, had been included in the capital accounts only. The true revenue has now been included throughout against the head XXXI.

(3) From the year 1928-29 recoveries have been shown as revenue instead of as deductions from the expenditure. The total difference amounted up to that time to about 21 lakhs, and it has been assumed that this figure may be applied to subsequent years; therefore this figure has been deducted from the heads concerned in Statements I and II.

(4) In 1925-26 the cost price of opium supplied to Local Governments was added to both sides of the accounts under the head 6-Excise. The figures have now been deducted from all years.

(5) There have been several interchanges in the record of expenditure between the heads 5-Land Revenue and 22-General Administration. For convenience, these two heads have now been added together.

(6) In the early days of the Development Department joint borrowings were entered into by the Government of Bombay and the three corporations of the Bombay City, namely, Improvement Trust, Port Trust and the Municipality. The debt charges of the three corporations are passed through the provincial accounts under the heads "XVI" and "19". They thus unduly swell the budget on both sides and have for comparative purposes been omitted.

(7) The miscellaneous adjustments between Central and Provincial in the early years of the Reforms have been excluded.

(8) An item of about 15 lakhs has since 1928-29 been transferred to the credit of XIV-Irrigation from V-Land Revenue. The same adjustment has been made in the earlier years also.

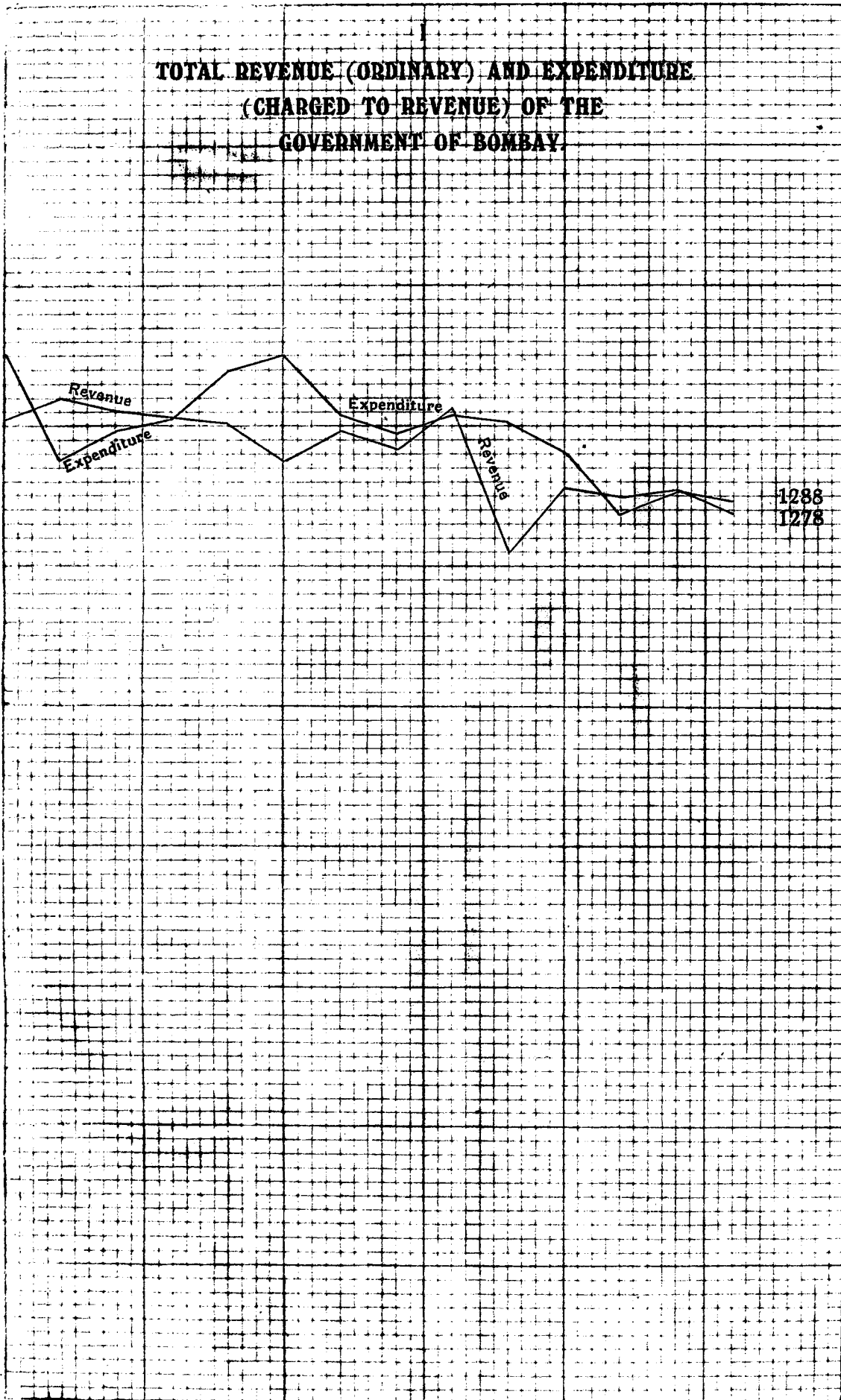
(9) Grants-in-aid to Local Bodies for public works which since 1927-28 are shown under 41-Civil Works have been transferred to this head for previous years also.

**TOTAL REVENUE (ORDINARY) AND EXPENDITURE
(CHARGED TO REVENUE) OF THE
GOVERNMENT OF BOMBAY.**

LAKHS
OF RS.

1600
1509
1411
1400
1200
1000
800
600
400
200
0

1921-22
1922-23
1923-24
1924-25
1925-26
1926-27
1927-28
1928-29
1929-30
1930-31
1931-32
1932-33
1933-34
(Revised)
1934-35
(Budget)



STATEMENT

ORDINARY

Adjusted figures on

Heads of Revenue.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
II—Taxes on Income	1,14.6	3.0	... ..	.....	.....
V—Land Revenue	5,31.4	5,42.7	4,92.9	5,00.5	5,25.1
VI—Excise	3,42.7(a)	4,22.8	4,34.6	4,43.0	3,95.0
VII—Stamps	1,64.4	1,76.6	1,79.9	1,73.1	1,76.3
VIII—Forest	74.9	70.4	71.5	73.1	75.3
IX—Registration	13.8	13.0	12.9	12.5	12.8
IX-A—Scheduled Taxes ... ..	.....	2.7	9.4	9.0	15.3
XIII—Irrigation Works for which capital ac- counts are kept. { Total Re- venue. 76.1 96.2 1,03.4 1,11.0 1,00.5 Working expenses. -41.7 -43.9 -50.1 -58.4 -59.2 Net .. 34.4 52.3 53.3 52.6 41.3	76.1	96.2	1,03.4	1,11.0	1,00.5
XIV—Works for which no capital accounts are kept.	17.3	17.0	16.7	16.7	16.8
XVI—Interest	17.1	22.1	19.9	15.7	14.8
XVII—Administration of Justice	10.7	13.9	14.8	15.1	16.5
XVIII—Jails and Convict Settlements	4.6	4.8	5.2	4.6	5.0
XIX—Police	2.4	7.7	5.9	5.0	7.9
XX—Ports and Pilotage	0.4	0.4	.....	.....	.....
XXI—Education	7.7	9.6	10.0	11.2	10.5
XXII—Medical	5.7	6.5	6.5	6.3	6.6
XXIII—Public Health	0.2	4.8	8.4	5.7	6.1
XXIV—Agriculture	2.9	3.5	3.6	3.4	3.2
XXV—Industries	0.2	0.4	.....	.....	.....
XXVI—Miscellaneous Departments	1.1	1.2	2.0	2.0	2.0
XXX—Civil Works	20.9	16.4	17.9	15.4	16.1
XXXI—Bombay Development Scheme	20.5	27.9	23.4	24.3	28.0
XXXII—Transfers from Famine Relief Fund. ....	.....	.....	.....	.....	.....
XXXIII—Receipts in aid of Superannuation.	9.4	13.9	14.5	14.1	14.6
XXXIV—Stationery and Printing	2.3	2.9	2.7	2.4	3.7
XXXV—Miscellaneous	11.5	6.3	14.3	7.3	9.3
XL—Extraordinary Receipts ... ..	.....	.....	.....	.....	.....
Grand Total	(a) 14,10.6	14,42.5	14,25.3	14,18.1	14,02.2

(a) Part of the excise receipts properly creditable to this year were credited in the previous year. There is no 80 lakhs less than the figure in the following year.

* This figure has been adjusted on the old basis by not taking into account the change in the accounting gross expenditure of commercial concerns to be put to vote instead of only taking net profit into account

† The decrease under "XIX-Police" in 1931-32 and onwards is due to the transfer of receipts from inspection

‡ The increase under "XXIII-Public Health" is due to the transfer of receipts amounting to about 4.8 lakhs

§ This includes 16 lakhs received as an interest free loan from the Petrol Fund eventually to be repaid, and

¶ (i) This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and

(ii) With effect from 1933-34 receipts from Electricity Duties are to be shown under "XXXV-Miscellaneous". made in this statement in the 1932-33 figures which differ therefore from those given in the Blue

¶ Excludes receipts from sale of lands under the Barrage.

Z This excludes 20 lakhs, receipts from the Lloyd Barrage, earmarked for payment of interest on the Barrage.

Bk H 201-b

I.

REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34 Revised.	1934-35 Budget.
.....
4,50.9	5,07.2	4,84.2	4,79.1	4,74.5	5,01.3	4,70.7	4,69.9	4,77.5
3,97.2	3,84.1	3,83.4	4,00.2	2,97.4	3,21.2	3,29.8*	3,42.2	3,34.2
1,67.6	1,75.4	1,68.4	1,77.2	1,58.1	1,50.3	1,58.8	1,57.9	1,56.0
76.6	72.9	73.4	79.8	52.2	56.7	59.7	52.8	48.3
12.0	11.8	11.8	12.3	10.9	11.4	12.5	16.2	16.2
19.6	21.2	21.5	20.1	16.4	19.2	18.8	19.0	18.5
1,09.0	1,04.0	1,18.2	97.9	79.0	88.4	1,27.5	1,29.7 Z	1,30.6
-60.7	-61.9	-68.9	-68.2	-61.7	-45.9	-71.7	-73.6	-89.4
48.3	42.1	49.3	29.7	17.3	42.5	55.8	56.1	41.2
17.0	16.9	16.4	17.1	15.9	15.9	16.0	16.2	15.6
25.1	21.3	13.6	12.9	17.2	14.7	16.7	14.5	14.4
17.9	14.8	15.5	17.3	17.4	20.2	20.8	18.8	19.8
5.7	6.0	5.4	5.5	4.5	4.4	4.1	3.7	3.4
7.8	7.3	8.0	8.7	18.2	5.2†	4.1	3.7	4.3
.....
10.9	11.1	11.9	16.6	15.3	16.6	15.8	18.5	16.2
5.5	5.9	5.7	6.2	5.9	6.0	6.4	7.2	6.9
6.3	6.4	8.4	6.2	6.8	7.4	13.5‡	13.9	12.6
3.0	2.7	2.3	2.4	2.0	2.4	2.9	3.2	3.5
0.1	0.1	0.1	.....	.....	...	0.1	0.1	0.1
2.0	1.8	1.8	1.8	1.8	15.4	15.2	15.2	14.8
16.4	17.0	19.4	19.0	19.2	34.8§	19.1	26.6	24.2
25.5	26.4	26.7	32.6	29.6	24.2	18.9	18.0	7.6
.....	9.8	16.2	50.4	10.7	14.7	12.9	11.9	11.9
15.3	14.7	15.4	23.1	14.3	13.0	13.7	11.2	10.4
4.0	3.7	3.4	3.2	2.9	2.0	2.1	1.6	1.5
10.7	5.7	2.4	4.8	4.6	4.4	9.9||	17.2	17.7
2.6	7.9	2.0	3.7	7.0	9.6	1.0¶	0.1	1.7
13,47.8	13,94.2	13,66.5	14,30.0	12,19.6	13,13.0	12,99.3	13,15.7	12,78.5

record of the amount of this under-credit but that it was large will be evident from the fact that the figure is

procedure of the Nasik Distillery introduced in the budget with effect from 1932-33 owing to orders requiring the as hitherto.

of motor vehicles to the head "XXVI-Miscellaneous Departments".

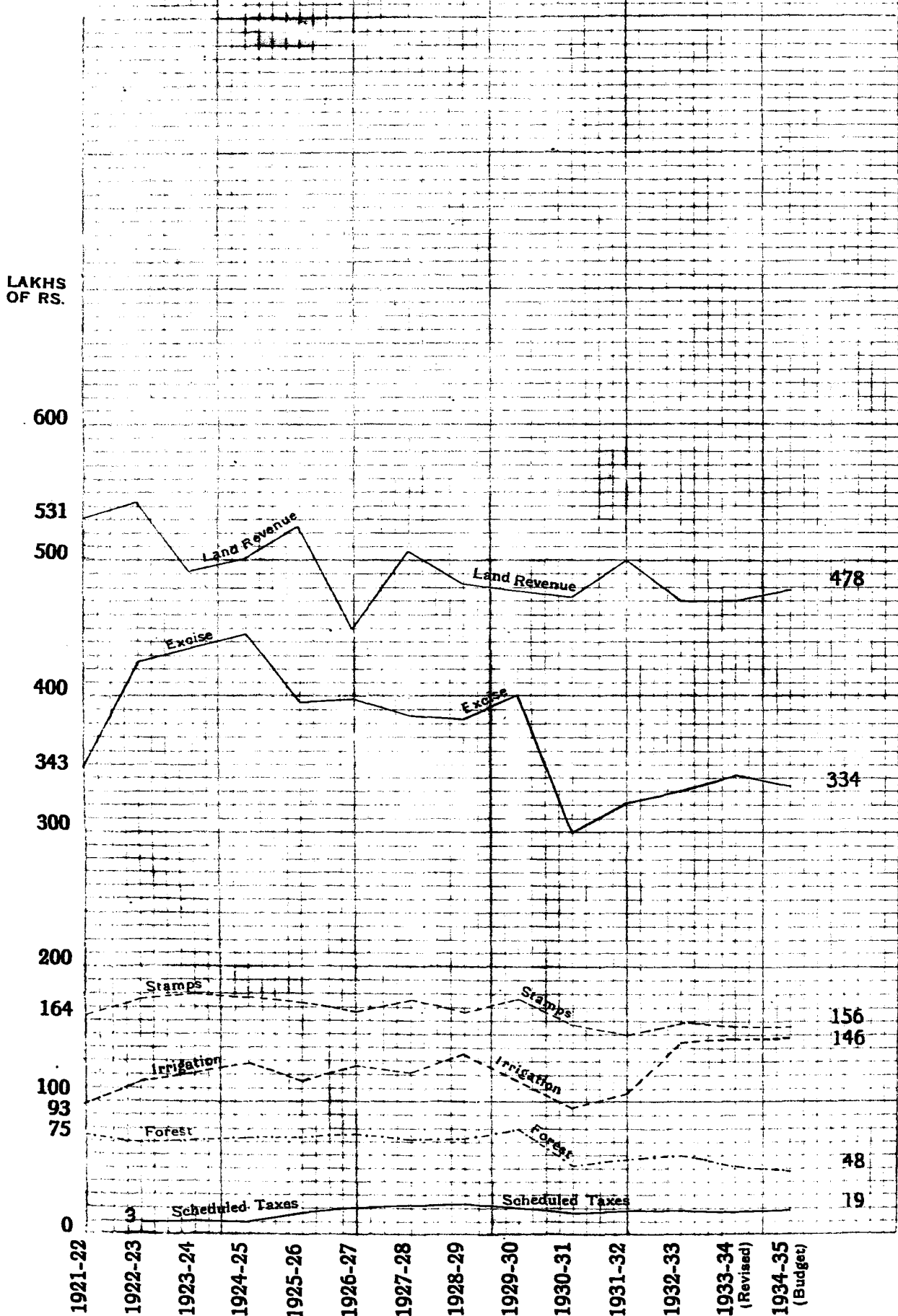
under "Ambarnath and Salsette Water Supply Schemes" from the head "XXXI-B. D. Scheme".

treated as a special addition to revenue.

the Bombay Improvement Trust.

In order that the 1933-34 figures may be comparable with those of 1932-33 the necessary adjustment has been Book for 1932-33.

II
CHIEF ITEMS OF REVENUE (ORDINARY) OF
THE GOVERNMENT OF BOMBAY.



STATEMENT
EXPENDITURE CHARGED

Adjusted figures on

Heads of Expenditure.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
2—Taxes on Income	1·7	.....	.....	.....	.....
*5—Land Revenue and Administration. 22—General	2,83·7	2,81·3	2,81·2	2,81·4	2,89·1
6—Excise	28·7	32·8	35·3	40·2	33·8
7—Stamps	3·5	3·6	3·9	0·9	1·4
8—Forest	50·0	39·7	43·6	43·0	40·9
8-A—Forest Capital Outlay ... ..	.....	.....	.....	.....	2·0
9—Registration	6·7	7·4	6·7	6·8	6·7
9-A—Scheduled Taxes ... ..	.....	.....	0·2	0·2	0·2
14—Interest on works for which capital accounts are kept.	39·5	42·7	49·2	57·2	62·4
15—Other Revenue expenditure financed from ordinary Revenue.	42·3	30·1	21·1	34·4	31·8
15(1)—Other Revenue expenditure financed from Famine Relief Fund.	.....	.....	.....	.....	.....
16—Construction of Irrigation Works	41·9†	.....	30·0	.....	.....
19—Interest on Ordinary Debt ¶	26·4	41·8	62·7	73·0	1,07·8
20—Interest on other obligations ... ..	.....	.....	.....	.....	.....
21—Reduction or Avoidance of Debt	9·4	9·4	9·4	11·9	18·2
24—Administration of Justice	70·1	65·6	68·9	71·4	72·7
25—Jails and Convict Settlements	31·3	26·6	24·7	26·0	25·3
26—Police	1,90·6	1,72·4	1,66·7	1,69·0	1,69·4
27—Ports and Pilotage	1·5	1·7	0·4	0·2	0·2
30—Scientific Departments	1·3	0·8	0·7	0·7	0·8
31—Education	1,71·7	1,71·1	1,91·8	1,84·0	1,95·8
32—Medical	45·1	44·4	43·2	43·9	47·2
33—Public Health	28·8	17·4	19·4	22·3	24·6
34—Agriculture	29·3	23·4	23·8	26·1	26·9
35—Industries	7·6	2·7	1·5	0·2	0·7
37—Miscellaneous Departments... ..	4·5	4·8	5·9	4·8	4·5
41—Civil Works	2,03·0	1,14·3	1,08·9	1,02·9	1,10·3
42—Bombay Development Scheme †	.....	.....	.....	.....	.....
43—Famine Relief	27·3	63·5	33·6	57·2	53·6
45—Superannuation Allowances, etc.	48·5	52·5	57·8	50·9	56·3
45A—Commutation of Pensions financed from ordinary revenue.	.....	.....	.....	.....	.....
46—Stationery and Printing	32·5	15·2	15·8	11·4	12·8
47—Miscellaneous	23·6	10·8	11·6	11·6	17·5
51—Contributions to the Central Government by Provincial Governments.	56·0	56·0	56·0	56·0	34·0
53—Extraordinary charges ... ..	.....	.....	.....	.....	.....
Expenditure in England	12·1	19·4	22·6	24·3	31·5
Total expenditure charged to Revenue ...	15,08·9	13,51·2	13,96·5	14,11·6	14,78·4

* A number of changes in accounts classification were effected between these two heads under instructions from of comparison.

† Financed from Famine Contribution.

‡ The head "42-Bombay Development Scheme" was opened in 1927-28 for all schemes of the Development Department except the Back Bay Scheme which is shown under the capital head "59".

§ This figure has been adjusted on the old basis by not taking into account the change in the accounting gross expenditure of commercial concerns to be put to vote instead of only taking net profit into account as

|| Excludes receipts from sale of lands under the Barrage earmarked for payment of interest under this head. It

¶ Orders have been passed in 1932-33 that the interest charges on "42-B. D. Scheme" are to be included made in this statement in the figures for 1927-28 onwards.

** This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and the Bk H 201—c

II.

TO REVENUE.

Comparable basis.

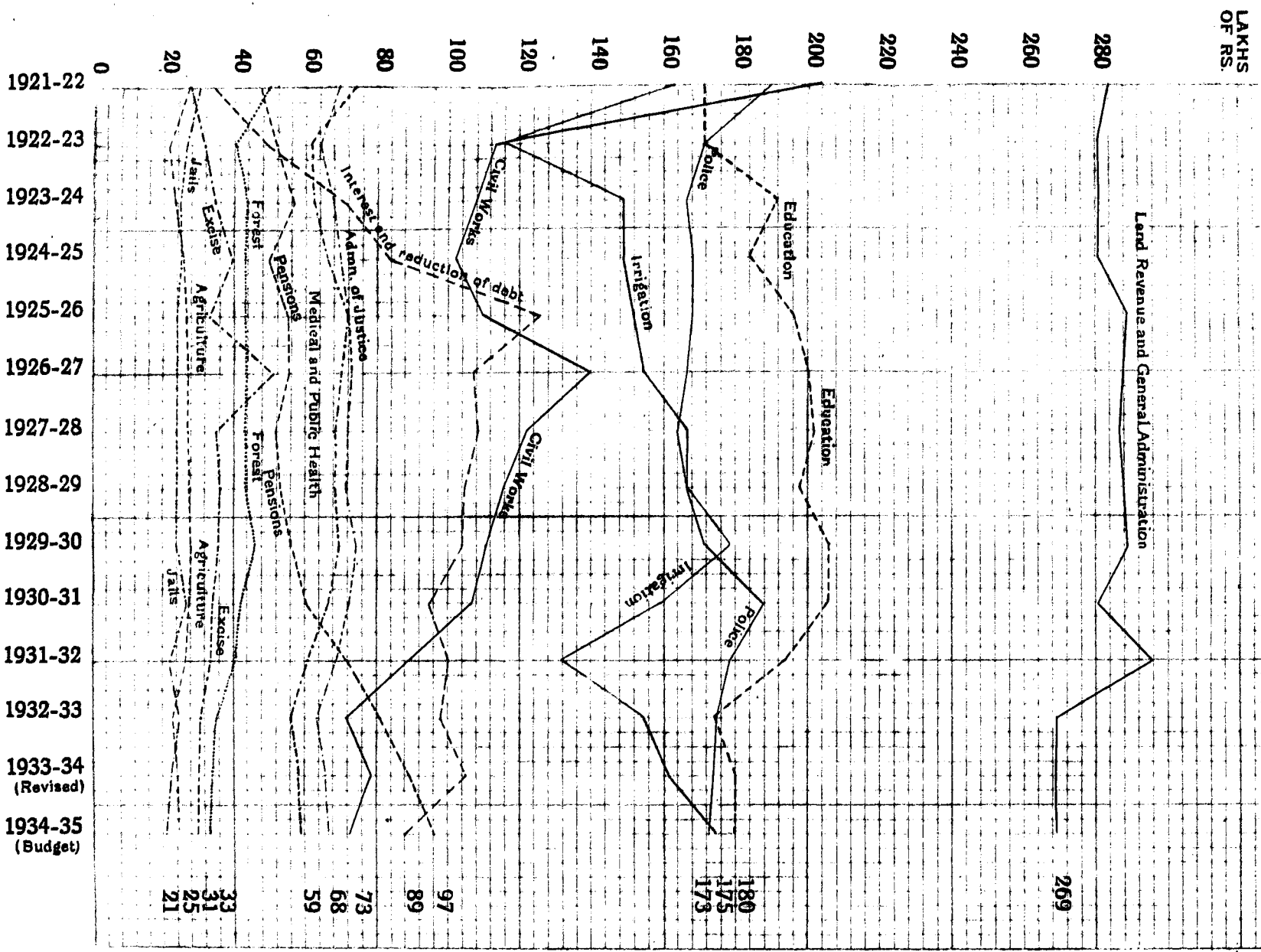
(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34 Revised.	1934-35 Budget.
2,58.6	2,86.9	2,87.7	2,89.5	2,80.6	2,95.6	2,70.2	2,68.9	2,68.6
51.8	35.8	37.4	36.6	34.7	34.2	31.5§	31.5	30.6
1.8	1.3	2.7	2.7	2.4	2.3	2.4	2.5	2.3
41.4	40.6	41.3	43.3	40.7	40.1	35.1	33.7	32.7
2.2	2.4	2.3	2.2	1.8	0.6	1.1	0.7	0.6
6.7	6.5	6.6	6.7	6.4	6.3	6.0	6.3	6.3
0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3
54.1	54.8	55.5	78.1	68.1	60.4	61.9||	62.2||	63.0
24.3	30.1	23.5	17.2	24.7	12.3	9.0	15.2	11.2
7.1	10.3	10.0	17.0	6.9	13.3	12.0	10.9	10.9
10.0	10.0	10.0	.....	.....	.....	...	...	...
90.7	94.9	92.0	89.4	78.3	81.8	88.5	84.5	80.6
...	.....	.....	1.0	2.1	3.2	2.9	2.6	2.3
16.1	14.7	12.9	14.1	14.7	15.3	4.9	16.1	4.3
74.1	73.3	72.9	75.3	74.6	70.6	64.2	67.0	63.3
24.7	24.3	23.7	24.4	27.5	22.1	25.4	22.9	20.9
1,67.1	1,64.8	1,66.6	1,72.9	1,89.1	1,78.4	1,74.9	1,74.0	1,72.9
0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6
1,99.6	2,01.9	1,97.8	2,06.2	2,06.4	1,94.1	1,73.6	1,79.9	1,80.3
49.9	46.4	45.3	46.3	45.5	42.7	37.9	33.0	38.5
20.0	21.8	23.0	23.6	21.2	18.6	13.3	19.8	20.4
26.9	27.4	28.3	29.2	28.8	27.7	24.2	24.6	24.6
0.9	0.7	0.8	1.1	1.2	1.2	3.4	3.6	4.1
4.3	4.3	4.5	4.5	4.3	5.0	4.3	4.8	5.5
1,41.1	1,32.6	1,16.0	1,10.8	1,07.3	90.7	72.4	79.0	72.9
...	3.5	4.1	4.5	7.2	9.4	4.0	3.5	3.7
46.5	23.0	1.4	6.0	2.1	0.1	...	...	...
55.7	51.9	54.3	56.7	61.2	72.5	79.1	83.2	95.7
...	.....	.....	.....	.....	.....	1.8	2.1	1.3
15.5	13.9	13.9	12.7	12.7	11.9	10.8	10.8	11.6
13.8	7.9	9.9	6.4	10.7	8.3	12.9**	13.2	13.4
23.0	.....	.....	.....	.....	.....	...	...	...
...	.....	.....	.....	.....	.....	3.2	2.9	1.2
32.6	37.3	42.3	40.2	38.9	40.8	39.7	40.9	33.6
14,96.5	14,14.4	13,57.7	14,19.2	14,01.1	13,60.5	12,77.0	13,11.4	12,83.3

the Auditor General and hence the figures of expenditure under these two heads are grouped together for purposes

Department on which capital expenditure was complete. Since 1928-29 it includes all schemes of the Development procedure of the Nasik Distillery introduced in the budget with effect from 1932-33 owing to orders requiring the hitherto. also excludes 20 lakhs of irrigation receipts utilised for payment of Barrage interest for 1933-34 (revised). under this head with effect from the year 1931-32. For purposes of comparison the necessary adjustment has been Bombay Improvement Trust.

III
CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE)
OF THE GOVERNMENT OF BOMBAY.



STATEMENT A

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

ACCOUNTS FOR THE FIVE YEARS ENDING 1932-33,
BUDGET AND REVISED ESTIMATES FOR 1933-34

AND

BUDGET ESTIMATES FOR 1934-35

No. of Account Head.	Heads of Revenue.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised Estimates.	1934-35, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
II	Taxes on Income ...	...	...	...	...	...	...	...	.....
III	Salt ...	...	...	...	17	19	...	6	.....
V	Land Revenue ...	4,84,68	4,79,63	4,74,45	5,01,34	4,71,24	4,82,44	4,70,36	4,77,98
VI	Excise ...	3,92,26	4,07,89	3,04,35	3,26,55	3,50,85	3,49,46	3,61,06	3,52,71
VII	Stamps ...	1,68,39	1,77,15	1,58,06	1,50,33	1,58,76	1,54,00	1,57,88	1,56,00
VIII	Forest ...	73,43	79,75	52,24	56,74	59,71	58,00	52,76	48,80
IX	Registration ...	11,75	12,33	10,39	11,36	12,54	11,50	16,21	16,20
IX-A	Scheduled Taxes ...	21,52	20,12	16,39	19,19	18,77	23,32	19,05	18,50
	Total ...	11,52,03	11,76,37	10,16,38	10,65,63	10,72,06	10,78,70	10,77,38	10,69,69
	Irrigation, Navigation, Embankment and Drainage Works.								
XIII	Works for which capital accounts are kept.	49,30	29,65	17,26	42,54	55,77	31,03	76,15	41,25
XIV	Works for which no capital accounts are kept.	16,42	17,15	15,86	15,86	15,96	15,66	16,24	15,63
	Total ...	65,72	46,80	33,12	58,40	71,73	46,69	92,39	56,88
	Debt Service.								
XVI	Interest ...	1,51,52	1,45,56	1,47,23	1,44,87	1,47,69	1,41,41	1,42,69	1,39,83
	Total ...	1,51,52	1,45,56	1,47,23	1,44,87	1,47,69	1,41,41	1,42,69	1,39,83
	Civil Administration.								
XVII	Administration of Justice ...	15,52	17,33	17,37	20,20	20,85	18,77	18,82	19,78
XVIII	Jails and Convict Settlements ...	5,41	5,49	4,51	4,42	4,07	3,49	3,72	3,40
XIX	Police ...	11,10	11,75	21,26	8,33	7,25	7,12	6,80	7,38
XX	Ports and Pilotage ...	...	...	...	...	...	...	...	.....
XXI	Education ...	11,86	16,59	15,32	16,59	15,82	14,71	13,48	16,16
XXII	Medical ...	13,74	14,22	13,87	13,96	14,42	15,22	15,32	14,94
XXIII	Public Health ...	13,90	11,74	12,33	12,93	19,01	18,09	19,38	18,08
XXIV	Agriculture ...	3,49	3,55	3,24	3,63	4,14	3,96	4,40	4,65
XXV	Industries ...	6	4	4	4	8	12	9	10
XXVI	Miscellaneous Departments ...	1,83	1,80	1,83	15,39	15,19	15,14	15,24	14,82
	Total ...	76,91	82,51	89,77	95,49	1,00,83	96,62	1,02,15	99,31
	Civil Works.								
XXX	Civil Works ...	20,71	20,34	23,50	48,31	43,15	40,13	39,81	41,72
XXXI	Bombay Development Scheme...	18,00	32,59	29,56	24,22	18,89	23,65	18,03	7,60
	Total ...	38,71	52,93	53,06	72,53	62,04	63,78	57,84	49,32
	Miscellaneous.								
XXXII	Transfers from Famine Relief Fund ...	16,21	50,44	10,73	14,68	12,88	12,79	11,91	11,90
XXXIII	Receipts in aid of Superannuation ...	15,89	23,10	14,30	13,00	13,46	11,39	10,97	10,19
XXXIV	Stationery and Printing ...	4,53	4,26	3,97	3,06	3,16	2,78	2,73	2,60
XXXV	Miscellaneous ...	2,74	5,13	4,92	4,69	15,49	11,51	31,45	30,90
	Total ...	38,37	82,93	33,92	35,43	44,99	38,47	57,06	55,59
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XXXIX	Contribution to the Central Government by Provincial Government.	...	...	...	...	...	...	...	.....
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	...	...	...	...	...	...	...	.....
	Provincial revenue in England—High Commissioner.	2	10	31	9	7	1	5	1
	Total ...	2	10	31	9	7	1	5	1
	Extraordinary Items.								
XL	Extraordinary Receipts ...	1,96	3,56	7,06	9,60	25,76	24,46	35,06	41,70
	Total Revenue ...	15,25,74	15,91,56	13,80,85	14,82,04	15,25,17	14,90,14	15,64,62	15,12,33

No. of Account Head.	Heads of Revenue.	1923-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised Estimates	1934-35, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Capital Account not charged to Revenue.								
XLII	Bombay Development Scheme ...	8,70	...	...	...	...	...	...	.....
	Total ...	8,70	...	...	...	...	...	...	.....
	Debt Heads.								
	Deposits and Advances—								
	Famine Relief Fund ...	8,94	10,73	11,90	14,36	12,88	12,82	11,94	11,90
	Transfers from Famine Relief Fund ...	24,02	26,39	30,11	...	...	...	...	.....
	Appropriation for Reduction or Avoidance of Debt ...	20,87	23,05	24,56	26,26	20,35	18,06	33,39	20,92
	Miscellaneous Government Account ...	...	...	...	...	...	...	...	.....
	Suspense Account ...	1,31,16	1,26,00	1,47,71	1,75,02	2,08,23	...	...	.....
	Deposits of Depreciation Fund of Government Presses ...	1,39	58	55	46	...	...	...	.....
	Loans and Advances by Provincial Government ...	52,03	1,03,14	64,70	75,02	86,05	75,07	76,08	73,38
	Advances from the Provincial Loans Fund ...	4,17,34	10,80,89	4,38,26	4,98,60	2,89,53	1,83,12	1,63,12	1,63,49
	Subventions from the Central Road Development Account ...	...	...	25,60	11,60	20,87	15,00	17,46	15,00
	Civil Deposits ...	...	...	...	64	3,00	2,47	4,06	4,35
	Deposits of Depreciation Reserves of Nasik Distillery ...	...	...	...	...	1,21	2,04	1,55	1,28
	Total, Debt Heads ...	6,45,75	13,70,78	7,43,39	8,01,96	6,42,12	3,08,58	3,07,60	2,90,32
	Total, Capital Receipts ...	6,54,45	13,70,78	7,43,39	8,01,96	6,42,12	3,08,58	3,07,60	2,90,32
	Total Receipts* ...	21,80,19	29,62,34	21,24,24	22,84,00	21,67,29	17,98,72	18,72,22	18,02,65
	Opening Balance ...	3,23,46	2,71,76	2,45,01	76,51	75,01	75,00	86,85	96,54
	Grand Total ..	25,03,65	32,34,10	23,69,25	23,60,51	22,42,30	18,73,72	19,59,07	18,99,19

	1923-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised.	1934-35, Budget.
Ordinary Revenue ...	15,25,74	15,91,56	13,80,85	14,82,04	15,25,17	14,90,14	15,64,62	15,12,33
Capital Receipts ...	6,54,45	13,70,78	7,43,39	8,01,96	6,42,12	3,08,58	3,07,60	2,90,32

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Direct Demands on Revenue.									
5	Land Revenue (Reserved) ...	64,77	66,09	64,94	69,86	65,76	63,66	63,01	62,90	5
6	Excise (Transferred) ...	46,32	44,25	41,68	39,61	46,77	49,36	49,10	47,45	6
7	Stamps (Reserved) ...	2,67	2,65	2,42	2,34	2,42	2,49	2,45	2,30	7
8	Forest (Transferred) ...	41,25	43,28	40,66	40,07	35,13	37,12	33,71	32,71	8
8A	Forest Capital Outlay (Transferred) ...	2,33	2,22	1,76	58	1,11	1,24	72	59	8A
9	Registration (Transferred) ...	6,55	6,65	6,38	6,29	6,01	6,48	6,29	6,28	9
9A	Scheduled Taxes (Reserved) ...	20	21	21	31	24	28	50	28	9A
	Total ...	1,64,09	1,65,35	1,58,05	1,59,06	1,57,44	1,60,63	1,55,53	1,52,51	
	Reserved ...	67,64	68,95	67,57	72,51	68,42	66,43	65,76	65,48	
	Transferred ...	96,45	96,40	90,48	86,55	89,02	94,20	89,82	87,03	
	Irrigation Revenue Account.									
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	55,52	78,06	68,09	60,38	86,68	86,17	1,17,34	1,03,01	14
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—									
	A. Irrigation Works (P. W.) ...	22,72	16,38	23,73	11,02	8,27	11,57	14,26	10,70	15A
	B. Navigation, Embankment and Drainage Works (P. W.).	59	52	66	62	63	44	44	50	15B
	A. Irrigation Works (Civil) ...	22	26	33	70	11	4	52	4	15A
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	10,00	17,02	6,92	13,32	11,97	11,78	10,89	10,89	15(1)
	Total (Reserved) ...	89,05	1,12,24	99,73	86,04	1,07,66	1,10,00	1,43,45	1,25,14	
	Irrigation Capital Account (charged to Revenue).									
16	Construction of Protective Irrigation Works (Reserved)—									
	A. Financed from Famine Relief Fund.	...	...	...	...	...	...	...	...	16A
	B. Financed from Ordinary Revenues.	10,00	...	...	...	...	...	...	...	16B
	Total (Reserved) ...	10,00	...	...	...	...	...	...	...
	Debt Services.									
19	Interest on Ordinary Debt (Reserved).	2,05,87	1,98,68	1,72,55	2,12,01	2,21,40	2,17,98	2,14,21	2,07,51	19
20	Interest on other obligations, (Reserved).	...	96	2,07	3,17	2,88	2,58	2,58	2,27	20
21	Reduction or Avoidance of Debt (Reserved).	12,94	14,09	14,66	15,33	4,95	4,65	16,14	4,34	21
	Total (Reserved) ...	2,18,81	2,13,73	1,89,28	2,30,51	2,29,23	2,25,21	2,32,93	2,14,12	

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
Civil Administration.										
22	General Administration (Reserved) ...	2,21,82	2,22,31	2,15,31	2,24,78	2,03,88	2,07,76	2,05,47	2,05,26	22
22	General Administration (Transferred)	1,59	1,59	1,60	1,44	1,09	1,00	93	98	22
24	Administration of Justice (Reserved)	72,92	75,33	74,64	70,56	61,22	66,79	67,01	68,28	24
25	Jails and Convict Settlements (Reserved)	23,69	24,37	27,47	22,10	25,38	22,04	22,93	20,94	25
26	Police (Reserved)	1,69,73	1,75,99	1,91,63	1,81,49	1,78,02	1,79,01	1,77,05	1,76,02	26
27	Ports and Pilotage (Reserved)	21	23	9	9	7	7	6	7	27
30	Scientific Departments (Transferred)	84	86	92	94	88	91	90	92	30
31	Education (Reserved)	6,91	6,84	6,64	6,51	6,19	6,37	6,23	6,29	31
31	Education (Transferred)	1,90,91	1,99,32	1,99,71	1,87,59	1,67,40	1,74,37	1,73,71	1,74,03	31
32	Medical (Reserved)	4	6	4	6	5	5	5	6	32
32	Medical (Transferred)	53,26	54,24	53,54	50,69	45,80	43,06	45,91	46,44	32
33	Public Health (Transferred)	28,50	29,09	26,66	24,08	23,82	25,52	25,31	25,92	33
34	Agriculture (Transferred)	29,53	30,42	30,04	28,87	25,37	25,84	25,79	25,80	34
35	Industries (Transferred)	79	1,06	1,24	1,22	3,38	3,60	3,60	4,08	35
37	Miscellaneous Departments (Reserved)	4,30	4,29	4,14	4,77	4,53	4,67	4,48	4,74	37
37	Miscellaneous Departments (Transferred)	21	24	18	23	27	31	31	73	37
	Total	8,05,25	8,26,24	8,33,85	8,05,42	7,50,35	7,66,37	7,59,74	7,60,56	
	Reserved	4,99,62	5,09,42	5,19,96	5,10,37	4,82,34	4,86,76	4,83,38	4,81,66	
	Transferred	3,05,63	3,16,82	3,13,89	2,95,05	2,68,01	2,79,61	2,76,46	2,78,90	
Civil Works.										
41	Civil Works (Reserved)	4,09	3,88	4,07	3,43	2,65	2,82	3,02	3,00	41
41	Civil Works (Transferred)	1,13,17	1,08,25	1,07,51	1,00,78	86,74	96,35	89,20	87,43	41
42	Bombay Development Scheme (Reserved)	28,71	28,16	42,88	9,42	4,00	3,65	3,54	3,67	42
	Total	1,45,97	1,40,29	1,54,46	1,13,63	93,39	1,02,82	95,76	94,10	
	Reserved	32,80	32,04	46,95	12,85	6,65	6,47	6,56	6,67	
	Transferred	1,13,17	1,08,25	1,07,51	1,00,78	86,74	96,35	89,20	87,43	
Miscellaneous.										
43	Famine (Reserved)— A. Famine Relief	1,38	5,97	2,08	11	...	...	1	...	43-A
	B. Transfers to Famine Relief Fund	...	...	...	...	...	...	...	...	43-B
45	Superannuation Allowances and Pensions (Reserved)	54,33	56,66	61,17	72,47	79,15	83,37	88,24	95,71	45
45.A	Commutation of Pensions financed from ordinary revenues (Reserved)	...	...	...	...	1,76	1,77	2,10	1,33	45-A
46	Stationery and Printing, (Reserved) and Partly (Transferred)	13,33	11,98	12,35	11,48	10,44	11,50	10,53	11,04	46
	Partly (Transferred)	1,64	1,77	1,49	1,48	1,51	1,60	1,40	1,60	46
47	Miscellaneous (Reserved)	6,09	3,29	3,36	2,79	20,43	6,54	22,35	20,88	47
47	Miscellaneous (Transferred)	3,86	3,10	7,19	5,52	4,70	4,87	4,87	5,39	47
	Total	80,63	82,77	87,64	93,85	1,77,99	1,10,15	1,29,50	1,35,95	
	Reserved	75,13	77,90	78,96	86,85	1,11,79	1,03,68	1,23,23	1,28,96	
	Transferred	5,50	4,87	8,68	7,00	6,20	6,47	6,27	6,99	

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.									
51	Contributions to the Central Government by Provincial Governments (Reserved).	...	...	...	...	...	...	...	...	51
51A	Miscellaneous adjustments between the Central and Provincial Governments (Reserved).	4,00	3	...	...	...	...	...	...	51-A
	Total ...	4,00	3	...	...	...	...	...	...
	Reserved ...	4,00	3							
	Transferred ...	...	...					
	Extraordinary Items.									
52	Extraordinary Charges (Reserved) ...	...	...	...	3	3,24	2,50	2,91	1,15	52
	Total (Reserved) ...	...	...	...	3	3,24	2,50	2,91	1,15	
	Expenditure in England.									
	Secretary of State (Reserved) ...	5,83	4,08	3,22	3,35	2,92	3,21	3,41	2,94	...
	Secretary of State (Transferred) ...	4	...	...	8	8	22	18	4	...
	High Commissioner (Reserved) ...	26,49	25,91	26,68	29,18	28,32	28,08	29,22	27,77	...
	High Commissioner (Transferred) ...	9,94	10,19	9,00	8,23	8,39	9,18	8,08	7,87	...
	Total ...	42,30	40,18	38,90	40,84	39,66	40,69	40,89	38,62	
	Reserved ...	32,32	29,99	29,90	32,53	31,24	31,29	32,63	30,71	
	Transferred ...	9,98	10,19	9,00	8,31	8,42	9,40	8,26	7,91	
	Total Expenditure charged to Revenue.	15,59,60	15,80,83	15,61,91	15,29,39	14,98,95	15,18,37	15,60,76	15,22,15	
	Reserved ...	10,28,87	10,44,30	10,32,35	10,31,70	10,40,56	10,32,34	10,90,75	10,53,89	
	Transferred ...	5,30,73	5,36,53	5,29,56	4,97,69	4,58,39	4,86,03	4,70,01	4,68,26	
	Capital Account not charged to Revenue.									
52A	Forest Capital Outlay (Transferred)...	...	...	...	...	...	...	...	...	52-A
55	Construction of Irrigation Works (Reserved).	2,96,05	3,03,23	3,71,15	3,61,53	2,49,14	1,89,94	1,62,72	1,65,91	55
56A	Capital outlay on improvement on Public Health (Transferred).	5,63	5,96	7,88	4,22	2,85	82	79	31	56-A
59	Bombay Development Scheme (Reserved).	23,78	-1,77	-2,05,89	11	-3,04	-2,56	-4,26	2,87	59
60	Civil Works not charged to Revenue (Transferred).	37,22	44,16	12,57	4,72	2,37	1,37	1,31	13	60
60A	Other Provincial Works not charged to Revenue (Reserved).	1	4	7	...	85	1	1	49	60-A
60B	Payment of Commuted value of Pensions (Reserved).	8,56	12,25	12,16	8,10	55	9,29	14,67	13,31	60-B
61	Payments to Retrenched Personnel (Reserved).	...	...	...	...	1,96	-30	64	-46	61
	Total ...	3,71,25	3,63,87	1,97,94	3,73,68	2,52,98	1,98,57	1,75,88	1,82,56	
	Reserved ...	3,28,40	3,13,75	1,77,49	3,69,74	2,47,76	1,96,38	1,73,78	1,82,12	
	Transferred ...	42,85	50,12	20,45	8,94	5,22	2,19	2,10	44	

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Debt, Deposits and Advances.									
	<i>Reserved.</i>									
	Miscellaneous Government Account...	8,44	8,67	8,91	4,17	4,44	4,74	4,74	5,05	...
	Famine Relief Fund ...	40,23	76,90	40,84	14,69	12,88	12,82	11,94	11,90	...
	Transfers from Famine Relief Fund.	...	2,00	4,23	6,21	6,50	6,80	6,80	7,11	...
	Suspense Account ...	1,22,02	1,26,60	1,46,61	1,74,11	2,05,83	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt.	3	13	8	11	9	10	19	24	...
	Sinking Fund Investment Account ...	13,83	14,57	15,30	16,00	19,69	17,96	21,71	20,68	...
	Deposits of Depreciation Fund of Government Presses.	32	37	28	10	17	22	20	14	...
	Loans and Advances by Provincial Government.	60,18	49,08	35,46	52,77	13,78	12,05	5,69	7,79	...
	Advances from Provincial Loans Fund.	65,99	7,71,07	2,83,18	81,01	1,21,16	42,77.	58,01	49,00	...
	Subventions from Central Road Development Account.	...	...	3,00	28,18	15,72	16,58	11,88	16,20	...
	Civil Deposits ...	...	...	...	8	3,19	2,47	4,43	4,35	...
	Deposits of Depreciation Reserves of Nasik Distillery.	...	...	...	...	6	30	30	15	...
	Total, Debt Heads (Reserved) ...	8,06,04	10,44,39	5,32,89	3,77,43	4,03,51	1,16,81	1,25,89	1,22,61	...
	Total, Capital Account not charged to Revenue.	6,77,29	14,08,26	7,30,83	7,56,11	6,55,49	3,15,38	3,01,77	3,05,17	...
	Reserved ...	6,34,44	13,58,14	7,10,38	7,47,17	6,51,27	3,13,19	2,99,67	3,04,73	...
	Transferred ...	42,85	50,12	20,45	8,94	5,22	2,19	2,10	44	...
	TOTAL, Disbursements ...	22,26,39	29,89,09	22,92,74	22,85,50	21,55,44	18,33,75	18,62,53	18,27,82	...
	Reserved ...	16,63,31	24,02,44	17,42,73	17,78,27	16,91,83	13,45,53	13,90,42	13,53,62	...
	Transferred ...	5,73,58	5,86,65	5,50,01	5,06,63	4,63,61	4,88,22	4,72,11	4,68,70	...
	Closing Balance ...	2,71,76*	2,45,01†	76,51‡	§ 75,01	86,85(a)	39,97(b)	(c) 96,54	(d) 71,87	...
	Grand Total ...	25,08,65	32,34,10	23,69,25	23,60,51	22,42,80	18,73,72	19,59,07	18,99,19	...

* Includes Balance of Famine Relief Fund ... 1,70,44

† " " " ... 1,04,27

‡ " " " ... 75,33

§ " " " ... 75,01

(a) Includes Balance of Famine Relief Fund ... 75,00

(b) " " " ... 75,00

(c) " " " ... 75,00

(d) " " " ... 75,00

		1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised.	1934-35, Budget.
Charged to Revenue ...	{ Reserved ...	10,28,87	10,44,30	10,32,85	10,31,70	10,40,56	10,32,84	10,90,75	10,53,89
	{ Transferred ...	5,30,73	5,36,53	5,29,56	4,97,89	4,58,39	4,86,03	4,70,01	4,68,26
	Total ...	15,59,60	15,80,83	15,61,91	15,29,39	14,98,95	15,18,37	15,60,76	15,22,15
Charged to Capital ...	{ Reserved ...	6,34,44	13,58,14	7,10,88	7,47,17	6,51,27	3,13,19	2,99,67	3,04,73
	{ Transferred ...	42,85	50,12	20,45	8,94	5,22	2,19	2,10	44
	Total ...	6,77,29	14,08,26	7,30,83	7,56,11	6,56,49	3,15,38	3,01,77	3,05,17

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1934-35 Budget Estimates.			Expenditure up to 31st March 1933.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1933-34.	1934-35.	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	19,67,33*	...	19,67,33*	18,74,44	83,83	61,90	- 52,84‡
Other Irrigation Works ...	5,40,37	8,02	5,48,39	4,96,69	8,21	14,87	28,62
59, Bombay Development Scheme ...	7,23,06	...	7,23,06	5,84,81	66†	5,14†	1,32,45†‡
60, Civil Works ...	30,86	...	30,86	24,03	76	13	3,84
Other Works ...	13,13	52	13,65	8,20	45	83	4,01
Total ...	32,74,75	8,54	32,63,29	29,88,17	93,91	82,87	1,16,08

Note.—The statement includes all capital expenditure whether met from (a) loan or (b) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions".

* This figure represents the estimated cost of the project for direct charges (including pensionary charges) according to the 2nd revised recapitulation statement. This figure as well as the figures in columns 5 to 7 are exclusive of interest charges.

‡ This figure is arrived at after taking into account anticipated recoveries from zamindars on account of water course expenditure (2,03,85) and the recovery from the Khairpur State of the share (26,31) of the cost of the Barrage payable by them.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ The major portion of this expenditure will not be incurred until financial conditions improve.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Debt out- standing on 1st April 1933.	Borrowings in 1933-34.	To be repaid in 1933-34 (a).	Total out- standings on 1st April 1934.	To be borrowed in 1934-35.	To be repaid in 1934-35 (b).	Total outstandings on 31st March 1935.
1	2	3	4	5	6	7	8
Bombay Development Scheme—							
(a) Public Debt	9,38,93	.....	.....	9,38,93	.....	.....	9,38,93*
(b) Loans from Provincial Loans Fund ...	6,79,43	.....	.....	6,79,43	2,87	.....	6,82,30
Total ...	16,18,36	.....	.....	16,18,36	2,87	.....	16,21,23
Lloyd Barrage	22,76,06	1,49,51	.....	24,25,57	1,30,89	.....	25,56,46
I. Other Irrigation Works—							
(a) Productive	1,90,66	3,55	56	1,93,65	3,74	.....	1,97,39
(b) Unproductive	1,38,50	5,31	2,30	1,41,51	11,13	.....	1,52,64
(c) Pre-reform	8,90,60†	.....	.....	8,90,60	.....	.....	8,90,60
Total ...	12,19,76	8,86	2,86	12,25,76	14,87	.....	12,40,63
7. Other purposes—							
(a) Productive	1,07,92	83	28	1,08,47	80	.....	1,09,27
(b) Unproductive	4,66,65	3,92	11,01	4,59,56	14,06	3,01	4,70,61
Total ...	5,74,57	4,75	11,29	5,68,03	14,86	3,01	5,79,88
8. Local Bodies in Bombay—							
Bombay Port Trust	2,28,12	.....	5,65	2,22,47	.....	5,96	2,16,51
Bombay Improvement Trust	4,29,39	.....	12,65	4,16,74	.....	12,66	4,04,08
Bombay Municipality	7,36,88	.....	24,47	7,12,41	.....	26,32	6,86,19
Total ...	13,94,39	.....	42,77	13,51,62	.....	44,84	13,06,78
II. Provincial Loans and Advance Account—							
(a) Pre-reform	15,66	.....	.....	15,66	.....	.....	15,66
(b) Post-reform	2,12,09	.....	1,09	2,11,00	.....	1,15	2,09,85
Total ...	2,27,75	.....	1,09	2,26,66	.....	1,15	2,25,51
Grand Total ...	73,10,89	1,63,12	58,01	74,16,00	1,63,49	49,00	75,30,49

(a) and (b)—For explanations please see remarks under "21, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

* Distribution of

	Lakhs.
Development Department ...	291-02
Improvement Trust ...	370-00
Bombay Municipality ...	125-00
Port Trust, Bombay ...	152-91

† Not repayable under the Devolution Rules.

STATEMENT D.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees).

Head.	Total debt outstanding on 1st April 1934.	Amount passed on to Local Bodies.	Net debt on 1st April 1934.	Debt Charges.				Deduct direct net receipts.	Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments (principal portion).	Total.			Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11	12
I. Bombay Development Scheme—											
(a) Public debt ...	9,38,93	6,52,96	2,85,97	21,46	9,39*	...	30,85	} 9,06	58,70	58,70	...
(b) Loans from Provincial Loans Fund ...	6,79,43	...	6,79,43	36,91	...	...	36,91				
Total ...	16,18,36	6,52,96	9,65,40	58,37	9,39	...	67,76	9,06	58,70	58,70	...
II. Lloyd Barrage ...	24,25,57	...	24,25,57	1,34,60	...	...	1,34,60	40,00	94,60	10	94,50
III. Other Irrigation Works—											
(a) Productive ...	1,93,65	...	1,93,65	11,09	...	...	11,09	} 41,25	10,12	10,12	...
(b) Unproductive ...	1,41,51	...	1,41,51	8,21	...	...	8,21				
(c) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	12,25,76	...	12,25,76	51,37	...	...	51,37	41,25	10,12	10,12	...
IV. Other purposes—											
(a) Productive ...	1,08,47	...	1,08,47	5,93	...	...	5,93	} 3,14	32,52	32,52	...
(b) Unproductive ...	4,59,56	...	4,59,56	26,72	...	3,01	29,73				
Total ...	5,68,03	...	5,68,03	32,65	...	3,01	35,66	3,14	32,52	32,52	...
V. Local Bodies in Bombay for Development purposes ...	13,51,62	13,51,62	...	...	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(a) Pre-reform ...	15,66	...	15,66	75	...	...	75	} Charges ordinarily covered by receipts of interest and capital repayment into the Provincial Loans and Advance Account.			
(b) Post-reform ...	2,11,00	...	2,11,00	11,95	...	1,15	13,10				
Total ...	2,26,66	...	2,26,66	12,70	...	1,15	13,85				
Lump deduction on account of reduction in rates of interest allowed by the Government of India in consequence of their conversion operations ...	...	...	...	-11,14	...	...	-11,14	...	-11,14	-4,50	-6,64
Grand Total ...	74,16,00	20,04,58	54,11,42	2,78,55	9,39	4,16	2,92,10	...	1,84,80	96,94	87,80

NOTE.—This statement shows the net burden in 1934-35 of all debt outstanding on 1st April 1934.

* The present value of the securities held in the Fund as on 31st March 1934 was about Rs. 190 lakhs.

Schedule of Demands for grants of the Government of Bombay for the year 1934-35 as passed by the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
					Total.
A.—Expenditure from Revenue.					
1	Hon'ble the Revenue and Finance Member.	Land Revenue—Reserved	5, Land Revenue... { Refunds ... 5,50 Other expenditure... 48,44	53,94	
2	Hon'ble the Minister for Education.	Excise—Transferred	6, Excise ... { Refunds ... 5,44 Other expenditure... 45,59	51,03	
3	Hon'ble the Revenue and Finance Member.	Stamps—Reserved	7, Stamps ... { Refunds ... 1,97 Other expenditure... 2,30	4,27	
4	Hon'ble the Minister for Local Self-Government.	Forest—Transferred	8, Forest ... { Refunds ... 13 Other expenditure... 28,64	28,77	
5	Do. ...	Forest Capital Outlay—Transferred	{ 8A, Forest Capital Outlay Charged to Revenue. ... 59 52-A, Capital Outlay on Forests ... }	59	59
6	Hon'ble the Minister for Education.	Registration—Transferred	9, Registration ... { Refunds ... 5 Other expenditure... 6,28	6,33	
7	Hon'ble the Revenue and Finance Member.	Scheduled Taxes—Reserved	9A, Scheduled Taxes. { Refunds ... 7 Other expenditure... 28	35	
8	Hon'ble the Home and General Member.	Irrigation (including Working Expenses)—Reserved.	'XIII—Deduct—Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' { Refunds ... 10 Working expenses... 59,21 Other expenditure—Public Works ... 17,30 Civil ... 30	76,91	
9	Hon'ble the Revenue and Finance Member.	Interest on ordinary debt—Reserved	19, Interest on ordinary debt ...	19	19
10	Do. ...	General Administration—Reserved	22, General Administration—Except Heads of Provinces—Ministers.	88,62	88,62
11	Do. ...	General Administration—Transferred	22, General Administration—Heads of Provinces—Ministers.	98	98
12	Hon'ble the Home and General Member.	Administration of Justice—Reserved	24, Administration of Justice. { Refunds ... 1,10 Other expenditure... 60,29	61,39	
13	Do. ...	Jails and Convict Settlements—Reserved	25, Jails and Convict Settlements. { Refunds ... 1 Other expenditure... 19,98	19,99	
14	Do. ...	Police—Reserved	26, Police ... { Refunds ... 1 Other expenditure... 1,68,00	1,68,01	
15	Do. ...	Ports and Pilotage—Reserved	27, Ports and Pilotage ...	1	1
16	Hon'ble the Minister for Education.	Scientific Departments—Transferred	30, Scientific Departments ...	92	92
17	Hon'ble the Home and General Member.	Education—Reserved	31, Education ...	6,28	6,28
18	Hon'ble the Minister for Education.	Education—Transferred	31, Education ... { Refunds ... 2 Other expenditure... 1,68,55	1,68,57	
19	Hon'ble the Home and General Member.	Medical Services—Reserved	32, Medical ...	6	6
20	Hon'ble the Minister for Local Self-Government.	Medical Services—Transferred	32, Medical ... { Refunds ... 10 Other expenditure... 42,81	42,91	
21	Do. ...	Public Health—Transferred	33, Public Health... { Refunds ... 2 Other expenditure... 24,17	24,19	
22	Hon'ble the Minister for Education.	{ (a) Agriculture ... and (b) Civil Veterinary Services. } Transferred.	34, Agriculture ... { Refunds ... 1 Other expenditure... 24,10	24,11	
23	Do. ...	Industries—Transferred	35, Industries ...	4,08	4,08
24	Hon'ble the Home and General Member.	Miscellaneous Departments—Reserved	37, Miscellaneous Departments. { Refunds ... 5 Other expenditure... 4,44	4,49	
25	Hon'ble the Minister for Education.	Miscellaneous Departments—Transferred	37, Miscellaneous Departments. { Refunds ... 71 Other expenditure... 71	71	71
26	Hon'ble the Revenue and Finance Member.	Civil Works—Reserved	41, Civil Works ...	2,20	2,20
27	Hon'ble the Minister for Local Self-Government.	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ... { Refunds ... 20 Other expenditure... (a) 1,20,93	1,20,53	

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
					Total.
A.—Expenditure from Revenue—contd.					
28	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme. { Refunds ...	3,30	3,30
29	Hon'ble the Revenue and Finance Member.	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions. { Refunds ...	3	90,24
30	Do.	Commutation of pensions financed from ordinary revenue—Reserved.	45A, Commutation of pensions financed from ordinary revenue.	90,21	1,05
31	Hon'ble the Home and General Member.	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing. { Refunds ...	1	12,65
32	Hon'ble the Revenue and Finance Member.	Miscellaneous—Reserved ...	47, Miscellaneous ... { Other expenditure... Refunds ...	12,64	21,54
33	Hon'ble the Minister for Local Self-Government.	Miscellaneous—Transferred ...	47, Miscellaneous ... { Other expenditure... Refunds ...	66	5,41
34	Hon'ble the Revenue and Finance Member.	Extraordinary charges—Reserved ...	52, Extraordinary charges. { Refunds ... Other expenditure ...	20,88	1,14
Expenditure in England.					
35	Do.	Secretary of State—Reserved and Transferred.	}	2	4,96
		High Commissioner—Reserved and Transferred.			
				Total ...	11,00,72
B.—Expenditure charged to Capital.					
36	Hon'ble the Home and General Member.	Irrigation except Lloyd Barrage—Reserved.	55, Construction of Irrigation Works ...	11,40	11,40
37	Do.	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ...	48,13	48,13
38	Hon'ble the Minister for Local Self-Government.	Public Health—Transferred ...	56A, Capital Outlay on improvements of Public Health.	31	31
39	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved...	59, Bombay Development Scheme ...	2,83	2,83
40	Hon'ble the Minister for Local Self-Government.	Public Works Department—Transferred ...	60, Capital Outlay for Civil Works (P. W.)...	10	10
41	Hon'ble the Revenue and Finance Member.	Other Provincial expenditure—Reserved ...	60A, Other Provincial Works not charged to Revenue.	49	49
42	Do.	Payments of commuted value of pensions—Reserved.	60B, Payments of commuted value of pensions.	12,41	12,41
43	Do.	Payments to retrenched personnel—Reserved.	61, Payments to retrenched personnel ...	(b) 1	(b) 1
				Total ...	75,68
C.—Expenditure under Debt, Deposits and Remittance Head.					
44	Do.	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		7,79

Notes.—' Refunds ' will, in each case, be found in the White Book under the corresponding Revenue head of account.

(a) This demand is made up as shown below :—

41, Civil Works—(Transferred)	...	...	...	84,98
41, Civil Works—(Reserved)—				
Establishment	...	...	60	63
Tools and Plant	...	...	3	
XIII—Deduct—Working Expenses—				
Establishment	...	...	18,06	18,64
Tools and Plant	...	...	58	
15, Other Revenue Expenditure—				
Establishment	...	...	3,34	3,53
Tools and Plant	...	...	19	
42, Bombay Development Scheme—				
Establishment	...	...	27	29
Tools and Plant	...	...	2	
55, Construction of Irrigation Works (including Lloyd Barrage and Canals Construction)—				
Establishment	...	...	11,46	12,24
Tools and Plant	...	...	78	
60, Civil Works—Provincial—				
Establishment	...	...	2	3
Tools and Plant	...	...	...

1,20,33

(b) This is a token demand as the net expenditure is a minus figure.

INTRODUCTORY NOTE.

1. Attention is invited to the statistical tables Nos. I and II which are intended to put into a comparable shape the progress of revenue and expenditure. It is difficult to compare the published accounts of one year with another because of the changes of accounting method which have been introduced from time to time. These tables eliminate most of the changes, so that the figures show more accurately the actual course of expenditure and revenue. It will be understood that the figures in these tables are only comparable with figures in the same set of tables and cannot be compared with the published accounts, nor with other tabular statements not adjusted with the same completeness.

2. The following tabular statements summarise the financial history of the Presidency from 1921-22 onwards. As statements I and II give in detail the adjusted revenue and expenditure of previous years, so actual accounts figures are shown in these statements without any adjustment for changes in accounts classifications :—

A.—Revenue and Expenditure (charged to Revenue).

(Lakhs of rupees)

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34 Revised	1934-35 Budget
Revenue ..	13,11	14,17	14,53	14,99	15,59	14,86	15,34	15,26	15,92	13,81	14,82	15,25	15,65	15,12
Expenditure ..	15,02	13,53	14,24	14,72	16,50	16,52	15,63	15,60	15,81	15,62	15,29	14,99	15,61	15,22
Surplus (+) or deficit (—) ..	—1,91	+ 64	+29	+27	—91	—1,66	—29	—34	+11	—1,81	—47	+26	+ 4	—10

B.—Final Balances (including Debt Heads).

(Lakhs of rupees)

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34 Revised	1934-35 Budget
Opening balance	3,06	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	..	12	22
Revenue surplus (+) or deficit (—) ..	—1,91	+64	+29	+27	—91	—1,66	—29	—34	+11	—1,81	—47	+26	+ 4	—10
Debt heads surplus (+) or deficit (—) ..	1,15	2,78	4,02	5,15	4,33	3,73	2,53	92	1,12	—40	—45	26	16	12
Closing balance ..	2,14	3,73	4,68	5,24	5,39	2,82	1,26	1,01	1,41	2	..	12	22	— 3
Famine Fund ..	..	61	94	1,44	1,95	2,42	2,02	1,71	1,04	75	75	75	75	75
Grand Total—Closing balance.	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,45	77	75	87	97	72

3. Statement C gives a general analysis of the distribution of the Presidency's expenditure next year in comparison with that at the beginning of the reforms. The year 1922-23 has been taken for comparison instead of 1921-22, because owing to the introduction of the reforms many changes in accounts classification were made that year which make detailed comparisons unreliable.

The comparison illustrates (a) the large rise in unavoidable charges (debt and pensions) and (b) that the fundamental cost of administration (mainly general administration and law and order departments) has been much reduced and that much of that decrease has been transferred to expenditure on beneficent activities (education, medical, public health and agriculture).

STATEMENT C.

(In lakhs of rupees).

	1922-23.	1934-35.	Increase (+) Decrease (-)
I.—Administration charges—			
(a) Fundamental charges—			
(1) Land Revenue and General Administration	2,81	2,69	-12
(2) Police	1,72	1,76	+4
(3) Jails	27	21	-6
(4) Justice	66	68	+2
(b) Ancillary charges—			
(1) Stationery and printing	15	13	-2
(2) Civil Works	1,14	74	-40
Total of Administration charges ..	6,75	6,21	-54
II.—Unavoidable charges—			
(1) Debt charges (net amount debited to revenue)	72	1,78	+1,06
(2) Pensions	55	1,20	+65
Total of Unavoidable charges ..	1,27	2,98	+1,71
III.—Beneficent activities of the State—			
(1) Education—			
Primary	1,00	1,16	+16
Other	71	64	-7
	1,71	1,80	+9
(2) Medical	44	47	+3
(3) Public Health	17	26	+9
(4) Agriculture	23	26	+3
(5) Industries	3	4	+1
(6) Bombay Development Scheme .. .. .	....	4	+4
Total of Beneficent activities ..	2,58	2,87	+29
IV.—Miscellaneous—			
(a) (1) Scientific Departments	1	1	....
(2) Miscellaneous Departments	5	5	....
(3) Ports and Pilotage	2	....	-2
(4) Miscellaneous	11	13	+2
(5) Expenditure in England (other than pensions) ..	17	18	+1
(b) Contributions to Central Government	56	....	-56
Total of Miscellaneous charges ..	92	37	-55

Notes.—1. The figures in this table are actual accounts figures for 1922-23 and budget estimates for 1934-35.
2. This statement does not present the expenditure of departments which are primarily revenue-earning such as Excise, Forest, Stamps, etc.

4. *Establishment charges.*—The following table shows the approximate cost of establishments, reported by the Accountant General, by categories for the years 1921-22 to 1932-33. It includes the cost of temporary establishments but is exclusive of the cost of the establishments employed on the construction of the Lloyd Barrage and Canals up to 1931-32. With effect from the year 1932-33, the Lloyd Barrage establishments have been merged in the ordinary Public Works Department establishment and their cost is included in the figures for 1932-33 :—

(Lakhs of rupees)

Year.	Gazetted.	Non-gazetted superior.	Non-gazetted inferior.	Total.
1921-22	164	319	27	510
1922-23	170	313	21	504
1923-24	170	308	22	500
1924-25	175	312	25	512
1925-26	176	317	27	520
1926-27	178	314	29	521
1927-28	173	313	29	515
1928-29	167	335	26	528
1929-30	167	340	26	533
1930-31	168	345	27	540
1931-32	160	337	25	522
1932-33	139	333	27	499

On the basis of the analysis of salaries made in 1929 and reported in paragraph 7, page 31 of the Budget (Blue Book) for 1930-31, the total cost of establishments in 1932-33 may be sub-divided as follows :—

	Rs. (lakhs).
Government servants drawing less than Rs. 60	196
Between Rs. 60 and Rs. 199	135
Between Rs. 200 and Rs. 499	62
Between Rs. 500 and Rs. 999	39
Rs. 1,000 and over	67
	499

And the latest available figures show that the cost of the pay of the All-India Services in 1932-33 was Rs. 63 lakhs.

5. *Retrenchments.*—The Council has been informed from time to time of the action taken by Government on the recommendations of the Reorganisation Committee and a detailed statement showing the financial effect of the retrenchments made during the current year and the ultimate savings anticipated was placed on the Council table during the August-September session. The financial betterment expected to be realised in 1933-34 as shown in that statement was 24 lakhs. In the next year's budget a betterment of 27 lakhs has been entered on this account.

A statement showing the revised pay-scales which Government have sanctioned for the provincial and subordinate services was also laid on the Council table. These pay-scales have been brought into effect from 1st January 1934 and applied to members newly appointed to Government service on or after the 4th August 1931 or promoted after that date from non-gazetted ranks to a provincial service or from a lower provincial service to a higher one. The ultimate annual saving expected from the operation of the new reduced pay-scales is expected to be 34 lakhs a year with a consequent annual saving of 7 lakhs a year in pension charges. The saving in establishment charges will be realised gradually. Pension charges have not reached their maximum and it will be some years before the saving in pensions resulting from the new reduced pay-scales will begin to be realised.

In addition Government are examining the leave rules applicable to their services with a view to their revision in consultation with other Provincial Governments.

6. *Reduction in interest charges on account of conversion operations.*—The Government of India have, in consequence of the favourable conversion operations carried out by them during last year and the current year, reduced the rates of interest on the loans advanced during the years 1923–24, 1924–25, 1928–29, 1930–31 and 1931–32, with effect from the 1st October 1933. The benefit to the revenue budget amounts to about Rs. 2 lakhs in the current year and Rs. 4½ lakhs next year. For fuller details a reference is invited to the paragraphs dealing with “19, Interest.” In sanctioning the reductions the Government of India have made it clear that as provincial Governments are to receive the benefit of favourable conversion operations they will, when necessary, have to be prepared to pay increased rates of interest when future conversion rates warrant such increase.

7. *Emergency cut in pay.*—The emergency cut of 10 per cent. in force during three months of 1931–32 and the whole year of 1932–33 lessened expenditure by 8 and 32 lakhs in the respective years. The 10 per cent. cut for one month and 5 per cent. cut for eleven months during 1933–34 has reduced expenditure by 17 lakhs, of which 16 lakhs is a revenue betterment and 1 lakh under the capital heads. The orders current when the budget estimates were prepared provided only for the continuance of an emergency cut in salaries until 31st March 1934. This meant that, in the budget estimates for 1934–35, March salaries paid in April would be cut 5 per cent. and salaries over the remaining eleven months would be paid in full, and all figures in the preliminary issue of this volume were on this basis, except in the Introductory Note and in the schedule of demands for grants. On the 2nd February it was announced that the Secretary of State had decided to extend the emergency cut in pay at the rate of five per cent. for one year more for those services for which he is responsible and, as in previous years, the Provincial Government decided to extend the cut similarly in respect of the provincial and subordinate services. These orders benefit the revenue budget by about 15 lakhs. Owing to the lateness of the date it was impossible to take these orders into account in the preliminary issue of the Blue Book, but in the preliminary issue of the White Book the major head figures and the summary tables for the budget as a whole were on the basis of the 5 per cent. cut. The result was that the summary tables for 1934–35 in the preliminary issue of the Blue Book were not the same as those in the preliminary issue of the White Book. This has been an unfortunate but inevitable consequence of the orders having been received when the Blue Book was so far advanced in printing that changes could not be made in it without causing great confusion, but the necessary alterations have been made in this revised edition. The following paragraphs deal with the main figures of the last, current and next years.

Accounts for 1932–33.

8. The closing balance for the year 1932–33 anticipated in the final budget estimates of the current year to be 75 lakhs improved to 87 lakhs, as the result of an improvement of 44 lakhs in the revenue account combined with a worsening of 32 lakhs under capital and debt heads after cancellation of the amount provided for overdraft. There was a net increase of 27 lakhs in revenue receipts and a net reduction of 17 lakhs in expenditure debit to revenue, after excluding from both sides of the account sales of barrage lands which are balanced by increased debits of interest to the revenue head. The chief items of improved receipts were 28 lakhs additional irrigation revenue, mainly on new barrage canals, 9 lakhs increase in excise receipts and 3 lakhs increase in stamp revenue, counterbalanced by reduced realisations of land revenue to the extent of 21 lakhs. The reductions in expenditure were spread over many heads.

1933–34.

9. The current year's opening balance was therefore 87 lakhs, of which 75 lakhs is the statutory balance in the Famine Relief Fund. The final budget estimates provided for a revenue deficit of 28 lakhs and no provision was made for debt repayment. This position has been improved by nearly 64 lakhs, as the result of a combination of Government's retrenchment policy and an improvement in revenue receipts. Consequently the revised estimates provide for a surplus of 4 lakhs after payment to the Government of India of the debt instalments due to be paid in the current year (11½ lakhs) and the utilisation of 20 lakhs on account of additional net revenue realised in 1932–33 and 1933–34 from the new Barrage Canals towards reduction of borrowings for the Barrage.

Excluding items which appear on both sides of the account, namely barrage land sales balanced by increased interest payments and Bombay City tobacco tax receipts balanced by payments to the Municipal Corporation, a net increase of 50 lakhs is expected in revenue receipts, the chief items in this increase being irrigation revenue on new barrage canals (44 lakhs), excise (12 lakhs), stamps (4 lakhs) and registration fees (5 lakhs). At the same time there are revenue decreases of 5 lakhs under forests (mainly owing to the transfer of the Dangs to the Government of India) and 5 lakhs in cotton cess receipts. The expenditure side of the estimates has been reduced by 4 lakhs in interest charges (owing partly to conversion betterments and partly to less borrowings in the preceding year) and by 20 lakhs spread over various heads. These savings have been counterbalanced by 20 lakhs additional provision for interest on Barrage Outlay met from revenue, by 11½ lakhs provided for debt repayment, 4 lakhs under pensions, 4 lakhs additional expenditure for bund works in Sind, and minor increases totalling 3 lakhs.

1934-35.

10. The revenue budget estimates for next year, based upon continuance of the 5 per cent. cut in pay for the full year, are as follows :—

Revenue receipts	..	..	..	..	..	15,12·3 lakhs.
Expenditure debitable to revenue	..	..	..	..	..	15,22·1 lakhs.
Revenue deficit	..	..	..	..	..	— 9·8 lakhs.

The budget as presented to the Legislative Council in February last provided for a small surplus of 0·7 lakhs. But consequent on the abolition of the town duty on cotton by the City of Bombay Municipal (Amendment) Act, 1934, the anticipated receipt of 10·5 lakhs from the cotton cess has been omitted from the estimates for 1934-35. This has resulted in converting the small surplus into a deficit of 9·8 lakhs. The next year's estimates do not provide for debt repayment to the Central Government. The benefit from this is 12 lakhs. In comparison with the budget estimates of the current year, the revenue expenditure estimates for 1934-35 have been swollen by the following unavoidable increases in expenditure :—

4 lakhs	..	Irrigation working expenses on Barrage canals.
1½ lakhs	..	11th High Court Judge, and Official Assignee and their establishments.
¾ lakh	..	Karnatak College, Dharwar.
½ lakh	..	Oil Engine, Pandharpur water works.
½ lakh	..	Recovery officers for co-operative dues.
½ lakh	..	Local Board elections.
13 lakhs	..	Pensions.

together with the following items balanced by equal revenue increases :—

16 lakhs	..	Irrigation—Interest—Increased Lloyd Barrage land sales.
14 lakhs	..	Payment to the Bombay Municipality on account of the city tobacco tax, and the cost of its collection.

The four lakhs increase in irrigation working expenses is a debit to the receipt head "XIII". The other items account for increased expenditure to the extent of 47 lakhs.

The expenditure estimates for 1934-35 (excluding interest on the borrowings of the three presidency corporations which are entered on both sides of the account) amount to 13,97 lakhs as compared with 13,90 lakhs in the current year's budget, an increase of only 7 lakhs despite the unavoidable increases mentioned in the preceding paragraph amounting to 47 lakhs. This shows that retrenchments to the extent of 40 lakhs have been effected in the total expenditure of all other Departments.

The estimates of land revenue and irrigation receipts have been framed after taking into account the probable effect on next year's collections of the cold weather in December-January.

The Tobacco Excise Act passed a year ago and estimated to produce 4 lakhs is now expected to yield 5 lakhs in the current year and a like amount in 1934-35.

These estimates take account of the renewal of the Finance Act, 1932. As the orders prescribing the extension of the emergency cut in pay beyond March 1934 were received too late to be taken into account in the preparation of the Blue Book except in the schedule of demands for grants and in the Introductory Note, it has been necessary, as last year, to publish a revised edition of the Blue as well as of the White Book. This has made it possible to utilise the estimates based upon the actuals of the first nine months of 1933-34, and in certain cases later figures, in the preparation of this edition of the Blue Book and the figures in this note have been revised accordingly.

17th May 1934.

C. G. FREKE,
Financial Secretary to Government.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER
EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules, the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

III, Salt.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Revenue	19	..	6	..

2. Intimation regarding the extension of the Salt (Additional Import Duty) Act, 1931, up to 31st March 1934 was received by this Government in April 1933. No estimate of revenue for the year 1933-34 could therefore be taken into account in the current year's budget. It is expected that this Government will receive 6 during the current year as its share on this account. This very low figure is due to the reduction of the rate of additional duty from Re. 0-4-6 to Re. 0-2-6 per maund at the time of the second extension of the Act.

No provision has been made for next year as intimation regarding the further extension of the Act was not received in time.

V and 5, Land Revenue.

Revenue.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
(1) Ordinary revenue	4,78,07	4,66,00	4,98,20	4,86,44
(2) Miscellaneous	5,24	5,55	5,28	5,70
(3) Sale proceeds of waste lands and redemption of land tax.	1,10	95	1,21	95
Total ..	4,84,41	4,72,50	5,04,69	4,93,09
<i>Deduct</i> —Portion of Land Revenue credited to “ XIII and XIV—Irrigation ”.	1,07,11	—85,52	1,30,00	1,09,31
Net Total ..	3,77,30	3,86,98	3,74,69	3,83,78
(4) Assessment of alienated lands less quit rents.	96,48	96,61	96,29	96,35
(5) Recoveries on account of survey and settlement charges.	2,73	3,48	3,41	3,00
(6) Recoveries of overpayments	13	7	20	7
(7) Collection of payments for services rendered.	1,13	28	59	28
Total, Land Revenue ..	4,77,77	4,87,42	4,75,18	4,83,48
<i>Deduct</i> —Refunds ..	—6,53	—5,00	—4,82	—5,50
Total ..	4,71,24	4,82,42	4,70,36	4,77,98

Expenditure (Reserved).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
(1) Charges of Administration	23,55	23,38	23,18	23,34
(2) Survey and Settlement	1,22	1,29	1,10	1,16
(3) Land Records	26,13	24,56	23,58	24,02
(4) Assignments and Compensations	14,47	14,10	15,07	14,18
(5) Charges on account of Encumbered Estates.	39	2	2	2
(6) Expenditure in England—Stores .. .. .	..	31	6	18
Total ..	65,76	63,66	63,01	62,90

Revenue.

3. *Revised Estimate, 1933-34.*—The increase of 32,20 in the revised as compared with the budget estimate for the current year under “ Ordinary revenue ”, which is inclusive of portion of land revenue due to irrigation, is mainly due to

favourable inundation in Sind and to extensive cultivation owing to the functioning of the new Barrage canals. The portion of land revenue due to irrigation is subsequently transferred to irrigation heads (XIII and XIV—Irrigation). The decrease of 7 under “Recoveries on account of survey and settlement charges” is due to a fall in the recoveries on account of “Cost of boundary marks recoverable from landholders.”

4. *Budget Estimate, 1934-35.*—The increase of 20,41 in the budget of 1934-35 as compared with the budget estimate of 1933-34 under “Ordinary revenue” is due to the same reasons as those specified in the preceding paragraph. The increase is counterbalanced by a larger *deduct* entry under “portion of land revenue due to irrigation”, which is credited to the irrigation heads. The decrease under “Recoveries on account of survey and settlement charges” is also due to the same reasons as those specified in the preceding paragraph.

Expenditure.

5. *Revised Estimate, 1933-34.*—The revised estimate under the major head stands at 63,01 as against the total budget provision of 63,66. The decrease is due to reduction in house-rent and other allowances and other retrenchments carried out by Government in view of the recommendations of the Reorganization Committee and less expenditure under “contingencies” under “Charges of Administration—General Establishment,” under “pot hissa measurement operations”, “cost of boundary marks recoverable from landholders” and “Expenditure on Europe Stores”. The decrease is however partly counterbalanced by larger expenditure under “Assignments and Compensations” due to payment of past arrears.

6. *Budget Estimate, 1934-35.*—The decrease in the next year’s budget as compared with the budget estimate of the current year is due to (1) reduction in house-rent and other allowances and other retrenchments carried out by Government in view of the recommendations of the Reorganization Committee, and (2) lower provisions under “Expenditure in England—Stores” to be purchased for the Government Photozinc Press, Poona, and under “Cost of boundary marks recoverable from landholders”.

VI and 6, Excise.

Revenue.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Country spirits	1,88,91	1,90,31	1,86,44	1,82,00
Country fermented liquor	53,68	50,98	61,60	61,19
Malt liquor	1,42	55	28	26
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	26,65	25,24	28,13	27,69
Receipts from commercial spirits including denatured spirits and medicated wines.	2,81	7,45	5,80	5,75
Opium	28,57	28,86	28,30	28,00
Hemp and other drugs	25,83	24,82	26,87	26,00
Recoveries of investments in Government Commercial undertakings.	4	..	23	..
Fines, confiscations and miscellaneous	2,18	2,22	2,42	2,03
Recoveries of overpayments	3	..	..	..
Collection of payments for services rendered	3	2	5	2
Distilleries	25,20	24,98	24,56	25,21
<i>Deduct—Refunds</i>	—4,50	—5,97	—3,62	—5,44
Total	3,50,85	3,49,46	3,61,06	3,52,71

Expenditure (Transferred).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Superintendence	81	1,22	1,23	1,20
District charges	16,43	16,91	17,00	16,85
Cost of opium supplied to Excise Department	4,86	4,96	4,51	3,95
Distilleries	10,52	13,92	13,27	13,03
Excise compensations	12,12	12,21	13,09	12,39
Investments in Government commercial under- takings.	2,03	..	..	..
Expenditure in England—Stores .. .. .	..	14	..	3
Total	46,77	49,36	49,10	47,45

Revenue.

7. *Country spirits.*—The current year's revised estimate shows a decrease of 3,87 as compared with the budget estimate due to a reduction in consumption. The ensuing year's estimate is placed lower than the current year's revised estimate in view of the condition of the mill industry in Bombay City and of conditions generally throughout the Presidency.

8. *Country fermented liquor.*—The increase of 10,62 in the current year's revised as compared with the budget estimate of the current year is due to larger receipts from tree-tax and from licence fees. The ensuing year's estimate is based on the current year's revised estimate.

9. *Malt liquor.*—The decrease of 27 in the revised as compared with the current year's budget estimate is due to the smaller consumption of beer. The ensuing year's estimate is based on the current year's revised estimate.

10. *Wines and spirits.*—The increase in the revised and next year's budget estimates as compared with the budget estimate for the current year is due to larger receipts from duty and licence fee on foreign liquor.

11. *Commercial spirits.*—The current year's revised estimate shows a decrease of 1,65 as compared with the budget estimate, due to smaller receipts from duty and vend (pass) fee on commercial spirits. The ensuing years estimate provides for a small decrease over the current year's revised estimate.

12. *Opium.*—The current year's revised estimate shows a decrease of 56 as compared with the budget estimate due to a fall in consumption. The ensuing year's budget follows the current year's revised estimate.

13. *Hemp and other drugs.*—The increase of 2,05 in the current year's revised estimate as compared with the budget estimate is due to larger receipts from duty on charas, partially counterbalanced by smaller receipts from licence fees. The ensuing year's budget is based on the current year's revised estimate.

14. *Recoveries of investments in Government commercial undertakings.*—The revised estimate of 23 includes 19 representing the balance of the Personal Ledger Account of the Khanapur Distillery which will be adjusted during the current year.

15. *Fines, confiscations and miscellaneous.*—The increase of 20 in the revised as compared with the current year's budget estimate is due to larger receipts under "Gain on liquor" in Sind and under "Fines" in the Presidency proper. The decrease of 39 in the ensuing year's budget as compared with the current year's revised estimate is due to the transfer to the head "Distilleries" of the receipts of the Dhadgaon Distillery which have hitherto been shown under this head.

16. *Distilleries.*—This minor head deals with the receipts of the Nasik and Dhadgaon Distilleries. The decrease of 42 in the current year's revised as compared with the budget estimate is due to smaller receipts under "Sale proceeds of spirits". The increase of 23 in the ensuing year's estimate as compared with the current year's budget estimate is due to the transfer to this minor head of the receipts of the Dhadgaon Distillery as mentioned in the preceding paragraph.

17. *Refunds.*—The expenditure under this minor head is of a fluctuating character. The decrease of 2,35 in the current year's revised as compared with the budget estimate is based on the progress of actuals.

Expenditure.

18. *District charges.*—This minor head records the expenditure on account of the excise staff employed in the Town and Island of Bombay and the mofussil. The increase of 9 in the current year's revised as compared with the budget estimate is due to increased expenditure under "Allowances, Honoraria etc." and smaller recovery from the Government of India on account of the one-fourth share of the cost of the combined Salt and Excise Department in Sind. The decrease of 6 in the ensuing year's estimate as compared with the current year's budget estimate is due to smaller provision for house-rent allowance as a result of the orders passed on the recommendation of the Reorganisation Committee.

19. *Cost of opium supplied to Excise Department.*—The current year's revised estimate shows a decrease of 45 as compared with the budget estimate, due to a fall in consumption. The ensuing year's estimate shows a decrease of 56 as compared with the current year's revised estimate owing to a change in the method of obtaining opium from the Ghazipur Factory whereby with effect from the year 1934-35 the last quarterly instalment will be obtained in April instead of in March as hitherto.

20. *Distilleries.*—This minor head includes provision for the expenditure on account of the Nasik and Dhadgaon Distilleries. The decrease of 65 in the current year's revised as compared with the budget estimate is due to smaller expenditure under "Supplies and services". The decrease of 24 in the ensuing year's estimate as compared with the current year's revised estimate is due mainly to smaller provision for supplies and services and depreciation.

21. *Excise compensations.*—The increase of 88 in the current year's revised as compared with the budget estimate is due to the arrears of past years of the compensation payable to the Bhor State. The increase of 18 in the next year's

estimate as compared with the current year's budget estimate is mainly due to larger provision for the payment of full compensation to the Chief of Bhor, partially counterbalanced by smaller provision on account of gain on liquor payable to certain Indian States.

22. *Investments in Government commercial undertakings.*—This minor head has ceased to exist as a result of the closure of the Personal Ledger Account of the Nasik Distillery.

23. *Expenditure in England.*—The decrease in the ensuing year's estimate is due to less provision on account of stores required for the Nasik Distillery.

VII and 7, Stamps.

Revenue.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
<i>A—Non-Judicial.</i>				
Sale of stamps	73,37	72,86	77,32	73,76
Duty on impressing documents	3,49	2,22	3,92	2,14
Fines and penalties	36	37	33	36
Miscellaneous	30	80	3	25
Total A—Non-Judicial ..	77,52	76,25	81,60	76,51
<i>Deduct—Refunds ..</i>	<i>—85</i>	<i>—82</i>	<i>—2,13</i>	<i>—73</i>
Total ..	76,67	75,43	79,47	75,78
<i>B—Judicial.</i>				
Sale of stamps	83,17	79,82	79,45	81,40
Fines and penalties	6	5	9	5
Miscellaneous	2	1	1	1
Total B—Judicial ..	83,25	79,88	79,55	81,46
<i>Deduct—Refunds ..</i>	<i>—1,16</i>	<i>—1,31</i>	<i>—1,14</i>	<i>—1,24</i>
Total ..	82,09	78,57	78,41	80,22
Grand Total ..	1,58,76	1,54,00	1,57,88	1,56,00

Expenditure (Reserved).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
<i>A—Non-Judicial</i>				
Superintendence	68	33	35	34
Charges for the sale of stamps	90	93	89	79
Cost of stamps supplied from Central Stamp Stores	22	29	28	26
Total A—Non-Judicial ..	1,80	1,55	1,52	1,39

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
<i>B—Judicial.</i>				
Superintendence .. ..	..	33	34	34
Charges for the sale of stamps	49	46	45	44
Cost of stamps supplied from Central Stamp Stores	13	15	14	13
Total B—Judicial ..	62	94	93	91
Grand Total ..	2,42	2,49	2,45	2,30

Revenue.

24. *A-Non-Judicial.*—The current year's revised estimate of receipts from non-judicial stamps shows an increase of 4,04, as compared with the current year's budget estimate. The increase is due mainly to improvement of receipts in Bombay City, under the sub-heads "Bills of exchange stamped with special adhesive stamps" and "Share transfer stamps" and also to certain unexpected receipts (1,43) counterbalanced by an increase under "Refunds". The next year's budget estimate slightly exceeds the current year's budget estimates.

25. *B-Judicial.*—The current year's revised estimate is less than the current year's budget estimate by 16. The decrease is expected in areas outside Bombay City. The next year's estimate is placed higher than the revised estimate by 1,81 in view of the progress of current actuals and the actuals of the last four months of 1932-33 which have shown a rising tendency.

Expenditure.

26. The decrease of 19 in next year's budget estimate as compared with the current year's budget estimate is due chiefly to reduction of rates of discounts on the sale of stamps allowed to licensed stamp vendors.

VIII and 8, Forest.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Timber and other produce removed from the forests by Government agency ..	19,32	18,60	13,55	13,51
Timber and other produce removed from the forests by consumers or purchasers ..	36,31	35,61	35,68	30,99
Drift and waif wood and confiscated forest produce	3	3	3	3
Revenue from forests not managed by Government	25	28	17	28
Miscellaneous	4,00	3,61	3,44	3,62
Total ..	59,91	58,13	52,87	48,43
<i>Deduct</i> —Refunds	—20	—13	—11	—13
Total ..	59,71	58,00	52,76	48,30

Expenditure (Transferred).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
General Direction	68	66	68	62
Conservancy, Maintenance and Regeneration ..	12,51	13,36	11,00	10,63
Establishments	20,69	21,81	21,03	20,42
Interest on Capital Outlay	1,25	1,29	1,00	1,04
Total ..	35,13	37,12	33,71	32,71

Revenue.

27. *Timber and other produce removed from the forests by Government agency.*—The decrease (5,05) in the current year's revised as compared with the current year's budget estimate is due to (1) the smaller quantity of sleepers indented for by the Madras and Southern Mahratta Railway, (2) smaller quantity of timber brought to depots for sale in consequence of the slump in the timber trade, (3) curtailment of departmental felling for want of demand for timber and fuel, and (4) transfer of the administration of the Dangs to the control of the Government of India with effect from 1st July 1933 in consequence of which the revised estimate provides for revenue from this tract for the first three months only. The decrease in the next year's budget is due to the same reasons as specified above and also to the closure of the Haste saw mill in the Northern Circle and overstocking of the Hattikeri depôt in the Kanara Western Division with *matti*.

28. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (4,69) in the ensuing year's budget as compared with the current year's revised estimate is due to the absence of any receipts from the Dangs forests, to the alteration in the programme of "thinnings" in the Thana District which will reduce the number of such coupes for sale and to the low prices expected to be realised from the sale of minor forest produce in the Southern Circle.

Expenditure.

29. *General Direction.*—The increase (2) in the current year's revised as compared with the current year's budget estimate is due to (1) the drawal in March 1934 of Mr. Aitchison's part pay for that month owing to his departure on leave and (2) more extensive travelling of the Chief Conservator of Forests.

The decrease (6) in the ensuing year's estimate as compared with the current year's revised estimate is due to a change in the incumbent of the post of Chief Conservator, and to the smaller number of ranger students under training.

30. *Conservancy, Maintenance and Regeneration.*—The decrease (2,36) in the revised as compared with the current year's budget estimate is mainly due to the curtailment of departmental exploitation of timber and fuel in all Circles for want of demand.

The decrease (37) in the next year's budget as compared with the current year's revised estimate is due to a further curtailment of departmental exploitation in consequence of slump in timber trade.

31. *Establishments.*—The decrease (78) in the current year's revised as compared with the current year's budget estimate is due to reduction in the rates of travelling allowance, to the abolition of the Poona house-rent allowance, to the restriction on the grant of leave and to the non-employment of substitutes in leave vacancies.

The decrease (61) in the ensuing year's budget as compared with the current year's revised estimate is due to a larger number of officers being expected to be on leave out of India, to a reduction in establishment as a measure of retrenchment and transfer of the Dangs, and to smaller expenditure on travelling allowance and contingencies, partially counterbalanced by larger expenditure on account of passages.

8-A, Forest Capital Outlay charged to Revenue—(Transferred).

	Accounts, 1932-33	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Amount transferred from the head "52-A, Capital Outlay on Forests"	1,10	1,24	72	59

32. See remarks under "52-A, Capital Outlay on Forests not charged to Revenue".

IX and 9, Registration.

Revenue.

	Accounts, 1932-33	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Fees for registering documents	12,08	11,08	15,75	15,71
Fees for copies of registered documents	34	31	33	35
Miscellaneous	16	16	17	19
	12,58	11,55	16,25	16,25
<i>Deduct</i> —Refunds	—4	—5	—4	—5
Total ..	12,54	11,50	16,21	16,20

Expenditure (Transferred).

	Accounts, 1932-33	Budget estimate, 1933-34	Revised estimate, 1933-34	Budget estimate, 1934-35
Superintendence	34	36	35	35
District Charges	5,67	5,92	5,74	5,74
Expenditure in England (Stores) .. ..	..	20	20	19
Total ..	6,01	6,48	6,29	6,28

Revenue.

33. The increase in the revised estimate for the current year and the budget estimate for the next year as compared with the current year's budget estimate is due to the increase in the scale of fees for registering documents.

Expenditure.

34. The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is mainly due to reduction in establishment.

IX-A and 9-A, Scheduled Taxes.

Revenue.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Entertainment Tax	7,66	7,69	8,60	7,40
Betting Tax—				
Totalizator	9,51	9,42	} 10,52	9,52
Bookmakers	1,66	2,27		1,65
License fees on the sale of Tobacco .. .. .	..	4,00	..	..
Total	18,83	23,38	19,12	18,57
<i>Deduct</i> —Refunds	—7	—6	—7	—7
Total	18,76	23,32	19,05	18,50

Expenditure (Reserved).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Entertainment Tax	21	22	21	22
Betting Tax	3	6	9	6
Total	24	28	30	28

Revenue.

35. *Entertainment Tax.*—The increase of 91 in the current year's revised estimate as compared with the budget estimate is chiefly due to better receipts in the Northern Division, receipts from the M. C. C. cricket matches and receipts from the extra race meeting for the Bihar Earthquake Relief Fund. The next year's estimate is less than the current year's revised estimate by 1,20 as the receipts from the M. C. C. cricket matches and the extra race meeting will not recur and also because the rates of admission to the race course have been reduced.

36. *Betting Tax—Totalizator and Bookmakers.*—The current year's revised estimates are less than the budget estimates in spite of the receipt from the extra race meeting in aid of the Earthquake Relief Fund, owing chiefly to general depression and plague at Poona during the racing season. The ensuing year's estimates follow the actuals of 1932-33.

37. *License fees on the sale of Tobacco.*—As these receipts have been classified under the head "XXXV, Miscellaneous," the current year's revised and the next year's budget estimate are blank.

Expenditure.

38. *Betting Tax.*—The increase of 3 in the current year's revised estimate as compared with the current year's budget estimate is due to a part of the payment of the remuneration to the Western India Turf Club for collecting the betting tax for the year 1932-33 having been made in the current year.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS
OF IRRIGATION WORKS MAINTAINED IN THE
PUBLIC WORKS DEPARTMENT.

39. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

40. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

41. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

42. The capital invested on the work includes (1) direct charges, i.e. cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e. capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, i.e. balance of total interest over net revenue. This capital cost is commonly known as "sum at charge".

43. As soon as the work commences to earn revenue a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

44. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e. sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive", otherwise it is treated as "Unproductive". If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

45. The capital expenditure on irrigation works is booked in the accounts under one major head, viz. "55, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "55" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "55" and the amounts thus deducted from this head are booked, without details of works, under the major head "16-A—Financed from Famine Fund" and "B—Financed from ordinary Revenue" according to the source from which funds are provided.

The head "16" is, therefore, purely a transfer head. The net total of the major head "55", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

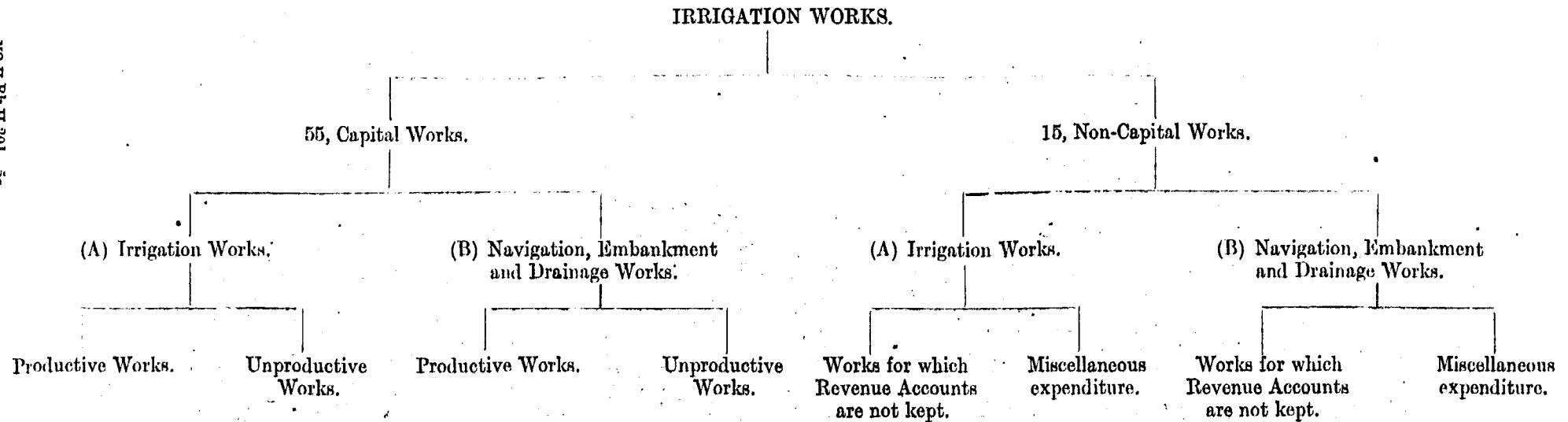
46. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head "XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "55" mentioned above.

47. In the budget estimates of revenue for Irrigation Works under the abovementioned head "XIII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

48. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XIII" before the *net* revenue is shown and that is the "refunds of revenue". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

49. The interest on capital expenditure met from ordinary revenues is shown under the head "14—Interest on works for which Capital Accounts are kept".

50. With reference to the second division of irrigation works, viz. works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head "15—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head "15". The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head "15" mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head "55" for capital works, to deduct at the foot of the account of the major head "15" a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "15 (1) Other Revenue Expenditure financed from Famine Fund" which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head "XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—“*Capital Works*” are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head “55” and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head “XIII”.

2.—“*Non-Capital Works*” are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head “15”. Any revenue realised from them is credited to the head “XIV”.

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED
AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

51. The Province of Sind is situated beyond the influence of the South-West and North-East monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be overestimated. Prior to the construction of the Lloyd Barrage scheme nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao canal system receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the river water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £10,000,000.

52. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage canals all of which will be perennial except the Rice canal. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis, the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres :—

- (a) Area which falls under the command of the Lloyd Barrage Canals.
- (b) Area served by the inundation canals in Upper and Lower Sind.

(a) *Lloyd Barrage and Canals Construction Project.*

53. This vast project, originally estimated to cost Rs. 18·35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project is to provide an assured supply to an area of about 1,830,000 acres in British territory which has hitherto been receiving an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 3,183,000 acres. Including the Khairpur State and the Nasirabad Tehsil in British Baluchistan the annual cultivation when final development is reached will be 5,453,000 acres. The scheme consists of a barrage across the Indus, situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river. The expenditure incurred on this scheme to end of 1932-33 amounts to Rs. 19·08 crores and about Rs. 84 lakhs will be spent in 1933-34. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the Kharif season of 1932. A detailed note regarding the progress of work on this scheme has been printed separately.

(b) *Inundation Canals.*

54. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had

* According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

fallen into disuse. It was due to the initiative of Sir Bartle Frere, then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

55. *Begari Canal*.—The first canal to be so improved in 1855 was the Begari canal which takes off from the Indus on the right bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 8,200 cubic feet a second at its head. The total length of main and branch canals is some 249 miles. Rs. 25·17 lakhs have been spent on this canal up to end of 1932-33.

56. *Desert Canal*.—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the *Maksudowah*, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871-72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a maximum discharge of about 5,970 cubic feet a second. Rs. 27·55 lakhs have been spent on this canal up to end of 1932-33.

57. *Unharwah*.—The Unharwah has its head some 35 miles below that of the Desert canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884-87. Rs. 8 lakhs have been spent on this canal up to the end of 1932-33. It has a maximum discharge of 2,860 cubic feet a second.

58. *Sind Canal*.—This canal system constructed at a cost of Rs. 8½ lakhs irrigates a portion of Sukkur Collectorate.

59. *Mahiwah*.—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. About Rs. 15 lakhs have been spent on this canal up to end of 1932-33.

60. *Fuleli Canal*.—The Fuleli Canal in the Hyderabad District, the largest of the old Sind canal systems, was opened in 1861. Including branches and distributaries it has a total length of 1,040 miles; the maximum discharge of the main canal at head is over 11,000 cubic feet a second and about Rs. 63 lakhs have been spent on it up to end of 1932-33. The Fuleli is one of the few old canals in Sind which carries an appreciable supply of water all the year round. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

The other inundation canals, such as the Ghar, the Western Nara, the Dad, and the Nasrat have either been scrapped or short lengths thereof are being utilised for the Barrage canals system. The Jamrao and the Mithrao canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara river as a part of the Lloyd Barrage scheme.

Deccan and Gujarat.

61. Irrigation conditions in the Deccan and Gujarat are entirely different from those of Sind. The cultivation chiefly depends upon rainfall, and advantage is taken of Irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

62. *Lower Panjhra River Works, Kadwa River Works and Krishna Canal*.—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa

River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

63. *Mutha Canals*.—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

In order to provide additional storage for the Poona Cantonment Water Works and to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 3.13 lakhs, was undertaken in 1930-31 and an expenditure of about Rs. 3 lakhs has been incurred to end of 1932-33. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. The work will be practically completed in 1933-34.

64. *Ekruk Tank and the Hathmati Canal*.—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 respectively and about 13½ and 13½ lakhs of rupees respectively have been spent on them.

65. *Nira Left Bank Canal and Gokak Canal*.—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira river and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

66. *Girna Canal*.—The Girna Canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

67. *Godavari Canals*.—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank canals. This project has cost about 104 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

68. *Pravara River Works*.—The Pravara River Works system comprises (i) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara, (ii) a pick-up weir at Ojhar and (iii) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the "Wilson Dam".

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

69. *The Nira Right Bank Canal Project*.—The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi river, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz. the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924-25. The total estimated costs of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483.97 lakhs. The expenditure incurred to end of 1932-33 against this estimate was

Rs. 441 lakhs and the probable expenditure in 1933-34 will be about Rs. 3 lakhs. The project is expected to be completed in 1936-37 with a saving of about Rs. 32 lakhs on the sanctioned estimate.

70. *Nira Valley Development Project.*—This project was designed for the complete development of irrigation in the Nira Valley, and the scheme provided for widening and remodelling the Nira Left Bank Canal to irrigate an additional area of 19,000 acres together with the construction of a new dam at Vir to supplement the storage of 24,000 million cubic feet impounded by the Lloyd Dam at Bhatgar. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as being unnecessary. It is considered that by the economical distribution of water the existing storage at Bhatgar will be sufficient to meet all irrigation requirements in the Nira Valley, both on the old Nira Left Bank Canal and the new Right Bank Canal. The remodelling of the Nira Left Bank Canal, estimated to cost Rs. 36·7 lakhs, was started in 1925-26, and an expenditure of about Rs. 32 lakhs has been incurred to the end of 1932-33. The probable expenditure in 1933-34 will be about Rs. 1½ lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

Revenue.

71. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (a) direct receipts and (b) that portion of the land revenue which is credited to irrigation. The former head (a), includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and of other canal produce (e.g. wood and grass), etc., while the latter head (b), represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed "Gross revenue") in order to show the "net revenue" earned.

72. The budget and revised estimates of revenue for the current year, together with the actuals for the last year, and the budget estimate of revenue for the ensuing year, are shown below :—

	Accounts, 1932-33	Budget estimate, 1933-34	Revised estimate, 1933-34	Budget estimate, 1934-35
<i>Gross Revenue.</i>				
Direct receipts	29,49	25,94	29,02	29,82
Portion of land revenue due to irrigation ..	92,24	70,60	1,14,86	94,70
	1,21,73	96,54	1,43,88	1,24,52
<i>Deduct</i> —Working Expenses	—65,96	—65,51	—67,73	—83,27
Lump sum provision for regrant of lapses ..	..	10	2	20
<i>Deduct</i> —Probable lapses in the budget year ..	..	—10	—2	—20
Net Revenue ..	55,77	31,03	76,15	41,25

73. The revised estimate of gross revenue, compared with the budget estimate for 1933-34, shows an increase of 47,34 which is made up of 3,08 under "Direct Receipts" and 44,26 under "Portion of land revenue due to Irrigation". The increase of 3,08 under "Direct Receipts" is due to the recovery of arrears on the Deccan Canals and the general development of irrigation, while that under "Portion of land revenue due to Irrigation" is due to the progressive development of irrigation on the new Barrage Canals and the revised rates of assessment levied in the Barrage area.

The increase of 3,88 under "Direct Receipts" in the budget estimate for the ensuing year, compared with that for the current year, is chiefly accounted for by an increase in the area under irrigation due to the establishment of sugar factories on the Deccan Canals, and the general development of irrigation on the Nira Right Bank Canal. The increase of 24,10 in the next year's budget estimate under "Portion of land revenue due to Irrigation", compared with the current year's budget estimate, is due to the same reasons as those given in the preceding paragraph.

74. The revised estimate of "Working Expenses", compared with the budget estimate for the current year shows, an increase of 2,22, which increase is mainly due to (a) an increase in the share of expenditure on retrenched personnel debitable to the Irrigation Department and (b) the additional expenditure incurred on (i) repairing the damage caused by floods to canals in Sind, (ii) urgent repairs to the Rohri Canal System, (iii) carrying out investigations in connection with water-logging in the Begari Canal area, (iv) the execution of certain urgent repairs to the Ashti Tank, and (v) an increase in the provision for pensionary charges due to a higher percentage rate adopted.

75. The budget estimate of "Working Expenses" for the ensuing year shows an increase of 17,76 over the current year's budget estimate. The increase is made up of (a) 4,38 under "Repairs", (b) 12,10 under "Establishment" and (c) 1,28 under "Pensionary charges". The increase under "Repairs" is chiefly due to the additional provisions of 3,12, for the Barrage Canals, and of 25 for the Nira Right Bank Canal, on account of the development of irrigation on those canals. The increase under "Establishment" is mainly due to the revised system of budgeting these charges brought into force from next year. In the current year's budget provision for ordinary establishment charges under the several heads was made mainly on a percentage basis, whereas in next year's budget these charges have been distributed *pro rata*, i.e. in proportion to the estimated outlay on works and repairs under those heads. In this connection, attention is invited to the "Note" on the budget provision and final debit of expenditure on Public Works Department Establishment and Tools and Plant charges (*vide* paragraphs 199 to 205). As there is an increase under "Establishment" there is also a corresponding increase under "Pensionary charges".

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

Revenue.

76. The budget and revised estimates for 1933-34, together with the actuals for 1932-33, and the budget estimate for 1934-35, under this head, are shown below :—

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
	15,96	15,66	16,24	15,63

The increase of 58 in the revised estimate compared with the budget estimate for the current year is due to increase in the area under irrigation.

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

Expenditure (Reserved).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Expenditure	86,68	86,17	1,17,34	1,03,01

77. Under Rule 24 of the Devolution Rules, the capital sum spent upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds, is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent per annum in the case of outlay incurred up to the end of 1916-17, and at 5·1979 per cent per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this sum is included separately under the head "19, Interest" as interest on the advance in respect of irrigation capital expenditure. Since 1921-22 the capital expenditure on irrigation is being met from the loans raised for general purposes, and the amount of interest payable on these loans is also shown separately under the head "19, Interest". The head "14, Interest" is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues, the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "19, Interest".

The budget estimate of 86,17 for 1933-34 was framed as shown below :—

Interest charges at 3·3252 per cent on capital outlay of 7,61,90 on Irrigation major works to end of 1916-17 (except Lloyd Barrage)	25,33
Interest charges at 5·56 per cent on capital outlay of 1,30,83 on Irrigation major works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,27
Interest charges at 3·3252 per cent on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works") to end of 1916-17 (except Lloyd Barrage)	5,85
Interest charges at 5·56 per cent on capital outlay of 4,02,78 on Irrigation works (except Lloyd Barrage) from 1917-18 to 1931-32	22,39
Interest charges at 5·56 per cent on the estimated capital outlay of 15,26 on Irrigation works (except Lloyd Barrage) for 1932-33	98
Interest charges at 5·56 per cent on half of estimated capital outlay of 8,86 on Irrigation works for 1933-34 (except Lloyd Barrage)	25
	62,07
<i>Add</i> —Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of customs duty	10
<i>Add</i> —Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage Zone	24,00
	86,17

78. The revised estimate for 1933-34 and the budget estimate for 1934-35 are framed as follows :—

	Revised estimate, 1933-34.	Budget estimate, 1934-35.
(1) Interest charges at 3·3252 per cent., on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage)	25,33	25,33
(2) Interest charges at 5·61 per cent., on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,34	7,34
(3) Interest charges at 3·3252 per cent., on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works) to end of 1916-17 (except Lloyd Barrage)	5,85	5,85
(4) Interest charges at 5·61 per cent., on capital outlay of 4,18,45 on Irrigation Works (except Lloyd Barrage) from 1917-18 to 1932-33	23,47	23,47
(5) Interest charges at 5·61 per cent., on half of the estimated capital outlay of 8,99 on Irrigation Works (except Lloyd Barrage) for 1933-34	25	..
(6) Interest charges at 5·61 per cent., on the estimated capital outlay of 8,99 on Irrigation Works (except Lloyd Barrage) for 1933-34	..	50
(7) Interest charges at 5·61 per cent., on half of estimated capital outlay of 14,97 on Irrigation Works for 1934-35 (except Lloyd Barrage)	..	42
	62,24	62,91
<i>Add</i> —Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of Customs Duty	10	10
<i>Add</i> —Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage Zone	35,00	40,00
<i>Add</i> —Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from additional net revenue from the Barrage Canals during 1932-33 and 1933-34	20,00	..
	1,17,34	1,03,31

The increase of 31,17 in the revised estimate (1,17,34) for 1933-34 as compared with the budget estimate (86,17) for that year, is chiefly due to the utilisation of the additional net revenues from the Barrage Canals during 1932-33 and 1933-34 towards payment of interest charges on the Lloyd Barrage and Canals Construction Project. It is also due to the change in the flat rate of interest from 5·56 to 5·61 per cent and to the expectation of increased receipts from the sales of land in the Barrage Zone. The increase of 16,84 in the budget estimate (1,03,01) for the ensuing year compared with the current year's budget (86,17), is due to (a) the expectation of increased receipts from the sales of land in the Barrage Zone, and (b) an increase in the capital expenditure on works.

**15, Other Revenue Expenditure financed from Ordinary Revenues
(Public Works Department).**

Expenditure (Reserved).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Gross expenditure	20,54	23,55	25,28	21,81
Lump sum provision for regrant of lapses .. .. .	..	10	..	20
Deduct—Probable lapses in the budget year .. .. .	..	—10	..	—20
Total	20,54	23,55	25,28	21,81
Deduct—Amount financed from Famine Relief Fund	—11,63	—11,54	—10,58	—10,61
Net amount charged to ordinary revenues	8,91	12,01	14,70	11,20

79. The revised estimate of gross expenditure under this head, compared with the budget estimate for the current year, shows an increase of 1,73, which increase is mainly due to the additional expenditure on (a) repairing the damage to the bunds in Sind and tanks in the Deccan and Gujarat caused by floods (1,04), (b) carrying out certain emergent works in connection with the bund system in Sind (47) and (c) an increase in the provision for pensionary charges due to the higher percentage rate adopted (7).

80. The gross provision of 21,81 for the ensuing year under this head shows a decrease of 1,74 over the current year's budget estimate. This is wholly due to the fact that a sum of 4,08 required next year for original *new* works in connection with the protective bund system in Sind has been made under the head "55" instead of the head "15" under which head these works were hitherto budgeted. After careful consideration Government have decided that the very large expenditure now required to raise the bunds throughout Sind to the higher level considered necessary in view of the record inundation of 1933 should be met from loan funds in future, instead of from revenue as hitherto. The Government of India have been requested to agree to this proposal. The works have been provisionally included in the next year's budget under the head "55" in order that they may be undertaken after the Legislative Council has expressed its approval of them as new items of expenditure. If it is finally decided that the expenditure should be debited to some other head, the position will be regularised next year by means of a supplementary grant. Provision for works in progress and ordinary and special repairs to the bunds has been made under the head "15" as hitherto.

81. Out of the total provision of 21,81 for 1934-35, 10,61 will be financed from the excess balance in the Famine Relief Fund, and the residue (11,20) will be provided from ordinary revenues as shown in the above table. The amount to be met from the Famine Relief Fund has been provided under the head 15 (1)—"Other Revenue Expenditure financed from the Famine Relief Fund".

15, Other Revenue Expenditure financed from ordinary Revenues—A-Irrigation Works—Civil—Expenditure (Reserved).

	Accounts 1932-33	Budget estimate 1933-34.	Revised estimate 1933-34.	Budget estimate, 1934-35.
Grants for minor irrigation works (including maintenance and repairs)	44	28	83	32
<i>Deduct</i> —Amount financed from the Famine Fund	-34	-24	-31	-28
	10	4	52	4

82. The increase of 55 in the current year's revised estimate over the sanctioned estimate is mainly due to the following additional charges which were not foreseen at the time of framing the budget for the current year :—

Closing the Jhore-Malukshah Creek	48
Levy of pensionary charges on all works under this head, carried out by the Public Works Department on behalf of the Revenue Department during the years 1932-33 and 1933-34	4
Extra expenditure on certain tanks in the Poona and Ahmednagar Districts	3
Total ..	55

83. The next year's estimate of 32 is made up as follows :—

(1) *Maintenance and Repairs*—

Grants for repairs to minor irrigation works in the charge of the Revenue Department—

The Commissioner, Northern Division ..	3	}	6
The Commissioner, Central Division ..	3		

(2) *Works*—

Works in progress	20	}	27
Repairs	7		

<i>Deduct</i> —probable savings	-1
Total ..	32

The increase of 4 in the total provision for the year 1934-35 as compared with the budget estimate for the current year is due to an additional provision of 4 for pensionary charges and for establishment, tools and plant charges of the Public Works Department calculated on a *pro rata* basis instead of at a fixed percentage.

84. The net provision for works after allowing for a probable saving of 1 is 26. Of the provision of 6 for "Maintenance and Repairs," 2 are for precarious districts and 4 for non-precarious districts. The whole of the net provision of 26 for "Works" (which is for precarious districts) and the provision of 2 for precarious districts under "Maintenance and Repairs" will be transferred to the head "15(1) Other Revenue Expenditure financed from the Famine Fund." Thus the total amount transferred to "15(1)" will be 28, while the net amount remaining under "15-A-Civil" will be 4.

15 (1), Other Revenue Expenditure financed from Famine Fund.

Expenditure (Reserved).

	Accounts, 1932-33	Budget estimate, 1933-34	Revised estimate, 1933-34	Budget estimate, 1934-35
15, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works) ..	11,63	11,54	10,58	10,61
Do. do. (Civil) ..	33	24	31	28
Total ..	11,96	11,78	10,89	10,89

85. This head shows the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues", without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under this major head.

XVI and 19, Interest.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Interest on loans and Advances from the Provincial Loans and Advance Account ..	15,84	12,83	13,19	12,86
(2) Interest on arrears of revenue ..	75	35	75	45
(3) Interest on loans to the Presidency Corporations	1,23,82	1,21,45	1,21,45	1,18,71
(4) Miscellaneous	7,69	7,21	7,73	8,24
	1,48,10	1,41,84	1,43,12	1,40,26
<i>Deduct</i> —Refunds	— 41	— 43	— 43	— 43
	1,47,69	1,41,41	1,42,69	1,39,83

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
<i>Interest on Provincial Loans.</i>				
Interest on Bombay Development Loan ..	71,88	70,49	71,51	70,30
<i>Other Items.</i>				
Interest payable to Provincial Loans Fund (Central Government) on—				
(a) Pre-reform advances to the Provincial Loan Account ..	75	75	75	75
(b) Advances for Irrigation Capital Expenditure	32,07	32,07	32,07	32,07
(c) Other advances	3,00,11	3,10,10	3,01,27	3,01,14
Management of Debt	19	19	19	19
	4,05,00	4,13,60	4,05,79	4,04,45
<i>Deduct</i> —Interest transferred to 8, Forest ..	— 1,24	— 1,29	— 1,00	— 1,04
<i>Deduct</i> —Interest transferred to Commercial Departments (14, Interest)	— 86,68	— 86,17	— 1,17,34	— 1,03,01
<i>Deduct</i> —Interest portion of equated payments out of revenue provided under “45, Superannuation, etc.,” in respect of commuted Value of Pensions	— 2,86	— 3,12	— 2,88	— 3,62
<i>Deduct</i> —Interest transferred to “55, Construction of Irrigation, etc.,”	— 92,67	— 1,04,90	— 70,22	— 89,14
<i>Deduct</i> —Interest on Government Commercial Undertakings (Dapuri Workshops) ..	— 15	— 14	— 14	— 13
Net Total ..	2,21,40	2,17,98	2,14,21	2,07,51

Revenue.

86. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, to local

bodies, etc.) including the advances given to the three Presidency Corporations from the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to "XVI-Interest".

87. *Item (1).*—The increase in the revised estimate of the current year as compared with the budget estimate is due to larger recoveries of interest anticipated from the cultivators. The decrease in the budget estimate of the next year as compared with the revised estimate of the current year is due to anticipated smaller recoveries from Municipalities, District Local Board etc. and on "Miscellaneous Loans and Advances".

88. *Item (3).*—The decrease in the budget estimate of the next year as compared with the budget and revised estimates of the current year is due to smaller recoveries of interest on account of the reduction in the previous advances outstanding with the three Presidency Corporations.

89. *Item (4).*—The chief item credited to this head is the income-tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan. The increase in the revised estimate for the current year and the budget estimate for the next year as compared with the budget estimate of the current year is due to the credit to this head of the interest on the securities of the Official Assignee and the Insolvent Debtors' Court since taken over by Government.

Expenditure.

90. Interest on Provincial Loans and interest payable to the Central Government (a) on advances to the Provincial Loan Account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (b) on other advances, is debited to "19, Interest on Ordinary Debt". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions:—

(1) "Deduct—Interest transferred to Forest Department" for the amount shown as expenditure under the head "8, Forest".

(2) "Deduct—Interest transferred to Commercial Departments" for the amount shown as expenditure under the head "14, Interest on Works for which capital accounts are kept".

(3) "Deduct—Interest portion of equated payments out of revenue provided under 45, Superannuation Allowances, etc." in respect of the commuted value of pensions.

(4) "Deduct—Interest transferred to 55, Construction of Irrigation, Navigation, etc." for the amount shown as expenditure under that head.

(5) "Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops)."

91. *Interest payable to the Central Government on pre-reform advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4.78155 per cent. on the balance of 15,66 outstanding on 1st April 1934.

92. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3.3252 per cent. on the Irrigation Capital Outlay of 7,59,72 up to 1916-17 and 5.1979 per cent. on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

93. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes and for the requirements of the three Presidency Corporations:—

—	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(i) For the three Presidency Corporations ..	80,86	78,78	78,78	76,35
(ii) For Government purposes ..	2,19,25	2,31,32	2,22,49	2,24,79

The details of the figures shown against item (ii) for 1933-34 and 1934-35 are as follows :—

	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(a) Interest on the outstanding balance of the advance of 2,43,50 of 1921-22 at the rate of $4\frac{3}{4}$ per cent. ..	11,54	11,54	11,54
(b) Interest on the outstanding balance of the advance of 4,04,46 of 1922-23 at the rate of $5\frac{1}{2}$ per cent. ..	21,78	21,78	21,78
(c) Interest on the outstanding balance of the advance of 4,36,21 of 1923-24 at the rate of 6 per cent. ..	13,27	13,27	13,27
(d) Interest on the outstanding balance of the advance of 4,04,68 of 1924-25 at the rate of $5\frac{3}{4}$ per cent. ..	22,61	22,61	22,61
(e) Interest on the outstanding balance of 4,98,00 of 1925-26 at the rates of $5\frac{1}{2}$ and $5\frac{3}{4}$ per cent. ..	27,26	27,26	27,26
(f) Interest on the outstanding balance of 1,91,98 of 1926-27 at the rates of 5 and $5\frac{1}{4}$ per cent. ..	9,47	9,47	9,47
(g) Interest on the outstanding balance of the advance of 2,50,58 of 1927-28 at 5 and $5\frac{1}{4}$ per cent. ..	12,44	12,44	12,44
(h) Interest on the outstanding balance of the advance of 4,17,34 of 1928-29 at 5 and $5\frac{1}{4}$ per cent. ..	20,81	20,81	20,81
(i) Interest on the outstanding balance of the advance of 3,79,91 of 1929-30 at $5\frac{1}{2}$ and $5\frac{3}{4}$ per cent. ..	20,88	20,88	20,88
(j) Interest on the outstanding balance of the advance of 4,38,26 in 1930-31 at $6\frac{1}{4}$ and $6\frac{1}{2}$ per cent. ..	27,44	27,44	27,44
(k) Interest on the outstanding balance of the advance of 4,63,60 in 1931-32 at $6\frac{1}{4}$ and $6\frac{1}{2}$ per cent. ..	24,44	24,11	24,11
(l) Interest on the outstanding balance of the advance of 2,81,53 in 1932-33 at $5\frac{1}{2}$ and $5\frac{3}{4}$ per cent. ..	18,56	15,53	15,53
(m) Interest on the outstanding balance of the advance of 1,63,12 in 1933-34 at $4\frac{1}{2}$ and $4\frac{3}{4}$ per cent. ..	82	67	8,26
(n) Interest on the advance of 1,63,49 in 1934-35 at $4\frac{1}{2}$ and $4\frac{3}{4}$ per cent. ..	..	..	53
Lump deduction on account of the reduction in rates of interest allowed by the Government of India as a result of their conversion operations ..	..	-5,32	-11,14
	2,31,32	2,22,49	2,24,79

Two rates of interest are charged by the Government of India since 1925-26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of 6 per cent. or more, and a rate higher by $\frac{1}{4}$ per cent. for advances to be utilised for unproductive purposes.

The Government of India have, in consequence of their conversion operations, reduced with effect from 1st October 1933 the rates of interest charged by them on the loans advanced from the Provincial Loans Fund during the years 1923-24, 1924-25, 1928-29, 1930-31 and 1931-32 as shown below :—

	From (Old rates)	To (Revised rates)
	Per cent.	Per cent.
On 1923-24 borrowings	6	$5\frac{1}{4}$
On 1924-25 borrowings	$5\frac{3}{4}$	5
On 1928-29 borrowings for productive purposes	5	$4\frac{3}{4}$
Do. for unproductive purposes	$5\frac{1}{4}$	5
On 1930-31 borrowings for productive purposes	$6\frac{1}{4}$	5
Do. for unproductive purposes	$6\frac{1}{2}$	$5\frac{1}{4}$
On 1931-32 borrowings for productive purposes	$6\frac{1}{4}$	6
Do. for unproductive purposes	$6\frac{1}{2}$	$6\frac{1}{4}$

As the orders of the Government of India were received too late to make detailed calculations of interest charges in respect of each class of loan separately such calculations have been made in respect of borrowings for the Lloyd Barrage Project and lump deductions have been taken into account in respect of borrowings for other purposes. The current year's revised estimates and the next year's budget estimates therefore include deductions of 5,32 and 11,14 respectively which are made up as under :—

					Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Lloyd Barrage	..	..	..	..	3,32	6,64
Other purposes	..	..	..	..	2,00	4,50
					<hr/>	<hr/>
					5,32	11,14

94. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on Forest Capital Outlay which is debited to “ 8, Forest ” as expenditure.

95. *Deduct—Interest transferred to “ 14, Interest ”.*—The figures are explained under “ 14, Interest on Works for which capital accounts are kept.”

96. *Deduct—Interest portion of equated payments out of revenue provided under “ 45, Superannuation ” in respect of commuted value of pensions.*—See paragraph 289 under “ 60-B, Payments of Commuted Value of Pensions.”

97. *Deduct—Interest transferred to “ 55, Construction of Irrigation, etc.”*—In the current year all the interest on the capital outlay of the Lloyd Barrage Scheme, except the interest (10) on the amount which was originally met from refunds of customs duty and interest charges equal to the anticipated realisations (35,00) from the sale of land in the Barrage Zone and the additional net revenue estimated to have been derived from the Barrage Canals in the years 1932-33 and 1933-34 will be borrowed. The interest charges according to the revised estimates of the current year amount to 1,25,32 of which 55,10 have been included in the amount transferred to “ 14, Interest ” and the balance of 70,22 is shown as transferred to “ 55, Construction of Irrigation, etc.” Next year, interest charges equal to the anticipated realisations (40,00) from the sale of land in the Barrage Zone will be met from revenue by debit to the major head “ 14 ” in addition to the interest (10) on the amount which was met from refunds of customs duty. 40,10 has therefore been included in the amount transferred to “ 14, Interest ” and the balance of 89,14 which is to be met from borrowed funds is shown as transferred to “ 55, Construction of Irrigation, etc.”

98. *Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops).*—Credit is given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

20, Interest on other Obligations.

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Interest on advances from Famine Relief Fund for financing Provincial Loan Account.	2,88	2,58	2,58	2,27
Total ..	2,88	2,58	2,58	2,27

99. See paragraph 298.

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved).

	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
1. Sinking Fund for Bombay Development Loan.	4,95	4,65	4,65	4,34
2. Other appropriations .. .. .	..	..	11,49	..
Total ..	4,95	4,65	16,14	4,34

100. *Item (1).*—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to “21, Appropriation for Reduction or Avoidance of Debt” and a corresponding credit is given to “Appropriation for Reduction or Avoidance of Debt” (Receipt Side) under Debt, Deposits and Advances Section. The amount is finally invested along with interest accrued on previous investments by debit to “Sinking Fund Investment Account” (Disbursement Side). The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it from the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head “Loans and Advances by the Provincial Government” and the interest portion under “XVI—Interest”. Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, the following procedure has been adopted in consultation with the Controller of Civil Accounts. An adjustment entry is made whereby the principal repaid by the Bombay Port Trust is debited to the head “Miscellaneous Government Account” under the Debt, Deposit and Advances section with a corresponding credit by deduction under “21, Appropriation for Reduction or Avoidance of Debt”. Hence 4,74 and 5,05 have been deducted under the latter head in the estimates for the current year and the next year respectively.

101. *Item (2).*—The Advances obtained from the Provincial Loans Fund fall under the following categories : (i) Development Department, (ii) Lloyd Barrage, (iii) Other Irrigation Works, (iv) Other Purposes, (v) Advances to Local Bodies in Bombay for Development purposes, and (vi) Provincial Loans and Advance Account. At present interest only is paid on (i) and (ii). (iii) and (iv) are being repaid by equated annual instalments on the basis of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under “60-B, Payments of commuted value of pensions” and included under (iv) are being paid in equated instalments of principal and interest on the basis of 15 years but these instalments appear under the major head “45” (see paragraph 289 under “60-B”). The amounts borrowed for expenditure under “61, Payments to Retrenched Personnel” and included under (iv) are being paid in equal instalments of principal on the basis of 5 years together with interest on outstanding amounts and these instalments also appear under the major head “45”. As regards items (v) and (vi), please see paragraphs 304 and 318 under Debt, Deposits and Advances section respectively.

No provision in respect of (iii) and (iv) was made in the budget estimate for 1933-34. In view of the improvement of the financial position in the current year provision has been made in the revised estimate for payment of the full instalments due to be paid this year. In the budget estimate for 1934-35 provision has been made for payment of the instalments only in respect of the borrowings for payments of commuted value of pensions and payments to retrenched personnel.

22, General Administration.

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
<i>A—Heads of Provinces.</i>				
Salary of the Governor	1,08	1,14	1,14	1,14
Sumptuary allowance of the Governor	25	25	25	25
Staff and Household of the Governor	4,26	5,14	5,05	5,14
Expenditure from contract allowance	1,08	1,08	1,08	1,08
Tour expenses	96	92	92	92
Executive Council	1,61	1,30	1,25	1,28
Total, Heads of Provinces	9,24	9,83	9,69	9,81
<i>B—Legislative Bodies.</i>				
Provincial Legislative Council	1,78	1,34	1,66	1,53
Election for Provincial Legislature .. ..	..	1	1	2
Total, Legislative Bodies	1,78	1,35	1,67	1,55
<i>C—Secretariat and Headquarters Establishments.</i>				
Civil Secretariat	14,29	16,69	14,66	14,87
Settlement Commissioner and Director of Land Records	12	..	..	..
Local Fund Audit Establishment	2,29	2,38	2,35	2,34
Total, Secretariat and Headquarters Establishments	16,70	19,07	17,01	17,21
<i>D—Commissioners.</i>				
Commissioner in Sind	2,47	2,60	2,33	2,34
Commissioners	2,89	2,96	3,17	2,94
Total, Commissioners	5,36	5,56	5,50	5,28
<i>E—District Administration.</i>				
General Establishments	13,66	13,76	14,59	14,16
Sub-Divisional Establishments	25,80	26,93	25,55	25,84
Other Establishments	1,31,10	1,31,01	1,31,21	1,31,16
Total, District Administration	1,70,56	1,71,70	1,71,35	1,71,16
<i>F—Miscellaneous.</i>				
Discretionary grants by Heads of Provinces, etc. Miscellaneous	25 1	25 ..	25 ..	25 ..
Total, Miscellaneous	26	25	25	25
Exchange	—2	..	..	..
Grand Total	2,03,88	2,07,76	2,05,47	2,05,26

Expenditure (Transferred).

—	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Ministers	1,09	1,00	93	98

102. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the budget estimate of the current year is under “Pay of Establishments” and “Contingencies”.

103. *Executive Council.*—The decrease in the revised estimate for the current year and the budget estimate for the next year as compared with the current year’s budget estimate is under “Allowances, etc.”.

104. *Legislative Bodies.*—The increase in the revised estimate as compared with the budget estimate for the current year is chiefly due to budget provision having been made for the pay of the President of the Legislative Council for five months instead of for the whole year on the assumption that the Council would be dissolved early in the year and higher expenditure on account of travelling allowance. The increase in the next year’s budget as compared with the budget estimate for the current year is due to full year’s provision having been made for the pay of the President of the Legislative Council.

105. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate is chiefly due to lower expenditure in connection with the Reforms. The decrease in the next year’s budget as compared with the budget estimate for the current year is due to (1) smaller provision for expenditure in connection with the Reforms, (2) one of the two posts of Assistant Secretaries in the Revenue Department being held in abeyance from 1st April 1934 and (3) reduction in the menial staff and house-rent allowances. The decrease is however partially counterbalanced by larger expenditure under “Pay of Officers” and “Pay of Establishment” due to (1) leave salary of officers who have expressed a desire to go on leave next year and (2) increments.

106. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the central head “23, Audit” under which the details will be found.

107. *Commissioners.*—The decrease in the revised as compared with the budget estimate for the current year is due mainly to the saving accruing from the discontinuance of the s.s. “Jhelum” and the flat “Multan”, partly counterbalanced by the non-recovery from the Government of India of the contribution for the supervision work of the Commissioner, N. D., in the Mahi Kartha Agency with effect from 1st April 1933. The smaller provision in the next year’s budget is due mainly to (1) less provision being made for travelling and compensatory allowances on account of the reduction in the rates and the discontinuance of the permanent travelling allowance of the Assistant Commissioners and of the touring establishment of the Commissioners and (2) changes in the incumbents of the posts of Assistant Commissioners.

108. *District Administration.*—The decrease in the revised is mainly due to the amalgamation of the Broach and Panch Mahals Districts, abolition of one prant in the Kolaba District, abolition of the Kolaba Treasury, reductions in the menial establishments and reductions in the rates of travelling and compensatory allowances partly counterbalanced by the non-recovery of contributions from the Government of India with effect from 1st April 1933 on account of establishment charges of Collectors and supervision work done by Collectors for certain Indian States owing to the transfer of the control of the States to that Government. The decrease in the next year’s budget estimates is also due to the same reasons.

109. *Ministers.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to a post of one Honourable Minister having been kept vacant for some time and less expenditure on account of travelling allowance.

XVII and 24, Administration of Justice.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Sale proceeds of unclaimed and escheated property	87	50	50	60
Court fees realised in cash	1,31	1,20	1,36	1,20
General fees, fines and forfeitures	14,26	12,62	12,62	13,02
Pleadings Examination fees	26	16	20	20
Miscellaneous Fees and Fines	4,09	4,38	4,50	4,98
Miscellaneous	1,07	55	60	70
Recoveries of overpayments	2	6	2	6
Collection of payments for services rendered	23	12	12	12
Total ..	22,11	19,59	19,92	20,88
<i>Deduct—Refunds ..</i>	<i>—1,26</i>	<i>—82</i>	<i>—1,10</i>	<i>—1,10</i>
Total ..	20,85	18,77	18,82	19,78

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
High Court	11,84	12,03	12,66	13,60
Law Officers	4,21	4,99	4,57	4,58
Administrator General and Official Trustee	35	38	38	38
Coroner's Court	14	13	14	14
Presidency Magistrates' Courts	2,32	2,24	2,26	2,24
Judicial Commissioners	2,56	2,72	2,43	2,61
Civil and Sessions Courts	33,35	34,76	34,95	35,09
Courts of Small Causes	3,86	4,10	4,00	4,07
Criminal Courts	5,53	5,38	5,56	5,51
Pleadings Examination Charges	6	6	6	6
Total ..	64,22	66,79	67,01	68,28

Revenue.

110. The increase in the revised estimate for the current year, as compared with the budget estimate, is due to the credit of the fees and commission of the Official Assignee, Bombay, for five months from November 1933. This is partly counterbalanced by larger payments on account of "Refunds".

The next year's estimate includes the receipts for the full year on account of fees and commission of the Official Assignee, Bombay.

Expenditure.

111. The revised estimate as well as the next year's estimate take into account the savings due to the reduction in the rate of compensatory, local and house-rent allowances and the reduction in the number of peons effected in consequence

of the orders issued by Government on the recommendations of the Reorganisation Committee.

112. *High Court*.—The increase in the revised estimate, as compared with the budget estimate, is due to (1) the temporary appointment of the 11th High Court Judge and his staff for the period from 19th June 1933 to 28th February 1934, for which no provision was made in the budget estimate. (The additional Judge was appointed to clear off the arrears of work in the High Court), and (2) the conversion of the office of the Official Assignee, Bombay, into a Government office with effect from the 27th October 1933.

The next year's estimate contains provision for the full year for the office of the Official Assignee, Bombay, and for the continuance of the temporary appointment of the 11th High Court Judge and his establishment.

113. *Law Officers*.—The decrease in the revised estimate of the current year and the budget estimate of the next year is due to the general fall in criminal work in the mofussil and also to the economy observed in sanctioning enhanced remuneration and in engaging special counsel.

114. *Presidency Magistrates' Courts*.—The increase in the revised estimate for the current year, as compared with the budget estimate, is due to the temporary appointment of an Additional Presidency Magistrate and his staff for the period from the 1st March to 9th April 1933 (inclusive) and again from the 6th October 1933 to 23rd March 1934. The appointment of the additional Presidency Magistrate which terminated in April 1933 was made in 1932 for the trial of Bombay Riot Cases and it has been created again from October 1933 in order to relieve the congestion of work in the Presidency Magistrates' Courts.

115. *Judicial Commissioners*.—The decrease in the revised estimate for the current year, as compared with the budget estimate, is due to (1) the changes in the personnel of the Judicial Commissioner and one of the Additional Judicial Commissioners of Sind having proceeded on leave out of India, and (2) less expenditure under "Rents, Rates and Taxes" due to the non-settlement of the question of house tax for the new court buildings at Karachi.

The next year's estimate provides for keeping unfilled one leave vacancy of Additional Judicial Commissioner of Sind for a period not exceeding six months in accordance with the decision of Government on the recommendations of the Reorganisation Committee.

116. *Civil and Sessions Courts*.—The increase in the revised estimate, as compared with the budget estimate, is due to (1) a large expenditure under "Travelling Allowance" due to transfers of District Judges and Assistant Judges and the inspection of Sub-Courts, and (2) heavy expenditure on contingencies, such as "diet and road money to witnesses" owing to increase in the number of sessions cases and "service postage and telegrams" due to increased rates of postal charges. This increase is partly counterbalanced by savings on account of the abolition of the linked courts of Sangola and Malsiras and the transfer of their work to Pandharpur and the amalgamation of some posts of Nazirs of District Courts with Nazirs of First Class Sub-Courts.

The next year's estimate takes into account the full effect of the retrenchments effected during the current year, including the reduction in the menial establishment under the District Judges. It also includes the provision on account of the contribution under the Town Planning Scheme, Sholapur No. 1.

117. *Courts of Small Causes*.—The decrease in the revised estimate for the current year, as compared with the budget estimate, is due to (1) changes in the personnel of two judges of Mofussil Small Causes Courts, (2) no appointment having been made in the leave arrangement of one judge of the Court of Small Causes, Bombay, and (3) savings in the establishment charges due to the retirement of senior clerks and keeping leave vacancies unfilled.

118. *Criminal Courts*.—The increase in the revised estimate, as compared with the budget estimate, is due to (1) the creation of a new permanent appointment of Resident Magistrate at Godhra, and the creation of two temporary appointments of Special Magistrates and their establishments in the Sholapur and the East Khandesh Districts for the trial of cases of defalcation of Government funds and of frauds in relation to companies, and (2) heavy expenditure for diet and road money to witnesses due to increase in the number of criminal cases.

XVIII and 25, Jails and Convict Settlements.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Jails	1,37	1,12	1,25	1,13
Jail manufactures	2,67	2,33	2,44	2,23
Recoveries of overpayments	3	4	3	4
Collection of payments for services rendered ..	1	1	1	1
	4,08	3,50	3,73	3,41
<i>Deduct—Refunds</i> ..	— 1	— 1	— 1	— 1
Total ..	4,07	3,49	3,72	3,40

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Jails	23,95	20,57	21,54	19,79
Jail Manufactures	1,43	1,47	1,39	1,15
Total ..	25,38	22,04	22,93	20,94

Revenue.

119. *Jails.*—The increase of 13 in the revised estimate over the current year's estimate is due to the increase in the number of convicts supplied to the Yeravda Prison Press, the Public Works Department and the Municipality at Hyderabad over the figure anticipated, and also to the inclusion of the receipts from the Visapur Temporary Prison which were not included in the original estimate.

120. *Jail Manufactures.*—The increase of 11 in the revised estimate over the current year's estimate is due to the inclusion of receipts of the Visapur Temporary Prison which were not taken into account in the original estimate.

The decrease of 10 in next year's estimate below the current year's estimate is due to the anticipation of a smaller demand for jail-made articles.

Expenditure.

121. The original estimate sanctioned for the current year under this major head was 22,04. In consequence of the continuance of the Visapur Temporary Prison which was opened on the revival of the Civil Disobedience movement, a supplementary demand of 1,40 was granted by the Legislative Council for the purpose. The total estimate under this head for the current year thus stands at 23,44.

122. *Jails*.—The increase in the revised estimate over the current year's estimate is mainly due to the provision for the Visapur Temporary Prison as explained above.

The decrease in next year's estimate below the current year's provision is mainly due to a smaller provision made for dietary charges on account of the fall in prices of foodstuffs and for other contingent expenditure.

123. *Jail Manufactures*.—The decrease in the revised and the next year's estimates below the current year's estimate is due to a smaller anticipated expenditure on jail manufactures for the same reason as that mentioned under the head "Revenue" above.

XIX and 26, Police.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Presidency Police	3,20	3,30	3,17	3,24
Cash receipts under the Arms Act	60	48	65	54
Fees, fines and forfeitures	61	53	43	48
Miscellaneous	22	22	22	40
Police supplied to public departments, private companies and persons	49	58	45	84
Recoveries of overpayments	11	18	11	10
Contribution for Railway Police	1,79	1,74	1,74	1,74
Collection of payments for services rendered ..	24	10	23	5
Total ..	7,26	7,13	7,00	7,39
<i>Deduct—Refunds</i> ..	— 1	— 1	— 20	— 1
Total ..	7,25	7,12	6,80	7,38

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Presidency Police	36,67	35,90	35,75	36,45
Superintendence	2,47	2,41	2,38	2,46
District Executive Force	1,15,74	1,16,42	1,16,75	1,16,44
Police Training School	1,35	1,34	1,37	1,39
Village Police	60	64	58	62
Special Police	15	17	8	4
Railway Police	10,27	10,49	10,41	10,45
Criminal Investigation Department	6,33	6,60	6,64	6,62
High Commissioner—Stores .. ..	..	10	9	3
Exchange	— 1	..	..	..
Special Emergency Expenditure	4,45	4,94	3,00	1,51
Total ..	1,78,02	1,79,01	1,77,05	1,76,02

Revenue.

124. The decrease in the revised estimate for 1933-34 as compared with the budget for the same year is under the minor heads "Presidency Police," "Fees, fines and forfeitures," "Police supplied to public departments, private companies and persons" and "Recoveries of overpayments," which is however partially counterbalanced by increase under the minor heads "Cash receipts under the Arms Act," "Collection of payments for services rendered" and "Refunds". The decrease under "Presidency Police" is chiefly due to less receipts under cattle pounds owing to fewer cattle being found straying in view of the more rigorous penal measures now employed. The increase under "Collection of payments for services rendered" is mainly due to the anticipated recoveries from the Nasik and Trimbak Municipalities on account of additional police entertained for the Sinhast

Fair in the Nasik District. The increase under "Refunds" is due to the cash payment to the local bodies concerned in the year 1933-34 of the balance of fees realised under the Public Conveyance Act in the year 1932-33, which was not paid in that year, but was credited to the head "XIX-Police". The increase in the budget for 1934-35 as compared with the budget for 1933-34 is mainly under the minor heads "Cash receipts under the Arms Act", "Miscellaneous" and "Police supplied to public departments, private companies and persons," which is partially counterbalanced by the decrease under the minor heads "Presidency Police," "Fees, fines and forfeitures," "Recoveries of overpayments" and "Collection of payments for services rendered". The increase under "Miscellaneous" is chiefly due to the credit which will be afforded by the Army Department in respect of the surplus 683 rifles to be surrendered to that Department in accordance with the scheme for the alteration in the strength and composition of Rifle Squads and replacement of .303 rifles by .410 muskets in many districts, which has been included in the list of new items for 1934-35 under the head "26, Police". The increase under "Police supplied to public departments, private companies and persons" is mainly due to the anticipated recoveries of the cost of additional police employed in certain villages in the Kanara District from 1st March 1933.

125. The receipts realized from the working of the Public Conveyance Act were till the end of 1931-32 credited to the Public Conveyance Funds and after deduction of the expenditure incurred by Government the balances were paid to the local bodies concerned. These transactions did not appear in the ordinary accounts. Government decided to abolish Public Conveyance Funds and to record these transactions in the main Government accounts with effect from 1932-33. The receipts were accordingly shown under the minor head "Fees, fines and forfeitures" and the expenditure incurred by Government, as also the balance payable to the local bodies, were shown as deduct entries. These deduct entries balanced the receipts so that the transactions did not affect the totals. As it has now been decided to record these transactions under "Civil Deposits" with effect from 1934-35 they have been omitted from this head.

Expenditure.

126. *Presidency Police.*—The decrease in the revised estimate for 1933-34 as compared with the budget for the same year is mainly due to less expenditure under (1) "Allowances, Honoraria, etc." under "City Police" owing to officers on leave not drawing conveyance allowance and to reduction in the rates of daily allowances, (2) "Contingencies" under "City Police" owing to strict economy in the supply of water to the police buildings and in the expenditure for the upkeep of motor vehicles of the Bombay City Police, and (3) "Contingencies" under "Cattle Pounds" in Bombay City owing to fewer cattle being impounded. The increase in the budget estimate for 1934-35 as compared with the budget estimate for 1933-34 is mainly due to new provision made for the increase in the strength of police force in Bombay City.

127. *Superintendence.*—The decrease in the revised estimate for 1933-34 as compared with the budget for the same year is mainly due to less expenditure under (1) "Pay of Officers" owing to changes in personnel, and (2) "Allowances, Honoraria, etc." owing to reduction in the rates of daily allowances. This decrease is partially counterbalanced by the non-recovery of the major portion of the contribution from the Central Government for police supervision on the Mahi Kantha Agency Police owing to the transfer of that Agency to the direct control of the Government of India with effect from 1st April 1933. The increase in the budget estimate for 1934-35 as compared with the budget estimate for 1933-34 is chiefly due to non-deduction of the contribution from the Central Government for police supervision on the Mahi Kantha Agency Police owing to the transfer of that Agency to the direct control of the Government of India with effect from 1st April 1933.

128. *District Executive Force.*—The increase in the revised estimate for 1933-34 as compared with the budget for the same year is mainly due to (1) the non-recovery of the major portion of the contribution from the Central Government for one-fourth share of the cost of the Panch Mahals and Rewa Kantha Combined Police owing to the transfer of the Rewa Kantha Police to the Government of India and

(2) the extra expenditure incurred on account of the entertainment of additional police in certain villages in the Kanara District. This increase is partially counter-balanced by less expenditure on account of (1) the reduction in the Mounted Police force of the Panch Mahals District as a result of the recommendation of the Reorganization Committee, (2) the reduction in the police force of the Panch Mahals District owing to the transfer of the Rewa Kantha Agency Police force to the Government of India and (3) the reduction in the rates of compensatory allowance, house-rent allowance, conveyance allowance and daily allowance as a result of the recommendations of the Reorganization Committee.

129. *Police Training School.*—The increase in the revised estimate for 1933–34 as compared with the budget for the same year is chiefly due to the increased expenditure under “Pay of Officers” owing to the change in the personnel. The increase in the budget estimate for 1934–35 as compared with the budget estimate for 1933–34 is mainly due to the increase in the number of Assistant Superintendents of Police under training in the Police Training School.

130. *Special Police.*—The decrease in the current year’s revised and next year’s budget estimates as compared with the budget estimates for the current year is due to the transfer of the Dangs Police force to the Government of India with effect from 1st April 1933.

131. *Railway Police.*—The decrease in the revised estimate for 1933–34 as compared with the budget for the same year is mainly due to less expenditure under “Allowances, Honoraria, etc.” owing to the reduction in the rates of daily allowances and of permanent travelling allowance of Sub-Inspectors of Railway Police as a result of the recommendations of the Reorganization Committee. The decrease in the budget estimate for 1934–35 as compared with the budget estimate for 1933–34 is mainly due to smaller provisions under “Allowances, Honoraria, etc.” for the reasons specified above.

132. *High Commissioner—Stores.*—The budget provides for the charges expected on account of freight and value of rain capes ordered from England for the Bombay City Police force as they cannot be obtained in India.

133. *Special Emergency Expenditure.*—The decrease in the current year’s revised and next year’s budget estimates as compared with the budget estimates for the current year is due to the entertainment of fewer police in connection with the civil disobedience movement in the Presidency proper and the absence of provision for the police force in connection with that movement in Bombay City in the budget estimates for 1934–35.

27, Ports and Pilotage—Provincial (Reserved).

Expenditure.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Ports Establishments	6	7	6	7

134. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be central subjects, are provincial subjects. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as provincial, while those for ocean-going vessels are treated as central. Accordingly, expenditure in connection with the Ship Survey Departments, Bombay and Karachi, is treated as partly central and partly provincial. In the case of the Ship Survey Department, Bombay, the expenditure is treated as 93 per cent. Central and 7 per cent. Provincial. In the case of the Ship Survey Department, Karachi, a contribution of Rs. 1,450 per annum has been fixed for five years from 1931-32.

30, Scientific Departments (Transferred).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Donations to Scientific Societies and Institutes	4	4	4	4
(2) Museums	84	87	86	88
Total ..	88	91	90	92

135. *Museums and Scientific Societies.*—The decrease of 1 in the current year's revised estimate is due to a reduction of Rs. 1,250 in the grants to the Prince of Wales Museum and the Natural History Section on account of the application of the 5 per cent. emergency cut. The excess of 1 for next year over the current year's budget estimate is due to a slight increase in the provision for the Satara Museum and to rounding.

XXI and 31, Education (Transferred).

Revenue.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
A—University	5,83	5,84	6,16	5,88
B—Secondary	4,40	4,27	4,34	4,30
C—Primary	1	..	4	..
D—Special	27	33	41	41
E—General	5,31	4,29	7,55	5,59
Total ..	15,82	14,73	18,50	16,18
Refunds ..	..	—2	—2	—2
Grand Total ..	15,82	14,71	18,48	16,16

136. *A—University.*—The increase in the revised estimates for the current year is mainly due to (i) the increase in receipts from fees on account of the increased number of students in Government arts colleges and (ii) the increased rates of fees at the College of Engineering, Poona, and the Sydenham College of Commerce together with the increased number of students at the latter college, partly counterbalanced by the loss of receipts owing to the partial closure of the Deccan College and the decrease in the number of students at the Government Law College, Bombay. The receipts during the next year are necessarily less than those in the revised estimates for the current year owing to the complete closure of the Deccan College from March 1934.

137. *D—Special.*—The increase under this head in the revised estimates for the current year and the budget for the next year is due to increased rates of fees at the Sir J. J. School of Art.

138. *E—General.*—The large increase under this head is due to the unexpected receipts (95) on account of the sale of stock of the Vernacular Reading series to the new contractors for the publication of those series and the larger recoveries (3,48) of overpayments in provisional grants sanctioned to local bodies for primary education than those previously estimated (viz. 1,25). Owing to retrenchment in expenditure subsequently made by those bodies on account of financial stringency, the grants finally made to them were considerably less than the amounts provisionally paid to them. Hence large amounts on account of excess payments were recovered from the local bodies concerned. The estimated increase in the budget for 1934-35 over the current year's budget is due to the same reason.

Expenditure.

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
A—University	16,16	16,70	16,25	16,72
B—Secondary	21,95	21,66	21,79	21,64
C—Primary	1,09,17	1,16,30	1,14,94	1,16,18
D—Special	6,58	6,69	6,62	6,54
E—General	13,54	13,02	14,11	12,95
Exchange .. ..	..	..	..	..
Total ..	1,67,40	1,74,37	1,73,71	1,74,03

139. *A—University.*—The decrease in the revised estimates as compared with the budget estimates for the current year is chiefly due to (1) savings on account of the leave granted to two I.E.S. officers and death of one I.E.S. officer, (2) reduced rates of compensatory allowance and stoppage of house rent allowance and (3) partial reduction of the staff of the Deccan College on account of the closure of some of its classes preparatory to its complete closure from next year. The total net decrease was, however, partly counterbalanced by an increase in expenditure to the extent of 11 on account of additional apparatus, rent of hostels, customs duty and pay of menials at the Royal Institute of Science.

140. *B—Secondary.*—The increase in the revised estimates as compared with the budget estimates for the current year is mainly due to the payment of a special grant to the Sind Madressah-tul-Islam, Karachi, and building grants to certain schools for which no provision was made in the budget.

141. *C—Primary.*—The decrease in the revised estimates as compared with the budget estimates for the current year is due to the non-payment of the grant to the Ahmedabad Municipality for primary education. The estimates for 1934-35 have been based on the probable requirements after taking into account (a) the normal rise in the current expenditure and (b) the provision for underpayments in grants to some local bodies in previous years.

142. *D—Special.*—The decrease in the revised estimates as compared with the budget for the current year is accounted for by (i) the abolition of Poona house rent allowance to the staff at the vernacular training institutions at Poona, (ii) appointment of new men on reduced rates of pay in vacancies in the sanctioned establishments in certain institutions and (iii) abolition of two posts of Visiting Lecturers in Modelling in the Sir J. J. School of Art, Bombay.

The decrease in the next year's estimate over the current year's budget is chiefly due to the reduction in the provision for direct grants to Non-Government Special schools on account of the transfer of the provision (9) for grants to the Depressed Classes Hostels to the head "37—Miscellaneous—Transferred—Backward Class Officer" who will now make grants to these hostels.

143. *E—General.*—The revised estimates for the current year and the estimates for the next year under the various minor heads under this head compare as follows with the budget estimates for the current year :—

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
(a) Direction	1,57	1,57	1,62
(b) Inspection	5,26	5,25	5,12
(c) Scholarships	5,02	5,02	4,87
(d) Miscellaneous	1,17	2,27	1,34

Revised Estimates, 1933-34.—The increase in the revised estimates under "Miscellaneous" as compared with the budget estimates for the current year is mainly due to (i) the payment to be made to the old contractors for taking over from them the stocks of the Departmental Vernacular Readers on the termination of the contracts, (ii) the increased expenditure in connection with the several examinations conducted by the Department on account of increased number of examinees, (iii) increased grant to the Girl Guides Association to cover the rent for the accommodation allotted to that body in the Development Department building in the Old Customs House and (iv) the expenditure in connection with the Maharashtra University Conference held at Poona in July 1933.

Budget Estimates, 1934-35.—The decrease in the estimates for the next year under "Inspection" is due to reduced provisions on account of travelling and house rent allowances. The decrease under "Scholarships" is due to (i) the reduction in the value of certain scholarships and (ii) the transfer of the provision for special scholarships for the depressed class boys in secondary schools to the head "37—Miscellaneous—Transferred" as the Backward Class Officer will now grant those scholarships. The increase under "Miscellaneous" as compared with the budget estimates of the current year is mainly accounted for by (a) the larger provision for examination charges necessitated by the increased number of examinees and (b) the increased grant to the Girl Guides Association.

31, Education (Reserved).*Expenditure.*

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Secondary	4,52	4,57	4,57	4,54
Special	1,24	1,39	1,27	1,32
General	42	41	39	43
Total ..	6,18	6,37	6,23	6,29

Revised Estimates, 1933-34.

144. *Special.*—The decrease of 12 is due to change in the staff of the Reformatory School at Yeravda, and to cheaper rates of food stuffs and mainly to the lower rates of maintenance charges at the David Sassoon Industrial and Reformatory Institution, Matunga.

145. *General.*—The decrease of 2 is due to the Inspector of European Schools being on leave for four months and his duties being performed by another officer in addition to his own duties.

Budget Estimates, 1934-35.

146. *Special.*—The decrease is chiefly due to the anticipated cheaper rates of food stuffs required for the reformatories.

147. *General.*—The increase of 2 is mainly due to increments in the pay of the Inspector of European Schools and his staff, and larger provision for travelling allowance for the Inspector, as extensive touring is considered essential for the efficient performance of his duties.

XXII and 32, Medical (Transferred).

Receipts.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Medical Schools and College Fees	1,82	1,93	2,10	2,05
Hospital Receipts	2,45	3,09	2,55	2,60
Mental Hospital Receipts	1,67	1,61	1,71	1,67
Contributions	7,79	8,01	8,01	7,92
Sale of Medicines	1	..	2	0.5
Income from Endowments	20	22	22	22
Miscellaneous	27	17	20	17.5
Recoveries of overpayments	14	30	35	30
Collection of payments for services rendered ..	13	1	12	10
Total ..	14,48	15,34	15,28	15,04
<i>Deduct—Refunds ..</i>	<i>—6</i>	<i>—12</i>	<i>—6</i>	<i>—10</i>
Total ..	14,42	15,22	15,22	14,94

Expenditure (Transferred).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Medical Establishment	5,18	5,95	5,31	5,06
Hospitals and Dispensaries	27,47	28,57	27,46	27,85
Grants for Medical Purposes	3,04	3,20	3,01	3,14
Medical Colleges and Schools	4,59	4,60	4,48	4,58
Mental Hospitals	4,97	5,08	5,01	5,10
Chemical Examiners	55	57	57	60
Expenditure in England (Stores) .. ..	..	9	7	11
Loss or Gain by Exchange .. ..	..	..	..	..
Total ..	45,80	48,06	45,91	46,44

Receipts.

148. *Medical Schools and College Fees.*—The increases in the revised estimate and the budget estimate for the next year as compared with the sanctioned estimate are due to the increase in the fees payable by non-Presidency students sanctioned from the current college year.

149. *Hospital Receipts.*—Both the revised estimate for the current year and the budget estimate for the next year are less than the sanctioned estimate mainly because the receipts from the 1 anna and 2 anna fees levied on all out-door and in-door patients respectively, who are not indigent, have fallen far short of the anticipated amounts.

150. *Mental Hospital Receipts.*—The increases in the revised estimate for the current year and the budget estimate for the next year are due to the abrogation by this Government of the reciprocal arrangement into which they had entered with other local Governments regarding maintenance of insanes. Under this arrangement, the Government of Bombay could not in the past recover from other

local Governments who were parties to it, the cost of maintaining insanes from other provinces, in Mental Hospitals in this Presidency.

151. *Contributions.*—The decrease in the next year's budget estimate as compared with the current year's is due to reductions in the amounts of contributions paid by certain local bodies.

152. *Miscellaneous.*—The higher revised estimate for the current year is based on the progress of actuals.

153. *Recoveries of overpayments.*—The increase in the revised estimate for the current year is due to the same reason as that given in the preceding paragraph.

154. *Collection of payments for services rendered.*—The higher revised estimate for the current year is based on the progress of actuals. The budget estimate for 1934–35 is based upon past receipts.

Expenditure (Transferred).

155. *Medical Establishments.*—The decrease in the revised estimate for the current year as compared with the sanctioned estimate is due to—

- (i) the retirement of a Senior I.M.S. Officer during the current year,
- (ii) the drawing of overseas pay by an I.M.S. Officer in England instead of in India,
- (iii) the non-utilization of the provision made for one additional European I.M.S. Officer,
- (iv) the non-filling of a number of vacancies in the S.M.S. cadre,
- (v) the abolition of allowances granted to S.M.S. Officers for loss of private practice, and
- (vi) the appointment of new entrants on the minima of the scales of their pay with 12½ per cent. cut.

The budget estimate for 1934–35 is less than the sanctioned estimate for the current year for the same reasons generally as those given above. The total provision under this head for next year is slightly less than the revised estimate of the current year for the following reasons:—

- (i) Three posts which were until the current year reserved for I.M.S. officers will be held by B.M.S. officers in future.
- (ii) The provision under the head "Reserve Medical Subordinates" has been substantially reduced in the light of past actuals.
- (iii) Less provision has been made under the head "House-rent and other allowances" as a result of the orders passed by Government on the recommendations of the Reorganization Committee.
- (iv) Less provision has been made for leave salary in the light of past actuals.

156. *Hospitals and Dispensaries.*—The decrease under this head as compared with the sanctioned estimate for the current year is mainly due to a reduction in the provisions for contingencies of some of the hospitals in the city of Bombay especially the St. George's Hospital. The reduction has been possible as a result of the careful examination of the accounts of the hospitals made by the Lay Secretary for Hospital Administration.

32, Medical (Reserved).

Expenditure

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Medical establishment .. ..	..	..	..	1
Grants for medical purposes	5	5	5	5
Total ..	5	5	5	6

157. *Medical Establishment.*—The provision for the next year is on account of travelling allowance of the representative of the registered medical graduates on the Indian Medical Council.

158. *Grants for medical purposes.*—The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health (Provincial).

Revenue.

	Accounts, 1932-33	Budget estimate, 1933-34	Revised estimate, 1933-34	Budget estimate, 1934-35
(1) Sale proceeds of sera and vaccines, etc. ..	4,47	3,80	5,00	3,85
(2) Contributions	1,71	2,09	1,71	1,81
(3) Miscellaneous	12,66	12,04	12,30	12,22
(4) Recoveries of overpayments	13	17	32	17
(5) Collection of payments for services rendered.	5	4	6	5
	19,02	18,14	19,39	18,10
<i>Deduct—Refunds</i> ..	—1	—5	—1	—2
Total ..	19,01	18,09	19,38	18,08

Expenditure (Transferred).

	Accounts, 1932-33	Budget estimate, 1933-34	Revised estimate, 1933-34	Budget estimate, 1934-35
(1) Public Health Establishment	8,24	9,26	9,15	9,41
(2) Grants for public health purposes	3,99	3,92	3,51	2,79
(3) Expenses in connection with epidemic diseases	1,28	1,80	1,65	1,52
(4) Bacteriological Laboratories	3,45	3,11	2,99	2,82
(5) Pasteur Institutes	40	36	36	39
(6) Works	6,46	7,07	7,65	8,99
(7) Exchange .. .. .	..	..	..	..
(8) Expenditure in England—Stores .. .. .	..	..	..	..
Total ..	23,82	25,52	25,31	25,92

Revenue.

159. The sale proceeds of quinine, vaccines, etc., and contributions for public health purposes and receipts from water works are credited to this head.

160. *Sale proceeds of Sera and Vaccines.*—Owing to the prevalence of plague in Poona and other places during the current year, the sale of plague vaccine has greatly increased. This accounts for the substantial increase in the revised estimate as compared with the budget estimate for the current year. The next year's estimate is, however, based on the average receipts of the previous years.

161. *Contributions.*—The decrease in the revised estimate as compared with the budget estimate for the current year, is partly due to the actual receipts being less than anticipated, and partly to the fact that contributions from the Karachi Port Trust towards the plague establishment at Karachi, will not now be credited to the Bombay Government, since the establishment which is maintained for Port Health purposes, has been taken over by the Government of India.

162. *Miscellaneous.*—The increase in the current year's revised estimate and the next year's budget estimate is mainly due to higher receipts anticipated from the sale of water.

163. *Recoveries of overpayments.*—The increase of 15 in the revised estimate over the current year's budget estimate is due to the credit of 17 on account of the unspent balance of the grant-in-aid sanctioned for the work of "providing sewers in the bye-lanes at Kapadwanj" on closure of the works account.

Expenditure (Transferred).

164. *Public Health Establishment.*—The decrease in the revised estimate over the budget estimate of the current year is due to the following reasons:—

(i) Reorganization of the Public Health Branch coupled with the abolition of the post of the Superintending Engineer, Public Health, and his establishment.

(ii) Savings in the Public Health establishment due to—

(a) the post of the Director of Public Health having been kept vacant ;

(b) appointment of junior clerks and inspectors in vacancies ; and

(c) less requirements under house-rent, travelling and other allowances ;

(iii) Savings due to the Consulting Surveyor's leave out of India, counterbalanced by debit of charges (1,31) for Public Works establishment calculated *pro rata* by the Public Works Department in view of the fact that works will now be executed through the agency of the Public Works Department ; and additional requirements of 4 for the special pay to the officer holding charge of the post of the Director and 1 under contingencies.

The increase in the next year's estimate is due to debit of charges (1,23) on Public Works Establishments and to annual increments of establishments, partially counterbalanced by (i) appointment of one junior officer in place of a senior officer in the Public Health Department and (ii) reduction in the rates of travelling allowance and pony allowance as a result of the orders passed on the recommendations of the Reorganization Committee.

165. *Grants for Public Health Purposes.*—The main items of expenditure recorded under this head are:—

(a) Grants for special expenditure in connection with Public Health.

(b) Grants-in-aid to local bodies in connection with employment of Health officers and Sanitary Inspectors.

(c) Grants to Village Sanitary Committees.

(d) Charges on account of development and town planning schemes.

(e) Grants for Village Water Supply.

Item (a).—In the ensuing year's estimate no provision has been made against 26 provided in the current year for the Poona Drainage Scheme, 1st section, as the work is expected to be completed in the course of the current year. Also a provision of only 7 has been made for grants-in-aid for establishment, tools and plant charges in the case of works financed entirely by local bodies as against 91 made in the current year's budget owing to the orders regarding the recovery of a fixed charge of 15 per cent. for all public health works.

Item (b).—Government have undertaken to pay to local bodies, subject to certain conditions, grants equal to two-thirds of the pay of health officers of municipalities and district local boards half the pay of sanitary inspectors. A provision of 1,15 has been made on this account for the next year as against 1,17 in the current year.

Item (c).—With a view to improving the sanitary conditions of villages. Government have laid down that for every three rupees of the local board and private contributions taken together, Government will contribute one rupee. The provision for the next year for this grant is based on past actuals.

Item (d).—In the current year a provision of 1 was made in connection with the Sholapur Development Scheme. The provision made for the next year is Rs. 450 only.

Item (e).—The current year's grant of Rs. 1 lakh has been repeated for the next year.

166. *Expenses in connection with epidemic diseases.*—The items of expenditure under this head are :—

Expenses in connection with—

- (1) Plague at Karachi,
- (2) Malaria,
- (3) Infectious Diseases Hospital, Poona,
- (4) Free distribution and sale of quinine at cheap rates,
- (5) Measures against plague, cholera, etc.,
- (6) Medical aid during Sinhast Fair.

The decrease in the revised estimates as compared with the budget estimate for the current year is due to—

(i) expenditure on item (1) being now borne by the Government of India ; and

(ii) the actual expenditure on other items being less than anticipated.

The decrease in the next year's budget estimate over the current year's budget as well as revised estimate is due to—

(i) omission of provision on account of item (6) above,

(ii) entertainment of establishment on lower pay at the Infectious Diseases Hospital, Poona, and less provision for contingent expenditure of the Hospital on the basis of past actuals, and

(iii) smaller provision for the next year on items (2) and (5) above on the basis of past actuals.

167. *Bacteriological Laboratories.*—The decrease in the current year's revised estimate and the next year's budget estimate is due to the abolition of the Pharmacological section of the Haffkine Institute.

168. *Works.*—The increase of 58 in the revised estimate over the current year's budget estimate is due to the anticipated expenditure during the current year on laying water main along First Road in Shahar (Andheri Sector) and to additional funds required for purchase of water from the Bombay Municipality. The increase of 1,92 in the next year's estimate is due to—

(i) increased provision of 96 for repairs made for the Salsette and Ambernath Water Supply Schemes,

(ii) increased provision for repairs to other works, and

(iii) provision of 56 for installation of a new crude oil engine driven pumping set at the Pandharpur Water Works.

XXIV and 34, Agriculture.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Agricultural receipts	2,48	2,01	2,23	2,37
(2) Veterinary receipts	17	14	14	12
(3) Co-operative Credit	1,45	1,70	1,53	1,55
(4) Recoveries of overpayment	1	2	1	2
(5) Collection of payments for services rendered	5	10	50	60
	4,16	3,97	4,41	4,66
<i>Deduct—Refunds</i> ..	—2	—1	—1	—1
Total ..	4,14	3,96	4,40	4,65

Expenditure (Transferred).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Agriculture	15,36	15,33	15,30	15,17
(2) Veterinary charges.. ..	4,53	4,43	4,36	4,30
(3) Co-operative Credit	5,36	6,00	6,01	6,33
(4) Works	12	8	12	..
Total ..	25,37	25,84	25,79	25,80

Revenue.

169. *Agricultural Receipts.*—The Agricultural College and school fees and the proceeds of farm produce and cotton seed and implements sold by the Agricultural Department are credited to this head. The current year's revised estimate shows an increase of 22 as compared with the sanctioned estimate. The increase is due mainly to better demand for the produce of the Agricultural College Dairy and Farm, and the Central Poultry Station, to the enhancement of the college fee and to the hire of boring machines. The increase is partially counterbalanced by the absence of receipts from the Willingdon Cattle Farm and the Jacobabad Wheat Farm owing to the closure of these farms.

The next year's estimate is based on the current year's revised estimate and provides for larger receipts from the Sind Farms.

170. *Veterinary Receipts.*—The current year's sanctioned estimate of 14 includes 11 on account of Veterinary College fees and 3 on account of other receipts. The decrease of 2 in the next year's estimate as compared with that of the current year is mainly due to a fall in the number of students at the Bombay Veterinary College.

171. *Co-operative Credit.*—The current year's sanctioned estimate of 1,70 includes 17 on account of the recovery of the cost of Special Recovery Officers whose entertainment was first sanctioned up to 31st July 1933. These officers will continue to work throughout the year and the recoveries on their account are

now estimated at 46 which have been classified under the minor head "Collection of payments for services rendered". The revised estimate under "Co-operative Credit" has therefore been taken at 1,53. The increase of 2 in the next year's estimate as compared with the current year's revised estimate is due to larger receipts from audit fees.

172. *Collection of payments for services rendered.*—The current year's revised estimate has been taken at 50 which is inclusive of 46 on account of the recovery of the cost of Special Recovery Officers. The next year's estimate of 60 includes 55 for this purpose.

Expenditure (Transferred).

173. *Agriculture.*—The decrease of 3 in the current year's revised as compared with the budget estimate is mainly due to the absence of an officer on leave out of India, partially counterbalanced by larger expenditure under "Pay of establishment". The decrease of 13 in the next year's estimate as compared with the current year's revised estimate is due to smaller provision for contingencies, and for house-rent and compensatory allowances as a result of the action taken on the Reorganization Committee's Report.

174. *Veterinary Charges.*—The decrease of 7 in the current year's revised estimate as compared with the budget estimate is mainly due to smaller expenditure on the purchase of sera and vaccines. The decrease of 13 in the next year's estimate as compared with the current year's budget estimate is due to smaller provision for house-rent and compensatory allowances and for scholarships, and by the absence of provision under "Cost of passages".

175. *Co-operative Credit.*—The increase of 33 in the next year's estimate as compared with the current year's budget estimate is mainly due to the provision for Special Recovery Officers being made for the full year.

176. *Works.*—The increase of 4 in the current year's revised as compared with the budget estimate is due to larger expenditure on the construction of buildings in connection with the six farms scheme.

XXV and 35, Industries.

Revenue.

—				Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Industries	..	..	..	7	11½	8	7
Fisheries	..	..	..	1	½	1	3
			Total ..	8	12	9	10

Expenditure (Transferred).

—				Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Industries	..	..	..	3,37	3,60	3,55	3,71
Fisheries	..	..	..	1	..	5	37
			Total ..	3,38	3,60	3,60	4,08

Revenue.

177. *Industries.*—The receipts under this head include sale proceeds of cloth and other miscellaneous receipts and the receipts from the R.C. Technical Institute, Ahmedabad. The decrease in the revised estimate for the current year and in the budget estimate for next year as compared with the budget estimate for the current year is due to the fact that an amount of Rs. 4,000 on account of the interest on the securities of the face value of Rs. 1,13,900 belonging to the R. C. Technical Institute, which was wrongly included in the current year's estimate as annual income from endowments of the Institute, has been omitted from the revised estimate and next year's budget estimate. The securities have been sold and the amount realized therefrom credited to Government accounts under the head "XL—Extraordinary Receipts (Provincial)". No interest from the securities is now being realized.

178. *Fisheries.*—The increase in the current year's revised and ensuing year's budget estimate as compared with the current year's sanctioned estimate is due to the receipts anticipated from the working of the fisheries development scheme.

Expenditure (Transferred).

179. *Industries.*—The expenditure on industrial and technical education which was formerly provided under the head "31—Education (Transferred)" is now provided for under this head. The decrease in the revised estimate as compared with the budget estimate for 1933-34 is mainly due to (1) savings under "Technical Education—Grants-in-aid", (2) savings on account of the transfer of the Ahwa Dangs Technical School to the Government of India and (3) savings on account of reduction in examination charges in the provision made for the Committee of Direction for Industrial and Technical Schools. The increase in next year's budget estimate as compared with the current year's budget estimate is mainly under "Industrial Development" and also due to a grant of Rs. 1,797 newly sanctioned to Mr. R. H. Patuck's Industrial School at Kandivli.

180. *Fisheries.*—The increase in the current year's revised estimate is due to the inauguration from November 1933 of the scheme for the development of fisheries. The ensuing year's estimate provides for the scheme for 12 months of the year, inclusive of the cost of purchase of two motor boats.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Examination fees	75	54	60	23
(2) Fees for inspection of steam boilers ..	1,55	1,61	1,61	1,61
(3) Miscellaneous	6	3	4	3
(4) Inspection of motor vehicles	12,88	13,05	13,05	13,00
Total ..	15,24	15,23	15,30	14,87
<i>Deduct—Refunds</i> .. { Reserved ..	-5	-8	-5	-5
.. { Transferred ..	..	-1	-1	..
Total ..	15,19	15,14	15,24	14,82

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Labour	78	80	82	87
(2) Inspection of factories	1,23	1,29	1,19	1,18
(3) Inspection of steam boilers	1,30	1,32	1,19	1,36
(4) Inspection of motor vehicles	96	1,03	1,05	1,10
(5) Examinations	15	16	16	16
(6) Miscellaneous	11	7	7	7
Total ..	4,53	4,67	4,48	4,74

Revenue.

181. *Examination fees.*—The fees on account of the following items are credited to this head :—

- (i) Fees for the Accountancy Diploma Examination ;
- (ii) Fees received by the Civil and Military Examination Committee ;
- (iii) Fees for the Sanitary Inspectors' Examination ; and
- (iv) Fees for the examination for the grant of certificates of competency to electrical contractors and wiremen.

The decrease in the next year's budget estimate over the current year's estimate is mainly due to the discontinuance of the examination of the Accountancy Diploma Board during 1934-35. The Board are holding their last examination in April 1934, but fees on account of this examination will be paid before the end of the financial year 1933-34.

182. *Fees for inspection of steam boilers.*—The sanctioned estimate is repeated for the revised. The progress of actuals for the last year which was a full year of working after the revised scales of fees came into force indicate that the current year's estimate will be realised for the next year and hence it has been repeated for that year.

183. *Miscellaneous.*—The receipts under this head include those of the Labour Office which are derived from the subscriptions for the *Labour Gazette* and

the advertisements published therein. No additional receipts than those anticipated in the current year are expected.

184. *Inspection of motor vehicles.*—The revised estimate for the current year repeats the budget estimate. The budget estimate for the next year is framed on the basis of past actuals.

Expenditure.

185. *Labour.*—The increase in the next year's estimate as compared with the current year's budget estimate is mainly due to the increased provision for travelling allowance as considerable touring will be necessary during the next year in connection with the Wage Census Enquiry.

186. *Inspection of factories.*—The decrease of 10 in the revised estimate for the current year and of 11 in the budget estimate for the next year as compared with the budget estimate for the current year is mainly due to the reduction in the pay of the Certifying Surgeon, Bombay, and the retrenchment of one post of Assistant Inspector of Factories and to the reduction in the rates of house rent allowance.

187. *Inspection of steam boilers.*—The decrease of 13 in the revised estimate as compared with the budget estimate for the current year is mainly due to the departure on leave out of India of an Inspector and to the reduction in the rates of house-rent and daily allowances.

188. *Inspection of motor vehicles.*—The establishment dealing with the licensing of motor vehicles also deals with the licensing of other public conveyances in most of the districts and the total expenditure is divided in proportion to the receipts realised during the preceding two years from the working of the Indian Motor Vehicles Act and the Bombay Public Conveyance Act. The share of the former only is debited to this head. The increase in the next year's estimate is due partly to the share of the total expenditure debitable to this head being determined on the basis of higher receipts realised under the Indian Motor Vehicles Act and partly to annual increments.

189. *Miscellaneous.*—The charges on account of the office of the "Commissioner for Workmen's Compensation" are provided under this minor head. There is no change in the budget estimate of the current year and the next year.

37, Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Preservation and translation of Ancient Manuscripts	1	2	2	2
(2) Examinations	11	12	13	10
(3) Miscellaneous	13	16	15	37
(4) Provincial Statistics	1	1	1	1
(5) Contributions .. .. .	..	..	..	23
Total ..	26	31	31	73

190. *Miscellaneous.*—The increase in the next year's estimates is mainly due to the transfer of the provisions (20) for

(i) the Government Depressed Class Hostel at Poona, and

(ii) special scholarships for depressed class boys in Secondary Schools from the head "31, Education—Transferred" to this head as it has been decided to transfer the administration of the Hostel and the special scholarships for depressed class boys in secondary schools from the Director of Public Instruction to the Backward Class Officer with effect from the next financial year.

191. *Contributions.*—The provision is on account of the grants-in-aid to village committees for pay and allowances of district secretaries.

XXX and 41, Civil Works—Provincial (Transferred).

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Revenue	43,15	40,13	39,81	41,72
Expenditure	86,74	96,35	89,20	87,43
Lump provision for regrant of lapses .. .. .	..	5	5	..
Deduct—On account of probable lapses .. .. .	..	—5	—5	..
Total	86,74	96,35	89,20	87,43

Revenue.

192. The receipts consist mainly of Rents of buildings, Tolls on roads, Transfers from the Central Road Development Account and Miscellaneous items. The decrease of 32 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is due to less receipts under Rents of buildings (12), Miscellaneous items (51), Transfers from the Central Road Development Account (4,70) due to less expenditure anticipated on Road Development works and repairs, counterbalanced by increased receipts under Tolls on roads (2,92), Receipts from Karachi Estate Board (1,72), Recoveries of expenditure (20) and less expenditure (17) under Refunds—Non-voted. The increase of 1,59 in the budget estimate for 1934-35, as compared with that for 1933-34, is due to more receipts anticipated under Tolls on roads (3,28) and Recoveries of expenditure (12), counterbalanced by less receipts under Rents of buildings (12), Ferry receipts (34), Miscellaneous items (1,05) and Transfers from the Central Road Development Account (38) due to less amount provided for Road Development works. At the same time, there is an increase of 8 due to less provision for Refunds.

Expenditure.

193. The decrease of 7,15 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is mainly due to less expenditure on Road Development works and repairs (4,70), and Establishment (4,74), partly counterbalanced by more expenditure on Original works (72), Repairs (1,59), Grants-in-aid (2) and Stores (1). The decrease of 8,92 in the budget estimate for 1934-35, as compared with that for 1933-34, is due to less amount provided for Road Development works (58), Establishment (8,79) due partly to *pro rata* system of providing for these charges being adopted with effect from the budget for 1934-35 and partly to retrenchments effected, Tools and Plant (6), Suspense (26), Stores (1), counterbalanced by more provision under Original works (51) mainly due to admission of three new works, Repairs (25) and Grants-in-aid (1).

194. The grant under the head 41, Civil Works—Provincial—Transferred has been distributed as under :—

Works in progress	90
New works	34
Road works to be financed from the receipts from the Petrol Tax Fund	15,70
Liabilities under the Workmen's Compensation Act	1
Discretionary grants	3,53
Repairs	39,12
Repairs—Road Development Account	50
Establishment	20,79
Tools and Plant	68
Grants-in-aid	8,37
Suspense	—14
Expenditure in England—Stores	3
Deduct—English cost of Stores and Establishment	—2,40
	87,43

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

Communications.—Improvements to Taloda-Shahada Road, Section I (25); Improvements to Taloda-Shahada Road, Section II (24); Dhadgaon-Shahada Road (25); Improving Sadashivgad-Kadra Road (11).

New works are shown in the List of New Major Works, appended to this book.

196. Works financed from the Petrol Tax Fund are shown in the Appendix to the Public Works Department Budget under the head 41, Civil Works—Provincial.

41, Civil Works—Provincial (Reserved).

	Accounts, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Expenditure	2,65	2,82	3,02	3,00

197. The increase of 20 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is due to the orders of Government to carry out the change over of the entire electric installation at Government House, Ganesh-kind, on to the mains of the Poona Electric Supply Company during the current year, which work was hitherto being postponed from time to time. The increase of 18 in the budget estimate for 1934-35, as compared with that for 1933-34, is mainly due to an increase of 24 under Establishment on account of *pro rata* system of providing for Establishment charges being introduced with effect from the budget for 1934-35, partly counterbalanced by a decrease of 5 under Repairs.

198. The grant for 1934-35 under the head 41, Civil Works—Provincial—Reserved has been distributed as under :—

Original works	25
Repairs	1,95
Establishment	78
Tools and Plant	2
	3,00

The provision of 25 for original works will be utilized on works in connection with Government Houses.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

199. In this Presidency the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with "Roads and Buildings" (or "Civil Works"). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitate the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are included in one demand for grant under "41, Civil Works."

200. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed to major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is, however, necessary that there should be budget provisions for both of these items under all the major heads concerned, which may correspond as nearly as possible with the sum that will be finally debited to those heads.

201. *Establishment.*—Up to the present the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent., of the estimated cost of works and repairs in the case of all Central heads and Provincial heads "XIII", "15", "55", "60" and "42", the residue being shown under the head "41" so far as the Presidency proper was concerned. In the case of Sind, the establishment charges were assessed by viewing firstly the total provision required for ordinary establishment in the whole of Sind, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs in Sind (excepting those of the Lloyd Barrage and Canals Construction), and treating the remainder as the establishment charges of the Lloyd Barrage and Canals Construction Project. The figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it has been decided that in future Budgets, with effect from that of 1934-35, ordinary establishment charges under all the Provincial Major heads concerned should be provided on a *pro rata* basis, instead of on the percentage basis, but in the case of the Central heads, however, they should continue to be provided at a percentage rate as at present. It has also been decided that special establishments should continue to be provided under the heads to which their cost is debitable, as at present. Expenditure on "works" of the Lloyd Barrage and Canals Construction Scheme having been reduced greatly, it has been decided that, in future, the establishment charges in Sind should also be budgeted for in the same way as those in the Presidency proper. In the budget for 1934-35 the establishment charges under the several accounts heads concerned have been provided in accordance with the decisions outlined above.

202. *Ordinary Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, Departments, etc., the budget provision for tools and plant required for such works is made at that rate. The residue is distributed over all heads, including "41", in proportion to the estimated outlay on works and repairs under those heads. For the purpose of the budget demand the total requirements for ordinary tools and plant are included in the demand under "41, Civil Works."

203. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation and it is, accordingly, classified under the head "59, Bombay Development Scheme", to which head the cost of works and repairs in connection with that scheme is debitable. This establishment is, therefore, provided under that head, which also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, which officers now look after the Reclamation work. Secretariat charges at 1 per cent., on the cost of works and repairs, are also included in this head.

204. The details of the establishment and tools and plant charges except those of the special establishments, and those tools and plant which are required for survey works are given in the detailed budget estimates for "41, Civil Works", and the details of special establishments and tools and plant required for survey works are given in the detailed budget estimates of the heads concerned.

205. The demand under "41, Civil Works" is divided into two portions; "Civil Works-Reserved", which consists of the demand on account of Government Houses only, and "Civil Works—Partly Reserved and Partly Transferred," which includes the rest of the demand. It is treated as "Partly Reserved and Partly Transferred" because, as explained above, it includes provision for Irrigation Establishment, which is Reserved, as well as for Roads and Buildings establishment, which is Transferred.

XXXI and 42, Bombay Development Scheme.

206. These revenue heads of receipts and expenditure were opened in 1927-28 for those Bombay Development Schemes on which capital expenditure on major works was complete. The first scheme transferred from the heads XLII, and 59 to the heads XXXI and 42 was the Industrial Housing Scheme in 1927-28. In the following year the water and electric supply schemes at Ambernath were similarly transferred. Subsequently the revenue and expenditure connected with the Salsette Water Supply were also shown under these heads. The provisions for works and repairs and maintenance of other suburban schemes and miscellaneous works were also made under the head "42". As a result of the abolition of the Development Department with effect from the 1st March 1930, all expenditure pertaining to its activities, except that of the Back Bay Reclamation Scheme, is now provided under budget heads charged to revenue and not under the capital head "59". In consequence of the abolition of the temporary Salsette Water Supply Sub-Division under the Executive Engineer, Thana Division, with effect from the 1st November 1931 and the transfer of works in that sub-division to the Thana Sanitary Sub-division then under the control of the Superintending Engineer, Public Health, Bombay, the receipts and expenditure of the Salsette and Ambernath Water Supply Schemes which were till then shown under the heads "XXXI and 42, Bombay Development Schemes" have been transferred to the heads "XXIII and 33, Public Health", respectively, with effect from 1932-33.

207. The provisions for the Industrial Housing Scheme, the Ambernath Electric Supply Scheme and for works and repairs and maintenance of all suburban schemes (other than Salsette and Ambernath Water Supply Schemes) and for miscellaneous works are shown in the following statements:—

Receipts.

				Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Rents from properties	..	..	..	7,98	6,87	6,95
(2) Sales of electricity	..	..	..	22	19	19
(3) Cotton cess receipts	..	..	..	15,00	10,50	..
(4) Miscellaneous	..	..	..	46	47	46
			Total ..	23,66	18,03	7,60
(5) <i>Deduct</i> —Refunds	..	..	..	— 1	..	..
			Total under "XXXI, Bombay Development Scheme"	23,65	18,03	7,60

Expenditure

	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
<i>Industrial Housing Scheme.</i>			
(1) Original Works	2	5½	2
(2) <i>Repairs and Maintenance</i> —			
(a) Annual repairs to chawls	51¾	51¾	52
(b) General tax	74	76	72
(c) Water tax	24	24	23
(d) Halalkhore tax	20	20	20
(e) Sanitary stores	4	4	4
(f) Rent to be paid to the Port Trust for Sewri land	14	14	14
(g) License fee for Worli market	1	1	1
Total for Repairs and Maintenance ..	1,88¾	190¾	186
(3) <i>Establishments</i> —			
(a) Pay of officers	6	4	4
(b) Pay of establishment	52½	54	55
(c) Allowances and honoraria	26	15	11
(d) Contingencies	2	3	2
(e) Pensionary charges .. .. .	..	..	..
Total for Establishment ..	86½	76	72
(4) <i>S. S. 3—Trombay (North-West)</i> —			
(a) Original works	1½	3¾	2¼
(b) Repairs and maintenance	2¾	2¼	2½
Total for Trombay (North-West) ..	4	6	4¾
(5) <i>S. S. 6—Danda</i> —			
(a) Original works	¾	1½	¾
(b) Repairs and maintenance .. .. .	..	..	..
Total for Danda ..	¾	1½	¾
(6) <i>S. S. 7—Khar Model Suburb</i> —			
(a) Original works	7½	6	23
(b) Repairs and maintenance	½	¼	¼
Total for Khar Model Suburb ..	7¾	6¼	23¼
(7) <i>S. S. 12—Suburban Trunk Roads</i> —			
Repairs and maintenance	1	¾	1
(8) <i>S. S. 15—Ambernath Development</i> —			
(a) Original works .. .. .	..	..	½
(b) Repairs and maintenance	2¾	2¾	2½
Total for Ambernath Development ..	2¾	2¾	3

	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(9) S. S. 16—Shahar (Andheri Sector)—			
(a) Original works	6½	..	..
(b) Repairs and maintenance .. .. .	..	¼	..
Total for Shahar (Andheri Sector) ..	6½	¼	..
(10) S. S. 17—Central Salsette Tramway—			
(a) Original works .. .. .	..	..	..
(b) Repairs and maintenance	2¼	1½	½
Total for Central Salsette Tramway ..	2¼	1½	½
(11) S. S. 18—Kirool North—			
Repairs and maintenance	¼	¼	¼
(12) S. S. 23—Ambernath Electric Supply—			
(a) Original works .. .. .	..	1	..
(b) Repairs and maintenance	13½	13¾	13¼
Total for Ambernath Electric Supply ..	13½	14¾	13¼
(13) (a) G-1 (a) Quarters and offices in Bombay—			
Original works .. .. .	..	½	..
Repairs and maintenance	13	11½	14½
(b) G-1 (b) Quarters and offices in Salsette—			
Repairs and maintenance	1¾	1¾	1¾
Total for Quarters and Offices in Bombay and Salsette	14¾	13½	16½
(14) Land acquisition	8	8	8
(15) Establishment (Public Works Department)—			
Voted	25½	25½	27
Non-voted .. .. .	..	..	7
(16) Tools and Plant	1	1	2
(17) General charges .. .. .	..	..	..
Grand Total under " 42, Bombay Development Scheme "	3,65	3,54	3,67

Revenue.

208. The decrease under " Cotton Cess Receipts " in the revised estimate is due to the disorganised state of the cotton market. In the next year's estimate no provision has been made under this head owing to the abolition of the Town Duty with effect from 1st April 1934 under the City of Bombay Municipal (Amendment) Act, 1934. The decrease in the revised and next year's estimates under " Rents from properties " is due to the unsettled state of the mill industry and non-receipt of rent from menials employed in Government offices.

Expenditure.

209. *Industrial Housing Scheme—Original Works.*—This provision is for additions and alterations to the Development Department chawls in all the four areas.

210. *Suburban Schemes—*

Trombay North-West—Original Works.—The provision proposed for next year is for filling of plots for sale and surveys and layout of roads.

Danda—Original Works.—The proposed provision is for filling low-lying plots in the scheme and surveys and layout of roads.

Khar Model Suburb—Original Works.—The proposed provision is for filling in plots, survey and layout of roads, road construction and lighting of roads.

Suburban Trunk Roads.—The provision is for current repairs to the Kolwada-Borla Road in Trombay North-West.

Central Salsette Tramway—Repairs and Maintenance.—This provision is for current repairs to the Central Salsette Tramway staff quarters at Kurla and Chembur and to the approach road to the Cinema theatre at Kurla.

Ambernath Electric Supply—Repairs and Maintenance.—This provision is mainly for the running and maintenance of electric supply service.

211. *Repairs and Maintenance.*—The increase of 2 in the revised and the decrease of 3 in the ensuing year's budget as compared with the budget estimate of the current year are due to the modification in the municipal assessment which varies with the percentage of vacancies in the chawls.

212. *Establishments.*—The decrease in the revised and in the ensuing year's budget as compared with the budget estimate of the current year is mainly due to the discontinuance of house rent allowance to peons.

XXXII, Transfers from Famine Relief Fund and 43, Famine.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Transfers from Famine Relief Fund ..	12,88	12,79	11,91	11,90
Total ..	12,88	12,79	11,91	11,90

Expenditure.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Statutory Provision for Famine Fund
Expenditure met from Famine Relief Fund	1	..
Total, 43-A, Famine Relief	1	..
Total, 43-B, Transfers to Famine Relief Fund
Grand Total	1	..

Revenue.

213. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the receipt head "XXXII-Transfer from Famine Relief Fund." The current year's budget contemplated a withdrawal of 12,79 from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	11,78,000
33, Public Health	1,00,273
For rounding	+ 327
	<u>12,79,000</u>

It is now anticipated that 11,91 will be required to be drawn in the current year from Famine Relief Fund for expenditure under the following heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	10,89,000
33, Public Health	1,00,273
43-A, Famine Relief	1,066
For rounding	+ 261
	<u>11,91,000</u>

214. It is proposed to draw 11,90 next year from the Famine Fund for expenditure under the following revenue heads :—

				Rs.
8, Forest	..	..	..	400
15 (1), Irrigation	..	..	..	10,89,000
33, Public Health	..	..	..	1,00,000
For rounding	..	..	..	+ 600
				<hr/>
				11,90,000

Expenditure.

215. Under the revised Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. But in any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund is Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

216. The current year's budget did not provide for any expenditure on direct famine relief. An expenditure of 1 will however be incurred in the current year on account of gratuitous relief necessitated by the floods in the Broach and Kaira Districts. The next year's budget does not provide for any expenditure on direct famine relief.

XXXIII and 45, Superannuation.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Contributions for pensions and gratuities ..	13,49	11,42	11,00	10,22
<i>Deduct—Refunds</i> ..	— 3	— 3	— 3	— 3
Total ..	13,46	11,39	10,97	10,19

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Superannuation and retired allowances ..	74,84	77,90	83,20	89,20
Compassionate allowances	64	63	63	63
Gratuities	27	78	81	83
Covenanted Civil Service pensions ..	1,07	1,03	1,03	1,03
Donations to service funds	12	14	14	14
Donations to Provident funds	24	25	25	24
Exchange	— 6	..	..	..
Equated payments of commuted value of pensions charged to capital	5,37	6,06	5,68	7,48
<i>Deduct—Commercial Departments Pensions</i> ..	— 3,34	— 2,92	— 3,50	— 3,84
Total ..	79,15	83,87	88,24	95,71

Revenue.

217. The decrease in the current year's revised estimate, as compared with the current year's budget estimate, is mainly due to smaller contribution from the Government of India for leave and pension owing to their having taken over the political agency work which was hitherto done by this Government.

The decrease in the next year's estimate, as compared with the current year's revised estimate, is due to the starting of provident or pension funds by more District Local Boards for their employees taken on loan from Government.

Expenditure.

218. *Superannuation and retired allowances.*—The bulk of the expenditure under the major head "45, Superannuation, etc." is recorded under this minor head and continues to show an increase owing to the fact that the cost of the pensions based on the revised scales of pay sanctioned from 1920-21 onwards has not, as yet, reached its peak.

The progress of the actuals in the first nine months of the current year indicates that the current year's budget estimate will prove to be low. It has therefore been raised by about Rs. 5½ lakhs. The next year's budget estimate provides for the normal expansion and in addition makes allowance for additional expenditure on account of the pensionary charges of retrenched personnel.

219. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payments of commuted value of pensions" together with the interest accruing thereon, is repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head. The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that whereas the revised estimate includes equated payments in respect of the expenditure for the seven years ending 1932-33 the next year's estimate includes those for eight years ending 1933-34.

220. *Deduct—Commercial Departments Pensions.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The increase in the current year's revised estimate, as compared with the current year's budget estimate, is mainly due to increase in the rate of pensionary charges from 7.25 per cent. to 8.90 per cent. The increase in the next year's budget estimate is due to the increase in rates of pensionary charges as well as to the calculation of these charges on the provision for establishment worked out on the *pro rata* basis instead of on percentage basis as in the current year.

45-A, Commutation of Pensions financed from ordinary Revenue (*Reserved*).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Amount transferred from the head "60-B, Payments of Commuted Value of Pensions".	1,76	1,77	2,10	1,33

221. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "45, Superannuation allowances and pensions". The pensionary charges of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "45". These debits to loan heads in relief of expenditure under the head "45" involve a utilisation of loan money to finance expenditure debitable to revenue. Government have therefore decided, with effect from 1932-33, to utilise the debits of pensionary charges under loan heads in relief of expenditure under the capital head "60-B, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "45-A".

222. The increase in the current year's revised estimate, as compared with the current year's budget estimate, is due to an increase in the rates of pensionary charges from 7.25 per cent. to 8.90 per cent. The decrease in the next year's budget estimate is due to the pensionary charges having been calculated on the provision for establishment worked out on the *pro rata* instead of on percentage basis.

XXXIV and 46, Stationery and Printing.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Stationery Receipts	21	23	23	19
Sales of Gazettes and other publications	1,03	82	77	70
Other Press Receipts	2,00	1,74	1,74	1,72
Total ..	3,24	2,79	2,74	2,61
<i>Deduct—Refunds ..</i>	<i>— 8</i>	<i>— 1</i>	<i>— 1</i>	<i>— 1</i>
Total ..	3,16	2,78	2,73	2,60

Expenditure (partly reserved and partly transferred).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Government Presses	6,64	6,88	6,63	6,68
Printing at private presses	1	1	1	1
Purchase of Stationery Stores	3,79	3,48	3,43	3,49
Stationery supplied from Central Government Stores to Provincial Governments .. .. .	..	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Expenditure in England (Stores) .. .. .	..	1,12	45	85
Printing work done at Central Government Press for Provincial Government .. .. .	..	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Stationery supplied to Transferred Depart- ments	1,51	1,60	1,40	1,60
Total ..	11,95	13,10	11,93	12,64

Revenue.

223. *Stationery Receipts.*—The decrease in the next year's budget estimate as compared with the current year's budget estimate is due to less realisations expected from (a) the supply of typewriter accessories to section writers of the Judicial Department and (b) the curtailment of sales of old typewriters owing to economic depression.

224. *Sale of Gazettes and other publications.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due to smaller demands for Government publications, and the publication of the Bombay Civil List half yearly instead of quarterly.

Expenditure.

225. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(i) Appointment of a junior officer on a lower rate of pay as Manager, Government Central Press, during the absence of the permanent Manager on leave in England,

(ii) Abolition of the post of the Assistant Manager, Commissioner's Press, Karachi, and of the Mono-key Board Mechanic in the Government Central Press, and keeping of certain posts vacant in the Government Presses with a view to economy,

- (iii) Use of cheap materials for packing articles of stationery, etc.,
- (iv) Despatch of consignment of forms, etc., by rail instead of by post,
- (v) Rigid check on the consumption of gas and water,
- (vi) Reduction in the house-rent allowance of menials in Bombay,
- (vii) Restriction of purchases on account of financial stringency,
- (viii) Decrease in the earnings of the piece-work compositors,
- (ix) The larger recoveries on account of printing work done for Development Department and Commercial Departments.

The saving thus effected is counterbalanced by an increase on account of (i) the passages of Mr. Neale, Manager, Government Central Press and his family, for which no provision was made, (ii) continuance of the grant of dearness allowance to the technical hands of Government Presses in view of the extension of the emergency cut, (iii) entertainment of a larger number of convicts in the Yeravda Prison Press for printing of forms.

The decrease in the next year as compared with the current year's budget estimate is mainly due to the following reasons :—

- (i) The reduced rates of house rent allowances of the Superintendent and the Assistant Superintendent of the Government Printing and Stationery, and the Assistant Managers of the Government Central Press,
- (ii) Appointment of men on lower rates of pay in the vacancies caused by leave and retirement of men on higher pay,
- (iii) Vacancies not filled up or provided for,
- (iv) Reduction in the rate of Karachi local allowance granted to certain men in the Karachi Press and the omission of the provision for local allowance drawn by the Assistant Manager, Karachi Press, on account of the abolition of his post,
- (v) Discontinuance of the provision for two apprentices of the Government Central Press on account of their departure to England for training,
- (vi) Reduction in the provisions for (a) piece and task workers, (b) contingent expenditure, (c) supplies and services, (d) Stores—raw materials, (e) renewals and replacements,
- (vii) Larger recoveries on account of the printing work done by Government Presses for the commercial departments and Lloyd Barrage Scheme.

The decrease is partly counterbalanced by some increase on account of increments earned during the year.

226. *Purchase of Stationery Stores.*—The decrease in the current year's revised estimate is due to (a) close scrutiny of indents received from officers, (b) rigid check on supplies of paper to presses, (c) cheaper rates of stationery articles in certain cases. This decrease is counterbalanced by short recoveries on account of cost of stationery articles supplied to Lloyd Barrage Scheme and Transferred Departments. The short recoveries in the case of Lloyd Barrage Scheme are due to the amalgamation of the Lloyd Barrage Department with the Public Works Department.

A slight increase in the next year's budget is due to the increased provision for customs duty on imported stores counterbalanced by a slight decrease in the provision for purchase of stationery stores and a short recovery on account of stationery supplied to the Lloyd Barrage Scheme.

227. *Expenditure in England—Stores.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due to the curtailment of demands from England.

228. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc. done for the Bombay Legislative Council during the year 1932-33 was Rs. 28,549.

XXXV and 47—Miscellaneous (Reserved).

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Unclaimed deposits	1,77	1,97	1,75	1,89
Treasure Trove	1	..	..	..
Sale of old stores and materials	5	3	3	4
Fees for Government audit	60	66	69	52
Other fees, fines and forfeitures	3	6	6	6
Miscellaneous	33	54	30	34
Rents, rates and taxes .. .. .	..	15	..	..
Sale of land and houses etc. .. .. .	..	..	3	..
Recoveries of overpayments	50	70	27	50
Collection of payments for services rendered	40	30	35	40
Contributions	28	36	28	30
Receipts from Electricity duty .. .. .	..	7,38	8,01	8,00
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932	12,26	..	14,90	14,19
Receipts under the Bombay (District) Tobacco Act, 1933 .. .. .	..	..	5,48	5,34
Total ..	16,23	12,15	32,15	31,58
<i>Deduct—Refunds—</i>				
Reserved	73	62	67	66
Transferred	1	2	3	2
Total ..	15,49	11,51	31,45	30,90

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Donations for charitable purposes	1,40	1,35	1,95	1,52
Charges on account of vagrants	11	6	6	7
Rewards for destruction of wild animals	1	..	4	1
Petty establishments	63	12	81	1,25
Special Commissions of Enquiry	81	..	4	..
Irrecoverable temporary loans written-off	5	19	22	19
Rents, rates and taxes	7	7	7	7
Contributions	17,22	4,82	18,82	17,56
Miscellaneous compensations .. .. .	..	..	3	1
Miscellaneous and unforeseen charges	2	1	1	1
Miscellaneous darbar charges	11	6	15	4
Expenditure in connection with collection of Electricity Duty .. .. .	..	10	15	15
Total ..	20,43	6,54	22,35	20,88

Revenue.

229. *Unclaimed deposits.*—The decrease of 22 in the revised estimate is based on the progress of actuals during the current year. The next year's estimate is based on the average receipts of the previous years.

230. *Fees for Government audit.*—The decrease in the next year's budget estimate is due to reduction in the audit fee receipts due to the amalgamation of the Bombay Improvement Trust and the Bombay Municipality.

231. *Miscellaneous.*—The decrease of 24 in the revised estimate and of 20 in the next year's estimate as compared with the current year's estimate is based on the progress of actuals.

232. *Rents, Rates and Taxes.*—The provision of 15 in the current year's estimate was based on the average of previous years. Since there have been no actuals during the first eight months of the year, the provision has been omitted in the revised estimate and no provision has been made in the next year's estimate.

233. *Recoveries of overpayments.*—The decrease of 43 in the revised estimate is based on the progress of actuals. The provision of 50 for the next year is based on the average of past years.

234. *Collection of payments for services rendered.*—The increase of 10 in the next year's estimate over the current year's budget and of 5 over the revised estimates is due to the fact that provision is made on the basis of past actuals.

235. *Contributions.*—The reduction in the revised estimate and the next year's estimate over the budget estimate of the current year is made on the basis of past actuals.

236. *Receipts from Electricity duty.*—During the year 1932–33 the receipts under this head were credited to "XXX". They are credited to this head with effect from the current year. The increase in the current year's revised estimate is based on the progress of actuals during the first nine months. The next year's estimate follows the revised estimate.

237. *Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.*—Since realisations under the Tobacco Duty (Town of Bombay) Act IV of 1857 as amended by the Tobacco Duty (Town of Bombay) Amendment Act, 1932, are held to be provincial revenue, they are credited to the Government account and the vote of the Legislative Council is obtained for disbursements therefrom to the Bombay Municipality after deducting charges of collection. Since the question regarding the accounting of gross credit to the provincial budget was under consideration, no credit was taken at the time of framing the budget estimate of the current year. The revised estimate and the budget estimate for the next year are based on the progress of past actuals. (See paragraph 242.)

238. *Receipts under the Bombay (District) Tobacco Act, 1933.*—No credit was taken at the time of framing the current year's budget estimate since the Bill imposing licence fees for tobacco in the mofussil was before the Legislative Council. The Bill has since passed into law and allows Government to impose annual licence fees for the sale of tobacco whether wholesale, retail or by a hawker in the whole Presidency including Sind except the town of Bombay. The progress of actuals show that the total receipts will amount to 5,48 during the current year. The receipts anticipated during the next year amount to 5,34.

Expenditure (Reserved).

239. *Donations for charitable purposes.*—The increase of 60 in the revised estimate is mainly due to a grant in aid of 43 to the Bihar Earthquake Relief Fund from taxes realised from the extra race meeting in aid of the Relief Fund. It is also due to the increase of 8 in the amount of contribution payable to the Children's Aid Society due to the decision to sanction a grant-in-aid to the Society equal to the annual rent paid instead of rent-free quarters, and increase of 9 in the provision for "Societies for the prevention of Cruelty to Animals." The increased provision for the latter item is covered by increased fines estimated to be realised which are credited to XVII—Administration of Justice. The increase of 17 in the next year's estimate is due to the last two items specified above.

240. *Reward for the destruction of wild animals.*—The increase of 4 in the revised estimate is due to the payment of rewards for destruction of wild elephants in the Kanara District.

241. *Petty establishment.*—Under this head provision for establishment for the collection of tobacco duty in the town and island of Bombay is made. The contributions received from the Bombay Municipality and other private parties were credited to this head by *deduct* entry. With effect from the current year, gross receipts from the tobacco duty are credited to the receipt head XXXV and collection charges are provided under this head. The increase in the next year's estimate is on account of additional establishment required for the grant of licenses in the mofussil under the District Tobacco Act, 1933.

242. *Contributions.*—Bombay Act I of 1932 amended the Tobacco Duty (Town of Bombay) Act IV of 1857 and increased the rate of duty on tobacco imported into the town of Bombay from Rs. 7-8-0 to Rs. 30 per maund with effect from 19th March 1932. Since the realisations from the operation of this Act are held to be provincial receipts (*vide* paragraph 237 above), the gross receipts are credited to the receipt head XXXV and the net amount after deducting collection charges is handed over to the Bombay Municipality. The amount to be handed over to that body being in the nature of a contribution, is provided for under this head. No provision was made in the current year's budget as the question regarding the procedure by which the transaction should be booked in Government accounts had not been decided at the time of framing the current year's budget estimate. The revised estimate for the current year is 14.00 and the next year's estimate is 12.91 and these amounts have been included in the total figure under this minor head.

243. *Miscellaneous Darbar charges.*—The increase in the revised estimate is due to the expenditure incurred during the current year on Darbars held by His Excellency the Governor in Belgaum, Ahmednagar and Surat.

244. *Expenditure in connection with collection of Electricity Duty.*—The increase of 5 in the revised estimate is due to additional collection charges for the working of Part II of the Bombay Finance Act, 1932, relating to the levy of electricity duty.

47, Miscellaneous (Transferred).

Expenditure.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Special Commissions of Enquiry	$\frac{1}{2}$	..	..	..
Contributions	2,70	3,01	3,01	3,52
Rents, Rates and Taxes	1,99	1,86	1,86	1,86
Miscellaneous charges for the treatment of patients at the Pasteur Institute	$\frac{1}{2}$	..	..	1
Total ..	4,70	4,87	4,87	5,39

245. *Contributions.*—The increase in next year's estimates is mainly due to an increase in the provision for grants-in-aid to Local Boards for expenditure on elections from 5 to 61 as general elections are to be held next year in both the Northern and Central Divisions. This increase is partly counterbalanced by the omission of the provision for expenditure in connection with the Village Panchayats Act.

XL and 52, Extraordinary Receipts and Charges.

Revenue.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Sale of other Government assets	13	..	14	..
Sale of land	24,88	24,55	35,10	41,80
Other items	83	..	..	..
	25,84	24,55	35,24	41,80
<i>Deduct</i> —Refunds ..	— 8	— 9	— 18	— 10
Total ..	25,76	24,46	35,06	41,70

Expenditure (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Expenditure on retrenched personnel—				
(A) <i>Civil (Non-Commercial)</i> —				
(a) Leave Salary	2,96	1,95	2,51	93
(b) Travelling Allowance	10	4	6	1
(B) <i>Joint Establishment—Public Works</i> —				
(a) Leave Salary	49	61	94	56
(b) Travelling Allowance	1	..	2	..
Nasik Distillery—				
Leave Salary .. .. .	..	..	3	..
<i>Deduct</i> —Expenditure transferred to XIII-Irrigation etc., works for which capital accounts are kept—Working expenses ..	— 32	— 10	— 65	— 35
Total ..	3,24	2,50	2,91	1,15

Revenue.

246. *Sale of other Government assets.*—The current year's revised estimate of 14 represents the sale proceeds of certain securities.

247. *Sale of land.*—The details of provisions under this minor head are given below :—

	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Barrage lands	24,00	35,00	40,00
Other lands	55	10	1,80
	24,55	35,10	41,80

Other lands.—The decrease in the current year's revised estimate is due to the fact that receipts which were below Rs. 10,000 have been credited to the head " V, Land Revenue " instead of to this head. The increase in the next year is due to anticipated sales in the Northern Division.

248. *Refunds.*—The provisions under this item are in respect of refunds of deposits recovered in advance by the Barrage Mukhtiarkars when sales are not sanctioned by the Revenue Officer or the Assistant Revenue Officer, Lloyd Barrage Scheme. The provision of 9 made in the current year's budget estimate has been fully utilised in the first eight months of the current year leaving no balance for expenditure in the remaining period of the current year. The revised estimate has therefore been taken at 18.

Expenditure.

249. Under orders of the Auditor General the expenditure on leave salary and travelling allowance granted to retrenched personnel has been debited to the head " 52, Extraordinary charges—Expenditure on retrenched personnel ". The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of the Irrigation Department transferred to the head " XIII-Irrigation etc., works for which capital accounts are kept—Working expenses " by deduction of expenditure under this head.

250. The increase in the current year's revised estimate is due to staff being retrenched more quickly than was anticipated at the time of framing the budget. The increase is partly counterbalanced by a larger anticipated debit to the head " XIII-Irrigation " etc., based on the proportion which the actual establishment charges in the Irrigation Branch bears to those in the Roads and Buildings Branch.

Receipts and expenditure under the control of the Secretary of State.

Revenue.

Major head	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Medical—Write back of charge for pay of an officer	3	..	..	..

*Expenditure.**(Reserved.)*

Major Head.	Accounts, 1932-33.		Budget Estimate, 1933-34.		Revised Estimate, 1933-34.		Budget Estimate, 1934-35.	
	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.
5, Land Revenue ..	..	..	5	..	11	..	..	..
22, General Administration ..	7	..	8	29	8	30	8	..
24, Administration of Justice ..	1	..	1	..	1	..	1	..
26, Police ..	..	1	..	1	..	1	..	..
45, Superannuation ..	..	2,83	1	2,76	6	2,84	3	2,82
Total ..	8	2,84	15	3,06	26	3,15	12	2,82

(Transferred.)

Major Head.	Accounts, 1932-33.		Budget Estimate, 1933-34.		Revised Estimate, 1933-34.		Budget Estimate, 1934-35.	
	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.
32, Medical ..	3	..	8	14	4	14	4	..
Total ..	3	..	8	14	4	14	4	..

251. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council appeals, equipment allowance of the Governor-designate, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of officers on first appointments, pensionary charges due to allocation of military retired pay, etc.

**Receipts and Expenditure in England under the control of the
High Commissioner.**

Revenue.

Major head.	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
XXI, Education	1	..	..	..
XXX, Civil Works .. ..	..	..	3	..
XXXIII, Receipts in aid of Superannuation ..	2	..	1	..
XXXIV, Stationery and Printing	1	1	1	1
Total ..	4	1	5	1

252. The revenue receipts of the High Commissioner are mainly recoveries of overpayments and receipts of the sales of Government publications.

Expenditure (Reserved).

Major head.	Accounts, 1932-33.		Budget estimate, 1933-34.		Revised estimate, 1933-34.		Budget estimate, 1934-35.	
	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.
5, Land Revenue	31	5	1	5	2	12	..	12
22, General Administration ..	1,27	3,86	1,52	4,13	1,34	4,31	1,18	4,22
24, Administration of Justice..	4	1,75	82	1,42	42	1,79	44	1,31
25, Jails and Convict Settlements	7	40	12	6	14	11	5	35
26, Police	42	3,48	16	3,18	34	3,21	17	2,60
31, Education .. ..	..	..	..	..	2	..	..	..
37, Miscellaneous Departments.	24	6	22	6	30	11	9	14
45, Superannuation Allowances and Pensions	1,80	13,78	2,12	14,80	1,90	14,58	2,08	15,40
46, Stationery and Printing ..	73	..	9	..	11	..	11	..
47, Miscellaneous	3	1	1	..	1	..	1	..
52, Extraordinary charges ..	2	..	8	..	15	21	5	25
Lump deduction for probable savings .. ..	..	..	-22	-55	..	..	-21	-58
Total ..	4,93	23,39	4,93	23,15	4,76	24,46	3,97	23,80

Expenditure (Transferred).

Major head.	Accounts, 1932-33.		Budget estimate, 1933-34.		Revised estimate, 1933-34.		Budget estimate, 1934-35.	
	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.	Voted.	Non- Voted.
6, Excise	30	15	12	2	20	..	27	..
8, Forest	1	1,26	2	1,05	2	1,12	..	1,69
9, Registration	19	..	..	..	..	..	..	..
31, Education	16	1,03	15	1,01	12	1,03	16	78
32, Medical	6	1,28	5	1,42	9	1,44	5	1,87
33, Public Health	5	18	11	62	6	32	2	20
34, Agriculture	7	54	16	47	11	44	15	36
35, Industries	3	..	..	..	3	..	16	..
41, Civil Works	26	2,84	7	4,14	8	3,02	5	2,32
Lump deduction for probable savings .. ..	..	..	-3	-20	..	..	-4	-17
Total	1,13	7,26	65	8,53	71	7,37	83	7,04

253. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling O.S.P., pensions, etc.

The next year's budget estimates take into account the average annual increase in pensionary charges based on the provisions made in the current year's revised estimate under "45, Superannuation allowances and pensions".

52-A, Capital Outlay on Forests not charged to Revenue (Transferred).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
52-A, Capital Outlay on Forests ..	1,10	1,24	72	59
<i>Deduct</i> —Amount transferred to the head “8-A, Forest Capital Outlay charged to Revenue ..	—1,10	—1,24	—72	—59
Total ..	..	..	..	..

254. All Forest expenditure of a capital nature is brought to account, in the first instance, under the major head “52-A, Capital Outlay on Forests not charged to Revenue,” such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head “8-A, Forest Capital Outlay charged to Revenue.” No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to “8-A, Forest Capital Outlay charged to Revenue”.

255. The decrease (52) in the current year’s revised as compared with the sanctioned estimate is due mainly to the transfer of the administration of the Dangs to the control of the Government of India, with effect from 1st July 1933.

256. The decrease (13) in the budget estimate as compared with the current year’s revised estimate is due mainly to the curtailment of expenditure on communications and buildings as a measure of retrenchment.

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

EXPENDITURE—(Reserved).

257. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "55". The capital expenditure on these works may be defrayed from general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head "55" is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in lump from the gross provision under this head and are shown under a separate head "16."

258. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year, are shown below:—

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Lloyd Barrage and Canals Construction—				
Gross expenditure excluding interest charges.	1,41,00	76,38	84,03	62,10
<i>Deduct</i> —Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction and his establishment by debit to "5-Land Revenue"	—20	—20	—20	—20
Total ..	1,40,80	76,18	83,83	61,90
<i>Add</i> —Interest charges to be met from loan funds	92,67	1,04,90	70,22	89,14
Total, Lloyd Barrage and Canals Construction	2,33,47	1,81,08	1,54,05	1,51,04
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat.	15,67	8,86	8,67	14,87
Total ..	2,49,14	1,89,94	1,62,72	1,65,91
Lump sum provision for regrant of lapses ..	..	10	..	5
<i>Deduct</i> —Probable lapses in the budget year ..	..	—10	..	—5
Grand Total ..	2,49,14	1,89,94	1,62,72	1,65,91

259. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year when compared with the budget estimate shows a decrease of 19 which is entirely due to less expenditure on improvements to the Fuleli Canal system.

260. The budget estimate of 14.87 for 1934-35 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows an increase of 6.01 in comparison with the current year's budget estimate. The increase is mainly due to (a) a provision of 4.08 for new bund works in Sind having been made under the head "55" instead of the head "15" for the reasons explained in paragraph 80 ante, and (b) an increase of 1.80 under "Establishment" and "Pensionary charges" due partly to increase in the "Works" outlay and partly to the *pro rata* system of budgetting establishment charges introduced from next year.

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS
CONSTRUCTION SCHEME FOR THE YEAR 1934-35.

261. In previous years it has been customary to give a short history of the scheme and describe the progress of the works and the items proposed to be carried out. The Barrage and Canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the commencement of the *Kharif* season of that year. It will therefore be superfluous to recapitulate what is now past history, and it would seem to be sufficient at this stage only to indicate what items of construction remain and the action proposed to be taken in regard to them.

262. The entire scheme consists of the following units :—

(A) Barrage and Head Regulators of Canals.

(B) Seven Canals, noted below :—

On the Left Bank.

On the Right Bank.

1. Rohri Canal.

1. North Western Canal.

2. Nara Supply Channel.

2. Rice Canal.

3. Khairpur Feeder East.

3. Dadu Canal.

4. Khairpur Feeder West.

(C) Manchar Drainage Scheme.

(D) Flood Protective Bund to protect the Right Bank area.

(A) BARRAGE AND HEAD REGULATORS.

263. These works have been completed and are now in operation. Some special repairs found necessary to the talus pitching in spans Nos. 55-56 and to the floor of spans Nos. 58 and 60, were carried out during the year.

(B) CANALS.

264. These have been completed except for the few items of minor importance described below :—

Right Bank Canals.

265. *Main Canal and Branches—*

B—Land.—The question of the payment for land acquired from the Military Department at Sukkur yet remains to be decided.

D—Regulators.—The actual working of the canals has shown the necessity for additional regulators on some canals in the Northern Sind Circle, and these regulators will be constructed during the years 1933-34 and 1934-35.

K—Buildings.—Some small buildings are still required and the construction of these will be considered after the financial position under the head K—Buildings has been carefully examined.

L—Earthwork.—The remodelling of a few of the old channels in the Rice Canal Area is in progress, and most of this work will be completed in 1934-35. The remodelling of a few of the minors has also been found necessary after experience of their actual working, and this will be completed in 1934-35.

Left Bank Canals.

266. *Rohri Canals and Khairpur Feeders.*—These canals have been completed.

D—Regulators and G—Bridges.—Provision has been made in the Budget for the completion of the bitumen and sand carpetting of roadways over the bridges and regulators where this still remains to be done.

K—Buildings.—The remarks made in this connection under the Right Bank Canals also apply in this case.

L—Earthwork.—Strengthening of the weak portions of banks together with groyning work will be continued and completed in 1934-35.

267. *Eastern Nara—*

B—Land.—A provision has been made in the next year's budget for the boundary strips of canals.

D—Regulators.—It has been found necessary to extend the pitching of certain regulators and this has been provided for.

K—Buildings.—(Please see remarks under “ the Right Bank Canals ”.)

L—Earthwork.—Provision has been made for groyning works required to silt and adjust the Mithrao Canal and distributaries to their designed sections and levels.

268. *Distributaries.*—A few modules and regulators still remain and the necessary provision for their construction has been made.

DRAINAGE AND PROTECTIVE WORKS.

269. The construction of Drainage Works in connection with the Canals has not been carried out during the construction of the Canals except in a few cases. The most important problem in this connection, which is now engaging attention, is the trouble experienced from excessive seepage from the Rohri Canal in its upper reach, and the consequent rise of the sub-soil water levels in this area particularly. Similar trouble has also threatened in certain areas in the Begari, the Shikarpur and the Nasrat Divisions. Investigations are being carried out in order to ascertain the extent of the rise of the subsoil water level, and experiments, conducted with a view to the evolution of an effective and economical remedy for arresting seepage, are in progress.

(C) AND (D) THE MANCHAR DRAINAGE SCHEME AND FLOOD PROTECTIVE BUND SCHEME.

270. The object of this Scheme is to regulate the inflow into the Manchar basin, and to effectively drain off this water and hill flood water, as quickly as possible. The project comprises the following works :—

(1) A new cut from the Manchar Lake together with the necessary regulator.

(2) The widening and deepening of Aral Manchar and providing a regulator.

(3) Containing Banks surrounding the Manchar Lake to prevent water from spreading to the Canal areas.

These works have all been completed, but without the construction of a complete line of embankment extending northwards, the Right Bank Canals area is exposed to the risk of floods. Accordingly, a complete Scheme for the Flood Protective Bund has been sanctioned and the work is in progress. Dragline Machines are being employed in addition to manual labour and it is expected that this work will be finished in the year 1935. The Flood Protective Bund has already been completed up to mile 39·6.

The Main Nara Valley Drain above mile 42·4 will be completed next year and the necessary provision for this work has been made in the Budget.

271. *Disposal of Plant.*—Machinery of considerable value had been purchased for the construction of the Barrage Works and after completion of the work, this machinery and plant has mostly become available for sale. A Special Officer has been employed on the collection and classification of all the surplus machinery and stores, drawing up specifications and price lists and he conducts negotiations with prospective purchasers. The total anticipated realisation from the sale of plant, as estimated at present, is Rs. 59·81 lakhs. Including the credits taken on account of the transfer of plant to the Public Works Department divisions in this Presidency and to other Departments of this Government, the total amount realised up to November 1933 is Rs. 23·63 lakhs, and it is expected that the balance of Rs. 36·18 lakhs will be realised gradually. This forecast is based on the probabilities of the sale of practically all the smaller items, but there is every chance that one or more of the larger items (such as dredgers or cranes) might be disposed of and in that event the realisation would be largely enhanced and rate of disposal expedited.

ACCOUNTS.

Receipts.

272. The scheme commenced to earn revenue from the year 1932 and receipts on account of the share of the consolidated revenue are classified under the head “ XIII ”. The realisations from sale of plant and machinery are being credited under “ Receipts on Capital Account ”. During the current year such capital

receipts are estimated at Rs. 6 lakhs, while for the year 1934-35 they are estimated at Rs. 12 lakhs. Realisations from land sales during the current year are expected to be Rs. 35 lakhs, while next year Rs. 40 lakhs are expected to be realized.

Expenditure.

273. The expenditure includes outlay on the following items:—

Works.—Includes the cost of land, the staff charged to works, the expenditure on sub-rectangulation and that on the working of the dragline machines (of which nine are now working on the Flood Protective Bund and one on the drainage channels in the Rohri Division).

Establishment.—This item includes the estimated *pro rata* share of the ordinary establishment in Sind debitable to the Project and the estimated cost of special establishments employed specifically on the project.

Tools and Plant.—This item represents the *pro rata* charges expected to be debited to the project out of the total expenditure in Sind on ordinary tools and plant.

Suspense.—This head represents expenditure on the reserve of stock required for the several works.

Figures of expenditure.

Minor head.	Actuals, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
	(In thousands of rupees.)			
Works	1,28,94	51,24	65,24	56,65
Establishment	24,50	24,85	27,76	15,77
Pensionary charges	1,46	1,64	1,95	1,03
Tools and Plant	78	65	79	65
Suspense	— 1,25	— 20	— 5,91	— 20
Less—Receipts on capital account	— 13,63	— 2,00	— 6,00	— 12,00
	1,40,80	76,18	83,83	61,90
Interest charges—				
(a) met from loan funds	92,67	1,04,90	70,22	89,14
(b) met from refund of customs duty	10	10	10	10
(c) met from receipts from Barrage land sales	24,69	24,00	35,00	40,00
(d) met from additional net revenue from the Barrage Project during 1932-33 and 1933-34 .. .. .	..	..	20,00	..
	1,17,46	1,29,00	1,25,32	1,29,24
Total	2,58,26	2,05,18	2,09,15	1,91,14

Considering the figures, exclusive of interest charges, there is an increase of 7,65 in the revised estimate as compared with the budget estimate for 1933-34 as shown below:—

	Increase (+) Decrease (—) (In thousands)
Works	+14,00
Establishment	+ 2,91
Pensionary charges	+ 31
Tools and plant	+ 14
Suspense	— 5,71
Receipts on capital account	— 4,00
	+ 7,65

Works.—The increase of 14,00 is due to the reasons given below :—

	Rs. In lakhs
(i) Payment of bills which could not be paid last year ..	5,00
(ii) Expenditure on works in connection with seepage from the Rohri Canal which was not foreseen at the time of preparing the budget for 1933-34 ..	3,00
(iii) Additional expenditure on construction of water courses ..	1,00
(iv) Adjustment on account of surplus stone lying at Rohri Quarry by debit to " Works " and credit to " Suspense "	5,43
(v) Less on account of aggregate of small savings under various departmental heads	-43
	14,00

Establishment.—The increase of 2,91 is due to (i) the additional expenditure on account of the opening of the new Drainage Division, and the continuation for a longer period than provided for in the budget of the establishment of the Executive Engineer on special duty for compiling the completion report of the Lloyd Barrage Project, and (ii) the debit raised against the Project on account of the leave allowances of the ordinary establishments for the period of such leave as has been earned by them by their services on the project.

Pensionary charges.—The increase (31) is due to the increase in the rate for calculating these charges from 7·25 per cent. to 8·899 per cent.

Tools and Plant.—The small increase of 14 is due to the additional amount required for tools and plant for the Plant Division and the newly opened Drainage Division.

Suspense.—The saving (5,71) is due to an anticipated credit to this head from the surplus stone lying in Rohri Quarry by debit to I—Works.

Receipts on capital account.—The increase (4,00) is due to the increased realisations expected from the sale of surplus plant.

The decrease of 14,28 in the budget estimate for 1934-35 as compared with that for the current year is due to the fact that the works are practically completed.

Works.—The provision (56,65) for works is sub-divided into the following sub-heads :—

	Thousands.
A—Preliminary Expenses	39
B—Land	34
D—Regulators	1,38
E—Falls	1
F—(1) Other Cross Drainage Works	22
G—Bridges	36
H—Escapes	52
K—Buildings	2,95
L—Earthwork	2,14
M—Plantation	67
O—Miscellaneous	8
P—Maintenance	2
III—Distributaries	10,83
IV—Drainage Works	19,31
V—Watercourses	9,70
VI—Special Tools and Plant	2,18
VII—Losses on Stock	50
Sub-Rectangulation Works	1,28
Work-charged Establishment employed under Revenue Officer ..	3,97
Deduct—Credit on account of adjustment of cost of settlement work done by the Assistant Revenue Officer.	- 20
	56,65

No remarks are necessary with respect to small items. Notes on the large items are as follows :—

D—Regulators.—Provision has been made for regulators in connection with the remodelling of channels in the Rice Canal Division and for improvements to regulators elsewhere.

K—Buildings.—The provision is intended for the remaining buildings such as lineman's quarters, sluice establishment quarters, and some rest-houses.

L—Earthwork.—The provision under this head is mostly for remodelling channels in the Rice Canal Division on the Right Bank and for groyning work wherever necessary.

Distributaries.—The provision is for the completion of the channels wherever these are remaining, construction of modules and culverts; but here also, a considerable amount is provided for the remodelling of the existing channels in the Rice Canal Division.

IV—Drainage and Protective Works.—The provision under this head is mostly for the Flood Protective Bund Scheme.

V—Watercourses.—No payment has so far been made for the land acquired for watercourses. The provision made is for land, construction of watercourses in the new areas which are expected to be sold, and culverts.

Establishment (15,77) and tools and plant (65).—The provisions for these charges have been arrived at in accordance with the method explained in the "Note on the budget provision and final debit of expenditure on Public Works Department Establishment and Tools and Plant charges" (*vide* paragraphs 199–205 *ante*).

Suspense (— 20).—There is a *minus* provision under this head representing clearance of the suspense balances by adjusting the values of stock issued to works.

Receipts on capital account (12,00).—It is expected that realisations from the sale of plant next year will be about Rs. 12 lakhs.

APPENDIX A.

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

General Abstract of Budget Estimate, 1934-35.

Name of Circle or Division.	Actual Expenditure, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I—WORKS.				
<i>Northern Sind Circle.</i>				
Works in progress	} 16,55,005	7,34,700	10,22,200	{ 2,71,000
Works not commenced ... ..					2,40,000
Total, Northern Sind Circle ...	16,55,005	7,34,700	10,22,200	5,11,000
<i>Western Sind Circle.</i>				
Works in progress	} 28,24,839	19,38,000	22,60,900	{ 13,64,700
Works not commenced ... ..					12,97,700
Total, Western Sind Circle ...	28,24,839	19,38,000	22,60,900	26,62,400
<i>Eastern Sind Circle.</i>				
Works in progress	} 15,30,650	4,04,500	5,94,500	{ 1,14,000
Works not commenced ... ..					3,23,800
Total, Eastern Sind Circle ...	15,30,650	4,04,500	5,94,500	4,37,800
<i>Rohri Canal Circle.</i>				
Works in progress	} 48,06,478	7,31,000	20,37,100	{ 2,19,500
Works not commenced ... ..					3,46,000
Total, Rohri Canal Circle ...	48,06,478	7,31,000	20,37,100	5,65,500
<i>Southern Sind Circle.</i>				
Works in progress	} 12,53,303	5,16,700	7,14,500	{ 3,40,800
Works not commenced ... ..					2,10,800
Total, Southern Sind Circle ...	12,53,303	5,16,700	7,14,500	5,51,600
<i>Development and Research Division.</i>				
Works in progress	} 63,986	58,000	53,000	{ 21,000
Works not commenced ... ..					1,43,000
Total, Development and Research Division ...	63,986	58,000	53,000	1,64,000

APPENDIX A—concl'd.

Name of Circle or Division.	Actual Expenditure, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1	2	3	4	5
I—WORKS—concl'd.				
<i>Mechanical Division.</i>				
Works in progress	- 44,200	5,100	- 12,06,000	92,000
Works not commenced				
Total, Mechanical Division ...	- 44,200	5,100	- 12,06,000	92,000
<i>Plant Division.</i>				
Works in progress	8,08,534	1,51,000	7,18,000	1,76,000
Works not commenced				
Total, Plant Division ...	8,08,534	1,51,000	7,18,000	1,76,000
<i>Add—For Sub-rectangulation carried out by the Revenue Officer</i>	} Expenditure included in the various Circles.	1,85,000	1,31,000	1,27,700
<i>Add—For Revenue Officer's Work-charged Establishment</i>		4,20,000	4,19,000	3,97,300
<i>Deduct—Changes since reported by the Superintending Engineers in the revised estimate for 1933-34</i>	- 2,00,000
Total, I—Works ...	1,28,93,595	51,44,000	65,44,200	56,85,300
<i>Deduct—Credit on account of adjustment of half the cost of Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to 5-Land Revenue.</i> .....	.....	- 20,000	- 20,000	- 20,000
Net Total, I—Works ...	1,28,93,595	51,24,000	65,24,200	56,65,300*
II—ESTABLISHMENT	24,50,443	24,84,500	27,75,500	15,76,600
Pensionary charges	1,46,285	1,64,500	1,95,300	1,02,600
III—TOOLS AND PLANT	78,345	65,000	79,000	65,200
IV—SUSPENSE	- 1,25,190	- 20,000	- 5,91,000	- 20,000
Less—Receipts on Capital Account ...	- 13,63,100	- 2,00,000	- 6,00,000	- 12,00,000
Total ...	1,40,80,878	76,18,000	83,83,000	61,89,700
<i>Add—Interest charges to be met from loan funds.</i> ..	92,67,039	1,04,90,000	70,22,000	89,14,000
<i>Add—Interest charges to be met from refunds of Customs duty</i>	10,626	10,000	10,000	10,000
<i>Add—Interest charges to be met from receipts from Barrage land sales</i>	24,68,430	24,00,000	35,00,000	40,00,000
<i>Add—Interest charges to be met from additional net revenue from the Barrage Canals during 1932-33 and 1933-34</i> ... ..	.....	.....	20,00,000	.....
Grand Total ...	2,58,26,473	2,05,18,000	2,09,15,000	1,91,13,700

* Includes Rs. 20,300 on account of non-voted charges.

APPENDIX B.

Abstract of Charges to be incurred in India and in England during 1934-35.

In India or in England.	Works.	Establishment.	Pensionary charges.	Tools and Plant.	Suspense.	Deduct—Receipts on capital account.	Interest charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	56,65,300	14,55,900	1,02,600	65,200	-90,000	-12,00,000	1,29,24,000*	1,89,98,000
In England ...	.....	1,20,700	.....	.....	.....	.....	.....	1,20,700
Total ...	56,65,300	15,76,600	1,02,600	65,200	-90,000	-12,00,000	1,29,24,000	1,91,18,700

* This amount is made up as under :—

Rs.

89,14,000 to be met from loan funds.

40,00,000 to be met from receipts from sale of lands in Barrage zone.

10,000 to be met from refunds of Customs duty.

1,29,24,000

APPENDIX C.

Statement showing the distribution of the provision for I-Works

Name of Division	A Preliminary Expenses	B Land	D Regulators	E Falls	F Other Cross Drainage Works	G Bridges	H Escapes
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Northern Sind Circle.</i>							
1. Shikarpur Canals Division
2. Khirtar Division	6,000	.....	.....	.....	.....	.....
3. North Western Canal Division
Total, Northern Sind Circle	6,000	.....	.....	.....	.....	.....
<i>Western Sind Circle.</i>							
4. Northern Dadu Division
5. Southern Dadu Division
6. Rice Canal Division ...	39,900	2,800	1,05,900	.....	22,000	11,900	.....
7. Manchar Drainage Division
8. Warah Division
Total, Western Sind Circle ...	39,900	2,800	1,05,900	.....	22,000	11,900	.....
<i>Eastern Sind Circle.</i>							
9. Khipro Division	6,300	.....	.....	.....	.....
10. Mithrao Division	3,000	.....	.....	.....	.....	.....
11. Northern Jamrao Division
12. Southern Jamrao Division
Total, Eastern Sind Circle	3,000	6,300	.....	.....	.....	.....
<i>Rohri Canal Circle.</i>							
13. Rohri Division
14. Nasrat Division
15. Dad Division	6,000	1,000	.....	6,000	2,000
16. Hala Division	8,000	.....	.....	6,000	500
Total, Rohri Canal Circle	14,000	1,000	.....	12,000	2,500
<i>Southern Sind Circle.</i>							
17. Nasir Division ...	200	8,000	5,000	.....	.....	7,500	10,000
18. Hyderabad Division	15,000	5,800	.....	.....	4,500	40,000
Total, Southern Sind Circle ...	200	23,000	10,800	.....	.....	12,000	50,000
19. Development and Research Division	2,000	.....	.....	.....	.....
20. Plant Division
21. Mechanical Division
22. Add for rectangulation, sub-rectangulation and levelling work to be done by the Revenue Officer.
23. Add for Revenue Officer's establishment charged to works excluding that employed on Sub-rectangulation work.
24. Deduct—Credit on account of the adjustment of cost of settlement work done by the Assistant Revenue Officer by debit to '5-Land Revenue'.
Total, I-Works ...	39,400	33,800	1,38,300	1,000	22,000	35,900	52,500

* For repairs, dismantling, etc.

C.

for the Lloyd Barrage and Canals Construction Project for 1934-35.

K	L	M	O	P	III	IV	V	VI	VII	Total
Buildings	Earthwork	Plan- tation	Miscel- laneous	Mainten- ance	Distribu- taries	Drainage and Protective Works	Water- courses	Special Tools and Plant	Losses on Stock.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000
90,000	.....	.....	.....	.....	94,500	1,79,500	50,000	.....	.....	3,49,000
10,000	.....	.....	.....	.....	58,000	22,000	64,000	.....	.....	1,54,000
38,000	.....	.....	.....	.....	1,52,500	2,01,500	1,14,000	.....	.....	5,11,000
.....	20,000	18,000	.....	.....	47,900	80,700	41,400	.....	.....	1,56,000
61,000	5,000	16,000	.....	.....	1,90,500	.....	38,000	.....	.....	3,10,500
50,900	1,13,000	2,200	4,700	800	2,76,500	.....	71,300	.....	.....	7,00,000
.....	.....	.....	.....	.....	.....	10,40,000	.....	.....	.....	10,40,000
16,200	.....	4,000	.....	.....	73,700	2,60,000	1,00,000	.....	.....	4,53,900
1,28,100	1,38,000	40,200	4,700	800	5,88,600	13,30,700	2,50,700	.....	.....	26,62,400
15,000	.....	.....	.....	.....	2,000	60,000	90,000	.....	.....	1,73,300
5,000	30,000	4,500	3,500	2,000	55,500	.....	24,000	.....	.....	1,27,500
6,000	.....	.....	.....	.....	.....	18,000	13,000	.....	.....	37,000
17,000	.....	.....	.....	.....	83,000	.....	.....	.....	.....	1,00,000
43,000	30,000	4,500	3,500	2,000	1,40,500	78,000	1,27,000	.....	.....	4,37,800
6,000	.....	.....	.....	.....	10,500	1,44,000	10,000	.....	.....	1,70,500
.....	.....	.....	.....	.....	9,000	.....	1,45,000	.....	.....	1,54,000
10,000	.....	.....	.....	.....	19,000	.....	97,000	.....	.....	1,41,000
.....	.....	.....	.....	.....	10,500	.....	75,000	.....	.....	1,00,000
15,000	.....	.....	.....	.....	49,000	1,44,000	3,27,000	.....	.....	5,65,500
41,500	35,700	15,000	.....	.....	1,15,300	4,800	1,18,000	.....	.....	3,63,000
28,000	10,000	6,000	.....	.....	37,300	10,000	33,000	.....	.....	1,89,800
69,500	45,700	22,000	.....	.....	1,52,600	14,800	1,51,000	.....	.....	5,51,600
.....	.....	.....	.....	.....	.....	1,62,000	.....	.....	.....	1,64,000
.....	.....	.....	.....	.....	.....	.....	.....	1,26,000*	50,000	1,76,000
.....	.....	.....	.....	.....	.....	.....	.....	92,000*	.....	92,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,27,700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,97,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-90,000
2,94,500	2,13,700	66,700	8,200	2,300	10,83,200	19,31,000	9,69,700	2,18,000*	50,000	56,65,300

of various kinds of plant.

APPENDIX D
TO THE
PUBLIC WORKS DEPARTMENT BUDGET ESTIMATE UNDER THE
HEAD "55-CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS"
FOR THE YEAR 1934-35.

Details of the individual items of I-Works in connection with the Lloyd Barrage and Canals

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
Barrage including Head Regulators, I-Works.	BARRAGE AND HEAD REGULATORS		Rs.	Rs.	
	A—PRELIMINARY				
	1	Preliminary Expenses	13,000	84	
	B—LAND				
	2	Land on Sukkur side	7,55,000 {	4,89,518	
	3	Land on Rohri side		2,40,665	
		Total, B—Land ..	7,55,000	7,30,183	
	C—WORKS (PERMANENT WORKS)				
	(1) MAIN BARRAGE				
	4	Excavation	} Provision for Permanent Works is Rs. 315.13 lakhs.	.....
	5	Driving Piles .. .. .		.....
	6	Cross Piling .. .. .		.....
	7	Land abutments including foundations .. .. .		.....
	8	Land abutments and Wing walls .. .. .		.....
	9	Floor under Right Bank Scouring Sluices .. .. .		.....
	10	Floor under Barrage Proper .. .. .		.....
	11	Floor under Left Bank Scouring Sluices .. .. .		.....
	12	Superstructure for end abutments and Wing walls .. .. .		.....
	13	Superstructure for Barrage		2,14,40,252	
	14	Centerings .. .. .		.....
	15	Barrage Gates .. .. .		.....
	16	Crane Track .. .. .		.....
	17	Cranes		40,000	
	18	Track for Motor Trolleys .. .. .		.....
	18A	Motor Trolleys .. .. .		.....
	19	Lights .. .. .		.....
	(2) REGULATORS				
	Regulators on the Left Bank				
	(i) Items common (not provided for separately) and all regulators on the Left Bank				
	20	Regulator Gates	} Provision for Permanent Works is Rs. 315.13 lakhs.	.....
	20A	Excavation .. .. .		.....
	21	Driving Piles		39,12,924	
22	Cost of cross Piles .. .. .	.....		
23	Centering of Arches .. .. .	.....		
(ii) Khairpur Feeder West Canal Head Regulator					
24	Floor .. .. .	.....		
25	Superstructure .. .. .	.....		
26	Electric Motors .. .. .	.....		
(iii) Rohri Canal Head Regulators.					
27	Floor .. .. .	.....		
28	Superstructure .. .. .	.....		
29	Electric Motors .. .. .	.....		
(iv) Khairpur East Canal Head Regulator					
30	Floor .. .. .	.....		
31	Superstructure .. .. .	.....		
32	Electric Motors .. .. .	.....		
	Carried over ..	.....	.....

D.

Construction Project provided for in the budget estimate for 1934-35 under the head "55".

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
64,089	1	Items 1 to 3.— Excess is not final. It will disappear after debits are transferred to accounts of Canals.
10,53,630	{ 2 } 3	
10,53,630		
....	4	
....	5	
....	6	
....	7	
....	8	
....	9	
....	10	
....	11	
....	12	
1,80,78,331	1,64,050	....	....	....	13	
....	14	
....	15	
....	16	
37,651	17	
....	18	
....	18A	
....	19	
....	20	
38,55,121	2,900	....	....	....	20A	
....	21	
....	22	
....	23	
....	24	
....	25	
....	26	
....	27	
....	28	
....	29	
....	30	
....	31	
....	32	
....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
		Brought forward ..	Rs.	Rs.	
		(v) Eastern Nara Head Regulator			
Barrage including Head Regulators, I—Works—contd.	33	Floor	Provision for Permanent Works is Rs. 315.13 lakhs.	....
	34	Superstructure .. .. .		....
	35	Electric Motors .. .. .		....
		(vi) Other items on the Left Bank			
	36	Connecting Walls between the Regulators ..		....
	37	Sloping Wing Wall of end .. .. .		....
	38	Left Divide Wall		19,43,100	
		Regulators on the Right Bank			
		(i) Items common (not provided for separately) to all Regulators on the Right Bank ..			28,05,862
	39	Excavation .. .. .		....
	40	Driving Piles .. .. .		....
	41	Steel Sheet Piling .. .. .		....
	42	Centering of Arches .. .. .		....
		(ii) Dadu Canal Head Regulator			
	43	Floor .. .. .		....
	44	Superstructure .. .. .		....
	45	Electric Motors .. .. .		....
		(iii) Rice Canal Head Regulator			
	46	Floor .. .. .		....
	47	Superstructure .. .. .		....
	48	Electric Motors .. .. .		....
		(iv) North Western Canal Head Regulator			
	49	Floor .. .. .		....
	50	Superstructure .. .. .		....
	51	Electric Motors .. .. .		....
		(v) Other items on the Right Bank			
	52	Connecting wall between Regulators ..		....
53	Sloping Wing wall at end .. .. .	....		
54	Right Divide Wall	13,09,900			
	(3) GUIDE BANK				
	Guide Banks on the Left Bank ..		3,90,525		
55	Bank Work above and below Barrage ..	....		
56	Cutting do. do. .. .. .	....		
57	Pitching do. do.	46,884			
58	Stone Chips do. do. .. .. .	....		
59	Apron do. do. .. .. .	....		
60	Concrete Block below Barrage ..	....		
	Guide Banks on the Right Bank including bunder wall..		1,78,819		
60A	Deflector Vane Right Bank .. .. .	....		
61	Bank Work above and below Barrage ..	2,48,537			
62	Cutting do. do. .. .. .	....		
63	Pitching do. do. .. .. .	....		
64	Stone Chips do. do. .. .. .	....		
65	Apron do. do. .. .. .	....		
66	Concrete block do. .. .. .	....		
67	Raising Bunder wall and constructing retaining wall ..	....		
67A	Installation of Cables on Regulators and Barrage for supply of power to Motors, etc.	83,938			
67B	Installation of cables on Regulators and Barrage for supply of light on Regulators, Barrage, etc.	94,334			
67C	Loading, unloading Barrage Gates .. .. .	....		
67D	Erection, removing and re-fixing road and Gate Bridge Centres.	....		
67E	Handling and erecting of Regulator Gates ..	....		
67F	Diving bell for inspecting floor of Barrage ..	....		
	Total, Permanent Works ..	3,15,13,000	3,24,95,075		

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	33	
....	34	
....	35	
....	36	
....	37	
15,49,896	6,100	....	....	....	38	
28,71,599	11,350	....	....	....
....	39	
....	40	
....	41	
....	42	
....	43	
....	44	
....	45	
....	46	
....	47	
....	48	
....	49	
....	50	
....	51	
....	52	
12,32,403	53	
....	54	
3,66,134		
....	55	
....	56	
48,385	57	
....	58	
....	59	
....	60	
1,23,270		
1,11,245	2,70,000	....	....	....	60A	
2,34,838	61	
....	62	
....	63	
....	64	
....	65	
....	66	
....	67	
79,541	67A	
91,152	67B	
....	67C	
....	67D	
....	67E	
....	67F	
2,86,79,566	4,54,400	....	....	....

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
		Brought forward ..	Rs.	Rs.
		SERVICE WORKS.		
Barrage including Head Regulators, I—Works—contd.	68	Railways	Provision for Service Works is Rs. 85.92 lakhs.	6,49,032
	69	Service Roads and Bunds		51,597
	70	Water Supply		3,19,228
	71	Sanitation		2,40,065
	72	Running Expenses of Motor Lorry		1,501
	72A	Maintenance of Floating Craft (Fleet)		15,08,198
	73	Wharves		2,99,498
	74	Cofferdams		44,06,279
	75	Pumping		11,93,717
	76	Stores Depot .. .. .		.....
	77	Carriage of Stores .. .. .		.....
	78	Lighting and Fans .. .. .		.....
	79	Telegraphs and Telephones		99,203
	80	Core boxes and Moulds .. .. .		.....
	80A	Block Moulding Yard .. .. .		.....
	80B	Running Expenses of Electric Power Plant .. .. .		.....
	80C	Do. Miscellaneous Plant .. .. .		.....
	80D	Do. Railway B. G.	12,752	
	80E	Supply of current to works and streets .. .. .	.....
	80F	Lighting Works Yard Area .. .. .	.....
	80G	Contingencies to meet debits for water supply and conservancy. .. .. .	.....
		Total, Service Works ..	85,92,000	87,81,070
		Total, C—Works ..	4,01,05,000	4,12,76,145
		K—BUILDINGS.		
	81	Officers' Bungalows—	Provision for Buildings is Rs. 21.26 lakhs.	
		2 Superintending Engineers' Bungalows		97,677
		10 Executive do. do.		3,47,920
		7 Assistant Executive do. do.		1,50,283
	82	Office Buildings		2,66,357
	83	Hospital, Workshop, Sheds for Stores, Gymkhana, Institute and Workshop Buildings for Railways.		6,23,396
	83A	Jungle Cutting		5,940
	83B	Quarters for subordinates, Clerks, menials, etc.		9,24,037
		30 Assistant Engineers' Quarters .. .. .		.....
		31 Supervisors' Quarters .. .. .		.....
		81 Overseers' do. .. .. .		.....
		117 Clerks' Quarters .. .. .		.....
		188 Menials' do. .. .. .		.....
	84	Karachi—Buildings		77,154
	84A	Power House and Transmission Lines .. .. .		.....
	84B	Power House and Township distribution system .. .. .		.....
	84C	Inspection Bungalow		29,440
	84D	Constructing Municipal Naka .. .. .	.....
	85	Repairs to buildings .. .. .	.....
	85A	Sub-Station .. .. .	.....
	85B	Water Supply Townships	1,25,683	
	85C	Roads	1,00,990	
	85D	Proportionate Share of cost transferred to other Divisions.	-3,88,542	
		Total, K—Buildings ..	21,26,000	23,60,335
	86	Unforeseen items	3,68,000	.....
	86A	O—Miscellaneous	1,21,000	1,25,453
	86B	P—Maintenance	4,48,000	4,27,831
		Carried over ..	.....	.....

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
		Brought forward ..	Rs.	Rs.
		SPECIAL TOOLS AND PLANT		
Barrage including Head Regulators I—Works —concd.	87	Railways	Provision for Special Tools and Plant is Rs. 105.54 lakhs.	27,32,128
	88	Fleet		48,12,037
	89	Cranes		5,75,617
	90	Pumping Plant for Coffordams		2,36,860
	91	Pile Drivers		11,35,762
	92	Stone Crushers and Concrete mixers		1,31,283
	93	Moulds for Blocks		1,00,154
	94	Air Compressors and Pneumatic Tools		52,743
	95	Diving gear and apparatus		23,750
	96	Workshops		1,66,755
	97	Water Supply Plant		1,66,702
	98	Mortar Mills		2,19,635
	99	Electric Power Plant and Transmission Lines		14,22,010
	100	Steel Sheet Piling		24,19,931
	101	Miscellaneous Plant		4,21,400
	102	Quarry Plant		5,00,000
	103	Stone Dressing Plant		4,55,000
	104	Block Yard Plant		1,62,012
105	Customs	2,61,100		
106	Repairs	15,60,400		
		Total, VI—Special Tools and Plant ..	1,05,54,000	1,75,55,279
		<i>Deduct</i> —Credit on account of depreciation and heavy repairs to plant included in the cost of works.	....	-61,48,353
		Net Total { VI—Special Tools and Plant ..	1,05,54,000	1,14,06,926
		{ VII—Losses in Stock ..	....	....
		Total, I—Works ..	5,44,90,000	5,63,26,957

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
25,41,882	87	
46,91,480	88	
5,67,222	89	
2,37,626	90	
11,35,950	91	
1,39,476	92	
1,00,154	93	
52,743	94	
23,751	95	
1,24,703	96	
1,72,098	97	
2,22,346	98	
14,79,633	99	
23,46,402	100	
4,29,068	101	
4,38,376	102	
3,32,457	103	
1,62,012	104	
2,69,118	105	
6,12,964	1,51,000	1,26,000	....	1,26,000	106	
1,60,79,461	1,51,000	1,26,000	....	1,26,000		
-54,93,290		
1,05,86,171	1,51,000	1,26,000	....	1,26,000		
54,500	5,67,000	....	....	....
5,11,09,847	11,31,100	1,26,000	....	1,26,000		

APPENDIX

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
		Brought forward ..	Rs.	Rs.	
ROHRI CANAL SYSTEM, I—WORKS.		ROHRI CANAL SYSTEM.			
		<i>Main Line—Rohri Canal.</i>			
	1	A—Preliminary Expenses	82,700	62,169	
	2	B—Land	11,36,900	12,09,597	
	3	D—Regulators	13,26,500	13,35,564	
	4	E—Falls	3,43,000	4,30,043	
	5	F-1—Other Cross Drainage Works	90,000	60	
	6	G—Bridges	8,94,000	8,71,990	
	7	H—Escapes	12,03,800	11,93,696	
	8	K—Buildings	14,09,100	14,85,425	
			<i>Details.</i>		
		(a) Inspection Bungalows .. ..	....	....
		(b) Officers' Bungalows .. ..	....	....
		(c) Office Buildings .. ..	....	....
		(d) Subordinates' Quarters .. ..	....	....
		(e) Other Buildings.. ..	....	....
	9	L—Earthwork	1,47,78,190	1,25,95,723	
	9A	L-1—Boundaries and Service Roads	40,700	14,819	
	10	M—Plantation	1,41,000	1,18,352	
	11	O—Miscellaneous	1,60,500	6,69,590	
	12	P—Maintenance	4,20,400	3,93,813	
	13	Distributaries and Minors	51,06,600	52,46,556	
	14	Drainage and Protective Works	25,75,170	2,76,050	
	15	Watercourses	22,64,670	17,62,179	
			Total, Rohri Canal, Main Canal ..	3,19,73,230	2,76,65,631
			<i>Naulakhi Branch</i>		
	16	A—Preliminary Expenses	6,400	6,000	
	17	B—Land	26,000	12,963	
	18	C—Works	1,000	....
	19	D—Regulators	25,500	22,867	
20	F-1—Other Cross Drainage Works	70,000	70,225		
21	G—Bridges	23,800	21,380		
22	H—Escapes .. ..	....	....
23	K—Buildings	29,500	23,911		
		<i>Details</i>			
	(a) Inspection Bungalows and Rest Houses .. ..	....	13,188	
	(b) Office Buildings.. ..	....	9,493	
	(c) Other Buildings.. ..	....	1,230	
24	L—Earthwork	2,09,260	2,02,264		
25	L-1—Boundaries and Service Roads	740	687		
26	M—Plantation	2,000	1,140		
27	O—Miscellaneous	4,000	12,834		
28	P—Maintenance	7,000	15,813		
29	Distributaries and Minors	4,81,410	4,84,220		
30	Watercourses	1,91,840	1,53,765		
		Total, Naulakhi Branch ..	10,78,450	10,28,069	
		Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
59,244	.....	.....	.....	.....	1	
8,62,995	20,500	.....	15,000	15,000	2	
12,92,444	4,000	.....	5,700	5,700	3	
3,84,043	1,000	.....	1,000	1,000	4	
60	.....	.....	.....	.....	5	
7,05,838	17,400	.....	5,800	5,800	6	
10,98,838	20,800	.....	42,552	42,552	7	
14,45,935	1,08,400	.....	33,000	33,000*	8	* The excess will be dealt with in the completion report.
6,10,873	16,700	.....	28,000	28,000		
3,68,362	69,000	.....	.....	.....
2,43,198	14,000	.....	5,000	5,000		
1,29,095	.....	.....	.....	.....
94,407	8,700	.....	.....	.....
1,40,07,143	1,30,500	.....	41,000	41,000	9	
8,794	3,000	.....	.....	.....	9A	
1,22,599	8,200	.....	3,000	3,000	10	
6,16,348	6,600	.....	.....	.....	11	
3,26,811	6,800	.....	.....	.....	12	
43,62,175	2,18,200	.....	34,000	34,000	13	
95,736	2,65,800	11,000	2,75,000	2,86,000	14	
8,07,822	3,88,200	56,300	55,000	1,11,300	15	
2,66,96,830	11,99,400	67,300	5,11,052	5,78,352		
5,999	.....	.....	.....	.....	16	
12,227	.....	.....	.....	.....	17	
.....	.....	.....	.....	.....	18	
21,765	.....	.....	.....	.....	19	
47,765	.....	.....	.....	.....	20	
19,989	2,000	.....	.....	.....	21	
.....	.....	.....	.....	.....	22	
21,888	6,000	6,000	.....	6,000	23	
12,049	.....	.....	.....	.....
8,731	.....	.....	.....	.....
1,108	6,000	6,000	.....	6,000		
1,92,435	.....	.....	.....	.....	24	
687	.....	.....	.....	.....	25	
.....	.....	.....	.....	.....	26	
11,340	.....	.....	.....	.....	27	
12,124	2,900	.....	.....	.....	28	
4,58,759	6,265	2,500	.....	2,500	29	
1,09,050	45,000	4,000	.....	4,000	30	
9,14,028	62,165	12,500	.....	12,500		
.....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
ROHRI CANAL SYSTEM, I—WORKS —contd.		Brought forward ..	Rs.	Rs.
		ROHRI CANAL SYSTEM—contd.		
		<i>Mahrabpur Branch.</i>		
	31	A—Preliminary Expenses	3,500	3,320
	32	B—Land	4,000	4,879
	33	D—Regulators	24,500	25,607
	34	G—Bridges	5,600	5,110
	35	K—Buildings	34,500	31,240
		<i>Details.</i>		
		(a) Inspection Bungalow and Rest Houses ..	....	28,782
		(b) Office Buildings.. ..	....	....
		(c) Other Buildings.. ..	....	2,458
	36	L—Earthwork	59,620	52,955
	36A	L-1—Boundary and Service Roads	380	345
	37	M—Plantation	1,500	420
	38	O—Miscellaneous	2,500	7,264
	39	P—Maintenance	4,000	4,660
	40	Distributaries and Minors	5,87,990	5,94,352
	41	Watercourses	1,19,540	1,76,302
		Total, Mahrabpur Branch ..	8,47,630	9,06,454
		<i>Khairpur Feeder, East.</i>		
	42	A—Preliminary Expenses	2,000	1,566
	43	B—Land	1,05,000	1,04,654
	44	D—Regulators	50,000	25,448
	45	G—Bridges	30,000	32,860
	46	L—Earthwork	5,15,950	4,74,003
	47	L-1—Boundary and Service Roads	1,950	....
48	M—Plantation	1,500	....
49	O—Miscellaneous	5,000	15,937	
50	P—Maintenance	9,000	17,016	
51	Distributaries (Sanharo Extension) ..	1,19,300	73,803	
	Total, Khairpur Feeder, East ..	8,39,700	7,45,287	
	<i>Khairpur Feeder, West.</i>			
52	A—Preliminary Expenses	500	2,132	
53	B—Land	36,400	13,306	
54	D—Regulators .. ..	....	76,614	
55	G—Bridges .. ..	....	28,607	
56	L—Earthwork	82,800	2,95,324	
57	M—Plantation	500	....
58	O—Miscellaneous	3,000	18,057	
59	P—Maintenance	400	12,748	
	Total, Khairpur Feeder, West ..	1,23,600	4,46,788	
	Carried over ..	....	....

Main Head	Item No.	Sub-head and names of Works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
ROHRI CANAL SYSTEM, I—WORKS —contd.		Brought forward ..	Rs.	Rs.
		ROHRI CANAL SYSTEM—contd.		
		Sehra Branch.		
	60	A—Preliminary Expenses	3,000	4,485
	61	B—Land	84,000	55,561
	62	D—Regulators	45,500	40,647
	63	G—Bridges	20,900	17,490
	64	H—Escapes	3,000	....
	65	K—Buildings	91,800	65,804
		Details.		
		(a) Office Buildings .. .. .	....	16,711
		(b) Residential Buildings .. .. .	....	....
		(c) Inspection Bungalows and Rest Houses .. .. .	....	45,403
		(d) Other Buildings .. .. .	....	3,690
	66	L—Earthwork	1,19,400	1,18,201
	67	L-1—Boundary and Service Roads	600	....
	68	M—Plantation	8,000	1,045
	69	O—Miscellaneous	9,000	10,174
	70	P—Maintenance	17,000	14,006
	71	Distributaries and Minors	6,43,950	7,36,399
	72	Watercourses	2,73,800	2,50,790
		Total, Sehra Branch ..	13,19,950	13,14,602
		Nasrat Branch.		
	73	A—Preliminary Expenses	5,500	15,242
	74	B—Land	12,300	22,833
	75	D—Regulators	1,58,000	3,02,816
	76	E—Falls	1,84,000	....
	77	G—Bridges	33,100	37,191
	78	H—Escapes	12,000	....
	79	K—Buildings	2,02,750	1,81,959
		Details.		
		(a) Office Buildings .. .. .	....	65,057
	(b) Residential Buildings .. .. .	....	....
	(c) Inspection Bungalows and Rest Houses .. .. .	....	93,490	
	(d) Quarters .. .. .	....	13,430	
	(e) Other Buildings .. .. .	....	9,982	
80	L—Earthwork	4,05,600	4,26,036	
80A	L-1—Boundary and Service Roads	4,400	6,330	
81	M—Plantation	11,000	4,738	
82	O—Miscellaneous	37,000	96,844	
83	P—Maintenance	40,500	26,981	
84	Distributaries and Minors	23,54,600	24,25,997	
85	Drainage and Protective Works	5,41,830	5,875	
86	Watercourses	12,13,000	10,33,012	
	Total, Nasrat Branch ..	52,15,580	45,85,854	
	Dad Branch.			
87	A—Preliminary Expenses	4,500	3,863	
88	B—Land	23,000	19,167	
89	D—Regulators	28,000	25,554	
90	G—Bridges	11,000	9,542	
91	K—Buildings	1,28,750	1,24,502	
	Carried over ..	....	....

Main Head	Item No.	Sub-head and names of Works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
ROHRI CANAL SYSTEM, —WORKS —contd.		Brought forward ..	Rs.	Rs.
		ROHRI CANAL SYSTEM—contd.		
		Dad Branch—concl'd.		
		Details.		
		(a) Officers' Bungalows .. ..	....	....
		(b) Quarters .. ..	....	....
		(c) Inspection Bungalows and Rest Houses .. ..	....	....
		(d) Office Buildings.. ..	....	....
		(e) Other Buildings.. ..	....	....
	92	L—Earthwork	98,000	95,503
	93	L-1—Boundary and Service Roads	2,000	....
	94	M—Plantation	13,000	6,616
	95	O—Miscellaneous	6,000	20,505
	96	P—Maintenance	14,000	12,303
	97	Distributaries and Minors	5,77,200	5,85,978
	98	Watercourses	2,45,000	1,71,970
		Total, Dad Branch ..	11,50,450	10,75,503
		Thul Branch.		
	99	A—Preliminary Expenses	3,500	2,867
	100	B—Land	19,000	....
	101	D—Regulators	33,000	42,657
	101A	G—Bridges .. ..	....	....
	102	L—Earthwork	50,000	52,867
	103	M—Plantation	4,000	1,297
	104	O—Miscellaneous	3,000	9,918
	105	P—Maintenance	3,000	8,927
	106	Distributaries and Minors	4,14,400	4,12,982
107	Watercourses	1,86,000	1,44,603	
	Total, Thul Branch ..	7,15,900	6,76,118	
	Alibahar Branch.			
108	A—Preliminary Expenses	400	2,276	
109	B—Land	2,200	5,664	
110	D—Regulators	23,000	18,676	
110A	G—Bridges .. ..	....	12	
110B	K—Buildings .. ..	....	1,241	
111	L—Earthwork	35,400	35,395	
112	L-1—Boundary and Service Roads	700	....
113	M—Plantation	1,100	....
114	O—Miscellaneous	800	3,985	
115	P—Maintenance	1,500	2,271	
116	Distributaries and Minors	4,23,550	3,86,697	
117	Watercourses	1,73,400	1,41,704	
	Total, Alibahar Branch ..	6,62,050	5,97,921	
	Hala Branch.			
118	A—Preliminary Expenses	5,400	1,730	
119	B—Land	15,000	17,878	
120	D—Regulators	21,000	21,394	
121	G—Bridges	13,300	12,757	
122	K—Buildings	69,500	67,208	
	Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
.....		
.....	2,000	.....	.....	.....
59,867	8,615	.....	.....	.....
28,190	.....	.....	.....	.....
23,939	2,000	.....	5,000	5,000		
1,00,045	12,087	.....	.....	.....	92	
.....	.....	.....	.....	.....	93	
5,660	314	.....	.....	.....	94	
12,565	10,039	.....	.....	.....	95	
10,992	.....	.....	.....	.....	96	
5,06,445	4,769	.....	4,000	4,000	97	
72,027	8,000	17,000	.....	17,000	98	
8,71,374	54,314	17,000	13,000	30,000		
2,934	.....	.....	.....	.....	99	
8,606	.....	.....	.....	.....	100	
32,368	3,000	.....	2,000	2,000	101	
36	3,221	.....	2,000	2,000	101A	
54,762	182	.....	.....	.....	102	
147	.....	.....	.....	.....	103	
4,467	1,136	.....	.....	.....	104	
3,255	.....	.....	.....	.....	105	
3,40,244	6,961	.....	3,000	3,000	106	
65,063	23,156	16,000	.....	16,000	107	
5,11,882	37,656	16,000	7,000	23,000		
2,276	.....	.....	.....	.....	108	
3,478	.....	.....	.....	.....	109	
17,628	390	.....	2,000	2,000	110	
301	.....	.....	.....	.....	110A	
1,395	.....	.....	.....	.....	110B	
34,805	1,220	.....	.....	.....	111	
.....	.....	.....	.....	.....	112	
.....	.....	.....	.....	.....	113	
3,948	-120	.....	.....	.....	114	
1,835	.....	.....	.....	.....	115	
3,90,128	21,500	.....	2,000	2,000	116	
77,168	51,000	.....	10,000	10,000	117	
5,32,962	73,990	.....	14,000	14,000		
4,574	.....	.....	.....	.....	118	
15,022	.....	.....	.....	.....	119	
20,729	.....	.....	2,000	2,000	120	
12,364	.....	.....	2,000	2,000	121	
63,107	.....	.....	.....	.....	122	
.....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
ROHRI CANAL SYSTEM I—WORKS —contd.		Brought forward ..	Rs.	Rs.
		ROHRI CANAL SYSTEM—contd. Hala Branch—concl'd. Details.		
		(a) Office Buildings .. ..	....	44,813
		(b) Inspection Bungalows and Rest Houses .. ..	....	18,722
		(c) Quarters .. ..	....	....
		(d) Other Buildings .. ..	....	3,673
	123	L—Earthwork	1,10,400	1,51,213
	124	L-1—Boundary and Service Roads	3,400	....
	125	M—Plantation	6,000	6,098
	126	O—Miscellaneous	7,200	9,498
	127	P—Maintenance	11,400	6,558
	128	Distributaries and Minors	6,08,500	8,08,130
	129	Watercourses	3,52,250	2,28,748
		Total, Hala Branch ..	12,23,350	13,31,212
		Tando Adam Branch.		
	130	A—Preliminary Expenses	5,500	1,211
	131	B—Land	18,000	19,125
	132	D—Regulators	32,000	53,822
	133	G—Bridges	75,000	47,219
	134	L—Earthwork	1,23,000	1,82,687
	135	L-1—Boundary and Service Roads	3,600	....
	136	M—Plantation	3,600	....
	137	O—Miscellaneous	2,600	11,039
	138	P—Maintenance	5,000	3,271
	139	Distributaries and Minors	5,44,910	5,76,197
	140	Watercourses	2,34,250	1,80,166
		Total, Tando Adam Branch ..	10,47,460	10,74,737
		Shahdadpur Jam Branch.		
	141	A—Preliminary Expenses	4,500	2,277
	142	B—Land	14,600	16,105
	143	D—Regulators	27,000	19,959
	144	G—Bridges	59,000	56,184
	145	L—Earthwork	1,09,700	1,48,869
	146	L-1—Boundary and Service Roads	3,300	....
	147	M—Plantation	7,800	....
	148	O—Miscellaneous	6,000	8,820
	149	P—Maintenance	4,500	1,090
	150	Distributaries and Minors	6,25,240	6,21,361
	151	Watercourses	2,32,850	1,98,973
		Total, Shahdadpur Jam Branch ..	10,94,390	10,73,638
		Carried over ..	....	....

D—contd.

Outlay.		Budget for 1934-35.			Item No.	Remarks.
Actual to end of 1932-33.	Probable during 1933-34.	Works in progress.	Works not commenced.	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
41,314	....	....	....	....
18,559	....	....	....	....
3,234	....	....	....	....
1,30,877	17,277	....	....	....	123	
476	....	....	....	....	124	
5,468	....	....	....	....	125	
10,128	....	....	....	....	126	
6,117	....	....	....	....	127	
6,94,061	50,818	....	2,500	2,500	128	
1,23,299	74,400	....	10,000	10,000	129	
10,86,222	1,42,495	....	16,500	16,500		
5,532	....	....	....	....	130	
18,792	....	....	....	....	131	
40,755	470	....	2,000	2,000	132	
50,025	-3,688	....	1,000	1,000	133	
1,44,719	41,548	....	....	....	134	
....	....	....	....	....	135	
....	....	....	....	....	136	
11,660	....	....	....	....	137	
4,038	....	....	....	....	138	
5,22,042	8,825	....	2,000	2,000	139	
83,292	65,800	....	10,000	10,000	140	
8,80,855	1,12,955	....	15,000	15,000		
4,345	....	....	....	....	141	
18,215	....	....	....	....	142	
19,734	....	....	2,000	2,000	143	
46,040	1,950	....	1,000	1,000	144	
1,25,935	22,320	....	....	....	145	
291	....	....	....	....	146	
....	....	....	....	....	147	
9,710	....	....	....	....	148	
833	....	....	....	....	149	
5,94,598	28,770	....	2,000	2,000	150	
91,314	86,200	....	10,000	10,000	151	
9,11,015	1,39,240	....	15,000	15,000		
....		

Excess will be dealt with in the completion Report.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
ROHRI CANAL SYSTEM I—WORKS —contd.		Brought forward ..	Rs.	Rs.
		ROHRI CANAL SYSTEM—contd.		
		<i>Nasir Branch.</i>		
	152	A—Preliminary Expenses	24,000	25,662
	153	B—Land	2,11,300	1,13,677
	154	D—Regulators	2,05,000	1,76,917
	155	F—1 Cross Drainage Works	70,000	24,830
	156	G—Bridges	1,99,500	1,80,648
	157	K—Buildings	2,48,960	2,68,185
		<i>Details.</i>		
		(a) Office Buildings	47,780	41,743
		(b) Inspection Bungalows and Rest Houses	1,59,980	1,78,604
		(c) Other Buildings	41,200	47,838
	158	L—Earthwork	11,44,100	11,12,072
	159	M—Plantation	31,500	16,893
	160	O—Miscellaneous	32,000	72,936
	161	P—Maintenance	65,000	25,117
	162	Distributaries and Minors	22,32,710	19,28,803
	163	Watercourses	11,31,100	8,74,412
		Total, Nasir Branch ..	55,95,170	48,20,152
		<i>Sarfraz Branch.</i>		
	164	A—Preliminary Expenses	5,000	4,800
	165	B—Land	20,000	9,225
	166	D—Regulators	22,000	19,468
	167	G—Bridges	6,600	5,993
	168	K—Buildings (Other Buildings)	9,000	3,192
	169	L—Earthwork	79,200	66,636
	170	M—Plantation	2,000	2,160
	171	O—Miscellaneous	3,000	688
	172	P—Maintenance	8,000	2,784
	173	Distributaries	4,92,200	4,30,242
	174	Watercourses	2,17,000	1,82,627
		Total, Sarfraz Branch ..	8,64,000	7,27,815
		<i>Hyderabad Branch.</i>		
	175	A—Preliminary Expenses	4,500	4,432
	176	B—Land	37,400	33,208
	177	D—Regulators	38,000	33,062
	178	G—Bridges	18,500	15,932
	179	K—Buildings	1,66,890	80,889
		<i>Details.</i>		
		(a) Office Buildings .. .. .	....	9,232
		(b) Inspection Bungalows and Rest Houses .. .. .	....	63,882
		(c) Other Buildings .. .. .	....	7,775
		Carried over ..	....	....

APPENDIX

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates.
1	2	3	4	5
ROHRI CANAL SYSTEM, I—WORKS —concluded.		Brought forward ..	Rs.	Rs.
		ROHRI CANAL SYSTEM—concl'd.		
		Hyderabad Branch—concl'd.		
	180	L—Earthwork	1,68,100	1,59,638
	181	M—Plantation	5,000	2,400
	182	O—Miscellaneous	7,000	11,576
	183	P—Maintenance	14,000	15,178
	184	Distributaries	4,31,400	4,23,808
	185	Water-courses	2,74,300	2,10,677
		Total, Hyderabad Branch ..	11,65,090	9,90,890
		Add—Adjustments since made .. .. .	....	....
		Reserve (i.e. Probable assests)*	16,68,000	....
		Unforeseen expenditure due to floods	9,85,000	....
	Grand Total, Rohri Canal System ..	5,75,69,000	4,90,60,581	

*Note.—This represents amount of Establishment, Tools and Plant and Indirect charges on cost of

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
1,55,549	3,800	....	3,000	3,000	180	
....	500	....	1,500	1,500	181	
11,684	300	....	....	....	182	
12,881	1,250	....	....	....	183	
3,48,168	37,850	....	9,300	9,300	184	
94,791	25,580	....	7,000	7,000	185	
7,69,829	74,695	....	24,774	24,774		
10,75,158	....	....	....	....
....		
....		
4,44,35,489	27,29,955	5,77,200	7,08,900	12,86,100		

watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM.		EASTERN NARA SYSTEM.	Rs.	Rs.
		<i>Nara Supply Channel.</i>		
		<i>II—Main Canal and Branches.</i>		
	1	A—Preliminary Expenses	11,000	10,950
	2	B—Land	4,95,000	4,88,808
	3	C—Works	9,000	.....
	4	G—Bridges	5,32,000	5,35,311
	5	K—Buildings	18,000	32,217
	6	L—Earthwork	40,35,000	34,89,145
	7	L-1—Boundary and Service Roads	2,000	3,796
	8	M—Plantation	8,000	9,843
	9	O—Miscellaneous	12,000	26,559
	10	P—Maintenance	15,000	7,236
		Total ..	51,37,000	46,03,865
		<i>III—Distributaries.</i>		
	11	A—Preliminary Expenses	1,500	1,874
	12	B—Land	50,000	59,659
	13	D—Regulators .. ..	.....	25,051
	14	E—Falls .. ..	.....	1,715
	15	G—Bridges	48,000	6,804
	16	L—Earthwork	1,14,000	79,482
	17	M—Plantation .. ..	.....	.....
	18	O—Miscellaneous	5,000	19,027
	19	P—Maintenance	1,500	1,496
		Total ..	2,20,000	1,95,108
		<i>V—Water-Courses.</i>		
	20	Water-courses .. ..	.....	45,412
	Total, Nara Supply Channel ..	53,57,000	48,44,385	
	EASTERN NARA CANAL.			
	<i>Containing banks on the right side of Nara and flood diversion banks on the left side of Nara.</i>			
	<i>II—Main Canal and Branches.</i>			
21	A—Preliminary Expenses	33,000	38,094	
22	B—Land	1,10,000	47,807	
23	C—Works	60,000	18,493	
24	D—Regulators	70,000	.....
25	H—Escapes	28,000	26,118	
26	K—Buildings	3,66,000	3,67,906	
27	L—Earthwork	25,12,000	24,21,872	
28	L-1—Boundary and Service Roads .. ..	.....	.....
29	M—Plantation	28,000	23,598	
30	O—Miscellaneous	1,10,000	1,37,405	
31	P—Maintenance	1,85,000	1,48,878	
	Total ..	35,02,000	32,30,171	
	Carried over ..	.....	.....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
10,215	1	
4,77,173	14,000	2	
.....	3	
5,09,833	4	
30,204	5	
31,97,381	67,200	6	Excess will be met from savings on other items.
2,650	.....	.....	.....	.....	7
8,507	.....	.....	.....	.....	8
15,882	1,700	.....	.....	.....	9
6,686	.....	.....	.....	.....	10
42,58,531	82,900	.....	.....	.....
1,850	.....	.....	.....	.....	11
46,859	.....	.....	.....	.....	12
20,427	.....	.....	.....	.....	13
1,692	.....	.....	.....	.....	14
6,248	.....	.....	.....	.....	15
75,402	3,200	.....	.....	.....	16
.....	.....	.....	.....	.....	17
15,250	100	.....	.....	.....	18
1,407	.....	.....	.....	.....	19
1,69,135	3,300	.....	.....	.....
22,805	.....	.....	.....	.....	20
44,50,471	86,200	.....	.....	.....
33,959	.....	.....	.....	.....	21
47,164	.....	.....	.....	.....	22
16,644	900	.....	.....	.....	23
.....	.....	.....	.....	.....	24
23,415	.....	.....	.....	.....	25
3,64,029	.....	.....	.....	.....	26
21,56,753	14,000	.....	.....	.....	27
.....	.....	.....	.....	.....	28
18,420	.....	.....	.....	.....	29
1,16,756	1,200	.....	.....	.....	30
1,35,449	.....	.....	.....	.....	31
29,12,589	16,100	.....	.....	.....
.....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM —contd.		Brought forward ..	Rs.	Rs.
		EASTERN NARA CANAL—concl'd. <i>III—Distributaries and Minors.</i>		
	32	A—Preliminary Expenses	6,000	6,181
	33	Rectangulation	16,000	....
		Total ..	22,000	6,181
		<i>IV—Drainage and Protective Works.</i>		
	34	A—Preliminary Expenses	15,000	14,582
	35	B—Land	1,13,000	66,822
	36	C—Works	1,30,000	62,258
	37	H—Escapes	10,000	....
	38	L—Earthwork	34,78,000	23,15,850
	39	L-1—Boundary and Service Roads	6,000	....
	40	M—Plantation	23,000	8,746
	41	O—Miscellaneous	29,000	27,607
	42	P—Maintenance	85,000	47,553
		Total, Containing banks on the right side of Nara and flood diversion banks on the left side of Nara ..	38,89,000	25,43,418
		Total, Eastern Nara Canal ..	74,13,000	57,79,770
		KHIPRO CANAL SYSTEM.		
		<i>I—Head Works.</i>		
	43	C—Works	56,000	26,930
		Total ..	56,000	26,930
		<i>II—Main Canal and Branches.</i>		
	44	A—Preliminary Expenses	15,000	11,044
	45	B—Land	60,000	56,067
	46	D—Regulators	1,66,000	1,66,039
	47	G—Bridges	40,000	32,545
	48	H—Escapes	25,000	23,222
49	K—Buildings	1,63,000	1,74,761	
	<i>Details.</i>			
	(a) Office blocks (2 Nos.) .. .. .	....	19,337	
	(b) Inspection bungalows (4 Nos.) .. .. .	....	97,850	
	(c) Quarters for subordinates (15 Nos.) .. .. .	....	57,574	
50	L—Earthwork	7,41,000	5,77,232	
51	L-1—(Service roads) .. .. .	....	2,453	
52	M—Plantation	43,000	12,715	
53	O—Miscellaneous	26,000	45,328	
54	P—Maintenance	32,000	54,810	
55	Rectangulation	1,45,000	1,67,907	
	Total ..	14,56,000	13,24,123	
	Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
6,181 .....	..... .....	..... .....	..... .....	..... .....	32 33	
6,181	.....	.....	.....	.....
14,783 47,177 59,388 19,30,684 7,627 25,750 37,480	..... ..... 400 16,400 600 .....	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	34 35 36 37 38 39 40 41 42	
21,72,889	17,400	.....	.....	.....
50,91,659	33,500	.....	.....	.....
20,224	.....	.....	.....	.....	43	
20,224	.....	.....	.....	.....
11,043 55,065 1,47,180 32,062 19,777 1,63,094	..... ..... 5,700 2,000	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... 2,000	..... ..... ..... ..... ..... 2,000	44 45 46 47 48 49	
17,651 93,314 52,129	..... ..... 2,000	..... ..... .....	..... ..... 2,000	..... ..... 2,000		
5,21,465 1,473 10,788 39,445 51,214 1,87,907	..... ..... ..... 1,500 ..... .....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	50 51 52 53 54 55	
12,20,513	9,200	.....	2,000	2,000		
.....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM— <i>contd.</i>		Brought forward ..	Rs.	Rs.
		KHIPRO CANAL SYSTEM—<i>contd.</i>		
		<i>III—Distributaries.</i>		
	56	A—Preliminary Expenses	24,000	24,708
	57	B—Land	54,000	54,387
	58	C—Works .. .. .	.....	.....
	59	D—Regulators	95,000	1,12,053
	60	E—Falls .. .. .	.....	13,182
	61	G—Bridges	95,000	31,468
	62	K—Buildings (quarters for subordinates, clerks and menials, 2 Nos.) .. .. .	.....	6,208
	63	L—Earthwork	} 4,39,000	4,40,322
	64	L-1—(Service roads)		
	65	M—Plantation	7,000	11,083
	66	O-2—Miscellaneous	61,000	26,908
	67	O-3—Modules .. .. .	.....	66,457
	68	P—Maintenance	7,000	29,925
		Total ..	7,82,000	8,16,701
		<i>IV—Drainage and Protective Works.</i>		
	69	A—Preliminary Expenses	3,700	.....
	70	B—Land	30,000	.....
	71	C—Works	3,700	.....
	72	D—Regulators	10,000	.....
	73	G—Bridges	10,000	.....
	74	L—Earthwork	1,42,600	.....
	75	O—Miscellaneous .. .. .	.....	136
		Total ..	2,00,000	136
		<i>V—Water-courses.</i>		
	76	Water-courses	5,43,000	5,20,350
		Total, Khipro Canal ..	30,37,000	26,88,240
		SAMARJO BRANCH.		
		<i>II—Main Canal and Branches.</i>		
	77	A—Preliminary Expenses	4,000	3,574
	78	B—Land	37,000	36,833
	79	D—Regulators	23,000	23,592
	80	G—Bridges	14,000	14,162
	81	K—Buildings	44,000	52,727
		<i>Details.</i>		
		(a) Inspection bungalows and rest houses (2 Nos.) ..	.....	27,535
		(b) Quarters for subordinates, clerks and menials (5 Nos.) .. .. .	.....	25,192
	82	L—Earthwork	1,16,000	1,04,863
	83	L-1—Service roads .. .. .	.....	.....
	84	M—Plantation	12,000	2,550
	85	O—Miscellaneous .. .. .	.....	9,943
	86	P—Maintenance	8,000	18,357
	87	Rectangulation .. .. .	.....	7,205
		Total ..	2,58,000	2,73,806
		Carried over ..	.....	.....

Main Head	Item No.	Sub-head and names of Works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
EASTERN NABA SYSTEM — <i>concl.</i>		Brought forward ..	Rs.	Rs.	
		KHIPRO CANAL SYSTEM—<i>concl.</i> SAMARJO BRANCH—<i>concl.</i> III—Distributaries.			
	88	A—Preliminary Expenses	9,000	8,413	
	89	B—Land .. .. .	....	23,846
	90	D—Regulators	19,000	14,815	
	91	E—Falls .. .. .	....	6,360
	92	G—Bridges	19,000	9,802	
	93	K—Building .. .. .	....	....
	94	L—Earthwork	1,98,000	1,52,871	
	95	M—Plantation	2,000	3,000	
	96	O-2—Miscellaneous	15,000	11,156	
	97	O-3—Modules .. .. .	....	21,173
	98	P—Maintenance	8,000	17,389	
			Total ..	2,70,000	2,68,825
			V—Water-courses.		
	99	Water-courses	2,02,000	1,59,004
			Total, Samarjo Branch ..	7,30,000	7,01,635
			Total, Khipro Canal System ..	37,67,000	33,89,875
			THAR CANAL SYSTEM.		
	100	A—Preliminary Expenses	7,000	7,128
	101	B—Land	5,000	1,138
	102	C—Works	20,000
	103	D—Regulators	80,000	74,879
	104	G—Bridges	20,000	38,201
	105	K—Buildings	88,000	95,954
			Details.		
			(a) Office blocks (2 Nos.)	24,794
			(b) Quarters for Subordinates, Clerks and menials (5 Nos.)	21,388
			(c) Inspection bungalows and rest houses (3 Nos.)	49,772
	106	L—Earthwork	2,01,000	2,09,935
	107	M—Plantation	4,000	960
	108	O—Miscellaneous	1,000	2,894
	109	O-3—Modules
110	P—Maintenance .. .. .	.. .. .	10,000	8,473
111	Rectangulation .. .. .	.. .. .	90,000	32,214
		Total ..	5,26,000	4,62,776	
		III—Distributaries.			
112	A—Preliminary Expenses .. .. .	.. .. .	17,000	17,102
113	B—Land .. .. .	.. .. .	32,000	32,215
114	D—Regulators .. .. .	.. .. .	.. .. .	46,133
115	E—Falls .. .. .	.. .. .	54,000	2,712
116	G—Bridges .. .. .	.. .. .	33,000	50,298
117	K—Buildings .. .. .	.. .. .	....	1,962
		Details.			
		Quarters for Subordinates and menials (1 No.) .. .. .	....	1,962
118	L—Earthwork .. .. .	.. .. .	2,83,000	2,83,274
118A	L-I, (Service roads) .. .. .	.. .. .	....	....
119	M—Plantation .. .. .	.. .. .	4,000	2,800
120	O-2—Miscellaneous .. .. .	.. .. .	42,000	15,121
121	O-3—Modules .. .. .	.. .. .	....	61,544
122	P—Maintenance .. .. .	.. .. .	10,000	16,006
		Total ..	4,75,000	5,29,167	
		Carried over ..	....	....

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM— <i>contd.</i>		Brought forward ..	Rs.	Rs.
		THAR CANAL SYSTEM— <i>concl.</i>		
		IV— <i>Drainage and Protective Works</i>		
	123	A—Preliminary Expenses	10,000	....
	124	L—Earthwork	10,000	....
	125	O—Miscellaneous .. .. .	....	68
		Total ..	20,000	68
		V— <i>Watercourses</i>		
	126	Watercourses	5,86,000	1,11,478
		Total, Thar Canal System ..	16,07,000	11,03,489
		MITHRAO CANAL SYSTEM.		
		I— <i>Head Works.</i>		
	127	C—Works	40,000	....
		Total ..	40,000	....
		II— <i>Main Canal and Branches.</i>		
	128	A—Preliminary Expenses	30,000	21,734
	129	B—Land	15,000	10,488
	130	D—Regulators	2,40,000	3,08,098
	131	G—Bridges	50,000	16,061
	132	H—Escapes	1,00,000	....
	133	K—Buildings	1,77,000	2,66,529
		<i>Details.</i>		
		(a) Officers' bungalows (1 No.) .. .. .	....	30,650
		(b) Office blocks (7 Nos.) .. .. .	....	63,013
		(c) Inspection bungalows and rest houses (7 Nos.) .. .. .	....	69,376
		(d) Hospitals, workshops and store shed (1 No.) .. .. .	....	4,948
		(e) Quarters for subordinates, clerks and menials (12 Nos.) .. .. .	....	98,542
		(f) Head quarter buildings .. .. .	....	....
	134	L—Earthwork	10,49,000	9,95,745
	135	M—Plantation	20,000	14,598
	136	O—Miscellaneous	25,000	7,796
	137	P—Maintenance	17,000	35,298
138	Rectangulation	6,000	....
	Total ..	17,29,000	16,76,347	
	III— <i>Distributaries.</i>			
139	A—Preliminary Expenses	28,000	26,826	
140	B—Land	50,000	66,679	
141	D—Regulators	1,30,000	1,50,734	
142	E—Falls .. .. .	....	14,784	
143	G—Bridges	13,000	23,505	
144	L—Earthwork	5,20,000	5,18,857	
145	M—Plantation	5,000	22,903	
146	O—Miscellaneous	16,000	25,775	
147	O-1—Modules .. .. .	....	73,791	
148	P—Maintenance	2,000	16,719	
149	Rectangulation	28,000	....
	Total ..	7,92,000	9,40,573	
	Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
....	....	....	....	....	123	
....	....	....	10,000	10,000	124	
33	....	....	....	....	125	
33	....	....	10,000	10,000		
59,934	11,500	25,000	....	25,000	126	
9,61,534	14,000	25,000	28,100	53,100		
....	....	....	....	....	127	
....		
20,141	....	....	....	....	128	
6,135	....	....	3,000	3,000	129	
2,48,078	1,500	....	....	....	130	
16,245	....	....	....	....	131	
....	....	....	....	....	132	
2,18,362	4,000	....	5,000	5,000	133	
30,917	....	....	....	....
59,247	2,500	....	....	....
65,443	1,500	....	....	....
4,901	....	....	....	....
50,654	....	....	5,000	5,000		
7,200	....	....	....	....
9,30,852	2,300	....	14,000	14,000	134	
8,804	5,500	....	....	....	135	
5,652	100	....	....	....	136	
31,110	....	....	....	....	137	
....	....	....	....	....	138	
14,85,379	13,400	....	22,000	22,000		
25,787	....	....	....	....	139	
53,771	....	....	10,000	10,000	140	
1,22,615	8,500	....	....	....	141	
13,760	....	....	....	....	142	
20,992	....	....	....	....	143	
3,89,811	3,000	....	30,000	30,000	144	
13,039	9,200	....	....	....	145	
15,825	....	....	....	....	146	
60,705	....	....	....	....	147	
6,165	10,000	....	....	....	148	
1,42,407	....	....	....	....	149	
8,64,877	30,700	....	40,000	40,000		
....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM —contd.		Brought forward ..	Rs.	Rs.
		MITHRAO CANAL SYSTEM—contd.		
		IV—Drainage and Protective Works.		
	150	A—Preliminary Expenses	6,000	240
	151	B—Land	40,000	....
	152	C—Works	43,000	....
	153	L—Earthwork	2,00,000	....
		Total ..	2,89,000	240
		V—Water-courses.		
	154	Water-courses	6,50,000	4,74,625
		Total, Mithrao Canal ..	35,00,000	30,91,785
		NABISAR BRANCH.		
		II—Main Canal and Branches.		
	155	A—Preliminary Expenses	9,000	5,060
	156	B—Land	7,600	8,881
	157	D—Regulators	30,000	29,395
	158	G—Bridges	25,400	28,115
	159	H—Escapes .. .. .	....	28,187
	160	K—Buildings	69,000	83,977
		Details.		
		(a) Office block (1 No.) .. .. .	....	5,727
		(b) Inspection Bungalows and rest houses (3 Nos.) ..	....	51,913
		(c) Quarters for clerks, subordinates and menials (5 Nos.) .. .. .	....	26,337
		(d) Headquarters Buildings .. .. .	....	....
	161	L—Earthwork	1,71,500	1,98,541
	162	M—Plantation	15,500	7,336
	162A	O—Miscellaneous	17,000	21,523
	163	P—Maintenance	10,000	13,271
	164	Rectangulation	4,000	....
		Total ..	3,59,000	4,24,286
		III—Distributaries.		
	165	A—Preliminary Expenses	25,000	22,418
	166	B—Land	6,000	5,934
167	D—Regulators	49,800	35,343	
168	G—Bridges	25,000	16,881	
169	L—Earthwork	2,97,200	2,97,789	
170	M—Plantation	7,000	8,995	
171	O—Miscellaneous	15,000	26,927	
172	O-3—Modules .. .. .	....	25,470	
173	P—Maintenance	2,000	2,794	
174	Rectangulation	15,000	....
	Total ..	4,43,000	4,42,551	
	V—Watercourses.			
175	Watercourses	3,03,000	1,73,602	
	Total, Nabisar Branch ..	11,05,000	10,40,439	
	Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
97	....	....	....	....	150	Works remain to be done.
....	....	....	....	....	151	
....	....	....	....	....	152	
....	....	....	....	....	153	
97	....	....	....	....
2,20,305	21,000	....	....	....	154	
25,70,658	65,100	....	62,000	62,000		
5,003	....	....	....	....	155	
8,115	....	....	....	....	156	
24,798	....	....	....	....	157	
25,600	....	....	....	....	158	
24,862	....	....	....	....	159	
81,175	....	....	....	....	160	
6,205	....	....	....	....
49,035	....	....	....	....
24,135	....	....	....	....
1,800	....	....	....	....
1,44,549	....	....	8,000	8,000	161	
2,990	2,500	....	2,500	2,500	162	
18,627	500	....	....	....	162A	
10,931	....	....	....	....	163	
....	....	....	....	....	164	
3,46,650	3,000	....	10,500	10,500		
25,307	....	....	....	....	165	
9,434	....	....	....	....	166	
32,470	....	....	....	....	167	
15,941	....	....	....	....	168	
2,93,904	....	....	5,000	5,000	169	
905	6,500	....	....	....	170	
18,715	3,200	....	....	....	171	
12,079	7,500	....	....	....	172	
2,205	....	....	....	....	173	
36,709	....	....	....	....	174	
4,47,669	17,200	....	5,000	5,000		
48,551	97,000	9,000	....	9,000	175	
8,42,870	1,17,200	9,000	15,500	24,500		
....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM —contd.		Brought forward ..	Rs.	Rs.
		MITHRAO CANAL SYSTEM—concl'd. NAOKOT BRANCH.		
		II—Main Canal and Branches.		
	176	A—Preliminary Expenses	9,000	5,672
	177	B—Land	35,000	35,309
	178	D—Regulators	62,000	58,458
	179	F—River Falls and Hill torrent works	50,000	23,662
	180	G—Bridges	14,000	18,947
	181	H—Escapes .. .. .	....	6,680
	182	K—Buildings	1,13,500	1,18,068
		Details.		
		(a) Office blocks (2 Nos.) .. .. .	....	11,508
		(b) Inspection bungalows (2 Nos.) .. .. .	....	41,894
		(c) Quarters for clerks, subordinates and menials (7 Nos.) .. .. .	....	64,666
		(d) Headquarters Buildings .. .. .	....	....
	183	L—Earthwork	4,20,500	4,43,874
	184	M—Plantation	13,500	7,965
	185	O—Miscellaneous	16,500	19,822
	186	P—Maintenance	17,000	27,432
	187	Rectangulation	4,000	....
		Total ..	7,55,000	7,70,889
		III—Distributaries Minors.		
	188	A—Preliminary Expenses	18,600	18,650
189	B—Land	12,000	12,440	
190	D—Regulators	47,700	43,906	
191	G—Bridges	9,000	11,279	
192	L—Earthwork	1,62,700	1,58,951	
193	M—Plantation	6,000	5,320	
194	O—Miscellaneous	12,000	12,775	
195	O-3—Modules .. .. .	....	15,844	
196	P—Maintenance	2,000	3,551	
197	Rectangulation	17,000	....
	Total ..	2,87,000	2,82,716	
	V—Water-courses			
198	Watercourses	2,35,000	89,964	
	Total, Naokot Branch ..	12,77,000	11,43,569	
	Total, Mithrao Canal System ..	58,82,000	52,75,793	
	Carried over ..	....	....

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM— concl.		Brought forward ..	Rs.	Rs.
		JAMRAO CANAL SYSTEM.		
		<i>I—Head Works.</i>		
	199	C—Works	10,000	....
		<i>II—Main Canal and Branches.</i>		
	200	A—Preliminary Expenses	26,000	9,922
	201	B—Land	31,000	34,007
	202	D—Regulators	75,000	85,590
	203	E—Falls .. .. .	....	2,294
	204	G—Bridges	20,000	12,132
	205	K—Buildings	35,000	64,328
		<i>Details.</i>		
		(a) Inspection bungalows and rest-houses .. .. .	....	39,015
		(b) Quarters for Clerks, Subordinates and menials .. .. .	....	24,318
		(c) Sub-divisional Office .. .. .	....	995
		(d) Office for Canal Assistant .. .. .	....	....
	206	L—Earthwork	2,04,000	1,36,084
	207	M—Plantation .. .. .	....	8,399
	208	O—Miscellaneous	10,000	5,936
	209	P—Maintenance .. .. .	....	2,295
		Total ..	4,01,000	3,60,987
		<i>III—Distributaries.</i>		
	210	A—Preliminary Expenses	55,000	52,742
	211	B—Land	60,000	44,501
	212	D—Regulators	93,000	77,760
	213	E—Falls .. .. .	....	7,665
	214	G—Bridges	35,000	25,959
	215	K—Buildings .. .. .	....	25,158
		<i>Details.</i>		
		(a) Inspection bungalows and rest-houses .. .. .	....	17,009
	(b) Quarters for clerks, subordinates and menials .. .. .	....	8,147	
216	L—Earthwork	2,20,000	2,71,847	
217	M—Plantation	10,000	8,254	
218	O—Miscellaneous	10,000	17,284	
219	O-3—Modules .. .. .	....	40,925	
220	Rectangulation	18,000	....
221	P—Maintenance .. .. .	....	....
	Total ..	5,01,000	5,72,093	
	<i>IV—Drainage and Protective Works.</i>			
222	A—Preliminary Expenses .. .. .	....	....
223	B—Land .. .. .	....	1,14,602	
224	L—Earthwork	2,00,000	....
	Total ..	2,00,000	1,14,602	
	<i>V—Watercourses.</i>			
225	Watercourses	2,90,000	2,07,471	
	Total, Jamrao Canal System ..	14,02,000	12,55,153	
	Add on account of adjustments .. .. .	....	....
	Reserve (i.e., probable assets)*	6,60,000	....
	Grand Total, Eastern Nara System ..	2,60,88,000	2,16,48,465	

*Note.—This represents amount of Establishment, Tools and Plant and Indirect charges on the cost of

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	199	
23,877	....	....	....	....	200	
22,844	....	....	....	....	201	
63,454	600	....	....	....	202	
2,326	....	....	....	....	203	
13,673	....	....	....	....	204	
52,782	8,000	....	23,000	23,000	205	
33,062	3,800	....	6,000	6,000		
18,893	4,200	....	....	....
827	....	....	12,000	12,000		
....	....	....	5,000	5,000		
1,17,009	9,100	....	....	....	206	
5,116	3,300	....	....	....	207	
5,453	....	....	....	....	208	
1,611	....	....	....	....	209	
3,08,145	21,000	....	23,000	23,000		
52,350	....	....	....	....	210	
22,660	500	....	....	....	211	
70,952	10,500	....	7,000	7,000	212	
7,343	....	....	....	....	213	
16,751	10,000	....	9,500	9,500	214	
12,781	600	....	....	....	215	
5,395	....	....	....	....
7,386	....	....	....	....
2,25,855	64,500	....	55,500	55,500	216	
4,218	4,000	....	....	....	217	
12,241	....	....	11,000	11,000	218	
29,720	6,500	....	....	....	219	
23,593	....	....	....	....	220	
....	....	....	....	....	221	
4,78,464	96,600	....	83,000	83,000		
....	....	....	....	....	222	
1,05,626	....	....	18,000	18,000	223	
....	....	....	....	....	224	
1,05,626	....	....	18,000	18,000		
1,27,841	10,000	....	13,000	13,000	225	
10,20,076	1,27,600	....	1,37,000	1,37,000		
92,948	....	....	....	....
....		
1,88,31,814	5,82,500	1,14,000	3,31,800	4,45,800		

watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
RIGHT BANK CANAL SYSTEM.		RIGHT BANK CANAL SYSTEM.	Rs.	Rs.	
		<i>North Western Canal.</i>			
		<i>Main Canal.</i>			
		II—Main Canal and Branches.			
	1	A—Preliminary Expenses	50,000	8,987	
	2	B—Land	4,65,600	3,75,648	
	3	D—Regulators	1,60,000	1,20,588	
	4	F—(1) Other Cross Drainage Works	1,00,000	1,34,899	
	5	G—Bridges	3,44,000	3,32,841	
	6	H—Escapes	20,000	13,994	
	7	K—Buildings	2,25,000	2,01,899	
	8	L—Earthwork	27,03,000	26,36,415	
	9	M—Plantation	50,000	55,443	
	10	O—Miscellaneous	50,000	1,13,825	
	11	P—Maintenance	92,000	83,571	
		Total, II—Main Canal and Branches ..	42,59,600	40,78,110	
	12	III—Distributaries	35,600	28,968	
	13	IV—Drainage and Protective Works	10,07,400	8,292	
	14	V—Water-courses	13,700	18,229	
		Total, North Western Canal (Main Line) ..	53,16,300	41,33,599	
		<i>Ratodero Branch.</i>			
	15	A—Preliminary Expenses	9,500	9,493	
	16	B—Land	67,500	33,671	
	17	D—Regulators	35,000	40,838	
	18	G—Bridges	25,300	19,912	
	19	K—Buildings	45,000	48,733	
	20	L—Earthwork	1,90,000	1,97,593	
	21	L-1—Service Road	2,000	.....
	22	M—Plantation	4,300	2,239	
	23	O—Miscellaneous	10,300	27,404	
	24	P—Maintenance	25,000	18,137	
	25	III—Distributaries	5,93,200	4,57,660	
	25A	IV—Drainage and Protective Works .. ..	.....	.....
	26	V—Water-courses	1,71,400	1,62,719	
		Total, Ratodero Branch ..	11,78,500	10,18,399	
		<i>Shahdadt Kot Branch.</i>			
		II—Main Canal and Branches.			
27	A—Preliminary Expenses	20,200	18,265		
28	B—Land	39,000	24,452		
29	D—Regulators	50,500	36,754		
30	G—Bridges	25,700	21,561		
31	K—Buildings	2,22,400	2,17,891		
32	L—Earthwork	3,00,000	2,80,377		
32A	L-1—Service and Boundary Roads	2,500	.....	
33	M—Plantation	21,600	12,144		
34	O—Miscellaneous	34,100	25,776		
35	P—Maintenance	58,000	21,343		
36	III—Distributaries	17,25,900	15,80,926		
37	V—Water-courses	7,93,200	5,21,241		
	Total, Shahdadt Kot Branch ..	32,93,100	27,60,730		
	Carried over ..	.....	.....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,710	....	....	....	....	1	
4,13,047	....	....	....	....	2	
1,10,976	300	....	....	....	3	
1,33,868	3,000	....	....	....	4	
3,13,770	....	....	....	....	5	
9,750	....	....	....	....	6	
1,98,268	....	....	....	....	7	
24,58,950	1,23,000	....	....	....	8	
52,953	1,000	....	....	....	9	
1,11,409	....	....	....	....	10	
63,102	....	....	....	....	11	
38,74,803	1,27,300	....	....	....
29,232	5,900	9,000	....	9,000	12	
7,847	....	12,000	45,000	57,000	13	
3,486	7,500	....	....	....	14	
39,15,368	1,40,700	21,000	45,000	66,000		
9,077	....	....	....	....	15	
31,455	....	....	....	....	16	
28,855	7,000	....	....	....	17	
12,309	....	....	....	....	18	
42,200	9,000	....	....	....	19	
2,04,757	4,500	....	....	....	20	
....	....	....	....	....	21	
1,664	600	....	....	....	22	
16,329	....	....	....	....	23	
10,462	....	....	....	....	24	
3,58,166	15,100	8,000	3,000	11,000	25	
....	....	....	....	....	25A	
69,833	15,000	34,000	....	34,000	26	
7,85,107	51,200	42,000	3,000	45,000		
18,193	....	....	....	....	27	
16,332	....	....	....	....	28	
28,274	2,700	....	....	....	29	
21,613	....	....	....	....	30	
1,91,953	25,000	10,000	....	10,000	31	
3,04,145	4,500	....	....	....	32	
....	....	....	....	....	32A	
4,193	6,400	....	....	....	33	
24,371	....	....	....	....	34	
17,132	....	....	....	....	35	
12,56,341	52,700	33,000	5,000	38,000	36	
1,88,531	47,500	30,000	....	30,000	37	
20,71,083	1,38,800	73,000	5,000	78,000		
....		

Excess will be dealt with in the Completion Report.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
RIGHT BANK CANAL SYSTEM— <i>contd.</i>		Brought forward ..	Ra.	Rs.	
		RIGHT BANK CANAL SYSTEM— <i>concl'd.</i>			
		<i>North Western Canal—cont'd.</i>			
		<i>Khirtar Branch ex-North Western Canal.</i>			
	38	A—Preliminary Expenses	28,200	27,701	
	39	B—Land	1,88,700	1,29,124	
	40	D—Regulators	2,11,700	2,27,373	
	41	F—(1) Cross Drainage Works	3,00,000	3,32,354	
	42	G—Bridges	45,000	55,948	
	43	K—Buildings	3,80,000	3,91,627	
	44	L—Earthwork	11,30,000	10,80,104	
	45	L-(1) Service roads	4,000	2,860	
	46	M—Plantation	36,500	30,027	
	47	O—Miscellaneous	42,000	76,314	
	48	P—Maintenance	86,000	71,476	
	49	III—Distributaries	18,32,400	17,96,814	
	50	IV—Drainage and Protective Works .. .. .	....	5,97,302
	51	V—Water-courses	6,97,600	7,30,510	
		Total, Khirtar Branch ..	49,82,100	55,49,532	
		<i>Warah Branch.</i>			
	52	A—Preliminary Expenses	45,000	33,722	
	53	B—Land	2,46,600	3,68,014	
	54	D—Regulators	2,23,000	1,78,208	
	55	E—Falls	20,000	18,346	
	56	G—Bridges	1,15,900	1,18,946	
	57	H—Escapes	39,300	....
	58	K—Buildings	3,63,000	2,89,259	
		<i>Details.</i>			
		(a) Inspection Bungalows .. .. .	....	1,56,162
		(b) Office Buildings .. .. .	....	33,147
		(c) Residential Quarters .. .. .	....	98,225
	(d) Miscellaneous Buildings .. .. .	....	1,725	
59	L—Earthwork	12,10,000	11,77,191		
60	L-1—Boundary and Service Roads	10,000	2,975		
61	M—Plantation	52,500	22,190		
62	O—Miscellaneous	55,000	1,30,569		
63	P—Maintenance	1,00,000	65,061		
64	III—Distributaries	20,48,600	17,44,182		
65	IV—Drainage and Protective Works	5,06,500	40,255		
66	V—Water-courses	9,85,600	8,97,028		
	Total, Warah Branch ..	60,21,000	50,85,946		
	Total, North Western Canal System ..	2,07,91,000	1,85,48,206		
	Carried over ..		....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
23,226	....	....	....	....	38	
73,590	15,000	5,000	....	5,000	39	
2,14,737	4,700	....	....	....	40	
3,12,770	50	....	....	....	41	
54,460	....	....	....	....	42	
2,81,268	98,600	20,000	....	20,000	43	
10,47,500	64,000	....	....	....	44	
2,860	....	....	....	....	45	
21,177	8,600	....	....	....	46	
59,127	4,300	....	....	....	47	
61,835	7,000	....	....	....	48	
14,43,801	2,27,250	....	94,500	94,500	49	
3,52,256	1,11,100	72,000	1,07,500	1,79,500	50	
4,18,142	93,400	50,000	....	50,000	51	
43,66,749	6,34,000	1,47,000	2,02,000	3,49,000		
33,722	....	....	....	....	52	
1,79,149	....	....	....	....	53	
1,59,567	....	....	....	....	54	
17,443	....	....	....	....	55	
1,07,756	....	....	....	....	56	
....	....	....	....	....	57	
3,08,172	14,200	12,500	3,700	16,200	58	
1,39,013	7,033	....	....	....
30,687	3,031	12,500	....	12,500		
85,132	2,091	....	1,500	1,500		
53,340	2,045	....	2,200	2,200		
10,90,963	90,400	....	....	....	59	
1,670	1,300	....	....	....	60	
16,373	4,700	4,000	....	4,000	61	
1,08,048	4,500	....	....	....	62	
63,950	....	....	....	....	63	
14,42,059	1,22,000	58,700	15,000	73,700	64	
3,896	15,000	....	....	....	65	
4,27,887	1,24,600	1,00,000	....	1,00,000	66	
39,60,655	3,76,700	1,75,200	18,700	1,93,900		
1,50,98,962	13,41,400	4,58,200	2,73,700	7,31,900		
....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
RIGHT BANK CANAL SYSTEM— contd.		Brought forward ..	Rs.	Rs.
		RICE CANAL SYSTEM.		
		<i>Rice Canal (main line).</i>		
	1	A—Preliminary Expenses	68,400	22,312
	2	B—Land	10,99,200	10,01,958
	3	D—Regulators	3,16,000	3,62,789
	4	E—Falls	1,68,000	2,58,262
	5	G—Bridges	6,99,000	7,17,814
	6	H—Escapes	5,33,000	12,950
	7	K—Buildings	3,97,000	2,33,056
		<i>Details.</i>		
		(a) Inspection Bungalows .. .. .	....	1,73,409
		(b) Residential quarters .. .. .	....	41,631
		(c) Office buildings .. .. .	....	17,436
		(d) Other buildings .. .. .	....	580
		Share of other Buildings .. .. .	....	....
	8	L—Earthwork	74,87,300	78,43,765
	9	M—Plantation	77,400	77,542
	10	O—Miscellaneous	84,000	1,31,139
	11	P—Maintenance	1,17,400	65,302
	12	Minor Branches	2,26,000	1,42,203
	13	Distributaries	6,71,000	4,70,649
	14	Drainage and Protective Works	4,46,000	136
	15	Water-courses	4,83,000	1,80,866
		Total, Rice Canal (main line) ..	1,28,72,700	1,15,20,743
		<i>Ghar Branch.</i>		
	16	A—Preliminary Expenses	9,500	9,391
	17	B—Land	11,000	5,874
	18	D—Regulators	78,300	1,14,825
	19	E—Falls	80,000	....
	20	G—Bridges	6,000	....
	21	K—Buildings	87,000	25,250
		<i>Details.</i>		
		(i) Officers Bungalows .. .. .	....	....
		(ii) Quarters, A. Es., Subordinates, Clerks, Menials, etc. .. .. .	....	3,912
		(iii) Inspection Bungalows and Rest Houses .. .. .	....	12,620
		(iv) Office Buildings .. .. .	....	8,718
		(v) Other Buildings .. .. .	....	....
		Carried over ..	....	....

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
RIGHT BANK CANAL SYSTEM— contd.		Brought forward ..	Rs.	Rs.
		RICE CANAL SYSTEM—contd.		
		Ghar Branch—concl'd.		
	22	L—Earthwork	1,19,000	32,672
	23	L—1 Service Roads	1,000	....
	24	M—Plantation	1,400	148
	25	O—Miscellaneous	10,800	406
	26	P—Maintenance	7,000	1,589
	27	Minor Branches	2,32,000	71,535
	28	Distributaries	3,03,000	58,711
	29	V—Water-courses	5,81,000	12,912
		Total, Ghar Branch ..	15,27,000	3,33,313
		Dhamrao Branch.		
	30	A—Preliminary Expenses	3,100	3,158
	31	B—Land	3,000	....
	32	D—Regulators	26,000	21,353
	33	E—Falls	40,000	....
	34	F—(1) Other Cross Drainage Works .. .. .	....	70,839
	35	G—Bridges	5,000	....
	36	K—Buildings	40,800	....
		Total, Dhamrao Branch ..	5,70,300	1,03,611
		Mehar Branch.		
	45	A—Preliminary Expenses	5,600	5,638
	46	B—Land	5,000	2,374
	47	D—Regulators	51,000	41,094
	48	G—Bridges	5,000	....
	49	K—Buildings	49,000	....
	Total, Mehar Branch ..	1,15,600	50,106	
	Details.			
	Subordinates' Residential Quarters .. .. .	....	....
37	L—Earthwork	49,000	....
38	L—1 Service Roads	1,000	....
39	M—Plantation	600	....
40	O—Miscellaneous	7,500	532	
41	P—Maintenance	64,000	....
42	Minor Branches	41,000	1,259	
43	Distributaries	1,63,500	4,397	
44	Water-courses	1,35,800	2,073	
	Total, Dhamrao Branch ..	5,70,300	1,03,611	
	Mehar Branch.			
45	A—Preliminary Expenses	5,600	5,638	
46	B—Land	5,000	2,374	
47	D—Regulators	51,000	41,094	
48	G—Bridges	5,000	....
49	K—Buildings	49,000	....
	Total, Mehar Branch ..	1,15,600	50,106	
	Details.			
	Residential Quarters .. .. .	....	....
	Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
18,600	30,000	20,662	29,761	50,423	22	(a) Remodelling of channels remains to be done.
....	....	1,000	....	1,000	23
109	600	....	656	656	24
178	....	....	595	595	25
1,536	380	....	....	....	26
32,855	50,000	26,343	23,000	(a) 49,343	27	
30,277	57,500	25,000	49,588	(a) 74,588	28	
2,999	50,000	30,286	1,000	31,286	29	
2,27,058	2,23,940	1,27,400	1,56,600	2,84,000		
2,677	242	100	....	100	30
....	....	....	....	....	31
20,937	....	200	....	200	32
....	....	....	....	....	33
....	....	....	22,000	22,000	34
....	....	....	1,000	1,000	35
....	5,000	....	8,300	8,300	36
....	5,000	....	8,300	8,300	
....	2,000	....	7,000	(a) 7,000	37
....	500	....	200	200	38
....	....	....	200	200	39
90	....	200	600	800	40
....	....	....	200	200	41
943	500	2,000	2,000	(a) 4,000	42	
4,328	10,598	10,000	16,000	(a) 26,000	43	
818	20,000	....	....	....	44
29,793	38,840	12,500	57,500	70,000		
5,158	300	....	224	224	45
2,587	....	....	414	414	46
41,200	....	4,000	7,362	11,362	47
....	....	....	....	....	48
....	5,000	....	5,000	5,000	49
....	5,000	....	5,000	5,000	
....		

Main Head	Item No.	Sub-head and names of Works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
RIGHT BANK CANAL SYSTEM— <i>contd.</i>		Brought forward ..	Rs.	Rs.
		RICE CANAL SYSTEM— <i>concl'd.</i>		
		<i>Mehar Branch—concl'd.</i>		
	50	L—Earthwork	55,000	32,934
	50A	L-1—Service Roads	1,000	....
	51	M—Plantation	2,200	....
	52	O—Miscellaneous	6,100	636
	53	P—Maintenance	9,300	....
	54	Minor Branches	1,55,100	3,263
	55	Distributaries	2,53,200	16,659
	56	Watercourses	3,22,500	4,036
		Total, Mehar Branch ..	9,20,000	1,06,634
		Total, Rice Canal System ..	1,58,90,000	1,20,64,301
		DADU CANAL SYSTEM.		
		<i>Dadu Canal (main line).</i>		
	1	A—Preliminary Expenses	84,000	53,670
	2	B—Land	4,92,300	5,00,521
	3	D—Regulators	3,51,000	2,92,738
	3A	F(1)—Other Cross Drainage Works	90,000	....
	4	G—Bridges	4,43,000	4,01,622
	5	H—Escapes	2,23,700	90,892
	6	K—Buildings	5,88,000	4,08,022
	7	L—Earthwork	27,77,000	29,04,540
	8	L-1—Boundary and Service Roads	5,000	2,890
	9	M—Plantation	2,34,500	1,00,841
	10	O—Miscellaneous	85,400	2,02,181
	11	P—Maintenance	2,00,600	1,72,281
	12	Distributaries	31,85,000	21,43,220
	13	Drainage and Protective Works	3,63,000	21,700
	14	Watercourses	10,46,000	6,97,645
		Total, Dadu Canal (main line) ..	1,01,68,500	79,92,763
		<i>Johi Branch.</i>		
	1	A—Preliminary Expenses	23,000	20,670
	2	B—Land	60,000	62,991
	3	D—Regulators	1,45,000	1,35,592
	4	F—River and Hill Torrent Works	1,00,000	1,22,460
	5	G—Bridges	1,05,000	1,19,928
	6	H—Escapes	24,000	13,522
	7	K—Buildings	2,05,000	1,49,669
		Carried over ..	....	....

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
27,050	5,000	2,000	7,000	9,000*	50	* Remodelling of channels remains to be done.
....	500	....	200	200	50A
....	1,000	....	400	400	51
329	....	100	200	300	52
....	....	....	100	100	53
2,815	5,900	5,000	20,000	25,000*	54	
10,027	13,530	18,000	20,000	38,000*	55	
1,041	10,300	....	....	....	56
90,207	41,530	29,100	60,900	90,000		
1,13,00,434	7,37,600	3,22,000	4,45,000	7,67,000		
52,886	1	Saving and excess will be dealt with in the Completion Report.
4,70,342	....	....	....	....	2
2,83,338	....	....	....	....	3
....	....	....	....	....	3A
3,79,967	5,700	....	....	....	4
80,119	400	....	....	....	5
4,04,968	29,070	2,500	6,500	9,000	6	
28,34,234	1,43,260	25,000	....	25,000	7
2,414	....	....	....	....	8
56,399	30,440	26,000	....	26,000	9
1,79,917	3,200	....	....	....	10
1,40,777	3,000	....	....	....	11
20,56,923	1,41,328	47,900	1,26,500	1,74,400	12	
3,485	18,112	39,300	26,400	65,700	13	
3,42,760	1,09,800	61,900	....	61,900	14
72,88,529	4,84,310	2,02,600	1,59,400	3,62,000		
20,703	1	
47,458	....	....	....	....	2
1,12,107	4,000	....	....	....	3
1,19,607	500	....	....	....	4
1,03,458	....	....	....	....	5
8,194	....	....	....	....	6
1,21,178	20,000	....	52,000	52,000	7
....		

Main Head	Item No.	Sub-head and names of Works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
RIGHT BANK CANAL SYSTEM— <i>concl.</i>		Brought forward ..	Ra.	Ra.
		DADU CANAL SYSTEM— <i>concl.</i>		
		Johi Branch— <i>concl.</i>		
	8	L—Earthwork	9,80,000	9,64,503
	9	L-1—Boundary and Service Roads	4,000	1,618
	10	M—Plantation	25,000	11,017
	11	O—Miscellaneous	23,000	98,638
	12	P—Maintenance	51,000	88,258
	13	Distributaries	9,20,000	6,51,794
	14	Watercourses	5,31,500	3,05,436
		Total, Johi Branch ..	31,96,500	27,46,096
		Total, Dadu Canal System ..	1,33,65,000	1,07,38,859
		Add—for adjustments .. .. .	....	....
		Reserve (i.e., probable assets)*	13,49,000	....
	Grand Total, Right Bank System ..	5,13,95,000	4,13,51,366	

* This represents amount of Establishment, Tools and Plant and indirect

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
.....		
7,61,267	.....	.....	.....	.....	8	
1,503	.....	.....	.....	.....	9	
2,096	7,000	8,000	.....	8,000	10	
78,443	3,000	.....	.....	.....	11	
49,596	4,000	.....	.....	.....	12	
5,54,807	42,490	.....	64,000	64,000	13	Saving will be dealt with in the Completion Report.
1,05,348	30,000	17,500	.....	17,500	14	
20,85,765	1,10,990	25,500	1,16,000	1,41,500		
93,74,294	5,95,300	2,28,100	2,75,400	5,03,500		
11,620	.....	.....	.....	.....
.....		
3,57,85,310	26,74,300	10,08,300	9,94,100	20,02,400		

charges on the cost of watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
		Brought forward ..	Rs.	Rs.
M A N C H A R D R A I N A N D R E G U L A - T O R S .		MANCHAR DRAIN AND REGULATORS.		
		<i>IV—Drainage and Protective Works.</i>		
	1	A—Preliminary Expenses	60,000	74,589
	2	B—Land	60,000	59,164
	3	D—Regulators	6,25,000	3,09,211
	4	G—Bridges	2,00,000	98,745
	5	K—Buildings	1,00,000	63,268
		<i>Details.</i>		
		(a) Inspection Bungalows and Rest Houses .. .. .	....	31,560
		(b) Other Buildings .. .. .	....	31,708
	6	L—Earthwork	16,46,000	18,30,381
	7	M—Plantation .. .. .	....	1,556
8	O—Miscellaneous	2,000	6,033	
9	P—Maintenance	6,000	11,546	
	Total, Manchar Drain and Regulators ..	26,99,000	24,54,493	

D - contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....		
64,648	....	....	....	....	1	} Completed.
73,922	....	....	....	....	2	
2,99,895	3,000	....	....	....	3	
1,07,959	....	....	....	....	4	
60,940	1,500	....	....	....	5	
30,343	....	....	....	....
30,597	1,500	....	....	....
17,55,641	89,200	....	15,000	15,000	6	
476	200	....	....	....	7	
2,650	1,600	....	....	....	8	
8,811	....	....	....	....	9	
23,74,942	95,500	....	15,000	15,000		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates	
1	2	3	4	5	
FLOOD PROTECTIVE BUND.			Ra.	Ra.	
			
		FLOOD PROTECTIVE BUND.			
		IV— <i>Drainage and Protective Works.</i>			
	1	A—Preliminary Expenses .. .. .	....	19,726
	2	B—Land .. .. .	....	2,93,089
	3	D—Regulators .. .. .	....	17,168
	4	G—Bridges .. .. .	....	26,157
	5	K—Buildings .. .. .	....	13,824
		(Quarters for Subordinates and Sluice Establishment).			
	6	L—Earthwork .. .. .	....	19,71,856
	7	M—Plantation .. .. .	....	....
	8	O—Miscellaneous .. .. .	....	8,294
9	P—Maintenance .. .. .	....	51,751	
		Total ..	....	24,01,865

D—contd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
.....		
7,114	11,000	2,600	2,600	1	This work is in progress. The total estimated cost of the complete scheme of the Bund on the Right Bank is Rs. 64 lakhs. Detailed estimates for the remaining amount are under preparation. The whole cost of Rs. 64 lakhs will be met from the savings on the project.
1,77,802	1,80,000	2,43,000	.....	2,43,000	2
9,475	37,000	.....	86,000	86,000	3
36,579	67,500	.....	90,000	90,000	4
12,339	25,500	.....	38,000	38,000	5
16,87,224	6,74,800	4,58,000	2,92,000	7,50,000	6	
.....	2,300	.....	5,400	5,400	7
1,970	8,400	10,000	.....	10,000	8
24,217	30,000	60,000	.....	60,000	9
19,56,720	10,36,500	7,73,600	5,11,400	12,85,000		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
LLOYD BARRAGE AND CANALS CONSTRUCTION.		<i>Abstract.</i>	Rs.	Rs.
		I—Works.		
		Barrage including Canal Head Regulators ..	5,44,90,000	5,63,26,957
		Rohri Canal System and Khairpur Feeders ..	5,75,69,000	4,90,60,581
		Eastern Nara Canal System	2,60,88,000	2,16,48,465
		Right Bank Canal System	5,13,95,000	4,13,51,366
		Manchar Drain and Regulator	26,99,000	24,54,493
		Flood Protective Scheme .. ..	....	24,01,865
		Dragline Suspense .. ..	....	....
		Sub-rectangulation and Revenue Establishment charged to works .. ..	....	....
		<i>Deduct</i> —Changes since reported by Superintending Engineers in the revised estimate for 1933-34 ..	....	....
		Total, I—Works ..	19,22,41,000	17,32,43,727
		<i>Deduct</i> —Credit on account of adjustment of cost of settlement work done by Assistant Revenue Officer and his establishment by debit to 5-Land Revenue ..	....	....
		Net Total, I—Works ..	19,22,41,000	17,32,43,727
		II—Establishment	2,88,13,000	....
		Pensionary charges .. ..	....	....
		III—Tools and Plant	28,93,000	....
		IV—Suspense .. ..	....	....
		Total ..	22,39,47,000	17,32,43,727
		<i>Deduct</i> —Receipts on Capital Account	-2,78,11,000*	....
	<i>Deduct</i> —Share of cost of Barrage payable by Khairpur State	-26,31,000	....
	Total, Direct charges ..	19,35,05,000	17,32,43,727	

Note.—The work of water-courses is not yet completed. It remains to be done in the lands not yet occupied. Payments for land acquired for water-courses have not yet been adjusted. The work of Drainage Channels also remains to be carried out.

Rs. in lakhs.

*(1) Salvage value ..	74.76
(2) Recoveries on account of cost of—	
(a) Water-courses ..	186.89
(b) Rectangulation ..	16.46
	203.35
	278.11

D—concl'd.

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
5,11,09,847	11,31,100	1,26,000	.....	1,26,000		
4,44,35,489	27,29,955	5,77,200	7,08,900	12,86,100		
1,88,31,814	5,82,500	1,14,000	3,31,800	4,45,800		
3,57,85,310	26,74,300	10,08,300	9,94,100	20,02,400		
23,74,942	95,500	.....	15,000	15,000		
19,56,720	10,36,500	7,73,600	5,11,400	12,85,000		
16,40,800	-12,18,055	.....	.....	.....
.....	5,50,000	5,25,000	.....	5,25,000		
.....	-10,37,600	.....	.....	.....
15,61,34,922	65,44,200	31,24,100	25,61,200	56,85,300		
.....	-20,000	-20,000	.....	-20,000		
15,61,34,922	65,24,200	31,04,100	25,61,200	56,65,300		
2,83,12,753	27,75,500	15,76,600	.....	15,76,600		
26,49,247	1,95,300	1,02,600	.....	1,02,600		
22,65,436	79,000	65,200	.....	65,200		
8,98,384	-5,91,000	-20,000	.....	-20,000		
19,02,60,742	89,83,000	48,28,500	25,61,200	73,89,700		
-28,16,660	-6,00,000	-12,00,000	.....	-12,00,000		
.....		
18,74,44,082	83,83,000	36,28,500	25,61,200	61,89,700		

56-A, Capital Outlay on Improvements of Public Health—(Transferred).

Details	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
1. Poona Drainage Improvement Scheme second section	14	..	..	..
2. Poona Cantonment Water Works Installation of a new boiler	45	..	..	..
3. Providing Raw Water Pumps for the Poona Cantonment Water Works	4	..	15	..
4. Improvements to Kirkee water supply	90	..	..	..
5. Annual instalment for purchase of Kirkee water works from Military authorities	25	25	25	25
6. Remodelling the Mutha Right Bank Canal into sections	57	19	6	6
7. New water pump for the Poona Cantonment Water Works	23	..	..	..
8. Replacement of old engines in the Karad Water Works	31	..	1	..
9. Installation of a fourth pumping unit at the Bahiroba Pumping Station .. ..	..	38	32	..
10. Payment towards the cost of Military Buildings at Quetta etc.— <i>Deduct</i> receipts etc., on capital account	— 4	..	..	..
	2,85	82	79	31

274. *Item 3.*—The current year's revised estimate of 15 is for the payment of the balance of the cost of the Raw Water Pumps provided for the Poona Cantonment Water Works in the previous year. The amount has been made available by reappropriation from the sums provided for Remodelling the Mutha Right Bank Canal into sections and for the Installation of a fourth pumping unit at the Bahiroba pumping station.

275. *Item 5.*—According to the terms of the agreement for the purchase of the Kirkee Water Works, payments are to be made in 20 annual instalments of 25 each. The amount of 25 in next year's estimates is on account of the fourth instalment, according to the terms of the agreement.

276. *Item 6.*—The work is required in order to provide additional storage for the Poona Cantonment Water Works. Half the cost of the work is debitable to the capital account of the Poona Cantonment Water Works and half to "55-Irrigation". The budget grant of 19 for the current year cannot be fully utilised owing to the postponement of the work pending consideration of the best means of preventing leakage from the Canal, and so 9 have been utilised for providing Raw Water Pumps for the Poona Cantonment Water Works and 1 has been utilised for the re-placement of old engines in the Karad water works.

277. *Item 9.*—As the budget grant of 38 for the current year has not been fully utilised, 6 have been utilised for providing Raw Water Pumps for the Poona Cantonment water works.

59, Bombay Development Scheme (Reserved).

(All figures in this Note are in thousands of rupees unless otherwise specified.)

278. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59, Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII-Bombay Development Scheme". From the year 1927-28, revenue heads "42" and "XXXI-Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz. the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

279. As regards the Back Bay Reclamation Scheme, Government are at present working to the programme approved by the Legislative Council at the budget session in 1927, viz. reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. The reclamation of block 8 was completed in May 1929 and the block was handed over to the Military Authorities with effect from the 15th October 1929. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929, and the dry filling of block 2 was completed in 1931-32. The work on block 7 is restricted for the present to a length of about 1,200 feet from the foreshore line comprising an area of about 31 acres out of a total area of about 135 acres. The dry filling of this restricted area was completed in 1930-31 and the parapet wall along the sea wall in blocks 1 and 2 was completed in 1931-32. With a view to open up the area and attract intending purchasers of plots "katcha" murum roads with stone kerbing have been constructed in block 1. The construction of "pucca" roads with all amenities in the vicinity of Churchgate Station, which area is being immediately developed, will be undertaken during the next financial year.

280. The following statement shows the transactions of a capital nature:—

59, Bombay Development Scheme.

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
A—Works and Acquisitions ...	65	67	5,12
B—Establishment and contingencies ...	23	21	22
<i>Deduct</i> —Anticipated receipts from sales of surplus plant ...	- 20	- 22	- 20
<i>Deduct</i> —Receipts of a capital nature ...	- 3,24	- 4,92	- 2,27
	<u>- 2,56</u>	<u>- 4,26</u>	<u>2,87</u>

281. Details of the estimated expenditure on works and acquisitions, establishments and contingencies, etc. are shown as appendices A, B, C and D hereto.

282. From the appendices A and B it will be seen that the provisions for works, etc., in this year's budget and the revised and next year's budget are as follows:—

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Back Bay Reclamation Scheme—			
Works, repairs and maintenance and land acquisition ...	65	65	5,12

The details of the next year's budget estimates for establishment are given in appendix D. The establishment provided here is employed in connection with the Back Bay Reclamation Scheme. Secretariat charges are provided at 1 per cent. on the estimated cost of works and repairs. The provision made for part cost of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, has been calculated at 5, 10 and 30 per cent. of their pay and allowances, respectively. These percentages have been based on the proportion of the time required to be spent by these officers in connection with the work of the scheme.

No provision is shown next year under the head "C—Tools and Plant".

283. The following are the details of the receipts of capital nature taken in reduction of expenditure :—

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ...	76	79	90
B-4, East Colaba Scheme ...	...	...	...
B-9, Dadar Distillery Site...	74	2,36	24
S-1, Kurla-Kirol ...	3	1	1
S-2, Trombay North-east ...	8	1	3
S-3, Trombay North-west...	25	23	23
S-6, Danda ...	20	11	17
S-7, Khar Model Suburb ...	67	61	60
S-8, Chapel Road ...	1	7	...
S-15, Ambernath Development ...	3	2	2
S-16, Shahar ...	20	5	10
S-17, Central Salsette Tramway ...	7	7	10
II and III Kurla Diversion Road ...	1	1	1
(2) Rent from properties—			
B-1, Back Bay Reclamation Scheme ...	4	8	7
(3) Miscellaneous receipts ...	20	55	25
	Total ...	3,29	4,97
		2,67	
<i>Deduct</i> —Brokerage charges ...	...	...	...
<i>Deduct</i> —Refunds ...	...	...	...
		-4	-40
		-1	...
	Net Total ...	3,24	4,92
		2,27	

The increase in the current year's revised as compared with the budget estimate is due to the receipt of a larger number of instalments of sale price of the Dadar Distillery Site plots. The decrease in the ensuing year's estimate as compared with the current year's estimate is due to the anticipated fall in the sale of plots in most of the schemes.

APPENDIX A.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme—Reserved		Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
		Rs.	Rs.	Rs.
A—Works and Acquisitions—				
(a) (i) Works	In progress	9,000	15,000	7,000
	Not commenced	1,000		4,58,000
(ii) Land Acquisition		.....	.....	.....
(iii) Repairs and Maintenance		55,000	52,000	47,000
B—Establishments and Contingencies		23,000	21,000	22,000
C—Tools and Plant		.....	.....	.....
Deduct—Anticipated receipts from sales of surplus plant		- 20,000	- 22,000	- 20,000
Total		68,000	66,000	5,14,000
Voted		64,000	62,000	5,10,000
Non-voted		4,000	4,000	4,000
Deduct—Receipts of a capital Nature—				
(1) Sales of land in Back Bay Scheme		- 76,000	- 79,000	- 53,000
(2) Sales of land in other schemes		- 2,24,000	- 3,50,000	- 1,42,000
(3) Rents from properties		- 4,000	- 8,000	- 7,000
(4) Miscellaneous receipts		- 20,000	- 55,000	- 25,000
Total		- 3,24,000	- 4,92,000	- 2,27,000
Net grant for "59, Bombay Development Scheme"		- 2,56,000	- 4,26,000	2,87,000

APPENDIX

MAJOR HEAD—59, BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
B-1, Back Bay Reclamation Scheme.	Presidency	... Bombay ...	1	<i>(Revised Project estimate sanctioned in G. R. No. 4371/27, dated the 14th March 1932, Rs. 7,23,06,150)</i>
				<i>Item I in Project Estimate</i>
			1	Gantry
				<i>Item II in Project Estimate</i>
			2	Sea wall on rubble mound ...
				<i>Item III in Project Estimate</i>
			3	Mass concrete wall at Colaba ...
				<i>Item IV in Project Estimate</i>
			4	Cross walls
				<i>Item V-a in Project Estimate</i>
			5	Kandivli quarry acquisition ...
				<i>Item V-b in Project Estimate</i>
			6	Kandivli opening out quarry ...
				<i>Item V-c in Project Estimate</i>
			7	Kandivli machinery and buildings .
				<i>Item VI-a in Project Estimate</i>
			8	Marine Lines capital cost of preparation of sites.
				<i>Item VI-b in Project Estimate</i>
			9	Marine Lines machinery and buildings.
				<i>Item VII-a in Project Estimate</i>
			10	Colaba preparation of site ...
				<i>Item VII-b in Project Estimate</i>
			11	Colaba machinery and buildings ...
				<i>Item VIII in Project Estimate</i>
			12	Marine Lines-Colaba Railway ...
				<i>Item IX in Project Estimate</i>
			13	Transport and rolling stock ...
				<i>Item X in Project Estimate</i>
			14	Dredging plant
				<i>Item XI in Project Estimate</i>
			15	Shore pipes, fitting and laying ...
				Carried over ...

APPENDIX
MAJOR HEAD—59—BOMBAY
MINOR HEAD—A.—WORKS AND
PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure 1	Executive Division 2	Locality 3	Item No. 4	Project and Works 5
				Brought over ...
				<i>Item XII in Project Estimate</i>
B-1, Back Bay Reclamation Scheme— <i>contd.</i>	Presidency— <i>contd.</i>	Bombay— <i>contd.</i>	16	Dredging and filling
				<i>Item XIII in Project Estimate</i>
			17	Murum topping and dry filling ...
				<i>Item XIV in Project Estimate</i>
			18	Roads and lighting
				<i>Item XV in Project Estimate</i>
			18A	Planting of trees
				<i>Item XVI in Project Estimate</i>
			19	Drains
				<i>Item XVII in Project Estimate</i>
			20	Storm Water Drains
				<i>Item XVIII in Project Estimate</i>
			21	Establishments
				<i>Item XIX in Project Estimate</i>
			22	Consultants' fees
				<i>Item XX in Project Estimate</i>
			23	Unforeseen
				<i>Item XXI in Project Estimate</i>
			24	Surveying and mathematical instruments.
				<i>Item XXII in Project Estimate</i>
			25	Maintenance of anti-malarial campaign. Maintenance of sanitation ...
				<i>Item XXIII in Project Estimate</i>
			26	Miscellaneous works for the convenience of the public. <i>Deduct</i> receipts from sales of surplus plant, etc.
27	Suspense			
	Total for B-1, B. B. R. S. ...			

B—contd.

DEVELOPMENT SCHEME—contd.

ACQUISITIONS—contd.

I—contd.

Acquisition for the year 1934-35—contd.

Amount of sanctioned Estimate	Outlay		Grant, 1934-35			Item No.	REMARKS AND REFERENCES
	Actuals to end of 1933-33	Probable during 1933-34 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
55,35,717	55,35,717	...	...	...	...	16	
90,94,871	70,12,012	2,700	2,000	...	2,000	17	This provision is for occasional dry filling in block No. 7 with dry filling material such as building debris that may be offered free at certain accessible points outside that block.
88,80,178	45,682	8,460	...	2,49,000	2,49,000	18	This provision is for the construction of certain roads in the vicinity of Churchgate Station which area is being immediately developed, and also of the road in continuation of Cuffe Parade to the South end of Block V. The execution of the work will be entrusted to the Bombay Municipality at the cost of Government. The roads will be constructed for the present up to the first stage of construction, i. e. without final surfacing coat.
...	...	...	560	...	560	18a	This provision is for the maintenance of trees which have been planted along a part of the Marina and the Church Gate Street extension in block No. 1.
8,82,000	...	...	...	1,77,000	1,77,000	19	This provision is for laying drains under the roads referred to in item 18 above. The drains will have to be laid before the road works are taken in hand.
29,78,232	29,28,987	...	...	...	...	20	
67,28,823	57,71,574	...	...	...	...	21	The provisions for the current and the next years are shown under the head "B—Establishments", Appendix D.
5,10,703	5,10,703	...	...	...	...	22	
4,29,363	90,060	...	...	31,778	31,778	23	This provision is for payment of B. B. & C. I. Railway Company's claim for the removal of the Up-facing connection and the diamond crossing on the Down line at Chowpatty junction and minor unforeseen works.
16,278	16,278	...	...	...	...	24	
4,11,497	3,34,707	2,400	4,775	...	4,775	25	This provision is for anti-malarial campaign in the reclamation area and maintenance of sanitation in the Reclamation Sub-Division. The responsibility for the work has been entrusted to the Bombay Municipality at the cost of Government with effect from the 1st December 1933.
1,07,759	64,430	...	...	...	...	26	
-13,04,881	-9,89,556	...	-20,000	...	-20,000		
4,23,739	3,22,066	...	...	...	...	27	
...	...	13,560	-12,665	4,57,773	4,45,108		

APPENDIX C.

MAJOR HEAD—59, BOMBAY DEVELOPMENT SCHEME.

MINOR HEAD—A—WORKS AND ACQUISITIONS.

Part II.

Details of the Budget Estimate for repairs and maintenance for 1934-35.

Details.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
	Rs.	Rs.
ITEM XX IN THE PROJECT ESTIMATE.		
<i>Repairs and Maintenance.</i>		
Repairs and maintenance of the new sea wall and rubble mound.		9,850
Repairs and maintenance of the old sea wall, Kennedy Sea Face.		2,750
Repairs and maintenance of road from Charni Road to Marine Lines Stores.		500
Repairs and maintenance of road from Chowpatty to Government Central Press at Charni Road Gardens.		200
Repairs and maintenance of culverts near Chowpatty.		50
Taxes payable to the Bombay Municipality on buildings.		5,206
Maintenance of surplus plant		2,300
Repairs and maintenance of the new Recreation ground at Marine Lines.		4,500
Handling of stores, tools and plant, etc. ...		800
Interest and maintenance charges on the cost of permanent way, land, structures and works at Chowpatty Yard and Kandivli.		1,865
Maintenance of the permanent way at Kandivli ...		3,000
Repairs and maintenance of Electric installations at Marine Lines etc.		350
Repairs and maintenance of katcha roads in blocks 1 and 2.		7,000
Repairs and maintenance of buildings at Marine Lines and Kandivli.		2,697
Maintenance of blocks 1, 2 and 7, removing rank vegetation, filling depressions and dressing surface.		600
Special repairs to road at Kandivli		5,000
Total for repairs ...	52,179	46,668

APPENDIX D.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME.

SUB-HEAD "B—ESTABLISHMENTS."

No.	Particulars.	Actuals, 1932-33.	Budget Estimate, 1933-34.	Budget Estimate, 1934-35.	Remarks.
	<i>Establishments.</i>		Rs.	Rs.	
1	Secretariat charges		600	5,000	
2	Reclamation		13,539	9,232	
	Total ...		14,139	14,232	
	<i>Allowances.</i>				
1	Travelling and fixed conveyance allowance Voted ...		300	250	
2	House-rent allowance		420	180	
3	Compensatory allowance... ..		800	.....
4	Fees to the members of the Advisory Committee.		1,000	1,000	
	Total ...		2,020	1,430	
	<i>Contingencies.</i>				
1	Country stationery and petty bazar supplies ...		5	5	
2	Postal, telegraph and money orders commission charges.		5	5	
3	Carriage of parcels, treasure and other Government property.		5	5	
4	Printing, Binding and Advertising ...		75	75	
5	Miscellaneous		10	10	
	Total ...		100	100	
			14,139	14,232	Establishments. Allowances. Contingencies. Rounding.
			2,020	1,430	
			100	100	
			+41	+38	
			16,300	15,800	
	<i>Deduct—Probable savings</i> ...		-200	.....
			16,100	15,800	
	Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer ... <i>Non-voted</i> ...		3,900	3,900	
	Voted ...		2,300	2,400	
	Grand Total ...		22,300	22,100	
	Voted ...		18,400	18,200	
	<i>Non-voted</i> ...		3,900	3,900	

Rs. 29,698 for salaries, establishments, allowances and contingencies.

60, Civil Works.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Expenditure	2,37	1,37	1,31	13

284. The decrease of 6 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is mainly due to the saving on the Tapti Bridge which is nearing completion. The decrease of 1,24 in the budget estimate for 1934-35, as compared with that for 1933-34, is mainly due to the fact that most of the works in progress are now nearing completion.

The grant for 1934-35 under the head 60, Civil Works has been distributed as under :—

Original works	10
Establishment	3
	13

285. The provision for original works will be utilised on the following works :—

Miscellaneous Departments.—Public Buildings on the Artillery Maidan, Karachi (8).

Communications.—Bridge over the Tapti at Gidhad site on Bombay-Agra Road (2).

60-A, Other Provincial Works not charged to Revenue (Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges .. .. .	..	1	1	52
<i>Deduct</i> —Receipts of a capital nature ..	— 85	..	..	— 3
Total ..	— 85	1	1	49

286. The development of the Artillery Maidan, Karachi, has entailed the acquisition of properties, without which the development scheme cannot be proceeded with. It is necessary to acquire private buildings which were allowed to be constructed by the Cantonment authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases Government retain the power of resumption at any time on giving the stipulated notice and paying the value of such buildings as might have been authorised to be erected, the value being fixed by a committee of arbitration.

287. No provision for the acquisition of properties was made in the current year's budget, but a provision of Rs. 1,000 only was made to meet the cost of two Ramoshis for the purpose of patrolling and preventing people from committing nuisance and dumping rubbish on the Maidan.

288. For the ensuing year a provision of Rs. 52,000 has been made for the acquisition of private properties on the Artillery Maidan, the resumption of which has already become legally complete. Receipts to the extent of Rs. 3,000 are anticipated on account of ground rent of the plots sold and this amount has been taken in reduction of the expenditure.

60-B, Payments of commuted value of pensions (*Reserved*).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Payments of commuted value of pensions to pensioners	12,07	14,00	19,57	18,50
Payments of commuted value of pensions to other Governments	3,73	..	..	..
<i>Deduct—</i>				
Amount financed from ordinary revenues ..	— 1,76	— 1,77	— 2,10	— 1,33
Capital portion of equated payments out of revenue	— 2,52	— 2,94	— 2,80	— 3,86
Recoveries of commuted value of pensions from other Governments	— 10,97	..	..	..
Total ..	55	9,29	14,67	13,31

289. All payments on account of commutation of pensions, whether made in England or in India are brought to account in India on the books of this Government under the capital major head "60-B, Payments of Commuted Value of Pensions" in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head "45-A, Commutation of Pensions financed from Ordinary Revenue". The net amount debited to "60-B," after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head "45, Superannuation Allowances and Pensions" and credits are transferred to (a) the capital head "60-B" of the capital portion of the payments and to (b) "19, Interest on Ordinary Debt" of the interest portion.

290. *Payments of commuted value of pensions to pensioners.*—It has been found that the provisions made in recent years under this head have proved insufficient to allow for commutation applications to be fully met. The current year's revised and the next year's budget estimates have therefore been increased.

291. (a) *Payments to, and (b) recoveries from, other Governments of commuted value of pensions.*—With effect from the year 1933-34 the pensionary charges in respect of pensioners of other Governments residing in this Presidency are being adjusted monthly against the Governments concerned. Hence there are no payments to, and recoveries from, other Governments of commuted value of pensions.

292. *Deduct—Amount financed from ordinary revenues.*—It is proposed to finance 2,10 in 1933-34 and 1,33 in 1934-35 from ordinary revenues by transfer debit to the head "45-A, Commutation of pensions financed from Ordinary Revenue". (See remarks under "45-A").

293. *Deduct—Capital portion of equated payments out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes the capital portion of equated payments for the seven years ending 1932-33 whereas the next year's estimate includes that for the eight years ending 1933-34.

61, Payments to retrenched personnel—(Reserved).

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Civil (Non-commercial)— Gratuity	1,87	13	94	3
(2) Joint Establishment— Public Works— Gratuity	26	2	32	1
<i>Deduct</i> —Repayments out of revenue— (a) Expenditure transferred to XIII— Irrigation etc. works for which capital accounts are kept—working expenses ..	— 17	..	— 22	—
(b) Amount written back to “45, Superan- nation etc.” .. .. .	..	— 45	— 40	— 50
Total ..	1,96	— 30	64	— 46

294. Under the orders of the Auditor-General expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments.

295. The increase in the current year's revised estimate is partly due to larger payments of gratuities having been sanctioned owing to retrenchment of staff being carried out more quickly than was anticipated at the time of framing the budget.

296. In the current year an amount of 22 is likely to be debited to the Irrigation Department. It has therefore been debited to the head “XIII-Irrigation etc.” with a transfer credit under this head.

297. Payments on account of gratuities to retrenched personnel will be written back to revenue within a period of five years beginning from the year 1933-34.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head.

298. According to Schedule IV to the Devolution Rules the excess balance in the Famine Relief Fund can be utilised (i) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (ii) in the repayment of advances from the Provincial Loans Fund. Loans under (i) are made through the Provincial Loans and Advance Account and amounts thus drawn from the fund are repaid with interest to the fund by equated instalments. Withdrawals under (ii) are not repaid to the fund. The credit of the equated instalments is given to the head "Famine Relief Fund" (Receipt Side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head "20, Interest on other obligations", and in respect of the principal portion, under the deposit head "Transfers from Famine Relief Fund" (Disbursement Side). The amounts drawn from the Fund are debited to the head "Famine Relief Fund" (Disbursement Side) and credited to the head "Transfers from Famine Relief Fund" (Receipt Side), the actual amounts of loan given to cultivators being shown under "Loans and Advances by the provincial Governments" (Disbursement Side) and those utilised for the repayment of advances being shown under "Repayment of advances from the Provincial Loans Fund". In the last and current years the excess balance in the Famine Relief Fund was not drawn upon for granting loans to cultivators or for repayment of advances from the Provincial Loans Fund and no amount is proposed to be drawn in the next year for this purpose.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(b) Famine Relief Fund	12,88	12,82	11,94	11,90

299. Under this head credit is given for (i) interest received from the Government of India on the balance of the Famine Relief Fund, (ii) payment of interest on, and repayment of principal of, advances drawn from the Fund to finance the Provincial Loans and Advance Account and (iii) recoveries of famine expenditure. The above figures are distributed as follows:—

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(i) Interest on balance	3,34	3,34	2,42	2,42
(ii) Payment of interest on, and repayment of principal of advances from the excess balance in the Fund to finance the Provincial Loans and Advance Account ..	9,38	9,38	9,38	9,38
(iii) Recoveries of famine expenditure ..	16	10	14	10
Total	12,88	12,82	11,94	11,90

The decrease in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current

year is due to the reduction in the rate at which the balance in the Fund earns interest.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(c) Appropriation for Reduction or Avoidance of Debt—				
(1) Sinking Fund—Bombay Development Loan	20,35	18,06	21,90	20,92
(2) Other appropriations .. .. .	..	..	11,49	..
Total ..	20,35	18,06	33,39	20,92

300. For items (1) and (2), see paragraphs 100 and 101 under "21, Appropriation for Reduction or Avoidance of Debt". The figures mentioned against item (1) represent the credit of the amount of the one per cent. contribution to the sinking fund of the Bombay Development Loan debited to "21" plus the interest on the invested accumulations of the Fund.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(e) Deposits of Depreciation Reserves of Nasik Distillery—				
A—Reserves—				
(a) Depreciation reserve of Nasik Distillery	1,16	1,98	1,50	1,23
(b) Mahura Flowers Fire Insurance reserve	5	6	5	5
Total ..	1,21	2,04	1,55	1,28

301. As a consequence of changes introduced last year with regard to the transactions of the Nasik Distillery the transactions of two separate funds maintained in respect of the distillery have to be shown in the Provincial Accounts. The figures shown above, except under Budget Estimate 1933-34, represent the estimated uninvested reserve at the beginning of the year and the estimated depreciation for the year, debit for which is given under "6-Excise". The figures under Budget Estimate 1933-34 include interest on the invested accumulations of the Funds which is now credited under the head "VI-Excise".

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(f) Loans and Advances by Provincial Government—				
(1) Repayment of loans given to Presidency Corporations—				
(i) Out of Bombay Development Loan	4,44	4,74	4,74	5,05
(ii) Out of advances from the Provincial Loans Fund	41,10	42,77	42,77	44,84
(2) Recoveries from cultivators, local bodies and others	40,51	27,56	28,57	23,49

302. Item (1) (i) represents payments by the Bombay Port Trust in respect of the Bombay Development Loan (see paragraph 100 under "21, Appropriation for Reduction or Avoidance of Debt").

303. Item (ii) represents repayment by the Bombay Port Trust, the Bombay Municipality and the Bombay Improvement Trust of loans advanced to them.

				Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Port Trust	..	..	..	5,34	5,65	5,65	5,96
Bombay Municipality	..	..	..	23,15	24,47	24,47	26,22
Improvement Trust	...	..	..	12,61	12,65	12,65	12,66

304. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts except those taken in 1931-32 and 1932-33 which are being repaid on the basis of equated instalments of principal and interest spread over 50 years.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (i) general purposes, and (ii) development purposes. The Municipality is repaying (i) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it and is repaying the balance of the 1923-24 loans by fixed sums spread over 13 years with accrued interest and the balance of the 1924-25 loans by equated instalments of principal and interest spread over 30 years with effect from 1929-30.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head "Repayment of advances from the Provincial Loans Fund" (Disbursement Side). (See paragraph 320 below.)

305. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account:—

	Accounts, 1932-33.		Budget Estimate, 1933-34.		Revised Estimate, 1933-34.		Budget Estimate, 1934-35.	
	Pay- ments.	Receipts.	Pay- ments.	Receipts.	Pay- ments.	Receipts.	Pay- ments.	Receipts.
Loans to cultivators ..	2,70	20,08	6,77	20,20	2,57	16,90	3,95	17,47
Loans through Co-operative Societies and Banks ..	19	93	50	15	30	..	30	17
Loans for the purpose of Co- operative Societies Act ..	3	12	3	9	3	9	3	7
Loans to Gujarat Talukdars ..	..	..	..	6	..	..	..	1
Loans to Indian States and Land-holders and Notabilities	..	52	..	52	..	52	..	..
Loans to Local Bodies on account of Public Works ..	1,01	13,03	92	2,02	50	2,75	85	1,63
Loans to Non-agriculturists in flood affected areas ..	1	25	1	72	1	25	..	24
Loans to Co-operative Housing Societies in flood affected areas ..	..	35	..	40	..	25	..	25
Loans to Co-operative Housing Societies ..	77	1,56	2,00	67	50	2,00	75	1,10
Loans under the State-aided Building Scheme ..	1,06	3,46	1,80	2,50	1,77	2,88	1,60	2,50
Other Miscellaneous Loans ..	1	20	2	23	2	2,93	31	5
Total ..	5,78	40,51	12,05	27,56	5,69	28,57	7,79	23,49

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Advances from Provincial Loans Fund ..	2,89,53	1,83,12	1,63,12	1,63,49

306. The loan of 1,63,12 drawn this year was intended for the following purposes :—

		The major head under which it was to be utilised.
Lloyd Barrage ..	1,49,51	" 55 "
Other Irrigation—		
Productive ..	3,55	" 55 "
Unproductive ..	5,31	" 55 "
Other purposes—		
Productive ..	83	" 56-A " and " 60-A "
Unproductive ..	3,92	" 60 " and " 60-B "
	1,63,12	

The total amount which it is proposed to borrow next year is 1,63,49. It will be distributed as under :—

		Major head under which it will be utilised.
Lloyd Barrage ..	1,30,89	" 55 "
Other Irrigation—		
Productive ..	3,74	" 55 "
Unproductive ..	11,13	" 55 "
Other purposes—		
Productive ..	80	" 56-A " and " 60-A "
Unproductive ..	14,06	" 60 ", " 60-B " and " 61 "
Bombay Development Scheme ..	2,87	" 59 "
	1,63,49	

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(g) Subventions from the Central Road Development Account	20,87	15,00	17,46	15,00

307. According to the accounting procedure prescribed for transactions of the Road Development Fund the amounts distributed to Provincial Governments are credited to a deposit head " P-Deposits and Advances—Subventions from Central Road Development Account ". The actual expenditure on works executed with the approval of the Legislative Council is recorded under " 41-Civil Works—Communications ". At the same time an equal amount is debited to the abovementioned deposit head and credited to the minor head " Transfers

from Central Road Development Account" under the Receipt head "XXX-Civil Works".

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(h) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(i) Deputation of Dr. Uppal to study virus diseases of plants ..	..	..	7	..
(ii) Sugarcane Research Scheme in the Bombay Deccan ..	66	63	65	59
(iii) Appointment of Veterinary Investigation Officer and Staff ..	6	10	8	10
(iv) Dry-farming Research Scheme for the Bombay Deccan ..	..	..	61	37
(v) Experimental consignment of mangoes ..	9	..	3	..
(vi) Cold Storage Research Scheme for fresh fruits ..	..	..	38	16
(vii) Rice Physiology Scheme ..	1	3	3	2
(viii) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	..	..	23	25
(2) Grants made by the Indian Central Cotton Committee—				
(i) Cotton operations in the Presidency	2,18	1,10	1,98	1,23
(ii) Sind Cotton Seed Distribution and Extension Scheme ..				
(iii) Sind Physiological Scheme ..				
(3) Deposit Account of the Receipts under the Public Conveyance Act—				
Presidency proper ..	..	..	..	49
Sind ..	..	..	..	28
Total ..	3,00	2,47	4,06	4,35

308. According to the accounting procedure laid down for subsidies from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee, they are to be credited in the first instance to a deposit head in the provincial section of the accounts. The actual expenditure on the various schemes of research incurred, with the approval of the Legislative Council, is recorded under the service heads, e.g. "34, Agriculture", and "31, Education". At the same time an amount equal to the amount of expenditure is debited to the deposit head mentioned above and a corresponding credit given to the service head concerned under the primary unit entitled "Establishment, etc. charges recoverable from other Governments, Departments, etc.—Deduct amount transferred to civil deposits".

309. For explanation of item (3) relating to receipts under the Public Conveyance Act, see paragraph 125 under "XIX—Police".

Disbursement.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(a) Miscellaneous Government Account ..	4,44	4,74	4,74	5,05

310. See paragraph 100 under "21, Appropriation for Reduction or Avoidance of Debt".

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(b) Transfers from Famine Relief Fund ..	6,50	6,80	6,80	7,11

311. See paragraph 298 above.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(c) Famine Relief Fund	12,88	12,82	11,94	11,90

312. As explained in paragraph 213 under "XXXII-Transfers from Famine Relief Fund", 11,91 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year and the balance of 3 has been provided to meet net loss on account of the writes-off of outstanding advances to cultivators for unsuccessful wells. The revised estimate has therefore been placed at 11,94. The next year's budget estimate of 11,90 is to be utilized to meet expenditure under revenue heads (see paragraph 214 under "XXXII-Transfers from Famine Relief Fund").

The balance of the Famine Relief Fund for the three years ending 1934-35 will be as follows :—

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Opening balance	75,00	75,00	75,00	75,00
Receipts	12,88	12,82	11,94	11,90
Expenditure	12,88	12,82	11,94	11,90
Closing balance	75,00	75,00	75,00	75,00

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(d) Appropriation for Reduction or Avoidance of Debt	9	10	19	24

313. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(e) Sinking Fund Investment Account ..	19,69	17,96	21,71	20,68

314. See paragraph 100 under "21, Appropriation for Reduction or Avoidance of Debt".

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(f) Depreciation Fund of Government Presses—				
Government Central Press	17	18	17	11
Yeravda Prison Press		3	2	3
Commissioner's Press, Karachi		1	1	..
Total ..	17	22	20	14

315. The decrease in the current year's revised and the next year's budget estimate is due to the restriction of expenditure in view of the present financial stringency.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(g) Deposits of Depreciation Reserves of Nasik Distillery	6	30	30	15

316. Please see paragraph 301 above. The provision made is required to meet expenditure on "Renewals and Replacements". It is debited to this head with a corresponding credit by a deduct entry under "6-Excise".

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(h) Loans and Advances by Provincial Government—				
(i) For Presidency Corporations	8,00	..	..	..
(ii) For others	5,78	12,05	5,69	7,79

317. (ii) The details of the figures have been given in paragraph 305 above.

The decrease in the revised estimate under (ii) is due to reduction in advances to cultivators, loans to mofussil municipalities and in advances to Co-operative Housing Societies.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(i) Repayment of Advances from Provincial Loans Fund—				
(1) Bombay Development .. ..	..	..	..	..
(2) Provincial Loans and Advance Account—				
(i) Pre-Reform .. ..	..	..	..	..
(ii) Post-Reform .. ..	..	..	1,09	1,15
(3) Other Irrigation Works and other purposes	80,06	..	14,15	3,01
(4) Presidency Corporations	41,10	42,77	42,77	44,84
Total ..	1,21,16	42,77	58,01	49,00

318. *Item 2 (ii)*.—Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. The amounts shown against item 2 (ii) represent the principal portions of the annual equated instalments calculated on the above lines, the interest portion being debited to "19-Interest". No provision was made in the current year's budget for repayment in respect of this item. It is however proposed to repay the instalments due in the current and next years.

319. *Item (3)*.—See paragraph 101 under "21, Appropriation or Reduction or Avoidance of Debt".

320. Figures against item (4) have been explained in paragraph 304 above.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(j) Subventions from the Central Road Development Account	15,72	16,58	11,88	16,20

321. See paragraph 307 above.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(k) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(i) Deputation of Dr. Uppal to study virus diseases of plants ..	..	..	7	..
(ii) Sugarcane Research Scheme in the Bombay Deccan	1,11	63	71	59
(iii) Dry-farming Research Scheme for the Bombay Deccan .. ..	..	..	61	37
(iv) Appointment of Veterinary Investigation Officer and staff ..	5	10	10	10
(v) Experimental consignment of mangoes	5	..	7	..
(vi) Cold Storage Research Scheme for fresh fruits .. ..	..	..	38	16
(vii) Rice Physiology Scheme ..	5	3	3	2
(viii) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	..	..	23	25
(2) Grants made by the Indian Central Cotton Committee—				
(i) Cotton operations in the Presidency.		1,10		1,23
(ii) Sind Cotton Seed Distribution and Extension Scheme	1,92	33	2,23	86
(iii) Sind Physiological Research Scheme.				
(3) Deposit Account of the Receipts under the Public Conveyance Act—				
Presidency proper .. ..	..	..	..	49
Sind .. ..	..	..	..	28
Total ..	3,18	2,47	4,43	4,35

322. See paragraph 308 above.

323. For explanation of item (3) relating to disbursements under the Public Conveyance Act, see paragraph 125 under "XIX-Police".

STATEMENT E

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF
EXPENDITURE PROVIDED IN THE PROVINCIAL
BUDGET ESTIMATES FOR 1934-35

6, EXCISE—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 1. Additional staff in the Belgaum and Sholapur districts.

Recurrent	.. Rs. 5,076	Non-recurrent	.. .. Rs. Nil.
Total	.. ,, 5,076	Ultimate annual recurrent	.. ,, 5,076

Remarks.—In order to cope with the increasing excise crime in the Belgaum and Sholapur districts Government sanctioned, for a period of one year in the first instance from July 1931, an additional staff of 3 petty officers and 17 constables. Of the three petty officers two were subsequently replaced by constables. The staff is being continued from time to time and the sanction last accorded expires on 28th February 1934. Experience has shown that the retention of the staff is absolutely necessary in the interests of excise administration and for protection of the revenue. It is accordingly proposed to put it on a permanent footing from 1st March 1934. The following statement shows the number of excise offences detected in the Belgaum and Sholapur districts during the period from August 1932 to March 1933, the corresponding period of the preceding three years and the period from April to October 1933 :—

Period.	Number of offences detected.	
	Belgaum District.	Sholapur District.
August 1929 to March 1930	78	98
August 1930 to March 1931	144	109
August 1931 to March 1932	215	118
August 1932 to March 1933	131*	132
April 1933 to October 1933	216	135

*The fall in the number of cases detected in the Belgaum District during the period from August 1932 to March 1933 is mainly due to the temporary removal of some excise officers and more than one-fourth of the constabulary staff for revolver practice and musketry training for a considerable period.

The figures for the first seven months of the current year show that the progress of detection work in both the districts is being maintained. Statistics of excise offences detected during the period from August to March of each of the four years 1929-30 to 1932-33 show that the number of offences in Belgaum and Sholapur is larger than that in other districts having about the same constabulary staff. The expenditure for twelve months of the year will amount to Rs. 5,076 as shown below :—

			Rs.
1 Jamadar on Rs. 43 per mensem	.. .. .	..	516
19 Constables on Rs. 20 per mensem each	.. .. .	..	4,560
		Total ..	5,076
Grand Total—6, Excise—(Transferred)	..	{ Recurrent ..	5,076
		{ Non-recurrent ..	Nil.

**XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—
(Reserved).**

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT—UNPRODUCTIVE.

ITEM 2. Temporary Revenue establishment required on the Nira Right Bank Canal.

Recurrent	.. Rs. 5,765	Non-recurrent	.. Rs. Nil.
Total	.. ,, 5,765	Ultimate annual recurrent	.. ,, 7,380

Remarks.—The Nira Right Bank Canal is not yet fully completed, but irrigation commenced on that Canal system in 1924–25. As the extension of the canal progresses the irrigation expands. To augment the irrigation revenue the Deccan Canals Financial Improvement Committee has recommended the establishment of sugar factories and in accordance with that recommendation two sugar factories are proposed to be started immediately on this Canal. Negotiations regarding the terms on which the supply of water will be granted by Government are in progress. In the meanwhile the Companies have been provisionally permitted to start the irrigation of sugarcane subject to certain conditions. It is anticipated that other Companies will follow the lead already given and with the establishment of these factories there will be increase in the work connected with irrigation. In these circumstances the following temporary establishment is required and the provision therefor is proposed for 11 months :—

	Rs.
5 Measurers 1 (40), 1 (30) and 3 (20)	1,430
12 Canal Inspectors at Rs. 20 per mensem each	2,640
1 Sectional Karkun at Rs. 20 per mensem	220
4 Patkaries at Rs. 15 per mensem each	660
8 Keymen at Rs. 15 per mensem each	1,320
2 Regulator chowkidars at Rs. 15 per mensem each	330
1 Telegraph messenger at Rs. 15 per mensem	165
	6,765
<i>Deduct</i> —Probable savings	—1,000
	5,765

SIND—PRODUCTIVE.

ITEM 3. Appointment of five abdars at Rs. 26 per mensem plus Rs. 15 conveyance allowance each, on the temporary establishment in the Mithrao Division.

Recurrent	.. Rs. 2,255	Non-recurrent	.. Rs. Nil.
Total	.. ,, 2,255	Ultimate annual recurrent	.. ,, 2,460

Remarks.—Thirty-five abdars in all are required for the Mithrao Division on a basis of 12,000 acres per abdar for the orderly distribution of water and proper observance of the Irrigation Act and Canal Rules. Thirty abdars are at present employed. Under post-Barrage conditions it is estimated that fifty-four abdars are required for this Division. In these circumstances provision for five abdars has been proposed for 11 months.

Sind Canal.

ITEM 4. Construction of a cross-regulator below Mirwah Syphon at mile 0/6.

Recurrent	.. Rs. Nil.	Non-recurrent	.. Rs. 2,300
Total	.. ,, 2,300	Ultimate annual recurrent	.. ,, Nil.

Remarks.—On account of the construction of a syphon across the North-Western Canal there has been a considerable fall (about 2 feet) in the water level in the Mirwah. Four big karias take off immediately below the syphon and their combined discharge is 58 cusecs. Unless a cross regulator is constructed immediately below these karias, they will not get the designed full supply level.

The work, which is estimated to cost Rs. 2,353, was administratively approved by the Superintending Engineer, Northern Sind Circle, in December 1932 and the plans and estimate therefor were technically sanctioned by the Executive Engineer, Shikarpur Canals Division, in the same month.

	Rs.
Grand Total—XIII—Irrigation, etc.—(Reserved) ..	{ Recurrent .. 8,020
	{ Non-recurrent .. 2,300

22, GENERAL ADMINISTRATION—(Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 5. Expenditure in connection with the Reforms work.

Recurrent ..	.. Rs. Nil	Non-recurrent ..	.. Rs. 50,000
Total ..	.. ,, 50,000	Ultimate annual recurrent ..	.. Nil

Remarks.—In view of the impending constitutional changes it is necessary to make some provision for reforms work. No exact data on which an estimate can be based are available nor is information available to show when the amount will be required. In 1920, Mr. Seddon was appointed Reforms Commissioner and was given a separate establishment. A provision of Rs. 7½ lakhs was made in the budget for establishment, preparation of electoral rolls, conduct of the elections, furniture, printing, etc. It is possible that in view of the wider range of the constitutional proposals a larger amount may be required on this occasion. It is doubtful, however, whether all the items of expenditure on which Mr. Seddon's estimate was based will be reached during the next financial year. It is, therefore, proposed to make a provision of Rs. 50,000 only for the present to meet the actual cost of establishment of the Reforms Office and any unforeseen expenditure which may have to be incurred in connection with the Reforms during the next financial year. If in the course of the next financial year the Reforms work progresses more quickly than is anticipated at present the proposed provision of Rs. 50,000 will not suffice and an additional amount will be required. In that case a supplementary demand for the additional amount will be made.

ITEM 6. Confirmation of the post of Personal Assistant to the Collector of Karachi.

Recurrent ..	.. Rs. 2,400	Non-recurrent ..	.. Rs. Nil
Total ..	.. ,, 2,400	Ultimate annual recurrent ..	.. ,, 2,448

Remarks.—A temporary post of Personal Assistant to the Collector of Karachi was first created in 1918 and has been continued till now without a break. In connection with their recent efforts to retrench expenditure Government examined the question whether the post could not, like similar posts in several other districts, be abolished. They have come to the conclusion that it is wholly impossible to do so. Karachi is a city that is growing both in size and importance and presents problems that throw a great deal of work on the Collector. Without a personal assistant of the rank of a Deputy Collector the Collector would find it impossible to do justice both to the district and to the City. Government have therefore decided to make the post permanent. With a view, however, to reduce the cost of the appointment they have ordered that the post of chitnis to the Collector should be held in abeyance for a year. If at the end of a year it is found that efficiency is not seriously impaired, they propose to abolish the post altogether. The figure Rs. 2,448 against "Ultimate annual recurrent" has been arrived at on the assumption that the post of chitnis will be permanently abolished. If it is not, the figure will be Rs. 5,995.

			Rs.
Grand Total—22, General Administration—(Reserved) ..	{	Recurrent ..	2,400
		Non-recurrent ..	50,000

24, ADMINISTRATION OF JUSTICE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 7. Continuance during 1934-35 of the establishment entertained for the 11th High Court Judge.

Recurrent	.. Rs. Nil.	Non-recurrent	.. Rs. 5,000
Total	.. ,, 5,000	Ultimate annual recurrent	.. ,, Nil.

Remarks.—In 1930 the High Court represented that at least 12 Judges were necessary for the volume of work in the High Court, which was getting seriously into arrears. Of the 10 High Court Judges, three and sometimes four were required for criminal sessions and appeals and the remainder were insufficient for the original and appellate civil work, which included a considerable number of important cases that were several years old. On a thorough examination of the state of work in the High Court, Government sanctioned the temporary appointment of an 11th Judge and the necessary staff from 17th November 1930 to 18th October 1931.

In October 1931 the state of work in the High Court was reviewed, and it was found that, although substantial progress had been made in clearing off arrears, there had been an increase in criminal work and it was not possible to dispense with the additional Judge. The period of the temporary appointment of the additional Judge was therefore extended up to 13th October 1932.

The state of work in the High Court was again reviewed in the latter half of 1932, and it was decided to extend the period of the temporary appointment of the additional Judge and his establishment up to 28th February 1934, with a break from 1st April to 18th June 1933.

The arrears of work in the High Court are not yet reduced, and judging from past experience Government find it necessary to make provision for the continuance of the appointment of the 11th High Court Judge and his staff up to 28th February 1935. A provision of Rs. 48,000 (non-voted) on account of the pay of the additional Judge has been made in the next year's estimates and a lump provision of Rs. 5,000 (voted) has also been made for the following temporary staff :—

- 1 Judicial clerk.
- 2 Interpreters.
- 1 Junior clerk and typist.
- 2 Chobdars.
- 3 Peons.

Grand Total—24, Administration of Justice—(Reserved)..	{ Recurrent .. Non-recurrent .	Rs.
		Nil.
		5,000

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL,

ITEM 8. Revision of the scale of pay of one of the two posts of Assistant Backward Class Officers (Settlements).

Recurrent	Rs. 1,800	Non-recurrent	Rs. Nil.
Total	1,800	Ultimate annual recurrent. . .	1,880

Remarks.—In the Criminal Tribes Settlement Department, there are two gazetted posts of Assistant Backward Class Officers (Settlements)—formerly styled Assistant Criminal Tribes Settlement Officers. One of these posts is held by Mr. C. S. Deodhar. He belongs to the cadre of Mamlatdars in the Revenue Department and was specially selected for deputation to the Criminal Tribes Settlement Department in 1921 on account of his organising ability, intelligence and capacity for hard work. He has been holding the post of Assistant Backward Class Officer (Settlements) since then, and has gained special experience of the working of the Department during these years. Had he remained in the Revenue Department, he would have risen to the post of Deputy Collector two years ago. But the increasing importance and specialised character of the work of the Criminal Tribes Settlement Department made it most undesirable that Mr. Deodhar should, for the sake of his own prospects, revert to the Revenue Department and that the Criminal Tribes Settlement Department should lose the benefit of his services. Moreover, the appointment of the Criminal Tribes Settlement Officer as Backward Class Officer made it essential that his senior Assistant should have the rank and experience necessary to relieve him of some of his important duties as Criminal Tribes Settlement Officer and set him free for his duties as Backward Class Officer. Government therefore raised the pay of the post of Assistant Backward Class officer held by Mr. Deodhar from Rs. 300—10—400 to Rs. 300—50—550—50/2—650, i.e., to the level of the scale of pay of Second Grade Deputy Collectors, as a temporary measure for a period of three years from 1st May 1931 and allowed Mr. Deodhar, who on that date had completed more than two years on Rs. 400 on the old scale, to start on Rs. 450 per mensem, on the revised scale. In view of the financial situation, Government were reluctant to sanction increased expenditure and accordingly ordered that one post of clerk on Rs. 150—5—200 in the office of the Backward Class Officer should be held in abeyance. Thus the temporary revision of pay of the post held by Mr. Deodhar not only did not entail any extra expenditure, but on the contrary resulted in a small saving to Government. This action of Government was brought to the notice of the Legislative Council by showing the proposal as item 5 in the statement of new items sanctioned by the Finance Department during the year 1931-32 by reappropriation from savings in sanctioned grants.

2. The experiment has convinced Government that the temporary arrangement should be sanctioned as a permanent measure. The duties of the appointment and the responsibilities of the officer holding it have lost none of their importance since 1931, and there is no reason to believe that they will be lessened in the future. Under this arrangement, Mr. Deodhar, the present incumbent of the post, will be allowed to continue on the existing scale of pay, namely, Rs. 300—50—550—50/2—650, till he retires, and his successor will be allowed pay on the revised scale of pay which may then be in force for Second Grade Deputy Collectors. The post of clerk on Rs. 150—5—200 which has been held in abeyance since 1st May 1931 will be permanently retrenched, and will thus counterbalance the immediate and ultimate annual recurrent expenditure involved in the present case.

Grand Total—25, Jails and Convict Settlements —(Reserved).	{	Recurrent	Rs. 1,800
		Non-recurrent .. .. .	.. .. .

26, POLICE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 9. Increase in the strength of police force in Bombay City.

Recurrent	..Rs. 48,216	Non-recurrent	..	..Rs.	Nil.
Total	.. .. 48,216	Ultimate annual recurrent	.. ..	52,376	

Remarks.—The communal riots in February 1929 proved that the then existing strength of the Bombay City police force was inadequate to cope with sudden and violent disorders in the City. The Commissioner of Police accordingly submitted in April 1929 a scheme for the increase in the Bombay City police force as detailed below :—

(a) Additional police force consisting of 34 Sergeants, 29 Head Constables and 505 Constables.

(b) Purchase of 6 Morris trucks.

(c) Construction of 7 pucca built police chowkies.

The Bombay Riots Enquiry Committee of 1929 had also strongly recommended that the police force of Bombay City should be increased to the figure proposed by the Commissioner of Police. However, in view of the financial stringency Government did not find it possible to give effect to the whole scheme, but sanctioned in the year 1929 with the consent of the Legislative Council the entertainment of 34 Sergeants, 9 motor lorry drivers, 50 Armed Police Constables and the purchase of 6 trucks, and the opening of a new police station at Kalachowki which resulted in an increase of the force by 1 Inspector, 1 Deputy Inspector, 2 Sergeants, 3 Sub-Inspectors, 1 Jemadar, 11 Head Constables and 102 Constables. It has not been found possible since then to sanction the remaining part of the scheme in view of ever increasing financial stringency. The communal riots of 1932 proved once again the inadequacy of the Bombay City police in its present strength to cope with any real serious disturbances and the most urgent need at present therefore is an adequate increase in the force to maintain law and order. In view however of the present financial condition Government are not prepared at present to sanction the whole remaining portion of the scheme submitted by the Commissioner of Police in the year 1929, though they are convinced that the increase in the force proposed by the Commissioner of Police and recommended by the Bombay Riots Enquiry Committee of 1929 is essential. They have, however, decided that the police force in Bombay City should be permanently increased by 100 armed men (9 Head Constables and 91 Constables) with effect from 1st March 1934. The cost on account of the pay and allowances of the additional police staff amounts to Rs. 48,216 for 12 months of the year 1934-35 as shown in detail below :—

	Cost per mensem.
	Rs.
(1) <i>Pay of Establishment</i> —	
9 Head Constables on Rs. 38—1—50 per mensem each ..	342
91 Constables on Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{4}$ —36 ..	2,730
Total ..	3,072
(2) <i>Allowances, Honoraria, etc.</i> —	
House-rent at Rs. 7 per mensem each to 29 Constables ..	203
Total ..	203
(3) <i>Contingencies</i> —	
Rent of a block of 80 rooms hired for 9 Head Constables and 62 Constables	568
Clothing charges at Rs. 1-12-0 per mensem each for 9 Head Constables and 91 Constables	175
Total ..	743
Grand Total ..	4,018
	×12 months.
	48,216

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 10. Increase in the strength of the police force in Ahmedabad City.

Recurrent	.. Rs. 1,01,637	Non-recurrent	.. .. Rs. 2,600
Total	.. .. ,, 1,04,237	Ultimate annual recurrent	.. .. ,, 1,14,670

Remarks.—Owing to the rapid increase in population and in the number of mills and the consequent increase in the number of industrial strikes and communal disturbances during the last 10 years the present strength of the police force in Ahmedabad City has been found to be inadequate for the preservation of peace and the detection of crime. During the last 20 years there has also been a steady increase in motor and other traffic in Ahmedabad City with the result that additional duties have devolved upon the police in respect of traffic control for which no strength has been provided in the existing sanctioned strength of the police force of that City. This has resulted in the men being overworked and has in consequence told on their health. It has therefore been represented to Government by all the local officers concerned that there is urgent need of increasing the police force in Ahmedabad City. After carefully considering their proposals Government have come to the conclusion that there is an urgent necessity for increasing the police force in Ahmedabad City by 6 Sub-Inspectors, 73 Head Constables (unarmed), 5 Head Constables (armed), 97 Constables (unarmed) and 47 Constables (armed) and have accorded administrative approval to the entertainment of this additional police force and decided to entertain it with effect from 1st March 1934. The total cost on account of pay and allowances of the additional police staff in the financial year 1934-35 amounts to Rs. 1,01,637 as shown in detail below :—

	Par mensem. Rs.
(1) Pay of Establishment—	
6 Sub-Inspectors on Rs. 75 per mensem each ..	450
78 Head Constables on Rs. 28 per mensem each ..	2,184
Literacy allowance (special pay) at Rs. 2 per mensem each for 73 Head Constables (unarmed) ..	146
Duty allowance (special pay) at Rs. 3 per mensem each for 7 Writer Head Constables ..	21
Duty allowance (special pay) at Rs. 5 per mensem each for 2 Head Constables of the Local Intelligence Branch ..	10
144 Constables on Rs. 20 per mensem each ..	2,880
Literacy allowance (special pay) at Rs. 2 per mensem each for 97 Unarmed Constables ..	194
Duty allowance (special pay) to 2 Constables of the Local Intelligence Branch at Rs. 3 per mensem each ..	6
Duty allowance (special pay) for 1 Sub-Inspector for Local Intelligence Branch at Rs. 10 per mensem ..	10
Total ..	5,901
(2) Allowances, Honoraria, etc.—	
House-rent allowance to 6 Sub-Inspectors at Rs. 20 per mensem each ..	120
Conveyance allowance for 5 Sub-Inspectors at Rs. 25 per mensem each ..	125
Clothing allowance at Rs. 3·3 per mensem each for 6 Sub-Inspectors ..	19·8
House-rent allowance at the average rate of Rs. 6 per mensem each for 75 Head Constables and at Rs. 2 per mensem for 1 Head Constable ..	452
Compensatory allowance to 75 Head Constables at Rs. 5 per mensem each ..	375
House-rent allowance at Rs. 5 per mensem each for 143 Constables ..	715
Compensatory allowance at Rs. 3 per mensem each for 143 Constables ..	429
Total ..	2,235·8

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Pay per mensem.
	Rs.
<i>(3) Contingencies—</i>	
Clothing capitation grant at Rs. 1·5 per mensem each for 78 Head Constables	117
Clothing capitation grant at Rs. 1·5 per mensem each for 144 Constables.. .. .	216
Total ..	333
Grand Total ..	8,469·8 × 12 months.
Total, Recurrent ..	1,01,637
<i>Plus non-recurrent on account of 52 muskets and accessories</i>	
	2,600
Grand Total ..	1,04,237

ITEM 11. Alteration in the strength and composition of Rifle Squads and replacement of 303 rifles in the hands of the surplus number of men by 410 muskets.

Recurrent .. Rs.	<i>Nil.</i>	Non-recurrent ..	Rs. 12,500
Total „	12,500	Ultimate annual recurrent .. „	<i>Nil.</i>

Remarks.—Rifle Squads in this Presidency were originally instituted to deal with dacoity operations. The total strength of these squads at present is 907 men and they have 1,108 303 rifles in their possession. Dacoity operations are now of rare occurrence. It was accordingly pointed out by the Inspector General of Police that the retention of such a large number of men armed with rifles was not justified at present. The Inspector General of Police therefore proposed to reduce the number of squads and to locate 6 Head Constables and 30 Constables at each of the nine centres noted below* for the needs of their own and the adjoining districts and to re-arm the remaining 583 men [907 — (36 × 9)] with 410 bore muskets. The actual number of additional muskets required is only 304 and their cost is estimated at Rs. 12,500. This expenditure will be materially counterbalanced by the credit which will be afforded by the Army Department in respect of the surplus 683 rifles which will be surrendered to that Department, but the amount realised from the Army Department will not be treated as reduction in expenditure under “26, Police,” but credited to the receipt side of the budget under “XIX—Police.” Besides, there will be a recurring saving in ammunition of at least Rs. 8–8–0 per annum in respect of every man re-armed with a 410 musket in exchange for a 303 rifle. The annual saving on ammunition will thus amount to about Rs. 5,000. As the scheme results in a recurrent saving, as against a non-recurring expenditure of Rs. 12,500, which will be counterbalanced as stated above, Government have accorded their administrative approval to it and have decided to give effect to it from the financial year 1934–35.

ITEM 12. Appointment of a Second Police Prosecutor for the Bombay Suburban District and of a Writer Constable for him as a permanent measure.

Recurrent .. Rs.	4,326	Non-recurrent ..	Rs. <i>Nil.</i>
Total „	4,326	Ultimate annual recurrent .. „	5,368

Remarks.—It was represented to Government by the Inspector General of Police in July 1931 that the volume of criminal work in the Bombay Suburban District had been considerably increased and it was not possible for 1 Police Prosecutor to cope with the work. The Police Prosecutor has to attend four courts, viz. the courts of the District Magistrate, Sub-Divisional and City Magistrate, First Class, Bandra, the Resident Magistrate, First Class, Kurla, and the Honorary Magistrate at Andheri. In addition to this work the Police Prosecutor has to offer advice and furnish opinions to Sub-Inspectors in various matters, has to draw up revision applications, appeal memoranda and other miscellaneous matters. The one Police Prosecutor allotted to the Bombay Suburban District dealt in 1930 with 280 cases. It is true that a large proportion of these, arising out of the civil disobedience movement, must have been of a simple character, but the figure for 1929, a year unaffected by the civil disobedience movement, was

* Ahmedabad, Kaira, Godhra, Dhulia, Nasik, Satara, Sholapur, Dharwar and Ratnagiri,

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

147, which is considerably in excess of the number of cases undertaken by any Prosecutor in any other district. Government were thus convinced that there was an urgent need of an additional Police Prosecutor for the Bombay Suburban District, and they accordingly sanctioned in August 1931 the entertainment of a Second Police Prosecutor and of a Writer Constable for him for a period of one year in the first instance and reduced at the same time one of the appointments of Police Prosecutors and of a Writer Constable in the Dharwar District in view of the decrease of prosecution work in that district. As the volume of prosecution work in the Bombay Suburban District was on the increase in the year 1932, the appointments of the Police Prosecutor and his Writer Constable were continued till the end of the current financial year. In view of the facts and figures since supplied by the local officers Government are fully convinced that the volume of prosecution work in the Bombay Suburban District justifies the permanent appointment of a Second Police Prosecutor and of a Writer Constable for him and they have accordingly decided to sanction those appointments permanently with effect from 1st March 1934. The cost on account of the pay and allowances of these appointments amounts to Rs. 4,326 for 12 months of the year 1934-35 as shown in detail below—

	Cost per mensem.		
	Rs.	a.	p.
(1) Pay of Establishment —			
Pay of the Prosecutor in the scale of Rs. 200—10—300 ..	200	0	0
Pay of the Writer Constable in the scale of Rs. 20—24 ..	20	0	0
Duty allowance (special pay) at Rs. 2 per mensem for the Writer Constable	2	0	0
Total ..	222	0	0
(2) Allowances, Honoraria, etc.—			
House-rent allowance to the Police Prosecutor at Rs. 50 per mensem	50	0	0
Conveyance allowance at Rs. 20 per mensem to the Police Prosecutor	20	0	0
House-rent allowance to the Writer Constable at Rs. 15 per mensem	15	0	0
Compensatory allowance to the Police Prosecutor at Rs. 45 per mensem	45	0	0
Compensatory allowance to the Writer Constable at Rs. 7 per mensem	7	0	0
Total ..	137	0	0
(3) Contingencies—			
Clothing charges at Rs. 1-8-0 per mensem for the Writer Constable	1	8	0
Total ..	1	8	0
Grand Total ..	360	8	0
		× 12 months.	
	4,326	0	0
		Rs.	
Grand Total—26, Police—(Reserved)	{ Recurrent ..		1,54,179
	{ Non-recurrent.		15,100

31, EDUCATION—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 13. Opening of B.Sc. course at the Karnatak College, Dharwar.

Recurrent ..	.. Rs. 12,311	Non-recurrent ..	.. Rs. 42,000
Total ..	.. ,, 54,311	Ultimate annual recurrent ..	.. ,, 16,512

Remarks.—The Karnatak College, Dharwar, is affiliated at present to the University in science for the I.Sc. examination only in groups A and B. It has long been felt that the students of Science from the Karnatak should be able to complete their courses in Dharwar instead of having to proceed to other centres where the science departments are already crowded and expenses are high for mofussil students. The University Science Inspection Committee which visited the college in 1933 have also recommended the extension of the science department at this college. There is a strong local demand in Karnatak that further facilities should be accorded for the study of science at the only Government college in the Southern Division, and the matter has been represented to Government on several occasions. The Director of Public Instruction has reported to Government that the number of students taking the I.Sc. courses at the Karnatak College is steadily rising and that they will be seriously inconvenienced if they have to proceed to other centres for further studies. The Director considers that the extension of the Science course will be popular and can be effected without providing additional accommodation and that before long, current expenditure will be covered by the fee receipts.

It is therefore proposed to start the B.Sc. course at the Karnatak College with effect from the academic year 1934-35. The details of the additional cost for 1934-35 are as follows:—

	Rs.
Non-recurrent—	
Cost on account of apparatus	42,000
Recurrent—	
3 assistant teachers, one for each of the departments of Physics, Chemistry and Biology on Rs. 130—10—200 ..	3,510
3 demonstrators for subjects as above on Rs. 100 per mensem ..	2,700
1 laboratory assistant on Rs. 30—1—50 minus 12½ per cent. cut ..	237
3 laboratory peons on Rs. 18 per mensem minus 12½ per cent. cut ..	425
1 laboratory hamal on Rs. 25—1—35 per mensem minus 12½ per cent. cut ..	197
1 fieldman on Rs. 18 per mensem minus 12½ per cent. cut ..	142
Grant for apparatus, library, etc.	5,100
	12,311

An expenditure of Rs. 14,200 on account of additions and alterations to the building will have also to be incurred but a demand on this account is being presented under "41-Civil Works."

	Rs.
Grand Total—31, Education—(Transferred)	{
	Recurrent .. 12,311
	Non-recurrent .. 42,000

32, MEDICAL—(Transferred).

MINISTER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

ITEM 14. Entertainment of certain additional staff for the Central Mental Hospital, Yeravda.

Recurrent	.. Rs.	7,053	Non-recurrent	..	.. Rs.	<i>Nil.</i>
Total	..	..	Ultimate annual recurrent	..	..	7,053

Remarks.—Owing to the constant and urgent demands on the accommodation at the Central Mental Hospital, Yeravda, the number of beds had to be increased from 572 to 860 (514 for males and 346 for females) by reducing the floor space for each patient from 65 to 50 superficial square feet and the present population of the Hospital is 870 patients. The increase in the number of patients has increased the work for all the staff, who are no longer able to cope with it. The Superintendent finds it extremely difficult to manage the Hospital with the present establishment which is far short of the scale laid down. An increase in all the branches of the staff is now an imperative necessity, but in view of the existing financial stringency it is proposed to entertain the following establishment only without which it will not be possible to keep the hospital in an efficient working order. The details regarding their pay is given in the statement attached herewith.

(a) 1 *Compounder.*—In October 1930, Government had administratively approved the creation of the post of an additional compounder for the Hospital. With the increase in population of the institution since then, the compounder's duties have increased still further and another compounder is now an absolute necessity.

(b) 13 *Additional male and female attendants.*—The present number of attendants viz., 109 (68 males and 41 females) is sufficient to take care of 654 patients only at the sanctioned scale of 1 attendant to 6 patients, while there should be 86 male and 57 female attendants for the sanctioned accommodation for 514 male and 346 female patients. Attendants in Mental Hospitals are mainly responsible for the actual care and treatment of patients and it is highly important that their number should always be kept up to the sanctioned scale which is not very liberal. The additional 13 attendant are, therefore, absolutely necessary for the Hospital.

(c) 2 *Cooks.*—The existing number of cooks is 6 and it is proposed to entertain 2 additional cooks, one of whom will be a Brahmin cook. With the increase in the number of patients the work in the kitchens has become heavy. The majority of patients in a Mental Hospital are on full diet and they remain in the Hospital for a long time. The amount of work required to be completed in a given time is so great that it can only be managed by skilled labour.

Up to now there has been no Brahmin cook on the establishment of the Hospital. Such a servant is desirable for the higher classes of patients.

(d) 2 *Dhobis.*—The present number of dhobis at the Hospital is 5 and it is proposed to entertain 2 additional dhobis. The sanctioned scale of dhobis to patients in Mental Hospitals has been fixed at 1 to 100 and at this scale 9 dhobis are admissible for 860 patients.

(e) 1 *Barber and 1 Tailor.*—The existing staff of 3 barbers and 2 tailors was sanctioned when the hospital was opened in June 1913. With the present increase in the number of patients the additional staff proposed is essential.

(f) 7 *male and 5 female sweepers.*—The existing number of sweepers at the Hospital is 19 (10 males and 9 females) and it is proposed to entertain 7 males and 5 females. There is no sanctioned scale for sweepers at Mental Hospitals, but having regard to the scale admissible for general hospitals viz., 1 sweeper to 12 patients the increase proposed is reasonable.

Statement showing details of pay of establishment.

						Pay per mensem.
						Rs.
1 Compounder	..	..	..	..	..	25—5/2—70
6 additional male attendants as detailed below—						
2 1st grade attendants	..	..	..	..	..	32 each.
1 4th grade attendant	..	..	..	..	..	22 „
3 5th grade attendants	..	..	..	..	..	21 „
7 additional female attendants as detailed below—						
1 1st grade attendant	..	..	..	..	..	25
2 2nd grade attendants	..	..	..	..	..	22 each.
2 3rd grade attendants	..	..	..	..	..	21 „
2 4th grade attendants	..	..	..	..	..	20 „

32, MEDICAL—(Transferred)—contd.

MINISTER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

						Pay per mensem
						Rs.
1 Cook	..	..	..	..	..	21
1 Brahmin Cook	..	..	..	..	..	25
2 Dhobis	..	..	..	..	..	20 each.
1 Barber	..	..	..	..	..	18
1 Tailor	..	..	..	..	..	20
7 Male sweepers	..	..	..	..	..	16 each.
5 Female sweepers	..	..	..	..	..	16 "

(Less two annas cut in all cases except dhobis).

ITEM 15. Opening of a Police Ward at the Civil Hospital, Jalgaon.

Recurrent	..	Rs.	1,280	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	1,280	Ultimate annual recurrent	..	..	..	1,550

Hospitals and Dispensaries—Mofussil Hospitals and Dispensaries.

						Rs.
<i>Pay of Establishment—</i>						
Superior Establishment	..	..	..	..	..	300
Inferior Establishment	..	..	..	..	..	315
<i>Contingencies</i>	..	..	..	..	..	665

Remarks.—As a measure of economy, Government have recently sanctioned the abolition of the Police Hospital at Jalgaon with effect from 1st March 1934 and the opening of a Police Ward at the Civil Hospital, Jalgaon, with effect from that date. The opening of the additional ward at the Civil Hospital, Jalgaon, has necessitated the entertainment of an additional staff and also an increase in expenditure under contingencies. The provision to be made in the next year's budget on account of contingencies corresponds with the provision hitherto made under that head for the Police Hospital, Jalgaon. The following additional staff has been sanctioned for the Civil Hospital, Jalgaon, with effect from 1st March 1934:—

- 1 Compounder.
- 1 Sweeper.
- 1 Ward boy.

The details of the provision previously made under "26-Police" on account of the Police Hospital and the provision that will in future be made under "32-Medical" from the next year are given in the attached statement.

Existing Provision.

Provision which would have been necessary in the budget of 1934-35 for the Police Hospital, Jalgaon, if it had been continued.				Provision required under 32-Medical as a result of the orders abolishing the Police Hospital, Jalgaon.				
Rs.				Rs.				
26-C Police	..	..	..	32-Medical	..	..	..
District Police	..	..	..	Hospitals and Dispensaries	..	..	..
Hospital Charges	..	..	..	Mofussil Hospitals and Dispensaries	..	..	..
<i>Pay of Establishment—</i>				<i>Pay of Establishment—</i>				
Sub-Assistant Surgeon	..	..	2,402	*Superior Establishment	..	..	300
Servants	..	..	495	†Inferior Establishment	..	..	315
<i>Contingencies</i>	..	..	665	<i>Contingencies—</i>			
			3,562	Non-Contract Contingencies	..	..	665
				Recurrent. Ultimate recurrent.				
				*1 Compounder	..	—25 × 12 = 300	..	570
				Revised scale				
				25-5/2-70				
				† 1 Sweeper 14	..	—14 × 12 = 168	..	168
				† 1 Ward boy 14	..			
				with 2 annas cut				
				in the rupee	..	—12/4 × 12 = 147	..	147
						315		315

Grand Total—32, Medical—(Transferred)	..	{	Recurrent	..	8,333
			Non-recurrent..	..	....

33, PUBLIC HEALTH—(Transferred).

MINISTER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

ITEM 16. Installation of a new crude oil engine driven pumping set at the Pandharpur Water Works.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 56,200
Total ..	.. ,, 56,200	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—The existing steam units at the Pandharpur Water Works were installed in the year 1911 and have practically completed their term of life. In the year 1927 when, for pumping the increased supply, a plant of capacity 1·584 M. G. per day, i.e., equal to the total capacity of the two existing steam plants together, became necessary, a crude oil unit of the requisite capacity was installed. Since then the steam plants are worked only as a standby when the oil plant is under repair and this period is generally three months in a year.

The usual supply of water to the town of Pandharpur is 6½ lakhs gallons per day and the quantity demanded by the Municipality during the Fair days ranged from 7½ lakhs gallons on 24th June 1933 to 16 lakhs gallons on 5th July 1933. The maximum consumption of water was about 17 lakhs gallons on 4th July 1933 it being the principal "Ekadashi" day. The present oil engine plant which is capable of giving a discharge of about 16 lakhs gallons per day was in use during the whole period of the fair days and it was running continuously from 3rd July 1933 to 8th July 1933 for 142 hours. Experience has shown that a new standby pumping set is essential at the earliest possible date as a breakdown in the water supply during one of the several religious fairs held at Pandharpur is too great a risk to run and as the health of the thousands of pilgrims who visit the town annually depends on the provision of a pure and adequate supply of water. Not only that but by installing a modern set, a saving in maintenance charges of about Rs. 7,000 per annum would be secured since the present steam set is expensive to run, quite apart from its very doubtful efficiency. It is therefore proposed to instal in place of the two existing steam units, one new crude oil engine of 84 B.H.P. and a triplex deep well plunger pump capacity 1,100 G.P.M., to a total head of 140 feet at a cost estimated at Rs. 56,200, inclusive of 1 per cent. Secretariat charges.

		Rs.
Grand Total—33, Public Health—(Transferred) ..	{	Recurrent .. Nil.
	{	Non-recurrent .. 56,200

34, AGRICULTURE—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 17. Appointment of special officers for the recovery of dues of co-operative societies:

Recurrent	Rs. Nil.	Non-recurrent	Rs. 55,000
Total	55,000	Ultimate annual recurrent.. ..	Nil.

Remarks.—At the February-March session of 1933 the Legislative Council sanctioned a grant of Rs. 17,000 for the employment, up to 31st July 1933, of 18 special officers with their staff in connection with the scheme devised for the systematic and speedy recovery of dues of co-operative societies through revenue agency. An additional special officer was subsequently entertained for work in the Panch Mahals District. The period of the establishment has since been extended up to 30th April 1934. Recoveries to the extent of about Rs. 10,90,000 were made by the special staff up to 31st July 1933 and over Rs. 50,00,000 still remained to be recovered on that date. It is clear that the temporary staff will be required throughout the year 1934-35, the work being quite beyond the capacity of the ordinary district staff which is fully occupied. A provision of Rs. 55,000 has accordingly been made in the ensuing year's budget, details of which are given below :—

	Rs.
22 Special Officers (1 on Rs. 90, 1 on Rs. 108, 1 on Rs. 176 and 19 on Rs. 100 each)	27,288
23 Clerks (1 on Rs. 45 and 22 on Rs. 30 each)	8,460
23 Peons (1 on Rs. 20 and 22 on Rs. 15 each)	4,200
Travelling allowance	12,000
Contingencies	3,000
	54,948
For rounding	52
Total	55,000

Three more special recovery officers will have to be entertained next year, one for each of the Ahmedabad, Broach and Nasik districts, and the amount of Rs. 55,000 mentioned above is inclusive of the provision required for them. The cost of the special establishment is to be recovered from defaulters by the levy of a percentage charge.

	Rs.
Grand Total—34, Agriculture—(Transferred) ..	{ Recurrent
	{ Non-recurrent 55,000

37, MISCELLANEOUS DEPARTMENTS—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 18. Appointment of three Inspectors and six clerks in the Motor Vehicles Department of the office of the Commissioner of Police, Bombay.

Recurrent	Rs. 23,690	Non-recurrent	Rs. Nil.
Total	Rs. 23,690	Ultimate annual recurrent	Rs. 26,100

Remarks.—The Commissioner of Police, Bombay, issues and renews registration certificates for all Motor Vehicles in the Presidency proper including Bombay City. He also issues and renews driving licences under the Bombay Motor Vehicles Rules of 1915, permits to owners of Motor Vehicles which are to be used as public conveyances and permits to drivers of such motor vehicles, in Bombay City. The Inspectors employed in the Motor Vehicles Department also visit the Districts in the Presidency proper to examine the motor vehicles plying for hire and to test applicants for public motor licences. The work of this Department has considerably increased since the increase of various motor fees and the levy of fees for the renewal of registration certificates which came into force from 2nd April 1930. In former years the permanent staff of the Department used to be assisted by three temporary clerks recruited for a period of 4 months in each year to cope with the clerical work arising from the renewal of registration certificates. Since the introduction of renewal fees the correspondence work has increased so much that permanent appointment of 6 clerks has been found to be necessary. It has also been found necessary to increase the staff of inspectors to prevent the evasion of renewal fees by instituting rigorous check inspections. There are over 10,000 motor vehicles in Bombay City. The number of registration certificates renewed during the year 1932 was 19,908 of which 9,502 belonged to Bombay City. The revenue realised from this source alone amounted to Rs. 6,46,298. In order to ensure the due payment of this revenue the increase in the inspecting staff, as mentioned above, is required. The staff of three Inspectors and 6 clerks was at first appointed on a temporary basis, but as the experience of the last four years shows that there is no chance of the work being reduced it is proposed to make it permanent.

Details of the expenditure quoted in the statement.

RECURRENT.

	Rs.	Rs.
<i>Pay of Establishment—</i>		
Pay of 3 Inspectors in the grade of Rs. 300—10—400 in 1934-35 inclusive of increments	12,721	
Pay of clerks in the grade of Rs. 50—5/2—90—5—140 in 1934-35 inclusive of increments	4,560	
Less 5 per cent. emergency cut for one month	71	
		17,210
<i>Allowances, Honoraria, etc.—</i>		
Conveyance allowance of 3 Inspectors at Rs. 50 per mensem each	1,800	
Clothing allowance of 3 Inspectors at Rs. 10 per mensem each	360	
		2,160
<i>Contingencies—</i>		
House-rent to 3 Inspectors at Rs. 120 per mensem each .. .. .	....	4,320
	
Total Recurrent .. .. .	....	23,690

ULTIMATE ANNUAL RECURRENT.

<i>Pay of Establishment—</i>		
Pay of 3 Inspectors in the scale of Rs. 300—10—400 (Average)	1,082 13 6	per mensem
Pay of 6 clerks in the scale of Rs. 50—5/2—90—5—140 (Average)	552 2 6	per mensem
	
Carried forward	1,635 0 0	

37, MISCELLANEOUS DEPARTMENTS—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	Rs.	a.	p.
Brought forward ..		1,635	0	0
<i>Allowances, Honoraria, etc.—</i>				
Conveyance Allowance to 3 Inspectors at Rs. 50 each ..		150		
Clothing Allowance to 3 Inspectors at Rs. 10 each ..		30		
		180	0	0
<i>Contingencies—</i>				
House-rent to 3 Inspectors at Rs. 120 each		360	0	0
Total per mensem		2,175		
			× 12	
Total Ultimate Annual recurring cost		26,100		
Rs.				
Grand Total—37, Miscellaneous Departments—	{	Recurrent ..	23,690	
(Reserved).		Non-recurrent ..	Nil.	
Grand Total of all heads charged to revenue ..	{	Recurrent ..	2,15,809	
		Non-recurrent ..	2,25,600	

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

SIND:

ITEM 19. Opening of a second Drainage Division and one Sub-division in Sind.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 30,122
Total .. ..	.. „ 30,122	Ultimate annual recurrent .. „	Nil.

Remarks.—The question of water-logging and drainage in Sind has become a problem of urgent importance requiring the closest investigation and the devising of immediate measures to deal with the rise in sub-soil water level in both Barrage and Non-Barrage areas. With this object in view a special Drainage Circle was provided in the Barrage Project. It was not, however, created, as this work was entrusted to the other Superintending Engineers in addition to their normal duties. The matter having assumed a serious aspect a token demand was asked for, for the opening of one Drainage Division and four Sub-divisions thereunder in Sind to deal with the problem, in the last session of the Legislative Council. This new Division is in charge of the investigations concerning drainage in an area of some 4,500 square miles, and, after identifying those areas which need, or are likely to need, drainage in the near future, it will take up the preparation of the necessary detailed drainage projects. This work, in itself, is quite sufficient to occupy the staff of a Division. Moreover, further developments may occur in connection with the seepage from the first 22 miles of the Rohri Canal. The Hydro Isobaths plans for July 1933, and the “difference contour” maps for the same month, have shown that there is a definite rise in the sub-soil water table in the Kandiaro, Naushahro, and Tharushah area, and further that there is a very considerable rise in the water table along the Nara River between the Mithrao and Thar Canals. Sub-soil water levels in various large areas of the left bank command of the Barrage are, at present, only 16 to 20 feet below the ground surface. In the Punjab area is considered to have become “dangerous” from the water-logging point of view when the sub-soil water table reaches a point 25 feet below the surface. Judging by this standard very large areas in the left bank command have either already passed the “danger” point or have been in the danger zone since Barrage irrigation commenced. The area of this command is some 8,000 square miles and although a certain amount of work has been done in connection with the selection of main and branch drainage lines, the consideration of possible discharges, etc., there is much work still remaining to be done before a comprehensive system of drainage can be worked out for the whole of the area. In these circumstances it is proposed to create a second Drainage Division and one Sub-division, on a temporary basis, with effect from the 1st April 1933. If the Division is not opened considerable delay will occur in working up the necessary drainage projects, and this delay may quite easily result in a serious loss of revenue owing to the land becoming affected by a dangerously high rate of rise in the sub-soil water table before the necessary drainage schemes can be constructed. The Executive Engineer will be made available from the existing staff. At this stage it cannot be said which officer will be put in charge of this new Division, but taking the average cost of an Executive Engineer, expenditure on his account works out to Rs. 13,600 for which provision already exists under head “41”. Adding this to the following figure of Rs. 30,122 and Rs. 2,200 for Travelling allowance (Non-voted), the total cost of the Division during the next year would amount to Rs. 45,922. The provision for the following temporary staff is proposed for 11 months.

Second Drainage Division.

	Rs.	Rs.	Rs.
(b) Pay of Establishment—			
1 Overseer at Rs. 100 per mensem ..	1,100		
1 Accountant at Rs. 150 per mensem ..	1,650		
1 Head clerk at Rs. 150 per mensem ..	1,650		
6 Clerks, 1 (105), 1 (100), 1 (75), and 3 (40) ..	4,400		
1 Storekeeper at Rs. 87 per mensem ..	957		
1 Draftsman at Rs. 105 per mensem ..	1,155		
1 Assistant Draftsman at Rs. 60 per mensem ..	660		
1 Tracer at Rs. 40 per mensem ..	440		
8 Peons at Rs. 20 per mensem each ..	1,760		
		13,772	
(c) Allowances—			
Travelling allowance—Voted ..	1,100		
		1,100	
(d) Contingencies		5,500	
			20,372

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

One Sub-Division.

(b) Pay of Establishment—

	Rs.	Rs.	Rs.
1 Sub-divisional officer at Rs. 380 per mensem ..	4,180		
3 Overseers at Rs. 100 per mensem each ..	3,300		
2 Clerks at Rs. 40 per mensem each ..	880		
7 Peons and Khalasis at Rs. 20 per mensem each	1,540		
		9,900	
(c) Allowances—			
Travelling allowance—Voted		2,750	
(d) Contingencies—			
Contingencies		1,100	
			13,750
Total for the Sub-division			13,750
Grand Total for the Division and the Sub-division			34,122
Deduct—Probable savings			— 4,000
			30,122

ITEM 20. Continuance of the Plant Division of the Lloyd Barrage and Canals Construction.

Recurrent .. Rs.	Nil.	Non-recurrent ..	Rs. 63,825
Total	63,825	Ultimate annual recurrent	Nil.

Remarks.—The formation of the Plant Division was sanctioned by Government, on a temporary basis, from the 28th April 1932 to the 31st March 1933, in connection with the disposal of surplus plant and machinery of the Lloyd Barrage and Canals Construction: the Chief Engineer in Sind was instructed to close the Division earlier than the 31st March 1933 if the collection, storage and disposal of surplus plant could be expedited sufficiently to allow of that being done. A token grant of Rs. 10 was obtained for the Division from the Legislative Council, in the second session of that body held in October 1932. It was found necessary to continue the Division during the current year, and provision for the necessary establishment was made as a new item of expenditure in the last budget session of the Legislative Council: the provision was approved. The necessity for the continuance of the Division was then fully explained, *vide* item 25 on pages 210–212, of the Blue Book for 1933–34 (Preliminary Issue). Paragraph 8 of the remarks on that item ran as under:—

“ 8. If the disposal of plant can be continued at least at the same rate of progress as has been maintained hitherto there can be no question but that the Plant Division would more than justify its existence at least up to say March 1934. By this time the market may have improved, or it may be necessary to decide to sell what plant then remains for what it will fetch, irrespective of its true market value, or sales may entirely have to be suspended. Such a course cannot however be adopted for another year or a year and a half, when with the experience gained on the work of disposal of the plant the situation will have to be reviewed and judged on its merits.”

It will be seen that the necessity of continuing the Division for a further period was then contemplated.

2. The work of the Plant Division consists of the following items:—

I.—Collection of Stores, Preparations, etc.

(a) Collection of all plant and materials at convenient centres, involving the dismantling of a large portion thereof.

(b) Classifying, making of specifications and lists of the Plant and materials, and pricing the same.

(c) The overhaul and storage of Plant and machinery and stock.

(d) Designing of supplementary arrangements, or the alterations of existing arrangements, which may be required in order to effect sales.

55. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

II.—Negotiations for sale.

(e) Advertising of plant, interviewing prospective customers, arranging trials and demonstrations and such allied matters.

III.—Despatch of Stores sold.

(f) Overhauling, packing and despatching of machinery and materials disposed of.

The work under (a), (b) and (c) above in connection with the plant and machinery which was obtained for the construction of the Barrage, has been completed. The surplus stores obtained for the canals are being listed and classified, and specifications for large items thereof are being prepared with a view to advertising them for sale.

The work under items (d), (e) and (f) will continue for so long as the plant is lying undisposed of. It is proposed to dispose of the smaller items during next year, and thus leave only a few large items for future consideration, if no offer is received for them. These remaining big items can then be conveniently stored and looked after by any existing Division.

3. The total book value of the plant, machinery, and buildings, which are to be disposed of, is Rs. 78·51 lakhs. Excluding the value of plant transferred to the Public Works Department Divisions in this Presidency, but including credits taken on account of the transfer of plant to other Departments of this Government, the total amount realised up to November 1933 is Rs. 15·93 lakhs. The credit earned on account of the transfer of plant to Public Works Department Divisions up to the end of that month amounts to Rs. 7·70 lakhs. It is expected that a further sum of Rs. 36·18 lakhs will be realised in future, as under :—

	Rs.	
From November 1933 to March 1934	3·09	lakhs.
Forecast 1934-35	12·00	lakhs.
Further forecast	21·09	lakhs.
	36·18	

It is not possible at this stage to forecast the proportion of the above amounts which will be obtained by the transfer of plant to the Public Works Department Divisions.

4. This forecast is based on the probabilities of sale of practically all the smaller items, but there is every chance that a large item such as a dredger or a crane might be disposed of, and in that event the realization would be considerably more than shown above.

5. The cost of the Plant Division is roughly Rs. 60,000 a year, and assuming only Rs. 6 lakhs as the yearly sales (based on the previous 2 years' sales results), the percentage cost of the Division would be only 10 per cent. which is very small when it is considered that Commission Agents are generally given a minimum of 5 per cent. on sales and they merely negotiate the bare sales, whereas the Plant Division carries out repairs, prepares all specifications, arranges and provides demonstrations, proposes Schemes for utilising the available plant, etc. etc.

6. The work cannot be done by an officer in charge of another Division in addition to his own duties as it is much too heavy, and moreover, an officer with specialised knowledge and experience of Mechanical and Electrical Engineering is essential for efficient results to be obtained.

7. In the circumstances it is absolutely necessary that the Plant Division should be continued during next year, and hence the provision for the following temporary establishment is proposed :—

(a) Pay of Officers—

1 Executive Engineer at Rs. 1,325 + £30 per mensem	Rs.	
	15,900	+ £360 o.s.p.
Sind allowance	1,200	
1 Assistant Executive Engineer at Rs. 1,050 per mensem	12,600	
Cut at 5 per cent. for one month	— 145	29,555 + £360 o.s.p.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

(b) Pay of Establishment—	Rs.	
3 Supervisors at Rs. 308 per mensem each	11,088	
11 Clerks 1 (118); 1 (113); 1 (90); 3 (59); 3 (54); 2 (35)	8,760	
1 Accountant at Rs. 190 per mensem	2,270	(inclusive of the emergency out of Rs. 10 for one month at 5 per cent.)
1 Draftsman at Rs. 108 per mensem	1,296	
1 Tracer at Rs. 59 per mensem	708	
2 Sub-divisional Clerks 1 (45), and 1 (36)	972	
Provision for increment	502	
1 Naik at Rs. 20 per mensem	240	
2 Peons 1 (19); 1 (17-8-0)	438	
6 Khalasis 2 (19); 4 (17-8-0)	1,296	
	27,570	
(c) Allowances—		
Travelling allowance	4,500	
(d) Contingencies—		
Contingencies	2,400	
	64,025	+ £360 o.s.p.
Deduct—Probable savings	—5,000	
	59,025	+ £360 o.s.p. =
	4,800	
	63,825	

WORKS UNDER THE CONTROL OF THE INDUS RIVER COMMISSION.

Karachi Canals Division.

ITEM 21. Constructing double muharies in Belo Bund Sub-division along (i) Mulchand Shahbunder Bund mile 25/0 to 29 of Gugo loop and new loop behind Gugo loop, (ii) Belo loop mile 0/5 to 3/5 and (iii) Mulchand Shahbunder Bund mile 39 to 46.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	7,500
Total	Rs.	7,500	Ultimate annual recurrent	Rs.	Nil.

Remarks.—There is very heavy wave wash against these sections of the bund line owing to their being exposed to strong westerly winds. Consequently considerable damage is done to these bunds at present and the cost of repairing them every year and bringing them back to Indus River Commission section is large. Moreover, during the abkalani season there is constant danger of a breach occurring at a point where a bund has been weakened by erosion of the upstream face from wave wash. The construction of double muharies will not only protect these bunds from wave wash but will also result in less expenditure on maintenance and repairs in future.

ITEM 22. Raising and strengthening Kokawari Bund, mile 2/4 to 4/1, 7/5 to 8/7 and 10/5 to 10/6.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	10,000
Total	Rs.	10,000	Ultimate annual recurrent	Rs.	Nil.

Remarks.—The river is eroding in front of the Kokawari Bund and is gradually coming closer to it. In the abkalani of 1933, the free-board of this bund was 2'4" to 3' and the water level against the bund was higher than the high flood level of 1929. With the set of the river towards the bund there is every possibility of higher levels being experienced in future years and of the bund being overtopped in abnormal conditions. It is therefore absolutely necessary to raise this bund to a free-board of 4' over the highest recorded flood levels in the interests both of Government revenue and of the public.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 23. Raising and strengthening Baghar Uchito Bund mile 15/7 to 33/5.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 30,000
Total ..	.. ,, 30,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—In the abkalani of 1933 the free-board of this bund was 6 foot to 3 feet and the water level against the bund was higher than the high flood level of 1929. In a very high river there is danger of the bund being overtopped and breached with consequent very heavy loss to Government and the public. It is therefore necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level in the interests of both Government and of the public. The work is estimated to cost Rs. 54,418 out of which Rs. 30,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1935-36.

ITEM 24. Raising and strengthening Mulchand Shahbunder Bund mile 46 to 56/7.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 8,500
Total ..	.. ,, 8,500	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—In the abkalani of 1933 the free-board of this bund was 1·8 feet to 3 feet, and the water level against the bund was higher than the high flood level of 1929. For the same reason as that mentioned against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by Indus River Commission specifications as soon as possible.

ITEM 25. Raising and strengthening Sonda Taraki Loop mile 3/7 to 9/0.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 2,500
Total ..	.. ,, 2,500	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—In the abkalani of 1933 the free-board of this bund was 2 feet to 2·5 feet only and the water level against the bund was higher than the high flood level of 1929. For the same reason as that explained against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by the Indus River Commission specifications as soon as possible.

ITEM 26. Raising and strengthening Panah Baghar Bund mile 0/1 to 11/6.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 8,500
Total ..	.. ,, 8,500	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—In the abkalani of 1933 the free-board of this bund was 2 feet to 2·5 feet only and the water level against the bund was higher than the high flood level of 1929. For the same reason as that explained against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by Indus River Commission specifications.

ITEM 27. Raising and strengthening the Mulchand Shahbunder Bund miles 0 to 13/7.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 35,000
Total ..	.. ,, 35,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—In the abkalani of 1933 the free-board of this bund was 1·3 feet to 3 feet and the water level against the bund was higher than the high flood level of 1929. For the same reason as that explained against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by Indus River Commission specifications. The work is estimated to cost Rs. 63,974 out of which Rs. 35,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1935-36.

Fuleli Canals Division.

ITEM 28. Providing new stone pitching along Hajipur Bund from Wasingwah to Nurwah.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 30,000
Total ..	.. ,, 30,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—It is necessary to provide stone pitching along the Hajipur Bund between Wasingwah and Nurwah where at present no pitching exists. It is also necessary to raise the

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

present height of existing pitching between Mirwah and Wasingwah. Very severe wave-wash attacks the Bund line in this portion and great anxiety is experienced as the waves attack the unpitched length and in the pitched length the pitching is overtopped. The height of water above ground level is about 10 feet in this length. The protection proposed is therefore very necessary and urgent.

ITEM 29. Constructing stone spurs along Jamshoro Front Bund mile 2/5 and 2/6.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 22,000.
Total ..	.. ,, 22,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—The Jamshoro front bund between mile 2/5 and 2/6 is exposed to the direct action of the river during the whole of the year, and in the abkalani season, the current strikes this portion of the bund with considerable force and consequently the river bed in front of the bund is rapidly scouring. The spurs must be constructed at the earliest possible moment in order to divert the current away from the bund in this portion and thus to reduce scour in front of the bund. The construction of the spurs will result in considerable saving in maintenance and repairs to stone pitching which at present suffers considerable damage owing to scour at the toe of the bund.

ITEM 30. Constructing a rear berm along Hajipur Bund mile 7/3 to 7/7 and whole of 1st mile loop.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 10,500
Total ..	.. ,, 10,500	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—The height of the Hajipur Bund in mile 7/3 to 7/7 and of the whole of the first mile loop to the Hajipur Bund is greater than 11 feet. As the soil of which the bund and loop bund are composed is kalarish, considerable trouble is experienced during the abkalani season with leaks through the bund. The construction of a rear berm for these portions is necessary to comply with Indus River Commission specifications and is essential for the safety of the bund line. A breach in the Hajipur Bund in this section and in the loop bund would cause damage to Government and private property to the extent of 1½ lakhs and 7 lakhs of rupees respectively.

ITEM 31. Raising of pitching and providing berms on the rear of 11th mile loop behind Hajipur Bund.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 30,000
Total ..	.. ,, 30,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—The 11th mile loop bund is a very important link in the Hajipur Bund line. The river runs close to the front bund all the year. The loop bund is wetted yearly by filling the compartment with water, but the loop has never in the past been fully tested up to High Flood Level of the river. The High Flood Level in the river is 55·3 feet and the highest level to which it has been possible to wet the loop is 52·3 feet, i.e. 3 feet lower. Under present conditions it is impossible to test the loop to High Flood Level of the river as even with 3 feet lower level there is considerable damage and danger in miles 3 and 4. In 1933 when the level was 52·3 feet only the pitching in miles 3 and 4 was overtopped and considerably damaged and the front slope above the existing pitching was mostly washed away. A breach of this loop bund would involve loss to Government and private property of 1½ lakhs and 7 to 10 lakhs of rupees respectively.

Hyderabad Division.

ITEM 32. Extending the Ghallian Bund up to Escape III ex-Rohri Canal.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 45,000
Total ..	.. ,, 45,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—It is essential to extend the Ghallian bund to meet the tail Regulator on Escape III ex-Rohri Canal, as the old canals in this tract, which held up river flow water in the past, are now disused and as water discharging through the tail of this escape, as may be necessary for the functioning of the new Rohri Canal, floods portions of the tract throughout the year. The banks of the new Barrage channels have minimum section with no surplus or high spoil, and these therefore breach heavily and are overtopped by flood water. Under such conditions, the whole of the standing crop in this area is in danger of being ruined either by direct flooding or by

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

drought as a result of flood water cutting off its source of irrigation. There are also important villages in this tract such as Hattri, Said Khan, Hamirpotaj, etc., and a number of hamlets which are in danger of being flooded, on such occasions; the main provincial road from Hyderabad to Hala also gets submerged, stopping all traffic along it. Lastly the flood water ultimately finds its way into the new Fuleli, interfering with its regulation and causing silting between the point of entry and the head regulator on that canal. It is estimated that the resulting monetary loss to Government in case of such flooding would amount to about Rs. 50,000 and to the public 4 to 5 lakhs of rupees. It is therefore necessary to carry out this work as soon as possible.

Northern Dadu Division.

ITEM 33. Constructing wetting channel along Mangsi Bund miles 41/6 to 45/0.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 3,000
Total	3,000	Ultimate annual recurrent	Nil.

Remarks.—The wetting channel is required to wet the Bund; the whole area of about 544 acres between the Mangsi Loop and Main Bund is required to be flooded and as a result people can do only Bosi Rabi in part area. By the construction of the wetting channel, it will be possible to regulate water during abkalani (as the wetting channel can also be used for irrigation) and this will allow of some extra cultivation, both kharif and rabi. Thus the owners will get increased benefit from their lands and Government will get increased assessment by giving controlled water supply at a very small cost. At present the maximum assessment is about Rs. 800, while after constructing the wetting channel it is anticipated that it will be increased to Rs. 2,000.

The wetting channel is however primarily necessary for the protection of the bund. The bund can ordinarily only be fully wetted by the end of July, and if there were a breach in the front bund, due to early rise of the river, the bund being dry would not stand the sudden pressure. By the provision of this wetting channel it will be possible to wet the bund in June.

ITEM 34. Remodelling the wetting channel along Mithu Phulu Bund.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 2,000
Total	2,000	Ultimate annual recurrent	Nil.

Remarks.—The present channel running along the Mithu Phulu Bund from mile 46/4 to mile 50/7 gets water after the Agani Loop Southern compartment is full and that takes place either by the end of July or beginning of August. Great risk is run in delaying the wetting of the bund to this late date. The proposed work will give early supply in the month of June and it is essential for the safety of the bund which is a constant source of anxiety. Advantage of this wetting channel will also be taken to regulate the water and the Kharif cultivation will be encouraged in the Akil area which is not possible at present.

Begari Canals Division.

ITEM 35. Constructing cross bund in Gouspur Loop compartment.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 66,500
Total	66,500	Ultimate annual recurrent	Nil.

Remarks.—It is necessary to construct the cross bund for the reasons explained below:—

(1) The Gouspur Loop compartment is over 30 square miles in area and the proposed cross bund will sub-divide it into 2 compartments of reasonable dimensions and will facilitate its flooding. As it is at present, it is impossible to flood the compartment fully as the heading up effect in the lower pocket near Choi becomes very great even though the Tori end of the compartment may still be dry.

(2) It will minimise the pocketing effect at Choi in case a breach occurs in the upper part of the Tori Bund.

(3) It will probably obviate the necessity of raising the Gouspur Loop and the Right Bank Begari Bund on the down stream side. The cost of this raising alone would be in the neighbourhood of Rs. 1,50,000.

(4) If this cross bund is not constructed, any breach in the Tori Bund will cause dangerous pressure against the Gouspur Loop and the Right Bank Begari Bund.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

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The breaching of the Gouspur Loop would cause immense loss to Government and the public. The flood water would immediately flow down the Sind Dhoro and at a very conservative estimate, the damage caused would be as under :—

- (a) The destruction of a very large area of land on the Right Bank of the Begari Canal from mile 6 to at least mile 19 and probably further.
- (b) The breaching of the Begari Canal in mile 6.
- (c) Loss of the Choi Public Works Department Bungalow.
- (d) The probable flooding of the whole of the area which was flooded by the breach in the Sukkur Begari Bund in 1930

and

- (e) The probable serious damage to Shikarpur and other towns and villages. The flood might also spread in the direction of Jacobabad and so ruin the intensively cultivated area on the left of the Begari.

The consequences of such disastrous floods would be much more serious than those of the breaching of the Sukkur Begari Bund in 1930. The area that would be flooded would probably exceed 300 square miles. The direct loss to Government, caused through damage to Irrigation works and loss of kharif revenue, would not be less than Rs. 10 lakhs in addition to that involved on account of expenditure on relief measures, takavi, etc. The loss to the people on account of damage done to crops, buildings, etc., might conceivably be not less than one crore of rupees.

ITEM 36. Strengthening the Right Bank of New Cut Begari Canal and bringing it to standard section of river embankments.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 12,000
Total ..	„ 12,000	Ultimate annual recurrent ..	„ Nil.

Remarks.—As the existing Right Bank of the Begari Canal new cut below the emergency loop now forms part of the front line of defence, it is proposed to bring it up to the standard river bund section and to carry out thorough repairs as required by the Indus River Commission specifications for river bunds. At present the embankment itself is not up to Indus River Commission specifications, and as such the situation is not safe. In the event of a breach in this embankment, the Gouspur Loop compartment would become flooded and this flooding would be completely uncontrolled. As a result of this situation the Gouspur Loop would be in danger and the result of a breach in that loop would be disastrous both to Government and to the public as explained in the remarks against item 35 above. In the circumstances, it is absolutely necessary to complete the work as soon as possible.

Hala Division.

ITEM 37. Raising and strengthening the banks of Gharo Mahmudo.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 35,500
Total ..	„ 35,500	Ultimate annual recurrent ..	„ Nil.

Remarks.—Before the Barrage Canals came into operation, the left bank of the Gharo Mahmudo Canal served the purpose of a river bund and was maintained from funds under the head “ XIII ”. As the old canal has now ceased to function as such, its left bank must in future be maintained as a river bund. It has to hold up river spill in years of high inundation and has always been a source of grave anxiety. It was breached in 1929 and 1932. It is absolutely necessary to raise and strengthen the left bank to river embankment standard as it protects 17,000 acres of comparatively low-lying but good culturable land. If this area were flooded not only would the zamindars sustain heavy losses but Government would be involved in heavy additional expenditure in repairing damage to Barrage canals and water courses and would lose considerable revenue. The total loss to Government would be about Rs. 43,000 if this area were flooded in a year of high inundation.

ITEM 38. Constructing Matiari-Khebar Bund.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 50,000
Total ..	„ 50,000	Ultimate annual recurrent ..	„ Nil.

Remarks.—It is proposed to extend the Gharo Mahmudo Bund to join with Escape No. III ex-Rohri Canal and call this proposed bund the Khebar-Matiari Bund. Its total length will

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

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be 15 miles and the area protected by it will be about 22,000 acres of rich culturable land which is now settled on the Rohri Canal. This area, which is mostly occupied, has always been subject to flooding in periods of high inundation in the past and considerable damage to Barrage canals and masonry structures was caused by floods in this area in 1929 and 1932. If the area were to be flooded and water-courses washed out in a year of high inundation, not only would the zamindars sustain heavy loss but Government would be involved in heavy additional expenditure in repairing damage to Barrage canals and would also lose considerable amount of revenue. The total loss to Government would be about Rs. 55,000. The work is estimated to cost Rs. 1,16,120 out of which Rs. 50,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1935-36.

		Rs.	
Grant Total—55, Construction of Irrigation Works—(Reserved)	..	{ Recurrent	.. Nil
	..	{ Non-recurrent	.. 5,02,447

59, BOMBAY DEVELOPMENT SCHEME—(Reserved).

BACK BAY RECLAMATION SCHEME—BOMBAY.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 39. Construction of roads in the Back Bay Reclamation area.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 2,81,000
Total ..	2,81,000	Ultimate annual recurrent ..	Nil.

Remarks.—In paragraph 534 of their Report the Reorganization Committee have stressed the importance of preparing a complete scheme for developing Back Bay lands, complete with roads, drainage, water supply and lighting, and they have remarked that if immediate advantage is to be taken of any upward move in the land market it would be inexcusable if delay occurred in executing the necessary works and placing developed lands on the market. Offers have already been received for six plots, measuring in all 8,550 square yards and valued at Rs. 4,82,750, in block No. 2 opposite Churchgate Station and there is a growing demand for plots in this block. With a view to stimulate sales of land and attract intending purchasers of plots, it is proposed to construct for the present the road in continuation of the Churchgate Street westwards and parts of the roads in the triangular sub-block at the north-east corner of block No. 2 fronting the Oval. The construction of these roads will be undertaken for the present only up to the first stage of construction, i.e. without final surfacing, which will be done after the lapse of three to five years. The estimated cost of the work is Rs. 1,84,000. Provision for the roads in question has been included in the revised project estimate for the Back Bay Reclamation Scheme which has been sanctioned by Government. The detailed plans and estimates for the work have been called for from the Superintending Engineer, Northern Circle, and will be technically sanctioned when received.

Certain plots in Middle Colaba, between the south end of Cuffe Parade and the south end of block 5, valued at Rs. 4,48,000 have been leased to the owners of adjoining lands. The construction of a "Katcha" murum road at the estimated cost of Rs. 2,650 in front of these plots was sanctioned in December 1932 and the murum surface has already been provided. One of the conditions of the lease empowers the lessees to refuse to take over the plots till the road has been metalled, and drainage and water supply arrangements made. With a view to enable the lessees to accept possession of the plots and the leases being operative it is necessary to metal the road in front of the plots and to provide drains, lighting arrangements, etc. The cost of the work is estimated at Rs. 97,000. Provision for the road in question has been included in the revised project estimate for the Back Bay Reclamation Scheme which has been sanctioned by Government. The detailed plans and estimates have been called for from the Superintending Engineer, Northern Circle, and will be technically sanctioned when received. The roads will be constructed by the Bombay Municipality at the cost of Government on the basis of actual cost plus 7½ per cent. supervision charges.

ITEM 40. Construction of drains in the Back Bay Reclamation area.

Recurrent ..	Rs. Nil.	Non-recurrent ..	Rs. 1,45,000
Total ..	1,45,000	Ultimate annual recurrent ..	Nil.

Remarks.—In paragraph 534 of their Report the Reorganization Committee have stressed the importance of preparing a complete scheme for developing Back Bay lands complete with roads, drainage, water supply and lighting, and they have remarked that if immediate advantage is to be taken of any upward move in the land market it would be inexcusable if delay occurred in executing the necessary works and placing developed land on the market. Offers have already been received for six plots, measuring in all 8,550 square yards and valued at Rs. 4,82,750, in block No. 2 opposite Churchgate Station, and there is a growing demand for plots in this block. With a view to stimulate sales of land and attract intending purchasers of plots it is proposed to develop for the present a part of the area comprised in blocks Nos. 1 and 2 in which immediate demand for plots is anticipated. A provision of Rs. 1,84,000 has been proposed in the next year's budget for the construction of "pucca" roads in the area in blocks Nos. 1 and 2 proposed to be immediately developed. The estimated cost of providing drains in this area is Rs. 1,45,243 and these will have to be laid before the road work is taken in hand. The necessary provision for these drains has been included in the revised project estimate for the Back Bay Reclamation Scheme which has been sanctioned by Government. The detailed plans and estimates for the drainage scheme have been called for from the Superintending Engineer, Northern Circle, and will be technically sanctioned when received. The work will be executed by the Bombay Municipality at the cost of Government on the basis of actual cost plus 7½ per cent. supervision charges.

Grand Total—59, Bombay Development Scheme.	}	Recurrent ..	Rs. Nil.
		Non-recurrent ..	4,26,000
Grand Total of all heads not charged to revenue	}	Recurrent ..	Nil.
		Non-recurrent ..	9,28,447

STATEMENT F.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1934-35.

List of new major works for 1934-35 under the major head 41, Civil Works—Provincial.

Executive Division.	Locality.	Name of work.	Amount of estimate.		Proposed provision.	Remarks.
			Ra.	Ra.		
1. Begari Canals.	Jacobabad...	POLICE. <i>Home Department.</i>				
		Construction of a bungalow for the District Superintendent of Police, Upper Sind Frontier.	20,000	20,000		The bungalow occupied by the District Superintendent of Police, Upper Sind Frontier, was reported in October 1932 to be in an exceedingly dangerous condition and unfit for further occupation. It was accordingly vacated by the District Superintendent of Police and was subsequently demolished. Unlike Hyderabad, Sukkur and other large towns in Sind, there are no suitable houses available at Jacobabad for occupation by an officer of the rank of a Superintendent of Police. Ever since October 1932 the present District Superintendent of Police has been living in the Residency with the Deputy Commissioner. This is a most unsatisfactory arrangement, which should be terminated without further delay.
2. Dharwar.	Dharwar ...	EDUCATION. <i>Educational Department.</i>				
		Additions and alterations to the Karnatak College buildings.	14,200	14,200		The opening of the B.Sc. course at the Karnatak College, Dharwar, has been approved as an administrative measure and is being separately placed before the Legislative Council as a new item for 1934-35. The structural alterations are necessary if the B.Sc. Laboratories, etc., are to be accommodated.
Total ...				34,200		

STATEMENT G:

**STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT
DURING THE YEAR 1933-34 FROM SAVINGS.**

5, LAND REVENUE—(Reserved).

ITEM 1. Conversion of a temporary bandh karkun establishment in the Ahmedabad district into a permanent one.

					Rs.
Expenditure sanctioned in 1933-34	..	..	..	..	Nil.
Annual average cost	..	..	..	..	4,673

Remarks.—The revenue work in the talukdari villages in the Ahmedabad district is performed by an establishment consisting of one head surveyor, 16 bandh karkuns and 17 peons. Part of this establishment is permanent but the following establishment was continued from time to time on a temporary basis :—

					Pay per mensem.
					Rs.
1 Head surveyor	..	..	..	..	75
2 Bandh karkuns	..	..	..	..	45 each.
4 Bandh karkuns	..	..	..	..	35 „
10 Peons	..	..	..	..	14 „

These appointments had continued on a temporary footing for a very long time and the result was that the persons on the bandh karkuns' establishment suffered in pension. The entire establishment is required permanently and Government accordingly converted the temporary posts into permanent ones on their then existing rates of pay reduced by 12½ per cent. with effect from 6th June 1933. There was no additional expenditure in 1933-34 as budget provision was made for the temporary establishment.

					Rs.
Grand Total—5, Land Revenue—(Reserved)	..	..	..	..	Nil.

**XIII-IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—
(Reserved).**

SIND—Unproductive.

ITEM 2. Appointment of an additional Canal Assistant on the Temporary Establishment in the Hala Division.

	Rs.
Expenditure sanctioned in 1933-34	198
Annual average cost	1,171

Remarks.—In November last, the Chief Engineer in Sind reported that while a reasonable limit to the area for a Canal Assistant's charge is about 1,00,000 acres of culturable area the average was 1,33,000 acres in the Hala Division and that the annual cultivation therein was 46,000 acres per Canal Assistant against about 32,000 in other Divisions. The growth of cultivation is very rapid in this Division. The Chief Engineer therefore stressed the necessity for the appointment of an additional Canal Assistant to cope with the increased work. The appointment of one additional Canal Assistant on the temporary establishment was accordingly sanctioned by Government on Rs. 66 per mensem with effect from the 1st December 1933.

	Rs.
Grand Total—XIII-Irrigation etc.—(Reserved) ..	198

24, ADMINISTRATION OF JUSTICE—(Reserved).

ITEM 3. Creation of a temporary appointment of an Additional Presidency Magistrate and his staff.

	Rs.
Expenditure sanctioned in 1933-34	7,341
Annual Average cost	21,430

Remarks.—For the trial of cases arising out of communal riots in Bombay, a temporary appointment of an Additional Presidency Magistrate, with the following clerical and menial establishment, was created in May 1932 and was continued up to the 9th April 1933 :—

1 Judicial Clerk on Rs. 150—10/2—250.

1 Interpreter on Rs. 150—10/2—250.

1 Typist on Rs. 50 per mensem.

1 Peon on Rs. 20 *plus* house rent allowance at Rs. 7 per mensem.

In October 1933, it was found necessary to revive the temporary appointment of Additional Presidency Magistrate and his establishment in order to relieve the congestion of work in the Presidency Magistrates' Courts and the appointment has been sanctioned up to 23rd March 1934.

ITEM 4. Entertainment of establishment for the Bench of Honorary Magistrates at Pandharpur, Sholapur District.

Expenditure sanctioned in 1933-34	Rs. 1,160
Annual average cost	,, 1,194

Remarks.—The Bench of Honorary Magistrates at Pandharpur was allowed an establishment consisting of one clerk on Rs. 35 per mensem, and one municipal clerk and one municipal peon who were given an allowance of Rs. 10 and Rs. 3 per mensem respectively. The Bench, which was then exercising third class powers, has now been invested with second class powers, and the Magistrates of the Bench are at present sitting for six days a week instead of three days. The increase in the number of sittings has rendered it necessary to sanction the following staff in place of the existing staff and an expenditure of Rs. 6 per annum for contingencies :—

1 Sheristedar on Rs. 30—5/2—60.

1 Clerk on Rs. 35 per mensem.

1 Peon on Rs. 15 per mensem.

This establishment has been entertained with effect from 1st April 1933. The proportionate share of the Municipality in the cost of this establishment will be recovered from it.

ITEM 5. Entertainment of establishment for the Bench of Honorary Magistrates at Bandra, Bombay.

Expenditure sanctioned in 1933-34	Rs. 550
Annual average cost	,, 1,884

Remarks.—A Court of Honorary Magistrate, First Class, was established at Bandra in the year 1921. It was working for 8 years and its staff consisted of one clerk and one peon. On the resignation of the Honorary Magistrate in 1929, the services of the staff were dispensed with, as there was no immediate prospect of a successor being appointed in his place. A Court of Honorary Magistrates has now been established at Bandra, with a view to give relief to the Stipendiary Magistrate at that place and a clerk on Rs. 50 per mensem in the grade of Rs. 50—5/2—90—5—140 and a peon on Rs. 21 per mensem have been sanctioned for the Bench. The hiring of accommodation at a monthly rent not exceeding Rs. 50 has been sanctioned for this court. The proportionate share of the Municipality in the cost of the establishment will be recovered from it.

Rs.

Grand Total—24, Administration of Justice—(Reserved) .. 9,051

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

ITEM 6. Employment of sweepers at the Borstal School, Dharwar.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 1,020
Annual average cost	..	..	..	..	„ 2,040

Remarks.—The Dharwar Juvenile Jail was converted into a Borstal School in 1931, but no change was effected in the conservancy system which existed before according to which the prisoners used to do the work. The Borstal School is however intended to impart training to juvenile offenders in various crafts and in discipline with a view to wean them away from their criminal tendencies and enable them to follow a useful life after release. It was considered that, unless a boy was a “Bhangi” by caste and was likely to be a scavenger after his term of detention, it was wrong to employ lads of other castes on this work in a specialised Institution like the Borstal School. It is impossible to teach the lads so employed anything else, and it is an essential part of Borstal training to teach the boys a trade or craft by which they can earn a living after release. Ten sweepers on Rs. 17 per mensem each have therefore been entertained at the Borstal School.

ITEM 7. Entertainment of an additional armed guard at the Nasik Road Central Prison.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 810
Annual average cost	..	..	..	..	„ 2,010

Remarks.—The work of constructing the rear entrance gate in the main compound wall of Nasik Road Central Prison has been started, and the main wall, where the gate is to be constructed, having been dismantled, the gap in the wall has to be guarded both by day and night. It is found difficult to provide the necessary guard for this duty from the present staff of the prison consisting of 20 men. On the completion of the rear gate a permanent guard will also have to be maintained. Increase in the number of the guard was therefore felt to be a real necessity and two Naiks on Rs. 24 per mensem *plus* compensatory allowance of Rs. 5 per mensem each, and four sepoy at Rs. 20 per mensem *plus* compensatory allowance of Rs. 3 per mensem each with a uniform allowance of Rs. 35 per head were entertained.

					Rs.
Grand Total—25, Jails and Convict Settlements—(Reserved)	..	..	..	..	1,830

26, POLICE—(Reserved).

ITEM 8. Entertainment of one Deputy Inspector, one Head Constable Writer and one Constable for the office of the Bombay City, Criminal Investigation Department, Special Branch.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 1,308
Annual average cost	..	..	..	..	„ 6,395

Remarks.—Up to 1922 all the work connected with the filing, indexing, typing both confidential and ordinary, despatching and maintenance of secret abstracts of the several branches of the Bombay City, Criminal Investigation Department, was carried out by an office staff consisting of 1 Inspector, 1 Sub-Inspector, 2 Head Constable Writers and 1 Constable Writer. In 1922 it was found that this staff could not cope with the steadily increasing volume of work. In order to avoid approaching Government for additional staff, the Deputy Commissioner of Police, Special Branch, reclassified the files and distributed them to the respective branches for the purpose of filing and indexing leaving only the highly confidential and secret files and those relating to the administration of the Criminal Investigation Department for the office staff to do. Experience, however, has shown that this arrangement was unsatisfactory for various reasons. Officers in charge of the several branches have often to go out for enquiries which at times necessitate their long absence and consequently papers cannot be got at till their return. The office staff having no access to these records has to approach each branch Inspector for any papers required, as files on the same subject are indexed by more than one branch instead of being collected in one record. Much delay is therefore caused in tracing papers owing to the diffused system now in vogue. It is obvious also that when all the papers likely to have any bearing on a certain subject have been collected it is difficult at times to establish the connection between them. This leads to confusion and is wasteful of time and energy. This was not the case prior to 1922 when the filing and indexing was done solely by the office staff. In order to obviate this inconvenience and delay it has been proposed to re-transfer the filing and indexing of the various branches to the office. As it would be impossible for the existing office staff to cope with the extra work which has since considerably increased owing to political agitation, subversive movements against Government, communist propoganda and labour agitations, Government felt an urgent necessity in the interest of efficiency for the entertainment of additional staff of one Deputy Inspector, one Head Constable Writer and one Constable and they accordingly sanctioned it with effect from the 14th December 1933. The extra charge involved in the year 1933-34 on account of the pay and allowances of this staff was met from savings.

ITEM 9. Increase in the clerical establishment of the office of the Superintendent of Police, Bombay Suburban District.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 435
Annual average cost	..	..	..	..	„ 3,990

Remarks.—In the year 1928 the Inspector General of Police represented to Government that the clerical staff sanctioned for the office of the District Superintendent of Police, Bombay Suburban District, viz., one Head Clerk and three clerks, was found to be inadequate and submitted proposals for the entertainment of two additional men. But owing to continued financial stringency and other reasons the increase was not sanctioned. The Inspector General of Police again approached Government in May 1933 urging that, in view of the increase in the strength of the executive police since sanctioned and the consequent increase in the volume of work, and the importance of the district on account of its proximity to Bombay, it was imperative to augment the clerical strength by at least one accountant and three clerks. Government were satisfied with the necessity and urgency for the proposed increase and sanctioned the following additional staff in December 1933 :—

1 Accountant on Rs. 105—5—140 (subject to two annas cut in the case of a new entrant).

2 clerks on Rs. 50—5/2—90—5—140 each.

The third additional clerk required by the Superintendent of Police, Bombay Suburban District, was made available by the transfer of one clerk from the office of the District Superintendent of Police, Ratnagiri. The extra charge involved in the year 1933-34 on account of the pay and allowances of the additional men was met from savings.

ITEM 10. Entertainment of an additional clerk in the Special Branch of the Criminal Investigation Department, Poona.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 285
Annual average cost	..	..	..	..	„ 1,152

Remarks.—Owing to great increase in work brought about by the civil disobedience movement two temporary appointments of clerks on Rs. 80—5—100 each were sanctioned for the Special Branch of the Criminal Investigation Department, Poona, for a period of six months in October 1930. Since then, as there was no diminution in the work of the Special Branch the two appointments were continued from time to time on a temporary basis up to the end of May 1933, when, in the interests of economy, one of the two appointments was abolished and the other was continued for a further period of 6 months up to the end of November 1933. It was then represented to Government that it was essential, if the efficiency of the Special Branch was not to suffer, to retain this appointment permanently for the purposes of leave reserve. Government were satisfied with the necessity for the appointment and sanctioned it permanently with effect from 1st December 1933 and the extra expenditure involved during the year 1933-34 was met from savings.

	Rs.
Grand Total—26, Police—(<i>Reserved</i>) ..	2,028

31, EDUCATION—(Transferred).

ITEM 11. Rent for the new hostel building of the Royal Institute of Science, Bombay, owing to the transfer of the east wing of the building to the Bombay University.

Expenditure sanctioned in 1933-34	..	..	..	Rs. 2,770
Annual average cost	..	..	..	„ 6,300

Remarks.—Owing to the transfer of the east wing of the Royal Institute of Science to the Bombay University, the removal of the hostel located in that wing to a rented building was necessary. The expenditure during the current and next years is counterbalanced by the recovery from the Bombay University of the difference between the rent for the hostel and that due from the students.

ITEM 12. Scheme for additional training in the Government Law College, Bombay.

Expenditure sanctioned in 1933-34	..	..	..	Rs. 705
Annual average cost	..	..	..	„ 2,020

Remarks.—In connection with the scheme for additional training in the Government Law College, Bombay, Government sanctioned the following:—

(1) Creation of a post of Registrar on Rs. 220—10—300 in place of Librarian on Rs. 150—5—200 per mensem *plus* compensatory allowance.

(2) Creation of a post of a clerk on Rs. 30—5/2—60 per mensem *plus* compensatory allowance.

(3) Creation of a post of a peon on Rs. 20 per mensem *minus* 2 annas cut in the rupee.

ITEM 13. Creation of a temporary post of master of sculpture at the Sir J. J. School of Art, Bombay, in the grade of Rs. 250—15—325 with effect from the academic year 1933-34 for a period of 5 years.

Expenditure sanctioned in 1933-34	..	..	..	Rs. 2,175
Annual average cost	..	..	..	„ 3,360

Remarks.—It was considered necessary to place the sculpture classes under the supervision of a Diploma holder in Sculpture on an increased scale of pay as it was impossible to get an efficient and trained man to conduct the classes in sculpture at Rs. 100 per month.

		Rs.
Grand Total—31, Education—(Transferred)	..	5,650

32, MEDICAL—(Transferred).

ITEM 14. Creation of post of additional clerk at the Civil Hospital, Hyderabad (Sind).

Expenditure sanctioned in 1933-34	..	..	..	Rs. 70
Annual average cost	..	..	..	„ 420

Remarks.—The clerical work at the Civil Hospital, Hyderabad (Sind) had considerably increased in recent years and is now approximately equal in amount to that at certain other hospitals where the sanctioned clerical strength is two. A post of a second clerk was accordingly sanctioned at the Civil Hospital, Hyderabad, for a period of 5 years in the grade of Rs. 30—5/2—55 in September 1933. The extra cost involved during the current year will be partly met from the saving which will be available on account of the abolition of the allowances amounting to Rs. 30 per mensem granted to the steward and the existing clerk at the hospital for doing additional duties.

2. As the post of the clerk recently sanctioned was not filled till December 1933, the expenditure shown above for the current year is for two months only, viz., January and February 1934.

ITEM 15. Creation of post of additional clerk at the Stewards Department of the Civil Hospital, Ahmedabad.

Expenditure sanctioned in 1933-34	..	..	..	Rs. 184
Annual average cost	..	..	..	„ 420

Remarks.—There was only one steward in the Steward's Department in the Civil Hospital, Ahmedabad. The clerical work at the Hospital has recently so much increased that it is not possible for one man to cope with it. A temporary clerk was, therefore, sanctioned at Civil Hospital, Ahmedabad, from time to time since 18th January 1932. It was not considered advisable to go on continuing the temporary appointment and it was, therefore, decided to sanction an additional post of a clerk in the grade of Rs. 30—5/2—60 in the Steward's Department of the Civil Hospital, Ahmedabad, with effect from October 1933. The expenditure is to be met from the reductions made in the existing grants sanctioned for (1) "Rents, Rates and Taxes" and (2) "Clothing to patients".

ITEM 16. Entertainment of a boiler man for the sterilizer at the Civil Hospital, Karachi.

Expenditure sanctioned in 1933-34	..	..	..	Rs. 163
Annual average cost	..	..	..	„ 420

Remarks.—A new sterilizer was installed at the Civil Hospital, Karachi, in 1932. As it was found that the sterilizer could not be worked properly by the hospital staff, a temporary man was engaged to work for two days in a week on payment of Rs. 2 per visit, the expenditure being met from the contract grant of the hospital. This arrangement did not, however, prove satisfactory and the sterilizer used to go out of order constantly. On the advice of the Boiler Inspector, Karachi, it was proposed that a full-time boiler man on Rs. 35 per mensem should be engaged to look after the boiler and sterilizer, the extra expenditure involved being met from the contract grant of the hospital and the proposal was sanctioned by Government in October 1933.

ITEM 17. Entertainment of an additional watchman at the Grant Medical College, Bombay.

Expenditure sanctioned in 1933-34	..	..	..	Rs. 69
Annual average cost	..	..	..	„ 210

Remarks.—A number of thefts were taking place in the students' hostel at the College buildings. In most cases the locks of the rooms were broken open and watches, buttons, clothes etc., were stolen. The thefts created a feeling of lack of security in the minds of the students. There was only one night watchman on the staff of the College to watch the various buildings, including the hostel, scattered in the compound and it was considered that he was not able to keep a proper watch over all the buildings. It was, therefore, proposed to entertain an additional watchman for the College on Rs. 20 per mensem (less two annas cut), the extra expenditure being met from the Contract Contingent grant of the institution. The proposal was sanctioned by Government in November 1933.

32, MEDICAL—(Transferred)—contd.

ITEM 18. Grant of house-rent allowance to the Medical Officer in charge, Dadu Dispensary (Sind).

Expenditure sanctioned during 1933-34	Rs. 180
Annual average cost	240

Remarks.—In order to enable him to attend to urgent work at the Dispensary, it is necessary that the Medical Officer in charge, Dadu Dispensary, should reside in close proximity of the Dispensary. No special quarters are likely to be constructed for the Medical Officer in the near future nor are any other Government quarters available for allotment to him. The Medical Officer is, therefore, required to hire suitable private quarters for the proper performance of his duties and such quarters can be had only on payment of not less than Rs. 45 per mensem. As the Medical Officer is required to reside in a particular locality in the interest of his duty it is just and equitable that he should be granted house rent allowance equal to the difference between the probable house rent he would have to incur and the 10 per cent. of his emoluments. Government have accordingly sanctioned a house rent allowance of Rs. 20 per mensem to the Medical Officer with effect from the date he hired the quarters. As the Medical Officer had not hired quarters till the end of May 1933, the extra cost is expected to be about Rs. 180 and can be met from the anticipated savings under "Mofussil Hospitals and Dispensaries, Allowances and Honoraria."

Grand Total—32, Medical—(Transferred)	Rs. 666
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34, AGRICULTURE—(Transferred).

ITEM 19. Entertainment of extra establishment in the office of the Chief Agricultural Officer in Sind.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 735
Annual average cost	..	..	..	..	„ 1,561

Remarks.—A system of commercial accounts has been introduced on the new Government auxiliary farms in the Lloyd Barrage areas in Sind and as a result of the audit of the accounts of one of the farms, the Accounts Officer deputed by the Accountant General advised among other things departmental audit at regular and, if possible, more frequent intervals. In the absence of a departmental auditor permanently attached to the office of the Chief Agricultural Officer in Sind, it is not possible to give effect to this advice. A post of auditor on Rs. 105—5—140 was, therefore, sanctioned from 1st July 1933. The auditor will be eligible for the Karachi Local allowance. The extra cost for eight months will be met from the grants at the disposal of the Chief Agricultural Officer in Sind.

		Rs.
Grand Total—34, Agriculture—(Transferred)	..	735

35, INDUSTRIES—(Transferred).

ITEM 20. Grant of duty allowance to the Accounts Clerk in the office of the Director of Industries.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 220
Annual average cost	..	..	..	..	„ 240

Remarks.—The work of the accounts clerk has increased considerably since 1929-30 owing to the opening of new weaving schools, weaving and dyeing demonstrations in Sind, Hand Weaving Institute, Poona, entertainment of new staff and transfer of the control of technical education to the Department of Industries. The accounts clerk has also to handle a good deal of money every month as there is no post of a cashier in the Director's office. The clerk has thus to do account work and cash work in addition to other office work pertaining to budget, etc., and the work of the clerk involves greater responsibility than that of other clerks in the same grade. The Reorganisation Committee in paragraph 118 of their Report have accepted the principle of granting a small allowance to clerks doing the combined duties mentioned above. Accordingly, an allowance of Rs. 20 per mensem has been sanctioned during the current year.

ITEM 21. Rent of additional telephone connection to the office of the Director of Industries.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 70
Annual average cost	..	..	..	..	„ 70

Remarks.—The Industrial Chemist whose post was temporary was appointed during the year 1933-34 on a contract for five years. A Fisheries section has also been opened under the Director of Industries and a Fisheries Officer has been appointed. The new telephone was required for the Industrial Chemist and the Fisheries Officer who sit in one room.

ITEM 22. Revised scale of pay to Dr. M. S. Patel, M.Sc., Ph.D., Industrial Chemist.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 350
Annual average cost	..	..	..	..	„ 1,848

Remarks.—In July 1929, Dr. Patel was appointed as Industrial Chemist on a pay of Rs. 300 per mensem on probation for one year in the first instance, the sanction of the Legislative Council having been obtained to the provision made for the post. The duration of the post and Dr. Patel's appointment to it were subsequently extended from time to time, his pay being raised to Rs. 350 from 1st August 1930 and to Rs. 375 from 1st August 1932. In view of his qualifications, Dr. Patel's salary and the temporary nature of his appointment were not attractive to him. There was every probability of his receiving better terms from elsewhere and as it was essential to retain his services which were valuable to the Industries Department, Government had to offer him terms which might keep him contented at least for some years. Sanction was, therefore, accorded to his appointment as Industrial Chemist on contract for a period of five years with effect from the 1st August 1933 on a scale of pay of Rs. 450-30-570 per mensem. If he was not appointed on contract, it was intended to increase his pay to Rs. 400 from the 1st August 1933 and provision was accordingly made for him in the current year's budget estimates at the rate of Rs. 375 per mensem for five months and of Rs. 400 per mensem for seven months. The extra expenditure during the current year on account of the new scale of pay sanctioned for him therefore comes to Rs. 350 and the annual extra average cost comes to Rs. 1,848.

ITEM 23. Grant-in-aid sanctioned to Mr. R. H. Patuck's Industrial Home and School, Kandivli.

Expenditure sanctioned in 1933-34	..	..	..	..	Rs. 1,797
Annual average cost	..	..	..	..	„ 1,797

Remarks.—Mr. R. H. Patuck has donated a sum of about Rs. 4,02,000 for establishing an endowment fund for a model industrial school, and the Official Trustee of Bombay is the trustee of this fund. An organizing board consisting of the Director of Industries, nominated by Government, one person nominated by the Bombay Municipality and four persons or less nominated by the founder is to look after the school. Mr. Patuck asked for on lease certain lands and buildings belonging to the late Development Department for the purposes of his industrial home and school on a nominal rental of Rs. 112 a year. But the full annual rent of the property as calculated on its present value is Rs. 1,909 and for accounts purposes it is considered necessary that the Development Department land should get credit for its entire due income. In the opinion of Government, institutions like Mr. Patuck's industrial home and school deserve encouragement and help and it was decided that a grant-in-aid equal to the balance of the annual rent, viz., Rs. 1,797, should be given to the school.

					Rs.
Grand Total—35, Industries—(Transferred)	..	..	..	..	2,437

41, CIVIL WORKS—(Partly Reserved and Partly Transferred).

ITEM 24. Appointment of Mr. E. C. Henriques, F.R.I.B.A., Chartered Architect, as part time Architectural Advisor to Government.

Expenditure sanctioned in the year 1933-34	..	..	..	Rs. 1,288
Annual average cost	..	..	..	„ 3,600

Remarks.—In view of the curtailment of Government's building programme and acting upon the recommendations of the Reorganization Committee, Government temporarily closed their Architectural Branch. Before the actual closure of that Branch the Collector of Bombay represented that some other arrangement for the scrutiny and approval of plans, elevations and architectural details in connection with the leases of all lands situated in important localities in Bombay City and particularly on the Back Bay Reclamation was necessary. Government also considered that it was absolutely necessary to make some arrangement for having expert architectural advice and criticism available to them on all questions relating to buildings generally and in particular in connection with the development of Blocks I and II of the Back Bay Development. They have, therefore, with a view to economy created a post of a part time Architectural Advisor to Government on Rs. 300 per mensem on a temporary basis and appointed Mr. E. C. Henriques, F.R.I.B.A., Chartered Architect, and late Assistant Consulting Architect to Government, thereto with effect from the 23rd October 1933, for a period of six months in the first instance. This appointment is likely to be continued and hence the provision therefor has been included in the next year's budget.

The duties of the Architectural Advisor are to advise Government, whenever so called upon, as well as the Collector of Bombay on all the questions mentioned above and also, when so required, to criticise plans submitted by prospective builders and such plans of buildings proposed to be erected by Government as may be referred to him for expert criticism.

				Rs.
Grand Total—41, Civil Works—(Partly Reserved and Partly Transferred)	..			1,288

Grand Total of all heads charged to Revenue	..			23,883
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Presentation of the Budget for 1934-35.

THE HON'BLE BABU NIRSU NARAYAN SINHA: Sir, I lay before the Council the budget estimates of the Government of Bihar and Orissa for the year 1934-35. My predecessor in his budget speech last year when reviewing the conditions prevailing during his five years' term of office said that luck had not been on his side. I think, however, I can safely say that no Finance Member introducing his first budget (and that less than a month after taking over charge of his office) has ever had a more cheerless task than I have to-day. I do not intend in this speech to discuss the earthquake or the terrible results that have followed from it, as hon'ble members will shortly have a chance of discussing it in detail. It would, therefore, be premature for me to discuss it here except in so far as is necessary to explain the position of the budget which I introduce.

2. The figures of the budget were finally approved at 12 o'clock on January 15th, and 2¼ hours later the earthquake had not only brought untold misery, suffering and loss to hundred of thousands in this province but had also altered the entire financial position of the province and had made any estimates framed before it wholly unreliable. Almost the first decision, therefore, which I had to make on taking over charge was whether any attempt should be made to alter the approved budget figures in consequence of the earthquake. It is clear that it must have serious effects on revenue. Recovery of land revenue in the affected areas must necessarily be, to some extent, delayed. The revenue from Stamps and Registration must be reduced owing to dislocation caused to the administration and to the courts. Receipts from the canals in North Bihar will also be less than anticipated, as it is inevitable that agriculturists holding long leases for water should get some remission where their fields have been rendered uncultivable by the sand deposit and they can get only a part of the usual benefit from canal water. The progress of Excise revenue is doubtful though it may be that the extra wages earned by the labouring classes will balance the losses caused by the dislocation of administration. House-rent receipts must come down as it is impossible to charge an officer rent for a house which has fallen down or is uninhabitable. On the other hand, expenditure must be increased to an extent which cannot even yet

be estimated. It was, however, impossible in the short time that was available before the budget estimates were prepared to frame even the roughest estimate of what these reductions in revenue and increases in expenditure would amount to and, therefore, it was decided that the budget should be presented to you in exactly the form in which it was approved at 12 o'clock on January 15th, and that no attempt should be made to estimate the alterations that are necessary. Every effort is being made to separate the expenditure incurred in connection with the earthquake so that I hope I may be in a position to tell the Council at a later date the total cost incurred in connection with this catastrophe, and it is hoped that when supplementary demands are presented to the Council in March (and the presentation of such demands will unfortunately be necessary so that you may sanction the expenditure incurred on immediate relief works and other expenditure immediately necessary in the devastated areas), it will be possible for me to make some statement of the total extra expenditure caused this year by the earthquake and some rough estimate of the total expenditure likely to be caused next year. At present it would be premature to make even the roughest estimate as the figures available do not give sufficient material. The figures, therefore, given in this speech and in the Civil budget estimates are those decided on before the earthquake and are put forward as a justification for the demands which the Council will be asked to vote rather than as an accurate estimate of the expenditure likely to be incurred or of the ways and means and financial position of the province.

3. Before proceeding to consider the figures in the Civil budget estimates, I must refer to one point in connection with this year's expenditure. My predecessor in the statement he made to the Council on the 20th February stated that it was the intention of Government that no money would be spent out of the savings on account of the 5 per cent cut except against supplementary demands presented to the Council. Though Government have incurred no fresh expenditure against these reserves except on supplementary demands, there are likely to be one or two demands (at present the only one in which this is anticipated is Agriculture) in which the budget provision was cut so fine that it may be necessary to encroach to a small extent on the sums placed in these reserves in order to meet the normal recurring expenditure of the department. I have considered whether it is necessary to ask the Council to vote supplementary demands to cover these small excesses

but, as the money has already been voted and as the sums involved are small, I consider it sufficient to make this statement regarding them and I think it would be a mere waste of time to place token supplementary demands before the House.

4. My predecessor in introducing the budget last February laid stress on the extent to which expenditure had been reduced in 1932-33 and emphasized that the budget estimates for 1933-34 had been framed to continue to the same extent as previously retrenchments necessitated by the financial position of the province. The revised which he then presented anticipated that the revenue in 1932-33 would amount to 5,04 lakhs and that expenditure charged to revenue would be 5,02 lakhs. The actual figures were revenue 5,06 lakhs and expenditure 5,00 lakhs. The figures adopted for the revised this year, which you will find in column 3 of Appendix A to the Financial Statement, are—

Revenue	...	...	...	5,01 lakhs.
Expenditure charged to revenue	...	...	...	5,11 lakhs.

These figures indicate an increase in expenditure of 11 lakhs over the actuals for last year but of this increase 9 lakhs represents the restoration of 5 per cent out of the 10 per cent which was cut from salaries of Government servants during 1932-33. The revised estimate also includes provision of 2 lakhs for the partial restoration of the grants to local bodies for primary education and also further sums of about 3 lakhs sanctioned in the August session on account of supplementary demands. Taking these factors into account, the revised normal expenditure anticipated when the budget was framed before the earthquake was less than the actual expenditure of 1932-33. This result could only have been achieved by the collaboration of every controlling and disbursing officer. They have all realized the necessity for reducing expenditure and they have used their best endeavours to ensure that no expenditure which is not absolutely necessary has been incurred. It would not, however, have been possible (even if the earthquake had not occurred) to continue indefinitely the administration of the province at this reduced rate of expenditure. Reductions in expenditure which are possible for a year or two cannot be continued for a series of years. Repairs and new works which it may be found possible to postpone temporarily must eventually be undertaken and it cannot be doubted that the low levels to which expenditure had been reduced during this and last year

cannot be indefinitely repeated. The plain fact is—and it has been emphasized by my predecessors in almost every budget speech—that the revenues of this province are insufficient to meet its ordinary recurring expenditure, they provide little or nothing for necessary developments, and they are quite incapable of meeting in full the expenses of the unprecedented calamity that has recently fallen on the province.

5. The revised estimates of revenue for this year are approximately 8 lakhs less than the figures shown in the budget presented by my predecessor last February, while the revised estimate of expenditure is some 10 lakhs less than was anticipated. The reduction in revenue falls mainly under the heads Land Revenue, Excise, Irrigation, Taxes on income and Salt. The reasons for these reductions are given under each head in the Financial Statement. The main reduction falls under Excise where the revised provides 5 lakhs less than the budget estimate. My predecessor referred last year to the changes that were being introduced in Excise policy. These changes have undoubtedly checked the decline in revenue that was otherwise imminent but they have not at present resulted in the increased revenue anticipated because the purchasing power of those classes who consume excisable articles has shown at present no appreciable increase, though there is reason to believe that the increase in purchasing power will not be much longer delayed. It is also feared that there is still being loss of revenue owing to illicit distillation and other excise offences and for this reason you were asked last August to agree to an increase in Excise establishment. It is hoped that the effects of that increased establishment will be fully realized next year. The one bright spot in the revenue position is to be found under the head Stamps—throughout the year the revenue under this head has shown a steady increase over the corresponding figure for last year and it has been possible to estimate receipts at 4 lakhs better than the original estimate. The increased receipts under this head indicate that, at any rate, among the litigant public slightly more money is available.

6. The reduced expenditure in the revised is due partly to the 5 per cent cut in salaries which has already been mentioned, partly to non-expenditure of the provision of about 6 lakhs made for the elections falling under General Administration and partly to a reduction of 3 lakhs under Jails and Convict Settlements. Under Jails my predecessor considered it necessary to budget for the same high level of expenditure that was found necessary in 1932-33 but I am

happy to say that the number of prisoners has not been so great as to necessitate so large an expenditure. These savings have to some extent been counterbalanced by the expenditure of 5 lakhs (including 2 lakhs for Civil Works) which was sanctioned in supplementary demands in August last by an increase of 3 lakhs under Civil Works including the supplementary grants of 2 lakhs, chiefly due to the restoration of the Augmentation grant (1½ lakhs) and increased expenditure on certain road subvention projects and by an increase of 1½ lakhs under Superannuation and pension charges.

7. As a result of these alterations, the balance at the end of March 1934 was estimated in the revised—that is before the earthquake—at 47 lakhs of which 8 lakhs was ordinary balance, and 33 lakhs Famine Relief Fund balance. It was estimated, therefore, that as a result of 1933-34 the total provincial balances would be reduced by 10 lakhs, the reduction being wholly under the ordinary provincial balance.

8. Before commenting on the figures in the budget estimates, I must call attention to one factor which alters considerably the totals both under revenue and expenditure as shown in Appendix A to the Financial Statement. It was decided in 1932-33 that with effect from the 1st of April 1933 the Roads and Buildings and Irrigation branches of the Public Works Department should be amalgamated in the various districts. This amalgamation, which saves about one lakh a year, has necessitated an alteration in the methods of accounting. It was not possible to give effect to this alteration in the budget of 1933-34 but it has now been done in the budget for 1934-35. You will notice that the revenue figure under Irrigation for 1934-35 shows an increase of 7 lakhs over that given in this year's budget. This revenue figure is the net revenue after deducting expenditure on irrigation from total irrigation revenue. In arriving at net revenue in previous years the total expenditure on Irrigation establishment was deducted from revenue. In this year's budget estimates it is not possible to do this because part of the Irrigation establishment is now borne on the combined cadre and the total cost of the establishment finally to be debited in the Irrigation accounts will be calculated on a *pro rata* distribution which cannot be arrived at until the actuals of the year are available. It is estimated that the Irrigation share of the cost of this combined establishment amounts to about 7 lakhs and this 7 lakhs is at present included in the expenditure under 41—Civil

Works. Both the revenue and expenditure estimates are therefore swollen by 7 lakhs, as compared with the figures for last year. When, however, the accounts are prepared and it is possible to work out the actual *pro rata* distribution figures of the combined establishment, these excesses will disappear.

9. This alteration also necessitates an increase in the number of demands to be presented to the Council. In 1933-34, three demands were presented covering the irrigation and civil works budgets—Civil Works, Transferred; Civil Works, Reserved; and Irrigation. This year four demands are being presented—Irrigation (which comprises Irrigation Works expenditure and establishment charges which are solely incurred in connection with Irrigation); Civil Works—Works expenditure, transferred; Civil Works—Works expenditure, Reserved; and Public Works combined establishment and tools and plant. In the last demand is included the total establishment employed exclusively on Civil Works and also the joint establishment employed both for Civil Works and Irrigation.

10. I now turn to the budget proposals for 1934-35 and in considering them will deduct on each side the 7 lakhs to which I have referred above. Revenue then is put at 5,15 lakhs and expenditure charged to revenue at 5,30 lakhs, as against last year's figures of 5,08 and 5,21 lakhs respectively. Unfortunately, the actual estimates of revenue do not really show an increase of 7 lakhs over last year's figures as included in this year's revenue is the sum of $5\frac{1}{2}$ lakhs which I consider it necessary to draw from the excess balance in the Famine Relief Fund to meet items of general revenue expenditure of a non-recurring nature. The actual true increase of estimated revenue, therefore, is only $1\frac{1}{2}$ lakhs and as it has been possible to estimate that Stamp revenue will show an increase of 4 lakhs over last year's original budget figure, it will be seen that the remaining revenue heads are expected to show a reduction of $2\frac{1}{2}$ lakhs. The main cause of this reduction is reduced receipts from the Central Government on account of taxes on income and the receipts from the salt additional import duty tax. It is still difficult to estimate the future prospects of the Excise revenue but I have taken the estimate at 5 lakhs better than this year's revised; that is at the same figure as my predecessor took last year because I hope that the turning point has been reached and that those persons who are in the habit of consuming excisable articles will find themselves with more money and, therefore, more ability to purchase.

11. Expenditure charged to revenue has been estimated at 5.30 lakhs or 9 lakhs more than last year (omitting again the 7 lakhs to which I have referred above). Of this 9 lakhs, about $4\frac{1}{4}$ lakhs is due to the necessity for increased provision under superannuation allowances and pensions. My predecessor in his first budget speech in 1929-30 gave expression to the anxiety which the increase in the provision under this head caused him. In that year also the revised estimate had to be largely increased over the original budget estimate. But the then figure for the revised was only 28 lakhs and the normal rate of the annual increase in pensionary charges was about 1 lakh a year. This normal rate of increase continued during 1929-30 but thereafter has been steadily increasing, so that the figure I have had to take in the budget exceeds the actuals of 1929-30 by no less than 11 lakhs. This more rapid increase is however mainly due to retrenchments and premature retirements, and consequently there has been a more than counterbalancing saving under the ordinary expenditure heads, but I am afraid we must expect a continuance of this increase for some years to come as I am sure that the peak of our pension payments has not yet been reached.

12. Excise also shows an increase of 2 lakhs. This is partly due to increased establishment as a result of which it is hoped that increased revenue will be obtained and partly owing to the necessity of buying a larger quantity of opium partly because stocks have been reduced to a minimum and partly because the reduction in price which has been necessary in order to maintain revenue is increasing consumption. A normal increase amounting in all to about 1 lakh also occurs in all heads owing to the incremental scales of pay. An increase of 5 lakhs also has been necessary under Civil Works. Repairs during the last two years have been reduced to a minimum as very severe cuts have been made in the allotments for repairs both under the transferred and reserved heads. The Chief Engineer reported this year that if no increase in repair allotments was made there was grave risk that some of the Government buildings would become actually unsafe and consequently the repair allotments have been increased by $1\frac{1}{4}$ lakhs over last year's figures. The remainder of the increase under this head is explained mainly by the inclusion of increased provision of $2\frac{1}{2}$ lakhs for the completion of works in progress including the road development projects.

13. Under Jails the budget includes provision of about $1\frac{1}{2}$ lakhs for the camp jail. It is hoped, however, that it will

not be necessary to expend this provision, as unless the destruction caused by the earthquake necessitates its retention, Government expect to be able to close it very shortly. If the saving does occur it will be taken to a reserve head in the same manner as the savings on account of the 5 per cent cut to which I shall refer below. The usual reserve of 1 lakh for unforeseen has been omitted this year, in view of the probability of these savings under Jails.

14. The budget makes the very modest provision of 8 lakhs only for new schemes—and even this sum includes about 3 lakhs on account of items of recurring nature, on which expenditure is necessary each year. These schemes include the temporary police forces, the scheme for medical examination of scholars, that of the well-boring staff and a number of items under medical and public health. Another important scheme for which it was necessary to provide funds was the construction of two new bridges on the Grand Trunk Road over the Son canals. The old bridges were constructed nearly 60 years ago at the time when the canals were constructed and they are not capable of carrying the present-day traffic. Another scheme for which funds are urgently required is the construction of cells for the terrorist prisoners at the central jails. Provision has also been made for the revision settlement operations in Dhalbhum. This was a scheme which the Council was not prepared to accept last year on the main ground that the people were not able to afford the settlement at this time. Government have made further enquiries and are satisfied that except for this objection there is a real demand for the revision settlement and they have attempted to meet the objections of the Council by introducing economies so as to enable a reduction to be made in the estimate and as they are satisfied that it will not be possible to conduct the revision settlement at so small a cost if it is not now taken up they have decided again to include the provision in the budget. The details of the other new schemes will be found in Appendix B to the Financial Statement, and I think you will find that they are all items on which expenditure is well worth while.

15. As a result of including this provision for new schemes the budget would have resulted in overdrawing our ordinary balance by about 10 lakhs. As, however, there still is an excess balance of some 18 lakhs in the Famine Relief Fund, I have decided to withdraw 5½ lakhs from this excess balance for expenditure this year on items of a non-recurring

naturé. This excess balance is used for financing loans to agriculturists and land improvement loans and has for the last few years been used also for commutation of pensions. In order to enable Government to continue financing both these objects in this manner (and the present financial condition of the province makes it impossible to finance these items out of revenue), it is necessary to keep a fair sum as excess balance in the Fund. I consider, however, that it is possible to draw $5\frac{1}{2}$ lakhs from the excess balance and so diminish the amount of deficit in the ordinary balance. Even, however, after this withdrawal, it was estimated that ordinary balance would show a deficit of $4\frac{1}{2}$ lakhs, and if this deficit actually occurs it will be necessary for the province to borrow from the Government of India to cover it.

16. Since the budget was framed the decision has been taken to extend for another year the 5 per cent cut on the salaries of Government servants. It was only some 10 days ago that the announcement was made that the cut would be continued in the case of the All-India services and the local Government have decided to impose the cut also on the services under their control. But for the reasons explained by my predecessor last year it has not been possible to alter the budget which was prepared on the assumption that full pay would be restored after the 1st April. The continuance of the cut will save 9 lakhs in 1934-35 but I propose to follow the course adopted by my predecessor last year and to ask the Council to pass the demands as they stand—that is without reducing them by the amount of the cut. If this is done, the surplus sums will be reappropriated to new minor head "Reserve" under each demand, and the various departments will not be allowed to operate against those reserves without the consent of Finance Department, and it is the intention of Government not to spend anything out of those sums except against supplementary demands or to meet small unanticipated excesses of normal expenditure.

17. As I stated earlier in this speech, it is not possible to give any picture of the ways and means position of the province—the earthquake makes that useless. There is, however, one point which I wish to emphasize before I close and that is the inadequacy of our present revenues to meet our minimum expenditure. It was less than four years ago—on the 1st April 1930—that we had in our ordinary balance the sum of 1,07 lakhs. Despite the utmost efforts of economy and

retrenchment during those four years that ordinary balance has been entirely absorbed, and the budget I introduce to-day anticipates a deficit of nearly 5 lakhs. Our normal revenue, unless Excise improves, cannot be taken at more than 5,10 lakhs and our sources of revenue are so inelastic that I see no method of increasing it. But this sum is insufficient to meet our minimum expenditure—the lowest figure at which that can be taken (that is allowing for the full pay of our officers but making no provision for elections) is 5,24 lakhs. We are, therefore, faced with a deficit of not less than 14 lakhs, even after giving effect to every economy which is possible and with no balance from which to meet it. That is, I think, a sufficiently serious position for a new Finance Member to contemplate, and if I look further and try to visualize the financial effects of the earthquake—from the discussion of which I will keep you only a few moments longer—I find it difficult to see the faintest glimmer of the silver lining which we are told underlies even the heaviest bank of cloud.

18. Sir, before I conclude my speech you will permit me to convey my sincere thanks to Mr. Prior, the Finance Secretary, whose untiring efforts, devotion to duties and above all the grasp of intricate financial affairs has made it possible for me to present this budget at the time of unprecedented difficulties. My thanks are due this year even more than usual to the staff of the Finance Department and to the officiating Under-Secretary and the Registrar. Babu Nishamani Mahanti began this budget as Registrar and has continued to give valuable assistance as officiating Under-Secretary and during the latter period of compilation I have had most valuable assistance from the officiating Registrar, Babu Charu Chandra Chaudhuri. All the staff have worked with untiring energy and the difficulties of compilation were increased enormously by a temporary transfer as a result of the earthquake from their usual office. This year also I have to record my special thanks to the Superintendent and other officers of the Government Press. For a time it seemed doubtful whether it would be possible to present to members printed copies of the Civil Budget Estimates. But fortunately, although the main Press building collapsed, the budget plates were not seriously damaged and it has been possible, though owing to the strenuous efforts of the staff, to print the budget not in the Government Press but at the Gaya Jail Press.

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Sub-heads " " "	...	MINOR HEADS.
Primary units " " "	...	SUB-HEADS.
		Primary units.

SCHEDULE OF
DEMAND FOR GRANTS
FOR EXPENDITURE FOR THE YEAR 1934-35.
SUBMITTED FOR THE VOTE OF THE LEGISLATIVE COUNCIL

Demand no.	Service to which the demand relates.		Page of detailed estimates.	Reserved.	Transferred.	Total.	Moved by—
				Rs.	Rs.	Rs.	
1	INDUSTRIES	...	199	...	7,81,420	7,81,620	The Hon'ble Mr. Saiyid Abdul Aziz.
	<i>Add refunds</i>	...	...	...	200		
2	AGRICULTURE	...	182	...	12,41,542	12,42,042	Ditto.
	<i>Add refunds</i>	...	...	...	500		
3	PUBLIC HEALTH	...	172	65,274	9,82,479	10,48,253	The Hon'ble Sir Ganesh Datta Singh.
	<i>Add refunds</i>	...	...	...	500		
4	MEDICAL	...	155	4,835	22,25,955	22,31,290	Ditto.
	<i>Add refunds</i>	...	...	...	500		
5	IRRIGATION	...	65	14,32,831	...	14,38,906	Mr. F. A. Betterton.
	<i>Add refunds</i>	...	...	5,085	...		
6	REGISTRATION	...	62	...	6,52,299	6,54,789	The Hon'ble Sir Ganesh Datta Singh.
	<i>Add refunds</i>	...	...	...	2,490		
7	FORESTS	...	57	4,16,862	...	4,17,862	The Hon'ble Mr. J. T. Whitty.
	<i>Add refunds</i>	...	...	1,000	...		
8	STAMPS	...	56	1,98,200	...	1,98,200	Mr. H. C. Prior.
9	EXCISE	...	53	...	16,74,412	16,74,412	The Hon'ble Sir Ganesh Datta Singh.
10	LAND REVENUE	...	33	14,75,356	...	14,93,956	The Hon'ble Mr. J. T. Whitty.
	<i>Add refunds</i>	...	...	18,000	...		
11	FAMINE	...	220	38,000	...	38,000	Ditto.
12	PENSIONS	...	221	29,13,133	...	29,13,133	Mr. H. C. Prior.
13	STATIONERY AND PRINTING	...	223	7,36,521	...	7,36,546	Ditto.
	<i>Add refunds</i>	...	...	25	...		
	Carried over	...	...	73,06,112	75,62,297	1,48,68,409	

Demand no.	Service to which the demand relates.	Page of detailed estimates.	Reserved.	Transferred.	Total.	Moved by—
	Brought forward ...	...	Rs. 73,06,112	Rs. 75,62,297	Rs. 1,48,68,409	
14	MISCELLANEOUS (a) ...	236	98,485	35,263	4,23,852	Mr. H. C. Prior.
	Add refunds (b) ...	...	2,90,100	...		
15	EXPENDITURE IN ENGLAND ...	241	2,20,306	80,240	3,00,546	Ditto.
16	EXTRAORDINARY PAYMENTS ...	238	10,542	5,907	16,449	Ditto.
17	LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	246	3,93,927	9,91,410	13,85,337	Ditto.
18	GENERAL ADMINISTRATION ...	67	55,85,911	...	55,85,911	The Hon'ble Mr. J. T. Whitty.
19	ADMINISTRATION OF JUSTICE ...	95	31,21,779	...	31,21,779	The Hon'ble Babu Nirsu Narayan Sinha.
20	JAILS AND CONVICT SETTLEMENTS	103	17,65,641	...	17,65,641	Ditto.
	Add refunds ...	...	...	...
21	POLICE ...	112	75,84,205	...	75,88,205	The Hon'ble Mr. J. T. Whitty.
	Add refunds ...	...	4,000	...		
22	SCIENTIFIC DEPARTMENTS ...	130	...	31,945	31,945	The Hon'ble Mr. Saiyid Abdul Aziz.
23	EDUCATION—Reserved ...	131	1,86,943	...	1,86,943	Mr. S. R. Zaman.
24	EDUCATION—Transferred ...	132	...	74,84,700	74,87,700	The Hon'ble Mr. Saiyid Abdul Aziz.
	Add refunds ...	...	...	3,000		
25	CIVIL WORKS—Transferred ...	220	...	19,43,538	19,53,538	The Hon'ble Sir Ganesh Datta Singh.
	Add refunds ...	...	...	5,000		
26	CIVIL WORKS—Reserved ...	219	10,90,292	...	10,90,292	The Hon'ble Mr. J. T. Whitty.
27	PUBLIC WORKS—COMMON ESTABLISHMENT AND TOOLS AND PLANT.	...	6,51,533	7,35,027	13,86,560	The Hon'ble Sir Ganesh Datta Singh.
28	MISCELLANEOUS DEPARTMENTS ...	217	47,465	...	47,465	Mr. J. W. Houlton.
	TOTAL EXPENDITURE ...	...	2,83,57,243	1,88,83,327	4,72,40,572	

(a) Includes also the demand under the head "Ports and Pilotage".

(b) Includes refunds under "XVI—Interest" and "XXXV—Miscellaneous".

GENERAL ABSTRACT OF REVENUE AND RECEIPTS.

[In thousands of rupees except Accounts.]

MAJOR HEADS.	Page of detailed estimates.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
1	2	3	4	5	6
	Page.	TRS.	TRS.	TRS.	RS.
II.—TAXES ON INCOME	15	1,25	1,25	3,17	1,21,979
III.—SALT	15	1,50	1,50	3,00	3,19,200
V.—LAND REVENUE	15	1,80,13	1,77,91	1,79,57	1,83,85,097
VI.—EXCISE	16	1,27,00	1,22,00	1,27,01	1,20,00,804
VII.—STAMPS	18	1,11,50	1,11,50	1,07,50	1,06,57,297
VIII.—FORESTS	19	6,90	6,84	6,39	6,18,859
IX.—REGISTRATION	20	13,50	13,26	13,50	12,66,201
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (a)	21	26,28	18,07	19,17	21,86,527
XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	21	97	97	99	1,06,766
XVI.—INTEREST	21	4,72	4,85	4,92	5,15,843
XVII.—ADMINISTRATION OF JUSTICE	22	5,03	4,94	5,46	5,37,964
XVIII.—JAILS AND CONVICT SETTLEMENTS	23	3,83	3,57	4,32	4,36,385
XIX.—POLICE	24	1,70	1,73	1,82	1,69,195
XX.—PORTS AND PILOTAGE	24	3	...	4	975
XXI.—EDUCATION	25	7,29	7,24	7,46	7,05,166
XXII.—MEDICAL	26	2,04	2,12	2,11	2,14,605
XXIII.—PUBLIC HEALTH	27	2,23	1,64	1,61	1,31,540
XXIV.—AGRICULTURE	27	2,31	2,27	2,41	2,27,662
XXV.—INDUSTRIES	28	2,15	2,15	2,22	4,64,818
XXVI.—MISCELLANEOUS DEPARTMENTS	28	80	30	32	31,108
XXX.—CIVIL WORKS	28	9,42	9,48	8,66	10,64,394
XXXII.—TRANSFERS FROM FAMINE RELIEF FUND	28	5,50	...	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	29	1,00	1,06	99	1,31,373
XXXIV.—STATIONERY AND PRINTING	29	2,32	2,41	2,51	2,52,068
XXXV.—MISCELLANEOUS	30	3,34	3,54	3,35	3,36,713
XXXIXA.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	31	...	...	...	...
XL.—EXTRAORDINARY RECEIPTS ... ..	...	...	...	...	496
TOTAL REVENUE ... ..	...	5,22,24	5,00,60	5,08,50	5,05,83,035
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (RECOVERIES)	31	8 28	7 35	7 24	8 95,212
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.	32	1,01	89	71	1,19,636
ADVANCES FROM THE PROVINCIAL LOANS FUND	32	5,68	...	...	...
TRANSFERS FROM FAMINE RELIEF FUND	32	11,26	8,82	11,26	4,60,131
FAMINE RELIEF FUND	32	8,11	8,65	9,34	9,21,605
SUBVENTION FROM CENTRAL ROAD DEVELOPMENT ACCOUNT	32	1,42	3,40	3,30	6,81,150
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	32	71	63	58	59,736
SUSPENSE	32	1,40	1,45	1,75	82,499
TOTAL RECEIPTS ... ..	...	5,60,11	5,31,79	5,42,68	5,38,03,054
OPENING BALANCE ... ..	...	47,16(c)	56,69(b)	52,34	42,55,193
GRAND TOTAL ... ..	...	6,07,27	5,88,48	5,95,02	5,80,58,247

(a) The Budget Estimate 1933-34 included entire Irrigation Establishment and Tools and Plant charges as a deduct entry under the head "XIII—Irrigation" but the Budget Estimate 1934-35 provides only for the purely Irrigation Establishment and Tools and Plant charges as a deduct entry under this head. The common establishment and Tools and Plant charges (eventually debitable in accounts to "Irrigation") are included in the budget for 1934-35 under "41—Civil Works". This accounts for an increase of Rs. 7 lakhs on the receipt side as also on the expenditure side.

(b) Includes 33.40 in Famine Relief Fund, 5.59 for Road Subventions and 10 out of the grants made by the Imperial Council of Agricultural Research.

(c) Includes 33.23 in Famine Relief Fund, 5.92 for Road Subventions and 1 out of the grants made by the Imperial Council of Agricultural Research.

GENERAL ABSTRACT OF EXPENDITURE.

[In thousands of rupees.]

MAJOR HEADS.							Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
(1)							(2)	(3)	(4)	(5)
							Trs.	Trs.	Trs.	Trs.
5.—LAND REVENUE	...	...	...	...	...	15,63	17,54	17,24	19,57
6.—EXCISE	...	...	...	...	...	17,02	14,75	15,09	14,51
7.—STAMPS	...	...	...	...	...	1,98	2,06	2,18	2,02
8.—FORESTS	...	...	...	...	...	7,21	6,95	7,20	6,70
8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE	...	...	...	...	...	17	21	18	15
9.—REGISTRATION	...	...	...	...	...	6,53	6,16	6,30	5,71
14.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	...	...	...	...	...	20,40	20,41	20,45	20,41
15.—IRRIGATION REVENUE ACCOUNT—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.	...	...	...	...	...	2,85	2,20	1,51	4,15
15 (1).—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS	...	...	...	...	...	...	...	...	...
16.—IRRIGATION CAPITAL ACCOUNT—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	...	...	...	...	...	—46	...	...	...
19.—INTEREST ON ORDINARY DEBT	...	...	...	...	...	47	49	56	65
20.—INTEREST ON OTHER OBLIGATIONS	...	...	...	...	...	84	86	1,01	94
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	...	...	...	...	...	71	63	58	60
22.—GENERAL ADMINISTRATION	...	...	...	...	...	75,78	69,26	75,84	66,10
24.—ADMINISTRATION OF JUSTICE	...	...	...	...	...	40,16	38,13	39,75	37,31
25.—JAILS AND CONVICT SETTLEMENTS	...	...	...	...	...	18,97	17,54	20,81	19,93
26.—POLICE	...	...	...	...	...	85,43	84,32	86,26	82,36
27.—PORTS AND PILOTAGE	...	...	...	...	...	2	...	2	...
30.—SCIENTIFIC DEPARTMENTS...	...	...	...	...	...	32	31	31	30
31.—EDUCATION	...	...	...	...	...	81,58	81,80	81,22	77,58
32.—MEDICAL	...	...	...	...	...	26,51	26,24	26,25	24,64
33.—PUBLIC HEALTH	...	...	...	...	...	11,56	10,53	11,43	8,57
34.—AGRICULTURE	...	...	...	...	...	14,18	13,49	13,84	12,73
35.—INDUSTRIES	...	...	...	...	...	8,44	7,99	8,51	8,00
37.—MISCELLANEOUS DEPARTMENTS	...	...	...	...	...	67	68	71	68
41.—CIVIL WORKS	...	...	...	...	...	(a) 51,12	42,06	38,94	43,02
43.—FAMINE	...	...	...	...	...	43	57	43	...
45.—SUPERANNUATION ALLOWANCES AND PENSIONS	...	...	...	...	...	39,42	36,77	35,11	34,78
45A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE	...	...	...	...	...	...	...	...	...
46.—STATIONERY AND PRINTING	...	...	...	...	...	7,53	7,20	8,05	7,66
47.—MISCELLANEOUS	...	...	...	...	...	1,33	1,13	1,30	1,13
51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY THE PROVINCIAL GOVERNMENT	...	...	...	...	...	...	...	...	...
51A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...	...	...	...	...	...	...
52.—EXTRAORDINARY PAYMENTS	...	...	...	...	...	20	23	8	28
TOTAL—EXPENDITURE CHARGED TO REVENUE	...	...	...	...	...	(a) 5,37,00	5,10,91	5,21,16	5,00,48
COMMUTED VALUE OF PENSIONS	...	...	...	...	...	2,81	3,07	3,06	2,64
PAYMENTS TO RETRENCHED PERSONNEL	...	...	...	...	...	2	14	—3	9
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.	...	...	...	...	...	1,01	98	71	1,24
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	...	...	...	...	...	14,01	5,50	8,36	2,05
REPAYMENTS OF ADVANCES FROM THE PROVINCIAL LOAN FUND	...	...	...	...	...	71	63	58	60
TRANSACTIONS FROM FAMINE RELIEF FUND (REPAYMENTS)	...	...	...	...	...	6,28	6,71	7,08	6,85
FAMINE RELIEF FUND	...	...	...	...	...	16,78	8,32	11,23	4,60
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT	...	...	...	...	...	3,10	3,07	2,47	4,35
EXPENSES	...	...	...	...	...	1,39	1,49	1,69	1,09
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE	...	...	...	...	...	46,07	30,41	35,18	23,41
RESERVE FOR UNFORESEEN	...	...	...	...	...	...	...	1,00	...
TOTAL—EXPENDITURE	...	...	...	...	...	5,83,07	5,41,32	5,57,34	5,23,89
CLOSING BALANCE	...	...	...	...	...	(b) 24,20	47,16	37,68	56,69
GRAND TOTAL	...	...	...	...	...	6,07,27	5,88,48	5,95,02	5,80,58
PROVINCIAL { SUBSIDY	...	...	...	...	...	...	...	...	...
PROVINCIAL { ...	...	...	...	...	...	22,96	9,53	14,66	...

() Please see the footnote (a) on page 4.

(2) Includes 1 out of the grants made by the Imperial Council of Agriculture.

GENERAL ABSTRACT
Showing Voted and Non-voted,

MAJOR HEADS. 3-3	Page of detailed estimates.	Budget Estimate, 1934-35.											Serial number of item.	
		Voted.					Non-voted.					Total.		
		Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.			
		India.	England.	India.	England.		India.	England.	India.	England.				
		Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	
5.—LAND REVENUE	33	14,74	20	...	...	14,94	63	6	...	...	69	15,63	1
6.—EXCISE	53	...	...	16,74	2	16,74	28	...	...	...	28	17,02	2
7.—STAMPS	56	1,98	...	...	...	1,98	...	...	...	...	...	1,98	3
8.—FORESTS	57	4,01	...	...	...	4,01	2,94	26	...	...	3,20	7,21	4
8A.—FORESTS CAPITAL OUTLAY CHARGED TO REVENUE.	58	16	...	...	...	16	1	...	...	...	1	17	5
9.—REGISTRATION	62	...	...	6,53	...	6,53	...	...	...	...	...	6,53	6
14.—INTEREST ON IRRIGATION—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	65	...	...	...	...	...	20,40	...	...	...	20,40	20,40	7
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.	65	2,85	...	...	...	2,85	...	...	...	...	...	2,85	8
15(1).—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.	65	...	...	...	...	...	...	...	...	...	...	...	9
16.—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	65	—46	...	...	...	—46	...	...	...	...	...	—46	10
19.—INTEREST ON ORDINARY DEBT	66	...	...	...	...	...	47	...	...	...	47	47	11
20.—INTEREST ON OTHER OBLIGATIONS	67	...	...	...	...	...	84	...	...	...	84	84	12
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	67	...	...	...	...	...	71	...	...	...	71	71	12-A
22.—GENERAL ADMINISTRATION	67	55,96	76	...	...	56,62	16,28	2,88	...	...	19,16	75,78	13
24.—ADMINISTRATION OF JUSTICE	95	31,22	2	...	...	31,24	6,73	2,19	...	...	8,92	40,16	14
25.—JAILS AND CONVICT SETTLEMENTS	103	17,59	9	...	...	17,68	1,27	2	...	...	1,29	18,97	15
26.—POLICE	112	75,84	7	...	...	75,91	7,39	2,13	...	...	9,52	85,43	16
27.—PORTS AND PILOTAGE	150	2	...	...	...	2	...	...	...	...	...	2	17
30.—SCIENTIFIC DEPARTMENTS	180	...	...	32	...	32	...	...	...	...	...	32	18
31.—EDUCATION	131	1,87	...	74,85	19	76,91	1,09	...	2,70	68	3,67	81,59	19	
32.—MEDICAL	155	5	...	22,17	29	22,51	50	...	2,45	1,05	4,00	26,51	20	
33.—PUBLIC HEALTH	172	65	...	9,83	20	10,68	3	...	82	3	88	11,56	21	
34.—AGRICULTURE	182	...	...	12,42	...	12,42	12	...	1,26	38	1,76	14,18	22
Carried over ... ..	...	2,06,83	1,14	1,42,84	70	3,51,06	59,69	7,54	7,23	2,34	75,80	4,27,86	...

OF EXPENDITURE.

[In thousands of rupees.]

Reserved and Transferred, separately.

Serial number of item.	Revised estimate, 1933-34.										
	Voted.					Non-voted.					Total.
	Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
	India.	England.	India.	England.		India.	England.	India.	England.		
Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	
1	16.62	8	...	...	16.70	73	11	...	...	84	17.54
2	...	...	14.57	2	14.59	16	...	...	...	16	14.75
3	2.06	...	...	...	2.06	...	...	...	...	...	2.06
4	3.84	...	...	...	3.84	2.75	86	...	...	3.11	6.95
5	20	...	...	...	20	1	...	...	...	1	21
6	...	...	6.16	...	6.16	...	...	...	...	...	6.16
7	...	...	...	...	...	20.41	...	...	...	20.41	20.41
8	1.79	...	...	...	1.79	...	41	...	...	41	2.20
9	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	...	...	...	...
11	...	...	...	...	...	49	...	...	...	49	49
12	...	...	...	...	...	86	...	...	...	86	86
12-A	...	...	...	...	...	63	...	...	...	63	63
13	50.18	87	...	...	51.03	14.98	3.95	...	...	18.23	69.26
14	29.97	4	...	...	30.01	6.68	1.56	...	...	8.12	38.13
15	16.61	9	...	...	16.70	1.22	2	...	...	1.24	17.94
16	75.00	9	...	...	75.09	7.20	2.03	...	...	9.23	84.32
17	...	...	...	...	...	...	...	...	...	...	...
18	...	...	81	...	81	...	...	...	...	...	81
19	1.85	...	75.41	8	77.29	1.07	...	2.65	79	4.51	81.80
20	5	...	22.07	32	22.44	47	...	2.38	95	3.80	26.24
21	75	...	8.88	5	9.71	8	...	58	21	82	10.53
22	...	...	11.86	...	11.86	12	...	1.21	80	1.63	13.49
...	1.93.93	1.17	1.89.26	42	3.39.78	57.69	7.74	6.82	2.25	74.50	4,14,28

GENERAL ABSTRACT

Showing Voted and Non-voted

MAJOR HEADS.		Budget Estimate, 1934-35.												Serial number of item.	
		Voted.						Non-voted.							Total.
		Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.				
		India.	England.	India.	England.		India.	England.	India.	England.					
Page of detailed estimates.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.	TBS.		
	Brought forward	...	2,06,38	1,14	1,42,84	70	3,51,06	59,69	7,54	7,23	2,34	78,80	4,27,86		
199	85.—INDUSTRIES	...	...	...	7,81	20	8,01	9	...	34	...	43	84,4	23
217	87.—MISCELLANEOUS DEPARTMENTS	...	47	...	...	...	47	16	4	...	...	20	67	24
219	41.—CIVIL WORKS	...	17,42	18	26,83	...	44,43	2,86	...	2,79	1,04	6,69	51,12	25	
220	43.—FAMINE	...	38	...	...	...	38	5	...	...	...	5	43	26
221	45.—SUPERANNUATION ALLOWANCES AND PENSIONS.	...	27,11	92	...	...	28,03	2,00	9,39	...	...	11,39	39,42	27
221	45A.—COMMUTED VALUE OF PENSIONS FINANCED FROM ORDINARY REVENUES.	...	...	...	...	...	...	...	...	...	...	...	...	28
222	46.—STATIONERY AND PRINTING	...	7,15	22	...	...	7,37	12	4	...	...	16	7,53	29
236	47.—MISCELLANEOUS...	...	98	...	36	...	1,32	1	...	...	...	1	1,33	30
...	51.—CONTRIBUTION TO THE CENTRAL GOVERNMENT BY THE PROVINCIAL GOVERNMENT.	...	...	...	...	...	...	...	...	...	...	...	...	31
238	52.—EXTRAORDINARY PAYMENTS	...	11	3	6	...	20	...	...	...	...	...	20	32
...	TOTAL EXPENDITURE CHARGED TO REVENUE.	...	2,59,93	2,49	1,77,90	90	4,41,27	64,98	17,01	10,36	3,38	95,73	5,37,00	33	
248	52A.—CAPITAL OUTLAY ON FORESTS NOT CHARGED TO REVENUE.	...	...	...	...	...	...	...	...	...	...	...	...	34
239	DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURE.	...	...	...	...	...	...	1,01	...	...	...	1,01	1,01	34-A
...	55.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE.	...	...	...	...	...	...	...	...	...	...	...	...	35
239	60B.—COMMUTED VALUE OF PENSIONS	...	1,98	...	...	...	1,98	83	...	...	...	83	2,81	36
240	61.—PAYMENTS TO RETRENCHED PERSONNEL	...	4	...	...	...	4	2	...	...	...	2	2	36-A
241	LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	...	3,94	...	9,91	...	13,85	16	...	...	...	16	14,01	37
248	ADVANCES FROM THE PROVINCIAL LOANS FUND. (REPAYMENTS.)	...	...	...	...	...	...	71	...	...	...	71	71	38
48	TRANSFER FROM FAMINE RELIEF FUND (REPAYMENTS).	...	...	...	...	...	...	6,26	...	...	...	6,26	6,26	38-A
248	FAMINE RELIEF FUND	...	...	...	...	...	...	16,76	...	...	...	16,76	16,76	39
249	SUBVENTION FROM THE CENTRAL ROAD DEVELOPMENT ACCOUNT	...	...	...	...	...	...	3,10	...	...	...	3,10	3,10	39-A
248	EXPENSE	...	...	...	...	...	...	1,39	...	...	...	1,39	1,39	40
...	TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	...	5,96	...	9,91	...	15,87	30,20	...	...	...	30,20	46,07	41
...	RESERVE FOR UNFORESSEEN	...	...	...	...	...	...	...	...	...	...	...	...	42
...	TOTAL EXPENDITURE	...	2,65,94	2,49	1,87,81	90	4,57,14	95,18	17,01	10,36	3,38	1,25,93	5,83,07	43	
...	CLOSING BALANCE	...	...	...	...	...	...	...	...	...	...	...	24,20	44
...	GRAND TOTAL	...	...	...	...	...	...	...	...	...	...	...	6,07,27	45
...	SURPLUS	...	...	...	...	...	...	...	...	...	...	...	...	46
...	DEFICIT	...	...	...	...	...	...	...	...	...	...	...	22,96	47

GENERAL ABSTRACT
Showing Voted and Non-voted,

MAJOR HEADS.	Page of detailed estimates.	Budget Estimate, 1932-34.											Serial number of item.
		Voted.					Non-voted.					Total.	
		Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.		
		India.	England.	India.	England.		India.	England.	India.	England.			
5.—LAND REVENUE...	38	Ts. 16,19	Ts. 6	Ts. ...	Ts. ...	Ts. 16,25	Ts. 86	Ts. 13	Ts. ...	Ts. ...	Ts. 99	Ts. 17,24	1
6.—EXCISE ...	53	...	...	Ts. 14,90	Ts. 8	Ts. 14,93	Ts. 16	...	...	...	Ts. 16	Ts. 15,09	2
7.—STAMPS ...	56	Ts. 2,18	...	...	...	Ts. 2,18	...	...	...	...	...	Ts. 2,18	3
8.—FORESTS ...	57	Ts. 3,98	...	...	...	Ts. 3,98	Ts. 2,37	Ts. 85	...	...	Ts. 3,22	Ts. 7,20	4
8A.—FORESTS CAPITAL OUTLAY CHARGED TO REVENUE.	58	Ts. 17	...	...	...	Ts. 17	Ts. 1	...	...	...	Ts. 1	Ts. 18	5
9.—REGISTRATION ...	62	...	...	Ts. 6,30	...	Ts. 6,30	...	...	...	...	...	Ts. 6,30	6
14.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	65	...	...	...	...	...	Ts. 20,45	...	...	...	Ts. 20,45	Ts. 20,45	7
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.	65	Ts. 1,30	...	...	...	Ts. 1,30	...	Ts. 21	...	...	Ts. 21	Ts. 1,51	8
15(1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.	65	...	...	...	...	...	...	...	...	...	...	...	9
16.—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	65	...	...	...	...	...	...	...	...	...	...	...	10
19.—INTEREST ON ORDINARY DEBT ...	66	...	...	...	...	...	Ts. 56	...	...	...	Ts. 56	Ts. 56	11
20.—INTEREST ON OTHER OBLIGATIONS...	67	...	...	...	...	...	Ts. 1,01	...	...	...	Ts. 1,01	Ts. 1,01	12
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	67	...	...	...	...	...	Ts. 58	...	...	...	Ts. 58	Ts. 58	12-A
22.—GENERAL ADMINISTRATION ...	67	Ts. 55,99	Ts. 1,09	...	...	Ts. 57,08	Ts. 16,18	Ts. 2,58	...	...	Ts. 18,76	Ts. 75,84	13
24.—ADMINISTRATION OF JUSTICE ...	95	Ts. 31,08	Ts. 2	...	...	Ts. 31,10	Ts. 6,94	Ts. 1,71	...	...	Ts. 8,65	Ts. 39,75	14
25.—JAILS AND CONVICT SETTLEMENTS ...	108	Ts. 19,42	Ts. 14	...	...	Ts. 19,56	Ts. 1,23	Ts. 2	...	...	Ts. 1,25	Ts. 20,81	15
26.—POLICE ...	112	Ts. 76,22	Ts. 9	...	...	Ts. 76,31	Ts. 7,62	Ts. 2,93	...	...	Ts. 9,95	Ts. 86,26	16
27.—PORTS AND PILOTAGE ...	130	Ts. 2	...	...	...	Ts. 2	...	...	...	...	...	Ts. 2	17
30.—SCIENTIFIC DEPARTMENTS ...	130	...	...	Ts. 81	...	Ts. 81	...	...	...	...	...	Ts. 81	18
31.—EDUCATION ...	131	Ts. 1,93	...	Ts. 74,45	Ts. 10	Ts. 76,48	Ts. 1,09	...	Ts. 2,79	Ts. 86	Ts. 4,74	Ts. 81,22	19
32.—MEDICAL ...	155	Ts. 3	...	Ts. 21,99	Ts. 28	Ts. 22,30	Ts. 48	...	Ts. 2,70	Ts. 77	Ts. 3,95	Ts. 26,25	20
33.—PUBLIC HEALTH ...	172	Ts. 78	...	Ts. 9,63	...	Ts. 10,41	Ts. 3	...	Ts. 86	Ts. 13	Ts. 1,02	Ts. 11,43	21
34.—AGRICULTURE ...	182	...	...	Ts. 12,01	...	Ts. 12,01	Ts. 12	...	Ts. 1,39	Ts. 32	Ts. 1,83	Ts. 13,84	22
Carried over ...	...	Ts. 2,09,20	Ts. 1,40	Ts. 1,39,59	Ts. 41	Ts. 3,50,69	Ts. 60,19	Ts. 7,33	Ts. 7,74	Ts. 2,08	Ts. 77,34	Ts. 4,28,03	...

OF EXPENDITURE—contd.

[In thousands of rupees except Accounts.]

Reserved and Transferred, separately.

Serial number of item.	Accounts, 1932-33.										
	Voted.					Non-voted.					Total.
	Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
	India.	England.	India.	England.		India.	England.	India.	England.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	18,12,106	68,21	...	...	18,18,927	87,482	50,928	...	...	1,37,888	19,56,785
2	...	...	14,15,954	6,468	14,22,417	24,549	...	4,278	...	28,827	14,51,244
3	2,01,286	...	...	...	2,01,286	279	...	...	...	279	2,01,565
4	8,74,105	231	...	...	8,74,386	2,42,496	52,909	...	...	2,95,405	8,99,741
5	12,860	...	...	...	12,860	2,339	...	...	...	2,339	15,199
6	...	...	6,71,067	...	6,71,067	275	...	...	...	275	6,71,342
7	...	...	...	...	...	20,41,147	...	...	...	20,41,147	20,41,147
8	8,54,926	...	...	...	8,54,926	45,380	14,624	...	...	60,004	4,14,930
9	...	...	...	...	...	...	...	...	...	...	...
10	-208	...	...	...	-208	...	...	...	...	...	-208
11	...	...	...	...	...	65,553	...	...	...	65,553	65,553
12	...	...	...	...	...	94,326	...	...	...	94,326	94,326
12A	...	...	...	...	...	59,788	...	...	...	59,788	59,788
13	47,70,828	96,494	...	...	48,57,317	14,80,269	2,72,635	...	...	17,52,904	66,10,221
14	29,01,120	12,319	...	...	29,13,439	6,49,571	1,67,815	...	...	8,17,386	37,80,825
15	18,50,078	9,903	...	...	18,59,981	1,18,150	14,430	...	...	1,32,580	19,92,561
16	73,28,574	3,080	...	...	73,31,654	6,95,169	2,08,783	...	...	9,08,957	82,35,611
17	30	...	...	...	30	...	...	...	...	...	30
18	...	...	29,769	...	29,769	...	...	...	...	...	29,769
19	1,73,884	...	71,88,255	19,092	73,31,221	1,01,188	...	2,42,591	82,991	4,26,170	77,57,391
20	5,143	...	20,70,669	33,718	21,00,530	41,980	...	2,37,750	74,951	8,54,681	24,64,211
21	49,547	...	7,21,657	5,411	7,76,615	1,976	...	74,810	3,350	80,136	8,56,751
22	...	...	11,14,345	...	11,14,345	11,207	...	1,16,443	30,717	1,53,867	12,72,712
...	1,98,34,276	1,18,848	1,30,61,716	64,674	3,30,79,514	57,63,122	7,81,527	6,75,872	1,91,409	74,11,930	4,04,91,444

GENERAL ABSTRACT

Showing Voted and Non-voted,

MAJOR HEADS.	Page of detailed estimates.	Budget Estimate, 1933-34.												Serial number of item.
		Voted.					Non-voted.					Total.		
		Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.			
		India.	England.	India.	England.		India.	England.	India.	England.				
Brought forward ...		Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.		
		2,09,29	1,40	1,39,59	41	3,50,69	60,19	7,33	7,74	2,08	77,34	4,23,03		
95.—INDUSTRIES ...	199	...	...	7,86	25	8,11	8	...	32	...	40	8,51	23
37.—MISCELLANEOUS DEPARTMENTS ...	217	51	...	...	...	51	16	4	...	...	23	71	24
41.—CIVIL WORKS ...	219	9,47	10	24,78	5	34,40	1,43	...	2,37	74	4,54	38,94	25	
43.—FAMINE... ..	220	38	...	...	...	38	5	...	...	...	5	43	26
45.—SUPERANNUATION ALLOWANCES AND PENSIONS.	221	24,58	1,00	...	...	25,58	1,87	7,66	...	...	9,53	35,11	27
45A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	221	...	...	...	...	...	...	...	...	...	...	...	23
46.—STATIONERY AND PRINTING.	222	7,57	31	...	...	7,88	13	4	...	...	17	8,05	29
47.—MISCELLANEOUS ...	236	98	...	31	...	1,29	1	...	...	...	1	1,30	30
51.—CONTRIBUTION TO THE CENTRAL GOVERNMENT BY THE PROVINCIAL GOVERNMENT.	...	...	...	...	...	...	...	...	...	...	...	...	31
52.—EXTRAORDINARY PAYMENTS	238	3	3	2	...	8	...	...	...	...	...	8	32
TOTAL EXPENDITURE CHARGED TO REVENUE.	...	2,52,81	2,84	1,72,56	71	4,28,92	63,92	15,07	10,43	2,82	92,24	5,21,16	33	
52A.—CAPITAL OUTLAY ON FORESTS NOT CHARGED TO REVENUE.	239	...	...	...	...	...	...	...	...	...	...	...	34
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.	248	...	...	...	...	...	71	...	...	...	...	71	34(a)
55.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE.	...	...	...	...	...	...	...	...	...	...	...	...	35
60B.—COMMUTED VALUE OF PENSIONS ...	239	2,18	...	...	...	2,18	83	...	...	...	83	3,05	36
61.—PAYMENTS TO RETRENCHED PERSONNEL... ..	240	—2	...	...	...	—2	—1	...	...	...	—1	—3	36(e)
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	246	3,92	...	4,27	...	8,19	17	...	...	...	17	8,36	37
ADVANCES FROM THE PROVINCIAL LOANS FUND (REPAYMENTS).	248	...	...	...	...	...	58	...	...	...	58	58	38
TRANSFERS FROM FAMINE RELIEF FUND (REPAYMENTS).	248	...	...	...	...	...	7,03	...	...	...	7,03	7,03	38-A
FAMINE RELIEF FUND ...	248	...	...	...	...	...	11,26	...	...	...	11,26	11,26	39
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.	248	...	...	...	...	...	2,47	...	...	...	2,47	2,47	39-A
SUSPENSE ...	248	...	...	...	...	...	1,69	...	...	...	1,69	1,69	40
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	...	6,08	...	4,27	...	10,35	24,83	...	...	...	24,83	35,18	41
RESERVE FOR UNFORESEEN ...	...	...	...	...	...	...	1,00	...	...	...	1,00	1,00	42
TOTAL EXPENDITURE	...	2,58,89	2,84	1,76,83	71	4,39,27	89,75	15,07	10,43	2,82	1,18,07	5,57,34	43	
CLOSING BALANCE	...	...	...	...	...	...	...	...	...	...	...	37,68	44
GRAND TOTAL	...	...	...	...	...	...	...	...	...	...	...	5,95,02	45
SURPLUS	...	...	...	...	...	...	...	...	...	...	...	...	46
DEFICIT	...	...	...	...	...	...	...	...	...	...	...	14,56	47

OF EXPENDITURE—concl'd.

[In thousands of rupees except accounts.]

Reserved and Transferred, separately.

Serial number of item.	Accounts, 1932-33.										
	Voted.					Non-voted.					Total.
	Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
	India.	England.	India.	England.		India.	England.	India.	England.		
B. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1,98,84,276	1,18,848	1,30,61,716	64,674	3,30,79,514	57,63,122	7,81,527	6,75,872	1,91,409	74,11,930	4,04,91,444
23	...	...	7,54,109	84,790	7,88,899	8,403	...	2,895	...	11,801	8,00,200
24	50,465	...	...	...	50,465	13,704	3,987	...	...	17,691	68,156
25	9,52,565	13,380	28,61,869	...	38,27,814	1,51,121	...	2,54,435	68,987	4,74,543	43,02,357
26	382	...	...	...	382	...	...	...	...	...	382
27	21,40,243	94,145	...	...	25,34,389	1,60,013	7,83,161	...	...	9,43,194	84,77,593
28	...	...	...	...	...	...	...	...	...	...	...
29	7,06,064	43,955	...	...	7,55,019	3,890	7,223	...	...	11,113	7,66,132
30	81,056	76	31,332	...	1,12,494	1,630	...	...	...	1,030	1,18,521
31	...	...	...	...	...	...	...	...	...	...	...
32	12,283	9,633	2,879	...	24,795	2,163	885	...	...	3,048	27,343
33	2,40,77,334	2,85,038	1,67,11,935	99,464	4,11,73,771	61,03,449	15,76,803	9,33,202	2,60,396	88,73,850	5,00,47,621
34	...	...	...	...	...	...	...	...	...	...	...
34 (a)	...	...	...	...	...	1,23,908	...	...	...	1,23,908	1,23,908
35	...	...	...	...	...	...	...	...	...	...	...
36	2,15,351	...	...	...	2,15,351	43,714	...	...	...	48,714	2,64,065
36 (a)	1,550	...	...	...	1,550	7,525	...	...	...	7,525	9,075
37	1,95,268	...	1,700	...	1,96,968	8,420	...	...	...	8,420	2,05,388
38	...	...	...	...	...	59,786	...	...	...	59,786	59,786
38-A	...	...	...	...	...	6,85,287	...	...	...	6,85,287	6,85,287
39	...	...	...	...	...	4,60,131	...	...	...	4,60,131	4,60,131
39-A	...	...	...	...	...	4,25,251	...	...	...	4,25,251	4,25,251
40	...	...	...	...	...	1,08,876	...	...	...	1,08,876	1,08,876
41	4,12,169	...	1,700	...	4,13,869	19,27,898	...	...	...	19,27,898	23,41,767
42	...	...	...	...	...	...	...	...	...	...	...
43	2,44,89,503	2,85,038	1,67,11,935	99,464	4,15,87,640	80,31,347	15,76,803	9,33,202	2,60,396	1,08,01,743	5,23,39,388
44	...	...	...	...	...	...	...	...	...	...	(a) 56,68,859
45	...	...	...	...	...	...	...	...	...	...	5,80,58,247
46	...	...	...	...	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...	...	...	...	...

(a) Includes Rs. 23,39,636 in Famine Relief Fund.

BUDGET ESTIMATE OF REVENUE AND RECEIPTS

FOR THE YEAR

1934-35

MAJOR HEAD—II.—TAXES ON INCOME.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
INCOME-TAX.		Rs.	Rs.	Rs.	Rs.
SHARE OF PROVINCIAL GOVERNMENT		1,25,000	1,25,000	3,17,000	1,22,979
TOTAL—II.—TAXES ON INCOME		1,25,000	1,25,000	3,17,000	1,22,979

MAJOR HEAD—III.—SALT.

	Rs.	Rs.	Rs.	Rs.
TEMPORARY IMPORT DUTY ON FOREIGN SALT	1,50,000	1,50,000	3,00,000	3,19,200
TOTAL—III.—SALT	1,50,000	1,50,000	3,00,000	3,19,200

MAJOR HEAD—V.—LAND REVENUE.

		Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE	V-a.	1,65,00,000	1,63,00,000	1,63,50,000	1,64,34,729
SALE OF GOVERNMENT ESTATES		500	500	500	833
SALE-PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.		3,000	500	3,000	616
ASSESSMENT OF ALIENATED LANDS LESS QUIT-RENTS		...	...	7,000	...
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES.		5,52,500	5,69,700	6,70,610	6,76,968
RENTS, ETC., OF FISHERIES		8,000	8,400	8,000	9,248
RECOVERY OF COST OF MAINTENANCE OF BOUNDARY PILLARS.		1,704	2,200	2,210	3,485
RATES AND CESSSES ON LANDS ... ..		...	...	...	...
RECOVERIES OF OVER-PAYMENTS		1,000	1,000	1,000	773
MISCELLANEOUS	V-b.	5,32,000	5,60,000	6,00,000	3,62,696
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	V-c.	4,35,968	4,52,560	4,18,133	6,19,958
DEDUCT—REFUNDS	{ Voted ...	—18,000	—96,000	—96,000	—17,615
	{ Non-voted ...	—4,000	—7,500	—7,500	—6,594
TOTAL—V.—LAND REVENUE		1,80,12,672	1,77,91,360	1,79,56,953	1,80,85,097

DETAILED ACCOUNT No. V-a—LAND REVENUE.—ORDINARY REVENUE.

	Rs.	Rs.	Rs.	Rs.
Fixed Collections	1,40,50,000	1,39,20,000	1,37,00,000	1,40,18,064
Collections from Government Estates	24,50,000	23,80,000	26,50,000	24,18,665
TOTAL—ORDINARY REVENUE	1,65,00,000	1,63,00,000	1,63,50,000	1,64,34,729

DETAILED ACCOUNT No. V-b—LAND REVENUE.—MISCELLANEOUS.				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Recoveries for maps				
Revenue record room receipts				
Receipts on account of Land Registration fees				
Receipts from quarries				
Capitation tax				
Fines and forfeitures of Revenue Courts				
Sale of cadastral maps				
Miscellaneous cash receipts of the Survey and Settlement Department.				
Hide licence fees in Angul and Khondmals				
Recoveries from tenants on account of local cess				
Miscellaneous receipts				
Recoveries of law charges				
TOTAL—MISCELLANEOUS	5,32,000	5,60,000	6,00,000	6,19,958

DETAILED ACCOUNT No. V-c—LAND REVENUE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.				
	Rs.	Rs.	Rs.	Rs.
General rate for management of private estates	1,43,968	1,60,560	1,55,633	70,218
Other items (leave contribution, etc.)	2,000	2,000	2,500	2,943
Recoveries on account of Tauzi, Certificate, Partition, etc., establishments.	2,90,000	2,90,000	2,60,000	2,89,535
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	4,35,968	4,52,560	4,18,133	3,62,696

MAJOR HEAD—VI.—EXCISE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRIT	VI-a	51,00,000	47,84,000	46,57,000	42,79,833
COUNTRY FERMENTED LIQUOR	VI-b	24,71,000	24,80,000	25,69,000	25,53,926
WINE AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).	VI-c	94,000	87,000	1,13,000	1,27,747
RECEIPTS FROM COMMERCIAL SPIRITS, INCLUDING DENATURED SPIRITS AND MEDICATED WINES. *	...	14,000	14,000	14,000	2,038
OPIUM	VI-d	24,48,000	23,84,000	26,75,000	25,46,197
HEMP AND OTHER DRUGS	VI-e	25,33,000	24,09,000	26,89,000	26,17,949
FINES, CONFISCATIONS AND MISCELLANEOUS RECOVERIES OF OVER-PAYMENTS	VI-f	60,000	57,000	50,000	60,384
	...	...	...	...	591
TOTAL		1,27,20,000	1,22,15,000	1,27,67,000	1,21,88,665
DEDUCT—REFUNDS (Non-voted)		—20,000	—15,000	—66,000	—1,87,861
TOTAL—VI.—EXCISE		1,27,00,000	1,22,00,000	1,27,01,000	1,20,00,804

* License fees only.

DETAILED ACCOUNT NO. VI-a. —EXCISE—COUNTRY SPIRIT.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
(a) Distillery spirit :—				
(i) Licence fees	12,00,000	12,93,000	16,00,000	16,16,603
(ii) Duty	19,00,000	19,34,000	23,77,000	21,53,190
(b) Outstills—Licence fees	20,00,000	15,57,000	6,80,000	5,10,047
TOTAL—COUNTRY SPIRIT	51,00,000	47,84,000	46,57,000	42,79,833

DETAILED ACCOUNT NO. VI-b.—EXCISE—COUNTRY FERMENTED LIQUOR.

	Rs.	Rs.	Rs.	Rs.
(a) Paohwai—				
Licence fees (including fees for home brewing)	2,50,000	2,45,000	3,96,000	3,94,614
(b) Toddy—				
(i) Tree tax	15,00,000	12,30,000	11,76,000	10,92,668
(ii) Licence fees including rent of trees	7,21,000	10,05,000	9,97,000	10,66,614
TOTAL—COUNTRY FERMENTED LIQUOR	24,71,000	24,80,000	25,69,000	25,53,926

DETAILED ACCOUNT NO. VI-c —EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).

	Rs.	Rs.	Rs.	Rs.
Licence fees	50,000	49,000	90,000	85,612
Duty	44,000	38,000	23,000	42,135
TOTAL—FOREIGN LIQUOR	94,000	87,000	1,13,000	1,27,747

DETAILED ACCOUNT NO. VI-d.—EXCISE—OPIUM.

	Rs.	Rs.	Rs.	Rs.
Opium licence fees	2,20,000	2,13,000	7,08,000	6,45,307
Sale-proceeds of Excise opium	22,28,000	21,71,000	19,67,000	19,00,890
TOTAL—OPIUM	24,48,000	23,84,000	26,75,000	25,46,197

DETAILED ACCOUNT NO. VI-e.—EXCISE—HEMP AND OTHER DRUGS.

	Rs.	Rs.	Rs.	Rs.
1. Ganja—				
(a) Licence fees	10,91,000	10,04,000	13,39,000	13,95,567
(b) Duty	13,68,000	13,35,000	12,72,000	11,93,941
2. Bhang—				
(a) Licence fees	49,000	48,000	54,000	58,696
(b) Duty	20,000	17,000	19,000	20,157
3. Sale-proceeds of ganja and bhang	5,000	5,000	5,000	5,029
4. Cocaine licence fees ... ..	...	...	...	159
TOTAL—HEMP AND OTHER DRUGS	25,33,000	24,09,000	26,89,000	26,17,949

DETAILED ACCOUNT No. VI-f—EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Fines and confiscations	30,000	30,000	30,000	34,779
Other sources	30,000	27,000	20,000	25,605
TOTAL—FINES, CONFISCATIONS AND MISCELLANEOUS ...	60,000	57,000	50,000	60,384

MAJOR HEAD—VII.—STAMPS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL					
SALE OF STAMPS	vii-a	23,72,300	23,88,600	25,45,500	23,23,590
DUTY ON IMPRESSING DOCUMENTS	vii-b	14,000	14,000	46,000	12,677
FINES AND PENALTIES		15,000	16,000	17,000	13,830
MISCELLANEOUS	vii-c	300	400	1,500	2,186
TOTAL		24,01,600	24,19,000	26,10,000	23,52,283
<i>DEDUCT—REFUNDS (Non-voted)</i>	vii-d	<i>—40,000</i>	<i>—40,000</i>	<i>—40,000</i>	<i>—46,668</i>
NET TOTAL, NON-JUDICIAL		23,61,600	23,79,000	25,70,000	23,05,615
B.—JUDICIAL					
SALE OF STAMPS	vii-e	88,39,100	88,23,200	82,18,000	84,04,805
FINES AND PENALTIES		4,000	4,500	4,000	4,141
MISCELLANEOUS	vii-f	300	300	3,000	3,048
TOTAL		88,43,400	88,28,000	82,25,000	84,11,994
<i>DEDUCT—REFUNDS (Non-voted)</i>		<i>—55,000</i>	<i>—57,000</i>	<i>—45,000</i>	<i>—60,312</i>
NET TOTAL, JUDICIAL		87,88,400	87,71,000	81,80,000	83,51,682
TOTAL—VII—STAMPS		1,11,50,000	1,11,50,000	1,07,50,000	1,06,57,297

DETAILED ACCOUNT No. VII-a.—NON-JUDICIAL—SALE OF STAMPS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
ADHESIVE STAMPS.				
	Rs.	Rs.	Rs.	Rs.
Civil Department's share of sale-proceeds of unified stamps	20,000	80,000	1,15,000	1,15,000
Bills of Exchange or Hund. stamps ... ..	...	10,000	5,000	11,196
Special adhesive Revenue stamps	1,05,000	35,000	...	...
Other non-judicial adhesive stamps	4,75,000	...	...	...
IMPRESSED STAMPS.				
Receipts under Motor Vehicles Taxation Act	7,72,300	12,63,600	24,25,500	21,97,394
Other non-judicial impressed stamps	}	}	}	}
TOTAL—SALE OF (NON-JUDICIAL) STAMPS ...	23,72,300	23,88,600	25,45,500	23,23,590

DETAILED ACCOUNT No. VII-b.—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Duty on unstamped or insufficiently stamped documents ...	4,000	5,000	38,000	3,537
Other items	10,000	9,000	19,600	9,140
TOTAL—DUTY ON IMPRESSING (NON-JUDICIAL) DOCUMENTS	14,000	14,000	46,000	2,677

DETAILED ACCOUNT No. VII-c.—NON-JUDICIAL—MISCELLANEOUS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Recoveries from Indian States ... ..	...	...	990	...
Other items	300	400	510	...
TOTAL—MISCELLANEOUS	300	400	1,500	2,186

DETAILED ACCOUNT No. VII-d.—NON-JUDICIAL—REFUNDS—Non-voted.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Refunds under the Motor Vehicles Taxation Act ...	-10,000	-10,000	-15,000	...
Other refunds	-30,000	-30,000	-25,000	...
TOTAL REFUNDS—Non-voted ...	-40,000	-40,000	-40,000	-46,668

DETAILED ACCOUNT No. VII-e.—JUDICIAL—SALE OF STAMPS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Court-fee stamps	85,04,100	84,88,200	78,82,000	80,79,404
Stamps for copies (under High Court's Circular no. 35, dated the 1st October 1880).	3,35,000	3,35,000	3,36,000	3,25,401
TOTAL—SALE OF (JUDICIAL) STAMPS ...	88,39,100	88,23,200	82,18,000	84,04,805

DETAILED ACCOUNT No. VII-f.—JUDICIAL—MISCELLANEOUS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Recoveries from Indian States ... ..	...	...	2,295	...
Other items	300	300	705	...
TOTAL—MISCELLANEOUS	300	300	3,000	3,048

MAJOR HEAD—VIII.—FOREST.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	VIII-a	Rs. 3,175	Rs. 4,320	Rs. 10,800	Rs. 5,363
Do. BY CONSUMERS OR PURCHASERS	VIII-b	6,56,850	6,36,310	5,98,772	5,81,493
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.		400	200	400	247
MISCELLANEOUS	VIII-c	31,000	45,000	31,000	37,343
by EXCHANGE		31,000	45,000	31,000	37,343
DEDUCT—REFUNDS { Voted		-1,000	-1,500	-1,500	-5,544
Non-voted		-100	-50	-100	-45
TOTAL—VIII.—FOREST		6,90,325	6,84,280	6,39,372	6,18,859

DETAILED ACCOUNT NO. VIII-a.—FOREST.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
a. Timber	1,000	1,500	700	1,721
b. Firewood and charcoal	1,125	1,255	900	1,160
c. Bamboos	10)	75)	7,500	1,134
d. Grass and other minor produce	950	565	1,700	1,543
e. Sandal wood ... ..	...	250	...	...
TOTAL—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY...	3,175	4,320	10,800	5,363

DETAILED ACCOUNT NO. VIII-b.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

	Rs.	Rs.	Rs.	Rs.
a. Timber	4,40,000	4,30,000	3,75,572	3,75,277
b. Firewood and charcoal	77,000	75,000	80,000	77,500
c. Bamboos	68,850	61,300	66,500	55,117
d. Grazing and fodder grass	8,300	8,230	8,000	8,352
e. Other minor produce	38,000	39,450	41,000	40,959
f. Other items	9,000	6,630	9,000	8,391
g. Communication fees	15,700	15,700	15,700	15,594
TOTAL—TIMBER, ETC., REMOVED BY CONSUMERS OR PURCHASERS.	6,56,850	6,36,310	5,98,772	5,81,493

DETAILED ACCOUNT NO. VIII-c.—FOREST—MISCELLANEOUS.

	Rs.	Rs.	Rs.	Rs.
(a) Fines and forfeitures ... ..	...	...	...	...
(b) Other sources	31,000	45,000	31,000	37,343
TOTAL—MISCELLANEOUS	31,000	45,000	31,000	37,343

MAJOR HEAD—IX.—REGISTRATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
FEEs FOR REGISTERING DOCUMENTS		12,40,000	12,22,000	12,50,000	11,71,653
FEEs FOR COPIES OF REGISTERED DOCUMENTS		46,500	43,000	39,000	37,368
MISCELLANEOUS	IX-a	66,000	62,500	64,000	53,821
DEDUCT—REFUNDS					
{ Voted		—2,490	—1,490	—2,950	—1,638
{ Non-voted		—10	—10	—50	
TOTAL—IX.—REGISTRATION		13,50,000	13,26,000	13,50,000	12,66,201

DETAILED ACCOUNT No. IX-a.—REGISTRATION.—MISCELLANEOUS.				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Fees for searching records	61,000	58,000	60,000	54,730
Miscellaneous	5,000	4,500	4,000	4,091
TOTAL—MISCELLANEOUS	66,000	62,500	64,000	58,821

MAJOR HEAD—XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

A. IRRIGATION WORKS. (a)	Rs.	Rs.	Rs.	Rs.
PRODUCTIVE AND UNPRODUCTIVE—				
GROSS RECEIPTS	38,45,158	36,05,100	37,40,000	37,92,968
DEDUCT—REFUNDS	—5,000	—4,570	—5,712	—4,864
{ (Voted)				
{ (Non-voted)	—850	—780	—1,060	—1,131
DEDUCT—WORKING EXPENSES	—12,10,876	—17,92,561	—18,16,562	—16,00,446
NET RECEIPTS	26,28,432	18,07,189	19,16,666	21,86,527

XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

A. IRRIGATION WORKS	Rs.	Rs.	Rs.	Rs.
A. IRRIGATION WORKS	8,650	8,650	8,750	8,528
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	88,300	88,300	90,900	98,238
DEDUCT—REFUNDS	—85	—54	—181	—20
{ (Voted)				
{ (Non-voted) ... ..	...	...	—20	
TOTAL—XIV.—IRRIGATION (a)	96,865	96,896	99,449	1,06,766

MAJOR HEAD—XVI.—INTEREST.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	XVI-a	4,65,638	4,74,142	4,83,076	4,99,741
INTEREST ON PROVINCIAL BALANCES ... ..		...	...	...	...
INTEREST ON ARREARS OF REVENUE		967	1,025	3,377	3,476
MISCELLANEOUS	XVI-b	5,000	10,000	5,000	12,747
DEDUCT—REFUNDS (Voted)		—100	—100	...	—121
TOTAL—XVI.—INTEREST		4,71,505	4,85,067	4,91,453	5,15,843

(a) For details see Irrigation budget, 1934-35.

DETAILED ACCOUNT NO. XVI-a.—INTEREST.—INTEREST ON PROVINCIAL LOANS AND ADVANCES.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Interest on loans to municipal and other public corporations.	4,22,084	4,32,591	4,44,333	4,41,586
Interest on loans to landholders, etc.	324	333	333	342
Interest on advances to cultivators—				
Under the Land Improvement Loans Act	35,000	35,000	32,500	8,614
Under the Agriculturists' Act XXII of 1884 ... ..			...	32,874
On advances to co-operative societies	931	1,299	1,176	4,204
Interest on miscellaneous loans and advances	590	890	620	763
Interest on advances under Special Laws—				
On drainage and embankment advances ... ..	...	...	...	...
On advances to Mundas and other aboriginal tribes	376	322	550	478
On other items ... ..	...	...	...	624
Interest on advances under State Aid to Industries Act, etc.	6,333	3,707	3,564	9,256
TOTAL—INTEREST ON PROVINCIAL LOANS AND ADVANCES ...	4,65,638	4,74,142	4,83,076	4,99,741

DETAILED ACCOUNT No. XVI-b.—INTEREST.—MISCELLANEOUS.

	Rs.	Rs.	Rs.	Rs.
Interest on other accounts	5,000	10,000	5,000	12,747
TOTAL—MISCELLANEOUS ...	5,000	10,000	5,000	12,747

MAJOR HEAD—XVII.—ADMINISTRATION OF JUSTICE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.		8,000	8,000	8,000	7,946
COURT-FEES REALIZED IN CASH	XVII-a	46,000	47,100	40,750	45,461
GENERAL FEES, FINES AND FORFEITURES	XVII-b	4,12,900	4,01,700	4,66,900	4,55,901
PLEADERSHIP EXAMINATION FEES		6,900	7,000	10,000	6,872
MISCELLANEOUS FEES AND FINES		22,500	22,500	18,000	21,322
MISCELLANEOUS		50,000	46,000	50,000	41,030
RECOVERIES OF OVERPAYMENTS		1,500	1,200	2,000	1,347
COLLECTION OF PAYMENTS FOR SERVICES RENDERED*		50	50	70	
DEDUCT—REFUNDS ... Non-voted ...		—45,000	—40,000	—50,000	—41,915
TOTAL—XVII.—ADMINISTRATION OF JUSTICE.		5,02,850	4,93,550	5,45,720	5,37,964

*Recovery of fees of Legal Remembrancer.

DETAILED ACCOUNT No. XVII-a.—ADMINISTRATION OF JUSTICE.—COURT-FEES REALIZED IN CASH.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Bs.	Rs.	Rs.
Process-servers' fees	25,000	25,000	24,000	25,170
Amins' fees	4,500	4,500	4,500	4,178
Other items	500	600	250	350
Recoveries on account of pauper suits	16,000	17,000	12,000	15,763
TOTAL—COURT-FEES REALIZED IN CASH ...	46,000	47,100	40,750	45,461

DETAILED ACCOUNT No. XVII-b.—ADMINISTRATION OF JUSTICE.—GENERAL FEES, FINES AND FORFEITURE.

	Rs.	Rs.	Rs.	Rs.
Petty copying fees	400	200	400	276
Fees of High Court and Subordinate Civil Courts ...	6,000	5,500	3,500	5,137
Magisterial fines	3,90,000	3,80,000	4,50,000	4,35,046
Other items	16,500	16,000	13,000	15,442
TOTAL—GENERAL FEES, FINES AND FORFEITURES ...	4,12,900	4,01,700	4,66,900	4,55,901

MAJOR HEAD—XVIII.—JAILS AND CONVICT SETTLEMENTS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
JAILS		4,500	4,500	2,058	5,394
JAIL MANUFACTURES	XVIII-a	3,78,000	3,52,000	4,29,000	4,24,326
RECOVERIES OF OVERPAYMENTS		500	600	500	6,020
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ... ..		...	255	255	345
<i>DEDUCT—REFUNDS—Voted</i> ... ..		...	...	...	...
TOTAL—JAILS AND CONVICT SETTLEMENTS.		3,83,000	3,57,355	4,31,813	4,36,085

DETAILED ACCOUNT No. XVIII-a.—JAILS AND CONVICT SETTLEMENTS.—JAIL MANUFACTURES.

	Rs.	Rs.	Rs.	Rs.
Sale of jail manufactures	3,75,000	3,50,000	4,25,000	4,21,230
Miscellaneous	3,000	2,000	4,000	3,096
TOTAL—JAIL MANUFACTURES ...	3,78,000	3,52,000	4,29,000	4,24,326

MAJOR HEAD—XIX.—POLICE.					
SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.		...	...	...	...
CASH RECEIPTS UNDER THE ARMS ACT ...		1,700	1,200	2,500	1,787
FEES, FINES AND FORFEITURES ...	XIX-a	41,800	41,800	45,800	41,188
CONTRIBUTION FOR RAILWAY POLICE ...		41,300	41,277	41,733	41,277
COLLECTION OF PAYMENTS FOR SERVICES RENDERED.		3,600	5,400	3,600	11,782
SUPERANNUATION RECEIPTS ...		..	..	...	...
RECOVERIES OF OVERPAYMENTS ...		8,500	9,000	8,000	8,606
RENT ON BUILDINGS ...		3,600	3,600	...	..
MISCELLANEOUS ...		73,500	75,000	80,000	68,421
DEDUCT—REFUNDS (Voted) ...		—4,000	—4,000	—4,000	—3,864
TOTAL—XIX.—POLICE ...		1,70,000	1,73,277	1,82,033	1,69,195

DETAILED ACCOUNT NO. XIX-a.—POLICE.—FEES, FINES AND FORFEITURES.

	Rs.	Rs.	Rs.	Rs.
Receipts on account of stray cattle ...	800	800	900	631
Rents of pounds farmed out ...	8,000	8,000	12,000	9,635
Fees for headmen's rewards ...	500	600	500	293
Other miscellaneous fees and fines ...	32,500	32,400	32,400	30,627
TOTAL—FEES, FINES AND FORFEITURES ...	41,800	41,800	45,800	41,188

MAJOR HEAD—XX.—PORTS AND PILOTAGE.

	Rs.	Rs.	Rs.	Rs.
B.—MINOR PORTS.				
REGISTRATION AND OTHER FEES ...	3,000	...	3,000	...
MISCELLANEOUS ...	200	200	750	975
DEDUCT—REFUNDS (Voted) ...	...	...	...	...
TOTAL—XX.—PORTS AND PILOTAGE ...	3,200	200	3,750	975

BIHAR AND ORISSA—REVENUE AND RECEIPTS.

MAJOR HEAD—XXI.—EDUCATION.

SUMMARY BY GROUP MAJOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY	XXI-a	2,40,000	2,32,000	2,56,000	2,33,289
B—SECONDARY	XXI-b	3,75,000	3,72,000	3,84,200	3,60,585
C—PRIMARY (FEES—GOVERNMENT PRIMARY SCHOOLS).		2,400	2,200	2,000	2,742
D—SPECIAL	XXI-d	9,500	9,500	11,400	9,712
E—GENERAL	XXI-e	1,05,100	1,11,300	95,192	1,05,034
DEDUCT—REFUNDS (Voted)		—3,000	—3,000	—3,000	—5,898
LOSS OR GAIN BY EXCHANGE ... ..		...	...	...	...
TOTAL—XXI.—EDUCATION		7,29,000	7,24,000	7,45,782	7,05,466

DETAILED ACCOUNT No. XXI-a.—EDUCATION.—UNIVERSITY.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
FEES—GOVERNMENT ARTS COLLEGES	2,00,000	1,92,000	2,10,000	1,94,082
FEES—GOVERNMENT PROFESSIONAL COLLEGES	40,000	40,000	46,000	39,207
TOTAL—UNIVERSITY	2,40,000	2,32,000	2,56,000	2,33,289

DETAILED ACCOUNT No. XXI-b.—EDUCATION.—SECONDARY.

	Rs.	Rs.	Rs.	Rs.
FEES—GOVERNMENT SECONDARY SCHOOLS—				
High schools	3,63,000	3,60,000	3,72,000	3,49,999
Middle English schools	12,000	12,000	12,000	10,586
Middle vernacular schools ... ..	...	...	200	...
TOTAL—SECONDARY	3,75,000	3,72,000	3,84,200	3,60,585

DETAILED ACCOUNT No. XXI-d.—EDUCATION.—SPECIAL.

	Rs.	Rs.	Rs.	Rs.
FEES AND OTHER RECEIPTS—GOVERNMENT SPECIAL SCHOOLS—				
Training schools	1,000	1,000	1,400	1,116
Other miscellaneous schools ... ..	...	...	...	...
Reformatory schools	8,500	8,500	10,000	8,596
TOTAL—SPECIAL	9,500	9,500	11,400	9,712

BENARAS, U.P. GOVERNMENT—BENARAS UNIVERSITY
DETAILED ACCOUNT No. XXI-e.—EDUCATION—GENERAL.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS :—				
From Indian States ...	268	268	11,992	268
Other sources ...	100	665	200	...
Private persons ...	...	...	1,000	...
TOTAL—CONTRIBUTIONS	368	933	13,192	268
INCOME FROM ENDOWMENTS	12,500	12,500	10,000	12,221
RECOVERIES OF OVERPAYMENTS	2,000	2,000	2,500	2,657
COLLECTION OF PAYMENTS FOR SERVICES RENDERED—	14,514	16,739	4,800	13,880
MISCELLANEOUS :—				
Sale-proceeds of books ...	200	870	200	149
Examination fees ...	41,000	41,000	44,500	38,786
Miscellaneous ...	34,518	37,258	20,000	37,073
TOTAL—MISCELLANEOUS	75,718	79,128	64,700	76,008
TOTAL—GENERAL	1,05,100	1,11,300	95,192	1,05,034

MAJOR HEAD—XXII.—MEDICAL.

SUMMARY BY MINOR HEADS	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
INCOME FROM ENDOWMENTS		2,341	2,341	2,341	2,341
MEDICAL SCHOOL AND COLLEGE FEES	XXII-a	67,108	67,108	67,108	67,300
HOSPITAL RECEIPTS		36,000	33,500	35,000	29,277
RADIUM INSTITUTE RECEIPTS		9,000	11,000	16,338	15,574
MENTAL HOSPITAL RECEIPTS	XXII-b	24,000	24,000	22,546	23,644
SALE OF MEDICINES		...	8,300	7,000	7,656
CONTRIBUTION		850	2,950	250	833
MISCELLANEOUS		7,000	7,000	7,000	7,967
RECOVERIES OF OVERPAYMENTS		3,000	3,000	3,000	3,444
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXII-c	54,866	53,680	51,319	57,210
LOSS OR GAIN BY EXCHANGE		...	...	...	...
DEDUCT—REFUNDS (Voted)		—500	—500	—500	—641
TOTAL—XXII.—MEDICAL		2,03,665	2,12,379	2,11,402	2,14,605

DETAILED ACCOUNT No. XXII-a.—MEDICAL—MEDICAL SCHOOL AND COLLEGE FEES.

Medical College fees ...	43,100	43,200	43,000	44,739
Medical School fees ...	18,189	18,328	18,189	18,026
Fees and fines of schools of Indian Medicine ...	5,919	5,580	5,919	4,535
TOTAL—MEDICAL SCHOOL AND COLLEGE FEES	67,108	67,108	67,108	67,300

DETAILED ACCOUNT No. XXII-b.—MEDICAL—MENTAL HOSPITAL RECEIPTS.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Sale-proceeds of manufactures	Rs. 3,500	Rs. 3,500	Rs. 1,550	Rs. 3,447
Other items	20,500	20,500	20,996	20,197
TOTAL—MENTAL HOSPITAL RECEIPTS	24,000	24,000	22,546	23,644

DETAILED ACCOUNT No. XXII-c.—MEDICAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries on account of services of Assistant and Sub-Assistant Surgeons.	46,113	46,040	45,658	
Fees realized from X-ray examination	4,850	4,850	1,870	
Contribution for passages of officers transferred to and from other Governments.	600	600	600	
Leave Contribution	3,803	3,690	3,691	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	54,866	53,680	51,319	57,210

MAJOR HEAD—XXIII.—PUBLIC HEALTH.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
SALE-PROCEEDS OF SERA AND VACCINES		Rs. 33,350	Rs. 25,200	Rs. 23,000	Rs. 28,297
CONTRIBUTIONS		6,000	5,800	6,000	2,090
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXIII-a	1,74,947	1,24,867	1,24,157	86,966
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	3,616
MISCELLANEOUS		8,000	8,000	8,000	11,461
<i>DEDUCT—REFUNDS (Voted)</i>		—500	—500	—1,000	—890
TOTAL—XXIII—PUBLIC HEALTH		2,22,797	1,64,367	1,61,157	1,31,540

DETAILED ACCOUNT No. XXIII-a.—PUBLIC HEALTH.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recovery of fees on account of work done by the Public Health Department on behalf of local bodies.	1,35,000	85,000	1,00,000	
Contribution payable by local bodies for epidemic doctors, etc.	39,947	39,867	24,157	
Total	1,74,947	1,24,867	1,24,157	86,966

MAJOR HEAD—XXIV.—AGRICULTURE.

AGRICULTURAL RECEIPTS	XXIV-a	92,015	91,289	1,03,180	1,02,438
VETERINARY RECEIPTS		41,000	42,621	44,400	38,644
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXIV-b	95,047	93,673	92,684	86,205
RECOVERIES OF OVERPAYMENTS		3,807	1,000	500	1,135
CO-OPERATIVE CREDIT				20	19
<i>DEDUCT—REFUNDS (Voted)</i>		—500	—1,300	—200	—779
TOTAL—XXIV.—AGRICULTURE		2,31,369	2,27,293	2,40,584	2,27,662

DETAILED ACCOUNT No. XXIV-a.—AGRICULTURE.—AGRICULTURAL RECEIPTS.

Receipts on account of experimental cultivation—					
Sale of manure and farm produce					
Tea					
Potatoes					
Cotton					
Botanical and other public garden receipts					
Other receipts					
Receipts on account of public exhibitions and fairs					
Receipts from well-boring operations					
Rent on buildings					
TOTAL—AGRICULTURAL RECEIPTS		92,015	91,289	1,03,180	1,02,438

* Recoveries of fees.

DETAILED ACCOUNT No. XXIV-b.—AGRICULTURE.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.					
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
Agriculture Receipts—	Rs.	Rs.	Rs.	Rs.	
Receipts from well-boring operations	8,200	8,912	7,500	649	
Contribution for leave salaries	548	519	...		
Co-operative credit—					
Recovery from the Sitamarhi Central Co-operative Bank on account of services of the special officer.	3,536	3,708	4,212	2,875	
Veterinary Receipts—					
Recoveries on account of services of Assistant and Sub-Assistant Surgeons.	81,768	78,839	80,972	82,681	
Contribution from Nizam Government for training of students.	500	1,500	...		
Contribution for leave salaries	195	195	...		
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	95,047	93,673	92,684	86,205	
MAJOR HEAD—XXV.—INDUSTRIES.					
SUMMARY BY MAJOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
INDUSTRIES	XXV-a	Rs. 2,08,100	Rs. 2,06,577	Rs. 2,15,300	Rs. 2,41,732
RECOVERIES OF INDIRECT CHARGES FOR COMMERCIAL UNDERTAKING.		...	...	...	...
PROFIT ON GOVERNMENT COMMERCIAL UNDERTAKINGS		...	...	...	...
RECOVERIES OF OVERPAYMENTS		1,000	1,000	500	56,127
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		5,000	6,000	5,000	4,712
RECOVERIES OF INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKINGS		...	...	...	1,60,974
FISHERIES		1,500	1,500	1,700	1,398
DEDUCT—REFUNDS (Voted)		—200	—200	—200	—125
TOTAL—XXV.—INDUSTRIES		2,15,400	2,14,877	2,22,300	4,64,818
DETAILED ACCOUNT No. XXV-a.—INDUSTRIES.—INDUSTRIES.					
1. Technical Education		50,000	52,027	50,000	54,477
2. Industrial Development—					
(a) Fees for services rendered to industrial concerns		...	...	...	...
(b) Receipts for demonstration factories		1,58,000	1,53,050	1,65,000	1,87,157
(c) Miscellaneous		100	1,500	300	98
3. Contribution ... ..		...	...	...	...
TOTAL—INDUSTRIES		2,08,100	2,06,577	2,15,300	2,41,732
MAJOR HEAD—XXVI.—MISCELLANEOUS DEPARTMENTS.					
FEE FOR INSPECTION OF STEAM BOILERS ... ..		...	...	...	360
FEE FOR THE REGISTRATION OF TRADE UNIONS ... ..		...	...	...	...
EXAMINATION FEES		1,000	800	1,000	1,318
MISCELLANEOUS		500	500	500	1,321
SALE OF STORES AND MATERIALS ... ..		...	...	...	...
BRITISH EMPIRE EXHIBITION ... ..		...	...	...	200
RECEIPTS ON ACCOUNT OF MOTOR VEHICLES		29,000	29,000	31,182	27,929
DEDUCT—REFUNDS (Voted) ... ..		...	...	...	—20
TOTAL—XXVI.—MISCELLANEOUS DEPARTMENTS.		30,500	30,300	31,682	31,108
MAJOR HEAD—XXX.—CIVIL WORKS.					
CIVIL WORKS		9,47,400	9,55,079	8,71,900	10,71,913
DEDUCT—REFUNDS { Voted		—5,000	—6,500	—5,000	—6,004
{ Non-voted ... ..		...	—500	—500	—1,515
TOTAL—XXX.—CIVIL WORKS		9,42,400	9,48,079	8,66,400	10,64,394
MAJOR HEAD—XXXII.—TRANSFERS FROM FAMINE RELIEF FUND.					
TRANSFERS FROM FAMINE RELIEF FUND		5,50,000	...	...	...

MAJOR HEAD—XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XXXIII-a	1,00,000	1,06,319	98,611	1,38,308
RECOVERIES ON ACCOUNT OF COMMUTED VALUE OF PENSIONS FROM OTHER GOVERNMENTS.	XXXIII-b	...	...	...	...
MISCELLANEOUS ...	...	...	...	100	130
LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...
DEDUCT—REFUNDS (Voted) ...	...	...	—35	...	—7,063
TOTAL—XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.		1,00,000	1,06,284	98,711	1,31,373

DETAILED ACCOUNT No. XXXIII-a.—SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.

Contribution for passage of officers transferred to and from other Governments.	...	...	...	...	...
Recoveries towards cost of pensions relating to other Governments (commuted value).	...	...	...	...	...
Contributions of officers lent to foreign service...	...	31,000	33,800	42,000	47,603
Ditto of persons employed by the Court of Wards ...	...	...	...	...	...
Pension contribution of the cess collecting establishment ...	...	3,000	3,000	3,000	2,956
Refund of gratuities on re-employment ...	...	...	19	...	130
Other contributions ...	...	66,000	69,500	53,611	87,617
Recoveries towards cost of pensions relating to other Governments (actual value of annual amount of pensions).	...	...	...	...	...
TOTAL—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...		1,00,000	1,06,319	98,611	1,38,306

DETAILED ACCOUNT No. XXXIII-b.—RECOVERIES ON ACCOUNT OF COMMUTED VALUE OF PENSIONS FROM OTHER GOVERNMENTS.

Recoveries of commuted value of pensions ...	...	...	...	...	...
Deduct—Receipts transferred in reduction of outlay under 60-B.—Commuted value of pensions.	...	...	...	...	...
TOTAL—RECOVERIES ON ACCOUNT OF COMMUTED VALUE OF PENSIONS.		...	...	...	...

MAJOR HEAD XXXIV.—STATIONERY AND PRINTING.

STATIONERY RECEIPTS ...	...	15,000	15,000	18,000	13,451
SALE OF GAZETTES AND OTHER PUBLICATIONS ...	...	33,000	34,000	35,000	29,851
SALE OF PLAIN PAPER ...	...	1,40,000	1,40,000	1,40,000	1,37,009
OTHER PRESS RECEIPTS ...	XXXIV-a	44,241	51,687	58,200	71,766
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	...	...	...	...	...
LOSS OR GAIN BY EXCHANGE ...	...	—	...	...	—2
DEDUCT—REFUNDS (Voted) ...	...	—25	—25	—20	—7
TOTAL—XXXIV.—STATIONERY AND PRINTING.		2,32,216	2,40,662	2,51,180	2,52,068

DETAILED ACCOUNT No. XXXIV-a.—STATIONERY, Etc.—OTHER PRESS RECEIPTS.

Sale of rent receipt forms and service books ...	...	2,149	1,937	3,500	2,630
Miscellaneous ...	...	9,842	10,000	6,000	11,121
Recoveries on account of Printing work done for other Governments.	...	4,750	9,250	9,400	10,872
OTHER PRESS RECEIPTS—Carried over		16,741	21,187	18,900	24,623

DETAILED ACCOUNT No. XXXIV-a—STATIONERY, ETC.—OTHER PRESS RECEIPTS..

SUMMARY BY MINOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	16,741	21,187	18,900	24,623
Printing works executed for Public Departments by Gaya Jail Press.	12,000	12,000	15,000	11,703
Printing works executed for Public Departments by Secretariat Press.	500	500	300	152
Advertisements ...	6,000	6,000	6,000	6,100
Work done for local and private bodies ...	9,000	12,000	18,000	29,189
TOTAL—OTHER PRESS RECEIPTS.	44,241	51,687	58,200	71,766

MAJOR HEAD—XXXV.—MISCELLANEOUS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS ...		4,65,000	4,83,000	4,60,000	4,28,854
SALE PROCEEDS OF DURBAR PRESENTS ...		3,000	...	4,000	18
SALE OF OLD STORES AND MATERIALS ...		2,016	2,500	3,000	5,020
SALE OF LANDS AND HOUSES ...		240	100	100	900
FEES FOR GOVERNMENT AUDIT ...		50,930	53,513	54,730	56,859
TREASURE TROVE ...		...	100	...	...
RENTS ...		30,000	30,000	27,000	28,908
RATES AND TAXES ...		6,500	6,500	5,000	5,783
OTHER FEES, FINES AND FORFEITURES ...		1,200	1,500	1,000	1,209
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	xxxv-a	38,801	39,942	39,600	50,479
RECOVERIES OF OVERPAYMENTS ...		5,000	6,000	10,000	9,106
MISCELLANEOUS CONTRIBUTIONS ...	xxxv-b	20,800	20,800	20,801	49,826
LOSS OR GAIN BY EXCHANGE ...		...	50	...	135
DEDUCT—(1) REFUNDS OF MISCELLANEOUS RECEIPTS—Voted.		—2,90,000	—2,90,000	—2,90,000	—3,00,384
(2) REFUNDS OF LAPSED DEPOSITS—Voted ...					
TOTAL—XXXV.—MISCELLANEOUS		3,33,587	3,54,105	3,35,231	3,36,713

DETAILED ACCOUNT No. XXXV-a—MISCELLANEOUS.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Deputy and Sub-Deputy Collectors.	6,073	...	5,000	...
Contribution for leave salaries of officers on foreign service ...	17,666	...	20,000	...
Recoveries on account of Chankidari Establishment ...	...	...	...	...
Land Acquisition Establishment ...	10,000	...	8,000	...
Additional poddar at Saml alpur ...	...	...	...	...
Contribution for passages of officers transferred to and from other Governments.	5,062	...	6,600	...
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	38,801	39,942	39,600	50,479

DETAILED ACCOUNT NO. XXXV-b.—MISCELLANEOUS.—MISCELLANEOUS.				
SUMMARY BY MINOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of irregularly used service stamps for private telegrams.	30	30	10	8
Miscellaneous recoveries under the Public Demands Recovery Act.	20	20	100	7
Record-room receipts	350	350	291	297
Rebate on passage	10,000	10,000	10,000	11,361
Recoveries of law charges other than those in pauper suits.	4,500	4,500	4,000	5,498
Sale-proceeds of waste papers ... ..	...	...	200	...
Receipts from General Management of private estates under Act X of 1842.	2,000	2,000	2,100	881
Sale of elephants ... ..	...	...	100	810
Sale of Forms ... ..	...	...	...	...
Sale of Trucks ... ..	...	...	...	...
Other items	4,000	4,000	4,000	27,464
TOTAL—MISCELLANEOUS	20,900	20,900	20,801	49,826
MAJOR HEAD—XXXIX-A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.				
	Rs.	Rs.	Rs.	Rs.
TOTAL—XXXIX-A.—MISCELLANEOUS ADJUSTMENTS.	...	...	...	...
MAJOR HEAD—XL—EXTRAORDINARY RECEIPTS.				
	Rs.	Rs.	Rs.	Rs.
TOTAL—EXTRAORDINARY RECEIPTS ... ..	...	...	...	496
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.				
ADVANCES TO CULTIVATORS.	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS UNDER THE LAND IMPROVEMENT ACT.	46,457	40,000	56,888	56,555
ADVANCES TO CULTIVATORS UNDER THE AGRICULTURISTS ACT.	4,00,000	3,50,000	3,11,478	3,36,609
TOTAL—ADVANCES TO CULTIVATORS	4,46,457	3,90,000	3,68,366	3,93,164
LOANS UNDER THE CO-OPERATIVE CREDIT SOCIETIES ACT	4,350	5,425	4,924	1,10,618
ADVANCES UNDER SPECIAL LAWS.				
ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE REVENUE DEPARTMENT.	7,600	5,450	5,450	5,092
ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE IRRIGATION DEPARTMENT.				
LOANS UNDER THE STATE AID TO INDUSTRIES ACT	54,319	21,821	40,398	34,868
ADVANCES TO MUNDARIS AND OTHER ABORIGINAL TRIBES.			...	—186
TOTAL—ADVANCES UNDER SPECIAL LAWS	61,919	27,271	45,848	39,874
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.	156	147	147	138
LOANS TO MUNICIPALITIES	39,368	33,984	33,538	40,902
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	2,73,673	2,74,586	2,69,827	3,08,046
MISCELLANEOUS LOANS AND ADVANCES	1,620	4,050	1,250	4,470
TOTAL—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	8,27,543	7,35,463	7,23,900	8,95,212

ADVANCES FROM THE PROVINCIAL LOANS FUND.				
SUMMARY BY MINOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ADVANCES FROM THE PROVINCIAL LOANS FUND.	5,68,000	...	...	...
FAMINE RELIEF FUND.				
TRANSFERS FROM THE REVENUE ACCOUNTS ...				
INTEREST RECEIPTS:—				
(i) INTEREST ON BALANCES OF THE FUND	1,00,862	1,07,888	1,26,000	1,42,013
(ii) INTEREST ON ADVANCES FOR FINANCING COMMUTATION OF PENSIONS.	22,734	12,540	15,750	...
(iii) INTEREST ON ADVANCES TO PROVINCIAL LOAN ACCOUNT.	61,004	73,674	85,000	94,305
ADVANCES TO PROVINCIAL LOAN ACCOUNT FOR LOANS TO CULTIVATORS (REPAYMENT)	5,72,541	6,48,550	6,79,000	6,85,287
ADVANCES FOR FINANCING COMMUTATION OF PENSIONS (REPAYMENT) ...	53,454	22,677	28,482	...
TOTAL FAMINE RELIEF FUND ...	8,10,595	8,65,429	9,34,232	9,21,605
TRANSFERS FROM FAMINE RELIEF FUND.				
ADVANCES FROM FAMINE RELIEF FUND.				
FOR FINANCING THE PROVINCIAL LOAN ACCOUNT ...	7,76,000	5,37,000	7,76,000	1,96,066
FOR FINANCING COMMUTATION OF PENSIONS ...	3,50,000	3,45,000	3,50,000	2,64,065
FOR REPAYMENT OF ADVANCES FROM THE PROVINCIAL LOANS FUND.	...	...	...	...
TOTAL—TRANSFERS FROM FAMINE RELIEF FUND.	11,26,000	8,82,000	11,26,000	4,60,131
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	70,694	63,045	58,155	59,786
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.				
SUBVENTIONS ...	1,42,000	3,40,000	3,30,000	6,81,150
SUSPENSE.				
SUSPENSE ...	1,40,000	1,45,000	1,75,000	82,499
GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
GRANTS ...	1,01,029	89,095	71,023	1,19,636

BUDGET ESTIMATE OF EXPENDITURE

FOR THE YEAR

1934-35

DEMAND No. 10.

MAJOR HEAD—5.—LAND REVENUE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935
in respect of Land Revenue—

Rs. 14,75,356

Add Refunds—Rs. 18,000

TOTAL OF DEMAND No. 10 Rs. 14,93,356

[RESERVED.]

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION.				
A.—TAUZI ESTABLISHMENT.				
Pay of Establishment	1,47,516	1,41,000	1,48,000	1,35,271
Allowances	100	95	130	74
Contingencies (contract)	...	...	...	...
Contingencies (Non-contract)	500	550	500	506
TOTAL—A	1,48,116	1,41,645	1,48,630	1,35,851
B.—CERTIFICATE ESTABLISHMENT	48,925	49,500	49,000	46,686
C.—KANUNGO ESTABLISHMENT.				
Pay of Establishment	63,110	60,500	64,330	58,500
Allowances	9,500	10,200	10,000	9,785
Contingencies (Non-contract)	5,500	5,750	5,750	5,437
TOTAL—C	78,110	76,450	80,080	73,722

5.—LAND REVENUE.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
D.—PARTITION ESTABLISHMENT.				
Pay of Officers Voted ...	22,012	20,500	22,026	19,731
Pay of Establishment	40,000	39,800	40,500	39,917
Allowances Voted ...	10,000	11,800	10,000	12,168
Contingencies (Non-contract)	81,000	86,000	85,000	91,876
TOTAL—D ... Voted ...	1,53,012	1,58,100	1,57,526	1,63,692
E.—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.				
Pay of Officers Voted ...	1,471	1,539	1,459	1,235
Pay of Establishment	21,086	20,900	22,553	19,929
Allowances Voted ...	140	120	245	130
Contingencies (Non-contract)	1,858	1,400	1,400	1,885
TOTAL—E ... Voted ...	24,555	23,959	25,657	22,679
F.—COLLECTION OF RATES AND CASSES.—COLLECTIONS.				
Pay of Establishment	19,728	19,500	20,210	20,113
Allowances Voted ...	800	800	900	962
Contingencies (Non-contract)	7,000	8,500	7,000	8,453
TOTAL—F ... Voted ...	27,528	28,800	28,110	29,528
G.—COLLECTION OF RATES AND CASSES—VALUATION AND REVALUATION.				
Pay of Officers Voted ...	1,494	...	270	6,498
Pay of Establishment	2,864	648	1,377	10,448
Allowances Voted ...	500	100	275	1,325
Contingencies (Non-contract)	2,529	125	45	5,109
TOTAL—G ... Voted ...	7,378	873	1,967	23,380
H.—DEDUCT—COST OF COLLECTION AND REVALUATION PAYABLE BY LOCAL FUNDS.				
TOTAL—CHARGES OF ADMINISTRATION	4,52,718	4,49,654	4,60,893	4,42,630
MANAGEMENT OF GOVERNMENT ESTATES.				
A.—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANJAL PARGANAS.				
Pay of Officers Voted ...	13,351	13,313	17,479	11,319
Pay of Establishment	1,06,000	1,03,000	1,04,000	99,868
Allowances Voted ...	14,750	15,400	15,750	13,638
Contingencies (Non-contract)	1,79,577	2,15,350	1,82,267	1,81,282
TOTAL—A ... Voted ...	3,13,678	3,47,063	3,19,496	3,06,097

5. LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
B.—COLLECTION OF REVENUE—SANTAL PARGANAS.					Rs.	Rs.	Rs.	Rs.
Pay of Officers	Voted
Pay of Establishment	...	...	...	15,764	15,500	15,591	14,659
Allowances	...	...	Voted	44,640	42,640	42,430	35,732
Contingencies (Non-contract)	...	...	...	3,213	2,584	3,176	2,172
TOTAL B—Voted					63,617	60,724	61,197	52,563
C.—OUTLAY ON IMPROVEMENTS—DISTRICTS OTHER THAN SANTAL PARGANAS.					66,000	64,360	64,360	68,151
D.—DITTO—SANTAL PARGANAS					38,146	38,786	38,786	27,837
TOTAL—MANAGEMENT OF GOVERNMENT ESTATES					4,81,441	5,10,933	4,83,839	4,54,648
SURVEY AND SETTLEMENT.								
A.—SUPERINTENDENCE.								
Pay of Officers	...	...	Non-voted	1,566	6,327	10,631	16,114
Pay of Officers	...	...	Voted	...	...	...	675
Pay of Establishment	...	...	...	16,833	16,255	17,274	16,349
Allowances	...	...	Non-voted	300	700	...	3,305
Allowances	...	...	Voted	300	405	650	525
Contingencies—(Contract)	...	...	...	800	800	1,000	924
Contingencies (Non-contract)	...	...	...	2,010	1,889	1,900	1,848
Deduct—Share cost transferred to Angul Schedule	...	...	...	...	...	...	...
TOTAL A—					19,943	19,349	20,824	26,321
Non-voted					1,866	7,027	10,631	19,419
B.—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.								
Pay of Officers	...	...	Voted	11,950	11,688	11,900	10,080
Pay of Establishment	...	...	...	60,214	63,591	74,195	70,645
Allowances	...	...	Voted	2,857	2,600	3,000	2,187
Contingencies (Non-contract)	...	...	...	12,866	12,935	15,467	16,558
Contribution	...	...	...	...	...	...	...
Deduct—Amount transferred to Angul	...	...	...	...	...	...	...
TOTAL B—Voted					87,687	90,814	1,04,562	99,470
C.—REVISION SETTLEMENT OPERATIONS—ORISSA.								
Pay of Officers	...	...	Non-voted	...	...	...	1,895
Pay of Officers	...	...	Voted	...	...	...	29,861
Pay of Establishment	...	...	...	...	...	...	5,664
Allowance	...	...	Non-voted	...	...	...	14
Allowances	...	...	Voted	...	...	...	1,985
Contingencies (Non-contract)	...	...	...	...	...	...	11,790
Construction and Repairs	...	...	...	...	...	...	...
TOTAL—					49,300
Non-voted					1,909

5.—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
D.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.	Rs.	Rs.	Rs.	Rs.
Pay of Officers Non-voted ...	19,525	14,811	20,214	15,694
Pay of Officers Voted ...	43,553	70,215	73,913	80,629
Pay of Establishment	30,277	41,141	55,336	51,008
Allowances Non-voted ...	2,700	1,240	3,500	4,249
Allowances Voted ...	15,130	24,151	25,006	25,945
Contingencies (Non-contract)	1,41,869	1,50,368	1,95,644	2,39,052
Construction and repairs ... ..	...	...	...	...
TOTAL—D Voted ...	2,30,829	2,85,875	2,69,976*	3,96,634
Non-voted ...	22,225	16,051	23,714	19,943
E.—REVISION SETTLEMENT OPERATIONS—SANTAL PARGANAS.				
Pay of Officers Non-voted ...	6,498	17,950	19,003	16,044
Pay of Officers Voted ...	3,247	41,430	21,437	46,038
Pay of Establishment	2,864	12,000	13,942	12,768
Allowances Non-voted ...	100	300	800	...
Allowances Voted ...	1,000	14,960	6,830	21,033
Contingencies (Non-contract)	6,038	54,060	50,391	79,498
Construction and Repairs ... ..	...	50	300	149
TOTAL—E ... { Voted ...	13,149	1,22,500	92,900	1,59,486
... { Non-voted ...	6,598	18,250	19,803	16,044
F.—REVISION SETTLEMENT OPERATIONS—MUZAFFARPUR.				
Pay of Officers Voted ...	...	...	...	...
Pay of Establishment ... ..	...	...	...	...
Allowances Voted ...	...	...	...	...
Contingencies (Non-contract) ... ..	...	...	...	...
Construction and Repairs ... ..	...	...	...	...
TOTAL—F Voted ...	...	...	...	...
G.—OTHER SETTLEMENT OPERATIONS—Voted				
H.—MUNICIPAL SURVEYS.				
Sasaram Municipal Survey ... ..	...	...	...	...
Madhupur Municipal Survey ... ..	...	...	...	...
LOHARDAGA MUNICIPAL SURVEY.				
Pay of Officers Voted ...	...	...	...	205
Pay of Establishment ... ..	...	...	...	69
Allowances Voted ...	...	...	...	156
Contingencies ... ..	...	...	...	189
PATNA CITY MUNICIPAL SURVEY.				
Pay of Officers Voted ...	317	4,032	2,084	3,355
Pay of Establishment ... ..	...	1,049	460	1,830
Allowances Voted ...	...	800	400	98
Contingencies (Non-contract) ... ..	...	4,543	2,981	13,455
TOTAL—H Voted ...	317	10,424	6,425	19,357
I.—MINOR SETTLEMENT OPERATIONS	15,565	6,000	6,000	6,685
J.—MAINTENANCE OF BOUNDARY PILLARS	5,500	5,750	5,750	5,100
TOTAL—SURVEY AND SETTLEMENT ... { Voted ...	3,72,990	5,40,712	5,06,437	7,56,353
... { Non-voted ...	30,689	41,328	54,148	57,316

* Rs. 79,923 reduced by Council.

5.—LAND REVENUE.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
LAND RECORDS.				
A.—MAINTENANCE OF LAND RECORDS.				
Pay of Establishment	18,207	18,065	17,735	18,664
Allowances Voted ...	1,800	1,800	1,880	1,366
Contingencies—Non-contract	1,000	970	1,000	856
TOTAL—A Voted ...	21,007	20,835	20,615	20,886
B.—LAND REGISTRATION.				
Pay of Establishment	37,000	33,000	38,987	28,859
Allowances Voted ...	20	20	20	...
Contingencies—Non-contract	2,500	2,000	3,308	925
TOTAL—B Voted ...	39,520	35,020	42,315	29,784
TOTAL—LAND RECORDS—Voted ...	60,527	55,855	62,930	50,670
ASSIGNMENT AND COMPENSATION Voted ...	1,07,000	1,05,000	1,25,000	1,07,805
STORES (HIGH COMMISSIONER) Voted ...	680	360	440	386
EXCHANGE (DITTO) Voted ...	...	...	...	...
TOTAL ... Voted ...	14,75,356^(a)	16,62,514	16,19,539	18,12,492
TOTAL ... Non-voted ...	30,689	41,328	54,148	57,315
TOTAL—5.—LAND REVENUE ...	15,06,045	17,03,842	16,73,687	18,69,807
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 211)—				
High Commissioner Voted ...	2,000	...	...	5,970
... .. Non-voted ...	5,600	10,720	13,120	50,329
Ditto , Exchange Voted ...	...	...	...	-198
... .. Non-voted ..	...	...	...	-3
Secretary of State Voted ...	17,200	7,400	5,200	663
Ditto Exchange Voted ...	...	...	...	...
TOTAL EXPENDITURE IN ENGLAND ...	24,800	18,120	18,320	56,761
(2) ANGUL (p. i)	32,652	32,040	32,433	30,167
GRAND TOTAL	15,63,497^(b)	17,54,002	17,24,490	19,56,735

(a) This figure plus refunds represents the amount of the demand.
 (b) This figure is the total figure in the General Abstract at page 6.

5.—LAND REVENUE—CHARGES OF ADMINISTRATION.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A.—TAUZI ESTABLISH- MENT.	214	214	Clerks	Rs. 1,46,320	Rs.	Rs. 1,44,625	Rs.
	5	5	Peons, duffries and servants	600		600	
			Temporary establishment	1,080		1,080	
			Leave salaries ... ..	...		2,757	
			<i>Deduct—Probable savings</i> ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	—484		—1,062	
			Pay of Establishment	1,47,513	1,41,000	1,48,000	1,35,271
			TRAVELLING ALLOWANCE	50		50	29
			Other allowances	50		50	45
			Allowances—Voted	100	95	130	74
			Contract contingencies ... ..	...		...
			Contingencies—Contract ... ..	...		...	...
			Miscellaneous contingencies (Non-contract)	500		500	
			Contingencies—Non-contract	500	550	500	506
			TOTAL	1,48,116	1,41,645	1,48,630	1,35,851
			<i>Deduct—Recoveries on account of Establish- ment.</i> ... ..	...	...	...	...
			TOTAL—TAUZI ESTABLISHMENT	1,48,116	1,41,645	1,48,630	1,35,851
E.—CERTIFI- CATE ESTAB- LISHMENT.	68	67	Clerks	43,861		44,800	
	6	6	Servants	720		720	
			Temporary establishment	4,300		3,500	
			Travelling allowance	113		280	
			Other allowances	32		...	
			Contingencies—non-contract	50		...	
			<i>Deduct—Emergency cut in pay</i>	—151		—300	
			Pay of Establishment	48,925	49,500	49,000	46,686
		<i>Deduct—Amount payable by Local Funds</i> ... ..	...	...	...	...
		TOTAL—CERTIFICATE ESTABLISH- MENT.	48,925	49,500	49,000	46,686	

5.—LAND REVENUE—CHARGES OF ADMINISTRATION—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
C.—KANUNGO ESTABLISH- MENT.	64	64	Kanungos	Rs. 58,140		Rs. 56,940	
	33	33	Chainmen and measurers	4,224		4,314	
	1	1	Clerk	480		480	
			Temporary establishment ... ..	...		...
			Increments and pay of substitutes	1,496		3,012	
			<i>Deduct—Emergency out in pay</i>	—230		—446	
			<i>Deduct—Probable savings</i>	—1,000			
			Pay of Establishment	63,110	60,500	64,330	58,500
			TRAVELLING ALLOWANCE	9,500		10,000	9,785
			Other allowances ... ..	...		...
			Allowances—Voted	9,500	10,200	10,000	9,785
			Contingencies	5,500		5,750	
			Contingencies—Non-contract	5,500	5,750	5,750	5,437
			TOTAL—KANUNGO ESTABLISHMENT	78,110	76,450	80,080	73,722
D.—PARTITION ESTABLISH- MENT.	8	8	Deputy and Sub-Deputy Collectors 1(500), 2(300), 1(325), 1(275), 1(225), 2(200).	20,603		20,860	
			Special pay	1,500		1,350	
			<i>Deduct—Emergency out in pay</i>	—91		—184	
			Pay of Officers—Voted	22,012	20,500	22,026	19,731
	36	36	Clerks	24,063		24,438	
	15	15	Servants	1,800		1,800	
			Measuring establishment ... ..	...		...
			Temporary establishment	14,242		14,432	
			Leave salaries ... ..	...		...
			<i>Deduct—Emergency out in pay</i>	—105		—220	
		Pay of Establishment	40,000	39,800	40,500	39,917	
		Carried over	62,012	60,300	62,530	59,648	

BIHAR AND ORISSA—EXPENDITURE.

5.—LAND REVENUE—CHARGES OF ADMINISTRATION—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	62,012	60,300	62,526	59,648
			TRAVELLING ALLOWANCE ...	5,000		5,000	5,381
			Other allowances ...	5,000		5,000	6,787
			Allowances—Voted ...	10,000	11,800	10,000	12,168
			Miscellaneous contingencies ...	81,000		85,000	
			Contingencies—Non-contract ...	81,000	86,000	85,000	91,876
			TOTAL ...	1,53,012	1,58,100	1,57,526	1,63,692
			<i>Deduct—Recoveries of Partition Fees</i> ...	...	...	...	...
			TOTAL—PARTITION ESTABLISHMENT ...	1,53,012	1,58,100	1,57,526	1,63,692
			Part pay of Deputy Collector ...	2,477		1,470	
			<i>Deduct—Emergency cut in pay</i> ...	—6		—11	
			Pay of Officers—Voted ...	1,471	1,539	1,459	1,235
	32	30	Clerks ...	18,194		19,321	
	17	16	Servants ...	2,064		2,184	
			Temporary establishment ...	360		360	
			Leave salaries ...	516		300	
			<i>Deduct—Probable savings</i> ...	...		...
			<i>Deduct—Emergency cut in pay</i> ...	—48		—112	
			Pay of Establishment ...	21,086	20,900	22,553	19,929
			TRAVELLING ALLOWANCE ...	95		200	76
			Grain compensation allowance ...	...		...
			Other allowances ...	45		45	54
			Allowances—Voted ...	140	120	245	130
			Miscellaneous contingencies ...	1,858		1,400	
			Contingencies—Non-contract ...	1,858	1,400	1,400	1,385
			TOTAL ...	24,555	23,959	25,657	22,679
			<i>Deduct—Recoveries for Wards Estates in Sambalpur.</i> ...	...	...	...	...
			TOTAL—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.	24,555	23,959	25,657	22,679

5.—LAND REVENUE—CHARGES OF ADMINISTRATION—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
F—COLLECTION	22	22	Clerks	Rs. 14,856		Rs. 15,407	
	41	41	Servants	4,920		4,920	
			Temporary establishment	...		...
			<i>Deduct—</i> Emergency cut in pay	—48		—117	
			Pay of Establishment	19,728	19,500	20,210	20,113
			TRAVELLING ALLOWANCE	300		400	295
			Other allowances	500		500	667
			Allowances—Voted	800	800	900	962
			Miscellaneous contingencies	7,000		7,000	
			Contingencies—Non-contract	7,000	8,500	7,000	8,453
			TOTAL—COLLECTION	27,528	28,800	28,110	29,528
	G.—VALUATION AND REVALU- ATION.			Deputy and Sub-Deputy Collectors' special pay	1,500		300
			<i>Deduct—</i> Emergency cut in pay	—6		—30	
			Pay of Officers—Voted	1,494	...	270	6,498
			Clerks (temporary)	2,580	...	183	
			Servants (do.)	288		250	
			Temporary establishment	...		946	
			<i>Deduct—</i> Emergency cut in pay	—4		—2	
			Pay of Establishment	2,864	648	1,377	10,448
			TRAVELLING ALLOWANCE	500		275	1,325
			Grain compensation allowance	...		...
			Allowances—Voted	500	100	275	1,325
			Miscellaneous contingencies	2,520		45	
		Contingencies—Non-contract	2,520	125	45	5,109	
		TOTAL—VALUATION, ETC.	7,378	873	1,967	23,380	

5.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A.—COLLECTION OF REVENUE— DISTRICTS OTHER THAN SANTAL PAR- GANAS.	4	4	Deputy Collector and Sub-Deputy Collectors 1(700), 1(400), 2(275). <i>Deduct—</i> Emergency cut in pay ...	Rs. 13,406		Rs. 17,587	
			<i>Pay of Officers—Voted</i> ...	13,351	13,313	17,479	11,319
	56	54	Tahsildars ...	27,822		28,404	
	18	18	Overseers, Amins, etc. ...	10,479		8,678	
	58	60	Clerks ...	37,552		37,035	
	9	9	Servants ...	1,680		1,080	
	192	192	Patwaris and forest guards ...	22,826		23,142	
			Temporary establishment ...	7,987		7,645	
			Leave salaries ...	2,033		777	
			<i>Add—</i> Amount payable to the Forest Department. <i>Deduct</i> } —Emergency cut in pay ... —180 } —Probable savings ... —3,590				—389 —3,390
			<i>Pay of Establishment</i> ...	1,06,000	1,03,000	1,04,000	99,858
			TRAVELLING ALLOWANCE ...	10,000		10,500	9,144
			Grain compensation allowance ...				
			Other allowances ...			150	4,494
			Commission on collection of rent ...	4,750		4,700	
			<i>Allowances—Voted</i> ...	14,750	15,400	15,750	13,638
			LOCAL CHRG ...	1,50,070		1,49,467	
			Miscellaneous contingencies ...	18,611		18,065	
			Construction, repairs or rent of Khasmahal tahsil offices and quarters of establishment. <i>Deduct—</i> Amount recoverable from the Central Government on account of rent for the Pusa estate.	13,161		17,000	
			Contingencies—Non-contract ...	1,79,577	2,15,350	1,82,267	1,81,282
			TOTAL ...	3,13,678	3,47,063	3,19,493	3,06,197
			<i>Deduct—</i> Recoveries ...				
			TOTAL—COLLECTION OF REVENUE —DISTRICTS OTHER THAN SANTAL PARGANAS.	3,13,678	3,47,063	3,19,496	3,06,097
B.—COLLECTION OF REVENUE— SANTAL PAR- GANAS.	1	1	Superintendent, Hiranpur Market 1(300) + S. P. (120)	5,040		5,040	
	1	1	Tahsildar ...	900		840	
	2	2	Clerks ...	900		900	
	2	2	Servants ...	240		240	
	7	7	Deputy rangers and forest guards ...	3,384		3,336	
			Temporary establishment ...	575		675	
	22	22	Forest guards ...	4,152		4,114	
			Leave salaries ...	500		500	
			<i>Deduct—</i> Emergency cut in pay ...	—27		—44	
			<i>Pay of Establishment</i> ...	15,764	15,500	15,591	14,659
		Carried over ...	15,764	15,500	15,591	14,659	

5.—LAND REVENUE—MANAGEMENT OF GOVERNMENT STATES— <i>concl'd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
B—COLLECTION OF REVENUE— SANTAL PAR- GANAS— <i>concl'd.</i>			Brought forward ...	Rs. 15,764	Rs. 15,500	Rs. 15,591	Rs. 14,659
			TRAVELLING ALLOWANCE ...	2,840		2,630	2,828
			Grain compensation allowance ...	...		...
			Other allowances ...	1,800		1,800	} 32,904
			Commission on collection of rent ...	40,000		38,000	
			Allowances—Voted ...	44,640	42,610	42,430	35,732
			Miscellaneous contingencies ...	1,616		1,616	
			Local cess ...	1,571		1,534	
			Construction, repairs, etc. ...	26		26	
			Contingencies—Non-contract ...	3,213	2,584	3,176	2,172
		TOTAL—COLLECTION OF REVENUE— SANTAL PARGANAS.	63,617	60,724	61,197	52,563	
C.—OUTLAY ON IMPROVE- MENTS.			Grants to districts other than Santal Parganas	64,250		60,000	
			Grant for Kadam Kuan Improvement and Bankipur Maidan.	750		1,360	
			Miscellaneous (outside Board's contract grant)...	1,000		3,000	
			TOTAL—OUTLAY ON IMPROVEMENTS*	66,000	64,360	64,360	68,151

5.—LAND REVENUE—SURVEY AND SETTLEMENT.

				Rs.	Rs.	Rs.	Rs.
A.—SUPERIN- TENDENCE.	1	1	<i>Director of Land Records and Surveys (2,100)</i>	1,400		7,733	
			<i>Special pay</i> ...	166		3,000	
			<i>Officer on special duty</i> ...	...	...	...
			<i>Deduct—Emergency cut in pay</i> ...	...	...	—102	
			Pay of Officers—Non-voted ...	1,566	6,327	10,631	16,114
			Carried over ...	1,566	6,327	10,631	16,114

*This sub-head is also a primary unit of appropriation.

5.—LAND REVENUE—SURVEY AND SETTLEMENT—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 1,566	Rs. 6,327	Rs. 10,631	Rs. 16,114
A.—SUPERIN- TENDENCE— <i>concd.</i>			Personal Assistant to the Director ...	...		...
			Special pay ...	...		...
			<i>Deduct—Emergency cut in pay</i> ...	...		...
			Pay of Officers—Voted ...	...	...	...	675
	11	11	Clerks ...	15,386		15,527	
			Shorthand pay ...	600		600	
	6	6	Servants ...	912		1,080	
			Leave salaries ...	...		200	
			<i>Deduct—Emergency cut in pay</i> ...	—65		—133	
			Pay of Establishment ...	15,833	16,255	17,274	16,349
			TRAVELLING ALLOWANCE ...	300		...	1,958
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i>	...		...	1,347
			Allowances—Non-voted ...	300	700	...	3,305
			TRAVELLING ALLOWANCE ...	250		600	490
			Grain compensation allowance ...	...		...
			Other allowances ...	50		50	35
			Allowances—Voted ...	300	405	650	525
			Contract contingencies ...	800		1,000	
			Contingencies—Contract ...	800	800	1,000	924
			Miscellaneous contingencies (Non-contract) ...	2,010		1,900	
			Contingencies—Non-contract ...	2,010	1,889	1,900	1,848
			TOTAL ...	...	...	...
			<i>Deduct (i)—Share chargeable to various settle- ment operations.</i>	...		...
			<i>(ii)—Share cost transferred to Angul Schedule.</i>	...		...
			TOTAL ... Voted ...	19,943	19,349	21,824	21,321
			TOTAL ... Non-voted ...	1,866	7,027	10,631	19,419
			TOTAL—SUPERINTENDENCE ...	21,809	26,376	31,455	39,740

5.—LAND REVENUE —SURVEY AND SETTLEMENT—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary Units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
B.—SURVEY OFFICE AND TRAVERSE ESTABLISH- MENT.	1	1	Deputy Director of Surveys, 1(1,000) ...	Rs. 12,000	Rs.	Rs. 12,000	
			Special pay ... ..	...		...
			<i>Deduct</i> —Emergency cut in pay ... ..	...		...
			Pay of Officers—Voted	11,950	11,688	11,900	10,080
	86	81	Supervisors, draftsmen, estimators, clerks, surveyors, etc.	43,263		53,217	
	16	16	Servants	2,306		2,278	
			Temporary establishment—				
	47	18	(1) Traverse Survey	2,733		6,232	
			(2) Drawing Office	11,624		11,908	
			Leave salaries	435		850	
			<i>Deduct</i> —Emergency cut in pay ... ..	...		...
			Pay of Establishment	60,214	63,591	74,195	70,645
			TRAVELLING ALLOWANCE	2,226		2,600	1,933
			Grain compensation allowance ... ..	...		...
			Other allowances	431		400	254
			Allowances—Voted	2,657	2,600	3,000	2,187
			Customs duty on imported stores	75		45	
			Rents, rates and taxes ... ..	...		...
			Cost of mathematical instruments	500		500	
			Service postage and telegrams	800		800	
			Purchase of printing machine ... ..	...		...
			Purchase of tents, stores, etc.	150		150	
			Miscellaneous contingencies (Drawing Office)	7,200		7,600	
			Miscellaneous contingencies (Traverse Survey)	5,141		7,572	
			<i>Deduct</i> —Amount to be contributed by the Forest Department.	...		...
			Contingencies—Non-contract	12,863	12,955	15,467	16,553
			Contribution for services of the Director, Eastern Circle.	...	...	...	...
		TOTAL	87,687	90,814	1,04,562	99,470	
		<i>Deduct</i> —Amount transferred to Angul Schedule.	...	...	...	...
		TOTAL—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.	87,687	90,814	1,04,562	99,470	

5.—LAND REVENUE—SURVEY AND SETTLEMENT—*contd.*

SUB-HEADS.	Strength.		Details by Primary Units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
C.—REVISION SETTLEMENT OPERATIONS— ORISSA.			<i>Settlement Officer</i> ... ..	...	...	...	...
			<i>Assistant Settlement Officers</i> ... ..	...	...	...	...
			<i>Overseas pay</i> ... ..	...	...	...	...
			<i>Special pay</i> ... ..	...	...	...	...
			<i>Deduct—Emergency cut in pay</i> ... ..	...	...	...	...
			Pay of Officers—Non-voted ... ..	...	...	...	1,895
			Settlement Officer ... ..	...	...	...	...
			Assistant Settlement Officers ... ..	...	...	...	...
			Special pay ... ..	...	...	...	...
			Leave salaries ... ..	...	...	...	...
			<i>Deduct—Emergency cut in pay</i> ... ..	...	...	...	...
			Pay of Officers—Voted ... ..	...	...	...	29,861
			Office establishment at headquarters ... ..	...	...	...	...
			Servants at headquarters ... ..	...	...	...	...
			Kanungos and Inspectors ... ..	...	...	...	...
			Police guards ... ..	...	...	...	...
			Leave salaries ... ..	...	...	...	...
			<i>Deduct—Emergency cut in pay</i> ... ..	...	...	...	...
			Pay of Establishment ... ..	...	...	...	5,664
			TRAVELLING ALLOWANCE ... ..	...	...	...	14
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i> ... ..	...	...	...	...
			<i>Other allowances</i> ... ..	...	...	...	...
			Allowances—Non-voted ... ..	...	...	...	14
		TRAVELLING ALLOWANCE ... ..	...	...	...	1,273	
		Grain compensation allowances ... ..	...	...	...	...
		Other allowances ... ..	...	...	...	712	
		Allowances—Voted ... ..	...	...	...	1,985	
		Carried over ... ..	...	...	...	39,419	

5.—LAND REVENUE—SURVEY AND SETTLEMENT— <i>contd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary Units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward	Rs. ...	Rs. ...	Rs. ...	Rs. 39,419
C.—REVISION SETTLEMENT OPERATIONS— ORISSA— <i>concl.</i>			JOB (CONTRACT) WORK				
			Other Contingencies -				
			Service postage and telegram charges				
			Rents, rates and taxes				
			Binding charges				
			Purchase of tents, stores, etc.				
			Cost of mathematical instruments				
			Miscellaneous contingencies				
			Contingencies—Non-contract				11,790
			Works				
		Petty construction and repairs					
		Construction and Repairs					
		TOTAL ... Voted				49,300	
		TOTAL ... Non-voted				1,909	
		TOTAL—REVISION SETTLEMENT OPERATIONS—ORISSA				51,209	
D.—REVISION SETTLEMENT OPERATIONS— CHOTA NAG- PUR.			<i>Settlement Officer</i>	13,800		15,467	
			<i>Assistant Settlement Officer</i>	2,750		4,400	
			<i>Special pay</i>	2,300		600	
			<i>Overseas pay</i>	750			
			Deduct— <i>Emergency cut in pay</i>	-75		-253	
			Pay of Officers—Non-voted	19,525	14,811	20,214	15,694
			Assistant Settlement Officer	34,050		56,650	
			Special pay	7,240		13,250	
			Leave salaries	2,500		5,000	
			Deduct— <i>Emergency cut in pay</i>	-237		-987	
			Pay of Officers—Voted	43,553	70,215	73,913	80,629
			Office establishment at headquarters	15,014		18,372	
			Servants at headquarters	2,460		2,676	
			Kannugos and Inspectors	12,320		31,120	
			Police Guards			1,011	
		Leave salaries			2,500		
		Deduct— <i>Emergency cut in pay</i>			-313		
		Pay of Establishment	30,277	41,141	55,336	51,008	
		Carried over	93,355	1,26,167	1,49,463	1,47,331	

5.—LAND REVENUE—SURVEY AND SETTLEMENT—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary Units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33 (9)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 93,355	Rs. 1,26,167	Rs. 1,49,163	Rs. 1,47,331
D.—REVISION SETTLEMENT OPERATIONS— CHOTA NAG- PUR— <i>concl'd.</i>			<i>TRAVELLING ALLOWANCE</i> ...	2,700		3,500	2,539
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i>	—		—	1,710
			Allowances—Non-voted ...	2,700	1,240	3,500	4,249
			<i>TRAVELLING ALLOWANCE</i> ...	13,600		21,800	23,709
			Grain compensation allowance ...	—		—	—
			Other allowances ...	2,130		3,206	2,236
			Allowances—Voted ...	15,150	24,151	25,006	25,945
			JOB (CONTRACT) WORK ...	1,18,904		1,67,830	
			Rents, rates and taxes ...	7,938		8,300	
			Purchase of mathematical and other instruments	3,000		—	
			Service postage and telegram charges	1,500		2,500	
			Purchase of tents, stores, etc. ...	3,000		—	
			Petty construction and repairs ...	—		—	
			Binding charges ...	—		—	
			Miscellaneous contingencies ...	7,527		17,014	
			Contingencies—Non-contract ...	1,41,869	1,50,368	1,95,644	2,59,052
			Works ...	—		—	
			Petty construction and repairs ...	—		—	
			Construction and Repairs ...	—		—	
			TOTAL ... Voted ...	2,30,829	2,85,875	2,69,976*	3,96,634
		TOTAL ... Non-voted ...	22,225	16,051	23,714	19,943	
		TOTAL—REVISION SETTLEMENT OPERA- TIONS—CHOTA NAGPUR.	2,53,054	3,01,926	2,93,690	4,16,577	
E.—REVISION SETTLEMENT OPERATIONS— SANTAL PAR- GANAS.			<i>Settlement Officers</i> ...	6,000		17,400	
			<i>Assistant Settlement Officers</i> ...	—		—	
			<i>Special pay</i> ...	600		1,800	
			Deduct— <i>Emergency cut in pay</i> ...	—103		—197	
			Pay of Officers—Non-voted ...	6,498	17,950	19,003	16,044
			Assistant Settlement Officer ...	2,400		16,850	
			Special pay ...	400		3,375	
			Leave salaries ...	500		1,500	
			Deduct— <i>Emergency cut in pay</i> ...	—53		—283	
			Pay of Officers—Voted ...	3,247	41,430	21,437	46,033
		Carried over ...	9,745	59,380	40,440	62,052	

* Rs. 79,923 reduced by Council.

5.—LAND REVENUE—SURVEY AND SETTLEMENT—*contd.*

SU -HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-noted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	9,745	59,380	40,440	62,082
			Office establishment at headquarters ...	2,428		8,876	
			Servants at headquarters ...	456		2,484	
			Kanungos and Inspectors ...	...		1,500	
			Police guards ...	...		...
			Leave salaries ...	...		140	
			<i>Deduct—Emergency out in pay</i> ...	—20		—58	
			Pay of Establishment ...	2,864	12,000	13,942	12,768
			<i>TRAVELLING ALLOWANCE</i> ...	100		800	
			<i>Cost of passages granted under Superior Civil Service Rules, 1924.</i> ...	...		...
			Allowances—Non-voted ...	100	300	800	
			<i>TRAVELLING ALLOWANCE</i> ...	500		4,630	16,536
			Grain compensation allowance ...	...		...
			Other allowances ...	500		2,200	4,497
			Allowances—Voted ...	1,000	14,960	6,830	21,033
			JOB (CONTRACT) WORK ...	5,238		46,134	
			Other contingencies—				
			Rents, rates and taxes ...	100		200	
			Service postage and telegram charges ...	200		800	
			Cost of mathematical instruments ...	...		...
			Purchase of tents, stores, etc. ...	...		...
			Miscellaneous contingencies ...	500		3,257	
			Contingencies—Non-contract ...	6,038	54,060	50,391	79,498
			Works ...	...		...
			Petty construction and repairs ...	...	50	300	
			Construction and Repairs ...	...	50	300	149
			TOTAL ... Voted ...	13,149	1,22,500	92,900	1,59,486
			TOTAL.. Non-voted ...	6,598	18,250	19,803	16,044
			TOTAL—REVISION SETTLEMENT OPERATIONS—SANTAL PARGANAS.	19,747	1,40,750	1,12,703	1,75,530

E.—REVISION SETTLEMENT OPERATIONS—SANTAL PARGANAS—*concl.*

5.—LAND REVENUE—SURVEY AND SETTLEMENT—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
F.—REVISION SETTLEMENT OPERATIONS— MUZAFFARPUR.	1	...	Settlement Officer ... ..	...	...	...	...
		...	Assistant Settlement Officer ... ..	...	...	...	...
			Special pay ... ..	...	...	...	...
			Pay of Officers—Voted ... ..	...	...	...	...
			Office establishment at headquarters ... ..	...	...	...	...
			Servants at headquarters ... ..	...	...	...	...
			Kanungos and Inspectors ... ..	...	...	...	...
			Police guards ... ..	...	...	...	...
			Pay of Establishment ... ..	...	...	...	...
			TRAVELLING ALLOWANCE ... ..	...	...	...	...
			Other allowances ... ..	...	...	...	...
			Grain compensation allowance ... ..	...	...	...	...
			Allowances—Voted ... ..	...	...	...	...
			JOB (CONTRACT) WORK ... ..	...	...	...	...
			Other contingencies (Non-contract)—				
			Rents, rates and taxes ... ..	...	...	...	...
			Service postage and telegram charges ... ..	...	...	...	...
			Copying of registers ... ..	...	...	...	...
			Purchase of tents, stores, etc. ... ..	...	...	...	...
			Preliminary copying ... ..	...	...	...	...
			Cost of mathematical instruments ... ..	...	...	...	...
			Boundary pillars ... ..	...	...	...	...
			Miscellaneous contingencies ... ..	...	...	...	...
			Contingencies—Non-contract ... ..	...	...	...	...
			Works ... ..	...	...	...	...
			petty construction and repairs ... ..	...	...	...	...
			Construction and Repairs ... ..	...	...	...	...
			TOTAL—REVISION SETTLEMENT OPERATIONS—MUZAFFARPUR.	...	...	...	...
H.—MUNICIPAL SURVEYS.			LOHARDAGA MUNICIPAL SURVEY.				
			Assistant Superintendent of Surveys ... ..	...	...	...	...
			Special pay ... ..	...	...	...	...
			Pay of Officers—Voted ... ..	...	...	...	205
			Carried over ... ..	...	...	...	205

5.—LAND REVENUE—SURVEY AND SETTLEMENT—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
G.—MUNICIPAL SURVEYS— concl'd.			LOHARDAGA MUNICIPAL SURVEY—concl'd.	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	...	...	...	205
			Kanungos and Inspectors ...	...	...	...
			Office establishment and servants ...	...	...	...
			Pay of Establishment ...	...	...	...	69
			TRAVELLING ALLOWANCE ...	...	...	...	156
			Other allowances ...	...	...	...
			Allowances—Voted ...	...	...	...	156
			JOB (CONTRACT) WORK ...	...	...	...
			Miscellaneous contingencies ...	...	...	...
			Contingencies—Non-contract ...	...	...	...	189
			TOTAL—LOHARDAGA MUNICIPAL SURVEY ...	...	...	...	619
			SASARAM MUNICIPAL SURVEY ...	...	...	...
			MADHUPUR MUNICIPAL SURVEY ...	...	...	...
			PATNA CITY MUNICIPAL SURVEY.				
			Assistant Superintendent of Surveys ...	325		2,100	
			Deduct—Emergency cut in pay ...	—8		—18	
			Pay of Officers—Voted ...	317	4,032	2,034	3,355
			Kanungos and Inspectors ...	...	...	240	
			Office establishment and servants ...	...	...	720	
		Deduct—Emergency cut in pay ...	...	...	...
		Pay of Establishment ...	...	1,049	960	1,830	
		TRAVELLING ALLOWANCE ...	...	...	400	98	
		Other allowances ...	...	...	...
		Allowances—Voted ...	...	800	400	98	
		JOB (CONTRACT) WORK ...	...	...	2,611		
		Miscellaneous contingencies ...	...	...	370		
		Contingencies—Non-contract ...	...	4,543	2,981	13,455	
		TOTAL—PATNA CITY MUNICIPAL SURVEY ...	317	10,424	6,425	18,738	
		TOTAL—MUNICIPAL SURVEYS ...	317	10,424	6,425	19,357	

5.—LAND REVENUE—LAND RECORDS.

A.—MAINTENANCE OF LAND RECORDS.	...	...	(SAMBALPUR)	Rs.	Rs.	Rs.	Rs.
	8	8	Superintendent and assistant superintendent ...	...	...	...
	54	54	Revenue inspectors ...	4,872		4,920	
	...	...	Patwaris ...	12,540		12,540	
	...	...	Clerks ...	...		...
	10	10	Servants ...	1,200		1,200	
			Temporary establishment ...	...		...
			Leave salaries ...	200		200	
			Deduct—Probable savings ...	—588		—1,088	
			Deduct—Emergency cut in pay ...	—17		—37	
			Pay of Establishment ...	18,207	18,065	17,735	17,664
			Carried over ...	18,207	18,065	17,735	18,664

BIHAR AND ORISSA—EXPENDITURE.

5.—LAND REVENUE—LAND RECORDS— <i>concl'd.</i>									
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.		
	1933-34.	1934-35.						(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 18,207	Rs. 18,065	Rs. 17,735	Rs. 18,664		
			TRAVELLING ALLOWANCE ...	1,800		1,880			
			Grain compensation allowance ...	...		...
			Other allowances ...	...		...
			Allowances—Voted ...	1,800	1,800	1,880	1,366		
			Miscellaneous contingencies ...	1,000		1,000			
			Contingencies—Non-contract ...	1,000	970	1,000	856		
			TOTAL ...	21,007	20,835	20,615	20,886		
			<i>Deduct—Recoveries on account of services of Patwaris.</i>			...			
			TOTAL—MAINTENANCE OF LAND RECORDS.	21,007	20,835	20,615	20,886		
B.—LAND REGIS- TRATION.	48	48	Clerks ...	31,673		31,173			
	7	7	Servants ..	840		840			
			Leave salary ...	594		500			
			Temporary establishment ...	4,000		6,679			
			<i>Deduct—Emergency cut in pay</i> ...	—107		—205			
			Pay of Establishment ...	37,000	33,000	38,987	28,859		
			TRAVELLING ALLOWANCE ...	20		20			
			Other allowances ...	...		...
			Allowances—Voted ...	20	20	20	...		
			Miscellaneous contingencies ...	2,500		3,308			
			Contingencies—Non-contract ...	2,500	2,000	3,308	925		
			TOTAL ...	39,520	35,020	42,315	29,784		
			<i>Deduct—Probable savings</i> ...			...
			TOTAL—LAND REGISTRATION ...	39,520	35,020	42,315	29,784		
5.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS.									
ASSIGNMENTS AND COMPEN- SATIONS.				Rs.	Rs.	Rs.	Rs.		
			Pensions in lieu of resumed lands ...	4,200		4,150			
			Malikana or allowances to excluded proprietors	97,022		95,072			
			Inamdars and other grantees ...	5,778		5,778			
			TOTAL—ASSIGNMENTS AND COMPENSATIONS *	1,07,000	1,05,000	1,05,000	1,07,805		

* The minor head is also a primary unit of appropriation.

DEMAND No. 9.

[TRANSFERRED.]

MAJOR HEAD—6.—EXCISE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Excise —

Rs. 16,74,412

TOTAL OF DEMAND No. 9—Rs. 16,74,412

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.							
Pay of officers	...	Non-voted	...	34,860	27,955	21,305	4,278
Pay of officers	...	Voted	...	51,233	29,668	31,054	17,752
Pay of Establishment	...	Voted	...	8,278	8,078	5,078	28,131
Allowances	...	Voted	...	...	...	...	6,273
Allowances	...	Non-voted	...	3,000	3,532	3,000	3,500
Contingencies—Contract	...	...	...	4,565	9,000	9,517	6,351
Contingencies—Non-contract	...	...	...	...	...	...	...
TOTAL—SUPERINTENDENCE	...	{ Voted ... Non-voted	...	81,936	78,233	69,954	61,007 4,278
DISTRICT EXECUTIVE ESTABLISHMENT.							
Pay of officers	...	Voted	...	1,90,633	1,19,000	1,22,570	1,12,270
Pay of Establishment	...	...	...	6,91,712	6,38,000	6,57,717	6,03,666
Allowances	...	Voted	...	3,32,648	3,21,948	3,14,948	3,20,766
Contingencies—Contract	...	...	...	29,830	29,830	29,830	28,856
Contingencies—Non-contract	...	...	...	17,853	16,000	17,713	16,511
Deduct—Amount transferred to 3—Salt (Central)	...	...	...	—75,888	—74,538	—75,775	—73,300
TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	Voted	...	...	11,26,788	10,50,240	10,73,003	10,08,769
COMPENSATIONS	...	Voted	...	8,000	7,500	9,000	6,554
COST OF OPIUM SUPPLIED TO EXCISE DEPARTMENT.*	...	Voted	...	4,50,488	3,14,265	3,31,785	3,34,057
PURCHASE OF CANJA AND OTHER DRUGS*	...	Voted	...	5,000	6,325	6,325	5,567
STORES—HIGH COMMISSIONER	...	Voted	...	2,200	2,200	2,200	2,065
EXCHANGE DITTO	...	Voted	...	...	...	...	...
TOTAL	...	{ Voted ... Non-voted	...	(a) 16,74,412	14,58,763	14,92,267	14,18,019 4,278
TOTAL—6.—EXCISE	...	...	...	16,74,412	14,58,763	14,92,267	14,22,297
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 241).							
High Commissioner	...	{ Voted ... Non-voted	...	...	...	600	4,424
Ditto, Exchange	...	{ Voted ... Non-voted	...	...	...	...	—26
Secretary of State	...	Voted	...	...	...	...	...
TOTAL EXPENDITURE IN ENGLAND	...	...	...	...	...	600	4,398
(2) ANGUL (p. v)	...	...	...	27,441	16,138	16,085	24,549
GRAND TOTAL	...	...	...	(b) 17,01,853	14,74,901	15,08,952	14,51,244

(a) This amount plus refunds represents the amount of this demand.
 (b) This figure is the total figure in the General Abstract at page 6.
 * These minor heads are also primary units of appropriation.

6.—EXCISE—SUPERINTENDENCE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
	1933-34.	1934-35.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
SUPERINTENDENCE.*			<i>Deputy Commissioner 1(1,200) ...</i>	Rs.	Rs.	Rs.	Rs.	
			<i>Deduct—Emergency cut in pay ...</i>					
			Pay of Officers—Non-voted ...	...		...	4,278	
		1	1	Deputy Commissioner 1(1,000—40—1,200) ...	14,400		14,204	
				Deputy Commissioner, temporary ...	12,800			
		1	1	Personal Assistant (300— $\frac{5}{2}$ —850) ...	5,400		4,867	
				Special pay (100) ...	1,200		1,200	
				Leave salary ...	1,200		1,200	
				<i>Deduct—Emergency cut in pay ...</i>	—140		—166	
				Pay of Officers—Voted ...	34,860	27,955	21,305	17,752
		1	1	Inspectors and sub-inspectors ...	3,600		3,600	
				Special pay ...	...		...
		19	19	Clerks ...	23,652		23,593	
				Shorthand pay ...	1,080		1,080	
		17	17	Servants ...	2,856		2,856	
				Leave salaries ...	160		160	
				Temporary establishment ...	...		...
				<i>Deduct—Emergency cut in pay ...</i>	—115		—235	
				Pay of Establishment ...	31,233	29,668	31,054	28,131
				TRAVELLING ALLOWANCE ...	...	...	...	...
				Allowances—Non-voted ...	...	...	...	...
				TRAVELLING ALLOWANCE ...	8,200		5,000	5,201
				Grain compensation allowance ...	...		...
				Other allowances ...	78		78	72
				Allowances—Voted ...	8,278	8,078	5,078	5,273
				Contract contingencies ...	3,000		3,000	
				Contingencies—Contract ...	3,000	3,532	3,000	3,500
				SECRET SERVICE EXPENDITURE ...	2,000		2,000	
				Customs duty on imported stores ...	565		550	
				Miscellaneous contingencies (non-contract) ...	1,400		1,550	
				Cost of testing mathematical instruments ...	...		5,217	
				Purchase of instruments ...	200		200	
			Purchase of typewriters ...	400		...		
			Purchase of cycle ...	...		...
			Contingencies—Non-contract ...	4,565	9,000	9,517	6,351	
			TOTAL ... { Voted ...	81,936	78,233	69,954	61,007	
			... { Non-voted ...			...	4,278	
			TOTAL—SUPERINTENDENCE ...	81,936	78,233	69,954	65,285	

* There are no sub-heads under this minor head.

The pay and allowances of the Commissioner of Excise and Salt is provided under the head 22—General Administration—*vide* p. 87.

6.—EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT EXECUTIVE ESTABLISHMENT.*	20	15	Superintendents 1(700), 1(650), 3(550), 5(500), 4(450), 1(350).	1,05,980		1,22,400	
	...	9	Deputy-Superintendents	30,000			
			Leave salaries	7,200		7,200	
			<i>Deduct—Probable savings</i>	—12,600			
			<i>Deduct—Emergency cut in pay</i>	—547		—1,030	
			Pay of Officers—Voted	1,30,633	1,19,000	1,28,570	1,12,270
	376	376	Inspectors and sub-inspectors	4,09,080		4,00,560	
	93	93	Clerks	64,831		63,636	
	151	151	Petty officers	37,560		36,780	
	996	996	Servants	1,63,740		1,62,780	
	6	6	Half pay for establishment in connection with steam launch	1,241		1,226	
			Temporary establishment	60,917		34,535	
	38	38	Boat and steam launch establishment	6,300		6,300	
			<i>Deduct—Probable savings</i>	—50,000		—45,000	
			<i>Deduct—Emergency cut in pay</i>	—1,960		—3,100	
			Pay of Establishment	6,91,712	6,38,000	6,57,717	6,03,666
			TRAVELLING ALLOWANCE	2,66,000		2,51,000	2,53,349
			Grain compensation allowance ... ..	...		...
			Rewards	63,000		60,000	} 67,417
			Other allowances	3,648		3,948	
			Allowances—Voted	3,32,648	3,21,948	3,14,948	3,20,765
			Boat maintenance	2,180		2,180	
			Petty repairs	2,750		2,750	
			Petty stores for motor launch ... ..	...		...
			Contract contingencies	24,900		24,900	
			Contingencies—Contract	29,830	29,830	29,830	28,856
			Purchase of typewriters	800		...	
			Rent, rates and taxes	903		903	
			Miscellaneous contingencies (non-contract)	8,200		8,910	
			Contribution to the Police Training College, Hazaribagh, for the training of the excise cadets	7,800		7,800	
			Prizes to excise cadets at Rs. 50, for each half year	150		100	
			Contribution to the Police Department for the training of excise cadets in Nathnagar school ... ..	...		...
			Contingencies—Non-contract	17,853	16,000	17,713	16,511
		TOTAL	12,02,676	11,24,778	11,48,778	10,82,069	
		<i>Deduct—Amount transferred to 3—Salt (Central)</i>	—75,883	—74,538	—75,775	—73,300	
		TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	11,26,788	10,50,240	10,73,003	10,08,769	

* There are no sub-heads under this minor head.

6.—EXCISE—COMPENSATIONS.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMPENSATIONS*			Rent of French Lodge	Rs. 4,000	Rs.	Rs. 4,000	
			Compensations	4,000		5,000	
			TOTAL—COMPENSATIONS ...	8,000	7,500	9,000	6,554

DEMAND No. 8.
MAJOR HEAD—7.—STAMPS.

[RESERVED.]

Estimate of the charges that will come in course of payment during the year ending 31st March
1935 in respect of Stamps—

Rs. 1,98,200

TOTAL OF DEMAND No. 8—Rs. 1,98,200

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment	8,600	8,225	8,607	7,629
Allowances Voted ...	...	...	...	...
Contingencies—Contract ... ..	...	...	...	...
Contingencies—Non-contract	4,800	4,500	5,500	4,264
TOTAL—SUPERINTENDENCE ...	13,400	12,725	14,107	11,893
NON-JUDICIAL—				
VALUE OF STAMPS SUPPLIED FROM CENTRAL STORES * ... Voted ...	17,500	19,000	21,000	18,201
CHARGES FOR SALE OF STAMPS.				
Discount on sale of Adhesive stamps	3,300		300	109
Discount on sale of impressed stamps	60,000		65,000	61,662
TOTAL—CHARGES FOR SALE OF STAMPS ...	63,300	62,500	65,300	61,771
JUDICIAL—				
VALUE OF STAMPS SUPPLIED FROM CENTRAL STORES*	43,500	48,000	58,000	48,516
CHARGES FOR SALE OF STAMP.				
Discount on sale of court-fee stamps	57,000	60,000	56,000	57,363
Discount on sale of stamps for copies	3,500	3,500	3,500	3,542
TOTAL—CHARGES FOR SALE OF STAMP ...	60,500	63,500	59,500	60,905
TOTAL ... Voted ...	1,98,200	2,05,725	2,17,907	2,01,286
TOTAL—7.—STAMPS ...	1,98,200	2,05,725	2,17,907	2,01,286
ADD— ANGUL (p. v.)	265	260	210	279
GRAND TOTAL ...	1,98,465	2,05,985	2,18,117	2,01,565

(a) This amount plus refunds represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 6.

* These minor heads are also primary units of appropriation.

7.—STAMPS—SUPERINTENDENCE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTENDENCE.	11	11	Clerks	Rs. 8,269	Rs.	Rs. 8,305	Rs.
	3	3	Pressman	360		360	
			Servants	—29		—58	
			<i>Deduct—Emergency cut in pay</i>				
			Pay of Establishment	8,600	4,225	8,607	7,829
			TRAVELLING ALLOWANCE				
			Other allowances				
			Allowances—Voted				
			Freight charges of non-postal stamps	3,500		3,500	
			Other contingencies (Non-contract)	1,300		2,000	
			Contingencies—Non-Contract	4,800	4,500	5,500	4,264
			Miscellaneous contingencies				
			Contingencies—Contract				
			TOTAL—SUPERINTENDENCE	13,400	12,725	14,107	11,893

DEMAND No. 7.

[RESERVED.]

FORESTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Forests, including capital outlay charged to Revenue—

Rs. 4,16,862

Add Refunds—Rs. 1,000

TOTAL OF DEMAND No. 7—Rs. 4,17,862

SUMMARY BY MAJOR HEADS.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts 1932-33.
				Rs.	Rs.	Rs.	Rs.
8.—FORESTS			Voted	4,00,958	3,83,777	3,98,268	3,74,134
			Non-voted	2,27,877	2,11,261	2,22,582	1,83,307
			TOTAL—8.—FORESTS	6,28,833	5,95,038	6,20,850	5,57,441
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 211)—							
			High Commissioner	120			203
			Non-voted	26,120	36,400	34,600	52,915
			Ditto Exchange				—1
			Non-voted				—6
			TOTAL EXPENDITURE IN ENGLAND	26,240	36,400	34,600	53,111
			(2) ANGUL (p. 61)	66,173	63,340	64,855	59,159
			TOTAL	7,21,246	6,84,778	7,20,303	6,69,741

FORESTS.								
SUMMARY BY MAJOR HEADS.								
					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
8-A.—FORESTS—CAPITAL OUTLAY CHARGED TO REVENUE			Brought forward ...	...	7,21,246	6,94,778	7,20,303	6,69,741
			Voted ...	...	15,908	19,675	16,520	12,860
			ADD—ANGUL ...	...	1,200	1,260	1,260	2,339
			TOTAL	...	17,108	20,935	17,780	15,09
52-A.—FORESTS—CAPITAL OUTLAY NOT CHARGED TO REVENUE			Voted ...	...	15,908	19,675	16,520	12,860
			ADD—ANGUL (p. xxi) ...	...	1,200	1,260	1,260	2,339
			DEDUCT—AMOUNT FINANCED FROM REVENUE ...	...	-17,108	-20,935	-17,780	-15,199
			TOTAL	...	...	...	...	...
			GRAND-TOTAL	...	7,38,352	7,15,713	7,38,083	6,84,940
SUMMARY FOR THE THREE MAJOR HEADS.								
			TOTAL EXPENDITURE IN INDIA	Voted ...	(a) 4,16,862	4,03,452	4,14,786	3,86,994
				Non-voted (including Angul).	2,95,250	2,75,861	2,83,697	2,44,835
			TOTAL EXPENDITURE IN ENGLAND	Voted ...	120	...	...	203
				Non-voted	26,120	36,400	34,650	52,909
			GRAND-TOTAL	...	(b) 7,38,352	7,15,713	7,38,083	6,84,940

MAJOR HEAD—8.—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.								
					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
CONSERVANCY, MAINTENANCE AND REGENERATION.								
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.								
			Timber	...	100	100	200	49
			Firewood and charcoal	...	...	360	7,125	1,740
			Bamboos	...	1,350	1,200	2,000	961
			Grass and other minor produce	...	...	...	...	...
			TOTAL—TIMBER, ETC.	...	1,450	1,660	9,325	2,750
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS					19,000	18,500	17,100	16,397
III.—MAINTENANCE, REPAIRS AND RENEWALS.								
			Renovals or replacements of stores, tools and plant	...	1,100	2,400	1,100	1,075
			Feed and upkeep of cattle	...	1,200	1,200	1,200	1,152
			Roads and bridges	...	27,300	27,000	28,100	30,489
			Buildings	...	24,500	26,000	26,000	26,029
			Other works	...	2,850	3,070	2,900	2,833
			TOTAL—MAINTENANCE, REPAIRS AND RENEWALS	...	56,950	59,670	59,300	61,578
			Carried over	...	77,400	79,830	85,725	80,725

(a) This figure plus refunds represents the amount of this demand.

(b) This figure is the total of items 4, 5 and 94 in the General Abstract at pages 6 and 8.

MAJOR HEAD—8.—FORESTS—*contd.*

Sub-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Brought forward ...	Rs. 77.4 0	Rs. 79,800	Rs. 85,725	Rs. 80,725
IV.—CONSERVANCY AND REGENERATION.				
Maintenance of boundaries ...	3,500	5,500	2,600	2,156
Surveys ...	...	...	...	...
Regeneration ...	9,000	7,000	8,200	7,053
Protection from fire ...	8,000	7,000	9,000	7,318
Other works ...	7,000	7,000	9,600	4,729
<i>Deduct</i> —Probable savings ...	—2,500	...	—2,900	...
TOTAL—CONSERVANCY AND REGENERATION ...	25,000	26,500	27,100	21,616
V.—MISCELLANEOUS.				
Drift and waif wood and confiscated forest produce ...	75	50	100	28
Rent of forests and payments to share-holders in forests managed by Government.	3,800	325	955	
Law charges ...	50	315	100	
Grain compensation allowance ...	...	...	...	...
Clothing ...	4,900	4,500	5,123	4,380
Other charges... ..	5,000	4,000	4,600	3,916
Revenue foregone by free grants ...	1,200	1,000	2,000	1,434
<i>Deduct</i> —Probable savings ...	—1,325	...	...	...
TOTAL—MISCELLANEOUS ...	13,700	10,260	12,878	9,798
VI.—SUSPENSE.				
Work advance ...	500	500	500	930
<i>Deduct</i> —Recoveries of work advance ...	—500	—500	—500	—930
TOTAL—SUSPENSE ...	...	...	...	...
TOTAL—CONSERVANCY, MAINTENANCE AND REGENERATION ...	1,16,100	1,16,530	1,25,703	1,12,139
ESTABLISHMENTS.				
Pay of Officers ... <i>Non-voted</i> ...	1,64,537	1,45,032	1,48,837	1,13,566
Pay of Officers ... <i>Voted</i> ...	33,632	28,517	26,793	33,116
Subordinate forest and depot establishment ...	1,33,860	1,25,870	1,31,620	1,22,610
Office establishment ...	63,549	60,500	61,980	57,045
Allowances ... <i>Non-voted</i> ...	13,000	22,330	25,513	21,290
Contribution or passages of officers, etc. ... <i>Non-voted</i> ...	600	600	600	1,030
Allowances ... <i>Voted</i> ...	30,350	29,700	29,570	28,228
Contingencies—Non-contract ...	23,465	22,600	22,600	20,867
Cost of training forest probationers ...	...	...	...	...
<i>Deduct</i> —Amount recoverable from Khasmahal Department ...	...	...	...	...
TOTAL—ESTABLISHMENTS ...	2,84,856	2,67,187	2,72,563	2,61,966
... <i>Voted</i> ...	...	...	...	...
... <i>Non-voted</i> ...	1,83,137	1,67,962	1,74,950	1,40,596
INTEREST ON CAPITAL OUTLAY ... <i>Non-voted</i> ...	44,740	43,299	47,632	42,421
STORES—HIGH COMMISSIONER ...	...	...	...	29
TOTAL ... <i>Voted</i> ...	4,00,956	3,83,777	3,98,266	3,74,134
TOTAL ... <i>Non-voted</i> ...	2,27,577	2,11,261	2,22,352	1,83,307
TOTAL—8—FORESTS ...	6,28,533	5,95,038	6,20,618	5,57,441

BIHAR AND ORISSA—EXPENDITURE.

3.—FORESTS—ESTABLISHMENTS.

SUB-HEADS.	Strength:		Details by Primary Units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)				Rs.	Rs.	Rs.	Rs.
Pay of Officers— Non-voted.	1	1	Conservator (2,050)	25,536		24,806	
	12.	13.	Superior officers 1(1,350), 1(1,200), 2(1,050), 2(1,000), 1(950), 3(900), 2(725), 1(675).	1,50,588		1,17,631	
			Special pay	1,800		4,200	
			Overseas pay	3,600		3,600	
			Deduct—Probable savings	-16,200			
			Deduct—Emergency cut in pay	-787		-1,400	
			Pay of Officers—Non-voted	1,64,537	1,45,032	1,48,837	1,18,566
Pay of Officers— Voted.	6	6	Superior officers 2(500), 4(400)	32,204		25,151	
			Special pay	1,560		1,860	
			Leave salaries				
			Deduct—Emergency cut in pay	-132		-218	
		Pay of Officers—Voted	33,632	28,517	26,793	33,116	
Subordinate Forest and Depot Establishment.	23	21	Forest Rangers	25,440		26,910	
	27	26	Deputy Rangers	14,360		14,940	
	48	50	Foresters	19,260		18,480	
	379	378	Forest guards	64,956		65,563	
			Special pay	300		600	
			Temporary establishment	9,948		5,160	
			For increments			284	
			Annual cost of replacement of students sent to Kurseong, Balaghat, Coimbatore and Russel- konda schools.	960		480	
			Leave salaries	3,775		3,500	
			Deduct—Probable savings	-5,000		-4,000	
			Deduct—Emergency cut in pay	-139		-302	
			Subordinate Forest and Depot Establishment	1,33,860	1,35,870	1,31,620	1,22,610
		Carried over { Voted	1,67,492	1,54,387	1,58,413	1,55,726	
		{ Non-voted	1,64,537	1,45,032	1,48,837	1,18,566	

(a) The primary units of appropriation on this page are also sub-heads.

8.—FORESTS—ESTABLISHMENT—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)			Brought forward	Rs. 1,67,492	Rs. 1,54,387	Rs. 1,58,413	Rs. 1,55,726
			{ Voted ...				
			{ Non-voted...	1,64,537	1,45,032	1,48,837	1,18,566
Office Establish- ment.	61	61	Clerks	49,896		49,536	
	66	66	Peons	8,712		8,604	
	1	1	Shorthand pay	600		600	
			Leave salaries	2,076		2,140	
			Temporary establishment	3,892		2,856	
			<i>Deduct—</i> Probable savings	—1,466		—1,446	
			<i>Deduct—</i> Emergency cut in pay	—161		—310	
			Office Establishment	63,549	60,500	61,980	57,045
Allowances—Non- Voted.			TRAVELLING ALLOWANCE	18,000		18,500	17,231
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>			7,013	4,059
			Other allowances				
			Allowances—Non-voted	18,000	22,330	25,513	21,290
Contribution.			Contribution for passages of officers, etc.— Non-voted	600	600	600	1,030
Allowances—Voted (S.P.W.S. (1933) 273)			TRAVELLING ALLOWANCE— Superior Officers (India)	26,450		26,100	25,268
			Subordinate Forest and Depôt Establishments Office establishments				
			Grain compensation allowance				
			Other allowances	3,900		3,470	2,960
			Allowances—Voted	30,350	29,700	29,570	28,228
Contingencies— Non-contract.			Contingencies— Carriage of tents and records	4,500		4,200	
			Rents, rates and taxes	2,400		2,200	
			Service postage charges	5,600		5,800	
			Sandries	10,965		10,400	
			Contingencies—Non-contract	23,465	22,600	22,600	20,967
Cost of training Forest Probation- ers.			Cost of training Forest Probationers— In England				
			In India				
			TOTAL ... Voted ...	2,84,856	2,67,187	2,72,563	2,61,966
			TOTAL ... Non-voted...	1,83,137	1,67,962	1,74,950	1,40,886
			TOTAL—ESTABLISHMENTS ...	4,67,993	4,35,149	4,47,513	4,02,852

(a) The primary units of office establishment, allowances and contingencies are also sub-heads.

DEMAND No. 6.

[TRANSFERRED.]

MAJOR HEAD—9.—REGISTRATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935
in respect of Registration—

Rs. 6,52,299

Add Refunds—Rs. 2,490

TOTAL OF DEMAND No. 6 —Rs. 6,54,789

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.						Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
						Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.									
Pay of Officers	...	...	...	Voted	...	12,617	11,120	12,509	9,506
Pay of Establishment	...	...	...	...	...	19,464	17,900	18,930	18,562
Allowances...	...	...	...	Voted	...	3,015	3,015	2,815	3,376
Contingencies—Contract	...	...	...	...	...	1,500	1,500	1,500	1,993
Contingencies—Non-contract	...	...	...	...	...	614	355	355	171
TOTAL—SUPERINTENDENCE						37,210	33,890	36,109	31,608
DISTRICT CHARGES.									
Pay of Officers	...	...	...	Voted	...	2,80,180	2,53,300	2,68,020	2,33,870
Pay of Establishment	...	...	...	...	...	2,83,000	2,71,893	2,74,000	2,60,254
Allowances	...	...	...	Voted	...	10,790	9,758	9,858	8,366
Contingencies—Contract	...	...	...	...	...	33,200	33,735	33,735	29,992
Contingencies—Non-contract	...	...	...	...	...	7,919	7,800	8,024	6,977
TOTAL—DISTRICT CHARGES						6,15,089	5,81,486	5,93,637	5,39,459
TOTAL ... Voted						^(a) 6,52,299	6,15,376	6,29,746	5,71,067
TOTAL ... Non-voted						...	...	...	...
TOTAL—9.—REGISTRATION						6,52,299	6,15,376	6,29,746	5,71,067
ADD—ANGUL (p. vii)	...	...	...	...	...	280	280	280	275
GRAND TOTAL						^(b) 6,52,579	6,15,656	6,30,026	5,71,342

(a) This figure plus refunds represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 6.

9.—REGISTRATION—SUPERINTENDENCE.							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
SUPERINTENDENCE.*	1	1	Personal Assistant 1 (275—S. P. 50) ...	Rs. 3,900	Rs.	Rs. 3,690	Rs. ...
	2	2	Inspectors of Registration offices 1(390), 1(350)	7,552		7,311	...
			Officiating arrangement ...	1,200		1,575	...
			<i>Deduct—Emergency cut in pay</i> ...	—35		—67	...
			Pay of Officers—Voted ...	12,617	11,120	12,509	9,506
	15	15	Clerks ...	19,436		18,992	...
	9	9	Servants ...	1,448		1,448	...
			Officiating arrangements ...	290		280	...
			<i>Deduct—Amount payable by Central Govern- ment in connection with the registration of Joint Stock Companies, Bihar and Orissa.</i>	—1,030		—1,635	...
			<i>Deduct—Emergency cut in pay</i> ...	—80		—155	...
			Pay of Establishment ...	19,464	17,900	18,930	16,562
			TRAVELLING ALLOWANCE ...	3,000		2,800	3,371
			Grain compensation allowance ...	...		...	...
			Other allowances ...	15		15	5
			Allowances—Voted ...	3,015	3,015	2,815	3,376
			Contract contingencies... ...	1,500		1,500	
			Contingencies—Contract ...	1,500	1,500	1,500	1,993
			Miscellaneous (non-contract) ...	614		355	
			Contingencies—Non-contract ...	614	355	355	171
			TOTAL—SUPERINTENDENCE ...	37,210	33,890	36,102	31,008

* There are no sub-heads under this minor head.

9.—REGISTRATION—DISTRICT CHARGES.

SUB-HEADS.	Strength.		Details by, Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT CHARGES	16	16	District Sub-Registrars 2(325), 6(300), 4(275), 4(250).	53,013		51,196	...
	182	182	Sub-Registrars 6(200), 1(190), 1(185), 3(180), 7(175), 5(170), 4(165), 12(160), 4(155), 22(150), 8(145), 4(140), 5(135), 4(130), 2(125), 8(120), 10, 115), 13(110), 9(105), 4(100), 3(50).	2,24,215		2,21,570	...
	5	5	Probationers 507	3,000		3,000	...
			Provision for officiating pay	2,550		2,550	...
			<i>Deduct—Probable savings</i>	—1,468		—8,000	...
			<i>Deduct—Emergency cut in pay</i>	—1,160		—2,296	...
			Pay of Officers—Voted	2,80,180	2,58,800	2,68,020	2,33,870
	381	381	Clerks	1,98,735		1,94,184	...
	80	80	Apprentices	7,200		7,200	...
	170	169	Servants	20,280		20,400	...
			Temporary establishment	64,000		58,000	...
			Leave salaries	5,000		5,035	...
			<i>Deduct—Probable savings</i>	—11,863		—10,433	...
			<i>Deduct—Emergency cut in pay</i>	—352		—381	...
			Pay of Establishment	2,83,000	2,71,893	2,74,000	2,60,254
			TRAVELLING ALLOWANCE	9,500		8,600	7,187
			Other allowances	1,290		1,258	1,179
			Grain compensation allowance				
			Allowances—Voted	10,790	9,758	9,858	8,365
			Binding charges	3,465		3,000	...
			Contract contingencies	30,735		30,735	...
			Contingencies—Contract	33,200	33,735	33,735	29,992
			Rents, rates and taxes	7,300		7,500	...
			Miscellaneous contingencies (non-contract)	224		224	...
			Purchase of iron-safes				...
			Purchase of type-writer	391		300	...
			Contingencies—Non-contract	7,919	7,800	8,024	6,977
			TOTAL—DISTRICT CHARGES	6,15,039	5,81,486	5,93,637	5,39,459

* There are no sub-heads under this minor head.

DEMAND No. 5.

[RESERVED.]

IRRIGATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935, in respect of irrigation—

Rs. 14,33,821

Add Refunds—Rs. 5,035

TOTAL OF DEMAND No. 5—Rs. 14,38,856

SUMMARY BY MAJOR HEADS.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
XIII.—WORKING EXPENSES ...			{ Voted	11,94,587	16,28,291	16,36,798	14,47,193
(Deducted from revenue.)			{ Non-voted	16,289	1,64,270	1,79,768	1,53,263
STORES—HIGH COMMISSIONER ...			Voted	...	...	...	...
EXCHANGE— DITTO ...			Voted.	...	...	...	...
TOTAL XIII—WORKING EXPENSES ...				(a) 12,10,876	17,92,561	18,16,566	16,00,446
14.—INTEREST ON IRRIGATION WORKS— Non-voted				20,39,870	20,41,141	20,44,573	20,41,147
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE:			{ Voted	2,85,030	1,78,880	1,29,872	3,54,928
			{ Non-voted	...	...	...	45,380
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 841.)							
High Commissioner ...			{ Voted	...	...	...	...
			{ Non-voted	...	41,080	21,040	14,639
Ditto, Exchange ...			{ Voted	...	...	...	...
(2) ANGUL ...			{ Non-voted	...	...	...	-15
TOTAL 15.—OTHER REVENUE EXPENDITURE, ETC. ...				(b) 2,85,030	2,19,760	1,50,912	4,14,930
15(1).—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.			{ Voted	...	...	...	...
			{ Non-voted	...	...	...	...
16.—CONSTRUCTION OF IRRIGATION WORKS CHARGED TO REVENUE:							
FINANCED FROM FAMINE RELIEF FUND			{ Voted	...	...	...	...
			{ Non-voted	...	...	...	...
FINANCED FROM ORDINARY REVENUE—			Voted	-45,798	...	...	-208
			Non-voted	...	...	...	...
TOTAL 16.—CONSTRUCTION OF IRRIGATION WORKS CHARGED TO REVENUE.			{ Voted	-45,798	...	...	-208
			{ Non-voted	...	...	...	...

(a) The Irrigation Department's share of the common establishment and Tools and Plant charges (debitable to the Head "XIII") is likely to amount to Rs. 4,93,850 which is included in the Budget under "41—Civil Works".

(b) The Irrigation Department's share of the common establishment and Tools and Plant charges (debitable to the Head "15") is likely to amount to Rs. 2,43,237 which is included in the Budget under "41—Civil Works".

SUMMARY BY MAJOR HEADS— <i>contd.</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
55.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE. Voted	...	...	...	...
DEDUCT—AMOUNT FINANCED FROM FAMINE INSURANCE GRANT. Voted	...	...	...	...
DEDUCT—AMOUNT CHARGED TO REVENUE (VIDE HEAD 16 ABOVE). Voted	...	...	...	...
TOTAL 55.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE.	...	...	...	...
SUMMARY FOR THE SIX MAJOR HEADS—				
TOTAL EXPENDITURE IN INDIA Voted	(a) 14,33,321	18,88,971	47,88,683	18,81,903
Non-voted (Including Angul.)	20,56,159	22,05,411	22,24,339	22,39,790
TOTAL EXPENDITURE IN ENGLAND Voted	...	...	...	...
Non-voted	...	41,060	21,940	14,624
GRAND TOTAL	(b) 34,89,930	40,53,462	40,12,047	40,56,317

MAJOR HEAD—19.—INTEREST ON ORDINARY DEBT.

[RESERVED.]

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
INTEREST PAYABLE TO CENTRAL GOVERNMENT ON—				
(a) PROVINCIAL ADVANCE AND LOAN ACCOUNTS	...	...	...	...
(b) ADVANCES IN RESPECT OF IRRIGATION CAPITAL EXPENDITURE	19,97,811	19,97,811	19,97,811	19,97,811
(c) LOANS BY CENTRAL GOVERNMENT	1,69,133	1,61,489	1,79,811	1,64,727
DEDUCT (2)—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS.				
(i) INTEREST ON IRRIGATION CAPITAL EXPENDITURE	—20,39,870	—20,41,141	—20,44,573	—20,41,147
(ii) INTEREST ON CAPITAL OUTLAY ON FORESTS	—49,704	—48,194	—53,013	—47,217
(2)—INTEREST PORTION OF THE EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS OUT OF REVENUE.	—29,935	—20,487	—23,676	—8,621
(3)—INTEREST ON INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS	...	...	...	...
TOTAL 19.—INTEREST ON ORDINARY DEBT—Non-voted.	47,435	49,498	56,360	65,553

(a) This amount plus refunds represents the amount of this demand.

(b) This figure is the total of items nos. 7, 8, 9 and 10 in the General Abstract at page 6 plus Trs. 12, 11 representing working expenses deducted from the major revenue head XIII—Irrigation (vide page 21) [for details, please see Irrigation Budget, preliminary issue, 1931-35].

BIHAR AND ORISSA—EXPENDITURE.

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MAJOR HEAD—20.—INTEREST ON OTHER OBLIGATIONS.

[RESERVED.]

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
INTEREST ON ADVANCES FROM FAMINE RELIEF FUND:	Rs.	Rs.	Rs.	Rs.
(I) FOR FINANCING THE PROVINCIAL LOAN ACCOUNT	61,004	73,674	85,000	94,305
(II) FOR FINANCING COMMUTATION OF PENSIONS	22,734	12,540	15,750	...
MISCELLANEOUS	...	...	...	21
TOTAL 20.—INTEREST ON OTHER OBLIGATIONS—(Non-voted).	83,738	86,214	1,00,750	94,326

MAJOR HEAD—21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

[RESERVED.]

21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(Non-voted).	Rs. 70,694	Rs. 63,045	Rs. 69,155	Rs. 59,766
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DEMAND No. 18.

[RESERVED.]

MAJOR HEAD—22.—GENERAL ADMINISTRATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of General Administration—

Rs. 55,85,911

TOTAL OF DEMAND No. 18—Rs. 55,85,911

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.

Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
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SALARIES OF GOVERNOR-GENERAL AND GOVERNORS

Non-voted

99,584	94,583	99,167	90,066
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SUMPTUARY ALLOWANCE OF GOVERNOR-GENERAL AND GOVERNORS.

Non-voted

6,000	6,000	6,000	6,000
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STAFF AND HOUSEHOLD OF GOVERNOR-GENERAL AND GOVERNORS.

A.—PRIVATE SECRETARY.

Pay of officers

Non-voted

13,862	13,185	17,221	11,516
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Pay of Establishment

16,769	14,152	16,833	15,133
--------	--------	--------	--------

Allowances

Non-voted

1,600	1,200	1,600	2,399
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Contribution

Non-voted

600	600	600	298
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Allowances

Voted

4,150	4,150	4,150	3,751
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Contingencies (Non-contract)

8,050	7,500	8,050	7,501
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TOTAL—A

Voted
Non-voted

28,969	27,802	29,033	26,385
16,062	14,985	13,624	14,215

MAJOR HEAD—22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
B.—AIDES-DE-CAMP.							
Pay of Officers	...	...	Non-voted	17,447	14,144	17,374	14,979
Pay of Officers	...	...	Voted	...	...	...	...
Pay of Establishment...	...	...	...	1,096	1,086	1,290	1,080
Allowances	...	...	Non-voted	1,600	1,600	1,600	3,083
Allowances	...	...	Voted	4,400	4,400	4,760	4,267
Contribution	...	...	Non-voted	...	733	...	...
TOTAL—B			{ Voted	5,498	5,436	6,050	5,337
			{ Non-voted	19,047	16,477	18,974	18,062
C.—EQUIPMENT GRANTS.							
Annual maintenance grant	...	...	Non-voted	20,835	14,200	20,180	15,903
Special grant for renewal of curtains	...	...	Non-voted	6,052	1,500	4,479	2,427
Furniture (inauguration) grant	...	...	Non-voted	3,702	1,401	2,901	1,298
Furniture (capital) grant	...	...	Non-voted	306	1,440	2,600	1,133
Purchase of Motor Car (Customs duty)	...	...	...	...	...	...	1,430
TOTAL—C			Non-voted	30,895	18,541	30,260	22,191
D.—ESCORT TO HIS EXCELLENCY THE GOVERNOR.							
Pay of Officers	...	...	Non-voted	...	...	...	...
Pay of Establishment	...	...	...	...	...	...	...
Allowances	...	...	Voted	...	...	...	...
Contingencies (Contract)	...	...	...	...	...	...	...
Contingencies (Non-contract)	...	...	...	...	...	...	...
TOTAL—D			{ Voted	...	...	...	...
			{ Non-voted	...	...	...	...
TOTAL—STAFF AND HOUSEHOLD OF GOVERNOR			{ Voted	34,465	33,238	35,083	31,722
			{ Non-voted	66,004	50,003	62,858	54,468
EXPENDITURE FROM CONTRACT ALLOWANCE.							
HOUSEHOLD CHARGES	...	...	Non-voted	12,100	12,100	12,100	12,103
MOTOR CAR CHARGES	...	...	Non-voted	9,600	11,145	9,600	9,926
TOTAL—EXPENDITURE FROM CONTRACT ALLOWANCE			Non-voted	21,700	23,245	21,700	22,029
TOUR EXPENSES							
SPECIAL TRAIN AND RAILWAY FARE AND FREIGHT	...	...	Non-voted	63,000	63,000	63,000	68,856
MISCELLANEOUS TOUR CHARGES	...	...	Non-voted	23,500	23,500	23,500	26,941
TOTAL—TOUR EXPENSES			Non-voted	86,500	86,500	86,500	95,827
EXECUTIVE COUNCIL.							
Pay of Officers	...	...	Non-voted	1,19,500	1,13,500	1,19,000	1,07,917
Pay of Establishment	...	...	...	5,310	4,990	6,247	5,710
Allowances	...	...	Non-voted	6,000	6,500	7,000	6,594
Allowances	...	...	Voted	1,950	1,950	2,350	1,731
Contingencies (Non-contract)	...	...	...	2,550	2,500	2,550	2,436
TOTAL—EXECUTIVE COUNCIL			{ Voted	9,810	9,390	11,147	9,877
			{ Non-voted	1,25,500	1,20,000	1,26,000	1,14,501

MAJOR HEAD -22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
MINISTERS.								
Pay of Officers	...	...	...	Voted	95,600	88,800	95,200	86,400
Pay of Establishment	...	...	...	...	6,585	6,260	6,607	6,010
Allowances	...	...	...	Voted	6,310	6,200	6,300	3,638
Contingencies (Non-contract)	...	...	...	...	2,700	3,200	2,650	2,539
TOTAL—MINISTERS					1,11,185	1,04,460	1,10,757	98,587
LEGISLATIVE COUNCIL.								
Pay of Officers	...	...	...	Non-voted	26,888	22,045	21,150	24,300
Pay of Officers	...	...	...	Voted	13,691	15,626	16,383	14,552
Pay of Establishment	...	...	...	...	31,652	29,860	32,724	29,286
Allowances	...	...	...	Voted	55,200	58,800	50,925	48,952
Allowances	...	...	...	Non-voted	...	...	...	...
Contingencies (Contract)	...	...	...	...	5,600	5,600	5,600	5,085
Contingencies (Non-contract)	...	...	...	...	8,266	8,032	8,366	7,620
TOTAL—LEGISLATIVE COUNCIL					1,17,409	1,17,968	1,13,998	1,05,595
					<i>Voted</i>			
					<i>Non-voted</i>	26,888	22,045	21,150
ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.								
A.—ELECTION CHARGES.								
Pay of Officers	...	...	...	Non-voted	24,598	16,600	25,474	6,032
Pay of Officers	...	...	...	Voted	19,238	5,095	91,785	...
Pay of Establishment	...	...	...	...	25,377	4,000	62,236	539
Allowances	...	...	...	Non-voted	4,347	1,800	...	1,707
Allowances	...	...	...	Voted	10,750	1,250	19,000	305
Contingencies (Non-contract)	...	...	...	...	3,07,965	5,000	3,75,000	397
TOTAL—A					4,03,330	15,345	5,48,021	1,241
					<i>Voted</i>			
					<i>Non-voted</i>	28,945	18,400	25,474
B.—COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.								
Pay of Officer	...	...	...	Non-voted	1,600	...	1,600	...
Pay of Officers	...	...	...	Voted	3,490	...	3,490	...
Pay of Establishment	...	...	...	...	320	...	320	...
Allowances	...	...	...	Non-voted	200	...	...	...
Allowances	...	...	...	Voted	6,190	...	6,190	...
Contingencies (Non-contract)	...	...	...	...	200	...	200	...
TOTAL—B					10,200	...	10,200	...
					<i>Voted</i>			
					<i>Non-voted</i>	1,800	1,600	...
TOTAL—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES					4,13,530	15,345	5,58,221	1,241
					<i>Voted</i>			
					<i>Non-voted</i>	30,745	18,400	27,074

BIHAR AND ORISSA—EXPENDITURE.

MAJOR HEAD—22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
CIVIL SECRETARIAT.								
A.—TRANSLATOR'S DEPARTMENT.								
Pay of Officers	...	...	Voted	...	9,072	8,266	8,666	7,635
Pay of Establishment	...	...	...	...	8,920	8,593	9,662	8,787
Allowances	...	...	Voted	...	...	...	...	...
Contingencies—Non-contract	...	...	...	...	580	500	534	494
TOTAL—A					18,572	17,359	18,862	16,916
B.—APPOINTMENT AND POLITICAL DEPARTMENTS.								
Pay of Officers	...	...	Non-voted	...	46,186	45,133	45,977	42,367
Pay of Officers	...	...	Voted	...	7,987	9,193	7,497	6,935
Pay of Establishment	...	...	...	...	94,769	87,500	94,005	85,189
TOTAL—B					1,02,756	96,693	1,01,502	92,124
					<i>{</i>			
					Voted	46,186	45,133	42,367
					<i>}</i>			
					Non-voted	56,570	56,369	49,757
C.—REVENUE DEPARTMENT.								
Pay of Officers	...	...	Non-voted	...	32,067	27,625	32,549	27,827
Pay of Officers	...	...	Voted	...	8,963	10,412	8,925	8,100
Pay of Establishment	...	...	...	...	59,594	57,706	58,606	56,640
TOTAL—C					68,556	68,118	67,531	64,740
					<i>{</i>			
					Voted	32,067	27,625	27,827
					<i>}</i>			
					Non-voted	36,489	39,906	36,913
D.—FINANCE DEPARTMENT.								
Pay of Officers	...	...	Non-voted	...	38,083	31,511	39,650	34,457
Pay of Officers	...	...	Voted	...	6,916	9,063	6,650	8,644
Pay of Establishment	...	...	...	...	60,115	58,839	68,870	52,306
TOTAL—D					67,031	67,901	65,620	60,950
					<i>{</i>			
					Voted	38,083	31,511	34,457
					<i>}</i>			
					Non-voted	28,948	34,109	26,493
E.—EDUCATION DEPARTMENT.								
Pay of Officers	...	...	Non-voted	...	28,011	28,709	30,562	26,849
Pay of Officers	...	...	Voted	...	8,542	7,945	8,330	7,179
Pay of Establishment	...	...	...	...	49,565	46,883	50,303	45,073
TOTAL—E					58,107	54,827	58,633	52,251
					<i>{</i>			
					Voted	28,011	28,709	26,849
					<i>}</i>			
					Non-voted	30,096	29,918	25,402
Carried over					3,15,022	3,04,898	3,12,148	2,86,981
					<i>{</i>			
					Voted	1,44,347	1,32,978	1,48,737
					<i>}</i>			
					Non-voted	1,70,675	1,69,170	1,38,244

BIHAR AND ORISSA—EXPENDITURE.

MAJOR HEAD—22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
Brought forward				3,15,022	3,04,898	3,12,140	2,66,981
				1,44,347	1,32,978	1,48,737	1,31,500
F.—JUDICIAL DEPARTMENT.							
Pay of Officers	...	...	Non-voted	1,195	1,135	1,190	1,080
Pay of Officers	...	...	Voted	7,170	6,602	6,922	6,504
Pay of Establishment	...	...	...	42,024	40,617	41,296	37,252
TOTAL—F				49,184	47,219	48,218	44,356
				1,195	1,135	1,190	1,080
G.—LOCAL SELF-GOVERNMENT DEPARTMENT.							
Pay of Officers	...	...	Non-voted	24,903	13,652	28,156	24,568
Pay of Officers	...	...	Voted	29,057	34,526	33,915	18,960
Pay of Establishment	...	...	...	56,318	52,722	55,839	50,659
TOTAL—G				85,375	87,248	89,754	69,619
				24,903	13,652	28,156	24,568
H.—LEGISLATIVE DEPARTMENT.							
Pay of Officers	...	...	Non-voted	...	...	...	...
Pay of Officers	...	...	Voted	17,832	16,370	17,165	15,034
Pay of Establishment	...	...	...	18,625	17,041	17,615	15,552
TOTAL—H				36,457	33,411	34,780	30,566
I.—ALLOWANCES.							
Allowances	...	...	Non-voted	7,592	12,526	6,214	10,116
Allowances	...	...	Voted	29,500	28,500	29,500	25,043
J.—CONTINGENCIES							
				97,077	97,577	99,577	88,826
TOTAL—CIVIL SECRETARIAT				6,12,625	5,98,853	6,13,977	5,53,391
				1,78,037	1,60,291	1,84,297	1,67,264
BOARD OF REVENUE.							
A.—GENERAL DEPARTMENT.							
Pay of Officers	...	...	Non-voted	41,825	40,000	41,650	37,976
Pay of Officers	...	...	Voted	19,256	18,675	20,337	18,037
Pay of Establishment	...	...	...	52,544	49,006	51,963	47,797
Allowances	...	...	Non-voted	800	800	800	731
Allowances	...	...	Voted	2,510	3,310	3,510	1,582
Contingencies—Contract	...	...	...	3,050	3,050	3,050	2,953
Contingencies—Non-contract	...	...	...	2,135	1,500	1,500	1,569
TOTAL—A				79,495	75,535	80,360	71,938
				42,625	40,800	42,450	38,707
B.—WARDS ESTATE DEPARTMENT.							
Pay of Establishment	...	...	...	7,697	7,355	7,768	7,002
Allowances	...	...	Voted	...	...	...	...
Contingencies—Non-contract	...	...	...	180	180	180	145
TOTAL—B				7,877	7,535	7,948	7,147
TOTAL—BOARD OF REVENUE				87,372	83,070	88,308	79,085
				42,625	()	42,450	38,707

MAJOR HEAD 22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
INSPECTOR-GENERAL OF STAMPS.							
Pay of Officers	...	...	<i>Non-voted</i>	32,842	28,115	29,710	25,308
Pay of Officers	...	...	Voted	...	...	...	...
Allowances	...	...	<i>Non-voted</i>	4,403	4,386	4,000	,200
Allowances	...	...	Voted	...	...	...	...
TOTAL INSPECTOR-GENERAL OF STAMPS							
				{ Voted	...	...	...
				{ <i>Non-voted</i>	37,245	32,501	33,710
LOCAL FUND AUDIT ESTABLISHMENT—(SHARE)							
				{ Voted	1,23,073	1,11,579	1,20,487
				{ <i>Non-voted</i>	16,371	14,784	15,361
COMMISSIONERS.							
A.—MAIN OFFICE.							
Pay of Officers	...	...	<i>Non-voted</i>	1,80,205	1,61,097	1,79,910	1,61,955
Pay of Officers	...	...	Voted	...	14,247	...	...
Pay of Establishment	...	...	...	1,27,197	1,20,000	1,26,210	1,13,945
Allowances	...	...	<i>Non-voted</i>	15,000	17,117	20,040	16,541
Allowances	...	...	Voted	4,400	5,100	4,290	4,501
Contingencies—Contract	...	...	...	14,780	14,530	14,780	14,390
Contingencies—Non-contract	...	...	...	7,558	6,529	6,529	6,131
TOTAL—A							
				{ Voted	1,53,935	1,60,406	1,51,719
				{ <i>Non-voted</i>	1,95,205	1,78,214	1,99,950
B.—PRIVATE ESTATES DEPARTMENT.							
Pay of Establishment	...	...	...	24,356	23,900	24,213	22,465
Allowances	...	...	Voted	410	450	408	456
Contingencies—Non-contract	...	...	...	1,200	1,600	1,000	1,003
TOTAL—B							
				Voted	25,966	25,950	25,621
C.—PARTITION ESTABLISHMENT.							
Pay of Establishment	...	...	...	7,964	7,900	8,075	7,814
Allowances	...	...	Voted	...	...	...	...
Contingencies—Non-contract	...	...	...	25	25	25	20
TOTAL—C							
				Voted	7,989	7,725	8,100
TOTAL COMMISSIONERS							
				{ Voted	1,87,890	1,94,281	1,85,440
				{ <i>Non-voted</i>	1,95,205	1,78,214	1,99,950

MAJOR HEAD 22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
					Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENT.									
A.—Pay of Officers	...	...	...	<i>Non-voted</i> ...	5,34,013	5,00,156	5,35,940	4,70,630
B.—Pay of Officers	...	...	...	Voted ...	19,25,052	18,13,495	18,14,000	17,12,799
C.—Pay of Establishment	...	...	...	...	6,63,110	6,42,000	6,59,534	6,17,213
D.—Allowances	...	...	...	<i>Non-voted</i> ...	70,429	62,241	64,322	82,717
E.—Allowances	...	...	...	Voted ...	3,25,000	3,23,000	3,29,000	3,23,933
F.—Contingencies—Contract	...	...	...	...	1,57,205	1,67,000	1,59,575	1,78,521
G.—Contingencies—Non-contract	...	...	...	...	72,464	70,000	65,000	77,653
II.—TREASURY ESTABLISHMENT.									
Pay of Establishment	...	...	...	...	1,38,131	1,38,500	1,40,667	1,32,800
Allowances	...	...	...	Voted ...	446	457	407	324
Contingencies—Contract	...	...	...	...	10,000	10,000	9,950	11,277
Contingencies—Non-contract	...	...	...	...	200	400	400	700
TOTAL H					Voted ...	1,48,777	1,49,357	1,51,424	1,45,101
TOTAL—GENERAL ESTABLISHMENT					Voted ...	32,91,608	31,64,852	31,78,533	30,55,220
					<i>Non-voted</i> ...	6,04,442	5,62,397	6,00,262	5,53,347
SUBDIVISIONAL ESTABLISHMENT.									
Pay of Establishment	...	...	...	...	3,69,600	2,98,000	3,02,000	2,87,058
Allowances	...	...	...	Voted ...	17,000	17,000	16,000	16,912
TOTAL—SUBDIVISIONAL ESTABLISHMENT					Voted ...	3,26,000	3,15,000	3,18,000	3,03,980
OTHER ESTABLISHMENT.									
A.—PROCESS-SERVING ESTABLISHMENT.									
Pay of Establishment	...	...	...	...	1,99,690	1,97,000	1,94,514	1,93,759
Allowances	...	...	...	Voted ...	16,300	17,000	15,650	16,621
Contingencies—Contract	...	...	...	...	6,300	6,200	6,200	6,812
Contingencies—Non-contract	...	...	...	...	160	150	350	152
TOTAL A					Voted ...	2,22,450	2,20,350	2,16,714	2,17,144
B.—STAGING BUNGALOWS.									
Pay of Establishment	...	...	...	...	120	120	480	480
Allowances	...	...	...	Voted ...	...	...	...	...
Contingencies—Contract	...	...	...	...	4,920	5,100	4,100	5,152
Contingencies—Non-contract	...	...	...	...	1,629	1,629	1,636	1,616
TOTAL B					Voted ...	6,639	6,849	6,216	7,248
C.—CEMETERY ESTABLISHMENT NOT ATTACHED TO CHURCHES					...	245	245	245	239
D.—ENCAMPING GROUNDS					Voted	151
TOTAL—OTHER ESTABLISHMENT					Voted ...	2,29,364	2,27,444	2,23,175	2,24,782

MAJOR HEAD—22.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
DISCRETIONARY GRANTS				
AT THE DISPOSAL OF—				
HIS EXCELLENCY THE GOVERNOR	10,000	10,000	10,000	10,000
THE HON'BLE MINISTERS	20,000	20,000	20,000	19,341
THE COMMISSIONERS	10,000	10,000	10,000	...
THE DISTRICT OFFICERS	300	300	300	291
TOTAL—DISCRETIONARY GRANTS	40,300	40,300	40,300	29,632
MISCELLANEOUS.				
PASSAGE MONEY TO SELECTED CANDIDATES OF THE I. C. S.	1,280	640	1,920	1,091
TOTAL—MISCELLANEOUS	1,280	640	1,920	1,091
RESERVE AT THE DISPOSAL OF GOVERNMENT Voted ...	...	...	...	...
STORES (SECRETARY OF STATE) ... ..	...	...	...	...
STORES (HIGH COMMISSIONER) Non-voted ...	...	4,960	...	68
STORES Voted ...	...	...	...	...
TOTAL ... Voted ...	(a) 55,85,911	50,16,420	55,99,346	47,70,823
TOTAL ... Non-voted ...	15,36,846	14,14,723	15,26,479	13,96,519
TOTAL—22.—GENERAL ADMINISTRATION ...	71,22,757	64,31,143	71,25,825	61,67,342
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 241) ...				
High Commissioner { Voted	70,666	81,280	1,03,360	81,244
... .. { Non-voted	2,84,240	3,09,520	2,57,520	2,61,658
Ditto Exchange { Voted ... ..	...	...	...	—152
... .. { Non-voted ... ..	...	...	...	—542
Secretary of State { Voted	5,200	5,360	5,200	5,402
... .. { Non-voted	4,160	10,240	...	11,451
Ditto Exchange { Voted ... ..	...	...	...	...
... .. { Non-voted ... ..	...	...	...	...
TOTAL EXPENDITURE IN ENGLAND ...	3,64,266	4,06,400	3,66,080	3,59,061
(2) ANGUL (p. viii)	90,636	88,577	91,734	83,818
GRAND TOTAL ...	(b) 75,77,659	69,28,120	75,83,639	66,10,221

(a) This amount represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 6.

22.—GENERAL ADMINISTRATION—SALARIES OF GOVERNOR-GENERAL AND GOVERNORS.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
Salaries of Governor-General and Governors.			Salary of Governor	Rs. 1,00,000	Rs.	Rs. 1,00,000	Rs.
			<i>Contribution for passages of Government officers transferred to and from other Governments.</i>			...	
			Deduct— <i>Emergency cut in pay</i> ...	—416		—833	
			TOTAL—SALARIES OF GOVERNOR-GENERAL AND GOVERNORS.	99,584	94,583	99,167	90,060

22.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR-GENERAL AND GOVERNORS.

PRIVATE SECRETARY.	1	1			Rs.	Rs.	Rs.	Rs.
			<i>Private Secretary 1 (1,115)* S.P.45</i> ...		13,920		11,520	
			Deduct— <i>Emergency cut in pay</i> ...		—58		—96	
			Pay of Officers—Non-voted ...		13,862	13,185	11,424	11,518
	5	5	Clerks		9,122		9,120	
	1	1	Sub-Assistant Surgeon... ..		1,620		1,620	
			Special pay		2,040		2,160	
	16	16	Servants		3,540		3,540	
			Temporary establishment		200		200	
			Leave salaries		300		300	
			Deduct— <i>Emergency cut in pay</i> ...		—53		—107	
			Pay of Establishment ...		16,769	16,152	16,833	15,133
			TRAVELLING ALLOWANCE		1,600		1,600	1,226
			Other allowances ... ..		...		...	...
			Cost of passage, etc. ... ..		...		...	1,173
			Allowances—Non-voted ...		1,600	1,200	1,600	2,399
			<i>Contribution to the Government of India on account of passage concession of the Private Secretary.</i>		600		600	298
			Contribution, etc. ...		600	600	600	298
			Carried over ...		32,831	31,137	30,457	29,348

22.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR-GENERAL AND GOVERNORS—contd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 32,831	Rs. 31,137	Rs. 30,457	Rs. 29,348
PRIVATE SEC- RETARY— <i>concl'd.</i>			TRAVELLING ALLOWANCE ...	1,600		1,600	1,262
			Other allowances ...	2,550		2,550	2,439
			Grain compensation allowance ...	...		...	...
			Allowances—Voted ...	4,150	4,150	4,150	3,751
			Customs duty on imported stores ...	...		...
			Postage and telegrams ...	2,000		2,000	
			Dispensary contingencies ...	750		750	
			Miscellaneous contingencies ...	5,300		5,300	
			Contingencies—Non-contract ...	8,050	7,500	8,050	7,501
			TOTAL—PRIVATE SECRETARY ...	45,031	42,787	42,657	40,600
AIDES-DE-CAMP	2	2	<i>European Aides-de-Camp 2(730) ...</i>	17,520		17,520	
			Leave Salary ...	...		...
			Deduct— <i>Emergency cut in pay ...</i>	-73		-146	
			Pay of Officers—Non-voted ...	17,447	14,144	17,374	14,979
			Indian Aide-de-Camp, Rs. 10 a day ...	...		...
			Deduct— <i>Emergency cut in pay ...</i>	...		...
			Pay of Officers—Voted ...	...	...	...	...
	1	1	Aide-de-Camp's clerk ...	900		900	
			Special pay ...	100		300	
			Leave salary ...	100		100	
			Deduct— <i>Emergency cut in pay ...</i>	-4		-10	
			Pay of Establishment ...	1,096	1,036	1,290	1,080
			TRAVELLING ALLOWANCE ...	1,600	...	1,600	3,083
			Other allowances ...	...		...	...
			Allowances—Non-voted ...	1,600	1,600	1,600	3,083
			TRAVELLING ALLOWANCE ...	600		960	457
			Other allowances ...	3,800		3,800	3,800
			Allowances—Voted ...	4,400	4,400	4,760	4,257
			<i>Contribution to the Government of India on account of passage concession of the European Aides-de-Camp.</i>	...	733	...	
			TOTAL—AIDES-DE-CAMP ...	24,543	21,913	25,024	23,399
			<i>Customs duty on imported stores Non-voted.</i>	...	...	...	1,430
			<i>Annual maintenance grant ... Non-voted</i>	20,835	14,200	20,280	15,903
			<i>Special grant for renewal of curtains, etc. ...</i>	6,052	1,500	4,479	2,427
			<i>Furniture (inauguration) grant Non-voted...</i>	3,702	11,401	2,901	1,298
			<i>Furniture (capital) grant ... Non-voted ...</i>	306	1,440	2,600	1,133
			TOTAL—EQUIPMENT GRANTS— <i>Non-voted</i>	30,895	18,541	30,260	22,191

22.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR-GENERAL AND GOVERNORS—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)	
	1933-34. (2)	1934-35. (3)						
ESCORT TO HIS EXCELLENCY THE GOVER- NOR.			<i>Special pay of Commandant (100)</i> ...	...		...
			Pay of Officers—Non-voted ...	...		...
			... Jamadar ... ..	...		...
			... Daffadars ... ..	...		...
			... Sowars ... ..	...		...
			Leave salary ... ..	...		...
			Special pay ... ..	...		...
			Pay of Establishment ...	...		...
			TRAVELLING ALLOWANCE ...	...		...
			Other allowances ... ..	...		...
			Grain compensation allowance ...	...		...
			Allowances—Voted ...	...		...
			Contract contingencies ...	...		...
			Contingencies—Contract ...	...		...
			Miscellaneous contingencies (non-contract) ...	...		...
			Purchase of horses ... ..	...		...
			Purchase of arms and accoutrements ...	...		...
			Purchase of saddles and gear ...	...		...
			Contingencies—Non-contract ...	...		...
			TOTAL—ESCORT TO HIS EXCELLENCY ...	...		...
			TOTAL ... Voted	34,465	33,238	35,083	31,722
			TOTAL ... Non-voted	66,004	50,003	62,859	54,468
			TOTAL—STAFF AND HOUSEHOLD OF GOVERNOR	1,00,469	83,241	97,941	86,190

22.—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL.							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
EXECUTIVE COUNCIL.	2	2	Members 2 (5,000)	Rs. 1,20,000	Rs.	Rs. 1,20,000	Rs.
			Deduct—Emergency cut in pay	- 500		- 1,000	
			Pay of Officers—Non-voted	1,19,500	1,13,500	1,19,000	1,07,917
	10	10	Clerks and servants	5,224		6,192	
			Leave salaries	100		100	
			Temporary establishment ... ..	...		...
			Deduct—Emergency cut in pay	- 14		- 45	
			Pay of Establishment	5,310	4,990	6,247	5,710
			TRAVELLING ALLOWANCE	6,000		7,000	6,584
			Cost of passages granted under the Superior Civil Service Rules, 1924. ... ..	...		...	...
			Allowances—Non-voted	6,000	6,500	7,000	6,584
			TRAVELLING ALLOWANCE	1,200		1,500	1,000
			Grain compensation allowance ... ..	...		...
			Other allowances	750		850	731
			Allowances—Voted	1,950	1,900	2,350	1,731
			Purchase of books, maps and periodicals	350		350	
			Miscellaneous contingencies	2,200		2,200	
			Contingencies—Non-contract	2,550	2,500	2,550	2,436
			TOTAL ... Voted	9,810	9,390	11,147	9,877
			TOTAL ... Non-voted	1,25,500	1,20,000	1,26,000	1,14,501
			TOTAL—EXECUTIVE COUNCIL	1,35,310	1,29,390	1,37,147	1,24,378
	MINISTERS.	2	2	Ministers 2 (4,000)	96,000		96,000
			Deduct—Emergency cut in pay	- 400		- 800	
			Pay of Officers—Voted	95,600	88,800	95,200	86,400
10		10	Clerks and servants	6,505		6,546	
			Leave salaries	100		100	
			Deduct—Emergency cut in pay	- 20		- 39	
			Pay of Establishment	6,585	6,260	6,607	6,010
			TRAVELLING ALLOWANCE	5,500		5,500	2,976
			Grain compensation allowance ... ..	...		...
			Other allowances	800		800	662
			Allowances—Voted	6,300	6,200	6,300	3,638
			Carried over	1,08,485	1,01,260	1,08,107	96,048

• There are no sub-heads under this minor head.

22.—GENERAL ADMINISTRATION—MINISTERS.— <i>concl'd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ..	Rs. 1,08,485	Rs. 1,01,260	Rs. 1,08,107	Rs. 96,043
			Pooks, maps and periodicals ...	350		350	
			Miscellaneous contingencies ...	2,350		2,300	
			Contingencies—Non-contract ...	2,700	3,200	2,650	2,539
			TOTAL—MINISTERS ...	1,11,185	1,04,460	1,10,757	98,587

22.—GENERAL ADMINISTRATION—LEGISLATIVE COUNCIL.

LEGISLATIVE COUNCIL.*	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
	1	1	<i>President (2,000)</i> ...	Rs. 24,000		Rs. 19,000	
	1	1	<i>Deputy President (250)</i> ...	3,000		2,375	
			<i>Deduct—Emergency cut in pay</i> ...	—112		—225	
			Pay of Officers—Non-voted ...	26,888	22,045	21,150	24,300
	1	1	Secretary (900) ...	10,800		10,800	
	1	1	Assistant Secretary (490) ...	5,960		5,720	
			<i>Deduct—Emergency cut in pay</i> ...	—69		—137	
			Pay of Officers—Voted ...	16,691	15,626	16,383	14,652
	11	11	Clerks ...	15,570		17,550	
	1	1	Reporter ...	1,352		1,292	
			Special pay ...	700		310	
	15	15	Servants ...	2,906		2,954	
			Temporary establishment ...	1,336		952	
			Leave salary ...	300		300	
			Special pay to reporters (allowance) ...	9,600		9,600	
			<i>Deduct—Emergency cut in pay</i> ...	—112		—234	
			Pay of Establishment ...	31,652	29,860	32,724	29,286
			TRAVELLING ALLOWANCE ...	54,000		50,000	48,464
			Grain compensation allowance ...	...		...
			Other allowances ...	1,200		925	488
			Allowances—Voted ...	55,200	58,800	50,925	48,952
			TRAVELLING ALLOWANCE ...	...		...
			<i>Other allowances</i> ...	...		...
			Allowances—Non-voted ...	...	...	...	...
			Carried over ...	1,30,431	1,26,331	1,21,182	1,17,190

*There are no sub-heads under this minor head.

22.—GENERAL ADMINISTRATION—LEGISLATIVE COUNCIL—concl'd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
LEGISLATIVE COUNCIL—concl'd.			Brought forward ...	Rs. 1,30,431	Rs. 1,26,331	Rs. 1,21,192	Rs. 1,17,190
			Contract contingencies ...	5,600		5,600	
			Contingencies—Contract ...	5,600	5,600	5,600	5,085
			Miscellaneous contingencies—Non-contract ...	8,266		8,366	
			Contingencies—Non-contract ...	8,266	8,082	8,366	7,620
			TOTAL ... Voted ...	1,17,409	1,17,968	1,13,998	1,05,595
			TOTAL ... Non-voted ...	26,888	22,045	21,150	24,300
			TOTAL—LEGISLATIVE COUNCIL ...	1,44,297	1,40,013	1,35,148	1,29,895

22.—GENERAL ADMINISTRATION—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.

ELECTION CHARGES.	1	1	ELECTION FOR INDIAN AND PROVINCIAL LEGISLATURES.	Rs.	Rs.	Rs.	Rs.
			<i>Election officer</i> ...	24,720		25,542	
			<i>Special pay</i> ...				
			Deduct— <i>Emergency cut in pay</i> ...	—122		—68	
			Pay of Officers—Non-voted ...	24,598	16,600	25,474	6,032
			Assistant Election officers ...	59,700		92,700	
			Deduct— <i>Emergency cut in pay</i> ...	—462		—915	
			Pay of Officers—Voted ...	59,238	5,095	91,785	
			Clerks ...	25,444		62,806	
			Servants ...				
			Deduct— <i>Emergency cut in pay</i> ...	—67		—570	
			Pay of Establishment ...	25,377	4,000	62,238	539
			TRAVELLING ALLOWANCE ...	3,000			228
			<i>Cost of passage, etc.</i> ...	1,347			1,479
			Allowances—Non-voted ...	4,347	1,800		1,707
			TRAVELLING ALLOWANCE ...	10,650		19,000	305
			Other allowances ...	100			
			Allowances—Voted ...	10,750	1,250	19,000	305
			Miscellaneous contingencies ...	39,965		7,000	
			Printing of rolls and ballot papers ...	2,50,000		3,50,000	
			Fencing Polling-stations ...	13,000		13,000	
			Ballot Boxes ...	5,000		5,000	
			Contingencies—Non-contract ...	3,07,965	5,000	3,75,000	397
			TOTAL ... Voted ...	4,03,330	15,345	5,48,021	1,241
			TOTAL ... Non-voted ...	28,945	18,400	25,474	7,739
			TOTAL—ELECTION CHARGES ...	4,32,275	33,745	5,73,495	8,980
			Carried over ...	4,32,275	33,745	5,73,495	8,980

22.—GENERAL ADMINISTRATION—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES—concl'd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1935-36. (6)	Budget- Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 4,32,275	Rs. 33,745	Rs. 5,73,495	Rs. 8,980
COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.	1	1	<i>Election Commissioner</i> ...	1,600		1,600	
			Pay of Officers—Non-voted ...	1,600	...	1,600	...
			<i>Election Commissioner</i> ...	3,490		3,490	
			Pay of Officers—Voted ...	3,490	...	3,490	...
			<i>Clerks</i> ...	320		320	
			<i>Servants</i> ...	...		...
			Pay of Establishment ...	320	...	320	...
			<i>TRAVELLING ALLOWANCE</i> ...	200			
			Allowances—Non-voted ...	200	...	...	...
			<i>TRAVELLING ALLOWANCE</i> ...	1,110		1,110	
			<i>Other allowances</i> ...	5,080		5,080	
			Allowances—Voted ...	6,190	...	6,190	...
			<i>Contingencies—Non-contract</i> ...	200		200	
			Contingencies—Non-contract ...	200	...	200	...
			TOTAL ... Voted ...	10,200	...	10,200	...
TOTAL ... Non-voted ...	1,800	...	1,600	...			
TOTAL—COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.	12,000	...	11,800	...			
TOTAL ... Voted ...	4,13,530	...	15,345	5,58,221	1,241		
TOTAL ... Non-voted ...	30,745	...	18,400	27,074	7,739		
TOTAL—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.	4,44,275	...	33,745	5,85,295	8,980		

22.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT.

TRANSLATORS' DEPARTMENT.				Rs.	Rs.	Rs.	Rs.
	1	1	Oriya Translator (330) ...	4,059		3,938	
	1	1	Hindi and Urdu Translator (400) ...	4,800		4,800	
			Leave salaries ...	250			
			<i>Deduct—Emergency cut in pay</i> ...	—87		—72	
			Pay of Officers—Voted ...	9,072	8,263	8,666	7,683
	1	1	Assistant Translator ...	1,184		1,620	
	6	6	Clerks ...	6,840		6,840	
	5	5	Servants ...	624		624	
			Personal pay ...			180	
			Leave salaries ...	390		470	
			<i>Deduct—Emergency cut in pay</i> ...	—28		—72	
			Pay of Establishment ...	8,920	8,593	9,662	8,787
			Carried over ...	17,992	16,859	18,328	16,423

22.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 17,992	Rs. 16,859	Rs. 18,323	Rs. 16,422
TRANSLATORS' DEPARTMENT— <i>concl'd.</i>			TRAVELLING ALLOWANCE ...	...	...	...	...
			Grain compensation allowance ...	...	...	...	...
			Allowances—Voted ...	...	...	...	...
			Purchase of books and publications ...	160		160	
			Miscellaneous contingencies ...	420		374	
			Contingencies—Non-contract ...	580	500	534	494
			TOTAL—TRANSLATORS' DEPARTMENT	18,572	17,359	18,862	16,916
APPOINTMENT AND POLITICAL DEPARTMENTS.	1	1	Chief Secretary (3,000) ...	36,000		36,000	
	1	1	Under-Secretary (700) ...	8,000		8,000	
			Special pay 1(200) ...	2,400		2,400	
			Special officer ...	...		...
			Deduct—Emergency cut in pay ...	—214		—423	
			Pay of Officers—Non-voted ...	46,186	45,133	45,977	42,367
	1	1	Registrar (600) ...	7,200		7,200	
			Personal pay (2) ...	460			
			Special pay (30) ...	360		360	
			Deduct—Emergency cut in pay ...	—33		—63	
			Pay of Officers—Voted ...	7,967	9,193	7,497	6,935
	49	48	Clerks ...	77,629		76,728	
			Shorthand pay ...	1,200		1,200	
	12	12	Record room clerks ...	10,089		10,472	
	22	22	Servants ...	3,972		3,972	
	5	5	Record room servants ...	828		828	
			Temporary establishment ...	500		500	
			Leave salaries ...	900		1,000	
			Deduct—Emergency cut in pay ...	—349		—695	
			Pay of Establishment ...	94,769	87,500	94,005	85,189
			TOTAL—APPOINTMENT AND POLITICAL DEPARTMENTS.	1,48,942	1,41,826	1,47,479	1,34,491
REVENUE DEPARTMENT.	1	1	Secretary (2,000) ...	24,200		24,818	
			Officers on special duty ...	5,000		5,000	
			Special pay 1(250) ...	3,000		3,000	
			Deduct—Emergency cut in pay ...	—133		—270	
			Pay of Officers—Non-voted ...	32,067	27,625	32,548	27,827
	1	1	Assistant Secretary (750) ...	9,000		9,000	
			Deduct—Emergency cut in pay ...	—38		—75	
			Pay of Officers—Voted ...	8,962	10,412	8,925	8,100
	34	34	Clerks ...	55,178		54,321	
			Shorthand pay ...	600		600	
			Leave salaries ...	900		1,000	
	15	15	Servants ...	2,700		2,700	
			Temporary establishment ...	446		438	
			Deduct—Emergency cut in pay ...	—230		—453	
			Pay of Establishment ...	59,594	57,706	58,606	56,640
			TOTAL—REVENUE DEPARTMENT	1,00,623	95,743	1,00,079	92,567

22.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—contd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE DEPARTMENT.	1	1	Secretary (2,100)	25,418		25,420	
	1	1	Under-Secretary 1(600)	7,400		9,200	
			Special pay 1(250), 1(200)	5,400		5,400	
			Deduct—Emergency cut in pay	—135		—270	
			Pay of Officers—Non-voted	38,083	31,511	39,650	34,457
	1	1	Registrar (540)	6,585		6,315	
			Special pay (30)	360		360	
			Deduct—Emergency cut in pay	—29		—55	
			Pay of Officers—Voted	6,916	9,062	6,650	8,644
	34	34	Clerks	54,270		53,300	
			Shorthand pay	666		600	
			Leave salary	900		1,000	
	17	17	Servants	3,036		3,036	
			Temporary establishment	1,530		1,467	
			Deduct—Emergency cut in pay	—221		—433	
			Pay of Establishment	60,115	58,839	58,970	52,306
			TOTAL—FINANCE DEPARTMENT	1,05,114	99,412	1,05,270	95,407
EDUCATION DEPARTMENT.	1	1	Secretary (1,500)	22,528		24,217	
			Special pay (250)	3,000		3,000	
			Overseas pay (300)	2,570		3,600	
			Deduct—Emergency cut in pay	—87		—255	
			Pay of Officers—Non-voted	28,011	28,709	30,562	26,849
	1	1	Assistant Secretary (600)	7,377		7,200	
			Special pay 1(100)	1,200		1,200	
			Deduct—Emergency cut in pay	—35		—70	
			Pay of Officers—Voted	8,542	17,945	8,330	7,179
	30	30	Clerks	45,740		46,531	
			Leave salary	900		1,000	
	13	13	Servants	2,330		2,376	
			Shorthand pay	600		600	
		Temporary establishment	182		182		
		Deduct—Emergency cut in pay	—187		—386		
		Pay of Establishment	49,565	46,882	50,303	45,072	
		TOTAL—EDUCATION DEPARTMENT	86,118	83,536	89,195	79,100	

22.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—contd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS, and Detailed Heads, (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
JUDICIAL DEPARTMENT.			<i>Secretary</i>	Rs. ...	Rs. ...	Rs. ...	Rs. ...
			<i>Special pay (100)</i>	1,200		1,200	
			<i>Deduct—Emergency cut in pay</i>	—5		—10	
			Pay of Officers—Non-voted	1,195	1,135	1,190	1,080
	1	1	Registrar (600)	7,200		6,930	
			<i>Deduct—Emergency cut in pay</i>	—30		—58	
			Pay of Officers—Voted	7,170	6,602	6,922	6,504
	25	25	Clerks	38,433		38,440	
			Leave salary	600		700	
	12	12	Servants	2,184		2,184	
			Temporary establishment	914		287	
			<i>Deduct—Emergency cut in pay</i>	—157		—315	
		Pay of Establishment	42,024	40,617	41,296	37,852	
		TOTAL—JUDICIAL DEPARTMENT	50,389	48,354	49,408	45,436	
LOCAL SELF- GOVERNMENT DEPARTMENT.	1	1	<i>Secretary (1,800)</i>	22,026		25,431	
			<i>Special pay (250)</i>	3,000		3,000	
			<i>Deduct—Emergency cut in pay</i>	—133		—275	
			Pay of Officers—Non-voted	24,903	13,652	28,156	24,568
	1	1	Assistant Secretary (750)	9,000		9,000	
			Officers on special duty	25,200		25,200	
			<i>Deduct—Emergency cut in pay</i>	—143		—285	
			<i>Deduct—Probable savings</i>	—5000			
			Pay of Officers—Voted	29,057	34,526	33,915	18,960
	30	30	Clerks	49,393		49,110	
			Leave salary	900		1,000	
	13	13	Shorthand pay	800		600	
		Servants	2,376		2,376		
		Temporary establishment	3,254		3,182		
		<i>Deduct—Emergency cut in pay</i>	—205		—429		
		Pay of Establishment	56,318	52,722	55,839	50,659	
		TOTAL—LOCAL SELF-GOVT. DEPT.	1,10,278	1,00,900	1,17,910	94,187	
LEGISLATIVE DEPARTMENT.			<i>Secretary</i> ... ..	...		...
			<i>Special Pay</i> ... ..	...		...
			Pay of Officers—Non-voted ... ..	...	...	...	...
	1	1	Deputy Secretary (1,450)	17,905		17,305	
			Special pay ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	—73		—140	
			Pay of Officers—Voted	17,832	16,370	17,165	15,034
	11	11	Clerks	18,927		15,927	
			Special pay ... ..	...		...
			Shorthand pay ... ..	...		...
			Leave salaries	450		500	
	7	7	Servants	1,224		1,224	
		Temporary Establishment	91		91		
		<i>Deduct—Emergency cut in pay</i>	—67		—127		
		Pay of Establishment	18,625	17,041	17,615	15,532	
		TOTAL—LEGISLATIVE DEPT.—(Voted)	36,457	33,411	34,780	30,566	

22.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALLOWANCES.				Rs.	Rs.	Rs.	Rs.
			TRAVELLING ALLOWANCE	5,500		5,500	5,174
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	2,092		714	3,942
			<i>Other allowances</i>				1,000
			Allowances—Non-voted	7,592	12,526	6,214	10,116
			TRAVELLING ALLOWANCE	14,500		14,500	10,646
			Other allowances	15,000		15,000	14,397
			Grain compensation allowance				
			Allowances—Voted	29,500	28,500	29,500	25,043
			TOTAL—ALLOWANCES	37,092	41,026	35,714	35,159
CONTINGEN- CIES.*			Purchase of books, maps, periodicals and newspapers.	4,000		4,000	
			Purchase of typewriters	1,500		1,500	
			Rents, rates and taxes	22,077		22,077	
			Electric current charges of the Secretariat buildings.	17,000		15,000	
			Telephona charges	7,000		7,000	
			Miscellaneous contingencies	45,500		50,000	
			TOTAL—CONTINGENCIES	97,077	97,577	99,577	96,826

22.—GENERAL ADMINISTRATION—BOARD OF REVENUE.

				Rs.	Rs.	Rs.	Rs.
GENERAL DEPARTMENT.	1	1	Member (3,500)	42,000		42,000	
			Deduct—Emergency cut in pay	—175		—350	
			Pay of Officers—Non-voted	41,825	40,000	41,650	37,976
	1	1	Secretary (1,800)	19,348		20,507	
			Deduct—Emergency cut in pay	—90		—170	
			Pay of Officers—Voted	19,258	18,675	20,337	18,037
			Carried over	61,081	68,675	61,987	66,013

* The sub-head "Contingencies" on this page is also a primary unit of appropriation.

22.—GENERAL ADMINISTRATION—BOARD OF REVENUE—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward	Rs. 61,081	Rs. 58,675	Rs. 61,987	Rs. 56,013
GENERAL DEPARTMENT— <i>concl'd.</i>	30	30	Clerks	48,164		47,901	
			Leave salaries	600		600	
	16	16	Servants	2,820		2,820	
			Shorthand pay	600		600	
			Temporary record-room establishment	...		...
			Temporary establishment	...		...
			Personal pay	560		440	
			<i>Deduct—Emergency cut in pay</i>	—200		—398	
			Pay of Establishment	52,544	49,000	51,963	47,797
			<i>TRAVELLING ALLOWANCE</i>	800		800	731
			Allowances—Non-voted	800	800	800	731
			<i>TRAVELLING ALLOWANCE</i>	1,800		1,800	1,200
			Other allowances	710		1,710	} 382
			Grain compensation allowance ... ..	...		...
			Allowances—Voted	2,510	3,310	3,510	1,582
			Contract contingencies	3,000		3,000	
			Furniture maintenance	50		50	
			Contingencies—Contract	3,050	3,050	3,050	2,953
			Purchase of typewriter	515		...	
			Rents, rates and taxes	40		40	
			Miscellaneous contingencies (non-contract)	1,580		1,460	
			Contingencies—Non-contract	2,135	1,500	1,500	1,569
			TOTAL—GENERAL DEPARTMENT	1,22,120	1,16,335	1,22,810	1,10,645
WARDS ESTATES DEPARTMENT.	5	5	Clerks	7,358		7,458	
			Officiating pay	200		200	
	1	1	Servant	168		168	
			<i>Deduct—Emergency cut in pay</i>	—29		—58	
			Pay of Establishment	7,697	7,355	7,768	7,002
		Carried over	7,697	7,355	7,768	7,002	

22.—GENERAL ADMINISTRATION—BOARD OF REVENUE—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WARDS ESTATES DEPARTMENT —concl'd.			Brought forward ...	Rs. 7,697	Rs. 7,355	Rs. 7,768	Rs. 7,002
			TRAVELLING ALLOWANCE ...	...		...
			Grain compensation allowance ...	...		...
			Allowances—Voted ...	...	...	...
			Miscellaneous contingencies ...	180		180	
			Contingencies—Non-contract ...	180	180	180	145
			TOTAL—WARDS ESTATES DEPARTMENT.	7,877	7,535	7,948	7,147
			TOTAL ... Voted ...	87,372	83,070	83,308	79,085
			TOTAL ... Non-voted ...	42,625	40,800	42,450	38,707
			TOTAL—BOARD OF REVENUE ...	1,29,997	1,23,870	1,30,758	1,17,792

22.—GENERAL ADMINISTRATION—INSPECTOR-GENERAL OF STAMPS, ETC.

INSPECTOR-GENERAL OF STAMPS, ETC.*	1	1	Details	Rs.	Rs.	Rs.	Rs.
			<i>Inspector-General of Stamps, Registration and Excise (2,250).</i>	27,000		27,000	
			Personal pay (275) ...	3,000			
			Special pay (250) ...	3,000		3,000	
			Deduct—Emergency cut in pay ...	—158		—290	
			Pay of Officers—Non-voted ...	32,842	28,115	29,710	25,308
			Inspector-General of Stamps, etc. ...	...		...
			Pay of Officers—Voted ...	...		...
			TRAVELLING ALLOWANCE ...	4,000		4,000	5,200
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	403			
			Allowances—Non-voted ...	4,403	4,386	4,000	5,200
			TRAVELLING ALLOWANCE ...	...		...
			Allowances—Voted ...	...		...
			TOTAL ... Voted ...	...		...
			TOTAL ... Non-voted ...	37,245	32,501	33,710	30,508
			TOTAL—INSPECTOR-GENERAL OF STAMPS, etc.	37,245	32,501	33,710	30,508

*There are no sub-heads under this minor head.

22.—GENERAL ADMINISTRATION—COMMISSIONERS.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MAIN OFFICE.	5	5	Commissioners 5 (3,000)	Rs. 1,81,000	Rs.	Rs. 1,81,500	Rs.
			Deduct— <i>Emergency cut in pay</i>	- 795		- 1,590	
			Pay of Officers—Non-voted *	1,80,205	1,61,097	1,79,910	1,61,955
			Commissioners ... ..	...		
			Pay of officers— Voted ... ..	...	14,247		
	104	105	Clerks	1,13,455		1,12,953	
			Leave salaries	3,400		4,000	
			Apprentices	3,600		2,950	
	56	57	Servants	7,176		7,176	
			Temporary establishment ... ..	...		...
			Temporary record-room establishment	...		...
			Deduct— <i>Emergency cut in pay</i>	- 434		- 869	
			Pay of Establishment*	1,27,197	1,20,000	1,26,210	1,13,945
			TRAVELLING ALLOWANCE	15,000		15,000	16,160
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i> ... ..	...		5,040	81
			<i>Other allowances</i> ... ..	...		...	...
			Allowances—Non-voted	15,000	17,117	20,040	16,541
			TRAVELLING ALLOWANCE	2,800		2,700	2,919
			Grain compensation allowance ... ..	...		...	1,582
			Other allowances	1,001		1,001	
			Remuneration to copyists	599		499	
			Allowances—Voted	4,400	5,100	4,200	4,501
			Contract contingencies	14,155		14,155	
			Maintenance of furniture	625		625	
			Cost of flags ... ..	...		...
			Contingencies—Contract	14,780	14,530	14,780	14,390
			Purchase of typewriters	1,406		300	
		Purchase of cycle	150		...		
		Rents, rates and taxes	3,508		3,228		
		Miscellaneous contingencies	2,494		2,401		
		Purchase of tents ... ..	...		600		
		Contingencies—Non-contract	7,558	6,529	6,529	6,131	
		TOTAL—MAIN OFFICE	3,49,140	3,38,620	3,51,669	3,17,463	
		Carried over	3,49,140	3,38,620	3,51,669	3,17,463	

* The primary units of appropriation Pay of Officers—Non-voted and Pay of establishment on this page are also a sub-head.

22.—GENERAL ADMINISTRATION —COMMISSIONERS—*concl.d.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			COMMISSIONERS—<i>concl.d.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	3,49,140	3,38,620	3,51,669	3,17,463
PRIVATE ESTATES DEPARTMENT.	24	24	Clerks	22,263		22,203	
	14	14	Servants	1,680		1,680	
			Leave salaries	500		500	
			<i>Deduct—Emergency cut in pay</i>	—87		—170	
			Pay of Establishment	24,356	23,900	24,213	22,465
			TRAVELLING ALLOWANCE	100		100	147
			Grain compensation allowance ... ..	...		...
			Other allowances	310		308	309
			Allowances—Voted	410	450	408	456
			Miscellaneous contingencies	1,200		1,000	
			Contingencies—Non-contract	1,200	1,600	1,000	1,003
			TOTAL—PRIVATE ESTATES DEPARTMENT	25,966	25,950	25,621	23,924
			PARTITION ESTABLISHMENT.				
		13	13	Clerks	7,620		7,620
	3	3	Servants	360		360	
			Temporary establishment ... ..	...		125	
			<i>Deduct—Emergency cut in pay</i>	—16		—30	
			Pay of Establishment	7,964	7,900	8,075	7,814
			TRAVELLING ALLOWANCE ... ..	...		...
			Grain compensation allowance ... ..	...		...
			Allowances—Voted ... ..	...	...	...
			Miscellaneous contingencies	25		25	...
			Contingencies—Non-contract	25	25	25	20
			TOTAL—PARTITION ESTABLISHMENT	7,989	7,925	8,100	7,834
			TOTAL ... Voted	1,87,890	1,94,281	1,85,440	1,70,725
			TOTAL ... Non-voted	1,95,205	1,78,214	1,99,950	1,78,496
			TOTAL—COMMISSIONERS	3,83,095	3,72,495	3,85,390	3,49,221

22.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			GENERAL ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
Pay of Officers— Non-voted.	18	18	<i>Collectors and Magistrates—</i> 1(2,250), 1(2,200), 2(2,150), 2(2,000), 1(1,700) 5(1,500), 2(2,050), 1(1,425), 3(1,200).	5,40,428		5,48,474	
	38	41	<i>Assistant and Joint Magistrates and Collec-</i> <i>tors—1(1,200), 2,800), 4(750), 4(700), 3(650),</i> <i>6(600), 2,550), 19(450).</i>				
			<i>Overseas pay</i>	21,000		19,330	
			TOTAL ...	5,61,428		5,68,004	
			<i>Deduct—Probable savings</i>	—25,000		—26,704	
			<i>Deduct—Emergency cut in pay</i>	—2,415		—5,360	
		Pay of Officers—Non-voted*	5,34,013	5,00,156	5,35,940	4,70,630	
Pay of Officers— Voted.	3	3	<i>Collectors and Magistrates—1(2,000), 1(1,700),</i> <i>1(1,425).</i>	1,04,777		74,163	
	365	375	<i>Deputy and Sub-Deputy Magistrates—</i> <i>5(1,000), 27(850), 4(800), 11(750), 18(700),</i> <i>18(650), 20(600), 19(550), 26(500), 28(450),</i> <i>21(400), 17(350), 6(325), 13(300), 26(275),</i> <i>42(250), 21(200), 5(175), 16(150), 1(125),</i> <i>10(100), 21(225).</i>	19,04,978		18,76,100	
			<i>Leave salaries of officers employed in Settlement</i> <i>department.</i>				
			<i>Special pay</i>	3,090		4,200	
			TOTAL ...	20,12,745		19,54,763	
			<i>Deduct—Probable savings</i>	—80,000		—1,25,550	
		<i>Deduct—Emergency cut in pay</i>	—7,693		—15,213		
		Pay of Officers—Voted*	19,25,052	18,13,495	18,14,000	17,12,799	
		Total carried over	24,59,065	23,13,651	23,49,940	21,83,429	

*The primary units of appropriation, Pay of officers—Non-voted and Pay of officers—Voted are also sub-heads.

22.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS, and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			GENERAL ESTABLISHMENT—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	24,59,065	23,13,651	23,49,940	21,83,429
Pay of Establish- ment.	727	728	Clerks	5,63,798		5,65,619	
	391	391	Servants	47,220		47,220	
			Shorthand pay	12,840		12,600	
			Leave salaries	8,000		8,000	
			Apprentices	21,000		21,000	
	11	11	Motor launch establishment	3,023		2,628	
	1	1	Boat establishment ... ..	...		120	
	2	2	Elephant establishment	264		264	
			Temporary land acquisition establishment	5,575		5,215	
			Temporary comparing clerks	8,000		7,720	
			Record-Room establishment	2,168		48	
			Other temporary establishment	7,060		7,060	
			TOTAL	6,78,948		6,77,494	
		<i>Deduct—(1) Amount recoverable on account of land acquisition establishment for railways.</i> ... ..	...		...
		<i>(2) Recoveries from Chaukidari Fund for cost of Chaukidari clerks in Chota Nagpur.</i>	-13,800		-13,800		
		<i>Deduct—Emergency cut in pay</i>	-2,038		-4,160		
		Pay of Establishment*	6,63,119	6,42,000	6,58,534	6,17,213	
Allowances— Non-voted.			<i>TRAVELLING ALLOWANCE</i>	48,000		50,000	45,450
			<i>COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICE RULES, 1924.</i>	20,854		12,747	35,692
			<i>Other allowances</i>	1,575		1,575	1,575
			<i>Payment on account of medical treatment of British Officers in Superior Service.</i> ... ..	...		...	...
		Allowances—Non-voted*	70,429	64,241	64,322	82,717	
Allowances— Voted.			<i>TRAVELLING ALLOWANCE</i>	1,55,000		1,60,000	1,52,722
			Grain compensation allowance ... ..	...		...
			Other allowances	8,000		8,407	1,71,211
			Remuneration to copyists	1,62,090		1,60,593	
		Allowances—Voted*	3,25,090	3,23,000	3,29,000	3,23,933	
		Carried over	35,17,604	33,40,892	34,02,796	32,07,292	

* The primary units of appropriation, Pay of Establishment and Allowances on this page are also sub-heads.

22.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—*contd.*

SCB-HEADS (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			GENERAL ESTABLISHMENT—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	35,17,604	33,40,892	24,02,796	32,07,292
Contingencies— Contract.			Maintenance of furniture ...	9,000		10,000	
			Contract contingencies ...	1,48,205		1,49,575	
			Contingencies—Contract *	1,57,205	1,67,000	1,59,575	1,78,521
Contingencies— Non-contract.			Purchase of tents (Special contract) ...	7,303		4,716	
			Rents, rates and taxes ...	41,519		41,059	
			Purchase of typewriters ...	2,986		1,508	
			Purchase of cycles ...	330		50	
			Value of mathematical instruments ...	110		195	
			Law charges ...	4,722		4,255	
			Purchase of boat ...	200			
			Miscellaneous contingencies (non-contract) ...	15,294		13,217	
			Contingencies—Non-contract *	72,464	70,000	65,000	77,653
TREASURY ES- TABLISHMENT.	138	138	Clerks ...	1,13,884		1,16,289	
	80	81	Potdars ...	18,492		18,434	
	24	24	Servants ...	2,880		2,760	
			Leave Salaries ...	2,000		2,000	
			Temporary establishment ...	250		1,000	
			Do. at kist-time ...	1,240		1,240	
			<i>Deduct—(1) Recovery for additional potdar at Sambalpur.</i>	—224		—224	
			(2) Amount payable by Central Government in connection with issue of saltpetre licenses.	...		...
			<i>Deduct—Probable Savings</i> ...	...		...
			<i>Deduct—Emergency cut in pay</i> ...	—391		—832	
		Pay of Establishment ...	1,38,131	1,38,500	1,40,667	1,32,800	
		Carried over. ...	37,47,273 1,38,131	35,77,892 1,38,500	56,27,371 1,40,667	34,63,466 1,32,800	

* The primary units of appropriation Contingencies—Contract and Contingencies—Non-contract on this page are also sub-head

22.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised		Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.			Estimate,	Estimate,		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
GENERAL ESTABLISHMENT—concl'd.				Rs.	Rs.	Rs.	Rs.	
			Brought forward	37,47,273	35,77,892	36,27,371	34,68,466	
				1,38,131	1,38,500	1,40,667	1,32,800	
			TRAVELLING ALLOWANCE	150		100	36	
			Grain compensation allowance				} 288	
			Other allowances	296		307		
			Allowances—Voted	446	437	407	324	
			Grant for furniture					
			Maintenance of furniture	300		750		
			Contract contingencies	9,700		9,200		
			Contingencies—Contract	10,000	10,000	9,950	11,277	
			Miscellaneous contingencies (non-contract)	200		400		
			Contingencies—Non-contract	200	400	400	700	
			TOTAL—TREASURY ESTABLISHMENT	1,48,777	1,49,367	1,51,424	1,45,101	
			TOTAL ... Voted	32,91,608	31,64,852	31,78,533	30,55,220	
			TOTAL ... Non-voted	6,04,442	6,62,397	6,00,262	5,53,347	
			TOTAL—GENERAL ESTABLISHMENT	38,96,050	37,27,249	37,78,795	36,08,567	

22.—GENERAL ADMINISTRATION—SUBDIVISIONAL ESTABLISHMENT.

SUBDIVISIONAL ESTABLISHMENT.	Strength.		Details by	Rs.	Rs.	Rs.	Rs.
	362	365					
			Clerks	2,66,589		2,63,230	
			Shorthand pay	720		720	
	200	200	Servants	24,036		24,036	
			Leave salaries	2,000		2,000	
			Temporary establishment	10,000		10,000	
			Apprentices	9,000		9,000	
			<i>Deduct—Probable savings</i>	-2,380		-5,104	
			<i>Deduct—Emergency cut in pay</i>	-965		-1,882	
			Pay of Establishment *	3,09,000	2,98,000	3,02,000	2,87,068
			TRAVELLING ALLOWANCE	11,000		10,000	11,258
			Grain compensation allowance				
			Other allowances	6,000		6,000	5,654
			Allowances—Voted *	17,000	17,000	16,000	16,912
			TOTAL—SUBDIVISIONAL ESTABLISHMENT	3,26,000	3,15,000	3,18,000	3,03,980

* The primary units, Pay of Establishment and Allowances are also sub-heads.

BIHAR AND ORISSA—EXPENDITURE.

22.—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)	
	1933-34. (2)	1934-35. (3)						
			OTHER ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	
PROCESS-SERVING ESTABLISHMENT.	89	88	Nazirs, Naib-nazirs, etc. ...	68,587		69,204		
	1,119	1,110	Process-serving peons ...	1,43,160		1,42,296		
			Extra process-serving peons ...	1,483		781		
			Leave salaries ...	2,960		3,508		
			<i>Deduct—Probable savings</i> ...	—16,257		—20,795		
			<i>Deduct—Emergency cut in pay</i> ...	—243		—480		
			Pay of Establishment ...	1,99,690	1,97,000	1,94,514	1,93,759	
			TRAVELLING ALLOWANCE ...	9,300		8,700	9,248	
			Grain compensation allowance ...					
			Other allowances ...	7,000		6,950	7,373	
			Allowances—Voted ...	16,300	17,000	15,650	16,621	
			Contract contingencies ...	6,300		6,200		
			Contingencies—Contract ...	6,300	6,200	6,200	6,612	
			Process-serving charges ...	160		350		
			Contingencies—Non-contract ...	160	150	350	152	
		TOTAL—PROCESS-SERVING ESTABLISHMENT.	2,22,450	2,20,350	2,16,714	2,17,144		
STAGING BUNGALOWS.	4	1	Servants ...	120		480		
			Pay of Establishment ...	120	120	480	480	
			Grain compensation allowance ...					
			Allowances—Voted ...					
			Maintenance of furniture ...	400		350		
			Contract contingencies ...	4,520		3,750		
			Contingencies—Contract ...	4,920	5,100	4,100	5,152	
			Rents, rates and taxes... ..					
		Miscellaneous contingencies (non-contract) ...	1,629		1,636			
		Contingencies—Non-contract ...	1,629	1,629	1,636	1,616		
		TOTAL—STAGING BUNGALOWS	6,669	6,849	6,216	7,248		
		TOTAL—ENCAMPING GROUNDS *				151		
ENCAMPING GROUNDS.								
	CEMETERY ESTABLISHMENT NOT ATTACHED TO CHURCHES.	2	2	Servants ...	240		240	
				Temporary establishment ...				
				Grain compensation allowance ...				
				Rents, rates and taxes... ..				
				Miscellaneous contingencies ...	5		5	
		TOTAL—CEMETERY ESTABLISHMENT, ETC.*	245	245	245	239		
		TOTAL—OTHER ESTABLISHMENTS	2,29,364	2,27,444	2,23,175	2,24,782		

* These primary units are also sub-heads.

DEMAND No. 19.

[RESERVED.]

MAJOR HEAD—24.—ADMINISTRATION OF JUSTICE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Administration of Justice—

Rs. 31,21,779

TOTAL OF DEMAND No. 19.—Rs. 31,21,779

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
HIGH COURT.							
Pay of officers	...	...	Non-voted	4,44,185	4,46,591	4,47,071	4,18,546
Pay of officers	...	...	Voted	28,830	26,818	28,517	26,766
Pay of Establishment	...	...		2,46,483	2,31,054	2,45,008	2,17,625
Allowances	...	...	Non-voted	9,513	11,651	10,667	14,042
Allowances	...	...	Voted	7,000	6,500	7,500	6,343
Contingencies—(Non-contract)	...	...		97,780	97,780	97,780	94,207
TOTAL—HIGH COURT							
			Voted	3,80,093	3,62,152	3,78,805	3,44,941
			Non-voted	4,53,698	4,58,242	4,57,738	4,32,588
LAW OFFICERS.							
A—LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.							
Pay of officers	...	...	Non-voted	27,697	25,460	26,927	
Pay of officers	...	...	Voted	42,825	40,725	42,650	32,281
Pay of Establishment	...	...		11,208	10,730	11,114	10,132
Allowances	...	...	Non-voted	660	2,180	660	516
Allowances	...	...	Voted	19,200	18,200	20,200	19,733
Contingencies—(Contract)	...	...		2,400	2,100	2,100	2,118
Contingencies—(Non-contract)	...	...		6,118	6,000	6,235	4,032
TOTAL—A							
			Voted	81,751	77,755	82,299	68,296
			Non-voted	28,357	27,640	27,587	23,969
B—MUFASSAL ESTABLISHMENT.							
Pay of Establishment	...	...		27,568	26,364	27,359	25,374
Allowances	...	...	Voted	1,51,147	1,45,000	1,61,500	1,50,946
Contingencies	...	...		250	250	400	275
TOTAL—B							
			Voted	1,78,965	1,71,614	1,89,259	1,76,595
C—LAW REPORTER.							
Pay of officers	...	...		4,936	4,756	5,495	4,752
Pay of Establishment	...	...		2,731	2,682	3,012	2,716
Contingencies—(Non-contract)	...	...		115	205	205	115
TOTAL—C							
			Voted	7,782	7,643	8,712	7,583
TOTAL—LAW OFFICERS							
			Voted	2,68,498	2,57,012	2,80,270	2,52,474
			Non-voted	28,357	27,640	27,587	23,969

24.—ADMINISTRATION OF JUSTICE—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1933-33.
				Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS.							
Pay of officers			Non-voted	1,82,000	1,53,100	1,94,954	1,77,513
Pay of officers			Voted	9,27,987	8,81,533	9,12,270	8,39,957
Pay of Establishment				6,66,01	6,33,000	6,64,000	6,08,897
Allowances			Non-voted	8,160	11,511	12,601	14,944
Allowances			Voted	2,46,630	2,35,030	2,50,581	2,30,759
Contingencies—(Contract)				59,175	59,025	59,025	53,163
Contingencies—(Non-contract)				69,000	68,287	68,287	63,694
PROCESS-SERVING ESTABLISHMENT.							
Pay of Establishment				2,84,513	2,82,000	2,74,611	2,77,461
Allowances			Voted	3,560	3,433	3,025	3,323
TOTAL—CIVIL AND SESSIONS COURTS							
			Voted	22,56,883	21,62,277	22,32,129	20,87,253
			Non-voted	1,90,160	1,69,241	2,07,555	1,92,457
CRIMINAL COURTS.							
A—GENERAL ESTABLISHMENT.							
Establishment				17,323	16,782	17,140	16,667
Allowances				16,102	16,000	16,715	16,076
Contingencies—(Non-contract)				1,75,290	1,75,000	1,75,061	1,76,456
TOTAL—A				2,08,705	2,07,782	2,08,906	2,09,199
B—REVISION OF CHAUKIDARI PANCHAYATS				1,100	1,100	941	1,082
TOTAL CRIMINAL COURTS				2,09,805	2,08,882	2,09,847	2,10,281
PLEADERSHIP EXAMINATION CHARGES				6,500	6,500	6,800	6,171
RESERVE AT THE DISPOSAL OF GOVERNMENT							
TOTAL				(a) 31,21,779	29,96,823	31,07,851	29,01,120
TOTAL				6,72,215	6,55,623	6,92,880	6,49,014
TOTAL—24.—ADMINISTRATION OF JUSTICE				37,93,994	36,52,446	38,00,731	35,50,134
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 211)—							
High Commissioner			{ Voted				2,061
			{ Non-voted	2,19,240	1,55,560	1,71,520	1,63,171
Ditto Exchange			{ Voted				—65
			{ Non-voted				—556
Secretary of State			{ Voted	2,000	3,600	2,000	10,323
			{ Non-voted				
Ditto Exchange			{ Voted				
			{ Non-voted				
TOTAL EXPENDITURE IN ENGLAND				2,21,240	1,59,960	1,73,520	1,80,134
(2) ANGUL (p. vii)				760	820	820	557
GRAND TOTAL				(b) 40,15,994	38,13,226	39,75,071	37,30,825

(a) This amount represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 6.

24.—ADMINISTRATION OF JUSTICE—HIGH COURT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			HIGH COURT.	Rs.	Rs.	Rs.	Rs.
Pay of officers— Non-voted.	1	1	<i>Chief Justice (5,000)</i>	60,000		60,000	
	8	8	<i>Puisne Judges: 8(4,000)</i>	3,51,096		3,65,000	
			<i>Additional Judges (Temporary)</i>	8,000		...	
	1	1	<i>Registrar (2,100)</i>	25,471		24,231	
			<i>Special pay 1(100)</i>	1,800		1,800	
			<i>Exchange compensation allowance</i> ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	-2,192		-3,960	
		Pay of Officers—Non-voted*		4,46,591	4,47,071	4,18,546	
Pay of Officers— Voted.	1	1	Deputy Registrar (800)	9,600		9,345	
	2	2	Assistant Registrars 2 (650)	15,730		15,807	
			Special pay, 1 (150), 2 (75)	3,600		3,600	
			<i>Deduct—Emergency cut in pay</i>	-120		-235	
			Pay of Officers—Voted*	28,830	26,818	28,517	26,766
Pay of Establish- ment.	148	148	Translators, clerks and stenographers	2,26,605		2,26,473	
			Special pay	2,580		2,580	
			Leave salaries	3,000		3,000	
			Subsistence allowance of two stamp reporters ... ..	...		...
			Temporary establishment	542		180	
	82	82	Servants	14,703		14,880	
			<i>Deduct—Probable savings</i> ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	-947		-1,905	
		Pay of Establishment*	2,46,483	2,31,054	2,45,008	2,17,623	
Allowances— Non-voted.			<i>TRAVELLING ALLOWANCE</i>	9,000		7,000	8,473
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924, to Indian Civil Service High Court Judges.</i>	513		3,667	4,485
			<i>Cost of passages to Non-Indian Civil Service High Court Judges.</i>	...		...	1,084
			Allowances—Non-voted*	9,513	11,651	10,667	14,042
	Allowances— Voted.			<i>TRAVELLING ALLOWANCE</i>	1,450		1,800	1,561
			Grain compensation allowance ... ..	...		...
			Remuneration to copyists	5,000		5,350	4,782
			Allowances to jurors and assessors	500		500	
			Honorarium for the preparation, of chronological table.	50		50	
			Allowances—Voted*	7,000	6,500	7,500	6,343
		Carried over	7,36,011	7,22,614	7,38,763	6,83,322	

* These primary units of appropriation are also sub-heads.

24.—ADMINISTRATION OF JUSTICE—HIGH COURT—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-31.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Contingencies— Non-contract.			Brought forward ...	Rs. 7,36,011	Rs. 7,22,614	Rs. 7,38,763	Rs. 6,83,322
			Purchase of typewriters ...	650		650	
			Purchase of cycles ...	80		80	
			Books, publications and newspapers, etc. ...	400		400	
			Rents, rates and taxes ...	20,050		20,050	
			Miscellaneous contingencies ...	72,000		72,000	
			Honorarium for the preparation of chronolo- gical table.	...		...
			Library ...	4,500		4,500	
			Diet and travelling allowance to witnesses ...	100		100	
			<i>Deduct—Probable savings</i> ...	...		...
		Contingencies—Non-contract *	97,780	97,780	97,780	94,207	
		TOTAL ... Voted ...	3,80,093	3,62,152	3,73,805	3,44,941	
		TOTAL ... Non-voted...	4,53,698	4,58,242	4,57,738	4,32,588	
		TOTAL—HIGH COURT ...	8,33,791	8,20,394	8,36,543	7,77,529	

24.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

LEGAL RE- MEMBRANCER AND HIGH COURT PLEAD- ERS.	1	1	Details	Rs.	Rs.	Rs.	Rs.
			<i>Superintendent and Remembrancer of Legal Affairs I (2,250).</i>	26,032		25,392	
			<i>Special pay I (150) ...</i>	1,800		1,800	
			<i>Deduct—Emergency cut in pay ...</i>	—135		—265	
			Pay of Officers—Non-voted ...	27,697	25,460	26,927	23,453
	1	1	Government Advocate I(2,000) ...	24,000		24,000	
	1	1	Assistant Government Advocate I(1,000) ...	12,000		12,000	
	1	1	Government Pleader I(500) ...	6,000		6,000	
			Leave salaries ...	1,000		1,000	
			<i>Deduct—Emergency cut in pay ...</i>	—175		—350	
			Pay of Officers—Voted ...	43,825	40,725	42,650	32,281
	9	9	Clerks ...	9,754		9,698	
			Temporary establishment ...	100		100	
	8	8	Servants ...	1,392		1,392	
			<i>Deduct—Emergency cut in pay ...</i>	—38		—76	
			Pay of Establishment ...	11,208	10,730	11,114	10,132
			TRAVELLING ALLOWANCE ...	660		660	516
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	...		...	...
			Allowances—Non-voted ...	660	2,180	—660	516
			Carried over ...	82,390	79,095	81,371	66,382

* This primary unit of appropriation is also sub-head.

24.—ADMINISTRATION OF JUSTICE—LAW OFFICERS—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS, and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 82,390	Rs. 79,095	Rs. 81,351	Rs. 66,382
LEGAL RE-MEMBRANCER, Etc.—concl'd.			TRAVELLING ALLOWANCE ...	200		200	159
			Grain compensation allowance ...	...	...	...
			Other allowances ...	19,000		20,000	19,574
			Allowances—Voted ...	19,200	18,200	20,200	19,733
			Contract contingencies ...	2,400		2,100	
			Contingencies—Contract ...	2,400	2,100	2,100	2,118
			Law charges ...	5,000		5,000	
			Miscellaneous contingencies (non-contract) ...	968		1,085	
			Office expenses of Wards Estates ...	150		150	
			Contingencies—Non-contract ...	6,118	6,000	6,235	4,032
			TOTAL ... Voted ...	81,751	77,755	82,299	68,296
			TOTAL ... Non-voted ...	28,357	27,640	27,587	23,969
			TOTAL—LEGAL REMEMBRANCER, Etc.	1,10,108	1,05,395	1,09,886	92,265
MUFASSAL ESTABLISHMENT.	26	26	Government Pleaders ...	21,420		21,420	
			Establishment allowances to Government Pleaders	6,240		6,120	
			<i>Deduct</i> —Emergency cut in pay ...	—92		—181	
			Pay of Establishment ...	27,568	26,364	27,359	25,374
			TRAVELLING ALLOWANCE ...	1,500		1,500	2,038
			Fees to pleaders in criminal cases ...	1,41,895		1,53,418	1,48,908
			Do. in civil suits ...	7,225		6,121	
			Do. in pauper suits ...	527		461	
			Allowances—Voted ...	1,51,147	1,45,000	1,61,500	1,50,946
			Contingencies ...	250	250	400	275
			TOTAL—MUFASSAL ESTABLISHMENT ...	1,78,965	1,71,614	1,89,259	1,76,595
LAW REPORTER.	1	1	Law Reporter 1(395) ...	4,936		5,541	
			<i>Deduct</i> —Emergency cut in pay ...			—46	
			Pay of Officers—Voted ...	4,936	4,756	5,495	4,752
	1	1	Assistant Law Reporter (125) ...	1,500		1,800	
	1	1	Clerk ...	1,080		1,080	
	1	1	Servant ...	156		156	
			<i>Deduct</i> —Emergency cut in pay ...	—5		—24	
			Pay of Establishment ...	2,731	2,682	2,012	2,716
			Miscellaneous contingencies ...	115		205	
			Contingencies—Non-contract ...	115	205	205	115
			TOTAL—LAW REPORTER ...	7,782	7,643	8,712	7,583

24.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS.

SUB-HEADS	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CIVIL AND SESSIONS COURTS.				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Non-voted.	9	9	<i>District and Sessions Judges, 2(3,000), 3 (2,250), 1(2,200), 1(1,900), 2(1,700).</i>	1,82,057		1,96,883	
			<i>Overseas pay 2(300)</i>	7,200		2,980	
			<i>Special pay</i>	3,524		2,124	
			<i>Deduct—Probable savings</i>	-10,000		-5,149	
			<i>Deduct—Emergency cut in pay</i>	-781		-1,884	
			Pay of officers—Non-voted*	1,82,000	1,58,100	1,94,954	1,77,513
Pay of Officers—Voted.	6	6	District and Sessions Judges 5(1,700), 1(1,500).	1,20,270		1,13,750	
			Special pay			1,575	
			Temporary additional Judges	8,500			
			Provision for officiating pay			9,096	
	23	23	Subordinate Judges 1(1,200), 1(1,000), 4(850), 10(800), 12(750).	2,75,513		2,61,225	
	102	102	Munsifs 6(700), 12(650), 3(600), 10(550), 4(500); 11(450), 7(400), 9(350), 22(300), 6(275), 7(250).	5,37,373		5,44,850	
			Special pay	1,200		1,200	
			<i>Deduct—Probable savings</i>	-11,000		-12,000	
			<i>Deduct—Emergency cut in pay</i>	-3,869		-7,426	
			Pay of Officers—Voted *	9,27,987	8,81,533	9,12,270	8,39,957
			ESTABLISHMENT OF DISTRICT JUDGES.				
Pay of Establish-ment.	220	220	Clerks	1,77,823		1,81,031	
			Shorthand pay	8,880		8,760	
	142	142	Servants	17,364		17,316	
			Leave salaries	5,800		5,000	
			Temporary establishment	23,180		21,550	
			Apprentices	10,000		10,000	
			<i>Deduct—Probable savings</i>	-6,000		-4,000	
			<i>Deduct—Emergency cut in pay</i>	-699		-1,445	
			TOTAL	2,36,348		2,38,212	
			ESTABLISHMENT OF SUBORDINATE JUDGES.				
	102	102	Clerks	78,178		77,459	
			Shorthand pay	9,000		9,360	
	90	90	Servants	10,596		10,788	
			Temporary establishment	12,878		11,792	
			Apprentices	970		730	
			Leave salaries	2,725		2,000	
			<i>Deduct—(1) Probable savings</i>	-2,000			
			<i>(2, Emergency cut</i>	-345		-654	
			TOTAL	1,12,002		1,11,475	
			Carried over	11,09,987 3,48,350	10,39,632	11,07,224 3,48,687	10,17,470

* These primary units of appropriation are also sub-heads.

24.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CIVIL AND SESSIONS COURTS—<i>contd.</i>			Brought forward	Rs. 11,03,987	Rs. 10,39,632	Rs. 11,07,224	Rs. 10,17,470
			ESTABLISHMENT OF MUNSIFs.	Rs. 4,43,350		Rs. 3,49,687	
Pay of Establish- ment—<i>concl.</i>	425	424	Clerks	2,32,512		2,80,341	
	161	161	Servants	19,320		19,320	
			Leave salaries	5,512		5,000	
			Temporary establishment	20,941		18,320	
			Apprentices	2,340		2,000	
			<i>Deduct—Probable savings</i>	—12,000		—8,735	
			<i>Deduct—Emergency cut in pay</i>	—87		—1,533	
			TOTAL	3,17,668		3,14,313	
			Pay of Establishment*	6,66,018	6,33,000	6,64,000	6,03,897
Allowances— Non-voted.			TRAVELLING ALLOWANCE	6,000		6,000	6,829
			<i>COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICE RULES, 1924.</i>	2,160		6,601	8,115
			Allowances—Non-voted *	8,160	11,641	12,601	14,944
Allowances— Voted.			TRAVELLING ALLOWANCE	29,000		28,000	29,033
			Other allowances	6,020		6,020	} 2,01,726
			Grain compensation allowance ... ..	...		...
			Remuneration to copyists	1,82,410		1,86,749	
			Allowance to jurors and assessors	44,200		45,112	
			<i>Deduct—Probable savings</i>	—15,000		—15,000	
			Allowances—Voted *	2,46,630	2,35,000	2,50,881	2,50,759
Contingencies— Contract.			Contract contingencies	52,750		52,750	
			Maintenance of furniture	6,425		6,275	
			Contingencies—Contract *	59,175	59,025	59,025	58,163
Contingencies— Non-contract.			Rents, rates and taxes	24,835		24,529	
			Purchase of typewriters	3,070		2,140	
			Purchase of cycles	280		270	
			Miscellaneous contingencies (Non-contract)	6,629		6,499	
			Purchase of mathematical instruments	200		150	
			Diet and travelling expenses of witnesses	37,773		37,524	
			Fees for custody of wills	127		142	
			Copying fees for obtaining copies of documents	3,700		3,033	
			<i>Deduct—Probable savings</i>	—7,514		—6,000	
			Contingencies—Non-contract *	69,000	68,287	68,287	63,694
			Carried over	21,58,970	20,46,585	21,62,018	19,93,927

* These primary units of appropriation are also sub-heads.

24.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CIVIL AND SESSIONS COURTS—<i>concl'd.</i>				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	21,53,970	20,46,585	21,62,018	19,93,927
PROCESS-SER- VING ESTAB- LISHMENT.	106	106	Nazirs, naib-nazirs and clerks ...	87,959		88,218	
	1543	1598	Peons ...	2,06,952		2,01,484	
			Temporary establishment ...	1,602		1,588	
			<i>Deduct</i> —Probable savings ...	-11,630		-16,000	
			<i>Deduct</i> —Emergency cut in pay ...	-320		-649	
			Pay of Establishment ...	2,84,513	2,52,000	2,74,641	2,77,461
			TRAVELLING ALLOWANCE ...	1,435		1,000	1,356
			Grain compensation allowance ...				1,966
			Other allowances ...	2,125		2,025	
			Allowances—Voted ...	3,560	3,453	2,025	3,322
			TOTAL—PROCESS-SERVING ESTAB- LISHMENT.	2,38,073	2,85,433	2,77,666	2,80,783
		TOTAL ... Voted ...	22,56,883	21,62,277	22,52,129	20,87,253	
		<i>TOTAL</i> ... <i>Non-voted</i> ...	1,90,160	1,69,741	2,07,555	1,92,457	
		TOTAL—CIVIL AND SESSIONS COURTS ...	24,47,043	23,32,018	24,39,684	22,79,710	

24.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.

	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT.				
Establishment of Honorary Magistrates—				
Clerks ...	12,773		17,205	
Temporary Establishment ...	48			
Servants ...	4,104			
<i>Deduct</i> —Emergency cut in pay ...	-34		-65	
Establishment, etc. ...	17,323	16,782	17,140	16,667
Travelling allowance of Honorary Magistrates and their establishment.	7,461		9,042	4,907
Allowance to jurors and assessors ...	3,835		2,925	
Fees for post-mortem examination ...	4,230		4,973	
Rewards under the Gambling and Poison Acts ...	968		518	11,169
Rewards under the Arms Act ...	288			
Grain compensation allowance ...				
<i>Deduct</i> —Probable savings ...	-680		-774	
Allowances, etc. ...	16,102	16,000	16,715	16,076
Miscellaneous contingencies (non-contract). ...	22,307		22,550	
Charges in connection with fraudulent suits ...	275		125	
Copying fees for obtaining copies of documents ...	12,480		11,949	
Diet and travelling allowance to witnesses ...	1,40,218		1,40,427	
Contingencies—Non-contract ...	1,75,280	1,75,000	1,75,051	1,76,456
TOTAL—GENERAL ESTABLISHMENT ...	2,08,705	2,07,782	2,08,906	2,09,198

DEMAND No. 20.

MAJOR HEAD—25.—JAILS AND CONVICT SETTLEMENTS. [RESERVED.]

Estimate of the charges that will come in course of payment during the year ending 31st March 1935, in respect of Jails—

Rs. 17,65,641

Add Refunds—Rs. ...

TOTAL OF DEMAND No. 20—Rs. 17,65,641

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
JAILS.				
A.—SUPERINTENDENCE.				
Pay of Officers <i>Non-voted</i> ...	28,810	26,689	28,086	26,516
Pay of Establishment	34,476	33,722	34,211	31,545
Allowances <i>Non-voted</i> ...	2,800	2,800	2,200	5,174
Allowances Voted ...	1,300	1,200	1,300	1,439
Contribution of passages of officers transferred to or from other Government. <i>Non-voted</i> ...	...	...	...	...
Contingencies—Contract	3,600	3,400	3,600	3,631
Contingencies—Non-contract	928	917	917	912
TOTAL—A Voted ...	40,304	39,239	40,027*	37,557
... .. <i>Non-voted</i> ...	31,610	29,489	30,286	31,690
B—ESTABLISHMENT.				
(A) CENTRAL JAILS.				
Pay of Officers <i>Non-voted</i> ...	78,639	75,030	76,160	68,347
Pay of Officers Voted ...	31,071	31,600	30,018	28,455
“ “ “ Camp jail ... ..	...	...	...	...
Pay of Establishment	2,38,409	2,26,317	2,51,532	2,29,142
“ “ “ Camp jail ... ..	...	...	...	...
(B) DISTRICT JAILS.				
Pay of Officers <i>Non-voted</i> ...	6,871	6,100	6,842	6,200
Pay of Officers Voted ...	7,170	7,256	7,140	6,490
Pay of Establishment... ..	2,17,098	2,11,443	2,18,676	1,99,523
C.—SUBSIDIARY JAILS.				
Pay of Officers <i>Non-voted</i> ...	...	...	...	...
Pay of Officers Voted ...	13,862	13,141	13,804	12,481
Pay of Establishment	95,106	91,620	95,020	96,791
TOTAL—B Voted ...	6,02,716	5,83,937	6,16,270	5,72,882
... .. <i>Non-voted</i> ...	83,510	81,150	83,002	74,547
C.—DIETARY CHARGES.				
(A) CENTRAL JAILS.				
Rations	2,50,000	2,30,000	2,03,000	3,04,296
“ “ “ Camp jail	30,000	25,000	1,10,000	...
Contract Contingencies	4,020	4,020	2,700	4,513
“ “ “ Camp jail	600	600	2,050	...
Non-contract Contingencies	180	60	160	...
TOTAL—A	2,84,800	2,49,680	3,17,910	3,08,809
Carried over	7,60,140	7,33,845	7,69,585	7,16,676

*Rs. reduced by Council.

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

SCB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1-32-33.
				Rs.	Rs.	Rs.	
Brought forward				7,60,140	7,33,245	7,69,585	7,16,676
(B) DISTRICT JAILS.				2,84,300	2,49,680	3,17,910	3,08,809
Rations				1,35,030	1,18,000	1,17,000	1,51,228
Contract Contingencies				4,200	3,000	2,500	4,317
Non-contract Contingencies ... ..				...	...	...	...
TOTAL B				1,39,200	1,21,000	1,19,500	1,55,545
(C) SUBSIDIARY JAILS.							
Rations				84,000	84,000	96,800	94,721
Contract Contingencies				1,700	1,000	100	1,123
Non-contract Contingencies ... ..				...	...	...	...
TOTAL C				85,700	85,000	96,900	95,844
TOTAL—C ... Voted ...				5,09,700	4,55,680	5,34,310	5,60,198
D.—HOSPITAL CHARGES.							
(A) CENTRAL JAILS.							
Contract Contingencies				2,700	2,500	3,050	3,860
Non-contract Contingencies				17,000	24,000	17,000	45,707
" " Camp jail				13,000		22,000	
TOTAL A				32,700	26,500	42,050	49,567
(B) DISTRICT JAILS.							
Contract Contingencies				4,200	4,800	3,900	4,859
Non-contract Contingencies				14,000	14,000	14,000	14,146
TOTAL B				18,200	18,800	17,900	19,005
(C) SUBSIDIARY JAILS.							
Contract Contingencies ... ..				...	...	...	...
Non-contract Contingencies				3,300	3,000	3,300	3,256
TOTAL C				3,300	3,000	3,300	3,256
TOTAL—D ... Voted ...				54,200	48,300	63,250	71,828
Carried over				13,24,040	12,37,825	13,67,145	13,48,702

The contract contingent heads subordinate to sub-heads "Dietary charges", "Hospital charges", "Sanitation charges" and "Contingencies" are treated as a single primary unit for the purpose of appropriation audit.

25.—JAILS AND CONVICT SETTLEMENTS—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
Brought forward					13,24,040	12,37,825	13,67,145	13,48,702
E.—CLOTHING AND BEDDING OF PRISONERS.								
Central Jails	...	...	...	...	48,000	43,000	43,000	58,619
Camp Jail	...	...	...	...	7,000	7,000	40,000	
District Jails	...	...	...	...	25,000	24,000	26,650	27,226
Subsidiary Jails	...	...	...	...	5,000	4,000	5,000	3,794
TOTAL E					85,000	78,000	1,14,650	89,639
F.—ALLOWANCES.								
(A) CENTRAL JAILS.								
Travelling allowance	...	...	...	Non-voted	400	2,000	400	710
Cost of passages granted under the Superior Civil Service Regulations, 1924.	...	...	...	Non-voted	...	...	...	...
Other allowances	...	...	...	Non-voted	...	...	...	94
Travelling allowance	...	...	...	Voted	4,000	4,000	4,000	4,809
" " Camp Jail	...	...	...	...	1,000	1,000	1,000	
Other allowances	...	...	...	Voted	225	200	225	254
TOTAL A					5,225	5,200	5,225	4,835
					400	2,000	400	804
(B) DISTRICT JAILS.								
Travelling allowance	...	...	...	Voted	5,000	5,500	5,000	5,157
Other allowances	...	...	...	Voted	4,026	4,026	4,026	3,879
TOTAL B					9,026	9,526	9,026	9,036
(C) SUBSIDIARY JAILS.								
Travelling allowance	...	...	...	Voted	2,000	2,200	1,700	2,056
Other allowances	...	...	...	Voted	3,800	3,800	3,035	3,379
TOTAL C					5,800	5,800	4,735	5,435
TOTAL F					19,851	20,526	18,986	19,305
					400	2,000	400	804
G.—SANITATION CHARGES.								
(A) CENTRAL JAILS.								
Contract Contingencies	...	...	...	...	15,500	16,000	16,000	24,332
" " Camp Jail	...	...	...	...	6,000	6,000	7,650	
Non-contract Contingencies	...	...	...	...	...	...	100	...
" " Camp Jail	...	...	...	...	...	...	...
TOTAL A					21,500	22,000	23,750	24,232
Carried over					14,29,291	13,38,351	15,01,181	14,58,450

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

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.						Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
						Rs.	Rs.	Rs.	Rs.
Brought forward ...						14,29,291	13,38,351	15,01,181	14,58,450
" " " ...						21,500	22,000	23,750	24,232
(B) DISTRICT JAILS									
Contract Contingencies ...						5,500	7,200	7,200	7,120
Non-contract Contingencies ...						...	...	50	...
TOTAL B ...						5,500	7,200	7,250	7,120
(C) SUBSIDIARY JAILS.									
Contract Contingencies ...						3,600	3,500	3,600	3,299
Non-contract Contingencies ...						...	...	30	...
TOTAL C ...						3,600	3,500	3,630	3,299
TOTAL G ... Voted						30,600	32,700	34,630	34,651
H.—CHARGES FOR MOVING PRISONERS.									
Central Jails ...						18,500	17,600	17,600	} 41,468
Camp Jail ...						8,000	9,000	16,000	
District Jails ...						21,000	23,000	21,000	34,207
Subsidiary Jails ...						14,600	15,500	14,000	17,290
TOTAL H ...						61,500	65,100	68,600	92,965
I.—CONTINGENCIES.									
(A) CENTRAL JAILS.									
Contract Contingencies ...						15,000	15,150	15,150	} 38,198
" " Camp Jail ...						15,000	15,000	30,300	
Non-contract Contingencies ...						23,264	22,000	22,000	} 28,285
" " Camp Jail ...						4,000	3,000	4,750	
TOTAL A ...						57,264	55,150	72,200	66,483
(B) DISTRICT JAILS.									
Contract Contingencies ...						15,500	16,700	15,500	16,580
Non-contract Contingencies ...						28,000	28,000	28,400	28,779
TOTAL B ...						43,500	44,700	43,900	45,359
(C) SUBSIDIARY JAILS.									
Contract Contingencies ...						8,300	8,300	8,300	9,913
Non-contract Contingencies ...						12,000	12,000	11,460	11,644
TOTAL C ...						20,300	20,300	19,760	21,557
TOTAL I ... Voted						1,21,064	1,20,150	1,35,860	1,33,399
Carried over ...						16,42,455	15,56,301	17,40,271	17,19,465

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

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
Brought forward ...					18,42,455	15,56,301	17,40,271	17,19,465
J.—LIVESICK, TOOLS AND PLANT.								
CENTRAL JAILS.								
Non-contract Contingencies ...					5,000	15,440	15,440	} 15,067
" " Camp Jail ...					1,500	1,500	3,500	
DISTRICT JAILS.								
Non-contract Contingencies ...					5,000	16,805	16,805	12,952
SUBSIDIARY JAILS.								
Non-contract Contingencies ...					1,500	1,500	1,800	1,411
TOTAL J. ... Voted ...					13,000	35,245	37,545	29,430
K.—CHARGES FOR POLICE CUSTODY.								
Non-contract Contingencies ...					20,000	18,000	20,000	19,412
TOTAL K ...					20,000	18,000	20,000	19,412
TOTAL—JAILS					15,57,935	14,96,877	16,84,128	16,61,266
					1,17,520	1,12,669	1,13,688	1,07,041
JAIL MANUFACTURES.								
Pay of officers ... Voted ...					..	..	..	..
Establishment ... Voted ...					34,306	32,000	33,868	27,585
Allowances ... Voted ...					120	120	120	26
Central Jails Contingencies ...					1,49,400	1,14,400	2,07,900	} 1,44,863
Camp Jail Contingencies ...					..	..	..
District Jails Contingencies ...					14,500	14,500	14,500	13,064
Subsidiary Jails Contingencies ...					2,500	2,500	1,500	3,274
TOTAL—JAIL MANUFACTURES Voted ...					2,00,826	1,63,520	2,57,888	1,88,812
STORES—HIGH COMMISSIONER ... Voted ...					6,880	6,680	8,680	9,930
EXCHANGE DITTO ... Voted ...					..	..	..	—77
TOTAL ... Voted ...					(a) 17,65,641	16,67,077	19,50,696	18,59,981
TOTAL ... Non-voted ...					1,17,520	1,12,669	1,13,688	1,07,041
TOTAL—25.—JAILS AND CONVICT SETTLEMENTS					18,83,161	17,79,746	20,64,384	19,67,022
<i>ADD—</i>								
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241).								
High Commissioner ... { Voted ... Non-voted ...					2,720	2,480	4,600	..
					2,120	2,120	2,120	14,416
Ditto Exchange ... { Voted ... Non-voted ...					..	..	..	..
					..	..	..	14
TOTAL—EXPENDITURE IN ENGLAND ...					4,840	4,600	6,720	14,430
(2) ANGUL (p. xiii) ...					9,372	9,254	9,571	11,109
GRAND TOTAL ..					(b) 18,97,373	17,93,600	20,80,675	19,92,561

(a) This amount plus refunds represents the amount of this demand.
 (b) This figure is the total figure in the General Abstract at page 6.

BIHAR AND ORISSA—EXPENDITURE.

25.—JAILS AND CONVICT SETTLEMENTS—JAILS.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTEN- DENCE.	1	1	<i>Inspector-General (2,400—2,450) ...</i>	Rs. 28,939	Rs.	Rs. 28,339	Rs.
			<i>Deduct—Emergency cut in pay ...</i>	—129		—253	
			Pay of Officers—Non-voted	28,810	26,689	28,086	26,516
	23	22	Clerks ...	28,473		28,335	
			Special pay ...	600		600	
			Temporary clerks ...	3,420		3,420	
	8	8	Servants ...	1,344		1,344	
			Leave and officiating pay ...	500		500	
			Temporary establishment ...	270		270	
			<i>Deduct—Emergency cut in pay ...</i>	—131		—258	
			Pay of Establishment	34,476	33,722	34,211	31,545
			TRAVELLING ALLOWANCE ...	2,800		2,200	2,995
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>				2,179
			Allowances—Non-voted	2,800	2,800	2,200	5,174
			Contribution for passages of officers transferred to and from other Government—Non-voted.				
			TRAVELLING ALLOWANCE ...	1,000		1,000	1,161
			Grain compensation allowance ...				
			Other allowances ...	300		300	278
			Allowances—Voted	1,300	1,200	1,300	1,439
			Contract contingencies ...	3,600		3,600	
			Contingencies—Contract	3,600	3,400	3,600	3,661
			Purchase of typewriters ...				
			Telephone charges ...	675		675	
		Miscellaneous contingencies (non-contract) ...	253		242		
		Contingencies—Non-contract	928	917	917	912	
		TOTAL ... Voted	40,304	39,239	*40,027	37,557	
		TOTAL ... Non-voted	31,610	29,459	30,286	31,690	
		TOTAL—SUPERINTENDENCE	71,914	68,728	70,313	69,247	

* Re, 1 reduced by Council.

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

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.		
	1933-34.	1934-35.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
ESTABLISH- MENT.	4	4	CENTRAL JAILS.	Rs.	Rs.	Rs.	Rs.		
			<i>Superintendents 2(1,400), 1(1,250), 1(1,250 for 5 months and 1,400 for 7 months.)</i>	64,564		62,400			
			<i>Overseas pay 4(300)</i>	14,400		14,400			
			<i>Deduct—Emergency cut in pay</i>	—325		—640			
			Pay of Officers—Non-voted	78,639	75,080	76,160	68,347		
			2	2	Deputy Superintendents 1(600), 1(540-570)	10,12		12,300	
			Officiating pay	3,075					
			Camp Jail Superintendent—Voted	18,000		18,000			
			<i>Deduct—Emergency cut in pay</i>	—128		—252			
			Pay of Officers—Voted	31,071	31,160	30,048	28,455		
			27	27	Jailors, Deputy and Assistant Jailors and probationers.	43,620		42,840	
			Temporary establishment	1,680					
			Officiating pay	480		480			
			5	5	Clerical, educational and mechanical establishment.	1,812		1,776	
			Camp jail	13,320		17,544			
			481	493	Head warders and warders	1,05,127		1,02,264	
			Extra warders	2,000		2,000			
			Camp jail	35,124		51,972			
			16	16	Medical establishment.	24,216		23,580	
			Temporary establishment	3,960					
			Officiating pay						
			Camp Jail						
			Deputy Superintendent, 1(400)						
Jailors and Assistant Jailors									
Head Warders and Warders	9,444		11,892						
Extra Warders									
Medical Establishment									
<i>Deduct—Probable savings</i>	—2,000		—2,000						
<i>Deduct—Emergency cut in pay</i>	—374		—766						
Pay of Establishment	2,38,409	2,26,317	2,51,582	2,29,142					
DISTRICT JAILS.									
6	6	<i>Superintendents 5(100), 1(75)</i>	6,900		6,900				
<i>Deduct—Emergency cut in pay</i>	—29		—58						
Pay of Officers—Non-voted	6,871	6,100	6,842	6,200					
7	7	Superintendents, 4(100), 2(75), 1(50)	7,200		7,200				
<i>Deduct—Emergency cut in pay</i>	—30		—60						
Pay of Officers—Voted	7,170	7,256	7,140	6,490					
42	42	Jailors, Deputy and Assistant Jailors and probationers.	73,560		74,160				
11	11	Clerical, educational and mechanical establishment.	3,810		3,990				
Temporary establishment	2,520								
Leave and officiating pay									
469	469	Head warders and warders	99,960		99,456				
Extra warders	1,800		1,300						
16	16	Temporary establishment	8,880						
Medical establishment	26,952		26,820						
Temporary establishment	744		14,304						
<i>Deduct—Probable savings</i>	—1,000		—1,000						
<i>Deduct—Emergency cut in pay</i>	—428		—854						
Pay of Establishment	2,17,098	2,11,443	2,18,676	1,90,523					
Carried over				5,79,258	5,57,366	5,90,443	5,38,157		

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

SUB-HEADS.	Strength		Primary units, Secondary Units, and Detailed Heads (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34. (1)	1934-35. (2)		(3)	(4)	(5)	(6)	(7)	(8)
ESTABLISHMENT—contd.			Brought forward (b) ...	Rs. 5,79,258	Rs. 5,57,356	Rs. 5,90,148	Rs. 5,38,157
			SUBSIDIARY JAILS.				
			<i>Pay of Officers</i> ...	...	...	...	...
			<i>Pay of Officers—Non voted</i> ...	...	...	...	...
	36	36	Superintendents ...	13,920		13,920	
			Officiating pay ...				
			<i>Deduct—Emergency cut in pay</i> ...	—58		—116	
			Pay of Officers—Voted ...	13,862	13,141	13,804	12,481
			Temporary Jailors and Assistant Jailors ...	8,400			
	48	48	Clerical, educational and mechanical establishment.	11,376		11,400	
			Leave salaries of ditto ...				
	273	273	Head warders and warders ...	60,816		60,576	
			Extra warders ...	1,000			
	10	11	Temporary warders ...	10,440			
			Medical establishment ...	1,320		1,200	
			Temporary establishment ...	1,800		21,934	
			<i>Deduct—Emergency cut in pay</i> ...	—42		—90	
			Pay of Establishment ...	95,106	94,620	95,020	96,791
			TOTAL ... Voted ...	6,02,716	5,83,937	6,10,270	5,72,882
			TOTAL ... Non-voted ...	55,510	61,180	83,002	74,547
			TOTAL—ESTABLISHMENT ...	6,88,226	6,65,117	6,99,272	6,47,429
			CENTRAL JAILS.				
			<i>Travelling allowance—Non-voted</i> ...	400	2,000	400	710
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i> ...				
			<i>Other allowances.</i> ...				92
			Allowances—Non-voted ...	400	2,000	400	802
			<i>Travelling allowance—Voted</i> { Central Jails ...	4,000	4,000	4,000	4,809
			{ Camp Jail ...	1,000	1,000	1,000	
			Grain compensation allowance ...				
			Other allowances ...	225	200	225	26
			" " Camp Jail ...				
			Other Allowances—Voted ...	225	200	225	26
			TOTAL—CENTRAL JAILS—VOTED ...	5,225	5,200	5,225	4,835
			DISTRICT JAILS.				
			<i>Travelling allowances</i> ...	5,000	5,500	5,000	5,157
			Grain compensation allowance ...				
			Other allowances ...	4,026		4,026	3,879
			Other allowances—Voted ...	4,026	4,026	4,026	3,879
			TOTAL—DISTRICT JAILS ...	9,026	9,526	9,026	9,036
			SUBSIDIARY JAILS.				
			<i>Travelling allowance</i> ...	2,000	2,200	1,700	2,055
			Grain compensation allowance ...				
			Other allowances ...	3,600		3,035	3,379
			Other allowances—Voted ...	3,600	3,600	3,035	3,379
			TOTAL—SUBSIDIARY JAILS ...	5,600	5,800	4,735	5,434
			TOTAL ... Voted ...	19,851	20,526	19,986	19,805
			TOTAL ... Non-voted ...	400	2,000	400	804
			TOTAL—ALLOWANCES ...	20,251	22,526	19,386	20,109

ALLOWANCES.

25.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
JAIL* MANUFACTURES.				Rs.	Rs.	Rs.	Rs.
			Mill Manager				
			Pay of Officers—Voted				
			Artizans				
			Establishment—Non-voted				
	24	23	Artizans	22,848		22,644	
			Officiating pay				
			Leave salaries	500		500	
	9	9	Clerks	6,396		6,321	
			Leave and officiating pay	400		400	
			Temporary establishment { Central Jails District Jails	2,761 1,500		2,760 1,440	
			<i>Deduct—Emergency cut in pay</i>	—98		—200	
			Establishment—Voted	34,306	32,000	33,868	27,585
			TRAVELLING ALLOWANCE	120		120	
			Grain compensation allowance				26
			Cost of passages granted under Superior Civil Service Rules, 1924.				
			Allowances—Voted	120	120	120	26
			Customs duty on imported stores	400		400	
			Raw materials and stores	2,45,000		2,60,000	
			Machinery, tools and plant	20,000		38,000	
			Contingencies	4,000		4,500	
			<i>Deduct—Credits to jails</i>	—1,30,000		—95,000	
			Central Jails—Contingencies	1,49,400	1,14,400	2,07,900	1,44,863
			Raw materials and stores	33,600		35,000	
			Machinery, tools and plant	500		500	
			Contingencies	1,000		1,000	
			<i>Deduct—Credits to jails</i>	—20,600		—22,000	
			District Jails—Contingencies	14,500	14,500	14,500	13,064
			Raw materials and stores	3,500		2,000	
			Machinery, tools and plant	200		200	
			Contingencies	300		300	
			Camp Jail { Raw materials, stores and contingencies.				
			<i>Deduct—Credits for supplies to the maintenance department.</i>	—1,500		—1,000	
			Subsidiary Jails—Contingencies	2,500	2,500	1,500	3,274
			TOTAL... Voted	2,00,826	1,63,520	2,57,888	1,88,812
			TOTAL... Non-voted				
			TOTAL—JAIL MANUFACTURES	2,00,826	1,63,520	2,57,888	1,88,812

* There are no sub-heads under this minor head.

DEMAND No. 21.

[RESERVED.]

MAJOR HEAD—26.—POLICE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935
in respect of Police—

Rs. 75,84,205

Add Refunds Rs. 4,000

TOTAL OF DEMAND No. 21—Rs. 75,88,205

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-31.	Accounts, 1932-33.
SUPERINTENDENCE.				Rs.	Rs.	Rs.	Rs.
Pay of Officers	...	...	<i>Non-voted</i>	1,15,910	1,07,635	1,15,485	1,08,920
Pay of Establishment	...	...	...	77,540	72,000	78,100	69,578
Allowances	...	...	<i>Non-voted</i>	9,600	9,595	13,883	11,360
Allowances	...	...	Voted	6,180	6,200	7,623	4,980
Contingencies (Contract)	...	...	...	7,175	7,250	8,800	6,511
Contingencies (Non-contract)	...	...	...	5,410	5,435	5,435	4,833
TOTAL—SUPERINTENDENCE				96,305	90,885	99,363	85,904
DISTRICT EXECUTIVE FORCE				1,25,510	1,17,230	1,29,369	1,20,580
DISTRICT POLICE—							
A.—PAY OF OFFICERS				3,19,533	3,01,165	3,21,900	2,75,416
B.—POLICE FORCE :—				1,30,123	1,18,821	1,25,770	1,14,187
Executive Subordinates				15,93,653	15,78,000	15,87,863	15,59,879
Constabulary				27,81,420	27,80,000	27,58,272	27,77,847
TOTAL—B				43,75,053	43,58,000	43,46,140	43,27,726
C.—CLERICAL ESTABLISHMENT				1,64,579	1,55,000	1,63,734	1,49,463
D.—ALLOWANCES				3,58,150	3,51,666	3,72,666	3,40,420
E.—CONTINGENCIES (CONTRACT)				69,200	67,460	67,469	72,113
F.—CONTINGENCIES (NON-CONTRACT)				2,24,930	2,21,400	2,40,015	2,06,601
G.—HOSPITAL CHARGES :—				4,32,822	4,08,956	4,47,152	3,83,054
Pay of Officers				4,780	3,722	4,613	4,155
Pay of Establishment				35,691	33,500	35,432	30,182
Allowances				1,500	1,200	1,500	1,015
Contribution for treatment of Police patients				1,600	1,600	1,600	1,600
Contingencies (Contract)				14,250	12,950	13,200	12,405
Contingencies (Non-contract)				10,510	10,000	11,200	9,611
TOTAL—G				67,721	62,972	67,545	59,019
TOTAL DISTRICT POLICE				62,53,378	61,79,915	62,63,022	60,80,470
OTHER POLICE				3,87,733	3,68,565	3,89,369	3,47,559
DEDUCT - RECOVERIES ON ACCOUNT OF COST OF POLICE GUARDS SUPPLIED TO RAILWAYS AND OTHER GOVERNMENTS AND TO THE IRRIGATION DEPARTMENT.				—10,600	—10,600	—12,013	—10,223
LUMP DEDUCTION				...	...	...	...
TOTAL DISTRICT— EXECUTIVE FORCE				62,42,778	61,69,315	62,51,009	60,70,242
				3,87,733	3,68,565	3,89,369	3,47,559

26.—POLICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
VILLAGE POLICE.				
A.—VILLAGE POLICE—BHAGALPUR DIVISION.				
Police Force	552	552	552	552
Allowances	74	74	74	38
Contingencies—Non-contract	293	269	269	319
TOTAL A	919	895	895	909
B.—VILLAGE POLICE—ORISSA DIVISION.				
Police Force	35,769	35,769	36,203	36,161
Allowances	1,220	1,580	1,580	749
Contingencies—Non-contract	3,071	3,472	3,000	2,854
Contribution to chaukidari funds for payment of rewards to chaukidars	10,000	10,000	11,000	6,450
TOTAL B	50,060	50,821	51,783	46,214
TOTAL—VILLAGE POLICE	50,979	51,716	52,678	47,123
POLICE TRAINING SCHOOLS.				
A.—TRAINING COLLEGE, HAZARIBAGH.				
Pay of Officers	12,370	11,251	12,018	10,114
Pay of Officers				
Pay of Establishment	34,580	33,330	34,416	31,679
Allowances	2,580	2,220	300	248
Allowances	882	882	882	719
Contingencies—Contract	5,820	5,900	5,900	5,401
Contingencies—Non-contract	8,792	9,000	10,422	10,983
Deduct—Cost of training of Indian State and Excise Department cadets			7,800	7,800
TOTAL A	50,074	49,112	43,920	40,982
	<i>Non-voted</i>	<i>Non-voted</i>	<i>Non-voted</i>	<i>Non-voted</i>
	14,950	13,471	12,318	10,362
B.—TRAINING SCHOOL, NATHNAGAR.				
Pay of Officers	896	852	893	649
Pay of Officers				162
Pay of Establishment	44,072	41,851	42,968	39,290
Allowances				
Allowances	5,561	5,100	5,561	4,846
Contingencies—Contract	2,900	2,900	2,900	2,180
Contingencies—Non-contract	4,690	23,400	21,925	13,593
Deduct—Recoveries from the Excise Department for training their peons	7,800	7,800		
TOTAL B	49,423	65,451	73,359	60,071
	<i>Non-voted</i>	<i>Non-voted</i>	<i>Non-voted</i>	<i>Non-voted</i>
	896	852	893	649
TOTAL—POLICE TRAINING SCHOOLS	99,497	1,14,563	1,17,279	1,01,053
	<i>Non-voted</i>	<i>Non-voted</i>	<i>Non-voted</i>	<i>Non-voted</i>
	15,846	14,323	13,211	11,011

26.—POLICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
SPECIAL POLICE.								
A.—MOUNTED MILITARY POLICE.								
Police Force	...	...	...	...	52,260	53,000	51,238	51,812
Clerical Establishment	...	...	...	...	2,044	1,875	1,964	1,764
Allowances	...	...	Voted	...	8,000	7,360	12,360	2,653
Contingencies—Contract	...	...	...	...	13,000	12,535	12,535	11,301
Contingencies—Non-contract	...	...	...	...	73,494	69,504	74,504	73,313
TOTAL A					1,48,798	1,44,274	1,52,601	1,40,843
B.—UNMOUNTED MILITARY POLICE.								
Pay of Officers	...	...	Voted	...	4,712	4,223	4,463	3,984
Police Force	...	...	...	...	97,596	97,000	96,683	94,153
Establishment	...	...	...	...	2,721	2,553	2,675	2,163
Allowances	...	...	Voted	...	23,693	19,250	23,693	23,421
Contingencies—Non-contract	...	...	...	...	24,165	23,265	25,265	23,312
Contingencies—Contract	...	...	...	...	5,850	5,950	5,950	5,236
TOTAL B					1,58,742	1,52,351	1,67,734	1,57,274
TOTAL—SPECIAL POLICE					3,07,540	2,96,625	3,20,335	2,98,117
RAILWAY POLICE.								
A.—EAST INDIAN RAILWAY POLICE.								
Pay of Officers	...	...	Non-voted	...	16,185	14,804	15,522	13,546
Pay of Officers	...	...	Voted	...	7,164	6,523	6,902	3,226
Police Force	...	...	...	...	1,14,405	1,14,500	1,12,408	1,08,850
Clerical Establishment	...	...	...	...	7,083	6,559	6,853	6,014
Allowances	...	...	Non-voted	...	700	600	700	600
Allowances	...	...	Voted	...	10,180	9,180	10,180	8,053
Contingencies—Contract	...	...	...	...	4,150	3,500	3,500	4,037
Contingencies—Non-contract	...	...	...	...	27,364	25,000	29,461	23,578
Establishment, etc., charges payable to other Governments	...	...	...	...	4,200	4,200	4,200	4,168
TOTAL A					1,74,546	1,69,462	1,73,507	1,57,926
					<i>Non-voted</i>	<i>16,885</i>	<i>15,404</i>	<i>16,222</i>
B.—BENGAL AND NORTH-WESTERN RAILWAY POLICE.								
Pay of Officers	...	...	Non-voted	...	7,733	7,371	7,694	7,850
Pay of Officers	...	...	Voted	...	...	...	...	...
Police Force	...	...	...	...	79,738	79,000	76,627	76,997
Clerical Establishment	...	...	...	...	6,096	5,870	6,002	5,725
Allowances	...	...	Non-voted	...	600	650	600	628
Allowances	...	...	Voted	...	5,836	5,240	5,536	5,572
Contingencies—Contract	...	...	...	...	2,100	2,100	2,100	2,040
Contingencies—Non-contract	...	...	...	...	14,150	14,100	14,100	13,656
TOTAL B					1,07,920	1,06,310	1,04,365	1,03,990
					<i>Non-voted</i>	<i>8,333</i>	<i>8,294</i>	<i>8,478</i>

26.—POLICE

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Fudget Estimate, 1933-34.	Accounts, 1932-33.
C.—BENGAL-NAGPUR RAILWAY POLICE.	Rs.	Rs.	Rs.	Rs.
Pay of Officers Non-voted ...	12,825	17,025	17,850	16,884
Pay of Officers Voted ...	3,824	3,632	3,808	3,810
Police Force	91,182	91,000	89,249	86,397
Clerical Establishment	6,771	6,212	6,487	5,830
Allowances Non-voted ...	1,000	900	1,200	804
Allowances Voted ...	11,210	11,710	11,710	10,389
Contingencies—Contract	3,550	3,550	3,550	2,994
Contingencies—Non-contract	23,722	21,830	21,860	21,216
Deduct—Recoveries from the Government of Bengal	—51,713	—50,813	—54,000	—49,956
TOTAL C— { Voted ...	88,546	87,154	82,674	80,670
{ Non-voted ...	13,825	17,925	19,050	17,688
D.—EASTERN BENGAL RAILWAY POLICE ESTABLISHMENT, ETC., CHARGES PAYABLE TO OTHER GOVERNMENTS. Voted ...	30,500	30,500	32,100	29,826
TOTAL—RAILWAY POLICE { Voted ...	4,01,512	3,93,423	3,92,646	3,72,412
{ Non-voted ...	39,043	41,350	43,566	40,312
CRIMINAL INVESTIGATION DEPARTMENT.				
Pay of Officers Non-voted ...	50,355	59,504	65,840	58,084
Pay of Officers Voted ...	17,339	16,642	17,436	15,243
Police Force	1,90,839	1,86,400	1,94,788	1,81,439
Clerical Establishment	37,043	38,000	42,705	36,885
Allowances Non-voted ...	3,660	4,762	5,400	5,013
Allowances Voted ...	61,557	59,444	59,504	55,750
Contingencies—Contract	9,850	9,850	9,850	8,563
Contingencies—Non-contract	20,432	20,945	18,945	17,935
TOTAL—CRIMINAL INVESTIGATION DEPARTMENT { Voted ...	3,37,060	3,31,281	3,31,281	3,15,815
{ Non-voted ...	54,015	64,266	71,240	63,097
WORKS (ORIGINAL WORKS)	20,000	20,000	20,000	11,137
REPAIRS ... ..	...	...	...	...
MISCELLANEOUS.				
ALLOWANCES FOR INDIAN POLICE MEDAL	750	508	600	173
ALLOWANCES FOR THE KING'S POLICE MEDAL OR BAR	5,724	5,724	5,124	6,008
GRANTS-IN-AID	10,060	10,060	10,300	10,065
MISCELLANEOUS	12,000	16,000	8,500	10,525
CONTRIBUTION TO GENERAL POLICE FUND ... ..	...	...	...	...
Deduct—CONTRIBUTION FROM CENTRAL GOVERNMENT TO MEET DEFICIT OF THE GENERAL POLICE FUND ... ..	...	...	...	...
TOTAL—MISCELLANEOUS	28,534	32,284	24,524	26,771
STORES (HIGH COMMISSIONER) EXCHANGE (DITTO) ... ..	...	...	...	...
TOTAL ... Voted ...	(a) 75,84,205	75,00,092	76,21,660	73,28,574
TOTAL ... Non-voted ...	6,22,147	6,05,734	6,46,754	6,82,229
TOTAL—26.—POLICE	82,06,352	81,05,826	82,68,414	79,10,803
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241)—				
High Commissioner Voted ...	7,120	8,600	8,960	3,089
... .. Non-voted ...	2,12,560	2,02,760	2,32,480	2,08,957
Ditto Exchange Voted ...	...	...	...	—9
Secretary of State Non-voted ...	...	...	...	—569
Ditto Exchange Non-voted ...	400	...	400	400
... .. Non-voted ...	...	...	...	...
TOTAL EXPENDITURE IN ENGLAND	2,20,080	2,11,360	2,41,840	2,11,868
(2) ANGUL (p. xiv)	1,16,317	1,14,524	1,15,497	1,12,940
GRAND TOTAL (b)	85,42,749	84,31,710	86,25,751	82,35,611

(a) This amount plus refunds represents the amount of this Demand.
 (b) This figure is the total figure in the General Abstract at page 6.

26.—POLICE—SUPERINTENDENCE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1932-34	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTENDENCE*	4	4	<i>Inspector-General and Deputy Inspectors-General 1 (2,500), 2(2,150), 1(1,850).</i>	Rs. 1,01,815	Rs.	Rs. 1,02,601	Rs.
	1	1	<i>Assistant to the Inspector-General 1(1,000)</i> ...	12,235		11,635	
			<i>Leave salaries</i> ...	...		...
			<i>Special offrs</i> ...	...		...
			<i>Special pay 1 (200)</i> ...	2,400		2,400	
			<i>Deduct—Emergency cut in pay</i> ...	—540		—1,151	
			Pay of Officers—Non-voted ...	1,15,910	1,07,635	1,15,485	1,09,920
	49	50	Clerks ...	63,816		62,964	
	37	37	Servants ...	7,704		7,896	
	3	3	Sub-Inspectors ...	2,880		2,880	
			<i>Shorthand pay</i> ...	900		900	
			<i>Band establishment</i> ...	...		...
			<i>Leave salaries</i> ...	2,500		2,000	
			<i>Temporary establishment</i> ...	...		...
			<i>Deduct—Emergency cut in pay</i> ...	—260		—540	
			Pay of Establishment ...	77,540	72,000	73,100	69,578
			TRAVELLING ALLOWANCE ...	9,000		10,000	7,888
			<i>Cost of passages granted under Superior Civil Service Rules, 1924.</i> ...	...		3,883	3,472
			<i>Other allowances</i> ...	600		...	...
			Allowances—Non-voted ...	9,600	9,595	13,883	11,360
			TRAVELLING ALLOWANCE ...	2,800		4,000	1,934
			REWARDS ...	1,200		1,200	760
			Grain compensation allowance ...	...		...	...
			Other allowances ...	1,380		1,428	1,667
			Railway warrants ...	800		1,000	569
			Cost of passage granted under Subordinate Police Service Rules. ...	...		...	...
			Allowances—Voted ...	6,180	6,200	7,628	4,980
		Contract contingencies ...	7,000		8,500	6,368	
		Maintenance of furniture ...	175		300	143	
		Petty repairs ...	...		...	...
		Contingencies—Contract ...	7,175	7,250	8,800	6,511	
		PURCHASE OF CLOTHING ...	2,150		2,150		
		Customs duty on imported stores ...	...		...	...
		Rent, rates and taxes ...	1,000		850		
		Purchase of accoutrements ...	...		...	...
		Rent of telephone lines ...	1,990		2,175		
		Miscellaneous contingencies (non-contract) ...	100		100		
		Purchase of tents ...	...		...	...
		Purchase of typewriters ...	...		...	...
		Purchase of bicycles ...	170		160		
		Contingencies—Non-contract ...	5,410	5,435	5,435	4,835	
		TOTAL ... Voted ...	96,305	90,885	99,963	85,904	
		TOTAL ... Non-voted ...	1,25,510	1,17,230	1,29,368	1,20,280	
		TOTAL—SUPERINTENDENCE ...	2,21,815	2,08,115	2,29,331	2,06,184	

*There are no sub-heads under this minor head.

26.—POLICE—DISTRICT EXECUTIVE FORCE.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	(1)	(2)						(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT POLICE.	45	45	Superintendents and Assistant Superintendents—1(1,350), 1(1,300), 1(1,250), 1(1,200), 1(1,100), 3(1,050), 3(1,000), 3(950), 2(925), 1(900), 2(850), 3(825), 2(800), 2(750), 1(725), 2(650), 2(550), 1(525), 2(500), 2(475), 1(450), 1(425), 1(400), 1(375), 4(350).	Rs. 3,27,347	Rs. 3,27,347	Rs. 3,49,830	
			Overseas pay	6,498		11,300	
			TOTAL	3,33,845		3,61,130	
			Deduct—Probable savings	—12,500		—35,460	
			Deduct—Emergency cut in pay	—1,812		—3,770	
			Pay of Officers—Non-voted*	3,19,533	3,01,165	3,21,900	2,75,416
	24	24	Deputy Superintendents—2(800), 1(700), 1(520), 1(480), 3(410), 3(420), 3(400), 1(380), 3(360), 3(340), 2(320), 1(250).	1,28,683		1,19,480	
			Leave salaries drawn in India	5,000		5,000	
			Officers appointed to act in place of non-voted officers on leave or deputation.	5,000		11,387	
			Deduct—Probable savings	—8,000		—9,000	
			Deduct—Emergency cut in pay	—5,657		—1,097	
			Pay of Officers—Voted*	1,30,123	1,18,921	1,25,770	1,14,187
			POLICE FORCE.				
	1,183	1,183	Executive subordinates	16,33,097		16,21,723	
			Special pay	7,800		8,160	
			Temporary Force				
			Deduct—Probable savings	—45,800		—39,000	
			Deduct—Emergency cut in pay	—1,519		—3,020	
			Executive Subordinates*	15,93,833	15,78,000	15,87,868	15,59,879
	12,422	12,368	Constabulary	28,19,196		28,51,080	
			Special pay	37,032		192	
			Temporary force	192			
			Deduct—Probable savings	—75,000		—93,000	
			Constabulary*	27,81,420	27,80,000	27,58,272	27,67,847
			TOTAL—POLICE FORCE	43,75,053	43,58,000	43,46,140	43,27,726
			Carried over	43,21,709	47,78,086	47,93,510	47,17,329

*These primary units of appropriation are also sub-heads.

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

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT POLICE — <i>contd.</i>			Brought forward ...	Rs. 48,24,709	Rs. 47,78,086	Rs. 47,93,810	Rs. 47,17,323
			CLERICAL ESTABLISHMENT.				
	178	178	Clerks and muharrirs	1,51,452		1,50,448	
	21	21	Special pay	3,096		3,096	
			Servants	2,544		2,544	
	14	14	Probationers	3,360		3,360	
	26	26	Fixed boat establishment	4,692		5,412	
			<i>Deduct</i> —Emergency cut in pay	—505		—1,126	
			TOTAL CLERICAL ESTABLISHMENT* ...	1,64,579	1,55,000	1,63,734	1,49,463
			ALLOWANCES.				
			<i>TRAVELLING ALLOWANCE</i>	55,000		55,000	49,416
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	8,400		8,869	19,347
			<i>Other allowances</i>	4,800		3,400	3,350
			<i>Payment on account of medical treatment of British officers of the Superior Civil Service.</i> ... ..	...		200	
			Allowances—Non-voted*	68,200	67,400	67,469	72,113
			TRAVELLING ALLOWANCE	4,51,931		4,53,266	4,52,383
			REWARDS TO POLICE OFFICERS FOR MERITORIOUS WORK.	23,200		23,500	17,671
			Railway warrants	1,49,000		1,50,000	1,43,445
			Grain compensation allowance ... ..	...		...	...
			Other allowances	1,76,941		1,92,522	2,23,109
			Cost of escort (way charges)	43,000		35,000	
			Rewards to the public for useful help to the police.	7,900		7,900	
			Cost of passages granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	6,100		10,000	3,812
			Recruiting charges ... ..	...		...
			Rewards under Arms Act ... ..	...		200	
			Fees for training buglers	36		36	
			Fees for instruction in drill	42		42	
			<i>Deduct</i> —Probable savings ... ..	...		...
			Allowances—Voted*	8,58,150	8,51,666	8,72,666	8,40,420
			TOTAL—ALLOWANCES	9,26,350	9,19,066	9,40,135	9,12,533
Contingencies— Contract.			Petty repairs	70,530		85,615	
			Contract contingencies	1,45,450		1,45,450	
			Furniture maintenance	8,950		8,950	
			Contingencies—Contract*	2,24,930	2,24,400	2,40,015	2,06,601
			Carried over	61,40,568	60,76,552	61,37,694	59,55,926

* These primary units are also sub-heads.

26.—POLICE—DISTRICT EXECUTIVE FORCE—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT POLICE —concl'd.			Brought forward ...	Rs. 61,40,568	Rs. 60,76,552	Rs. 61,37,694	Rs. 59,85,926
Contingencies— Non-contract.			CLOTHING ...	2,29,836		2,33,050	
			RECLAMATION OF MAGAHIYA DOMS ...	1,000		1,000	
			GRANTS TO ATHLETIC CLUBS ...	2,500		2,300	
			Customs duty on imported stores ...	...		...
			Compensation for land taken for police buildings	1,000		2,000	
			Petty construction ...	15,000		15,000	
			Contingencies for Temporary force ...	...		...
			Purchase of arms and accoutrements including ordnance stores.	33,419		36,146	
			Purchase of tents ...	7,000		7,000	
			Purchase of motor launch ...	...		...
			Cost of typewriters and duplicators ...	1,460		2,090	
			Purchase of bicycles ...	1,105		2,320	
			Miscellaneous contingencies (non-contract) ...	22,002		23,446	
			Leak of telephone lines ...	20,000		21,000	
			Accommodation ...	1,000		2,000	
			Rent, rates and taxes ...	97,500		99,800	
			Contingencies—Non-contract* ...	4,32,822	4,08,956	4,47,152	3,83,054
HOSPITAL CHARGES.	1	1	Assistant Surgeon 1(400) ...	4,800		4,650	
			Deduct—Emergency out in pay ...	—20		—37	
			Pay of Officers—Voted ...	4,780	3,722	4,613	4,155
	19	19	Sub-Assistant Surgeons ...	29,940		30,240	
	13	13	Compounders and dressers ...	5,274		5,444	
			Deduct—Emergency out in pay ...	—123		—252	
			Pay of Establishment ...	35,091	33,500	35,433	30,182
			TRAVELLING ALLOWANCE ...	900		900	
			Other allowances ...	600		600	
			Allowances—Voted ...	1,500	1,200	1,500	1,015
			Contribution to Purulia Sadr Hospital ...	1,000		1,600	
			Contribution for treatment of police patients ...	1,600	1,600	1,600	1,600
			House-rent ...	...		...
			Cost of diet, etc., of patients ...	1,100		1,800	
			Medical stores ...	2,400		9,400	
			Contingencies—Non-contract ...	10,500	10,000	11,200	9,661
			Petty repairs ...	250		500	
			Contract Contingencies ...	13,000		11,700	
			Furniture maintenance ...	1,000		1,000	
			Contingencies—Contract ...	14,250	12,950	13,200	12,406
			TOTAL—HOSPITAL CHARGES ...	67,721	62,972	67,545	59,019
			TOTAL—DISTRICT POLICE ...	66,41,111	65,48,480	66,52,391	64,27,999

*This primary unit is also a sub-head.

26.—POLICE—VILLAGE POLICE.									
SUB-HEADS.	Strength		Details by			Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.	Primary units,	Secondary units,	Primary units and Detailed Heads				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
VILLAGE POLICE—BHAGALPUR DIVISION.	6	6	Chaukidars	...	552	552	552	552	
			Police Force	...	552	552	552	552	
			TRAVELLING ALLOWANCE	...	50	...	...	14
			Other allowances	...	24	...	74	24	
			Allowances—Voted	...	74	74	174	38	
			Rewards to Headmen (Dumka)	...	293	...	269	...	
			Contingencies—Non-contract	...	293	299	269	319	
			TOTAL—VILLAGE POLICE—BHAGALPUR DIVISION		919	895	895	909	
VILLAGE POLICE—ORISSA DIVISION.			Chaukidars	...	35,769	...	36,201	...	
			Police Force	...	35,769	35,769	36,201	36,161	
			Rewards to chaukidars and mukaddams in Sambalpur	...	1,220	...	1,580	...	
			Allowances—Voted	...	1,220	1,580	1,580	749	
			Contribution to the Banki Union Board	...	3,074	...	3,000	...	
			Office expenses and miscellaneous	...	3,074	...	3,000	...	
			Contingencies—Non-contract	...	3,074	3,472	3,000	2,854	
			Contribution to chaukidars (fund for payment of reward to chaukidars)	...	10,000	10,000	11,000	6,450	
			TOTAL—VILLAGE POLICE—ORISSA DIVISION		50,060	50,821	51,781	46,214	
			TOTAL—VILLAGE POLICE		50,979	51,716	52,676	47,123	
26.—POLICE—POLICE TRAINING SCHOOLS.									
TRAINING COLLEGE—HAZARIBAGH.	1	1	Principal (1925)	...	11,241	11,251	12,018	10,112	
			Special pay (100)	...	1,200	1,200	1,200	1,200	
			Deduct—Emergency cut in pay	...	71	...	123	...	
			Pay of Officers—Non-voted	...	12,370	11,251	12,018	10,112	
			Instructing staff	...	...	...	...	...
			Pay of Officers—Voted	...	...	...	...	...
			Superintendent and instructors	...	28,383	...	28,383	...	
			Clerks	...	2,463	...	2,412	...	
			Special pay to Sub-Assistant Surgeon	...	720	...	720	...	
			Compounder	...	468	...	456	...	
			Servant	...	120	...	120	...	
			Constabulary	...	2,536	...	2,472	...	
			Special pay for armourers and buglers	...	48	...	48	...	
			Deduct—Emergency cut in pay	...	112	...	200	...	
			Pay of Establishment	...	34,580	33,330	34,416	31,679	
			TRAVELLING ALLOWANCE	...	300	...	300	248	
			Cost of passages granted under the Superior Civil Service Rules, 1924.	...	1,680	...	...	...
			Other allowances	...	600	...	...	...
			Allowances—Non-voted	...	2,580	2,220	300	248	
			TRAVELLING ALLOWANCE	...	400	...	500	276	
			REWARDS	...	140	...	140	...	
			Railway warrants	...	30	...	30	10	
			Cost of passage granted under (Subordinate Police) Passage Rules, 1927.	...	...	...	...	...
			Grain compensation allowance	...	...	...	...	...
			Other allowances	...	312	...	312	433	
			Allowances—Voted	...	882	882	982	719	
			Carried over	...	50,412	47,653	47,716	42,760	

26.—POLICE—POLICE TRAINING SCHOOLS— <i>contd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TRAINING COLLEGE— <i>concl'd.</i>			Brought forward ...	Rs. 50,412	Rs. 47,683	Rs. 47,716	Rs. 42,760
			Maintenance of furniture ...	300		300	
			Petty repairs ...	120		200	
			Contract contingencies ...	5,400		5,400	
			Contingencies—Contract ...	5,820	5,900	5,900	5,401
			PURCHASE OF PONIES ...	1,232		1,232	
			GRANTS TO ATHLETIC CLUBS ...	150		150	
			Rents, rates and taxes ...	2,870		4,000	
			Miscellaneous contingencies (non-contract) ...	4,000		4,500	
			Arms and accoutrements ...	240		240	
			Clothing ...	300		300	
			Purchase of bicycles ...				
			Petty construction ...				
			Purchase of typewriters ...				
			Contingencies—Non-contract ...	8,792	9,000	10,422	10,983
			<i>Deduct—Cost of training of Indian States and Excise Department cadets.</i> ...			—7,800	—7,800
			TOTAL ... Voted ...	50,074	49,112	43,920	40,983
			TOTAL ... <i>Non-voted</i> ..	14,950	13,471	12,319	10,362
			TOTAL—TRAINING COLLEGE ...	65,024	62,583	56,238	51,344
	TRAINING SCHOOL, NATHNAGAR.			<i>Special pay to Civil Surgeon</i> ...	900		900
			<i>Deduct—Emergency cut in pay</i> ...	—4		—7	
			Pay of Officers—Non-voted ...	896	852	893	649
			<i>Special pay to Civil Surgeons</i> ...				
			<i>Deduct—Emergency cut in pay</i> ...				
			Pay of Officers—Voted ...				162
51		51	Principal and Instructing staff ...	36,924		36,036	
2		2	Sub-Assistant Surgeons ...	3,420		3,360	
2		2	Clerks ...	1,980		1,872	
1		1	Compounder ...	310		300	
		Temporary Establishment ...	162		162		
1	1	Servant ...	120		120		
		<i>Special pay of Principal</i> ...	1,200		1,200		
		<i>Deduct—Emer. ency cut in pay</i> ...	—44		—87		
		Pay of Establishment ...	44,072	41,851	42,963	39,290	
		Carried over ...	41,968	42,703	43,856	40,101	

26.—POLICE—POLICE TRAINING SCHOOLS—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TRAINING SCHOOL— <i>concl'd.</i>			Brought forward ...	Rs. 41,968	Rs. 42,703	Rs. 43,856	Rs. 40,101
			<i>Other allowances</i> ...	...		...
			Allowances—Non-voted ...	...	...	...
			TRAVELLING ALLOWANCE ...	2,000		2,000	1,841
			Grain compensation allowance ...	...		...	...
			Allowances for temporary establishment ...	13		13	250
			Other allowances ...	48		43	
			Cost of passage under Bihar and Orissa (Subordinate Police) Passage Rules, 1929.	...		...
			Railway warrants ...	3,500		3,500	2,775
			Allowances—Voted ...	5,561	5,100	5,561	4,846
			Petty repairs ...	...		...
			Contract contingencies ...	2,800		2,800	
			Maintenance of furniture ...	100		100	
			Contingencies—Contract ...	2,900	2,900	2,900	2,180
			GRANTS TO ATHLETIC CLUB ...	140		75	
			Rents, rates and taxes ...	2,000		2,000	
			Miscellaneous contingencies (non-contract) ...	350		630	
			Arms and accoutrements ...	1,800		18,830	
			Purchase of typewriters ...	...		...
			Purchase of tents ...	...		...
			Clothing ...	400		400	
			Contingencies—Non-contract ...	4,690	23,400	21,985	13,593
			TOTAL ...	58,119	74,103	74,252	60,720
		<i>Deduct—Recoveries from the Excise Department for training their peons.</i>	—7,800	—7,800	...		
		TOTAL ... Voted ...	49,423	65,451	73,359	60,071	
		TOTAL ... Non-voted ...	896	852	893	649	
		TOTAL—TRAINING SCHOOL ...	50,319	66,303	74,252	60,720	

26.—POLICE—SPECIAL POLICE.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts. 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOUNTED MILITARY POLICE.	7	7	Executive subordinates	Rs. 9,360	Rs.	Rs. 9,780	Rs.
	138	138	Sowars and Dafadars	30,720		30,768	
			Special pay	11,700		11,730	
	1	1	Salutri	480		960	
			Temporary Establishment				
			<i>Deduct—Probable savings</i>			—2,000	
			<i>Deduct—Emergency cut in pay</i>				
			Police Force	52,260	53,000	51,238	51,812
	2	2	Clerks	2,052		1,980	
			<i>Deduct—Emergency cut in pay</i>	—8		—16	
			Clerical Establishment	2,044	1,875	1,964	1,764
			TRAVELLING ALLOWANCE	500		1,500	359
			REWARDS FOR MERITORIOUS SERVICE	100		100	50
			Railway warrants	5,000		7,000	1,034
			Recruiting charges				
			Other allowances	3,760		3,760	1,200
			Cost of passages granted under the Bihar and Orissa (Subordinate Police) Passage Rules, 1927.				
			<i>Deduct—Probable savings</i>	—1,360			
			Allowances—Voted	8,000	7,300	12,300	2,653
			Contract contingencies	9,350		9,350	
			Furniture maintenance	150		150	
			Petty repairs	3,500		3,035	
			Contingencies—Contract	13,000	12,535	12,535	11,301
			PURCHASE OF PONIES	5,544		5,544	
			GRANTS TO ATHLETIC CLUB	50		50	
			Customs duty on imported stores				
			Maintenance of saddlery and gear	5,800		5,800	
		Rents, rates and taxes	2,500		1,500		
		Purchase of typewriter					
		Miscellaneous contingencies (non-contract)	57,500		58,500		
		Purchase of tents	500		1,110		
		Arms and accoutrements	1,200		1,600		
		Petty construction	400		400		
		Contingencies—Non-contract	73,404	69,504	74,504	73,313	
		TOTAL—MOUNTED MILITARY POLICE	1,48,798	1,44,274	1,52,601	1,40,843	

26.—POLICE—SPECIAL POLICE—concl'd.

SUB-HEADS.	Strength		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UNMOUNTED MILITARY POLICE.	1	1	Officer second in command 1(275)	Rs. 4,130	Rs.	Rs. 3,900	Rs.
			Special pay	600		600	
			<i>Deduct—Emergency cut in pay</i>	—18		—37	
			Pay of Officers—Voted	4,712	4,228	4,463	3,984
		3	3 Subadars	9,600		9,300	
		3	3 Jamadars	3,240		3,360	
		14	14 Havildars	5,820		5,820	
		12	12 Naiks	3,600		3,600	
			Special pay	16,500		16,476	
		302	302 Sepoys	60,876		60,204	
			<i>Deduct—Emergency cut in pay</i>	—40		—77	
			<i>Deduct—Probable savings</i>	—2,000		—2,000	
			Police Force	97,596	97,000	96,683	94,153
		1	1 Sub-Assistant Surgeon	2,030		2,030	
		1	1 Clerk	702		666	
			<i>Deduct—Emergency cut in pay</i>	—11		—21	
			Establishment	2,721	2,558	2,675	2,168
			TRAVELLING ALLOWANCE	2,000		3,000	1,621
			REWARDS FOR MERITORIOUS SERVICE	350		350	300
			Other allowances	18,318		21,848	17,162
			Railway Warrants	5,000		6,500	4,335
			<i>Deduct—Probable savings</i>	—2,000		—2,000	
			Allowances—Voted	21,698	19,350	32,698	23,421
			PURCHASE OF CLOTHING	11,500		11,500	
			GRANTS TO ATHLETIC CLUBS	350		150	
			Customs duty on imported stores	—		—	
			Purchase of tents	1,600		1,820	
			Purchase of accoutrements, etc.	6,450		8,560	
			Rent, rates and taxes	1,500		1,400	
			Purchase of typewriter	—		—	
			Purchase of bicycles	—		—	
			Petty construction	2,000		850	
		Rent of telephone lines	285		285		
		Miscellaneous contingencies (non-contract)	450		700		
		Contingencies—Non-contract	24,165	23,265	25,265	23,312	
		Contract contingencies	5,000		5,000		
		Maintenance of furniture	450		500		
		Petty repairs	400		450		
		Contingencies—Contract	5,850	5,950	5,950	5,236	
		TOTAL—UNMOUNTED MILITARY POLICE	1,58,742	1,52,351	1,67,734	1,57,274	

26.—POLICE—RAILWAY POLICE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EAST INDIAN RAILWAY POLICE.	1	1	Superintendent 1(1,200)	14,452		13,852	
			Special pay 1(150)	1,800		1,800	
			Overseas pay				
			Deduct—Emergency cut in pay	—67		—130	
			Pay of Officers—Non-voted	16,185	14,804	15,522	13,546
		1	1 Deputy Superintendent 1(600)	7,193		6,980	
			Deduct—Emergency cut in pay	—29		—58	
			Pay of Officers—Voted	7,164	6,523	6,902	3,228
		41	40 Executive subordinates	57,540		57,720	
		253	253 Constabulary	60,312		60,180	
			Special pay	600		600	
			Deduct—Probable savings	—4,000		—6,000	
			Deduct—Emergency cut in pay	—47		—92	
			Police Force	1,14,405	1,14,500	1,12,408	1,08,850
		7	7 Clerks	6,750		6,546	
		1	1 Servant	120		120	
		1	1 Probationer	240		240	
			Deduct—Emergency cut in pay	—27		—53	
			Clerical Establishment	7,083	6,559	6,853	6,014
			TRAVELLING ALLOWANCE	700		700	600
			Cost of passages granted under the Superior Civil Services Rules, 1924.				
			Other allowances				
			Allowances—Non-voted	700	600	700	600
			TRAVELLING ALLOWANCE	8,000		8,000	6,380
			REWARDS	800		800	600
			Grain compensation allowance				
			Other allowances	1,330		1,330	1,071
		Railway warrants	50		50	2	
		Allowances—Voted	10,180	9,180	10,180	8,053	
		Contract contingencies	3,900		3,250		
		Furniture maintenance	250		250		
		Contingencies—Contract	4,150	3,500	3,500	4,037	
		GRANTS TO ATHLETIC CLUBS					
		Rents, rates and taxes	21,000		22,000		
		Rent of telephone lines	1,314		1,314		
		Miscellaneous contingencies (non-contract)	5,000		6,000		
		Purchase of Bicycles			100		
		Purchase of typewriter and duplicator					
		Arms and accoutrements	50		50		
		Purchase of tents					
		Contingencies—Non-contract	27,364	25,000	29,464	23,578	
		Establishment, etc., charges payable to other Governments.	4,200	4,200	4,200	4,168	
		TOTAL ... Voted	1,74,546	1,69,462	1,73,607	1,57,928	
		TOTAL ... Non-voted	16,885	15,404	16,222	14,146	
		TOTAL—E. I. R. POLICE	1,91,431	1,84,866	1,89,729	1,72,072	

26.—POLICE—RAILWAY POLICE—*contd.*

SUB-HEADS	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BENGAL AND NORTH WESTERN RAILWAY POLICE.		1	Assistant Superintendent 1(525) ...	Rs. 6,564		Rs. 6,556	
			Special pay 1(100) ...	1,200		1,200	
			Overseas pay ...				
			Deduct—Emergency cut in pay ...	—31		—62	
			Pay of Officers—Non-voted ...	7,733	7,371	7,694	7,850
			Deputy Superintendent ...				
			Pay of Officers—Voted ...				
	26	98	Executive Subordinates ...	36,540		34,440	
	188	188	Constabulary ...	44,832		44,052	
			Deduct—Emergency cut in pay ...	—34		—65	
			Probable savings ...	1,000		—1,800	
			Police Force ...	79,738	79,000	76,627	76,997
			Clerks ...	5,760		5,688	
			Servant ...	120		120	
			Probationer ...	240		240	
			Deduct—Emergency cut in pay ...	—84		—46	
			Clerical Establishment ...	6,096	5,870	6,002	5,735
			TRAVELLING ALLOWANCE ...	600		600	628
			Cost of passages granted under the Superior Civil Service Rules, 1924 ...				
			Other allowances ...				
			Allowances—Non-voted ...	600	650	600	628
			TRAVELLING ALLOWANCE ...	5,000		4,500	4,833
			REWARDS ...	340		340	340
			Railway warrants ...	300		300	143
			Graja compensation allowance ...				
			Other allowances ...	236		396	253
			Allowances—Voted ...	5,836	5,240	5,536	5,572
			Contract contingencies ...	2,000		2,000	
			Furniture maintenance ...	100		100	
			Contingencies—Contract ...	2,100	2,100	2,100	2,040
			GRANTS TO ATHLETIC CLUBS ...	80			
			Rents, rates and taxes ...	11,000		11,000	
			Miscellaneous contingencies (non-contract) ...	3,000		3,000	
			Arms and accoutrements ...	60		100	
			Purchase of bicycles ...				
			Contingencies—Non-contract ...	14,180	14,100	14,100	13,656
			TOTAL ... Voted ...	1,07,920	1,06,310	1,04,365	1,03,990
			TOTAL ... Non-voted ...	8,333	8,021	8,294	8,478
			TOTAL—B. & N.-W. RAILWAY POLICE ...	1,16,253	1,14,331	1,12,659	1,12,468

26.—POLICE—RAILWAY POLICE—contd.

SUB-HEADS	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BENGAL- NAGPUR RAILWAY POLICE.	1	1	Superintendent 1(1,350)	8,100		16,200	
			Special pay 1(150)	1,800		1,800	
			Assistant Superintendent	3,000			
			Deduct—Emergency cut in pay	-75		-150	
			Pay of Officers—Non-voted	12,825	17,025	17,850	16,884
	1	1	Deputy Superintendent	3,840		3,840	
			Deduct—Emergency cut in pay	-16		-32	
			Pay of Officers—Voted	3,824	3,832	3,808	3,810
	30	30	Executive subordinates	44,160		42,600	
			Special pay	600		600	
	203	203	Constabulary	48,480		48,156	
			Deduct—Probable savings	-2,000		-2,000	
			Deduct—Emergency cut in pay	-58		-107	
			Police Force	91,182	91,000	89,249	86,397
	8	8	Clerks	6,624		6,372	
	1	1	Servant	168		168	
			Deduct—Emergency cut in pay	-21		-43	
			Clerical Establishment	6,771	6,312	6,497	5,830
			<i>TRAVELLING ALLOWANCE</i>	1,000		1,200	804
			<i>Cost of passages granted under the Superior</i> <i>Civil Service Rules, 1922.</i>				
			<i>Other Allowances</i>				
			<i>Payment on account of medical treatment of</i> <i>British officers of Superior Civil Services.</i>				
			Allowances—Non-voted	1,000	900	1,200	804
		TRAVELLING ALLOWANCE	8,000		8,500	7,593	
		REWARDS	650		650	600	
		Grain compensation allowance					
		Other allowances	1,960		1,960	1,815	
		Railway warrants	600		600	381	
		Fees for instruction in drill					
		Allowances—Voted	11,210	11,710	11,710	10,389	
		Contract contingencies	3,250		3,250		
		Maintenance of furniture	300		300		
		Contingencies—Contract	3,550	3,550	3,550	2,994	
		Carried over	1,30,362	1,34,029	1,33,864	1,27,108	

26.—POLICE—RAILWAY POLICE—*concl.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BENGAL- NAGPUR RAILWAY POLICE— <i>concl.</i>			Brought forward ...	Rs. 1,30,362	Rs. 1,31,029	Rs. 1,33,864	Rs. 1,27,103
			GRANTS TO ATHLETIC CLUBS ...	90			
			Rents, rates and taxes ...	18,617		17,000	
			Rent of telephone lines ...	330		260	
			Miscellaneous contingencies (non-contract) ...	4,500		4,500	
			Purchase of typewriters and duplicators ...				
			Arms and accoutrements ...	100		100	
			Purchase of bicycles ...	85			
			Contingencies—Non-contract ...	23,723	21,860	21,860	21,216
			<i>Deduct</i> —Recoveries from the Government of Bengal.	—51,713	—50,813	—51,000	—49,966
			TOTAL ... Voted ...	83,546	87,151	82,674	80,670
			TOTAL ... <i>Non-voted</i> ...	13,825	17,925	19,050	17,683
			TOTAL—B.-N. RAILWAY POLICE ...	1,02,371	1,05,076	1,01,724	88,353
EASTERN BENGAL RAILWAY POLICE.			Establishment, etc., charges payable to other Governments.	30,500	30,500	32,100	29,826

26.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT.

CRIMINAL INVESTIGATION DEPARTMENT.*	1	1	Deputy Inspector-General of Crimes 1(1,750).	21,000		25,600	
		2	Assistants to Deputy Inspector-General of Crimes 2(1,000). Temporary Assistant Superintendent of Police	25,993		31,390	
			Special pay 1(200), 1(100)	3,600		3,000	
			Deduct—Emergency cut in pay	—233		—650	
			Pay of Officers—Non-voted	50,355	59,504	65,840	58,094
	2	3	Deputy Superintendents 1(480), 1(340), 1(380), (S. P. 75).	15,610		10,320	
			Special pay 2(75)	1,900		1,800	
			Deduct—Emergency cut in pay	—71		—144	
			Pay of Officers—Voted	17,339	16,643	17,436	15,243
			Carried over	67,694	76,146	83,276	73,327

* There are no sub-heads under this minor head.

26.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward	Rs. 67,694	Rs. 76,146	Rs. 83,276	Rs. 73,327
CRIMINAL INVESTIGATION DEPARTMENT—concl'd.	5	5	Reporters	9,300		9,300	
			Special pay	3,600		3,600	
	74	74	Executive subordinates	1,20,900		1,52,700	
	69	79	Constabulary	22,041		19,476	
			Temporary force	1,680		3,216	
			Special pay	39,636		7,176	
			<i>Deduct—Emergency cut in pay</i>	—321		—680	
			<i>Deduct—Probable savings</i>	—6,000		...	
			Police Force	1,90,839	1,86,400	1,94,788	1,81,439
	22	26	Clerks	36,036		30,732	
			Leave salary	584		584	
			Personal pay	240		...	
	2	2	Servants	336		336	
			Temporary Establishment ... ..	...		11,400	
			<i>Deduct—Emergency cut in pay</i>	—153		—347	
			Clerical Establishment	37,043	38,000	42,705	36,885
			<i>TRAVELLING ALLOWANCE</i>	3,660		3,000	3,665
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i>	...		2,400	1,348
			<i>Other allowances</i> ... ..	...		...	...
			Allowances—Non-voted	3,660	4,762	5,400	5,013
			<i>TRAVELLING ALLOWANCE</i>	30,528		30,000	28,314
			<i>REWARDS FOR MERITORIOUS WORK</i>	2,000		2,000	2,004
			Railway warrants	4,000		4,060	3,960
			Allowance of temporary force	345		680	...
			Grain compensation allowance ... ..	...		...	...
			Other allowances	24,684		22,764	21,472
			Allowances—Voted	61,557	59,444	59,504	55,750
			Contract contingencies	9,700		9,700	
			Furniture maintenance	150		150	
			Contingencies—Contract	9,850	9,850	9,850	8,563
			<i>COST ON ACCOUNT OF FRAUDULENT CIVIL SUITS</i>	1,000		1,000	
			<i>SECRET SERVICE MONEY</i>	13,000		12,000	
			Rents, rates and taxes	800		960	
			Rent of telephone lines	1,800		1,800	
			Miscellaneous contingencies (non-contract)	3,095		2,020	
			Contingencies for temporary force	132		250	
			Purchase of bicycles	255		240	
			Purchase of typewriters ... ..	...		325	
			Purchase of Arms and Accoutrements	350		350	
			Contingencies—Non-contract	20,432	20,945	18,945	17,935
			TOTAL ... Voted	3,37,060	3,31,281	3,43,229	3,15,815
			TOTAL ... Non-voted	54,015	64,266	71,240	63,097
			TOTAL—CRIMINAL INVESTIGATION DEPARTMENT	3,91,075	3,95,547	4,14,468	3,78,912

[Reserved.]

MAJOR HEAD—27.—PORTS AND PILOTAGE.

(B.—MINOR PORTS.)

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of ports and pilotage—

Rs. _____

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			PILOTAGE AND PILOT ESTABLISHMENTS.				
			<i>Balasore—</i>	Rs.	Rs.	Rs.	Rs.
Pay of Establish- ment—Voted.	1	1	Pilot	100	100	500	30
			Survey of Inland Steam Vessels	2,250	...	2,250	...
			TOTAL 27.—PORTS AND PILOT- AGE.	(a) 2,350	100	2,550	30

DEMAND No. 22.

MAJOR HEAD—30.—SCIENTIFIC DEPARTMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Scientific Departments—

Rs. 31,945

TOTAL OF DEMAND No. 22—Rs. 31,945

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
RESERVED.				
ARCHÆOLOGICAL DEPARTMENT* Voted ...	...	...	...	...
TOTAL—RESERVED	...	...	...	...
TRANSFERRED.				
DONATION TO SCIENTIFIC SOCIETIES AND INSTITUTES* Voted	4,813	4,633	4,742	4,553
MUSEUMS				
A.—MUSEUM.				
Pay of Officers Voted ...	5,975	5,875	5,950	5,400
Pay of Establishment	7,695	7,158	7,273	6,819
Allowances Voted ...	450	450	450	1,003
Contingencies—Non-contract	10,112	9,711	9,711	9,294
TOTAL A Voted ...	24,232	22,994	23,384	22,316
B.—ETHNOLOGICAL GRANT Voted ...	2,900	2,900	2,900	2,900
TOTAL—MUSEUMS Voted ...	27,132	25,894	26,284	25,216
TOTAL—TRANSFERRED	31,945	30,527	31,026	29,769
TOTAL—30.—SCIENTIFIC DEPARTMENTS—Voted	31,945	30,527	31,026	29,769

*These minor heads are primary units of appropriation.

(a) Included under Demand no. 8 Miscellaneous (p. 236).

30.—SCIENTIFIC DEPARTMENTS—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units. SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
MUSEUM ...	1	1	Curator 1(500)	Rs. 6,000	Rs.	Rs. 6,000	Rs.
			<i>Deduct—Emergency out in pay</i>	—25		—50	
			Pay of Officers—Voted	5,975	5,675	5,950	5,400
	16	16	Establishment	7,718		7,313	
			Temporary establishment	—23		—43	
			<i>Deduct—Emergency cut in pay</i> ..				
			Pay of Establishment	7,695	7,168	7,273	6,619
			TRAVELLING ALLOWANCE	400		400	903
			Other allowances	50		50	100
			Allowances—Voted	450	450	450	1,003
			Contingencies	6,000		6,000	
			Purchase of antiquities, etc.	1,500		1,500	
			Rents, rates and taxes	2,612		2,211	
			Contingencies—Non-contract	10,112	9,711	9,711	9,294
			TOTAL—MUSEUM	24,232	22,994	23,384	22,316
ETHNOLOGICAL GRANT.			Ethnological Grant	2,900	2,900	2,900	2,900
			TOTAL—MUSEUM	27,132	25,894	26,284	25,216

DEMAND No. 23.

[RESERVED.]

MAJOR HEAD— 31. —EDUCATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Education (Reserved)—

Rs. 1,86,943

TOTAL OF DEMAND No. 23—Rs. 1,86,943

DEMAND No. 24.
MAJOR HEAD—31.—EDUCATION.

[TRANSFERRED.]

Estimate of the charges that will come in course of payment during the year ending 31st March 1935
in respect of Education (Transferred)

Rs. 74,84,700

Add Refunds—Rs. 3,000

TOTAL OF DEMAND No. 24. Rs. 74,87,700

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
RESERVED.	Rs.	Rs.	Rs.	Rs.
B.—SECONDARY.				
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
EUROPEAN AND ANGLO-INDIAN SCHOOLS.				
Recurring Voted ...	74,800	75,077	72,100	70,380
Non-recurring Voted ...	5,000	4,918	5,000	4,358
Provident Fund for teachers in European schools ...	175	...	...	...
TOTAL B—SECONDARY RESERVED—Voted ...	79,975	79,995	77,100	74,738
C.—PRIMARY.				
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
EUROPEAN AND ANGLO-INDIAN SCHOOLS.				
Recurring Voted ...	24,900	23,901	23,400	22,955
Non-recurring Voted ...	500	104	500	1,133
Provident Fund for teachers in European schools ...	25	...	...	...
TOTAL C.—PRIMARY RESERVED Voted ...	25,425	24,005	23,900	24,088
D.—SPECIAL.				
GOVERNMENT SPECIAL SCHOOLS—RESERVED.				
REFORMATORY SCHOOL.				
Pay of Officers <i>Non-voted</i> ...	598	473	595	540
Pay of Officers	10,755	10,215	10,710	9,720
Pay of Establishment	37,321	38,000	40,553	38,387
Allowances Voted ...	2,450	2,300	2,450	1,931
Contingencies—Non-contract	45,032	45,000	55,140	45,420
Deduct—Recoveries from other provinces	-28,823	-28,414	-33,810	-33,031
TOTAL—REFORMATORY SCHOOL { Voted ...	66,730	67,101	75,073	62,424
{ <i>Non-voted</i> ...	598	473	595	540
E.—GENERAL RESERVED.				
INSPECTION.				
Pay of Officers <i>Non-voted</i> ...	1,793	1,703	1,785	1,620
Pay of Establishment	615	600	600	549
Allowances <i>Non-voted</i> ...	500	480	500	513
Allowances Voted ...	108	100	108	113
Contingencies—Contract	250	250	250	270
Contingencies—Non-contract ... ..	...	...	...	...
TOTAL—INSPECTION { Voted ...	973	950	958	932
{ <i>Non-voted</i> ...	2,293	2,183	2,285	2,133

MAJOR HEAD—31.—EDUCATION—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
RESERVED.				
SCHOLARSHIPS—RESERVED.				
In Arts Colleges	1,460	1,300	1,410	795
In Professional Colleges	1,520	1,000	1,420	990
In Secondary (European and Anglo-Indian) Schools	11,360	9,000	11,600	8,756
In Primary Schools	780	700	660	441
In Special Schools	720	720	720	720
Deduct—Probable savings	—2,000	...	...	...
TOTAL—SCHOLARSHIPS—RESERVED	13,840	12,720	15,840	11,702
TOTAL—GENERAL—RESERVED	14,813	13,670	16,798	12,634
Stores—High Commissioner	2,293	2,183	2,285	2,133
Exchange ditto ... ..	...	...	...	...
TOTAL ... Voted (a) ...	1,86,943	1,84,771	1,92,871	1,73,884
TOTAL ... Non-voted ...	2,891	2,656	2,880	2,673
TOTAL—RESERVED	1,89,834	1,87,427	1,95,751	1,76,557
TRANSFERRED.				
A—UNIVERSITY.				
GRANTS TO UNIVERSITY.				
RECURRING Voted	22,429	21,205	21,000	22,000
NON-RECURRING Voted ... ..	...	...	...	2,500
GOVERNMENT ARTS COLLEGES.				
Pay of Officers Non-voted	1,68,724	1,47,500	1,66,969	1,43,521
Pay of Officers Voted	6,18,576	5,66,715	5,85,613	5,14,567
Pay of Establishment	70,000	68,000	70,843	64,270
Allowances... .. Non-voted	3,684	6,651	3,500	6,254
Allowances Voted	6,540	4,000	3,850	5,953
Contingencies—Non-contract	95,198	93,490	93,492	96,183
Contingencies—Contract	31,698	31,689	31,689	34,391
TOTAL—GOVERNMENT ARTS COLLEGES ... { Voted	8,22,003	7,63,894	7,35,487	7,15,364
... Non-voted	1,72,408	1,54,151	1,70,469	1,49,775
GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
RECURRING Voted	1,77,179	1,63,010	1,78,133	1,55,400
NON-RECURRING Voted	11,137	21,733	11,090	19,565
GOVERNMENT PROFESSIONAL COLLEGES.				
A—LAW COLLEGE (PATNA).				
Pay of Officers Voted	45,804	40,000	42,628	39,720
Pay of Establishment	3,578	3,438	3,512	3,323
Allowances Voted ... ..	...	...	...	...
Contingencies—Contract	1,590	1,590	1,650	1,573
Contingencies—Non-contract	4,561	4,560	5,044	4,560
TOTAL—A Voted	52,535	49,588	52,834	49,176

(a) Represents the amount of demand no. 23; vide page 131.

31.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
TRANSFERRED.				Rs.	Rs.	Rs.	Rs.
B.—TRAINING COLLEGES.							
Pay of Officers	...	...	<i>Non-voted</i>	25,037	21,967	26,409	21,300
Pay of Officers	...	...	Voted	27,949	26,500	25,763	25,594
Pay of Establishment	...	...	...	4,830	4,700	4,340	4,569
Allowances	...	...	<i>Non-voted</i>	100	1,947	100	559
Allowances	...	...	Voted	1,010	1,010	1,210	903
Contingencies—Contract	...	...	...	2,803	2,803	2,803	2,157
Contingencies—Non-contract	...	...	...	12,565	13,000	13,813	14,034
TOTAL—B				49,157	48,013	47,929	47,257
				{ Voted		25,137	21,859
				{ Non-voted		23,914	26,509
TOTAL—A—UNIVERSITY				11,34,440	10,67,443	10,96,473	10,11,262
				{ Voted		1,97,545	1,71,634
				{ Non-voted		7,36,895	8,39,628
B.—SECONDARY.							
GOVERNMENT SECONDARY SCHOOLS.							
A.—FOR BOYS.							
Pay of Officers	...	...	<i>Non-voted</i>	14,918	11,500	13,300	11,035
Pay of Officers	...	...	Voted	1,23,051	1,16,600	1,23,683	1,04,952
Pay of Establishment	...	...	...	5,72,494	5,40,000	5,66,300	5,09,877
Allowances	...	...	<i>Non-voted</i>	500	1,812	2,040	549
Allowances	...	...	Voted	5,770	5,400	5,770	5,446
Contingencies—Non-contract	...	...	...	95,847	92,500	97,830	92,534
Deduct—Amount payable by the Central Government for the Pusa High school.	...	...	...	- 8,036	- 8,036	- 7,969	- 8,036
TOTAL—A				7,94,126	7,46,464	7,85,614	7,04,773
				{ Voted		15,418	11,634
				{ Non-voted		7,78,708	6,93,139
B.—FOR GIRLS.							
Pay of Officers	...	...	<i>Non-voted</i>	...	...	...	...
Pay of Officers	...	...	Voted	17,988	16,170	16,975	14,490
Pay of Establishment	...	...	...	63,796	60,000	63,822	55,838
Allowances	...	...	<i>Non-voted</i>	...	...	...	...
Allowances	...	...	Voted	960	960	760	946
Contingencies—Non-contract	...	...	...	45,349	45,000	45,414	44,616
TOTAL—B				1,28,093	1,22,130	1,26,971	1,15,890
				{ Voted		...	...
				{ Non-voted		...	...
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.							
A.—RECURRING.							
Recurring	...	...	...	4,18,943	4,16,883	4,15,883	3,99,412
Deduct—Probable Savings	...	...	...	- 5,000	...	- 5,000	...
TOTAL—A				4,13,943	4,16,883	4,10,883	3,99,412
B.—NON-RECURRING.							
Annual grant for minor projects	...	...	...	25,000	35,000	25,000	20,728
Grants for specific major projects	...	...	...	...	17,343	17,343	5,102
TOTAL—B				25,000	52,343	42,343	25,830
C.—PROVIDENT FUND FOR TEACHERS IN AIDED SCHOOLS...				9,500	9,000	8,000	8,872
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.							
RECURRING	...	...	Voted	1,86,275	1,83,269	1,83,485	1,83,048
NON-RECURRING	...	...	Voted	...	216	...	...
TOTAL—B—SECONDARY				15,56,937	15,30,305	15,57,296	14,37,825
				{ Voted		15,418	11,634
				{ Non-voted		7,36,895	8,39,628

31.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
C.—PRIMARY.				
GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.				
Pay of Establishment	5,475	5,475	5,555	5,243
Allowances Voted	10	...	10	...
Contingencies—Non-contract	1,723	1,720	1,887	1,580
TOTAL—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS... Voted	7,208	7,195	7,452	6,823
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
OTHER SCHOOLS.				
Recurring Voted	2,988	2,988	2,988	2,973
Non-recurring Voted	2,084	1,000	2,084	2,084
TOTAL—OTHER SCHOOLS—VOTED	5,072	3,988	5,072	5,057
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
RECURRING Voted	30,82,729	32,81,130	30,82,892	30,80,307
NON-RECURRING Voted	6,936	3,528	...	...
TOTAL—C—PRIMARY ... Voted	31,01,945	32,95,841	30,95,416	30,92,187
D—SPECIAL.				
GOVERNMENT SPECIAL SCHOOLS.				
A—TRAINING SCHOOLS FOR MASTERS.				
Pay of Officers Voted	26,649	23,500	26,719	23,058
Pay of Establishment	95,398	89,600	92,540	87,977
Allowances Voted	7,040	6,410	7,640	6,160
Contingencies—Contract	4,210	4,000	4,210	3,836
Contingencies—Non-contract	1,45,046	1,40,000	1,44,194	1,39,499
TOTAL—A ... Voted	2,78,343	2,63,510	2,76,703	2,60,560
B—TRAINING SCHOOLS FOR MISTRESSES.				
Pay of Officers <i>Non-voted</i>	...	...	...	...
Pay of Officers Voted	4,392	4,133	4,091	3,510
Pay of Establishment	23,747	22,338	23,399	20,877
Allowances <i>Non-voted</i>	...	...	...	...
Allowances Voted	100	100	100	87
Contingencies—Contract	750	750	750	790
Contingencies—Non-contract	22,405	22,000	20,638	22,734
TOTAL—B Voted	51,394	49,321	48,978	47,958

31.—EDUCATION—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
C.—OTHER SCHOOLS.					Rs.	Rs.	Rs.	Rs.
Pay of Establishment	...	...	...	Voted	54,474	52,838	56,777	50,059
Allowances	...	...	...	Voted	850	800	800	846
Contingencies—Non-contract	...	...	...	...	7,883	7,900	7,783	7,959
TOTAL—C					63,307	61,538	65,160	58,864
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.								
RECURRING	...	...	...	Voted	97,584	97,990	97,990	99,654
NON-RECURRING	...	...	...	Voted	2,084	2,500	2,084	2,084
TOTAL—D—SPECIAL					4,92,712	4,74,859	4,90,915	4,69,160
E.—GENERAL DIRECTION.								
Pay of Officers	...	...	...	Non-voted	45,391	51,295	46,987	39,676
Pay of Officers	...	...	...	Voted	4,826	10,042	9,520	8,420
Pay of Establishment	...	...	...	...	55,155	52,000	54,845	47,826
Allowances	...	...	...	Non-voted	3,000	3,700	3,000	3,495
Allowances	...	...	...	Voted	2,600	2,500	2,800	2,306
Contingencies—Contract	...	...	...	...	4,900	4,000	4,900	3,796
Contingencies—Non-contract	...	...	...	...	2,410	2,285	2,285	2,111
TOTAL—DIRECTION					69,691	70,827	74,150	64,459
INSPECTION.					48,391	57,995	49,987	43,171
Pay of Officers	...	...	...	Non-voted	6,168	13,489	14,376	12,062
Pay of Officers	...	...	...	Voted	1,65,511	1,62,000	1,75,146	1,55,546
Pay of Establishment	...	...	...	...	4,92,263	4,66,000	4,85,837	4,43,067
Allowances	...	...	...	Non-voted	2,922	1,900	2,000	4,090
Allowances	...	...	...	Voted	1,45,505	1,45,500	1,45,000	1,43,784
Contingencies—Contract	...	...	...	...	29,332	29,332	29,164	27,705
Contingencies—Non-contract	...	...	...	...	31,084	30,000	33,874	30,244
TOTAL—INSPECTION					8,63,705	8,32,832	8,69,021	8,00,346
SCHOLARSHIPS.					9,090	15,389	16,376	16,152
In Arts Colleges	...	...	...	...	49,601	43,000	48,746	39,002
In Professional Colleges	...	...	...	...	480	1,700	1,310	2,000
In Secondary schools	...	...	...	...	76,368	74,000	75,014	73,893
In Primary schools	...	...	...	...	1,500	300	1,500	293
In Special schools	...	...	...	...	2,788	2,000	4,312	2,348
State Scholarships payable in India	...	...	...	...	...	82	85	830
Deduct—Probable Savings	...	...	...	...	—9,000	...	—8,000	...
TOTAL—SCHOLARSHIPS					1,21,737	1,21,082	1,22,667	1,18,366

31.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS—				
A.—SCHOOL EXAMINATION BOARD, ETC.—				
Pay of Officers Voted	3,892	3,300	4,165	3,083
Pay of Establishment	4,429	4,200	4,462	3,916
Allowances Voted	4,100	3,800	4,400	2,859
Contingencies—Contract	940	940	940	940
Contingencies—Non-contract	50	50	50	31
Fees to selected Members of Text-Book Committee	1,000	1,000	1,000	1,000
TOTAL—A—VOTED	14,411	13,290	15,917	11,859
B.—SANSKRIT ASSOCIATION, ETC.—				
Pay of Establishment	4,833	4,370	4,501	4,658
Allowances Voted	3,300	3,300	3,300	5,871
Contingencies—Non-contract	1,500	1,500	1,400	1,440
TOTAL—B—VOTED	9,633	9,170	9,201	11,969
C.—ORIENTAL PUBLIC LIBRARY—				
Pay of Officers Voted	...	...	...	...
Pay of Establishment	6,156	5,728	5,952	5,565
Allowances Voted	...	...	...	..
Contingencies—Non-contract	4,809	4,500	2,558	5,567
TOTAL—C—VOTED	10,965	10,228	8,510	11,132
GRANTS FOR ENCOURAGEMENT OF LITERATURE	1,500	1,500	1,500	1,435
REMUNERATION TO EXAMINERS	37,000	37,000	32,000	36,673
OTHER EXAMINATION CHARGES	15,000	15,000	15,000	14,392
REWARDS AND STIPENDS TO SANSKRIT TEACHERS AND TOLS AND MAULAVI FAZILS ... ..	...	3,500	838	4,606
MISCELLANEOUS CHARGES	3,000	5,000	3,500	2,274
REMUNERATION TO REVIEWERS OF BOOKS PUBLISHED IN THE PROVINCE	150	150	150	150
ALLOWANCE TO MEDICAL OFFICERS FOR ATTENDING HOSTELS AND EDUCATIONAL INSTITUTIONS	18,000	19,000	19,500	17,691
GRANTS FOR ZENANA EDUCATION	15,374	15,374	15,374	13,814
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES ... ..	...	...	...	..
GRANT TO THE PROVINCIAL BOY SCOUTS ASSOCIATION	9,000	9,000	9,000	9,000
GRANT TO THE GIRL GUIDES ASSOCIATION	500	500	500	500
TOTAL—MISCELLANEOUS	1,34,533	1,38,712	1,30,090	1,35,495
TOTAL—E—GENERAL { Voted	11,33,666	11,63,453	11,96,228	11,18,666
... .. { Non-voted	57,481	73,394	66,363	59,323

31.—EDUCATION— <i>concl'd.</i>				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Rs.	Rs.	Rs.	Rs.
WORKS—TRANSFERRED	...	Voted	...	9,000	9,000	9,000	9,155
STORES—HIGH COMMISSIONER	...	Voted	...	...	...	...	...
EXCHANGE	DITTO	Voted	...	...	...	...	...
RESERVE AT THE DISPOSAL OF GOVERNMENT	...	Voted	...	...	...	...	...
	TOTAL	Voted	...	(a) 74,84,700	75,40,901	74,45,328	71,38,255
	TOTAL	Non-voted	...	2,70,444	2,64,761	2,78,681	2,42,591
SUMMARY OF RESERVED AND TRANSFERRED.				77,55,144	78,05,662	77,24,009	73,80,846
	TOTAL	Voted	...	76,71,643	77,25,672	76,38,199	73,12,139
	TOTAL	Non-voted	...	2,73,335	2,67,417	2,81,561	2,45,264
TOTAL—31.—EDUCATION				79,44,978	79,93,089	79,19,760	75,57,403
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 241)—							
High Commissioner	...	Voted	...	19,480	3,070	10,600	19,088
		Non-voted	...	88,240	79,400	85,760	82,636
Ditto	Exchange	Voted	...	...	...	...	—6
		Non-voted	...	...	...	...	—24 5
TOTAL EXPENDITURE IN ENGLAND				1,07,720	82,470	96,360	1,01,473
(2) ANGUL (p. xvii)				1,05,713	1,04,771	1,06,074	98,515
GRAND TOTAL				(b) 81,58,411	81,80,330	81,22,194	77,57,391

31.—EDUCATION—A—UNIVERSITY.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GOVERNMENT ARTS COLLEGES.†	13	13	Principals, Professors and other teaching staff, 1(1,750), 2(1,500), 1(1,350), 4(1,250), 3(1,200), 1(1,150), 1(1,050). Overseas pay, 2(300) Special pay, 1(250), 3(150)	2,04,059		1,98,718	
			TOTAL	2,19,659		2,14,318	
			Deduct (i)—Probable savings	—50,074		—45,554	
			(ii)—Emergency cut in pay	—861		—1,795	
			Pay of Officers—Non-voted	1,68,724	1,47,500	1,66,969	1,43,521
	84	81	Principals, Professors and other teaching staff, 1(1,400), 1(1,100), 1(1,000), 1(950), 8(800), 2(760), 2(750), 1(720), 5(640), 3(600), 5(550), 2(520), 7(500), 2(480), 3(450), 1(440), 5(410), 1(400), 13(370), 1(350), 9(330), 5(290), 5(250), special pay 1(110), 4(50). Officers appointed to act in place of non-voted officers on leave or deputation.	5,29,316		5,09,515	
			Special pay for hostel superintendents	8,925		5,300	
			Lecturers and Assistant Lecturers 5(250), 6(240), 7(230), 1(225), 4(220), 5(210), 4(200), 1(170).	10,100		10,400	
	31	32	Deduct (i)—Probable savings	88,521		83,248	
			(ii)—Emergency cut in pay	—15,683		—17,863	
			Pay of Officers—Voted	—2,603		—4,987	
			Pay of Officers—Voted	6,18,576	5,66,715	5,85,613	5,14,567
			Carried over	7,87,300	7,14,215	7,52,582	6,58,088

(a) This figure plus refunds represents the amount of demand no. 24.

(b) This figure is the total figure in the General Abstract at page 6.

† There are no sub-heads under this minor head.

31. — EDUCATION—A—UNIVERSITY—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units; SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 7,87,300	Rs. 7,14,215	Rs. 7,52,582	Rs. 6,58,088
GOVERNMENT ARTS COLLEGES— <i>contd.</i>	22	22	Teachers, laboratory assistants, etc. ...	24,028		23,865	
			Shorthand pay	1,440		1,440	
			Special pay for Hostel Superintendent ...	1,080		860	
	20	20	Mechanics	9,683		9,475	
	26	26	Clerks and librarians	22,664		22,200	
			Special pay for librarian ... ..	...		...
	103	103	Servants	13,918		13,903	
			Temporary establishment ... ..	...		...
			<i>Deduct (i)—Probable savings</i>	<i>-2,607</i>		<i>...</i>	
			<i>(ii)—Emergency cut in pay</i>	<i>-206</i>		<i>-400</i>	
			Pay of Establishment	70,000	68,000	70,843	64,270
			<i>TRAVELLING ALLOWANCE</i>	<i>3,500</i>		<i>3,500</i>	<i>3,878</i>
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i>	<i>184</i>		<i>...</i>	<i>2,299</i>
			<i>Other allowances</i>	<i>...</i>		<i>...</i>	<i>77</i>
			Allowances—Non-voted	3,684	6,651	3,500	6,254
			<i>TRAVELLING ALLOWANCE</i>	<i>4,000</i>		<i>3,700</i>	<i>3,838</i>
			<i>Cost of passages, etc.</i>	<i>2,210</i>		<i>...</i>	<i>1,905</i>
			<i>Other allowances</i>	<i>300</i>		<i>150</i>	<i>210</i>
			Allowances—Voted	6,540	4,000	3,850	5,953
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	4,530		4,530	
			PURCHASE OF APPARATUS AND INSTRUMENTS AND CHEMICALS.	37,016		37,016	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	18,380		16,880	
		Customs duty on imported stores	5,551		5,551		
		Freight on European stores	3,701		3,701		
		Miscellaneous contingencies (non-contract)	2,500		2,650		
		Purchase of bicycles	85		...		
			
		Carried over	8,67,524	7,92,866	8,30,775	7,34,565	
			71,763		70,328		

31.—EDUCATION—A—UNIVERSITY—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
GOVERNMENT ARTS COLLEGES— <i>concl.</i>			Brought forward ...	Rs. 8,67,524	Rs. 7,92,866	Rs. 8,30,776	Rs. 7,34,565
				71,763		70,328	
			Rents, rates and taxes ...	23,035		23,164	
			Purchase of typewriters ...	400			
			Contingencies—Non-contract ...	95,198	93,490	93,492	96,183
			Contract contingencies ...	21,500		21,500	
			Furniture maintenance ...	2,050		2,050	
			Laboratory contingencies ...	8,139		8,139	
			Contingencies—Contract ...	31,689	31,689	31,689	34,391
			TOTAL ... Voted ...	8,22,003	7,63,894	7,85,487	7,15,364
			TOTAL ... Non-voted ...	1,72,408	1,34,151	1,70,469	1,49,775
			TOTAL—GOVERNMENT ARTS COLLEGES ...	9,94,411	9,18,045	9,55,956	8,65,139
			GOVERNMENT PROFESSIONAL COLLEGES.				
			LAW COLLEGE (PATNA).				
	11	11	Principal and Lecturers 1(900), 1(600), 9(225) ...	42,325		42,325	
			Special pay to Hostel Superintendents ...	660		660	
			Deduct—Emergency cut in pay ...	178		357	
			Pay of Officers—Voted ...	42,806	40,000	42,628	39,720
	4	4	Clerks ...	2,624		2,565	
	8	8	Servants ...	960		960	
			Deduct—Emergency cut in pay ...	6		13	
			Pay of Establishment ...	3,578	3,438	3,512	3,323
			TRAVELLING ALLOWANCE ...				
		Grain compensation allowance ...					
		Allowances—Voted ...					
		Contract contingencies ...	1,440		1,500		
		Furniture maintenance ...	150		150		
		Contingencies—Contract ...	1,590	1,590	1,650	1,573	
		PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	870		870		
		PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES.	508		508		
		Purchase of typewriter ...					
		Rents, rates and taxes ...	2,909		3,392		
		Miscellaneous contingencies (non-contract) ...	24		24		
		Boarding charges ...	250		250		
		Contingencies—Non-contract ...	4,561	4,560	5,044	4,560	
		TOTAL—LAW COLLEGE ...	52,535	49,588	52,834	49,178	

31—EDUCATION—A—UNIVERSITY—concl'd.							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TRAINING COLLEGES.	2	2	GOVERNMENT PROFESSIONAL COLLEGES—concl'd.	Rs.	Rs.	Rs.	Rs.
			<i>Principals 1(1,450), 1(1,150)</i>	31,739		32,089	
			<i>Special pay 1(150)</i>	1,800		1,800	
			<i>Deduct—(i) Probable savings</i>	—8,325		—7,120	
			<i>(ii) Emergency cut in pay</i>	—177		—360	
			Pay of Officers—Non-voted	25,037	21,967	26,409	21,300
	6	6	Principals, Professors, etc. 1(560), 2(500), 1(370), 1(290), 1(200).	29,320		27,570	
			Special pay			40	
			Officers appointed to act in place of non-voted officers on leave.	750		625	
			<i>Deduct—Probable savings</i>	—2,000		—3,040	
			<i>Deduct—Emergency out in pay</i>	—121		—232	
			Pay of Officers—Voted	27,949	26,500	25,763	25,594
	1	1	Teacher	1,800		1,309	
			3 Clerks	1,625		1,632	
	11	11	Servants	1,416		1,416	
			<i>Deduct—Emergency cut in pay</i>	—11		—17	
			Pay of Establishment	4,830	4,700	4,340	4,569
			TRAVELLING ALLOWANCE	100		100	
			<i>Cost of passages granted under Superior Civil Service Rules, 1924.</i>				559
			Allowances—Non-voted	100	1,947	100	559
			TRAVELLING ALLOWANCE	600		800	468
			Grain compensation allowance			410	435
			Other allowances	410			
			Cost of passages				
			Allowances—Voted	1,010	1,010	1,210	903
			Contract contingencies	2,728		2,728	
			Furniture maintenance	75		75	
			Contingencies—Contract	2,803	2,803	2,803	2,167
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	330		330	
			PURCHASE OF APPARATUS AND INSTRUMENTS	289		289	
		PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	1,020		1,020		
		Rents, rates and taxes	3,401		3,289		
		Miscellaneous contingencies (non-contract)	775		775		
		Stipends to pupil-teachers	6,200		7,500		
		Boarding charges	550		610		
		Contingencies—Non-contract	12,565	13,000	13,813	14,034	
		TOTAL ... Voted	49,167	48,013	47,929	47,257	
		TOTAL ... Non-voted	25,137	23,914	26,509	21,359	
		TOTAL—TRAINING COLLEGES	74,294	71,927	74,438	69,116	
		TOTAL—GOVERNMENT PROFESSIONAL COLLEGES...	1,26,829	1,21,515	1,27,272	1,18,292	

31—EDUCATION—B—SECONDARY.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	1	1	Master (gazetted) 1(1,250), Deduct—Emergency cut in pay	Rs. 15,000 -82	Rs.	Rs. 13,450 -150	Rs.
			Pay of Officers—Non-voted	14,918	11,500	13,300	11,085
	30	29	Masters 1(720), 1(600), 1(550), 1(500), 1(450), 5(410), 3(370), 4(330), 4(290), 3(250), 4(240) 1(230). Special pay Leave salaries Deduct—(i) Probable savings (ii) Emergency cut in pay	1,29,071		1,24,415	
			Pay of Officers—Voted	1,28,051	1,16,000	1,23,683	1,04,952
	520	517	Teachers (non-gazetted)	5,35,796		5,24,627	
	24	24	Clerks	12,623		12,503	
	97	97	Servants	11,640		11,640	
			Temporary establishment	3,600		2,700	
			Special pay to hostel superintendents	15,205		15,410	
			Special pay for librarians in Government high schools	2,760		3,420	
			Deduct—{ Probable Savings { Emergency cut in pay	-7,000 -2,130		-4,000	
			Pay of Establishment	5,72,494	5,40,000	5,66,300	5,09,877
			TRAVELLING ALLOWANCE	500		360	549
			Cost of passages granted under the Superior Civil Service Rules, 1924			1,680	
			Allowances—Non-voted	500	1,812	2,040	549
			TRAVELLING ALLOWANCE	4,500		4,500	4,191
			Grain compensation allowances				
			Other allowances	1,270		1,270	1,255
			Allowances—Voted	5,770	5,400	5,770	5,446
			PURCHASE OF BOOKS AND PERIODICALS INCLUD- ING LIBRARY CHARGES	5,690		5,690	
			PURCHASE OF APPARATUS AND INSTRUMENTS	4,600		4,600	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES	11,425		11,425	
			Rents, rates and taxes	27,687		27,404	
			Miscellaneous contingencies (non-contract)	39,600		36,884	
			Purchase of bicycles	120		120	
			Purchase of typewriters	400		340	
			Petty construction and repairs	325		325	
			Boarding charges	10,000		11,042	
			Deduct—Probable Savings	-4,000			
			Contingencies—Non-contract	95,847	92,500	97,830	92,534
			Deduct—Contribution payable by Central Govern- ment for Pass high school	-8,036	-8,036	-7,969	-8,036
			TOTAL ... Voted	7,94,128	7,46,464	7,85,614	7,04,773
			TOTAL ... Non-voted	15,418	13,312	15,340	11,634
			TOTAL GOVERNMENT SECONDARY SCHOOLS FOR BOYS	8,09,544	7,59,776	8,00,954	7,16,407

31—EDUCATION—B—SECONDARY—concl'd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.			<i>Masters and mistresses</i>	Rs. ...	Rs. ...	Rs. ...	Rs. ...
			<i>Overseas pay</i> ... ..	...	...	...	...
			Pay of Officers—Non-voted ... ..	...	...	...	...
	3	3	Masters and mistresses	19,066		16,515	
			Special pay ... ..	...		600	
			Officers appointed to act in place of non-voted officers on leave or deputation.				
			<i>Deduct—</i> { Probable saving	—1,000		...	
			{ Emergency out in pay	—78		—140	
			Pay of Officers—Voted	17,983	16,170	16,975	14,490
	70	70	Teachers (non-gazetted)... ..	58,568		57,376	
	3	3	Clerks	1,899		1,951	
	20	20	Servants	2,400		2,400	
			Leave salary	1,000		1,300	
			Temporary establishment	540		540	
			Special pay for Hostel Superintendent	360		360	
			Special pay for librarians in Government high schools.	240		300	
			<i>Deduct (i)—Probable savings</i>	—1,000		...	
			<i>(ii)—Emergency out in pay</i>	—209		—405	
			Pay of Establishment	63,796	60,000	63,822	55,838
			<i>TRAVELLING ALLOWANCE</i> ... ..	...	...	...	...
			Allowances—Non-voted ... ..	...	...	...	...
			<i>TRAVELLING ALLOWANCE</i>	600		600	616
			Grain compensation allowance ... ..	...		...	...
			Other allowances	360		160	330
			Allowances—Voted	960	960	760	946
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	650		650	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	660		660	
		PURCHASE OF APPARATUS AND INSTRUMENTS ... ..	...		...
		Rents, rates and taxes	2,504		2,499		
		Miscellaneous contingencies (non-contract)	37,200		37,200		
		Stipends	675		630		
		Petty-constructions and repairs	25		25		
		Boarding charges	3,550		3,750		
		Purchase of bicycle	85				
		Contingencies—Non-contract	45,349	45,000	45,414	44,616	
		TOTAL ... Voted	1,28,093	1,22,130	1,26,971	1,15,890	
		TOTAL ... Non-voted ... ..	...	...	...	...
		TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.	1,28,093	1,22,130	1,26,971	1,15,890	

31—EDUCATION—C—PRIMARY.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.	18	18	Masters and pandits and special pay ...	4,575		4,635	
	3	3	Servants	360		360	
			Leave salaries ..	60		80	
			Temporary Establishment ...	480		480	
			Pay of Establishment ...	5,475	5,475	5,555	5,243
			TRAVELLING ALLOWANCE ...	...		...	...
			Grain compensation allowance ...	...		...	...
			Other allowances	10		10	...
			Allowances—Voted ...	10	...	10	...
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COM- MON-ROOM CHARGES.	30		30	
			Rents, rates and taxes	86		86	
			Miscellaneous contingencies (non-contract) ...	1,510		1,566	
			Petty construction and repairs	25		25	
			Stipends	72		180	
			Contingencies—Non-contract ...	1,723	1,720	1,887	1,580
			TOTAL—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—Voted.	7,208	7,195	7,452	6,823

31.—EDUCATION—D—SPECIAL.

REFORMATORY SCHOOL.			<i>Allowance to Civil Surgeon</i>	600		600	
			<i>Deduct—Emergency cut in pay</i>	—2		—5	
			Pay of Officers—Non-voted	598	473	595	540
	1	1	Superintendent 1 (750)	9,000		9,000	
			Special pay	1,800		1,800	
			<i>Deduct—Emergency cut in pay</i>	—45		—90	
			Pay of Officers—Voted ...	10,755	10,215	10,710	9,720
	1	1	Deputy Superintendent (300)	3,600		3,600	
	1	1	Workshop Supervisor	2,400		2,400	
	7	7	Clerks and store-keepers... ..	4,927		6,001	
	1	1	Masters	552		540	
	4	4	Trade instructors	3,180		3,900	
			Special pay for typist	60		60	
		Carried over	11,353	10,688	11,305	10,260	
			14,719		16,501		

31—EDUCATION—D—SPECIAL—contd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
REFORMATORY SCHOOL—contd.			Brought forward ...	Rs. 11,353	Rs. 10,688	Rs. 14,305	Rs. 10,260
				14,719		16,501	
	32	32	Servants, escorts and guards ...	10,989		10,701	
	2	2	Compounders ...	699		687	
			Special pay of house-fathers 19(10) ...	2,400		2,280	
			Special pay for drill, gymnastics and games ...	120		120	
	1	1	Sub-Assistant Surgeon ...	1,740		1,740	
			Temporary establishment ...	8,754		8,754	
			<i>Deduct—Emergency cut in pay</i> ...	—100		—200	
			<i>Deduct—Probable Savings</i> ...	—2,000			
			Pay of Establishment ...	37,321	38,000	40,583	38,387
			TRAVELLING ALLOWANCE ...	2,000		2,000	1,547
			Grain compensation allowance ...				
			Allowance to Sub-Inspector for supervision of ex-pupils.	150		150	
			Other allowances ...	300		300	384
			Allowances—Voted ...	2,450	2,300	2,450	1,931
			MATERIALS FOR PRIVATE WORK ...	11,000		11,000	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	400		400	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	82		82	
			Rations ...	12,000		15,000	
			Sick diet and extras for patients ...	900		900	
			Medicine and hospital equipments ...	1,400		1,400	
			Clothing and bedding of prisoners ...	1,500		2,000	
			Sanitation charges ...	1,000		1,000	
			Transfer charges and road subsistence of Reformatory School boys.	400		500	
			Telephone charges ...	150		150	
			Allowances and presents ...	3,000		3,000	
			Uniform ...	300		300	
			Rewards for recapture and service ...	10		10	
			Purchase of typewriter ...				
			Carried over ...	51,124	50,988	54,388	50,578
				32,142		35,742	

31—EDUCATION—D—SPECIAL—*contd.*

SUF-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REFORMATORY SCHOOL— <i>conold.</i>			Brought forward	Rs. 51,124	Rs. 50,988	Rs. 54,338	Rs. 50,578
				32,142		35,742	
			Tools, raw material and stores	11,000		11,500	
			Petty construction and repairs	1,500		2,500	
			Rents, rates and taxes	300		308	
			Miscellaneous contingencies	5,090		5,090	
			Earnings of the artisan class boys ... ..	...		...
			<i>Deduct</i> —Probable Saving	—5,000			
			Contingencies—Non-contract	45,032	4 5,000	55,140	45,420
			TOTAL	96,156	95,988	1,09,478	95,998
			<i>Deduct</i> —Recoveries on account of cost of maintenance of boys sent from other provinces to the Reformatory School.	—28,828	—28,414	—33,810	—33,034
			TOTAL ... Voted	66,730	67,101	75,073	62,424
			TOTAL ... <i>Non-voted</i>	598	473	595	540
			TOTAL—REFORMATORY SCHOOL	67,328	67,574	75,658	62,964
TRAINING SCHOOLS FOR MASTERS.	5	5	Masters (gazetted) 1(600), 1(550), 1(500), 2(290) Special pay for Hostel Superintendent	26,760		24,896	
			<i>Deduct</i> —Emergency cut in pay	—111		—217	
			Pay of Officers—Voted	26,649	23,500	26,719	23,088
	128	127	Teachers (non-gazetted)	86,950		85,401	
	5	5	Clerks	2,618		2,573	
			Leave salaries	1,000		1,500	
	16	16	Servants	1,920		1,920	
			Special pay	4,200		2,160	
			Temporary establishment ... ..	...		...
			<i>Deduct</i> —(i) Probable savings	—1,000		—500	
			(ii) Emergency cut in pay	—290		—514	
			Pay of Establishment	95,398	89,600	92,540	87,977
			TRAVELLING ALLOWANCE	2,630		2,630	1,853
			Grain compensation allowance ... ..	...		...
		Other allowances	4,410		4,410	4,307	
		Allowances—Voted	7,040	6,410	7,040	6,160	
		Contract contingencies	3,960		3,960		
		Furniture maintenance	250		250		
		Contingencies—Contract	4,210	4,000	4,210	3,886	
		Carried over	1,33,297	1,23,510	1,30,509	1,21,061	

31—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TRAINING SCHOOLS FOR MASTERS— <i>concd.</i>			Brought forward	Rs. 1,33,267	Rs. 1,23,510	Rs. 1,30,509	Rs. 1,21,061
			PURCHASE OF APPARATUS AND INSTRUMENTS AND CHEMICALS.	1,442		1,442	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	1,600		1,600	
			PRIZE, GRANTS TO ATHLETIC CLUBS AND COMMON- ROOM CHARGES.	1,019		1,019	
			Rents, rates and taxes	8,249		8,397	
			Miscellaneous contingencies (non-contract) ...	5,800		5,800	
			Model allowance	500		500	
			Stipends to pupil-teachers	1,25,000		1,25,000	
			Boarding charges	2,436		2,436	
			Purchase of typewriter ... ..	...		...
			<i>Deduct—Probable savings</i>	—1,000		...	
			Contingencies—Non-contract	1,45,046	1,40,000	1,46,194	1,39,499
			TOTAL—TRAINING SCHOOLS FOR MASTERS.	2,78,343	2,63,510	2,76,703	2,60,560
TRAINING SCHOOLS FOR MISTRESSES.			<i>Masters and mistresses (gazetted)</i>	...		...
			<i>Overseas pay</i> ... ..	...		...
			Pay of Officers—Non-voted ... ..	...	...	...	...
	1	1	Masters and mistresses 1(355)	4,409		4,125	
			<i>Deduct—Emergency cut in pay</i>	—17		—34	
			Pay of Officers—Voted	4,392	4,133	4,091	3,510
	13	13	Teachers (non-gazetted)	19,561		19,456	
	4	4	Clerks	2,220		2,196	
	9	9	Servants	1,080		1,080	
			Leave pay	430		300	
			Special pay	540		540	
			<i>Deduct—Emergency cut in pay</i>	—87		—173	
			Pay of Establishment	23,747	22,338	23,309	20,877
			TRAVELLING ALLOWANCE ... ..	...		...
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	...		...
			Allowances—Non-voted ... ..	...		...	...
			Carried over	28,139	26,471	27,490	24,387

31—EDUCATION—D—SPECIAL— <i>contd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TRAINING SCHOOLS FOR MISTRESSES— <i>concl.</i>			Brought forward ...	Rs. 28,139	Rs. 26,471	Rs. 27,490	Rs. 24,387
			TRAVELLING ALLOWANCE ...	109		100	87
			Grain compensation allowance ...				
			Other allowances ...				
			Allowances—Voted ...	100	100	100	87
			Contract contingencies ...	650		650	
			Furniture maintenance ...	100		100	
			Contingencies—Contract ...	750	750	750	790
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	297		297	
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	430		430	
			Rents, rates and taxes ...	4,558		4,558	
			Miscellaneous contingencies (non-contract) ...	4,100		4,200	
			Stipends to pupil-teachers ...	10,000		10,000	
			Boarding-charges ...	5,020		5,153	
			<i>Deduct—Probable savings</i> ...	2,000		4,000	
			Contingencies—Non-contract ...	22,405	22,000	20,638	22,734
			TOTAL—TRAINING SCHOOLS FOR MISTRESSES.	51,394	49,321	48,978	47,998
OTHER SCHOOLS.	50	50	Masters ...	50,657		50,432	
			Temporary teachers ...				
			Special pay ...	3,060		2,880	
	3	3	Clerks ...	1,531		1,515	
	13	13	Servants ...	1,560		1,560	
			Leave salary ...	600		600	
			<i>Deduct—Emergency cut in pay</i> ...	204		410	
			<i>Deduct—Probable savings</i> ...	2,730			
		Pay of Establishment	54,474	52,838	56,777	50,059	
		Carried over ...	54,474	52,838	56,777	50,059	

31.—EDUCATION—D.—SPECIAL—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
OTHER SCHOOLS <i>—concl'd.</i>			Brought forward ...	Rs. 54,474	Rs. 52,838	Rs. 56,777	Rs. 50,059
			TRAVELLING ALLOWANCE ...	850		600	846
			Grain compensation allowance ...				
			Other allowances ...				
			Allowances—Voted ...	850	800	600	846
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	312		312	
			PURCHASE OF APPARATUS AND INSTRUMENT ...	50		50	
			PURCHASE OF BOOKS AND PERIODICALS, INCLUD- ING LIBRARY CHARGES.	1,100		1,100	
			Boarding charges ...	2,000		2,020	
			Rents, rates and taxes ...	2,191		2,071	
			Miscellaneous contingencies ...	2,330		2,230	
			Contingencies—Non-contract ...	7,983	7,900	7,783	7,959
			TOTAL—OTHER SCHOOLS ...	63,307	61,538	65,160	58,864

31.—EDUCATION—E.—GENERAL.

DIRECTION							
	1	1	Director of Public Instruction (2,750)	33,000		33,000	
	1	1	Deputy Director I(1,100)	13,200		12,600	
			Special Officer ...				
			Special pay I(150)	1,800		1,800	
			Deduct—(i) Probable savings	-2,100			
			(ii) Emergency cut in pay	-209		-413	
			Pay of Officers—Non-voted	45,391	54,295	46,987	39,676
	1	1	Inspectress of Schools I(800)	9,600		9,600	
			Deduct—Emergency cut in pay	-40		-80	
			Deduct—Probable savings	-4,934			
			Pay of Officers—Voted	4,626	10,042	9,520	8,420
	38	38	Clerks ...	50,181		49,882	
			Special pay ...				
			Shorthand pay ...	1,080		1,080	
	17	17	Servants ...	2,868		2,868	
			Leave salaries ...	1,000		1,200	
	1	1	Apprentice ...	240		240	
			Deduct—Emergency cut in pay	-214		-425	
			Pay of Establishment	55,155	52,000	54,845	47,826
			Carried over	1,05,172	1,16,337	1,11,352	95,923

31.—EDUCATION—E—GENERAL—contd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 1,05,172	Rs. 1,16,337	Rs. 1,11,352	Rs. 95,922
DIRECTION— concl.			TRAVELLING ALLOWANCE ...	3,000		3,000	2,225
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i> ...				270
			<i>Other allowances</i> ...				1,000
			Allowances—Non-voted	3,000	3,700	3,000	3,495
			TRAVELLING ALLOWANCE ...	2,500		2,500	2,306
			Grain compensation allowance ...				
			Other allowances ...	100		100	
			Allowances—Voted	2,600	2,500	2,600	2,306
			Contract contingencies ...	4,700		4,700	
			Furniture maintenance ...	200		200	
			Contingencies—Contract	4,900	4,000	4,900	3,796
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	150		150	
			Miscellaneous contingencies (non-contract) ...	1,775		1,775	
			Purchase of typewriters ...	400		360	
			Do. Bicycle ...	85			
		Contingencies—Non-contract	2,410	2,235	2,245	2,111	
		TOTAL ... Voted	69,691	70,827	74,150	64,459	
		TOTAL ... Non-voted	48,391	57,995	49,987	43,171	
		TOTAL—DIRECTION	1,18,082	1,28,822	1,24,137	1,07,630	
INSPECTION —RESERVED.			<i>Special pay for inspection of European Schools</i> ...	1,800		1,800	
			Deduct—Emergency cut in pay ...	—7		—15	
			Pay of Officers—Non-voted	1,793	1,703	1,785	1,620
	1	1	Clerk ...	465		453	
			Special pay ...	120		120	
			Leave salary ...	30		30	
			Deduct—Emergency cut in pay ...			—3	
			Pay of Establishment	615	600	600	519
		Carried over ...	2,408	2,303	2,385	2,169	

31.—EDUCATION—E.—GENERAL—contd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 2,408	Rs. 2,303	Rs. 2,385	Rs. 2,169
INSPECTION RESERVED —concd.			TRAVELLING ALLOWANCE ...	500	...	500	570
			Allowances—Non-voted ...	500	480	500	613
			TRAVELLING ALLOWANCE ...	80	...	80	85
			Other allowances ...	28	...	28	28
			Allowances—Voted ...	108	100	108	113
			Contract contingencies ...	250	...	250	...
			Contingencies—Contract ...	250	250	250	270
			Miscellaneous (non-contract) ...	...	...	...	...
			Contingencies—Non-contract ...	...	...	...	...
			TOTAL ... Voted ...	973	950	958	932
		TOTAL ... Non-voted ...	2,293	2,193	2,265	2,133	
		TOTAL—INSPECTION—RESERVED ...	3,286	3,133	3,243	3,065	
INSPECTION— TRANSFERRED.	1	1	Inspector 1(1,050) ...	75,000	...	14,536	...
			Deduct—(i) Probable savings ...	—8,750	...	...	...
			(ii) Emergency cut in pay ...	—82	...	—160	...
			Pay of Officers—Non-voted ...	6,168	13,489	14,376	12,062
	13	13	Inspectors including District Inspectresses 1(800), 1(760), 1(520), 1(470), 1(450), 1(410), 1(395), 1(350), 1(335), 2(305), 1(230), 1(200), Special pay 1(100), 1(90), 1(70).	70,761	...	68,360	...
	1	1	Superintendent of Sanskrit Studies 1(410) ...	5,244	...	4,920	...
	1	1	Superintendent of Islamic Studies 1(550) ...	6,600	...	7,266	...
	20	20	District Inspectors 1(600), 2(550), 2(410), 2(370), 3(330), 5(290), 5(250). Deduct—(i) Probable savings ... (ii) Emergency cut in pay ...	84,593 —1,000 —687	...	95,829 —1,419	...
			Pay of Officers—Voted ...	1,65,511	1,62,000	1,75,146	1,55,546
	34	34	Deputy Inspectors of Schools ...	71,202	...	73,275	...
5	5	Special Inspectors for Muhammadan Education...	7,563	...	7,355	...	
2	2	Inspectors of Students' Residences ...	2,880	...	2,880	...	
245	245	Sub-Inspectors and Assistant Sub-Inspectors ...	2,90,979	...	2,83,821	...	
		Special pay for Inspector of Manual Training ...	500	...	1,200	...	
24	24	Inspecting Maulavis and Papdits ...	14,555	...	14,393	...	
		Carried over ...	1,71,679	1,75,489	1,89,522	1,67,608	
			3,88,079	3,82,979	3,82,924		

31.—EDUCATION—E.—GENERAL—contd.

SUP HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads: (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 1,71,679	Rs. 1,75,489	Rs. 1,89,522	Rs. 1,67,608
				3,88,079		3,82,924	
INSPECTION— TRANSFERRED <i>concl'd.</i>	2	2	Assistant Superintendents of Sanskrit Studies	6,455		6,300	
	2	2	Superintendent of Atus	2,220		2,136	
	112	112	Clerks ...	73,628		72,320	
			Shorthand pay ...	1,800		1,800	
	125	125	Servants ...	15,024		15,024	
			Inspectors of physical education ...				
			Temporary establishment ...	10,887		9,633	
	5	5	Apprentices ...	1,200		1,200	
			<i>Deduct—(i) Probable savings</i> ...	5,184		—1,900	
			<i>(ii) Emergency cut in pay</i> ...	1,846		—3,600	
			Pay of Establishment ...	4,92,263	4,66,000	4,85,837	4,43,067
			TRAVELLING ALLOWANCES ...	2,000		2,000	1,948
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924</i> ...	922			2,142
			Allowances—Non-voted ...	2,922	1,900	2,000	4,090
			TRAVELLING ALLOWANCE ...	1,45,000		1,44,780	1,43,281
			Grain compensation allowance ...				
			Other allowances ...	505		220	503
			Allowances—Voted ...	1,45,505	1,45,500	1,45,000	1,43,784
			Contract contingencies ...	27,747		27,579	
			Furniture maintenance ...	1,585		1,585	
			Contingencies—Contract ...	29,332	29,332	29,164	27,705
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	701		701	
			Purchase of typewriters ...	2,100		2,650	
			Rents, rates and taxes ...	11,900		11,900	
			Miscellaneous contingencies (non-contract) ...	3,710		3,710	
			Purchase of bicycles ...	200		80	
			Boarding charges of Students' Residence Com- mittee.	12,483		14,833	
			Contingencies—Non-contract ...	31,094	30,000	33,874	30,244
			TOTAL ... Voted ...	8,63,705	8,32,832	8,89,021	8,00,346
			TOTAL ... Non-voted ...	9,090	15,389	16,376	16,152
			TOTAL—INSPECTION—TRANSFERRED ...	8,72,795	8,48,221	8,85,397	8,16,498

31.—EDUCATION—E.—GENERAL— <i>contd.</i>							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SCHOLARSHIPS —RESERVED.				Rs.	Rs.	Rs.	Rs.
(a)			In Arts Colleges	1,460	1,300	1,440	795
			In Professional Colleges	1,520	1,000	1,420	990
			In Secondary (European and Anglo-Indian) Schools.*	11,360	9,000	11,600	8,758
			In Primary Schools*	780	700	660	441
			In Special Schools	720	720	720	720
			<i>Deduct—Probable savings</i>	-2,000	...	...	...
			TOTAL—SCHOLARSHIPS—RESERVED	13,840	12,720	15,840	11,702
SCHOLARSHIPS— TRANSFERRED.							
			In Arts Colleges*	49,601	43,000	48,746	39,002
			In Professional Colleges*	480	1,700	1,310	2,000
			In Secondary Schools*	76,388	74,000	75,011	73,893
			In Primary Schools*	1,500	300	1,500	293
			In Special Schools*	2,788	2,000	4,312	2,348
			State scholarships payable in India*	...	₹2	85	830
			<i>Deduct—Probable savings</i>	-9,000	...	-8,000	...
			TOTAL—SCHOLARSHIPS—TRANSFERRED	1,21,737	1,21,082	1,22,967	1,18,366
			MISCELLANEOUS.				
SCHOOL EXAMINATION BOARD, TEXT-BOOK COMMITTEE, BOARD OF SECONDARY EDUCATION AND SELECTION BOARD.	1	1	Pay of Officer I (290)	3,906	...	4,200	...
			<i>Deduct—Emergency cut in pay</i>	-14	...	-35	...
			Pay of Officers—Voted	3,892	3,300	4,165	3,063
			Establishment	4,443	...	4,489	...
			<i>Deduct—Emergency cut in pay</i>	-14	...	-27	...
			Pay of Establishment	4,429	4,200	4,462	3,946
			TRAVELLING ALLOWANCE	4,100	...	4,400	2,859
			Grain compensation allowance ... ..	...	...	...	...
			Allowances—Voted	4,100	3,800	4,400	2,859
			Contract contingencies	900	...	900	...
			Furniture maintenance	40	...	40	...
			Contingencies—Contract	940	940	940	910
			Non-contract contingencies	50	...	50	...
			Contingencies—Non-contract	50	50	50	31
			Fees to selected members of Text-Book Committee.	1,000	1,000	1,000	1,000
			TOTAL—SCHOOL EXAMINATION BOARD, ETC.	14,411	13,290	15,017	11,859

* These primary units of appropriation are also sub-heads.

(a) The detailed heads in the fourth column are primary units of appropriation.

31.—EDUCATION—E.—GENERAL—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
	1933-34.	1934-35.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			MISCELLANEOUS—concl'd.	Rs.	Rs.	Rs.	Rs.	
SANSKRIT ASSO- CIATION, GOV- ERNING BODIES OF SANSKRIT COLLEGES AND MADRASA EXAMINATION BOARD AND GOVERNING BODY OF MADRASA ISLA- MIA SHAMSUL HUDA.			Establishment	4,845		4,524		
			Shorthand pay .....	...		...
			<i>Deduct—Emergency cut in pay</i>	—12		—23		
			Pay of Establishment	4,833	4,370	4,501	4,658	
			TRAVELLING ALLOWANCE	3,300		3,300	5,871	
			Grain compensation allowance .....	...		...	...
			Allowances—Voted	3,300	3,300	3,300	5,871	
			Contingent charges	1,500		1,400		
			Contingencies—Non-contract	1,500	1,500	1,400	1,440	
			TOTAL—SANSKRIT ASSOCIATION, ETC.	9,633	9,170	9,201	11,969	
	ORIENTAL PUB- LIC LIBRARY.	1	1	Pay of officer
				Pay of Officers—Voted
				Establishment	6,180		6,000	
			<i>Deduct—Emergency cut in pay</i>	—24		—48		
			Pay of Establishment	6,156	5,728	5,952	5,565	
			TRAVELLING ALLOWANCE .....	...		...
			Grain compensation allowance .....	...		...
			Allowances—Voted .....	...	...	...	...
			Contingencies	4,500		2,250		
			Rents, rates and taxes	309		308		
			Contingencies—Non-contract	4,809	4,500	2,558	5,567	
			TOTAL—ORIENTAL PUBLIC LIBRARY ...	10,965	10,228	8,510	11,132	

DEMAND No. 4.

MAJOR HEAD—32.—MEDICAL.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 for expenditure in respect of Medical—

Rs. 22,30,790

Add Refunds—Rs. 500

TOTAL OF DEMAND No. 4—Rs. 22,31,290

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
					Rs.	Rs.	Rs.	Rs.	
MEDICAL ESTABLISHMENT.									
A.—SUPERINTENDENCE.									
Pay of Officers	...	...	...	Non-voted	32,854	27,600	32,708	29,487
Pay of Establishment	...	...	...	...	30,786	30,373	30,289	26,858
Allowances	...	...	...	Non-voted	2,592	2,292	2,592	1,773
Contribution	...	...	...	Non-voted	...	..	...	...
Allowances	...	...	...	Voted	1,216	1,026	1,216	962
Contingencies—Contract	...	...	...	...	3,020	3,020	3,020	1,952
Contingencies—Non-contract	...	...	...	...	1,000	1,000	1,100	838
TOTAL—A									
					{ Voted	36,052	35,489	35,655	30,610
					{ Non-voted	35,446	29,892	35,300	31,260
B.—DISTRICT MEDICAL OFFICERS.									
Pay of Officers	...	...	...	Non-voted	1,05,938	1,26,450	1,28,342	1,11,188
Pay of Officers	...	...	...	Voted	2,50,636	2,16,590	2,28,070	2,06,674
Pay of Establishment	...	...	...	...	45,904	43,242	45,287	41,377
Allowances	...	...	...	Non-voted	7,385	5,157	5,452	5,165
Contribution, etc.	...	...	...	Non-voted	1,800	2,130	2,400	2,593
Allowances	...	...	...	Voted	21,388	20,388	24,328	18,915
Contingencies—Non-contract	...	...	...	...	8,645	8,645	9,188	8,888
Contingencies—Contract	...	...	...	...	4,500	4,500	4,500	4,599
TOTAL—B									
					{ Voted	3,31,073	2,93,365	3,11,433	2,79,953
					{ Non-voted	1,15,123	1,33,737	1,36,193	1,18,946
C.—RESERVE MEDICAL SUBORDINATES.									
Pay of Officers	...	...	...	Voted	45,142	51,333	40,738	40,303
Pay of Establishment	...	...	...	...	30,772	28,634	30,167	26,341
Training of Officers	...	...	...	Voted	5,415	4,120	5,415	4,079
Allowances	...	...	...	Voted	6,160	7,000	5,260	6,495
Deduct—Probable savings	...	...	...	...	-6,000	..	-14,000	...
TOTAL—C Voted									
					81,489	91,087	67,580	77,218	
TOTAL—MEDICAL ESTABLISHMENT									
					{ Voted	4,48,614	4,19,921	4,14,668	3,87,781
					{ Non-voted	1,50,669	1,63,629	1,71,493	1,50,206

32.—MEDICAL—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
HOSPITALS AND DISPENSARIES.				
A.—MUFASSAL HOSPITALS AND DISPENSARIES.				
	Rs.	Rs.	Rs.	Rs.
Pay of Officers <i>Non-voted</i> ...	1,793	1,703	1,785	1,944
Pay of Officers Voted ...	1,68,900	1,59,000	1,70,169	1,46,430
Pay of Establishment	2,81,121	2,12,361	2,29,909	2,04,863
Allowances <i>Non-voted</i> ...	...	...	...	...
Allowances Voted ...	49,904	47,938	51,116	46,920
Contingencies—Contract	5,700	5,700	5,700	5,522
Contingencies—Non-contract	2,94,435	8,21,761	2,98,492	3,02,667
Deduct—Establishment charges recoverable from the Central Government.	-1,224	-1,204	-1,221	-1,128
TOTAL—A { Voted ...	7,48,836	7,45,559	7,54,165	7,05,364
{ Non-voted ...	1,793	1,703	1,785	1,944
B.—GRANTS TO HOSPITALS AND DISPENSARIES.				
Recurring grants to District Boards for medical relief	3,05,000	3,30,000	3,05,000	3,03,314
Capital grants to District Boards for new hospitals ... ..	...	...	...	...
Contributions to Bengal for anti-rabic treatment of patients from Bihar and Orissa at the Pasteur Institute, Calcutta.	...	...	...	...
Grants for equipment	8,000	10,000	8,000	10,950
Grants to ordinary hospitals	14,390	13,000	14,738	15,258
Grants to hospitals in Government Estates	5,796	5,796	5,496	4,976
Grants to leper asylums	75,165	75,152	75,634	75,272
Grant for treatment of venereal disease	3,600	3,800	3,600	3,649
Grant to the King Edward Sanatorium (Dharampur) ... ..	...	...	...	...
Grant for treatment of Kala Azar	8,500	8,500	8,500	6,000
Recurring grant for maintenance charges of the Sadr Hospital, Dumka	4,500	4,500	4,500	4,500
Grant to the Central Dufferin Fund	3,800	...	...	4,655
Grants to Local bodies for the treatment of lepers	5,300	5,300	5,300	6,375
Grant for the training of <i>Dais</i> ... ..	...	...	...	...
Grant to Ranchi Sadr Hospital ... ..	...	...	...	2,500
Grant to Sabour Dispensary ... ..	...	950	...	...
Grant to Bargarh Dispensary	2,053	...	...	...
Grant to Huntergunj Dispensary	4,500	...	...	...
TOTAL—B Voted ...	4,40,904	4,56,998	4,30,768	4,37,449
C.—ITKI SANATORIUM.				
Pay of Officers Voted ...	13,864	11,989	12,533	11,742
Pay of Establishment	12,839	11,750	11,280	10,241
Allowances Voted ...	2,415	2,415	2,415	2,436
Contingencies—Non-contract	16,700	16,700	15,928	17,619
Contribution ... ..	...	...	...	...
TOTAL—C Voted ...	45,818	42,854	42,156	42,038
TOTAL—HOSPITALS AND DISPENSARIES { Voted ...	12,35,558	12,45,411	12,27,089	11,84,851
{ Non-voted ...	1,793	1,703	1,785	1,944

32.—MEDICAL—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
					Rs.	Rs.	Rs.	Rs.	
GRANTS FOR MEDICAL PURPOSES.									
RESERVED	...	...	Voted	...	4,835	4,583	3,270	5,143
TRANSFERRED	...	...	Voted	...	14,000	13,500	14,500	5,040
TOTAL—GRANTS FOR MEDICAL PURPOSES—Voted					18,835	18,083	17,770	10,183	
MEDICAL COLLEGES AND SCHOOLS									
A.—MEDICAL COLLEGE.									
Pay of Officers	...	...	Non-voted	...	53,215	38,306	51,720	44,27
Pay of Officers	...	...	Voted	...	99,292	1,04,551	1,08,610	92,860
Pay of Establishment	...	...	...	...	24,576	23,270	22,213	21,093
Allowances	...	...	Non-voted	...	1,320	2,873	1,200	5,707
Contribution	...	...	Non-voted	...	...	...	...	...
Allowances	...	...	Voted	...	8,999	8,800	9,199	10,035
Contingencies—Contract	...	...	...	...	7,455	7,456	7,456	7,447
Contingencies—Non-contract	...	...	...	...	54,965	60,473	61,559	50,433
Scholarships	...	...	Voted	...	9,525	7,905	8,310	7,440
TOTAL—A				}	Voted	2,04,813	2,12,455	2,17,347	1,89,308
					Non-voted	54,535	41,179	52,920	49,982
B.—MEDICAL SCHOOLS—RESERVED.									
Allowances	...	...	Voted	...	...	...	...	...
Contingencies—Non-contract	...	...	...	...	...	...	...	...
TOTAL—B				Voted	...	...	...	...
C.—MEDICAL SCHOOLS—TRANSFERRED.									
Pay of Officers	...	...	Non-voted	...	4,780	4,540	4,760	4,166
Pay of Officers	...	...	Voted	...	58,961	57,535	63,058	55,111
Pay of Establishment	...	...	...	...	23,933	22,192	23,393	20,823
Allowances	...	...	Voted	...	1,880	1,880	1,880	1,694
Contingencies—Non-contract	...	...	...	...	14,591	14,538	18,203	13,917
Contingencies—Contract	...	...	...	...	5,700	5,000	5,700	3,881
Scholarships	...	...	...	...	5,760	5,258	5,258	4,881
TOTAL—C				}	Voted	1,10,825	1,06,403	1,17,492	1,00,312
					Non-voted	4,780	4,540	4,760	4,166
D.—SCHOOLS OF INDIAN MEDICINE.									
AYURVEDIC SCHOOL.									
Pay of Establishment	...	...	...	...	12,459	11,917	12,412	11,391
Allowances	...	...	Voted	...	1,522	1,523	700	979
Contingencies—Non-contract	...	...	...	...	6,086	5,936	5,686	5,685
TOTAL—AYURVEDIC SCHOOL				Voted	20,317	19,675	18,798	18,055	

32.—MEDICAL—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
TIBBI SCHOOL.								
Pay of Establishment	...	...	...	...	11,648	11,168	11,608	10,505
Allowances	...	...	Voted	...	848	848	500	436
Contingencies—Non-contract	...	...	...	...	3,674	4,174	3,674	2,434
TOTAL—TIBBI SCHOOL					16,170	16,190	15,782	14,375
TOTAL—D					36,487	35,865	34,580	32,430
E.—POST-GRADUATE COURSE FOR ASSISTANT AND SUB-ASSISTANT SURGEONS.					...	...	...	.
F.—CONTRIBUTION TO CALCUTTA MEDICAL COLLEGE FOR BIHAR AND ORISSA STUDENTS.					...	...	...	...
G.—TRAINING OF ASSISTANT AND SUB-ASSISTANT SURGEONS AT THE SCHOOL OF TROPICAL MEDICINE, CALCUTTA.					...	...	...	...
TOTAL—MEDICAL COLLEGES AND SCHOOLS—Transferred—					3,52,125	3,54,723	3,69,419	3,22,050
					59,315	45,719	57,680	54,148
MENTAL HOSPITAL.								
Pay of Officers	...	...	Non-voted	...	20,676	8	19,635	17,820
Pay of Officers	...	...	Voted	...	11,565	10,147	10,922	10,074
Pay of Establishment	...	...	...	...	1,47,800	1,44,500	1,45,700	1,41,160
Allowances	...	...	Non-voted	...	200	100	400	40
Allowances	...	...	Voted	...	4,250	4,250	4,250	3,857
Contingencies—Non-contract	...	...	...	...	2,10,200	2,15,200	2,40,600	2,38,439
Contingencies—Contract	...	...	...	...	...	...	...	...
Charges payable to other Government	...	...	...	...	...	121	...	262
Deduct—Amount recoverable from Bengal	...	...	...	...	2,78,730	2,76,657	2,99,221	2,86,386
Charges payable to the Board of Trustees, Ranchi Mental Hospital.	...	...	Non-voted	...	12,500	8,371	18,500	13,592
TOTAL—MENTAL HOSPITAL					95,085	97,561	1,02,251	1,07,426
					33,376	27,199	38,535	31,452
RADIUM INSTITUTE.								
Pay of Officers	...	...	Non-voted	...	...	...	...	...
Pay of Officers	...	...	Voted	...	7,516	6,854	7,190	6,194
Pay of Establishment	...	...	...	...	9,287	8,623	7,650	7,028
Allowances	...	...	Non-voted	...	...	...	...	...
Allowances	...	...	Voted	...	1,470	3,850	5,853	6,186
Contingencies—Non-contract	...	...	...	...	13,900	13,656	10,558	5,893
TOTAL—RADIUM INSTITUTE					32,173	32,983	31,251	25,301
				
CHEMICAL EXAMINER.								
FEEES PAYABLE TO THE GOVERNMENT OF BENGAL FOR CHEMICAL EXAMINATION.	...	...	Voted	...	40,000	42,720	40,000	38,220

32.—MEDICAL—contd.								
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
STORES—HIGH COMMISSIONER	...	...	Voted	...	8,400	8,000	8,400	4,143
EXCHANGE—	DITTO	...	Voted	...	...	...	...	..
TOTAL ... Voted					22,30,790	22,19,422	22,10,848	20,78,955
TOTAL ... Non-voted					2,45,053	2,38,250	2,69,493	2,37,750
TOTAL—32 — MEDICAL					24,75,843	24,57,672	24,80,341	23,17,705
<i>ADD—</i>								
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241).								
High Commissioner	...	...	Voted	...	20,920	24,160	20,000	29,688
			Non-voted	...	1,04,840	94,800	76,560	75,126
Secretary of State	...	...	Voted	...	...	...	...	...
Ditto	Exchange	...	Voted	...	..	...	...	—113
			Non-voted	...	...	...	...	—175
TOTAL EXPENDITURE IN ENGLAND					1,25,760	1,18,960	96,560	1,04,526
(2) ANGUL (p. xx)					49,779	47,265	48,069	41,980
GRAND TOTAL					26,51,382	26,23,897	26,24,970	24,64,211

32.—MEDICAL—MEDICAL ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTENDENCE.	1	1	Inspector-General (2,750) ...	Rs. 33,000		Rs. 33,000	
			Deduct—Emergency cut in pay ...	—146		—292	
			Pay of Officers—Non-voted ...	32,854	27,600	32,708	29,487
	21	21	Clerks ...	27,777		27,390	
	9	9	Servants ...	1,524		1,524	
			Leave salaries ...	1,000		1,000	
			Special pay (shorthand pay) ...	600		600	
			Deduct—Emergency cut in pay ...	—115		—225	
			Pay of Establishment ...	30,786	30,373	30,289	28,859
			<i>TRAVELLING ALLOWANCE</i> ...	2,400		2,400	1,773
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i>	...		...	...
			<i>Fees for members of the Medical Board for examining candidates for all-India Services.</i>	192		192	...
			Allowances—Non-voted ...	2,592	2,292	2,592	1,773
			Contribution for passage of officers transferred to and from other Government—Non-voted.	...		...	...
			Carried over ...	66,232	60,265	65,589	58,118

(a) This amount plus refunds represents the amount of this demand.
 (b) This figure is the total in the general Abstract at page 6.

32.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTEN- DENCE— <i>concl.</i>			Brought forward	Rs. 66,232	Rs. 60,265	Rs. 65,589	Rs. 58,118
			TRAVELLING ALLOWANCE	900		900	789
			Other allowances	250		250	173
			Grain compensation allowance	...		...
			Fees for the members of the Medical Board for examining candidates for all-India Services.	96		86	
			Allowances—Voted	1,246	1,096	1,246	962
			Contract contingencies	3,020		3,020	
			Contingencies—Contract	3,020	3,020	3,020	1,952
			Medical stores	...	...	...
			Miscellaneous contingencies (Non-contract)	1,000		1,100	
			Contingencies—Non-contract	1,000	1,000	1,100	838
			TOTAL ... Voted	36,052	35,489	35,655	30,610
			TOTAL ... Non-voted	35,446	29,892	35,300	31,260
			TOTAL—SUPERINTENDENCE	71,498	65,381	70,955	61,870
DISTRICT MEDI- CAL OFFICERS	9	8	<i>Surgeons 2 (1,850), 3 (1,500), 1 (1,100), 2 (950), ...</i>	1,03,053		1,26,127	
			<i>Overseas pay 1 (300) ...</i>	3,600		3,600	
			<i>Deduct—Emergency cut in pay ...</i>	—715		—1,355	
			Pay of Officers—Non-voted	1,05,938	1,26,450	1,25,342	1,11,188
	1	1	Military Assistant Surgeons 1,900)	10,800		10,800	
	11	12	Surgeons, 1,800), 1,900), 2(700), 1(650), 2(600), 5(505).	97,493		83,881	
	33	33	Assistant Surgeons 1(425), 4(400), 3(375), 2(350), 5(325), 2(300), 9(275), 5(225), 2(200).	1,21,612		1,20,465	
			Special pay 31(20)	7,440		7,440	
			Leave salaries	4,000		6,000	
	1	1	Uncovenanted Medical Officers 1(1,150)	14,300		4,500	
			Temporary Assistant Surgeons	...		...
			<i>Deduct—Probable savings</i>	—3,000		—3,000	
			<i>Deduct—Emergency cut in pay</i>	—1,015		—2,016	
			Pay of Officers—Voted	2,50,636	2,16,590	2,25,070	2,06,674
		Carried over	3,56,574	3,43,040	3,56,412	3,17,862	

32.—MEDICAL—MEDICAL ESTABLISHMENT—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 3,56,574	Rs. 3,43,040	Rs. 3,56,412	Rs. 3,17,862
DISTRICT MEDICAL OFFICERS—concl'd.	8	8	Sub-Assistant Surgeons ...	13,800		13,260	
			Special pay ...	960		960	
	40	40	Clerks ...	25,671		25,719	
			Leave salaries ...	2,000		2,000	
	30	30	Servants ...	3,600		3,600	
			Temporary establishment ...	...		...
			<i>Deduct—Emergency cut in pay ...</i>	—127		—252	
			Pay of Establishment ...	45,904	43,242	45,287	41,377
			TRAVELLING ALLOWANCE ...	4,600		5,100	4,796
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	2,785		351	369
			Allowances—Non-voted ...	7,385	5,157	5,451	5,165
			Contribution of passage, etc.—Non-voted ...	1,800	2,130	2,400	2,593
			TRAVELLING ALLOWANCE ...	20,000		23,000	17,087
			Other allowances ...	1,888		1,388	1,828
			Grain compensation allowance ...	...		...	...
			Allowances—Voted ...	21,388	20,338	24,388	18,915
			Rents, rates and taxes ...	1,515		2,158	
			Miscellaneous (non-contract) ...	2,830		2,780	
			Medical stores ...	4,300		4,250	
			Contingencies—Non-contract ...	8,645	8,645	9,188	8,388
			Contract contingencies ...	4,500		4,500	
			Contingencies—Contract ...	4,500	4,500	4,500	4,599
			TOTAL ... Voted ...	3,31,073	2,93,365	3,11,433	2,79,953
			TOTAL ... Non-voted	1,15,123	1,33,737	1,36,193	1,18,946
			TOTAL—DISTRICT MEDICAL OFFICERS	4,46,196	4,27,102	4,47,626	3,98,899
RESERVE MEDICAL SUBORDINATES.	15	14	Assistant Surgeons 2(400), 1(350), 1(300), 6(275), 1(225), -3(200).	45,280		41,100	
			<i>Deduct—Emergency cut in pay ...</i>	—138		—362	
			Pay of Officers—Voted ...	45,142	51,353	40,738	40,303
	24	22	Sub-Assistant Surgeons ...	30,900		30,420	
			<i>Deduct—(i) Probable savings ...</i>	...		...
			<i>(ii) Emergency cut in pay ...</i>	—128		—253	
			Pay of Establishment ...	30,772	28,634	30,167	26,341
			Training of officers—Voted ...	5,415	4,120	5,415	4,079
			TRAVELLING ALLOWANCE ...	4,000		3,100	5,095
			Other allowances ...	2,160		2,160	1,400
			Allowances—Voted ...	6,160	7,000	5,260	6,495
			<i>Deduct—Probable savings ...</i>	—6,000		—14,000	...
			TOTAL—RESERVE MEDICAL SUBORDINATES.	81,489	91,087	67,580	77,218

32.—MEDICAL—HOSPITALS AND DISPENSARIES.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
MUFASSAL HOSPITALS AND DISPENSARIES.	1	1	Superintendent (150) Deduct—Emergency cut in pay	Rs. 1,800 —7	Rs. 1,800 —15	Rs. 1,800 —15	Rs. 1,800 —15
			Pay of Officers—Non-voted	1,793	1,703	1,785	1,944
	30	30	Assistant Surgeons 1(600), 3(550), 1(525), 1(460), 1(450), 1(425), 10(400), 1(375), 1(350), 3(325), 3(300), 1(275), 2(250), 1(200)	1,42,600		1,43,994	
	3	3	Deputy Superintendents 1(900) 2 S. P. (100) ...	13,200		13,200	
	1	1	Lady Doctor (450)	5,400		5,400	
	1	1	Dental Surgeon 1(750)	9,000		9,000	
			<i>Deduct—(i) Probable savings ... ..</i>	...		...
			<i>(ii) Emergency cut in pay</i>	—700		—1,425	
			Pay of Officers—Voted	1,68,900	1,59,000	1,70,169	1,46,430
	46	46	Sub-Assistant Surgeons and their allowances ...	69,840		69,060	
			Special pay	4,020		4,020	
	1	1	Technician for the medical college hospital ...	900		780	
	12	12	Clerks and typists	8,820		9,168	
	3	3	Lady doctors	5,400		5,400	
	2	2	Maternity supervisors	3,720		3,720	
	34	34	Compounders, dressers, etc.	12,936		12,192	
	3	3	X-Ray mechanics	1,944		1,920	
	6	6	Resident midwives	4,152		4,056	
	85	95	Matrons, nurses and sisters	81,048		79,615	
			Temporary establishment for leprosy treatment and propaganda.	...		...
	185	171	Servants	26,484		28,512	
			Leave salaries ... ..	...		...
			Temporary house physicians and house surgeons	12,600		12,900	
			<i>Deduct—(i) Probable savings ... ..</i>	...		...
			<i>(ii) Emergency cut in pay</i>	—743		—1,434	
			Pay of Establishment	2,31,121	2,12,364	2,29,909	2,04,963
			TRAVELLING ALLOWANCE	...		...
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	...		...
		Allowances—Non-voted	...	...	...
		TRAVELLING ALLOWANCE	12,000		12,000	11,218	
		Other allowances	37,904		39,116	35,702	
		Grain compensation allowance ... ..	...		...
		Allowances—Voted	49,904	47,938	51,116	46,920	
		Contract contingencies	5,700		5,700		
		Contingencies—Contract	5,700	5,700	5,700	5,522	
		Carried over	4,57,418	4,26,705	4,58,679	4,05,779	

32.—MEDICAL—HOSPITALS AND DISPENSARIES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts. 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 4,57,418	Rs. 4,26,705	Rs. 4,58,679	Rs. 4,05,779
MUFASSAL HOSPITALS AND DISPENSARIES <i>—concl'd.</i>			Customs duty on imported stores ...	...		...
			Rent, rates and taxes ...	13,849		14,054	
			Uniform ...	6,380		6,548	
			Electric current charges ...	41,010		40,220	
			Miscellaneous (non-contract) ...	58,746		59,045	
			Diet ...	79,490		83,000	
			Furniture ...	...		...
			Telephone charges ...	1,700		1,725	
			Clothing and bedding ...	11,000		12,600	
			Grant for X-Ray Department of the Patna General Hospital.	8,000		6,500	
			Ditto for Patna Medical Hospital	...		...
			Medical stores and instruments ...	68,900		69,800	
			Equipment of state hospital ...	5,000		5,000	
			Maintenance charge for electric sterilizers ...	360			
			Contingencies—Non-contract ...	2,94,435	3,21,761	2,93,492	3,02,667
		<i>Deduct</i> —Establishment charge recoverable from the Central Government for the hospital at Falsepoint Light House.	-1,224	-1,204	-1,221	-1,138	
		TOTAL ... Voted ...	7,48,836	7,45,559	7,54,165	7,05,364	
		TOTAL ... Non-voted	1,793	1,703	1,785	1,944	
		TOTAL—MUFASSAL HOSPITALS AND DISPENSARIES.	7,50,629	7,47,262	7,55,950	7,07,308	
ITKI SANATO- RIUM.	1	1	Superintendent 1(750) ...	10,035		9,000	
	1	1	Assistant Surgeon 1(325) ...	3,900		3,638	
			<i>Deduct</i> —Emergency out in pay ...	-71		-105	
			Pay of Officers—Voted ...	13,864	11,939	12,533	11,742
			Sub-Assistant Surgeon ...	...		...
	14	14	Nurses, compounders and dresser ...	9,498		9,168	
	2	2	Clerks ...	1,408		1,398	
	1	1	Mechanics ...	504		720	
	12	12	Servants and attendants ...	2,040		2,040	
			<i>Deduct</i> { Emergency out in pay ...	-21		-46	
			Probable Savings ...	-500		-2,000	
			Pay of Establishment ...	12,839	11,750	11,280	10,241
		TRAVELLING ALLOWANCE ...	175		175	197	
		Other allowances ...	2,240		2,240	2,239	
		Allowances—Voted ...	2,415	2,415	2,415	2,436	
		Carried over ...	29,118	26,154	26,228	24,419	

32.—MEDICAL—HOSPITALS AND DISPENSARIES—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 29,113	Rs. 26,154	Rs. 26,228	Rs. 24,419
ITKI SANATO- RIUM— <i>concl'd.</i>			Diet including milk	5,944		5,508	
			Furniture and equipment	250		250	
			Conservancy	414		414	
			Clothing and bedding	500		500	
			Medical stores	1,650		1,650	
			Miscellaneous contingencies—non-contract ...	7,942		7,606	
			Contingencies—Non-contract ...	16,700	16,700	15,928	17,619
			Contribution to the S. P. G. Mission for pay and travelling allowance of Dr. Webb and for the pay of nursing sisters.	...		...
			Contribution ...	...		...
			TOTAL—ITKI SANATORIUM ...	45,818	42,854	42,156	42,038

32.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS.

MEDICAL COL- LEGE.	3	3	<i>Principal and Professors 1(2,200), 1(1,800), 1(1,500).</i>	53,400		53,350		
			<i>Special pay 1(150)</i> ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	—185		—630		
			Pay of Officers—Non-voted ...	53,215	38,306	51,720	44,275	
		4	5	Professors 2(1,400), 1(775), 1(650), 1(450) ...	44,677		48,800	
		13	11	Lecturers, Demonstrators and Assistant Demonstrators 1(575), 1(550), 2(425), 1(650), 1(400), 1(300), 1(275), 2(250), 1(230). Special pay	52,865		59,400	
				<i>Deduct—Emergency cut in pay</i>	2,200		1,350	
				<i>Deduct—Emergency cut in pay</i>	—450		—940	
				Pay of Officers—Voted ...	99,292	1,04,551	1,08,610	92,860
		7	7	Clerks, librarians, etc.	6,216		6,096	
		1	1	Engineer 1(340)	4,080		3,960	
		13	13	Laboratory assistants, artists, etc.	9,460		9,240	
		9	9	Servants	2,508		2,472	
			1	Temporary establishment Demonstrator of Physiology <i>Deduct—Emergency cut in pay</i>	600 1,800 —88		600 ...	—155
				Pay of Establishment ...	24,576	23,270	22,213	21,093
			Carried over ...	1,77,083	1,66,127	1,82,543	1,58,228	

32.—MEDICAL—MEDICAL COLLEGES AND SCHOOL—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MEDICAL COLLEGE— <i>concd.</i>			Brought forward ...	Rs. 1,77,083	Rs. 1,66,127	Rs. 1,82,543	Rs. 1,58,228
			TRAVELLING ALLOWANCE ...	200		400	20
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>				4,727
			<i>Other allowances</i> ...	1,120		800	960
			Allowances—Non-voted ...	1,320	2,873	1,200	5,707
			Contribution for passages of officers transferred to and from other Governments—Non-voted.				
			TRAVELLING ALLOWANCE ...	600		800	595
			Other allowances ...	8,399		8,399	9,440
			Allowances—Voted ...	8,999	8,800	9,199	10,035
			Contract contingencies ...	7,456		7,456	
			Contingencies—Contract ...	7,455	7,456	7,455	7,447
			Customs duty on imported stores ...				
			Laboratory requisites ...	22,700		19,000	
			Miscellaneous ...	3,580		3,000	
			Prizes and medals ...	400		400	
			Games club ...	1,300		1,300	
			Models ...	750		750	
			Library ...	2,500		2,500	
			Rents, rates and taxes ...	8,736		8,868	
			Liveries ...	24		56	
			Telephone rents ...	1,125		1,125	
			Electric current charges...	11,000		11,000	
			Grant for the clinical room ...	1,000		1,000	
			Training of students in mental diseases ...	1,100		920	
			Recurring charges for cold storage plant ...	750		750	
			Training of students of the Prince of Wales Medical College, Patna, in midwifery at Bangalore.			1,000	
			Extra gas plant ...			9,890	
			Contingencies—Non-contract ...	54,965	60,473	61,559	50,433
		Scholarships ...	9,525		8,310		
		Scholarships ...	9,525	7,905	8,310	7,440	
		TOTAL ... Voted ...	2,04,813	2,12,455	2,17,347	1,89,303	
		TOTAL ... Non-voted ...	54,535	41,179	52,920	49,982	
		TOTAL—MEDICAL COLLEGE ...	2,59,348	2,53,634	2,70,267	2,39,285	

32.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MEDICAL SCHOOLS— (RESERVED).			Allowances—Voted ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
			Contingencies—Non-contract ...	...		...
			TOTAL MEDICAL SCHOOLS—(RESERVED)...	...		...
MEDICAL SCHOOLS— (TRANSFERRED).	2	2	<i>Special pay of Superintendent 2(200)</i> ...	4,800		4,800	
			<i>Deduct—Emergency cut in pay</i> ...	—20		—40	
			Pay of Officers—Non-voted ...	4,780	4,540	4,760	4,166
	12	12	Teachers 2(550), 1(525), 1(450), 1(425), 2(400), 1(325), 2(300), 1(275), 1(225).	57,405		61,785	
			Special pay 2(75) ...	1,800		1,800	
			<i>Deduct—Emergency cut in pay</i> ...	—244		—537	
			Pay of Officers—Voted ...	58,961	57,535	63,058	55,111
	4	4	Laboratory Assistants ...	1,680		1,680	
	10	10	Demonstrators ...	16,620		16,200	
	1	1	Taxidermist injector and compounder ...	180		180	
			Leave salaries ...	500		500	
	1	1	Matron and midwife ...	420		420	
	6	6	Clerks ...	3,168		3,120	
	12	12	Servants ...	1,440		1,440	
			Temporary establishment ...	...		...
			<i>Deduct—Emergency cut in pay</i> ...	—75		—147	
			Pay of Establishment ...	23,933	22,192	23,393	20,828
			TRAVELLING ALLOWANCE ...	800		800	€13
			Grain compensation allowance ...	...		...
			Other allowances ...	1,080		1,030	1,051
			Allowances—Voted ...	1,880	1,880	1,880	1,694
			Customs duty on imported stores ...	100		100	
			Prizes and medals ...	580		580	
			Instruments and apparatus ...	700		700	
			Grant to games club ...	200		200	
			Rents, rates and taxes ...	2,975		2,975	
			Miscellaneous (Non-contract) ...	3,261		3,183	
			Carried over ...	89,554	86,147	93,091	81,799
				7,816		7,738	

32.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 89,554	Rs. 88,147	Rs. 93,091	Rs. 81,799
				7,816		7,738	
			Other contingenc...	100		100	
			Remuneration to examiners ...	...		...
			Libraries ...	2,000		1,200	
			Grant to scholarship-holders at Medical Schools for medical books.	1,275		2,160	
			Grants for training of students in squad, company and stretcher drill.	...		...
			Electric current charges ...	3,500		5,165	
			Models and diagrams ...	600		540	
			Medical stores ...	1,300		1,300	
			Deduct—Probable Savings ...	-2,000	...	...
			Contingencies—Non-contract ...	14,591	14,538	18,203	13,917
			Contract contingencies ...	5,700		5,700	
			Contingencies—Contract ...	5,700	5,000	5,700	3,881
			Scholarships and stipends ...	5,760		5,258	
			Scholarships ...	5,760	5,258	5,258	4,881
			TOTAL ... Voted ...	1,10,825	1,08,403	1,17,492	1,00,312
			TOTAL ... Non-voted ...	4,780	4,540	4,760	4,166
			TOTAL—MEDICAL SCHOOLS (TRANSFERRED)	1,15,605	1,10,943	1,22,252	1,04,478
			AYURVEDIC SCHOOL.				
	7	7	Principal, professors, teachers, etc. ...	10,200		10,200	
	1	1	Vaidya ...	600		600	
	2	2	Compounders ...	600		600	
	2	2	Dispensary and pharmacy servants ...	240		240	
	1	1	Clerk ...	480		478	
	3	3	Servants ...	384		384	
			Deduct—Emergency cut in pay ...	-45		-90	
			Pay of Establishment ...	12,459	11,917	12,412	11,391
			TRAVELLING ALLOWANCE ...	1,462		...	619
			Other allowances ...	360		700	360
			Allowances—Voted ...	1,821	1,822	700	979
			House rent ...	2,400		2,400	
			Contingencies and stationery ...	790		1,786	
			Convocation ...	150		...	
			Museum ...	100		...	
			Library ...	100		...	
			Examination ...	850		...	
			Medicines (raw materials) ...	1,500		1,500	
			Athletic club ...	146		...	
			Contingencies—Non-contract ...	6,036	5,936	5,686	5,685
			TOTAL—AYURVEDIC SCHOOL ...	20,317	19,675	18,798	18,055
			Carried over ...	20,317	19,675	18,798	18,055

MEDICAL SCHOOLS—*concl'd.*

SCHOOLS OF INDIAN MEDICINE.

32.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS— <i>concl.</i>									
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.		
	1933-34.	1934-35.						(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward	20,317	19,675	18,798	18,055		
			TIBBI SCHOOL.						
SCHOOLS OF INDIAN MEDI- CINE— <i>concl.</i>	7	7	Superintendent and professors 1(200), 1(150), 4(100), 1(40).	9,480		9,480			
	1	1	Hakim for dispensary	600		600			
	2	2	Astans	600		600			
	1	1	Dispensary servant	144		144			
	1	1	Clerk and librarian	480		480			
	1	1	Daftary	120		120			
	2	2	Servants <i>Deduct—Emergency cut in pay</i>	264 -40		264 -80			
			Pay of Establishment	11,643	11,163	11,608	10,505		
			TRAVELLING ALLOWANCE	488			136		
			Other allowances	360		500	3.0		
			Allowances—Voted	848	848	500	436		
			House rent	1,980		1,980			
			Contingencies and stationery	336		688			
			Pharmacy and dispensary expenses	600		600			
			Books for library	100		100			
			Examinations	492					
			Athletic club	106		106			
			Contingencies—Non-contract	3,674	4,174	3,674	3,434		
			TOTAL—TIBBI SCHOOL	16,170	16,190	15,782	14,375		
			TOTAL—SCHOOLS OF INDIAN MEDICINE	36,487	35,865	34,580	32,433		

32.—MEDICAL—MENTAL HOSPITAL.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MENTAL HOSPITAL	1	1	Superintendent (1,650)	Rs. 20,758	Rs. 19,800	Rs. 19,800	Rs. ...
			<i>Deduct—Emergency cut in pay</i>	—82	—165	—165	...
			Pay of Officers—Non-voted	20,676	18,728	19,635	17,820
		2	2 Superintendent and Deputy Superintendent (650), 1(300).	11,612	11,012	11,012	...
			Special pay ... ..	...	...	...	...
			<i>Deduct—Emergency cut in pay</i>	—47	—90	—90	...
			Pay of Officers—Voted	11,565	10,147	10,922	10,074
		5	5 Sub-Assistant Surgeons and their local allowance	9,120	8,725	8,725	...
		5	5 Matron and nurses	8,280	8,070	8,070	...
		1	1 Steward	4,200	4,111	4,111	...
			... Subadar Major ... ..	...	...	...	...
		8	8 Clerks	8,100	7,752	7,752	...
		3	3 Assistant store-keepers	2,340	2,323	2,323	...
		443	443 Servants and guards	1,09,236	1,07,000	1,07,000	...
		3	3 Weaving instructor and basket-makers	1,560	1,542	1,542	...
		4	4 Compounders	2,112	2,093	2,093	...
			Temporary establishment ... ..	...	...	...	...
		2	2 Garden Overseer and Jamadar	1,680	1,680	1,680	...
			Leave Salary	5,300	4,300	4,300	...
			<i>Deduct—(i) Probable savings</i>	—3,981	—1,608	—1,608	...
			<i>(ii) Emergency cut in pay</i>	—147	—288	—288	...
			Pay of Establishment	1,47,800	1,44,500	1,45,700	1,41,160
			<i>TRAVELLING ALLOWANCE</i>	200	400	400	40
		<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i> ... ..	...	...	...	...
		Allowances—Non-voted	200	100	400	40	
		<i>TRAVELLING ALLOWANCE</i>	1,500	1,500	1,500	1,105	
		Grain compensation allowance ... ..	...	...	...	...
		Other allowances	2,700	2,700	2,700	2,682	
		Travelling allowance of members of the Managing Committee of the Indian Mental Hospital.	50	50	50	70	
		Allowances—Voted	4,250	4,250	4,250	3,857	
		Carried over	1,84,491	1,77,725	1,80,907	1,72,951	

BIHAR AND ORISSA—EXPENDITURE.

32.—MEDICAL—MENTAL HOSPITAL—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS, and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 1,81,491	Rs. 1,77,725	Rs. 1,80,907	Rs. 1,72,951
MENTAL HOSPITAL.			Miscellaneous (non-contract) and office expenses	4,600		5,200	
			Amusements	1,100		1,100	
			Books and periodicals	200		200	
			Pay of menials	30,500		31,000	
			Library for patients	200		250	
			Medical equipment	500		500	
			Telephone rents	971		971	
			Conservancy and sanitation	4,500		4,500	
			Motor car expenses	3,300		3,500	
			Diet	1,20,000		1,42,000	
			Locks	100		100	
			Uniform	6,000		6,000	
			Hot and cold weather charges	400		500	
			Garden expenses	5,600		6,000	
			Clothing and bedding	15,000		20,000	
			Feed and upkeep of cattle	400		450	
			Washing charges under contract	4,000		4,000	
			Furniture and repairs	1,400		1,400	
			Medical stores	4,500		4,500	
			Raw materials for manufacture	4,500		5,000	
			Diet and passage money for discharged patients	529		529	
			Diet on special occasion	1,100		1,100	
			Cinematograph	1,800		1,800	
			<i>Deduct—Probable savings</i>	—1,000		...	
			Contingencies—Non-contract	2,10,200	2,15,200	2,40,600	2,38,439
			Contingencies—Contract ... ..	...		...	...
			Contingencies—Contract ... ..	...	...	...	...
			Charges payable to other Government ... ..	...	121	...	292
			TOTAL ... ..	...	121	4,21,507	4,11,682
			<i>Deduct—Amount recoverable from Bengal—Voted</i>	—2,78,780	—2,76,657	—2,99,221	—2,86,396
			<i>Charges payable to Board of Trustees, Ranchi Mental Hospital—Non-voted.</i>	12,500	8,371	18,500	13,592
			TOTAL ... Voted	95,085	87,561	1,02,251	1,07,426
			TOTAL ... Non-voted	33,376	27,199	38,535	31,452
			TOTAL—MENTAL HOSPITAL	1,28,461	1,24,760	1,40,786	1,38,878

32.—MEDICAL—RADIUM INSTITUTE.

SUB-HEADS. (1)	Strength		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
RADIUM INSTITUTE	...	...	<i>Superintendent</i>	Rs. ...	Rs. ...	Rs. ...	Rs. ...
			Pay of Officers—Non-voted ... ..	...	...	...	...
	1	1	Surgeon, 1(625)	7,547		7,250	
			<i>Deduct—Emergency cut in pay</i>	—31		—60	
			Pay of Officers—Voted	7,516	6,854	7,190	6,194
			Temporary House Surgeon	600		600	
	1	1	Lady Doctor	1,420		1,320	
	2	2	Matron and nurses	3,600		2,760	
	2	2	Clerks	1,380		1,368	
	3	3	Compounders and dressers	792		624	
	4	4	Servants	564		564	
			Leave salary	460		460	
			<i>Deduct—Emergency cut in pay</i>	—29		—46	
			Pay of Establishment	9,287	8,623	7,850	7,028
			<i>TRAVELLING ALLOWANCE</i> ... ..	...	...	...	...
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i> ... ..	...	...	...	...
			Allowances—Non-voted ... ..	...	...	...	...
			<i>TRAVELLING ALLOWANCE</i>	150		150	...
			Other allowances	1,320		6,703	6,186
			Allowances—Voted	1,470	3,850	5,853	6,186
			Medical stores	2,400		2,400	
			Rents, rates and taxes	2,000		2,000	
			Miscellaneous contingencies (non-contract)	4,950		4,366	
			Diet	5,600		1,642	
			Bedding and clothing	150		150	
			Electric current charges	1,500		...	
			Contingencies—Non-contract	13,900	13,656	10,558	5,893
			TOTAL ... Voted	32,173	32,983	31,251	25,301
			TOTAL ... Non-voted ... ..	...	...	...	...
			TOTAL—RADIUM INSTITUTE	32,173	32,983	31,251	25,301

DEMAND No. 3.

MAJOR HEAD—33.—PUBLIC HEALTH.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935,
in respect of Public Health—

Rs. 10,47,753

Add Refunds Rs. 500

TOTAL OF DEMAND No. 3. Rs. 10,48,253

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT.								
A—SUPERINTENDENCE.								
Pay of Officers	...	...	Non-voted	...	50,190	33,909	49,605	44,865
Pay of Officers	...	...	Voted	...	28,625	28,839	27,617	28,755
Pay of Establishment	...	...	...	...	21,217	19,910	20,423	19,775
Allowances	...	...	Non-voted	...	2,250	1,600	2,250	2,279
Allowances	...	...	Voted	...	7,775	8,875	6,775	9,546
Contingencies (Non-contract)	...	...	...	...	1,560	1,560	1,560	1,531
Contingencies (Contract)	...	...	...	...	2,900	2,900	2,900	2,760
TOTAL A				{ Voted	62,077	62,084	59,281	62,368
				{ Non-voted	52,440	35,509	51,855	47,144
B—ENGINEERING BRANCH.								
Pay of Officers	...	...	Non-voted	...	25,137	15,272	25,495	21,971
Pay of Officers	...	...	Voted	...	46,143	44,467	50,026	53,882
Pay of Establishment	...	...	...	...	1,12,905	1,18,086	1,17,875	1,21,293
Allowances	...	...	Non-voted	...	3,200	3,443	4,843	3,265
Allowances	...	...	Voted	...	10,000	13,750	10,000	14,001
Contingencies (Non-contract)	...	...	...	...	6,100	6,150	6,600	9,224
Contribution, etc.	...	...	Non-voted	...	...	...	...	...
Deduct—Amount recoverable from Bengal	...	...	...	...	-3,442	-3,464	-3,068	-3,114
Deduct—From other Government Departments
TOTAL B				{ Voted	1,71,706	1,78,989	1,61,433	1,95,140
				{ Non-voted	28,337	18,715	30,338	25,236
C—SANITARY INSPECTORS' SCHOOL.								
Pay of Officers	...	...	Voted	...	100	72	100	...
Pay of Establishment	...	...	...	...	98	89	98	...
Contingencies (Non-contract)	...	...	...	...	120	120	120	359
TOTAL C				Voted	318	281	318	359

33.—PUBLIC HEALTH.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
D—VACCINATION ESTABLISHMENT—				
Pay of Establishment	22,942	24,098	26,332	30,662
Allowances Voted ...	13,500	14,000	16,480	19,376
Contingencies Non-contract	1,500	1,500	1,500	1,690
Contingencies contract	2,000	1,700	2,000	1,754
TOTAL D ... Voted ...	39,942	41,298	46,312	53,482
E—VACCINE DEPÔT—				
Pay of Officers Voted ...	5,354	4,824	5,058	4,562
Pay of Establishment	4,978	4,783	4,928	4,459
Allowances Voted ...	1,732	1,732	1,732	1,777
Contingencies (Non-contract)	15,400	15,400	15,400	18,575
TOTAL E ... Voted ...	27,464	26,739	27,118	29,373
TOTAL—PUBLIC HEALTH ESTABLISHMENT...	3,01,507	3,09,391	2,94,462	3,40,722
	80,777	54,324	82,193	72,860
GRANTS FOR PUBLIC HEALTH PURPOSES.				
CONTRIBUTIONS ON ACCOUNT OF HEALTH OFFICERS AND SANITARY INSPECTORS Voted	37,028	46,487	40,677	52,628
CONTRIBUTION TOWARDS KALA-AZAR ENQUIRY Voted ...	6,000	6,000	6,000	6,000
MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS Voted	45,654	42,105	44,283	36,851
CONTRIBUTIONS TO DISTRICT BOARDS AND MUNICIPALITIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE Voted ...	2,57,800	1,81,600	2,56,600	7,326
GRANTS TO DISTRICT BOARDS FOR PUBLIC HEALTH SCHEMES (a) Voted ...	50,000	44,461	50,000	51,986
TOTAL—GRANTS FOR PUBLIC HEALTH PURPOSES Voted ...	3,96,482	3,20,653	3,97,560	1,54,791
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
A—BUBONIC PLAGUE				
... ..	6,000	6,000	6,000	3,758
B—MALARIA				
... ..	11,600	10,000	11,600	6,931
C—OTHER EPIDEMIC DISEASES—				
Pay of officers Voted ...	44,763	40,900	32,314	31,887
Pay of Establishment	15,760	3,600	15,760	1,857
Allowances Voted ...	20,800	18,000	20,800	14,301
Contingencies (Non-contract)	27,500	20,000	27,500	8,757
Other schemes	10,000	10,000	10,000	6,706
TOTAL C ... Voted ...	1,18,823	91,900	1,06,374	63,508
D—PUBLICITY CAMPAIGN—				
Pay of Establishment	886	823	847	780
Allowances Voted ...	100	50	100	56
Contingencies (Non-contract)	800	800	800	800
TOTAL D ...	1,786	1,673	1,747	1,636
TOTAL—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES. Voted ...	1,38,209	1,09,573	1,25,721	75,833

(a) Rs. 10,000 each for the District Boards, Cuttack, Balasore, and Puri, Patna and Muzaffarpur.

33.—PUBLIC HEALTH—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
BACTERIOLOGICAL LABORATORIES.								
A.—PUBLIC HEALTH LABORATORY.								
Pay of Officers	...	...	Voted	...	7,059	4,540	4,760	4,320
Pay of Establishment	...	...	...	...	5,761	4,451	4,376	4,067
Allowances	...	...	Voted	...	2,700	2,700	2,460	2,744
Contingencies Non-Contract	...	...	...	...	8,051	4,600	4,600	5,181
TOTAL A					23,571	16,291	16,196	16,312
B.—BACTERIOLOGICAL LABORATORY.								
Pay of Officers	...	...	Non-voted	...	1,485	3,405	3,570	2,450
Pay of Officers	...	...	Voted	...	800	...	...	...
Pay of Establishment	...	...	...	...	2,644	2,440	2,324	2,231
Allowances	...	...	Voted	...	1,800	3,800	4,800	4,949
Contingencies—Non-Contract	...	...	...	...	2,625	2,600	2,625	2,624
TOTAL B					7,869	8,840	10,049	9,804
					<i>Non-voted</i>	<i>3,405</i>	<i>3,570</i>	<i>2,430</i>
TOTAL—BACTERIOLOGICAL LABORATORIES					31,440	25,131	26,245	26,116
					<i>Non-voted</i>	<i>3,405</i>	<i>3,570</i>	<i>2,430</i>
PASTEUR INSTITUTE.								
Pay of Officers	...	...	Voted	...	9,560	8,916	9,349	8,370
Pay of Establishment	...	...	...	...	2,092	1,986	2,124	1,859
Allowances	...	...	Voted	...	1,050	1,000	1,050	1,000
Contingencies Non-Contract	...	...	...	...	3,100	3,103	2,657	2,848
Grants and Subsidies	...	...	...	...	1,500	1,500	1,500	720
TOTAL—PASTEUR INSTITUTE					17,305	16,505	16,680	14,797
WORKS—A—RESERVED.								
ORIGINAL WORKS—								
MAJOR WORKS	...	...	...	...	(a) ...	12,466	12,466	...
MINOR WORKS	...	...	...	...	10,000	10,000	10,000	3,324
REPAIRS	...	...	...	...	55,827	55,827	55,827	47,221
DEDUCT—AMOUNT RECOVERABLE FROM GOVERNMENT OF BENGAL AND ASSAM.					-553	-640	-599	-998
TOTAL—A—RESERVED					65,274	77,653	77,694	49,547
WORKS—B—TRANSFERRED.								
ORIGINAL WORKS—								
MAJOR WORKS	...	...	...	...	500	2,130	...	26,893
MINOR WORKS	...	...	...	...	11,597	10,957	10,957	10,056
Carried over					12,097	13,087	10,957	36,949

(a) For details see page 249.

33.—PUBLIC HEALTH— <i>concl'd.</i>				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	12,097	13,087	10,957	36,949
WORKS—B—TRANSFERRED—<i>concl'd.</i>				
REPAIRS	80,000	80,000	80,000	76,869
TOOLS AND PLANT	15,000	23,000	27,000	15,541
SUSPENSE	3,800	5,500	...	-6,578
TOTAL ...	1,10,897	1,21,587	1,17,957	1,22,881
DEDUCT—(i) AMOUNT RECOVERABLE FROM GOVERNMENT OF BENGAL.				
(ii) ENGLISH COST OF STORES ... ..	...	...	...	...
(iii) AMOUNT RECOVERABLE FROM GOVERNMENT OF ASSAM.	...	...	...	...
(iv) CONTRIBUTION FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.	...	-957	-957	...
TOTAL—B—TRANSFERRED ...	97,536	1,07,267	1,02,109	1,09,398
DEDUCT—PROBABLE SAVINGS				
TOTAL—WORKS (RESERVED AND TRANSFERRED) ...	1,62,810	1,84,920	1,79,803	1,58,945
STORES (HIGH COMMISSIONER) Voted...	...	...	...	...
EXCHANGE DITTO Voted...	...	...	...	...
TOTAL ... Voted ...	(a) 10,47,753	9,66,173	10,40,471	7,71,204
TOTAL ... Non-voted ...	82,262	57,629	85,763	74,810
TOTAL—33—PUBLIC HEALTH ...	11,30,015	10,23,802	11,26,234	8,46,014
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241)—				
High Commissioner ... ..	...	...	...	...
{ Voted ...	19,840	4,520	600	5,426
{ Non-voted...	3,320	20,880	13,120	3,363
Ditto, Exchange ... ..	...	...	...	...
{ Voted ...	...	...	...	-15
{ Non-voted...	...	...	...	-13
TOTAL EXPENDITURE IN ENGLAND ...	23,160	25,400	13,720	8,761
(2) AN	3,025	3,111	2,962	1,976
GRAND TOTAL ...	(b) 11,58,200	10,52,616	11,42,918	8,58,751

(a) This figure plus refunds represents the amount of the demand.
 (b) This figure is the total figure in the General Abstract at page 6.

33.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
	1933-34.	1931-35.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
SUPERINTEND- ENCE.	1	1	<i>Director of Public Health 1(2,400)</i> ...	Rs. 28,800	Rs.	Rs. 28,800		
	1	1	<i>Assistant Director of Public Health 1(1,250)+ Special pay (250).</i> ...	18,000		17,610		
			<i>Overseas pay 1(300)</i> ...	3,600		3,600		
			<i>Deduct—Emergency cut in pay</i> ...	—210		—405		
			Pay of Officers—Non-voted ...	50,190	33,909	49,605	44,865	
		2	2	Assistant Directors of Public Health 1(1,200), 1(750).	23,943		23,344	
		1	1	Personal Assistant ...	4,500		4,500	
				Officer on training ...	...		...
				<i>Deduct—Emergency cut in pay</i> ...	—118		—227	
				Pay of Officers—Voted ...	28,625	28,839	27,617	28,755
		18	18	Clerks ...	19,638		18,813	
		12	12	Servants ...	1,752		1,752	
				Leave salaries ...	...		...
				<i>Deduct—Emergency cut in pay</i> ...	—73		—136	
				Pay of Establishment ...	21,217	19,910	20,429	19,776
				TRAVELLING ALLOWANCE ...	2,250		2,250	2,279
				<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i> ...	..		...	...
				Allowances—Non-voted ...	2,250	1,600	2,250	2,279
				TRAVELLING ALLOWANCE ...	6,500		5,600	7,283
				Other allowances ...	1,275		1,275	2,263
				Grain compensation allowance... ..	...		...	...
				Allowances—Voted ...	7,775	8,875	6,775	9,546
				Rents, rates and taxes ...	580		580	
			Purchase of typewriters ...	...		...
			Miscellaneous (non-contract) ...	980		980		
			Contingencies—Non-contract ...	1,560	1,560	1,560	1,531	
			Contract contingencies ...	2,900		2,900		
			Contingencies—Contract ...	2,900	2,900	2,900	2,760	
			TOTAL ... Voted ...	62,077	62,084	59,281	62,368	
			TOTAL ... Non-voted	52,440	35,509	51,855	47,144	
			TOTAL—SUPERINTENDENCE ...	1,14,517	97,593	1,11,136	1,09,512	

33.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*contd.*

SUB-HEAD. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)	
	1933-34. (2)	1934-35. (3)						
ENGINEERING BRANCH.	2	1	<i>Superintending and Executive Engineers</i> <i>1(2,050).</i>	Rs. 25,248	Rs.	Rs. 24,800	Rs.	
			<i>Leave salary ...</i>	...		1,000		
			<i>Deduct—Emergency cut in pay ...</i>	—111		—305		
			Pay of Officers—Non-voted	25,137	15,272	25,495	21,971	
		3	5	Executive and Assistant Engineers	33,057		17,171	
		3	3	Temporary Assistant Engineers ...	12,863		12,820	
				Leave salaries ...	500		500	
				<i>Deduct—(i) Probable savings ...</i>	...		—465	
				<i>Deduct—(ii) Emergency cut in pay ...</i>	—280			
				Pay of Officers—Voted	46,143	44,467	30,026	53,832
		15	11	Supervisors, overseers and sub-overseers	26,374		31,986	
				Special pay ...	900		900	
				Shorthand pay ...	480		480	
				Temporary upper and lower subordinates	37,374		32,392	
		5	6	Accountant and accounts clerks ...	8,904		7,951	
		27	25	Clerks, estimators, draftsmen ...	20,303		22,393	
		15	14	Duftaris, jamadars and peons ...	2,160		2,250	
				Temporary establishment ...	15,688		17,342	
				Leave salaries ...	1,100		1,500	
		4	4	Engine driver and fitter, etc. ...	...		1,620	
				<i>Deduct—(i) Probable savings ...</i>	...		...
				<i>Deduct—(ii) Emergency cut in pay ...</i>	—376		—979	
				Pay of Establishment	1,12,905	1,18,086	1,17,875	1,21,293
				<i>TRAVELLING ALLOWANCE</i> ...	3,200		4,000	3,265
				<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	...		843	...
				Allowances—Non-voted	3,200	3,443	4,843	3,265
				<i>TRAVELLING ALLOWANCE</i> ...	10,000		10,000	13,210
				Cost of passages—(voted) ...	...		...	...
				Other allowances ...	...		...	791
				Allowances—Voted	10,000	13,750	10,000	14,001
				Customs duty on imported stores ...	...		...	...
			Contingencies ...	6,000		6,600	...	
			Contingencies—Non-contract	6,100	6,150	6,600	9,224	
			Contribution for passages of officers transferred to or from other Governments—Non-voted.	...	..	...	...
			TOTAL	2,03,435	2,01,168	1,94,839	2,25,636	
			<i>Deduct—(1) Amount recoverable from Bengal on account of Ranchi Mental Hospital.</i>	—3,442	—3,464	—3,068	—3,114	
			<i>(2) Amount recoverable from other Government Departments.</i>	...	...	...	—146	
			TOTAL ... Voted	1,71,706	1,78,989	1,61,433	1,95,140	
			TOTAL ... Non-voted	28,337	18,715	30,338	25,236	
			TOTAL—ENGINEERING BRANCH	2,00,043	1,97,704	1,91,771	2,20,376	

33.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
SANITARY INSPECTORS' SCHOOL.			Pay of Officers—Voted	100	72	100	...
			Clerk	68		68	
			Servants	30		30	
			Pay of Establishment	98	89	98	...
			Allowances—Voted	...	...	...	...
			Rent, rates and taxes	...	...	...	...
			Miscellaneous	120		120	
			Contingencies—Non-contract	120	120	120	359
			TOTAL—SANITARY INSPECTORS' SCHOOL	318	281	318	359
	VACCINATION ESTABLISH- MENT.	52	41	Inspectors and Sub-Inspectors	22,980		26,426
			Leave salary	...	...	...	...
			<i>Deduct—Emergency cut in pay</i>	38		94	
			Pay of Establishment	22,042	24,098	26,332	30,662
			TRAVELLING ALLOWANCE	13,500		16,430	19,376
			Other allowances	...	...	...	...
			Allowances—Voted	500	14,000	16,480	19,376
			Medical stores	0		1,400	
			Miscellaneous (non-contract)	100		100	
			Contingencies—Non-contract	1,500	1,500	1,500	1,690
		Contingencies—Contract	2,000	1,700	2,000	1,754	
		TOTAL—VACCINATION ESTABLISHMENT	39,942	41,298	46,312	53,482	
VACCINE DEPOT.	1	1	Superintendent (428)	5,375		5,100	
			<i>Deduct—Emergency out in pay</i>	21		42	
			Pay of Officers—Voted	5,354	4,824	5,058	4,562
	5	5	Engine driver, loaders, etc.	4,210		4,235	
	1	1	Clerk	480		480	
	2	2	Servants	240		240	
			Leave salaries	63		...	
			<i>Deduct—Emergency out in pay</i>	14		27	
			Pay of Establishment	4,978	4,783	4,928	4,459
			TRAVELLING ALLOWANCE	100		100	150
		Grain compensation allowance	...	...	...	...
		Other allowances	1,632		1,632	1,627	
		Allowances—Voted	1,732	1,732	1,732	1,777	
		Customs duty on imported stores	400		400		
		Miscellaneous	15,000		15,000		
		Contingencies—Non-contract	15,400	15,400	15,400	18,575	
		TOTAL—VACCINE DEPOT	27,464	26,739	27,118	29,373	

33.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
MEDICAL EXAMINATION OF SCHOLARS, ETC.	5	5	MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS.	Rs.	Rs.	Rs.	Rs.
	1	1	School medical officers 1 (325), 1 (300), 1 (275), 2(250).	18,225		17,500	
			Lady medical officer 1(250)	3,032		3,000	
			Pay of officers—voted	21,257		20,500	
	5	5	Assistant school medical officers	6,275		6,050	
	1	1	Clerk	514		480	
	6	6	Peons	720		720	
			Pay of establishment	7,509		7,250	
			TRAVELLING ALLOWANCE	8,000		8,000	
			Other allowances	7,500		7,250	
			Allowances—voted	15,500		15,250	
			Contingencies	1,500		1,500	
			Deduct—Emergency cut in pay	—112		—217	
			TOTAL—MEDICAL EXAMINATION OF SCHOLARS, ETC.*	45,654	42,105	44,283	36,851
	CONTRIBUTION TO DISTRICT BOARDS AND MUNICIPALITIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE.			CONTRIBUTION TO DISTRICT BOARDS AND MUNICIPALITIES FOR WATER-SUPPLY AND DRAINAGE.			
			Grants to the Part Municipality for Puri water-supply.	1,00,000		1,00,000	
			Grants to district boards and municipalities for water-supply and drainage.	...		...
			Reserve for contributions to district boards and municipalities for water-supply, sewerage and drainage.	50,000		...	
			Grant to the Bhagalpur municipality for water-works re-organisation.	1,00,000		1,50,000	
			Grants to district boards for the destruction of water hyacinth—				
			Cuttack ... ..	...		1,600	
			Balasore	2,800		...	
			Puri ... ..	...		...
			Grant to the Saran district board for Sonepur Mela.	5,000		5,000	
		TOTAL CONTRIBUTION, ETC.*	2,57,800	1,81,600	2,56,600	7,328	

33.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.

MALARIA.*		Bs.	Rs.	Rs.	Rs.
	Free supply of quinine to certain schools in Bihar and Orissa.	...		...
	Purchase of quinine for sale	11,000		11,000	
	Commission on sale of quinine	600		600	
	TOTAL—MALARIA	11,600	10,000	11,600	6,931

* These sub-heads are also primary units of appropriation.

33.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
	1933-34.	1934-35.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
OTHER EPIDEMIC DISEASES.			Reserve of Assistant Surgeons	Rs. 45,958		Rs. 39,634		
			<i>Deduct—Emergency cut in pay</i>	—193		—320		
			Probable savings	—2,000		—7,000		
			Pay of Officers—Voted	44,763	40,900	32,314	31,987	
			Temporary Epidemic Doctors	5,760		5,760		
			Vaccinators	10,000		10,000		
			<i>Deduct—Emergency cut in pay</i> ... ..	...		...
			Pay of Establishment	15,760	3,000	15,760	1,857	
			TRAVELLING ALLOWANCE	7,500		7,500	5,447	
			Other allowances	13,300		13,300	8,854	
			Allowances—Voted	20,800	18,000	20,800	14,301	
			Anti-influenza and anti-cholera vaccines	25,000		25,000		
			Miscellaneous	2,500		2,500		
			Contingencies—Non-contract	27,500	20,000	27,500	8,757	
			Bacteriophage scheme	10,000		10,000		
			Other schemes	10,000	10,000	10,000	6,706	
			TOTAL—OTHER EPIDEMIC DISEASES	1,18,823	91,900	1,06,374	63,508	
	PUBLICITY CAMPAIGN.	3	3	Establishment 1(52), 2(11)	888		852	
				<i>Deduct—Emergency cut in pay</i>	—2		—5	
				Pay of Establishment	886	823	847	780
				TRAVELLING ALLOWANCE	100		100	56
			Fees for delivery of lectures ... ..	...		...	...
			Other allowances ... ..	...		...	...
			Allowances—Voted	100	50	100	56	
			Contingencies	800		800		
			Contingencies—Non-contract	800	800	800	800	
			TOTAL—PUBLICITY CAMPAIGN	1,786	1,673	1,747	1,636	

33.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES.

PUBLIC HEALTH LABORATORY.	1	1	BACTERIOLOGICAL LABORATORIES.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
		Assistant chemist 1 (180)	1,980		...		
		<i>Deduct—Emergency cut in pay</i>	—21		—40		
		Pay of Officers—Voted	7,059	4,510	4,760	4,820	
	1	Assistant Analyst	2,040		2,040		
	1	Laboratory assistant	495		...		
	1	Clerks	966		600		
	1	Medicine maker	720		720		
	1	Sample taker	300		300		
	1	Gas-operator	360		360		
	1	Laboratory attendant	110		...		
	3	Servants	384		384		
		Leave Salary	400		...		
		<i>Deduct—Emergency cut in pay</i>	—14		—28		
		Pay of Establishment	5,761	4,451	4,376	4,067	
		Carried over	12,820	8,991	9,136	8,887	

33.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES—concl'd.

SUB-HEADS. (1)	Strength.		De'tails by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
PUBLIC HEALTH LABORATORY —concl'd.			Brought forward ...	Rs. 12,820	Rs. 8,991	Rs. 9,136	Rs. 8,387
			BACTERIOLOGICAL LABORATORIES—concl'd.				
			TRAVELLING ALLOWANCE ...	1,200		960	962
			Grain compensation allowance ...	...		...	...
			Other allowances ...	1,500		1,500	1,782
			Allowances—Voted ...	2,700	2,700	2,460	2,744
			Customs duty on imported stores ...	100		100	
			Miscellaneous ...	7,951		4,500	
			Contingencies—Non-contract ...	8,051	4,600	4,600	5,181
			TOTAL—PUBLIC HEALTH LABORATORY	23,571	16,291	16,196	16,312
BACTERIOLO- GICAL LABO- RATORY.			<i>Bacteriologist to Government</i> ...	1,500		3,600	
			<i>Deduct—Emergency cut in pay</i> ...	—15		—30	
			Pay of Officers—Non-voted ...	1,485	3,405	3,570	2,430
			Pay of Officers—Voted.	800	...	...	...
	1	1	Media man (5 ⁰) ...	600		600	
	1	1	Laboratory assistant (50) ...	600		600	
	1	1	Typist, 1 (39), short-hand pay 1 (40) ...	973		962	
	2	2	Packer 1(15) and peon 1(10) ...	300		300	
			Leave salary ...	180		180	
			<i>Deduct—Emergency cut in pay</i> ...	—9		—18	
			Pay of Establishment ...	2,644	2,440	2,624	2,231
			Allowances ...	1,800		4,800	4,949
			Allowances—Voted ...	1,800	3,800	4,800	4,949
			Contingencies (non-contract) ...	2,625		2,625	
			Contingencies—Non-contract ...	2,625	2,600	2,625	2,624
		TOTAL—BACTERIOLOGICAL LABORATORY. { Voted ...	7,869	8,840	10,049	9,804	
		{ Non-voted ...	1,485	3,405	3,570	2,43	
		TOTAL—Voted ...	31,440	25,131	26,245	26,116	
		TOTAL—Non-voted ...	1,485	3,405	3,570	2,430	
		TOTAL—BACTERIOLOGICAL LABORATORIES ...	32,925	28,536	29,815	28,546	

33.—PUBLIC HEALTH—PASTEUR INSTITUTE.

PASTEUR INSTITUTE.	2	2	Assistant Surgeons 1(425), 1(225), S. P. 1(150) ..	9,600		9,427	
			<i>Deduct—Emergency cut in pay</i> ...	—40		—78	
			Pay of Officers—Voted ...	9,560	8,916	9,349	8,370
	1	1	Laboratory Assistant (50) ...	600		600	
	3	3	Clerks ...	1,327		1,365	
			Leave salaries ...	170		170	
			<i>Deduct—Emergency cut in pay</i> ...	—5		—11	
			Pay of Establishment ...	2,092	1,988	2,124	1,859
			Other allowances ...	150		900	900
			TRAVELLING ALLOWANCE ...	900		150	100
			Allowances—Voted ...	1,050	1,000	1,050	1,000
			Miscellaneous contingencies ...	3,103		2,657	
			Contingencies—Non-contract ...	3,103	3,103	2,657	2,848
			Grants and subsidies ...	1,500	1,500	1,500	720
			TOTAL—PASTEUR INSTITUTE	17,305	16,505	16,680	14,797

DEMAND No. 2.

[TRANSFERRED.]

MAJOR HEAD—34.—AGRICULTURE.

Estimate of charges that will come in course of payment during the year ending 31st March 1935
in respect of Agriculture—

Rs. 12,41,542

Add Refunds—Rs. 500

TOTAL OF DEMAND No. 2—Rs. 12,42,042

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
AGRICULTURE.				Rs.	Rs.	Rs.	Rs.	
A.—SUPERINTENDENCE.								
Pay of Officers ...	...	...	Non-voted ...	25,229	23,395	25,300	30,613
Pay of Officers ...	...	...	Voted ...	6,573	6,155	7,735	5,160
Pay of Establishment	...	...	...	21,520	20,617	22,321	20,098
Allowances ...	...	...	Non-voted ...	4,000	4,600	3,250	3,472
Contribution, etc.	...	...	Non-voted ...	...	...	...	...
Allowances ...	...	...	Voted ...	1,700	1,720	1,400	1,636
Contingencies—Contract	...	...	...	4,000	4,000	4,000	4,014
Contingencies—Non-contract	...	...	...	850	1,245	850	1,544
TOTAL—A								
				{ Voted ...	34,643	33,737	36,306	32,482
				{ Non-voted ...	29,229	27,995	28,550	34,084
B.—EXPERT STAFF.								
Pay of Officers	...	...	Non-voted ...	17,625	16,230	35,119	21,545
Pay of Officers	...	...	Voted ...	75,709	61,724	76,790	67,644
Pay of Establishment	...	...	...	1,15,049	1,03,951	1,01,663	94,712
Allowances ...	...	...	Non-voted ...	3,500	8,793	9,520	3,485
Allowances ...	...	...	Voted ...	27,845	25,624	25,592	25,937
Contingencies—Contract	...	...	...	2,900	2,900	2,900	2,639
Contingencies—Non-contract	...	...	...	20,596	28,596	28,596	16,227
TOTAL—B								
				{ Voted ...	2,42,099	2,27,795	2,35,541	2,07,158
				{ Non-voted ...	21,125	25,023	44,639	25,030
C.—SABOUR ESTATE.								
Pay of Establishment	...	...	...	855	843	843	831
Allowances ...	...	...	Voted ...	...	15	...	...
Contingencies—Non-contract	...	...	...	2,449	2,449	2,449	3,482
TOTAL—C								
				{ Voted ...	3,304	3,307	3,292	4,313

34.—AGRICULTURE—AGRICULTURE—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
AGRICULTURE— <i>contd.</i>					Rs.	Rs.	Rs.	Rs.
D.—EXPERIMENTAL FARMS.								
A.—OUTTACK FARM.								
Pay of Establishment	...	...	...		2,145	2,105	2,164	2,000
Allowances	...	...	...	Voted	100	100	100	99
Contingencies—Non-contract	...	...	...		20,485	19,000	19,000	17,608
TOTAL—A	...	...	Voted		22,730	21,205	21,264	19,702
B.—SEPAYA FARM.								
Pay of Establishment	...	...	...		1,810	1,767	1,759	1,654
Allowances	...	...	...	Voted	100	150	100	110
Contingencies—Non-contract	...	...	...		17,898	16,413	16,413	16,370
TOTAL—B	...	...	Voted		19,808	18,330	18,272	18,134
O.—SABOUR FARM.								
Pay of Establishment	...	...	...		2,016	1,995	1,977	1,874
Allowances	...	...	...	Voted	25	25	25	22
Contingencies—Non-contract	...	...	...		22,335	20,850	20,850	19,333
TOTAL—O	...	...	Voted		24,376	22,870	22,852	21,229
D.—RANCHI FARM								
Pay of Establishment	...	...	...		991	603	609	582
Allowances	...	...	...	Voted	118	116	116	68
Contingencies—Non-contract	...	...	...		33,635	32,490	32,490	32,251
TOTAL—D	...	...	Voted		34,744	33,209	33,215	32,901
E.—GAYA FARM								
Pay of Establishment	...	...	...		...	...	...	817
Allowances	...	...	...	Voted	...	...	...	160
Contingencies—Non-contract	...	...	...		...	...	...	4,432
TOTAL—E	...	...	Voted		...	...	...	5,409
F.—PATNA FARM.								
Pay of Establishment	...	...	...		2,343	2,158	2,231	884
Allowances	...	...	...	Voted	100	100	127	60
Contingencies—Non-contract	...	...	...		20,535	21,500	20,500	8,837
TOTAL—F	...	...	Voted		22,978	23,758	22,861	9,781
G.—SMALL FARMS.								
Pay of other Establishment	...	...	...		6,265	5,960	6,092	6,519
Allowances	...	...	...	Voted	370	350	350	408
Contingencies—Non-contract	...	...	...		50,938	51,000	51,013	57,412
TOTAL—G	...	...	Voted		57,573	57,310	57,455	64,339
TOTAL—D	...	...	Voted		1,82,209	1,76,682	1,75,919	1,71,495

34.—AGRICULTURE—AGRICULTURE—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
AGRICULTURE—<i>contd.</i>							
E.—AGRICULTURAL EDUCATION.				Rs.	Rs.	Rs.	Rs.
	Voted	...	...	5,494	15,672	9,672	9,778
F.—PUBLIC SERVICE.							
A.—WELL BORING STAFF.							
Pay of Officers ...	...	...	Voted	4,881	4,494	4,623	3,978
Pay of Establishment ...	...	...	...	27,334	24,300	24,716	21,103
Allowances ...	...	...	Voted	5,000	5,000	4,800	4,864
Contingencies—Non-contract ...	...	...	...	17,220	12,000	11,000	14,200
TOTAL—A				54,435	45,794	45,139	44,145
B.—PUBLIC EXHIBITIONS AND FAIRS				1,000	1,000	1,000	950
C.—SEEDS, IMPLEMENTS AND MANURES				9,500	9,500	9,500	7,085
D.—MISCELLANEOUS				400	200	400	38
TOTAL—F				65,335	56,494	56,039	52,218
G.—BOTANICAL AND OTHER PUBLIC GARDENS				300	300	300	...
H.—EXPENDITURE IN CONNECTION WITH RESEARCH WORK.							
(1) Research work on water hyacinth ...	...	...	...	...	...	...	1,569
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	...	...	...	-1,569
(2) Manurial experiments ...	...	...	...	...	...	...	...
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	...	...	...	...
(3) Sugarcane crushing mill ...	...	...	...	...	2,529	...	1,755
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	...	-2,529	...	-1,755
(4) Sugarcane Research Station ...	...	...	...	25,267	27,856	16,951	67,798
Deduct—Receipt ...	...	...	...	-1,500	-95	...	-95
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	-23,767	-27,761	-16,951	-67,703
(5) Rice Research Scheme ...	...	...	...	38,683	42,257	43,451	32,755
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	-38,683	-42,257	-43,451	-32,755
(6) Scheme for an economic enquiry into the cost of production of crops in the principal sugar cane and cotton tracts in India ...	...	...	...	10,055	5,805	...	...
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	-10,055	-5,805	...	...
(7) Fruit Research scheme ...	...	...	...	19,299	6,993	...	...
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	-19,299	-6,993	...	...
TOTAL H				...	...	...	...
TOTAL—AGRICULTURE				5,33,384	5,13,987	5,17,069	4,77,444
VETERINARY CHARGES.							
A.—SUPERINTENDENCE.							
Pay of Officers ...	...	...	Non-voted	18,472	16,736	17,781	15,151
Pay of Officers ...	...	...	Voted	16,941	16,819	16,641	15,359
Pay of Establishment ...	...	...	...	25,505	24,000	25,104	22,624
Allowances ...	...	...	...	5,294	3,200	3,000	2,890
Allowances ...	...	...	Non-voted	7,400	7,200	7,200	7,403
Contingencies—Non-contract ...	...	...	Voted	9,532	9,532	8,832	9,355
TOTAL—A				59,378	57,551	57,777	54,771
B.—SUBORDINATE ESTABLISHMENT.							
Pay of Establishment ...	...	...	...	35,960	34,000	34,533	32,332
Allowances ...	...	...	Voted	10,000	10,000	10,000	9,334
Contingencies—Non-contract ...	...	...	...	1,140	640	640	573
TOTAL—B				47,100	44,640	45,173	42,239
C.—HOSPITALS AND DISPENSARIES.							
Pay of Establishment ...	...	...	...	1,18,684	1,11,324	1,12,496	1,03,293
Allowances ...	...	...	Voted	23,337	21,310	22,272	20,149
Contingencies—Non-contract ...	...	...	...	8,692	7,672	7,672	6,887
Grants and subsidies ...	...	...	...	15,300	12,085	16,282	11,279
TOTAL—C				1,66,0	1,52,391	1,58,722	1,41,547

34—AGRICULTURE—AGRICULTURE—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
D—VETERINARY INSTRUCTION.				
VETERINARY COLLEGE.				
Pay of Officers	16,055	14,307	13,645	13,475
Pay of Officers	34,869	31,471	33,156	28,937
Pay of Establishment	13,709	12,620	13,341	12,335
Allowances	200	500	500	158
Contribution for passage, etc. ... ..	...	...	...	...
Allowances	2,400	2,440	3,260	2,389
Contingencies—Non-contract	23,482	23,432	23,432	23,990
STIPENDS AND SCHOLARSHIPS	1,000	867	1,600	1,041
TOTAL—VETERINARY COLLEGE	74,960	70,880	74,839	68,692
TOTAL—D	16,255	14,807	14,145	13,633
E—CATTLE-BREEDING FARM.				
Pay of Establishment	9,447	8,368	8,772	7,874
Allowances	50	30	100	21
Contingencies—Non-contract	39,376	38,376	39,376	38,512
TOTAL—E	48,873	46,772	48,248	46,407
F—EXPENDITURE IN CONNECTION WITH RESEARCH WORK— VETERINARY INVESTIGATION SCHEME.				
Pay of Officers	4,733	4,165	4,165	3,130
Pay of Establishment	992	989	989	263
Allowances	3,080	3,080	3,080	481
Contingencies—Non-contract	420	420	420	551
Deduct—Contribution from Imperial Council of Agricultural Research	-9,225	-8,654	-8,654	-4,138
TOTAL—F ... ..	...	...	...	287
TOTAL—VETERINARY	3,86,324	3,72,234	3,84,759	3,53,843
CO-OPERATIVE CREDIT.				
Pay of Officers	32,924	26,615	28,138	21,863
Pay of Officers	1,20,214	1,11,443	1,09,323	1,06,691
Pay of Establishment	73,745	67,230	70,136	62,267
Allowances	3,200	6,860	3,200	3,023
Allowances	26,200	24,200	26,200	27,165
Contingencies—Contract	8,750	8,750	8,750	8,736
Contingencies—Non-contract	4,875	5,000	5,250	5,048
Grants and Subsidies	78,050	82,832	79,456	72,378
Committee on co-operation ... ..	...	...	...	143
TOTAL—CO-OPERATIVE CREDIT	3,11,834	2,99,455	2,99,115	2,82,958
STORES—HIGH COMMISSIONER ... ..	...	...	...	...
EXCHANGE— ... ..	...	...	...	-102
TOTAL	(a) 12,41,542	11,85,676	12,00,943	11,14,345
TOTAL	1,26,499	1,21,236	1,39,453	1,16,341
TOTAL—34—AGRICULTURE				
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 241)—				
High Commissioner	37,720	30,640	32,136	30,819
Ditto Exchange ... ..	...	...	...	...
TOTAL—EXPENDITURE IN ENGLAND	37,720	30,640	32,136	30,819
(2) ANGUL (p. 2311)	12,136	11,853	11,722	11,207
GRAND TOTAL	14,17,897	13,49,405	13,84,254	12,72,712

(a) This amount plus refunds represents the amount of this demand.
 (b) This figure represents the total figure in the General Abstract at page 6.

34.—AGRICULTURE—AGRICULTURE—contd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTEND- ENCE.	1	1	Director of Agriculture (2,250) ...	Rs. 25,334	Rs.	Rs. 25,511	Rs.
			<i>Deduct—Emergency cut in pay</i> ...	—105		—211	
			Pay of Officers—Non-voted ...	25,229	23,395	25,300	30,612
	1	1	Personal Assistant (550) ...	6,600		7,600	
			<i>Deduct—Emergency cut in pay</i> ...	—27		—65	
			Pay of Officers—Voted ...	6,573	6,155	7,735	5,160
	16	16	Clerks. ...	19,808		20,695	
	7	7	Servants. ...	1,188		1,188	
			Leave salaries ...				
			Shorthand pay ...	600		600	
			Temporary Establishment ...				
			<i>Deduct—Emergency cut in pay</i> ...	—76		—162	
			Pay of Establishment ...	21,520	20,617	22,321	20,098
			TRAVELLING ALLOWANCE ...	4,000		3,250	3,472
			<i>Cost of passage granted under the Superior Civil Service Rules, 1924.</i> ...				
			Allowances—Non-voted ...	4,000	4,600	3,250	3,472
			Contribution for passages of officers trans- ferred to and from other Govts.—Non-voted... ..				
			TRAVELLING ALLOWANCE ...	1,600		1,250	1,604
			House-rent and other allowances, ...	100		150	32
			Allowances—Voted ...	1,700	1,720	1,400	1,636
			Contingencies—Contract ...	4,000	4,000	4,000	4,044
			Customs duty on imported stores ...				
			Miscellaneous—non-contract ...	850		850	
			Contingencies—Non-contract ...	850	1,245	850	1,544
			TOTAL ... Voted ...	34,643	33,732	36,306	32,682
			TOTAL ... Non-voted ...	29,229	27,995	28,550	34,084
			TOTAL—SUPERINTENDENCE ...	63,872	61,727	64,856	66,766

34.—AGRICULTURE—AGRICULTURE—contd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
EXPERT STAFF	3	3	<i>Deputy Directors of Agriculture 1(1,450), 1(1,100), 1(1,050).</i>	Rs. 17,700	Rs.	Rs. 32,104	Rs.
			<i>Overseas pay</i>	...		3,300	
			<i>Deduct—Emergency cut in pay ... ..</i>	... ..		—285	
			Pay of Officers—Non-voted	17,625	16,230	35,119	21,545
	6	6	<i>Assistant Directors of Agriculture 1(710), 1(650), 1(450), 1(530), 1(350), 1(470).</i>	37,613		38,479	
	2	3	<i>Temporary Assistant Director of Agriculture</i>	12,315		8,639	
	...	2	<i>Stipendiaries</i>	2,400			
			<i>Special pay 1(100), 1(40)</i>	2,980		2,480	
	1	1	<i>Assistant to Agricultural Chemist (250)</i>	2,400		6,030	
	1	1	<i>Agricultural Engineer 1(950)</i>	11,400		11,400	
	1	1	<i>Agricultural Chemist 1(350)</i>	4,400		7,951	
	...	...	<i>Economic Botanist ... ..</i>	...		...
	...	...	<i>Superintendent, Monghyr Dairy (510) ... ..</i>	...		...
			<i>Assistant Economic Botanist (Temp.) (200)</i>	2,504		2,430	
			<i>Leave salaries ... ..</i>	...		...
			<i>Deduct—(i) Probable savings ... ..</i>	...		...
			<i>(ii) Emergency cut in pay</i>	—303		—619	
			Pay of Officers—Voted	75,709	66,774	76,790	67,644
PAY OF THE SUBORDINATE AGRICULTUR- AL SERVICE EMPLOYED AT EXPERIMENTAL FARMS.	5	5	<i>Large farms—Managers... ..</i>	12,000		11,788	
	88	95	<i>Overseers</i>	83,807		74,521	
	1	1	<i>Junior scientific assistant</i>	1,920		1,860	
	17	17	<i>Office clerks</i>	14,240		13,927	
	36	36	<i>Servants</i>	4,320		4,320	
	4	4	<i>Servants in the chemical laboratory</i>	552		552	
	2	2	<i>Fitters</i>	1,004		956	
	...	...	<i>Temporary establishment</i>	120		120	
	1	1	<i>Chemical Assistant</i>	2,316		2,198	
	2	2	<i>Clerks of Chemical and Botanical Sections</i>	1,760		1,680	
	2	2	<i>Drivers</i>	360		360	
	2	2	<i>Cleaners</i>	180		180	
			<i>Deduct—(i) Probable savings</i>	—7,100		—10,000	
			<i>(ii) Emergency cut in pay</i>	—430		—797	
			Pay of Establishment	1,18,048	1,03,961	1,01,663	94,712
			TRAVELLING ALLOWANCES	3,500		4,000	3,485
			<i>Cost of passages granted under the Superior Civil Service Rules, 1924.</i>	...		5,520	...
			Allowances—Non-voted	3,500	8,793	9,520	3,485
			Carried over	2,11,883	1,95,698	2,23,092	1,87,386

34.—AGRICULTURE—AGRICULTURE—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 2,11,883	Rs. 1,95,698	Rs. 2,23,092	Rs. 1,87,386
EXPERT STAFF— <i>concl.</i>			TRAVELLING ALLOWANCE ...	27,250		25,010	24,791
			Other allowances ...	595		582	1,146
			Allowances—Voted ...	27,845	25,624	25,592	25,937
			Contingencies—Contract ...	2,900	2,900	2,900	2,638
			Customs duty on imported stores ...	...		...
			Rents, rates and taxes ...	736		736	
			Miscellaneous (non-contract) ...	19,860		27,860	
			Contingencies—Non-contract ...	20,596	28,596	28,596	16,227
			TOTAL ... Voted ...	2,42,099	2,27,795	2,35,541	2,07,158
			TOTAL ... Non-voted ...	21,125	25,023	44,639	25,030
			TOTAL—EXPERT STAFF ...	2,63,224	2,52,818	2,80,180	2,32,188
SABOUR ESTATE.	1	1	Librarian ...	471		459	
	3	3	Servants ...	384		384	
			Sub-Assistant Surgeon ...	...		...
			Compounders and dressers ...	...		...
			Servants ...	...		...
			Pay of Establishment ...	855	843	843	831
			TRAVELLING ALLOWANCE ...	...		...
			Other allowances ...	...		...
			Allowances—Voted ...	...	15	...	...
			Medical stores ...	...		...
			Books for library ...	1,200		1,200	
			Contingencies ...	840		840	
			Contribution to E. I. Ry. for Sabour level-crossing gate-keeper.	409		409	
			Contingencies—Non-contract ...	2,449	2,449	2,449	3,482
			TOTAL—SABOUR ESTATE ...	3,304	3,307	3,292	4,313

34.—AGRICULTURE—AGRICULTURE—contd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)		Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS.			CUTTACK FARM.				
			<i>(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)</i>				
	1	1	Farm clerk	780		780	
	8	8	Sardars	608		643	
	1	1	Servant	120		120	
	1	1	Mistry	400		388	
	1	1	Godown Sardar	240		240	
			<i>Deduct—Emergency out in pay</i>	—3		—7	
			Pay of Establishment*	2,145	2,105	2,164	2,000
			TRAVELLING ALLOWANCE	100		100	99
			Other allowances ... ..	...		...	...
			Allowances—Voted	100	100	100	99
			Miscellaneous (non-contract)	17,400		17,400	
			Rents, rates and taxes ... ..	...		...
			Pay of kamdars	3,085		1,600	
			Contingencies—Non-contract	20,485	19,000	19,000	17,603
			TOTAL—CUTTACK FARM	22,730	21,205	21,264	19,702
			SEPAYA FARM.				
			<i>(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)</i>				
	1	1	Farm clerk	497		438	
	2	2	Chaukidars	240		240	
	3	3	Sardars	773		781	
	1	1	Jemadar	180		180	
	1	1	Servant	120		120	
			Pay of Establishment*	1,810	1,767	1,759	1,654
			Carried over	1,810	1,767	1,759	1,654

* Other than members of the Subordinate Agricultural Service.

34.—AGRICULTURE—AGRICULTURE—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34. (2)	1934-35. (3)		(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 1,810	Rs. 1,767	Rs. 1,759	Rs. 1,654
			SEPAYA FARM—<i>contd.</i>				
			TRAVELLING ALLOWANCE ...	100		100	110
			Grain compensation allowance ...	...		...	...
			Allowances—Voted ...	100	150	100	110
			Miscellaneous (non-contract) ...	13,040		13,040	
			Rents, rates and taxes ...	1,673		1,673	
			Pay of kamdars ...	3,185		1,700	
			Contingencies—Non-contract ...	17,898	16,413	16,413	16,370
			TOTAL—SEPAYA FARM ...	19,808	18,330	18,272	18,134
			SABOUR FARM.				
			<i>(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost. of this staff Rs. 7,423.)</i>				
	1	1	Farm clerk ...	778		754	
	3	3	Sardars ...	737		725	
	1	1	Servant ...	120		120	
	1	1	Mistry ...	384		384	
			<i>Deduct—Emergency cut in pay</i> ...	—3		—6	
			Pay of Establishment* ...	2,016	1,995	1,977	1,874
			TRAVELLING ALLOWANCE ...	25		25	22
			Other allowances ...	...		...	...
			Allowances—Voted ...	25	25	25	22
			Pay of kamdars ...	3,045		1,560	
			Miscellaneous (non-contract) ...	19,290		19,290	
			Contingencies—Non-contract ...	22,335	20,850	20,850	19,333
			TOTAL—SABOUR FARM ...	24,376	22,870	22,852	21,229

* Other than members of the Subordinate Agricultural Service.

34.—AGRICULTURE—AGRICULTURE—contd.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34. (2)	1934-35. (3)		(5)	(6)	(7)	(8)
			RANCHI FARM. <i>(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)</i>	Rs.	Rs.	Rs.	Rs.
	1	1	Farm clerk	511		489	
			Sardars ... ..	...		...
			Godown-keeper ... ..	...		...
	1	1	Servant (10)	120		120	
			Temporary mistry	360		...	
			Pay of Establishment*	991	603	609	582
			TRAVELLING ALLOWANCE	85		85	39
			Other allowances	33		31	29
			Allowances—Voted	118	116	116	68
			Miscellaneous (non-contract)	30,500		30,890	
			Pay of kamdars	3,135		1,600	
			Contingencies—Non-contract	33,635	32,490	32,490	32,251
			TOTAL—RANCHI FARM	34,744	33,209	33,215	32,901
			GAYA FARM. <i>(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 5. Average cost of this staff Rs. 6,570.)</i>				
	1	1	Farm clerk ... ..	...		...
	3	3	Sardars ... ..	...		...
	1	1	Servant ... ..	...		...
	1	1	Mechanic ... ..	...		...
			<i>Deduct—Emergency cut in pay</i> ... ..	...		...
			Pay of Establishment* ... ..	...		...	817
			TRAVELLING ALLOWANCE ... ..	...		...	57
			Other allowances ... ..	...		...	103
			Allowances—Voted ... ..	...		...	160
			Miscellaneous contingencies ... ..	...		...
			Pay of kamdars ... ..	...		...
			Rents, rates and taxes ... ..	...		...
			Contingencies—Non-contract ... ..	...		...	4,432
			TOTAL—GAYA FARM ... ..	...		...	5,409
			PATNA FARM. <i>(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 4. Average cost of this staff Rs. 5,892.)</i>				
			Farm clerk	609		590	
			Sardars	599		572	
			Provisionary Sardars	390		360	
			Servant	120		120	
			Mechanics	630		600	
			<i>Deduct—Emergency cut in pay</i>	—5		—8	
			Pay of Establishment*	2,343	2,158	2,234	834
			TRAVELLING ALLOWANCE	100		127	60
			Other allowances ... ..	...		...	...
			Allowances—Voted	100	100	127	60
			Miscellaneous contingencies	17,550		19,000	
			Purchase of cattle and implement ... ..	...		...
			Cost of land ... ..	...		...
			Pay of kamdars	2,985		1,500	
			Contingencies—Non-contract	20,535	21,500	20,500	8,837
			TOTAL—PATNA FARM	22,978	23,758	22,861	9,781

*Other than members of the Subordinate Agricultural Service.

34.—AGRICULTURE—AGRICULTURE—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			SMALL FARMS.	Rs.	Rs.	Rs.	Rs.
			<i>(18 farms at Netarhat, Purulia, Bikramganj, Banka, Nawada, Chianki, Sambalpur, Khurda, Balia, Jamui, Kujang, Chaibassa, Siwan, Siris, Darbhanga, Puri, Gaya and Aul.</i>				
			<i>Total sanctioned staff of Subordinate Agricultural Service for these farms, Manager 1, Overseers 19.</i>				
			<i>Average cost of this staff Rs. 18,532.)</i>				
	1	1	Overseer ... ..	...		...
	1	...	Mistry, Patna Farm ... ..	...		...
	16	16	Servants	1,920		1,920	
	14	14	Sardars	4,345		4,172	
			<i>Deduct—Emergency cut in pay</i> ... ..	...		...
			* Pay of other Establishment	6,265	5,960	6,092	6,519
			TRAVELLING ALLOWANCE	370		350	383
			Other allowances ... ..	...		...	25
			Grain compensation allowance ... ..	...		...	...
			Allowances—Voted	370	350	350	408
			Miscellaneous contingencies	38,100		38,310	
			Rents, rates and taxes	140		380	
			Pay of kamdars	12,698		12,323	
			Contingencies—Non-contract	50,938	51,000	51,013	57,412
			TOTAL—SMALL FARMS	57,573	57,310	57,455	64,339
			TOTAL—EXPERIMENTAL FARMS	1,82,209	1,76,682	1,75,919	1,71,495
			WELL-BORING STAFF.				
PUBLIC SERVICE.	1	1	Assistant Engineer (390)	4,900		4,660	
			<i>Deduct—Emergency cut in pay</i>	—19		—37	
			Pay of Officers—Voted	4,881	4,494	4,623	3,978
	1	1	Draftsman	900		900	
	1	1	Godown sircar	251		323	
	4	4	Mistries	1,476		1,424	
	1	1	Fireman	935		313	
	7	7	Servants	840		840	
	3	3	Supervisors	5,400		5,040	
			Carried over	4,881	4,494	4,623	3,978
				9,202		8,840	

* Other than members of the Subordinate Agricultural Service.

34.—AGRICULTURE— AGRICULTURE—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
PUBLIC SERVICE — <i>cont'd.</i>	8	8	Brought forward ...	Rs. 4,881	Rs. 4,494	Rs. 4,623	Rs. 3,978
				9,202		8,840	
			Clerks	5,182		4,987	
			Temporary establishment	12,996		10,961	
			Fireman ... ..	...		...
			<i>Deduct—(i) Probable savings ... ..</i>	...		...
			<i>(ii) Emergency cut in pay</i>	—46		—72	
			Pay of Establishment	27,334	24,300	24,716	21,103
			TRAVELLING ALLOWANCE	5,000		4,800	4,864
			Other allowances ... ..	...		...	...
			Allowances for reorganization ... ..	...		...	...
			Allowances—Voted	5,600	5,000	4,800	4,864
			PURCHASE OF PIPES FOR OWNERS OF WELLS ... ..	...		...	...
			Contingencies	17,220		11,000	
			Contingencies—Non-contract	17,220	12,000	11,000	14,200
TOTAL—WELL-BORING	54,435	45,794	45,139	44,145			

34.—AGRICULTURE—VETERINARY CHARGES.

SUPERINTEN- DENCE.				Rs.	Rs.	Rs.	Rs.
	1	1	<i>Veterinary Adviser and Director 1(1,350+150 special pay).</i>	18,568		17,968	
			<i>Deputy Director 1(850)</i>	...		...
			<i>Deduct—Emergency cut in pay</i>	—96		—187	
			Pay of Officers—Non-voted	18,472	16,736	17,781	15,151
			Assistant Directors (450 plus S. P. 100)	6,811		6,550	
			New Provincial Officer	10,200		10,200	
			Officer on training ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	—70		—139	
			Pay of Officers—Voted	16,941	16,819	16,641	15,359
			Clerks	18,645		18,564	
			Servants	2,772		2,872	
			Temporary establishment	320		...	
			Leave salaries	500		500	
			Laboratory Assistants	2,760		2,750	
			Shorthand pay	600		600	
<i>Deduct—Emergency cut in pay</i>	—92		—182				
Pay of Establishment	25,505	24,000	25,134	22,624			
Carried over	60,918	57,555	59,526	53,134			

34.—AGRICULTURE—VETERINARY CHARGES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUPERINTEN- DENCE— <i>contd.</i>			Brought forward ...	Rs. 60,918	Rs. 57,555	Rs. 59,528	Rs. 53,134
			TRAVELLING ALLOWANCE ...	3,200		3,000	2,890
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i>	2,094		...	
			Allowances—Non-voted ...	5,294	3,200	3,000	2,890
			TRAVELLING ALLOWANCE ...	7,400		7,200	7,403
			Grain compensation allowance ...	...		...	...
			Other allowances ...	...		...	...
			Allowances—Voted ...	7,400	7,200	7,200	7,403
			Customs duty on imported stores ...	...		200	
			Instruments and apparatus ...	1,200		1,200	
			Rents, rates and taxes ...	...		...
			Miscellaneous (non-contract) ...	5,430		4,530	
			Contingent charge for additional staff for Orissa range.	2,902		2,902	
			Contingencies—Non-contract ...	9,532	9,532	8,632	9,385
			TOTAL ... Voted ...	59,378	57,551	57,777	54,771
			TOTAL ... Non-voted ...	23,766	19,936	20,781	18,041
		TOTAL—SUPERINTENDENCE ...	83,144	77,487	78,558	72,812	
SUBORDINATE ESTABLISH- MENT.	31	31	Veterinary Inspectors and Assistants ...	38,040		35,580	
	13	13	Servants ...	1,572		1,572	
			Officers on training ...	...		...
			Temporary establishment ...	...		...
			Deduct—(i) Probable savings ...	—3,500		—5,000	
			(ii) Emergency cut in pay ...	—152		—319	
			Pay of Establishment ...	35,960	34,000	34,533	32,332
			TRAVELLING ALLOWANCE ...	10,000		10,000	9,334
			Grain compensation allowance ...	...		...	...
			Other allowances ...	...		...	...
			Allowances—Voted ...	10,000	10,000	10,000	9,334
			INVESTIGATION OF CATTLE-DISEASE ...	500		...	
			Inoculation against cattle-disease ...	300		300	
		Miscellaneous (non-contract) ...	340		340		
		Contingencies—Non-contract ...	1,140	640	640	573	
		TOTAL—SUBORDINATE ESTABLISHMENT ...	47,100	44,640	45,173	42,239	

34.—AGRICULTURE—VETERINARY CHARGES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.		
	1933-34.	1934-35.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
HOSPITALS AND DISPENSARIES.	123	123	EXTENSION OF SUBORDINATE VETERINARY SERVICE.						
			Veterinary Assistants	1,07,940		1,06,140			
			Special pay	11,040		11,040			
			Officers on training ... ..	...		...
			10	10	Servants	1,200		1,200	
					<i>Deduct—(i) Probable savings</i>	—1,000		—5,000	
					<i>(ii) Emergency cut in pay</i>	—496		—884	
					Pay of Establishment	1,18,684	1,11,324	1,12,496	1,03,233
					TRAVELLING ALLOWANCE	21,000		19,962	18,155
					Other allowances	2,337		2,910	1,993
					Grain compensation allowance ... ..	...		...
					Allowance for extended Veterinary Service ... ..	...		...	...
					Allowances—Voted	23,337	21,310	22,272	20,148
					Instruments, appliances and apparatus	3,220		3,320	
					Miscellaneous (non-contract)	1,100		3,480	
					Contribution to veterinary dispensaries	372		372	
					Prizes for encouragement of cattle-breeding ... ..	...		...
					Contingencies—Non-contract	8,692	7,672	7,672	6,887
					Grants to district boards for the supply of serum and vaccine	10,300		...	
					Grants to district boards and committees in case of severe outbreak of cattle-disease	5,000		16,282	
					<i>Deduct—Emergency cut in pay ... ..</i>	...		...
					Grants and subsidies	15,300	12,085	16,282	11,279
					TOTAL—HOSPITALS AND DISPENSARIES	1,66,013	1,52,391	1,58,722	1,41,547
		VETERINARY INSTRUCTION.							
		VETERINARY COLLEGE.							
	1	1	<i>Principal 1(1,150), Special pay 1(150)</i>	36,140		13,800			
			<i>Professor of Pathology and Bacteriology</i> ... ..	...		...
			<i>Deduct—Emergency cut in pay</i>	—85		—155			
			Pay of Officers—Non-voted	16,055	14,307	13,645	13,473		
	1	1	Professor of Pathology and Bacteriology	12,850		12,250			
	3	3	Professors, etc. 1(410), 1(390), 1(370)	14,160		13,980			
	2	2	Lecturers 2(250)	6,000		6,000			
			Special pay	1,200		1,200			
			<i>Deduct—Emergency cut in pay</i>	—141		—274			
			Pay of Officers—Voted	34,369	31,471	33,156	28,937		
			Carried over	50,424	45,778	46,801	42,413		

34.—AGRICULTURE—VETERINARY CHARGES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics).</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward	50,424	45,778	46,801	42,412
VETERINARY COLLEGE— <i>concl'd.</i>	1	1	Demonstrator	720		720	
			Assistants to Professors ... ..	...		...
			Special pay	240		240	
	2	2	Laboratory Assistants	2,220		2,055	
	1	1	Assistant Photographer and Librarian	1,120		1,060	
	1	1	Hospital Surgeon	600		600	
	1	1	Compounder	600		600	
	1	1	Riding and Sports Instructor	480		480	
			Special pay	120		120	
	3	3	Clerks	2,504		2,444	
	1	1	Gas Plant Mistri	360		360	
	1	1	Shoeing Smith	600		600	
	1	1	Carpenter	360		360	
	15	15	Servants	2,664		2,616	
	1	1	Blacksmith	360		360	
			Leave salary	500		500	
			Temporary Establishment	300		300	
			<i>Deduct—Emergency cut in pay</i>	—39		—74	
			Pay of Establishment	13,709	12,620	13,341	12,335
			<i>TRAVELLING ALLOWANCE</i>	200		500	159
			<i>Cost of passages granted under the Superior Civil Services Rules, 1924.</i> ... ..	...		...	...
			Allowances—Non-voted	200	500	500	
			Contribution for passages, etc.—Non-voted ... ..	...		...
			<i>TRAVELLING ALLOWANCE</i>	1,100		1,760	1
			Fees to Examiners ... ..	...		1,500	1
			Other allowances	1,300		...	
			Allowances—Voted	2,400	2,440	3,260	1
			PURCHASE OF BOOKS AND PERIODICALS ... ..	...		...
			Furniture, fittings and equipment	1,000		1,000	
			Miscellaneous contingencies (non-contract)	22,482		22,482	
			Contingencies—Non-contract	23,482	23,482	23,482	23,990
			Scholarships and stipends	1,000	867	1,600	1,041
			TOTAL ... Voted	74,960	70,880	74,839	63,694
			TOTAL ... <i>Non-voted</i>	16,255	14,807	14,145	13,63
			TOTAL VETERINARY COLLEGE	91,215	85,687	88,984	82,32

34.—AGRICULTURE—VETERINARY CHARGES—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CATTLE-BREED- ING FARM.	1	1	Manager 1(200)	Rs. 2,400		Rs. 2,400	
	...	...	Personal pay... ..	600		...	
	...	...	Live-stock Inspector ... ..	...		...
	1	1	Veterinary Surgeon	720		720	
	1	1	Clerk	720		720	
	1	1	Farm overseer	997		940	
	1	1	Milk writer and stock-keeper	480		480	
	1	1	Machine man	480		480	
	1	1	Oil-engine driver	420		420	
	12	12	Servants	1,992		1,992	
	1	1	Blacksmith	300		300	
	1	1	Ford van driver	360		360	
			<i>Deduct—(i) Probable savings... ..</i>	...		...
			<i>(ii) Emergency cut in pay</i>	22		40	
			Pay of Establishment	9,447	8,366	8,772	7,874
			TRAVELLING ALLOWANCE	50		100	...
			Other allowances ... ..	...		...	21
		Allowances—Voted	50	30	100	21	
		Wages of contingent menials	8,373		8,376		
		Other contingencies	31,000		31,000		
		Contingencies—Non-contract	39,376	38,376	39,376	38,512	
		TOTAL—CATTLE-BREEDING FARM	48,873	46,772	48,248	46,407	

34.—AGRICULTURE—CO-OPERATIVE CREDIT.

OPERATIVE CREDIT.				Rs.	Rs.	Rs.	Rs.
	1	1	Registrar (2,250)	27,762		26,613	
			Overseas pay (300)	3,600			
			Special pay (150)	1,800		1,800	
			<i>Deduct—Emergency cut in pay</i>	238		275	
			Pay of officers—Non-voted	32,924	26,615	28,138	21,863
	1	1	Deputy Registrar (1,200)	14,400		14,400	
	13	13	Assistant Registrars	78,581		80,847	
			Personal Assistant	10,200		3,468	
	1	1	Chief Auditor (500)	6,000		5,882	
			Special pay 9 (100), 1(80), 3(80)	14,545		15,720	
			<i>Deduct—(i) Probable savings</i>	3,000		10,000	
			<i>(ii) Emergency cut in pay</i>	512		992	
			Pay of Officers—Voted	1,20,214	1,11,443	1,09,323	1,06,691
			Carried over	1,53,138	1,38,058	1,37,461	1,23,554

BIHAR AND ORISSA—EXPENDITURE.

34.—AGRICULTURE—CO-OPERATIVE CREDIT—*concl.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			Brought forward ...	Rs. 1,53,138	Rs. 1,38,058	Rs. 1,37,461	Rs. 1,28,554
CO-OPERATIVE CREDIT— <i>concl.</i>	61 49	61 51	Clerks	58,974		56,188	
			Servants	6,888		6,576	
			Leave salaries	2,800		2,800	
			Temporary establishment	4,122		3,822	
			Shorthand pay	1,200		1,200	
			<i>Deduct—Emergency out in pay</i>	—239		—450	
			Pay of Establishment	73,745	67,230	70,136	62,297
			Allowances—Non-voted	3,200	6,850	3,200	3,023
			TRAVELLING ALLOWANCE	26,000		26,000	26,912
			Other allowances	200		200	253
			Allowances—Voted	26,200	24,200	26,200	27,165
			Contingencies—Contract	8,750	8,750	8,750	8,736
			Rent, rates and taxes	3,700		3,900	
			Telephone charges	675		675	
			Purchase of cycle ... ..	...		...
			Miscellaneous (non-contract)	500		675	
			Contingencies—Non-contract	4,875	5,000	5,250	5,048
			GRANT FOR REMISSION OF MONEY ORDER COMMISSION TO CO-OPERATIVE SOCIETIES.	5,000		5,000	
			CONTRIBUTION TO CO-OPERATIVE FEDERATION FOR AUDIT.	40,564		43,326	
			CONTRIBUTION TO CO-OPERATIVE FEDERATION FOR RENT OF CO-OPERATIVE PENSSES.	3,068		3,068	
			GRANT FOR SUPPLYING FREE SETS OF REGISTERS AND FORMS TO NEW SOCIETIES.	500		...	
			PROVISION FOR PAY AND ALLOWANCE OF AUDITORS.	15,005		15,005	
			GRANT FOR THE DEVELOPMENT FUND OF THE FEDERATION.	4,500		4,500	
			TRAINING OF BANK MANAGERS AND AUDITORS	...		...
			SUBSIDY TO GUMLA UNION	900		...	
			GRANT TO CO-OPERATIVE SOCIETIES COMPOSED OF BACKWARD CASTES.	1,440		1,500	
			INSPECTING CLERKS IN BACKWARD AREAS	3,000		3,000	
			SUBSIDY TO SITAMARHI CENTRAL BANK	3,628		3,617	
			SUBSIDY TO GODDA UNION	450		450	
			<i>Deduct—Emergency out in pay</i>	—5		—10	
			Grants and subsidies	78,050	82,832	79,456	72,878
			Committee on Co-operation { Voted ... ..	...	...	...	143
			{ <i>Non-voted</i> ... ..	...	...	...	769
			Total ... { Voted	3,11,834	2,99,455	2,99,115	2,82,958
			{ <i>Non-voted</i>	36,124	33,475	31,338	25,655
			TOTAL—CO-OPERATIVE CREDIT	3,47,958	3,32,930	3,30,453	3,08,613

35.—INDUSTRIES—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
TECHNICAL SCHOOLS.				
RANCHI TECHNICAL SCHOOL—				
Pay of officers Voted ...	12,659	11,683	12,251	10,789
Pay of Establishment	20,403	19,683	20,065	18,886
Allowances Voted ...	372	371	371	429
Stipends and Scholarships	10,000	9,300	9,500	9,394
Contingencies—Contract	845	845	845	845
Contingencies—Non-contract	14,390	14,390	14,970	14,626
TOTAL—RANCHI TECHNICAL SCHOOL ... Voted ...	58,669	56,222	58,001	54,969
TIRHUT TECHNICAL INSTITUTE—				
Pay of officers Voted ...	12,742	11,795	12,036	10,867
Pay of Establishment	14,106	13,274	14,142	12,137
Allowances Voted ...	75	50	100	64
Contingencies—Non-contract	15,153	15,237	15,413	15,940
Scholarships and Stipends	6,000	5,700	4,200	4,323
TOTAL—TIRHUT TECHNICAL INSTITUTE	48,076	46,056	45,891	43,331
TOTAL—TECHNICAL SCHOOLS	1,06,745	1,02,278	1,03,892	98,300
WEAVING SCHOOLS—				
Pay of Establishment	2,720	2,675	2,717	2,610
Allowances Voted ...	30	25	30	...
Contingencies—Non-contract	600	600	600	414
Scholarships and Stipends ... ..	...	...	...	...
TOTAL—WEAVING SCHOOLS	3,350	3,300	3,347	3,024
MINING CLASSES—				
Pay of officers Voted ...	7,170	6,810	7,140	6,480
Pay of Establishment	6,008	5,526	5,789	5,084
Allowances Voted ...	1,850	2,047	1,580	1,930
Contingencies—Non-contract	750	750	1,700	1,356
TOTAL—MINING CLASSES	15,778	15,133	16,209	14,850

35.—INDUSTRIES—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
APPRENTICE CLASSES AT DEHRI	1,892	1,846	1,889	1,821
PRINTING AND BOOK BINDING CLASSES AT GULZARBAGH—				
Pay of officers <i>Non-voted</i>	598	568	595	195
Pay of officers Voted	...	...	...	346
Pay of Establishment	3,585	3,405	3,570	3,240
Contingencies—Non-contract	850	800	1,000	946
Allowances Voted	...	...	...	...
Scholarships and Stipends	1,700	2,000	1,700	1,871
TOTAL—PRINTING AND BOOK BINDING CLASSES AT GULZARBAGH.				
{ Voted	6,135	6,205	6,270	6,403
{ <i>Non-voted</i>	598	568	595	195
ARTIZAN CLASSES AT THE REFORMATORY SCHOOL—				
Pay of Establishment	509	493	509	486
Contingencies—Non-contract	700	700	700	699
TOTAL—ARTIZAN CLASSES AT THE REFORMATORY SCHOOL	1,209	1,193	1,209	1,185
GRANTS-IN-AID TO TECHNICAL INSTITUTES				
STATE TECHNICAL SCHOLARSHIPS	60	120	120	234
OTHER SCHOLARSHIPS AND STIPENDS	15,000	14,160	16,000	12,768
CONTRIBUTIONS TO OTHER PROVINCES	3,746	2,869	5,288	3,463
TOTAL—B—Voted	4,73,309	4,46,013	4,76,725	4,42,450
<i>Non-voted</i>	598	568	595	195
C—INDUSTRIAL DEVELOPMENT.				
I.—CIRCLE OFFICERS.				
Pay of Officers Voted	15,845	14,199	14,889	12,697
Pay of Establishment	2,153	2,063	2,145	2,055
Allowances Voted	2,500	3,000	2,500	3,215
Contingencies—Non-contract	450	450	450	436
TOTAL—CIRCLE OFFICERS	20,948	19,712	19,984	18,403

35.—INDUSTRIES—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
2.—COTTAGE INDUSTRIES INSTITUTE.				
Pay of Establishment	18,537	18,726	20,078	18,389
Allowances Voted	175	200	50	184
Contingencies—Non-contract	19,500	19,000	26,900	21,506
Scholarships and Stipends	5,000	5,000	6,196	4,449
TOTAL 2.—COTTAGE INDUSTRIES INSTITUTE	43,212	42,926	53,224	44,528
3.—BHAGALPUR SILK INSTITUTE.				
Pay of Officers	4,183	3,978	4,135	3,771
Pay of Establishment	7,358	6,991	7,229	6,663
Allowances Voted	150	150	200	142
Contingencies—Non-contract	10,400	10,000	10,000	11,162
TOTAL 3.—BHAGALPUR SILK INSTITUTE	22,091	21,114	21,594	21,738
4.—SERICULTURE.				
Pay of Establishment ... ..	...	...	...	...
Allowances Voted	300	300	...	250
Contingencies—Non-contract	...	...	...	...
Bounty ... ..	...	...	...	...
Deduct—Probable savings	...	...	...	...
TOTAL 4.—SERICULTURE	300	300	...	250

35.—INDUSTRIES—contd.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
5.—WEAVING DEMONSTRATION.				
Pay of Establishment ...	25,529	24,351	24,491	22,738
Allowances ... Voted	5,840	5,840	5,840	5,580
Contingencies—Non-contract	700	700	840	680
TOTAL 5.—WEAVING DEMONSTRATION	32,069	30,891	31,171	28,998
6.—INDUSTRIAL EXPERIMENTS				
7.—INDUSTRIAL EXHIBITIONS AND FAIRS				
8.—DEMONSTRATION AND EXPERIMENTAL FACTORIES				
(i) MATCH FACTORY				
(ii) WOOL WEAVING DEMONSTRATION—				
Pay of Establishment ...				
Allowances ... Voted				
Contingencies—Non-contract				
TOTAL.—WOOL WEAVING DEMONSTRATION				
(iii) WOOL WEAVING INSTITUTE.				
Pay of Establishment ...	1,897	2,057	2,096	1,918
Allowances ...	25	25	25	
Contingencies—Non-contract	4,000	3,500	4,000	3,383
TOTAL—WOOL WEAVING INSTITUTE	5,922	5,582	6,121	5,299
(iv) MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.				
Pay of Establishment ...	5,083	3,931	3,275	2,934
Allowances ... Voted	25	25	50	2
Contingencies—Non-contract	1,00,000	90,000	1,00,000	95,101
TOTAL—MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET	1,05,108	93,956	1,03,325	98,037
TOTAL—8—DEMONSTRATION AND EXPERIMENTAL FACTORIES	1,11,030	99,538	1,09,448	1,03,336

35.—INDUSTRIES—contd.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
9.—DYEING DEMONSTRATION.				
Pay of Establishment ...	4,113	3,980	4,048	3,790
Allowances ... Voted	1,000	1,000	820	980
Contingencies—Non-contract	210	210	210	255
TOTAL—9—DYEING DEMONSTRATION	5,323	5,190	5,078	5,025
10.—DOBBY CLASSES.				
Pay of Establishment ...	---	---	---	---
Allowances ... Voted	---	---	---	---
Contingencies—Non-contract	---	---	---	---
Stipends and Scholarships	---	---	---	---
TOTAL—10.—DOBBY CLASSES	---	---	---	---
TOTAL—C.—Voted	2,42,973	2,19,671	2,40,497	2,22,278
TOTAL—INDUSTRIES { Voted	7,69,552	7,19,127	7,74,165	7,43,631
{ Non-voted	33,896	29,456	32,253	2,895
INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKINGS Voted	---	---	---	---
INTEREST ON CAPITAL OUTLAY ON COMMERCIAL UNDERTAKINGS	---	---	---	---
LOSS ON GOVERNMENT COMMERCIAL UNDERTAKINGS Voted	---	---	---	---
FISHERIES.				
Pay of Officers ... Voted	4,780	4,502	4,721	4,068
Pay of Establishment ...	3,183	2,980	2,998	2,793
Allowances ... Voted	1,800	1,680	1,680	1,671
Contingencies—Non-contract	2,100	2,100	2,100	1,946
TOTAL FISHERIES	11,863	11,262	11,499	10,478
STORES—HIGH COMMISSIONER	---	---	---	---
LOSS OR GAIN BY EXCHANGE Voted	---	---	---	—8
TOTAL ... Voted	(a) 7,81,420	7,30,389	7,85,664	7,54,101
TOTAL ... Non-voted	33,896	29,456	32,253	2,895
TOTAL—35—INDUSTRIES	8,15,316	7,59,845	8,17,917	7,56,996
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241)—				
High Commissioner ... Voted	20,000	30,840	25,280	34,798
{ Non-voted	---	---	---	---
Dine Exchange { Voted	---	---	---	---
{ Non-voted	---	---	---	---
TOTAL EXPENDITURE IN ENGLAND	20,000	30,840	25,280	34,798
(2) ANGUI (p. xvii)	8,526	8,436	8,208	8,406
GRAND TOTAL ... (b)	8,43,842	7,99,121	8,51,405	8,00,200

(a) This amount plus refunds represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 8.

35.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DIRECTION.	1	1	<i>Director of Industries, 1 (1,700)</i>	Rs. 20,823	Rs.	Rs. 17,383	Rs.
			<i>Overseas pay</i>	3,600		3,600	
			<i>Special pay 2(250)</i>	6,000		5,650	
			<i>Special officer</i>	—		2,240	
			<i>Deduct—Emergency cut in pay</i>	—125		—215	
			Pay of Officers—Non-voted	30,298	25,688	28,653	2,700
			Director of Industries I (2,450)	—		3,430	
			Industrial Engineer I (300)	—		—	
	1	1	Textile Expert 1 (900) <i>plus special pay 1 (20)</i> ..	11,040		11,040	
	1	1	Intelligence officer 1 (250)	3,000		3,000	
			Designer for textile	—		—	
			<i>Deduct—Emergency cut in pay</i>	—53		—362	
			Pay of Officers—Voted	13,982	16,416	17,108	39,033
	21	21	Clerks	26,313		25,500	
	1	1	Laboratory assistant	1,140		1,104	
			Special pay	180		180	
	10	10	Servants	1,668		1,668	
			Temporary establishment	—		—	
			<i>Deduct—Emergency cut in pay</i>	—113		—217	
			Pay of Establishment	29,188	27,255	28,235	25,792
			TRAVELLING ALLOWANCE	3,000		3,000	
			Allowances—Non-Voted	3,000	3,000	3,000	—
			TRAVELLING ALLOWANCE	4,500		6,000	8,730
			Other allowances	300		—	108
			Allowances—Voted	4,800	4,772	6,000	8,838
			Customs duty on imported stores	—		—	
			Contingencies	5,360		5,600	
			Contingencies—Non-contract	5,300	5,000	5,600	5,240
			TOTAL ... Voted	53,270	53,443	56,943	78,803
			TOTAL ... Non-voted	33,298	28,889	31,659	2,700
			TOTAL—DIRECTION	86,568	82,331	88,601	81,503

35.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ENGINEERING COLLEGE.			<i>Principal</i>	Rs. ...	Rs. ...	Rs. ...	Rs. ...
			<i>Special pay</i> ... ..	...	...	...	...
			Pay of Officers—Non-voted ...	...	...	...	...
		1	1 Principal 1(2,000)	24,000		23,894	
		11	11 Professors and lecturers 2(1,050), 1(600), 1(480), 1(320), 1(290), 1(270), 1(225), 1(200), 1(195), 1(165).	53,387		52,378	
		1	1 Superintendent of apprentice classes 1(600) ...	7,200		7,200	
		1	1 Workshop superintendent 1 (725) ...	6,534		8,675	
			Special pay 1(150), 2(70), 1(30) ...	3,940		3,840	
			<i>Deduct (i)—Probable savings</i> ...	...		...
			<i>(ii)—Emergency out in pay...</i> ...	—453		—937	
			Pay of Officers—Voted ...	94,608	84,369	95,050	82,004
		11	11 Clerks	9,140		9,065	
			Special pay	840		840	
		2	2 Foreman and assistant foreman	8,413		8,510	
		10	10 Servants	1,368		1,368	
		1	1 Asst. Superintendent of apprentice class ...	4,040		3,920	
		1	1 Teacher	2,160		2,160	
			Workshop establishment	12,464		13,464	
		1	1 Civil engineering draftsman and estimator ...	3,422		3,302	
			Temporary establishment ... ..	...		...
			<i>Deduct (i)—Probable savings</i> ... ..	...		...
			<i>(ii)—Emergency out in pay...</i> ...	—124		—266	
			Pay of Establishment ...	42,723	33,756	42,363	38,767
		TRAVELLING ALLOWANCE ... ..	...	...	...	...
		Allowances—Non-voted ... ..	...	...	...	...
		TRAVELLING ALLOWANCE	5,500	...	5,500	5,094	
		Other allowances	2,400	...	2,500	2,771	
		Cost of passage ... ..	...	...	4,000	1,517	
		Allowances—Voted	7,900	7,400	12,000	9,412	
		Contract contingencies	2,800	...	2,800	...	
		Contingencies—Contract	2,800	2,800	2,800	2,823	
		Carried over	1,48,031	1,33,325	1,52,213	1,33,006	

35.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,48,031	1,33,325	1,52,213	1,33,006
ENGINEERING COLLEGE— <i>contd.</i>			TOOLS AND MATERIALS FOR PRIVATE WORK ...	8,000		8,000	
			Maintenance of water and electric plants ...	1,000			
			Customs duty on imported stores ...				
			Rents, rates and taxes ...	4,448		4,501	
			Provision for training of apprentices ...				
			Grants to athletic club ...	1,300		1,300	
			Field surveying ...	3,800		2,500	
			Visits to works ...	1,500		1,500	
			Passage money ...	1,000		1,000	
			Scholarships and stipends ...				
			Miscellaneous contingencies ...	22,150		23,520	
			Purchase of implements for sale ...				
			Equipment ...				
			Munsifs' survey class ...	478		478	
			Wiremen's Evening class ...	1,255			
			<i>Deduct.</i> —Probable savings ...	—2,000			
			TOTAL ...	42,931	41,788	42,799	
			<i>Deduct</i> —(1) AMOUNT RECOVERABLE ON ACCOUNT OF PRIVATE WORK DONE.				
			.. (2) ON ACCOUNT OF COST OF IMPLEMENTS				
			Contingencies—Non-contract ...	42,931	41,788	42,799	64,345
		SCHOLARSHIPS AND STIPENDS ...	23,000	22,300	24,635		
		TOTAL ... Voted	2,13,962	1,97,413	2,19,647	1,97,351	
		TOTAL ... <i>Non-voted</i>					
		TOTAL—ENGINEERING COLLEGE	2,13,962	1,97,413	2,19,647	1,97,351	
		ORISSA SCHOOL OF ENGINEERING.					
ENGINEERING AND SURVEY SCHOOLS.	1	1	Principal 1(660) ...	7,960		7,720	
	3	3	Lecturers 1(550), 1(195), 1(120) ...	10,480		10,210	
			Special pay 1(50), 1(40) ...	980		980	
	1	1	Workshop Superintendent 1(455) ...	5,576		5,396	
			<i>Deduct</i> —Emergency out in pay ...	—101		—201	
		Pay of officers—Voted	24,875	23,314	24,105	24,055	
		Carried over	24,895	23,314	24,105	24,055	

35.—INDUSTRIES—INDUSTRIES— <i>contd.</i>							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 24,995	Rs. 23,314	Rs. 24,105	Rs. 24,055
ENGINEERING AND SURVEY SCHOOLS— <i>conold.</i>	4	4	Survey teachers ...	6,272		6,027	
			Special pay ...	240		240	
	4	4	Clerks ...	2,909		2,860	
	5	5	Servants ...	624		624	
			Workshop establishment ...	5,700		5,600	
			<i>Deduct</i> { Probable Savings ...	...		—300	
			{ Emergency cut in pay ...	—43		—52	
			Pay of Establishment ...	15,702	14,802	14,969	13,973
			TRAVELLING ALLOWANCE ...	1,700		1,700	1,711
			Other allowances ...	...		...	...
			Allowances—Voted ...	1,700	1,700	1,700	1,711
			Contingencies—Contract ...	...	...	...	...
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	1,000		1,000	
			Tools and materials for private work ...	1,500		2,000	
			Customs duty on imported stores ...	...		...
			Equipment and furniture ...	2,125		...	
			Rent, rates and taxes ...	1,660		1,800	
			Miscellaneous contingencies (non-contract) ...	11,000		12,000	
			Visits to workshops and special lectures ...	800		800	
			Purchase of instruments for sale ...	...		...
			Grants to athletic club ...	250		300	
			Contingencies—Non-contract ...	18,335	17,000	17,900	19,452
			Scholarships ...	6,800		6,300	
			Scholarships and Stipends ...	6,800	6,800	6,300	6,341
			TOTAL—ORISSA SCHOOL OF ENGINEERING ...	67,432	63,616	64,974	65,532
			TOTAL—ENGINEERING AND SURVEY SCHOOLS ...	67,432	63,616	64,974	65,532

35.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items' in Italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TECHNICAL SCHOOLS.	RANCHI TECHNICAL SCHOOL.			Rs.	Rs.	Rs.	Rs.
	1	1	Superintendent 1(710)	9,040		8,800	
	1	1	Teacher 1(300)	3,671		3,551	
			<i>Deduct—Emergency out in pay</i>	-52		-101	
			Pay of Officers—Voted	12,659	11,633	12,250	10,789
	5	5	Masters	6,350		6,134	
	5	5	Clerks	3,028		2,956	
	5	5	Servants	624		624	
			Special pay	240		240	
			Temporary establishment	10,200		10,188	
			<i>Deduct—Emergency out in pay</i>	-39		-77	
			Pay of Establishment	20,403	19,633	20,065	18,886
			TRAVELLING ALLOWANCE	200		200	262
			Other allowances	172		171	167
			Allowances—Voted	372	371	371	429
			Stipends	10,000		9,500	
			Deferred earnings of the students ... ..	...		...
			Stipends and Scholarships	10,000	9,300	9,500	9,394
			Contingencies—Contract	845	845	845	845
			Purchase of apparatus and instruments	400		400	
			Tools and materials for private work	1,500		2,000	
			Customs duty on imported stores ... ..	...		...
			Rents, rates and taxes	1,263		1,263	
			Miscellaneous contingencies	10,642		10,642	
			Telephone charges	175		175	
			Athletic club	210		210	
			Boot-making classes	200		230	
		TOTAL	14,390	14,390	14,970		
		<i>Deduct (1)—AMOUNT RECOVERABLE FOR PRIVATE WORK.</i> ... ..	...	...	...
		(2)—SALE OF MATERIALS OF BOOT-MAKING CLASSES. ... ..	...	...	...
		Contingencies—Non-contract	14,390	14,390	14,970	14,626	
		TOTAL—RANCHI TECHNICAL SCHOOL	58,669	56,322	58,001	54,969	

35.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TECHNICAL SCHOOLS— <i>concl.</i>			TIRHUT TECHNICAL INSTITUTE.				
	1	1	Superintendent 1(720)	8,705		8,486	
			Special pay 1(25)	300		...	
	1	1	Teacher 1(310)	3,790		3,670	
			<i>Deduct—Emergency cut in pay</i>	—53		—100	
			Pay of Officers—Voted	12,742	11,795	12,036	10,867
	8	8	Teachers	5,732		5,624	
			Special pay	180		480	
	2	2	Foundry establishment	699		728	
	9	9	Instructors	4,947		4,865	
	4	4	Clerks	2,231		2,172	
	3	3	Servants	360		360	
			<i>Deduct—Emergency cut in pay</i>	—43		—85	
			Pay of Establishment	14,106	13,274	14,142	12,137
			TRAVELLING ALLOWANCE	75		100	64
			Other allowances ... ..	...		...	...
			Allowances—Voted	75	50	100	64
			Tools and materials for private work	1,000		1,000	
			Customs duty on imported stores ... ..	...		...
			Miscellaneous contingencies (non-contract)	2,610		2,712	
			Rent, rates and taxes	1,363		1,539	
			Workshop materials	10,000		10,000	
			Equipment ... ..	...		...
			Grants to athletic club	150		163	
			Visit to works ... ..	...		...
			TOTAL	15,153	15,237	15,413	
			<i>Deduct—AMOUNT RECOVERABLE ON ACCOUNT OF PRIVATE WORK DONE.</i> ... ..	...	...	...	...
		Contingencies—Non-contract	15,153	15,237	15,413	15,940	
		Scholarships	6,000		4,200		
		Scholarships and Stipends	6,000	5,700	4,200	4,323	
		TOTAL—TIRHUT TECHNICAL INSTITUTE	48,076	46,056	45,891	43,331	
		TOTAL—TECHNICAL SCHOOLS	1,06,745	1,02,278	1,03,892	98,300	

35.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WEAVING SCHOOLS	7	7	Temporary establishment	Rs. 2,724		Rs. 2,724	
			<i>Deduct—</i> Emergency out in pay	—4		—7	
			Pay of Establishment	2,720	2,675	2,717	2,610
			TRAVELLING ALLOWANCE	30		30	
			Other allowances ... ..	...		...
			Allowances—Voted	30	25	30	
			Contingencies—non-contract	220		220	
			Rent, rates and taxes	180		180	
			Yarn materials for Bihar weaving schools	200		200	
			TOTAL	600	600	600	
			<i>Deduct—(i)</i> Recoveries for private work ... ..	...		...
			<i>(ii)</i> Sale-proceeds of loom accessories... ..	...		...
			Contingencies—Non-contract	600	600	600	414
			Scholarships and stipends ... ..	...	...	..	...
			TOTAL—WEAVING SCHOOLS	3,350	3,300	3,347	3,024
MINING CLASSES	1	1	Lecturer 1(600)	7,200		7,200	
			<i>Leduct—</i> Emergency out in pay	—30		—60	
			Pay of Officers—Voted	7,170	6,810	7,140	6,480
	2	2	Assistant Lecturers	5,527		5,329	
	3	3	Servants	504		504	
			<i>Deduct—</i> Emergency out in pay	—23		—44	
			Pay of Establishment	6,008	5,526	5,789	5,084
			TRAVELLING ALLOWANCE	1,450		1,450	1,778
			Other allowances	400		130	152
			Allowances—Voted	1,850	2,047	1,580	1,930
			Contingencies	500		550	
			Vernacular classes	250		1,150	
			TOTAL	750	750	1,700	
			<i>Deduct—</i> Amount recoverable ... ..	...	...	...	...
			Contingencies—Non-contract	750	750	1,700	1,356
			TOTAL—MINING CLASSES	15,778	15,133	16,209	14,850

DETAILED ACCOUNT No. 35-a.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
APPRENTICE CLASSES AT DEHRI.	4	4	Establishment	Rs. 926	Rs. 923	Rs. 923	Rs. 923
			Contingencies	66		66	66
			Travelling allowance ... ..	...		...	...
			Stipends	900		900	900
			TOTAL—APPRENTICE CLASSES AT DEHRI ...	1,892	1,846	1,889	1,821
			<i>Special pay</i>	600		600	
			<i>Deduct—Emergency cut in pay</i>	-2		-5	
			Pay of officers—Non-voted ...	598	568	595	195
			Pay of officers 1(50) ... ..	...		...
			<i>Deduct—Emergency cut in pay</i> ... ..	...		...
			Pay of Officers—Voted ...	...	...	...	316
			Pay of Establishment ...	3,585	3,475	3,570	3,240
			Allowances—Voted ...	...	...	...	...
			Contingencies—Non-contract ...	850	800	1,000	946
			Scholarships and Stipends ...	1,700	2,000	1,700	1,871
			TOTAL—PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH.				
			Voted ...	6,135	6,205	6,270	6,403
			<i>Non-voted</i> ...	598	568	595	195
			Temporary establishment	509		509	
			Pay of Establishment ...	509	493	509	486
			TOOLS AND MATERIALS	500		500	
			Earnings of artizan boys	200		200	
			TOTAL ...	700	700	700	...
			<i>Deduct—RECEIPTS ON ACCOUNT OF PRIVATE WORK.</i> ... ..	...	...	...	...
			Contingencies—Non-contract ...	700	700	700	699
			TOTAL—ARTIZAN CLASSES AT THE REFORMA- TORY SCHOOL.	1,209	1,193	1,209	1,185

35.—INDUSTRIES—INDUSTRIES— <i>contd.</i>										
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.			
	(1)	(2) 1933-34.						(3) 1934-35.	(4)	(5)	(6)	(7)	(8)
			INDUSTRIAL DEVELOPMENT.	Rs.	Rs.	Rs.	Rs.			
1. CIRCLE OFFICERS	3	3	Circle officers 3(425)	15,919		15,009				
			<i>Deduct—Emergency cut in pay</i>	—64		—120				
			Pay of Officers—Voted	15,845	14,199	14,889	12,697			
			Servants	360		360				
			Temporary establishment	1,800		1,600				
			<i>Deduct—Emergency cut in pay</i>	—7		—15				
			Pay of Establishment	2,153	2,063	2,145	2,055			
			TRAVELLING ALLOWANCE	2,500		2,500	3,215			
			Other allowances							
			Allowances—Voted	2,500	3,000	2,500	3,215			
			Contingencies—Non-contract	450		450				
			Contingencies—Non-contract	450	450	450	436			
			TOTAL—1. CIRCLE OFFICERS	20,948	19,712	19,984	18,408			
			2. COTTAGE INDUSTRIES INSTITUTE.			Establishment	19,608		21,227	
						<i>Deduct—</i> { Probable Savings	—1,000		—1,000	
{ Emergency cut in pay	—71					—149				
Pay of Establishment	18,537	18,726				20,078	18,389			
TRAVELLING ALLOWANCE	175					50	184			
Other allowances										
Allowances—Voted	175	200				50	184			
Raw materials	9,050					15,150				
Miscellaneous contingencies (non-contract)	4,950					5,400				
Wages and labour	5,500					6,350				
TOTAL	19,500	19,000				26,900				
<i>DEDUCT—RECEIPTS</i>										
Contingencies—Non-contract	19,500	19,000				26,900	21,506			
Scholarships and stipends	5,000					6,196				
Scholarships and Stipends	5,000	5,000				6,196	4,149			
TOTAL—COTTAGE INDUSTRIES INSTITUTE	43,213	42,916	53,224	44,528						

35.—INDUSTRIES—INDUSTRIES— <i>cont'd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			INDUSTRIAL DEVELOPMENT—<i>cont'd.</i>	Rs.	Rs.	Rs.	Rs.
3. BHAGALPUR SILK INSTITUTE.	1	1	Pay of officers—Voted 1 (350) ...	4,200		4,200	
			<i>Deduct—Emergency cut in pay</i> ...	—17		—35	
			Pay of Officers—Voted ...	4,183	3,973	4,165	3,771
	13	13	Establishment ...	7,380		7,272	
			<i>Deduct—Emergency cut in pay</i> ...	—22		—43	
			Pay of Establishment ...	7,358	6,991	7,229	6,663
			TRAVELLING ALLOWANCE ...	150		200	142
			Other allowances ...	...		...	...
			Allowances—Voted ...	150	150	200	142
			Customs duty on imported stores ...	...		...	...
			Raw materials ...	4,000		4,000	
			Miscellaneous contingencies—non-contract ...	2,900		2,500	
			Scho'arships and stipends ...	1,500		1,500	
			Wages ...	2,000		2,000	
Contingencies—Non-contract ...			10,400	10,000	10,000	11,162	
TOTAL—3. BHAGALPUR SILK INSTITUTE ...	22,091	21,114	21,594	21,738			
4. SERICULTURE.			Establishment ...	...		...
			Pay of Establishment ...	...		...	...
			TRAVELLING ALLOWANCE ...	300		...	250
			Other allowances ...	...		...	...
			Allowances—Voted ...	300	300	...	250
			Miscellaneous contingencies—Non-contract ...	...		...	...
			Equipment and furniture ...	...		...	...
			Contingencies—Non-contract ...	...		...	...
			Bounty ...	...		...	...
			<i>Deduct—Probable savings</i> ...	...		...	...
		TOTAL—SERICULTURE ...	300	300	...	250.	

35.—INDUSTRIES—INDUSTRIES— <i>contd.</i>							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
5. WEAVING DEMONSTRATION.			INDUSTRIAL DEVELOPMENT—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
			Establishment	27,572		26,574	
			<i>Deduct—Probable savings</i>	—2,000		—2,000	
			<i>Deduct—Emergency out in pay</i>	—43		—83	
			Pay of Establishment	25,529	24,351	24,491	22,738
			TRAVELLING ALLOWANCE	5,840		5,840	5,580
			Other allowances ... ..	...		...
			Allowances—Voted	5,840	5,840	5,840	5,580
			Stipends	700		840	
			Contingencies ... ..	...		...
			TOTAL	700		840	
			DEDUCT—SALE-PROCEEDS OF YARN AND MATERIALS.	...		...
			Contingencies—Non-contract	700	700	840	680
			TOTAL—5. WEAVING DEMONSTRATION	32,069	30,891	31,171	28,998
8. DEMONSTRATION AND EXPERIMENTAL FACTORIES.			(i) MATCH FACTORY ... ..	...		...
			(ii) WOOL WEAVING DEMONSTRATION.				
			Pay of Establishment ... ..	...		...
			Allowances—Voted ... ..	...		...
			Contingencies—Non-contract ... ..	...		...
			TOTAL—WOOL WEAVING DEMONSTRATION ... ..	...		...
			(iii) WOOL WEAVING INSTITUTE.				
			Establishment	1,897		2,107	
			<i>Deduct—Emergency cut in pay</i> ... ..	...		—11	
			Pay of Establishment	1,897	2,057	2,096	1,916
			TRAVELLING ALLOWANCE	25		25	...
			Other allowances ... ..	...		...	...
			Allowances—Voted	25	25	25	...
			Raw materials	2,000		2,000	
		Miscellaneous contingencies—Non-contract	400		400		
		Wages and stipends	1,600		1,600		
		TOTAL	4,000	3,500	4,000		
		DEDUCT—RECEIPTS ... ..	...		...
		Contingencies—Non-contract	4,000	3,500	4,000	3,383	
		TOTAL—WOOL WEAVING INSTITUTE	5,922	5,532	6,121	5,299	

35.—INDUSTRIES—INDUSTRIES—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Account- 1932-33.	
	1933-34.	1934-35.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
8. DEMONSTRATION AND EXPERIMENTAL FACTORIES—concl'd.			INDUSTRIAL DEVELOPMENT—concl'd. (iv) MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.	Rs.	Rs.	Rs.	Rs.	
			Pay of Establishment	5,100		3,300		
			<i>Deduct—Emergency cut in pay</i>	—17		—25		
			Pay of Establishment	5,083	3,931	3,275	2,934	
			TRAVELLING ALLOWANCE	25		50		
			Allowances—Voted	25	25	50	2	
			Miscellaneous contingencies	1,00,000		1,00,000		
			Raw materials and wages ... ..	...		...
			Contingencies—Non-contract	1,00,000	1,00,000	1,00,000	95,101	
			TOTAL—MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.	1,05,108	93,956	1,03,325	98,037	
			TOTAL—8. DEMONSTRATION AND EXPERIMENTAL FACTORIES.	1,11,030	99,538	1,09,446	1,03,336	
	9. DYEING DEMONS- TRATION.			Establishment	4,119		4,059	
			<i>Deduct—Emergency cut in pay</i>	—6		—11		
			Pay of Establishment	4,113	3,980	4,048	3,790	
			TRAVELLING ALLOWANCE	1,000		820	980	
			Other allowances ... ..	...		...
			Allowances—Voted	1,000	1,000	820	980	
			Contingencies—Non-contract	210	210	210	255	
			TOTAL—9. DYEING DEMONSTRATION	5,323	5,190	5,078	5,025	
10. DOBBY CLASSES.				Establishment	
				Pay of Establishment
				Other allowances	
				Allowances—Voted
			Contingencies—Non-contract ... ..	...	...	...	...
			Stipends and Scholarships ... ..	...		...
			TOTAL—10. DOBBY CLASSES ... ..	...	...	...	...
	FISHERIES	1	1	Superintendent of Fisheries 1(400)	4,800		4,759	
				<i>Deduct—Emergency cut in pay</i>	—20		—33	
				Pay of Officers—Voted	4,780	4,502	4,721	4,068
				Establishment	3,199		3,019	
				<i>Deduct—Emergency cut in pay</i>	—11		—21	
			Pay of Establishment	3,188	2,980	2,998	2,793	
			TRAVELLING ALLOWANCE	1,800		1,680	1,671	
			Other allowances ... ..	...		...
			Allowances—Voted	1,800	1,680	1,680	1,671	
			Contingencies	700		700		
			Fry distribution	1,400		1,400		
			TOTAL	2,100	2,100	2,100		
		<i>DEDUCT—SALE-PROCEEDS</i> ... ..	...		...
		Contingencies—Non-contract	2,100	2,100	2,100	1,946		
		TOTAL—FISHERIES	11,868	11,262	11,499	10,478		

DEMAND No. 28.

[RESERVED.]

MAJOR HEAD—37.— MISCELLANEOUS DEPARTMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Miscellaneous Departments—

Rs. 47,465

TOTAL OF DEMAND No. 28—Rs. 47,465

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
INSPECTOR OF FACTORIES—								
Pay of officers	...	...	...	Non-voted	14,323	13,403	14,247	13,107
Pay of officers	...	...	...	Voted	5,975	5,675	5,950	7,920
Pay of Establishment	...	...	...	...	5,574	5,209	5,412	4,765
Allowances	...	...	...	Non-voted	1,200	1,200	1,325	225
Allowances	...	...	...	Voted	1,480	1,480	1,480	2,482
Contingencies—Non-contract	...	...	...	...	1,425	1,350	1,350	1,385
TOTAL—INSPECTOR OF FACTORIES								
				Voted	14,454	13,714	14,192	16,552
				Non-voted	15,523	14,603	15,572	13,332
GAZETTEERS AND STATISTICAL MEMOIRS						1,050	1,050	..
PROVINCIAL STATISTICS—								
COST OF LIVING STATISTICS					600	600	600	600
CATTLE CENSUS					...	...	...	...
MISCELLANEOUS—								
EXAMINATIONS—								
Departmental Examination					1,377	1,286	1,324	1,237
Language Examination					1,350	1,350	1,350	1,342
Local Bodies Accountants' Examination					184	140	184	150
TOTAL—EXAMINATIONS					2,911	2,776	2,858	2,729
INSPECTION OF MOTOR VEHICLES...					29,500	30,500	33,000	30,534
BRITISH EMPIRE EXHIBITION					...	...	...	...
STORES—HIGH COMMISSIONER...					...	...	...	...
TOTAL—								
				Voted	(a) 47,465	48,640	51,700	50,465
				Non-voted	15,523	14,603	15,572	13,332
TOTAL—37.— MISCELLANEOUS DEPARTMENTS					62,988	63,243	67,272	63,797
ADD—								
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241)—								
High Commissioner					4,000	4,000	4,000	4,000
Ditto Exchange					...	...	...	- 13
TOTAL—EXPENDITURE IN ENGLAND					4,000	4,000	4,000	3,987
(2) ANGUL (p. xxv)					260	260	260	372
GRAND TOTAL					(b) 67,248	67,503	71,532	68,156

(a) This amount plus refunds represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 8.

37.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
INSPECTOR OF FACTORIES.	1	1	Inspector of Factories 1(1,200)	Rs. 14,400	Rs.	Rs. 14,400	Rs.
			Deduct—Emergency cut in pay	—77		—155	
	Pay of Officers—Non-voted			14,323	13,403	14,247	13,107
	1	1	Inspector 1(500)	6,000		6,000	
			Deduct—Emergency cut in pay	—25		—50	
	Pay of Officers—Voted			5,975	5,675	5,950	7,920
	5	5	Clerks	3,976		3,832	
			Shorthand pay	600		600	
	6	5	Servants	816		816	
			Temporary establishment ... ..	...		...
	Leave salary			200		200	
	Deduct—Emergency cut in pay			—18		—36	
	Pay of Establishment			5,574	5,209	5,412	4,765
	TRAVELLING ALLOWANCE			1,200		1,325	225
	Other allowances ... ..			...		...	...
	Allowance—Non-voted			1,200	1,200	1,325	225
	TRAVELLING ALLOWANCE			1,200		1,200	2,286
	Certifying Surgeons			50		50	...
	Other allowances			230		230	196
	Cost of passages granted under the Superior Civil Service Rules, 1924 ... ..			...		...	...
	Grain Allowance ... ..			...		...	...
	Allowances—Voted			1,480	1,480	1,430	2,482
	Contingencies			} 1,425	}	1,350	
Liveries for peons							
Contingencies—Non-contract			1,425	1,350	1,350	1,385	
TOTAL—INSPECTOR OF FACTORIES { Voted			14,454	13,714	14,192	16,552	
			15,523	14,603	15,672	13,332	

37.—MISCELLANEOUS DEPARTMENTS—EXAMINATIONS.

EXAMINATIONS ...	1	1	Clerk	720		720	
			Deduct—Emergency cut in pay	—3		—6	
			Temporary establishment ... ..	...		...
			Allowance to officers for conducting departmental examinations.	300		200	
			Remuneration to Examiners	110		110	
			Miscellaneous contingencies	250		300	
			Departmental examination	1,377	1,286	1,324	1,237
			Allowance to Language Examination Committee	1,350	1,350	1,350	1,342
			Local Bodies Accountants' Examination	184	140	184	150
			TOTAL—EXAMINATIONS			2,911	2,776	2,858	2,729

DEMAND No. 26.

[RESERVED.]

MAJOR HEAD—41.—CIVIL WORKS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935, in respect of Civil Works (Reserved)—

Rs. 10,90,292

TOTAL OF DEMAND No. 26—Rs. 10,90,292

SUMMARY BY MINOR HEADS.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
RESERVED.				Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS	...	Voted	...	4,54,245	3,15,205	2,51,630	2,93,401
REPAIRS	...	Voted	...	6,31,047	5,90,000	5,80,554	5,63,652
ESTABLISHMENT	...	Voted	...	...	1,13,575	1,18,401	98,255
		Non-voted	...	...	2,270	2,380	1,659
TOOLS AND PLANT	...	Voted	...	...	3,250	3,250	3,107
SUSPENSE	...	Voted	...	—1,000	...	...	—470
GRANTS-IN-AID	...	Voted	...	8,000	8,000	8,000	8,000
STORES—HIGH COMMISSIONER	...	Voted	...	...	...	...	92
DEDUCT—ENGLISH COST OF STORES AND ESTABLISHMENT.	...	Voted	...	...	—9,600	—9,600	—13,380
		Non-voted	...	...	...	...	...
LUMP ADDITION FOR REGRANT OF LAPSES	Voted	...	...	10,000	...	5,000	...
LUMP DEDUCTION FOR PROBABLE SAVINGS	Voted	...	...	—12,000	...	—10,000	...
TOTAL—41—CIVIL WORKS—RESERVED		Voted	...	(a)10,90,292	10,20,430	9,47,235	9,52,657
		Non-voted	...	...	2,270	2,380	1,659
TOTAL carried over				10,90,292	10,22,700	9,49,615	9,54,316

DEMAND No. 25.

[TRANSFERRE D.]

MAJOR HEAD—41.—CIVIL WORKS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935, in respect of Civil Works (Transferred)—

Rs. 19,48,538

Add—Refunds—Rs. 5,000

TOTAL OF DEMAND No. 25 —Rs. 19,53,538

SUMMARY BY MINOR HEADS.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
TRANSFERRED.				Rs.	Rs.	Rs.	Rs.
Brought forward				10,90,292	10,22,700	9,49,615	9,54,316
ORIGINAL WORKS	...	Voted	...	4,55,829	3,41,813	2,83,720	3,19,785
REPAIRS	...	Voted	...	10,29,533	9,58,192	9,62,279	9,62,616
ESTABLISHMENT	...	Voted	...	...	6,61,971	6,69,354	6,42,316
		Non-voted	...	...	3,36,143	3,11,443	3,23,422
TOOLS AND PLANT	...	Voted	...	...	69,740	68,119	72,395
GRANTS-IN-AID	...	Voted	...	4,50,338	5,76,184	5,04,155	8,67,850
GRANTS-IN-AID FROM CENTRAL ROAD DEVELOPMENT FUND	...	Voted	...	12,900	93,396	...	...
SUSPENSE	...	Voted	...	3,938	...	...	—3,093
DEDUCT—ENGLISH COST OF STORES AND ESTABLISHMENT.	...	Voted	...	...	—600	—4,400	...
		Non-voted	...	...	—74,560	—74,040	—68,987
STORES (HIGH COMMISSIONER)	...	Voted	...	...	...	...	...
LUMP ADDITION FOR REGRANT OF LAPSES	...	Voted	...	8,000	...	10,000	...
LUMP DEDUCTION FOR PROBABLE SAVINGS	...	Voted	...	—12,000	...	—15,000	...
TOTAL—41.—CIVIL WORKS—TRANS-FERRED.		Voted	...	(a)19,48,538	27,00,696	24,78,227	28,61,869
		Non-voted	...	...	2,61,583	2,37,403	2,54,435
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 9, p. 241)—							
High Commissioner—Reserved—	...	Voted	...	...	9,600	9,600	13,326
Ditto Exchange	...	Non-voted	...	...	...	...	—38
High Commissioner—Transferred	...	Voted	...	...	600	4,400	...
Ditto Exchange	...	Non-voted	...	...	74,560	74,040	69,184
	...	Voted	...	...	...	...	...
	...	Non-voted	...	...	...	...	—197
TOTAL—EXPENDITURE IN ENGLAND					84,760	88,040	82,275
(2) ANGUL (p. xxvi)				95,268	1,36,277	1,41,074	1,49,462
TOTAL—CIVIL WORKS RESERVED AND TRASFERRED—(CARRIED OVER)				31,34,098	42,06,016	38,94,359	43,02,357

(a) This amount plus refunds represents the amount of this demand.

DEMAND No. 27.

MAJOR HEAD—41.—CIVIL WORKS.

PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935,
in respect of Public Works Common Establishment and Tools and Plant—

Rs. 13,86,560.

TOTAL OF DEMAND No. 27—Rs. 13,86,560.

SUMMARY BY MINOR HEADS.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
Brought forward				31,34,098	42,08,016	38,94,359	43,02,857
RESERVED.							
ESTABLISHMENT	{ Voted	6,33,743	...	...	...	...
	{ Non-voted	1,90,478	...	...	...	...
TOOLS AND PLANT	{ Voted	35,550	...	...	...	...
DEDUCT—ENGLISH COST OF ESTABLISHMENT.	{ Voted	—17,760	...	...	...	...
	{ Non-voted	—40,640	...	...	...	...
TOTAL—RESERVED	{ Voted	6,51,533	...	...	...	...
	{ Non-voted	1,49,838	...	...	...	...
TRANSFERRED.							
ESTABLISHMENT	{ Voted	6,47,362	...	...	...	...
	{ Non-voted	3,42,679	...	...	...	...
TOOLS AND PLANT	{ Voted	87,665	...	...	...	...
DEDUCT—ENGLISH COST OF ESTABLISHMENT.	{ Voted ... ..	...	...	...	...	...
	{ Non-voted	—62,920	...	...	...	...
TOTAL—TRANSFERRED	{ Voted	7,35,027	...	...	...	...
	{ Non-voted	2,79,659	...	...	...	...
TOTAL—RESERVED AND TRANSFERRED.	{ Voted	(a) 13,86,560	...	...	...	...
	{ Non-voted	4,29,497	...	...	...	...
ADD—							
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, page 241.)							
High Commissioner—Reserved	{ Voted	17,760	...	...	...	...
	{ Non-voted	40,640	...	...	...	...
Ditto Exchange	{ Voted ... ..	...	...	...	...	...
	{ Voted ... ..	...	...	...	...	...
High Commissioner—Transferred	{ Voted ... ..	...	...	...	...	...
	{ Non-voted	62,920	...	...	...	...
Ditto Exchange	{ Voted ... ..	...	...	...	...	...
	{ Non-voted ... ..	...	...	...	...	...
TOTAL—EXPENDITURE IN ENGLAND		1,21,320	...	...	...	...
(2) ANGUL—(page xxvi)		40,756	...	...	...	...
TOTAL—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.		19,78,133	...	...	...	...
GRAND TOTAL		(b) 51,12,231	42,08,016	38,94,359	43,02,357		

DEMAND No. 11.

[RESERVED.]

MAJOR HEAD—43.—FAMINE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935,
in respect of Famine—

Rs. 38,000

TOTAL OF DEMAND No. 11—Rs. 38,000

SUMMARY BY MAJOR HEADS.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF	Voted	38,000	95,000	38,000	382		
B.—TRANSFERS TO FAMINE RELIEF FUND.	Non-voted ... ..	...	...	...	...
DEDUCT—CONTRIBUTION BY INDIAN PEOPLE FAMINE TRUST.		...	—40,000	...	...
TOTAL—43.—FAMINE		38,000	55,000	38,000	382		
ADD—							
ANGUL (p. xxvi)		5,000	2,000	5,000	...		
GRAND TOTAL		43,000	57,000	43,000	382		

(a) This figure plus refunds represents the amount of this demand.

(b) This figure is the total of demands 25, 26 and 27 and is the total figure in the General Abstract at page 8. For details see Public Works Department Budget Preliminary Issue (Roads and Buildings) for 1934-35.

DEMAND No. 12.

[RESERVED.]

PENSIONS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Pensions, etc.—

Rs. 29,13,133

TOTAL OF DEMAND No. 12—Rs. 29,13,133

SUMMARY BY MAJOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
45.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
{ Voted ...	Rs. 27,10,986	Rs. 25,50,865	Rs. 24,57,989	Rs. 24,40,243
{ Non-voted ...	1,84,801	1,55,311	1,72,797	1,45,396
TOTAL—45.—SUPERANNUATION ALLOWANCES AND PENSIONS.	28,95,287	27,06,176	26,30,786	25,85,639
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241)—				
High Commissioner ... { Voted ...	92,000	87,540	1,00,000	94,410
{ Non-voted ...	8,40,000	7,68,680	6,66,680	6,77,391
Ditto Exchange ... { Voted ...	...	...	...	—294
{ Non-voted ...	...	...	...	—2,600
Secretary of State ... { Voted ...	...	...	...	...
{ Non-voted ...	99,000	99,000	99,000	1,08,300
Ditto Exchange ... { Voted ...	...	...	...	...
{ Non-voted ...	...	...	...	...
TOTAL—EXPENDITURE IN ENGLAND ...	10,31,000	9,55,520	8,65,680	8,77,327
(2) ANGUL (p. xxiv) ...	15,764	15,100	14,110	14,617
TOTAL ...	39,42,051	36,76,796	35,10,576	34,77,583
45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.				
{ Voted ...	...	...	...	...
{ Non-voted ...	...	...	...	...
ADD—				
(1) ANGUL ...	...	...	...	...
TOTAL ...	...	...	...	...
60-B.—COMMUTED VALUE OF PENSIONS. (p. 239)				
{ Voted ...	1,98,003	2,15,433	2,18,628	2,16,351
{ Non-voted ...	82,634	91,648	87,697	48,714
TOTAL ...	2,80,637	3,07,031	3,06,225	2,64,065
61.—PAYMENTS TO RETRENCHED PERSONNEL. (p. 240)				
{ Voted ...	4,144	14,007	—1,617	1,550
{ Non-voted ...	—1,605	—1,605	—1,505	7,525
ADD— (1) ANGUL ...	—164	821	—110	...
TOTAL ...	2,475	13,923	—3,232	9,075
GRAND TOTAL ...	42,25,063	39,97,750	38,13,569	37,50,723
SUMMARY FOR THE FOUR MAJOR HEADS.				
TOTAL EXPENDITURE IN INDIA { Voted ...	(a) 29,13,133	27,80,955	26,74,900	26,57,144
{ Non-voted (including Angul). ...	2,80,930	2,61,275	2,72,989	2,16,252
TOTAL EXPENDITURE IN ENGLAND { Voted ...	92,000	87,840	1,00,000	94,146
{ Non-voted ...	9,39,000	8,67,680	7,65,680	7,83,181
GRAND TOTAL ...	(b) 42,25,063	39,97,750	38,13,569	37,50,723

(a) This amount plus refunds represents the amount of this demand.

(b) This figure is the total of items nos. 27, 28 and 36 in the General Abstract at page 8.

MAJOR HEAD—45.—SUPERANNUATION ALLOWANCES AND PENSIONS.				[RESERVED.]			
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES.							
PAYMENTS TO PENSIONERS *	...	Voted ...	...	26,70,000	22,75,000	21,60,000	21,96,919
				1,72,000	90,000	1,00,000	86,122
PAYMENTS TO OTHER GOVERNMENTS*	...	Voted ...	...	122	3,60,000	3,50,000	3,20,069
				...	65,000	62,000	61,880
TOTAL—SUPERANNUATION AND RETIRED ALLOWANCES.	...	Voted ...	...	26,70,122	26,35,000	25,10,000	25,16,988
				1,72,000	1,55,000	1,62,000	1,43,002
COMPASSIONATE ALLOWANCES*	...	Voted ...	...	9,000	9,500	8,000	7,159
EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS (CHARGED TO CAPITAL)*	...	Voted ...	...	74,543	45,454	48,490	16,896
		Non-voted	...	24,855	12,932	13,961	6,323
GRATUITIES							
WRITE BACK OF PAYMENTS TO RETREN- CHED PERSONNEL CHARGED TO CAPITAL	...	Voted ...	...	3,023	160	2,095	...
		Non-voted	...	1,505	1,505	1,505	...
PAYMENTS FROM COMPASSIONATE FUND.*	...	Voted ...	...	7,500	7,500	7,500	7,708
PASSAGE GRATUITIES *	...	Non-voted ...	...	...	235	...	2,162
OTHER GRATUITIES *	...	Voted ...	...	6,000	7,000	6,000	5,189
TOTAL—GRATUITIES	...	Voted ..	...	16,523	14,660	15,595	12,897
				1,505	1,740	1,505	2,162
PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES.	...	Voted ...	...	500	500	444	447
DONATIONS TO PROVIDENT FUND*	...	Voted ...	...	12,500	13,000	13,250	11,724
				2,230	2,130	2,050	2,028
DEDUCT PENSION CHARGES DEBITABLE TO IRRIGATION.*	...	Voted ..	...	-69,622	-72,249	-57,790	-57,725
DEDUCT—ACTUAL AMOUNT OF PENSIONS FROM OTHER GOVERNMENTS.	...	Non-voted	...	-16,289	-16,541	-11,719	-13,119
TOTAL	...	RECOVERED	...	-2,580	-95,000	-80,300	-68,143
TOTAL	...	Voted ...	...	27,10,986	25,50,865	24,57,989	24,40,243
		Non-voted	...	1,81,301	1,55,311	1,72,797	1,45,396
TOTAL—45.—SUPERANNUATION ALLOWANCES AND PENSIONS.				28,95,287	27,06,176	26,30,786	25,85,639

DEMAND No. 13.

[RESERVED.]

MAJOR HEAD—46.—STATIONERY AND PRINTING.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 in respect of Stationery and Printing—

Rs. 7,36,521

Add—Refunds—Rs. 25

TOTAL OF DEMAND No. 13—Rs. 7,36,546

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRESSES.							
A—BIHAR AND ORISSA SECTT. PRESS.							
A—PRESS PROPER.							
Pay of officers	...	Non-voted ..	...	11,934	11,134	11,900	3,813
Pay of officers	...	Voted ...	...	4,807	4,783	4,612	10,024
Office Establishment	...		...	26,093	25,472	26,130	23,421
Branch Supervision	...		...	18,924	17,829	18,114	16,596
Operatives	...		...	1,02,015	99,296	1,12,318	1,00,647
		Carried over					
		Voted ...	...	1,51,839	1,47,330	1,61,174	1,50,683
		Non-voted ...	...	11,934	11,134	11,900	3,813

* These minor and sub-heads are also primary units of appropriations.

46.—STATIONERY AND PRINTING—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Brought forward { Voted ... Non-voted ...	Rs. 1,51,839 11,934	Rs. 1,47,380 11,134	Rs. 1,61,174 11,900	Rs. 1,50,688 3,813
GOVERNMENT PRESSES—<i>contd.</i>				
Auxiliaries	7,644	7,632	7,620	7,435
Reading Branch	40,987	39,100	39,427	36,360
Standing Formes	490	490	490	420
Allowances Voted ...	2,000	2,000	2,500	2,137
Allowances Non-voted ...	700	700	1,000	77
Contingencies—Non-contract	53,175	11,175	53,490	9,548
Contingencies—Contract	11,000	11,000	11,000	10,190
Addition to plant and furniture	4,000	4,500	4,500	3,287
Stores	34,400	32,200	37,200	33,575
TOTAL—A—PRESS PROPER { Voted ... Non-voted ...	3,05,535 12,634	2,55,477 11,834	3,17,401 12,900	2,53,660 3,890
B—MECHANICAL BRANCH.				
Establishment	956	908	952	864
Allowances Voted ...	50	20	50	14
Contingencies—Non-contract	10,300	10,300	10,800	9,178
TOTAL—B—MECHANICAL BRANCH	11,306	11,228	11,802	10,056
C—TYPE FOUNDRY.				
Establishment	1,733	1,638	1,666	1,500
Contingencies—Non-contract	100	100	100	115
Allowance	25	25	25	...
TOTAL—C—TYPE FOUNDRY	1,858	1,763	1,791	1,615
D—PUBLISHING BRANCH.				
Establishment	8,259	7,950	8,120	7,460
Allowances Voted ...	72	72	72	61
Contingencies—Contract	17,500	17,500	17,500	16,859
TOTAL—D—PUBLISHING BRANCH	25,831	25,522	25,692	24,386
DEDUCT—COST OF PRINTING WORK DONE FOR CENTRAL GOVERNMENT.	...	...	...	...
TOTAL ... { Voted ... Non-voted ...	3,44,530 12,634	2,93,990 11,834	3,56,686 12,900	2,89,717 3,890

46.—STATIONERY AND PRINTING—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR,	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
B—GAYA JAIL PRESS.				
(A—PRESS PROPER.				
Pay of officers Voted ...	7,080	6,621	7,045	7,176
Office Establishment	8,060	7,600	7,904	7,137
Branch Supervision	7,285	6,800	7,063	6,114
Operatives	3,940	3,500	3,841	3,471
Reading Branch	1,225	1,100	1,194	190
Standing Forms	990	850	952	783
Allowances Voted ...	190	190	250	237
Contingencies—Non-contract	2,210	2,200	2,480	3,410
Additions to plant and furniture	3,320	1,660	1,550	4,833
Stores	1,38,800	1,52,850	1,55,950	2,01,703
TOTAL—A—PRESS PROPER ...	1,72,900	1,83,371	1,88,229	2,35,944
B—FORMS STORES.				
Pay of Establishment	9,300	8,940	10,336	9,104
Allowances Voted ...	...	...	...	...
Contingencies—Non-contract	6,040	5,500	7,465	5,844
Additions to plant and furniture	200	150	200	126
TOTAL—B—FORMS STORES ...	15,540	14,590	18,001	15,074
C—MECHANICAL.				
Branch supervision	5,580	4,800	5,498	2,697
Auxiliaries	1,820	1,620	1,775	1,498
Allowances Voted ...	...	...	60	55
Contingencies—Non-contract	2,550	2,500	2,870	1,546
Additions to plant and furniture ... ..	...	175	125	106
Stores	185	185	306	104
TOTAL—C—MECHANICAL ...	10,135	9,280	10,634	6,006
D—TYPE FOUNDRY.				
Establishment	995	1,065	922	808
Additions to plant and furniture	40	30	30	...
Stores	450	310	460	444
TOTAL—D—TYPE FOUNDRY ...	1,485	1,405	1,412	1,252
DEDUCT—COST OF PRINTING WORK DONE FOR THE CENTRAL GOVERNMENT.	...	...	...	...
TOTAL—B—VOTED ...	2,00,060	2,08,646	2,18,276	2,58,276
TOTAL—GOVERNMENT PRESSES { Voted ... Non-voted ...	5,44,590 <i>12,634</i>	5,02,636 <i>11,834</i>	5,74,962 <i>12,900</i>	5,47,993 <i>3,890</i>

46.—STATIONERY AND PRINTING—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget, Estimate, 1933-34.	Accounts, 1932-33.
STATIONERY OFFICES.	Rs.	Rs.	Rs.	Rs.
Establishment	4,065	3,800	3,921	3,211
Allowances Voted ...	...	...	...	...
Contingencies—Non-contract	4,000	3,500	4,000	3,300
TOTAL—STATIONERY OFFICES ...	8,065	7,300	7,921	6,511
PRINTING WORK DONE AT CENTRAL PRESS FOR PROVINCIAL GOVERNMENT.*	100	100	100	144
PURCHASE OF STATIONERY STORES, Voted PROVINCIAL.* ...	1,09,220	1,10,400	1,19,000	1,09,749
STATIONERY SUPPLIED FROM CENTRAL STORES—Voted ...	221	216	..	215
PURCHASE OF PLAIN PAPER TO BE USED WITH STAMPS* Voted	44,000	44,000	46,000	82,898
DISCOUNT ON PLAIN PAPER* ... Voted ...	8,500	8,600	9,000	8,554
STORES (HIGH COMMISSIONER) ... Voted ...	21,825	30,694	31,080	49,020
EXCHANGE DITTO Voted ...	...	...	...	-65
TOTAL—46.—STATIONERY AND PRINTING. { Voted ...	^(a) 7,36,521	7,03,946	7,88,063	7,55,019
{ Non-voted ...	12,634	11,834	12,900	3,890
ADD— EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241.)				
High Commissioner { Voted ...	...	...	..	...
{ Non-voted ...	4,000	4,000	4,000	7,327
Ditto Exchange { Voted ...	...	...	..	...
{ Non-voted ...	...	...	...	-104
TOTAL—EXPENDITURE IN ENGLAND ...	4,000	4,000	4,000	7,223
GRAND TOTAL ...	(b) 7,53,155	7,19,780	8,04,963	7,66,132

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BIHAR AND ORISSA SECRETARIAT PRESS.				Rs.	Rs.	Rs.	Rs.
A.—PRESS PROPER.							
Pay of Officers—Non-voted.	1	1	Superintendent 1(1,000) from 21st June 1931 Deduct—Emergency cut in pay ...	12,000 -66		12,000 -100	
			Pay of Officers—Non-voted ...	11,934	11,134	11,900	3,813
Pay of Officers—Voted.	1	1	Deputy Superintendent 1(335), from September 1932. Deduct—Emergency cut in pay ...	4,827 -20		4,650 -38	
			Pay of Officers—Voted* ...	4,807	4,783	4,612	10,024
			Carried over ...	10,741	15,917	16,512	13,837

* These sub-heads are also primary units of appropriation.

(a) This amount plus refunds represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 8.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-31.	Accounts 1932-33
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BIHAR AND ORISSA SECRE- TARIAT PRESS. — <i>contd.</i>				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	16,741	15,917	16,512	13,837
			PAY OF ESTABLISHMENT.				
Office Establish- ment.	1	1	Head assistant and cashier 1(200) ...	2,400		2,400	
			Special pay 1(15) ...	180		180	
	1	1	Accountant 1(120) ...	1,440		1,446	
	9	9	Clerks ...	7,950		7,800	
	1	1	Time-keeper ...	900		900	
	7	7	Head computer and computers ...	5,580		5,400	
	1	1	Stationery and store-keeper ...	1,440		1,440	
	1	1	Assistant store-keeper ...	720		720	
	1	1	Paper issuer ...	540		540	
	1	1	Assistant paper issuer ...	360		360	
	2	2	Probationers ...	600		600	
	14	14	Peons and darwans ...	2,220		2,220	
			Pay of substitutes for officers absent on leave...	500		1,000	
			Temporary establishment ...	1,350		1,290	
			<i>Deduct</i> —Emergency cut in pay ...	—87		—160	
			Office Establishment* ...	26,093	25,472	26,130	23,421
A— PRESS PROPER.			BRANCH SUPERVISION.				
Branch Supervi- sion.	1	1	Press Assistant ...	1,800		1,800	
			HAND COMPOSITION.				
	4	4	Section-holders ...	5,100		5,040	
	3	3	Assistant section-holders ...	2,160		2,160	
	1	1	Time work checker ...	960		960	
	1	1	Type store-keeper and assistant in charge of distribution.	1,320		1,320	
	1	1	Mono composing branch section-holder ...	1,080		1,020	
			TOTAL ...	10,620		10,500	...
			Carried over ...	42,834	41,389	42,642	37,258
				12,420		12,300	

* This primary unit of appropriation is also a sub-head.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Brought forward ...	Rs. 42,834	Rs. 41,389	Rs. 42,642	Rs. 37,258
			...	12,420		12,300	
			LINO COMPOSING BRANCH.				
	1	1	Lino Foreman ...	1,920		1,860	
	1	1	Section holder ...	1,320		1,320	
	1	1	Assistant Section holder ...	720		720	
			PRESS AND MACHINES.				
	1	1	Jamadar ...	720		660	
			BINDERY.				
	1	1	Binding Jamadar ...	900		900	
			Pay of substitutes, etc. ...	1,000		1,000	
			TOTAL ...	1,900		1,900	
			<i>Deduct—(i) Probable savings ...</i>	...		—500	
			<i>Deduct—(ii) Emergency cut in pay ...</i>	—76		—146	
			Branch supervision* ...	18,924	17,829	18,114	16,596
			HAND COMPOSITION.				
			Compositors ...	} 70,000		} 79,500	
			Distributors ...				
			Impositors ...				
			Temporary ...	1,000		1,000	
			<i>Deduct—Emergency cut in pay ...</i>	...		—580	
			TOTAL ...	71,000	71,000	79,920	
			LINO COMPOSING BRANCH.				
	2	2	Lino operators ...	} 9,700		} 10,150	
	2	2	Rando-men ...				
			TOTAL ...	9,700	9,700	10,150	
			Mono composing branch ...	1,700	1,700	2,000	
			PRESS AND MACHINE.				
			Pressmen ...	} 11,530		} 11,500	
			Machinemen ...				
			Ink men ...				
			Fly boys ...	} 1,650		} 2,000	
			Temporary ...				
			TOTAL ...	13,180	13,180	13,500	
			BINDERY.				
	12	12	Binders ...	4,236		4,320	
			Temporary ...	2,064		2,064	
			Pay of substitutes, etc. ...	364		364	
			<i>Deduct—(i) Probable savings ...</i>	...		...
			<i>Deduct—(ii) Emergency cut in pay ...</i>	—229		...	
			Total ...	6,435	3,716	6,748	
			Operatives* ...	1,02,015	99,296	1,12,318	1,00,617
			Carried over ...	1,63,773	1,58,514	1,73,074	1,54,501

* These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i> (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
BIHAR AND ORISSA SECRE- TARIAT PRESS — <i>contd.</i>			Brought for ward ...	Rs. 1,63,773	Rs. 1,53,514	Rs. 1,73,074	Rs. 1,54,501
A.—PRESS PROPER — <i>contd.</i>	1	1	HAND COMPOSITION.				
Auxiliaries—			Head type supplier ...	300		300	
			Temporary ...	2,040		2,018	
			Lino Composing Branch ...	1,332		1,332	
			TOTAL ...	3,672		3,648	
			HAND PRESS AND MACHINE.				
	2	2	Galley proof pressmen ...	468		468	
			Temporary ...	2,484		2,484	
			Mono composing branch ...	588		588	
			TOTAL ...	3,540		3,540	
			BINDERY.				
			Temporary ...	432		432	
			TOTAL ...	432		432	
			Auxiliaries* ...	7,644	7,632	7,620	7,435
Reading Branch—	18	18	Readers ...	29,460		28,680	
	4	4	Revisers ...	2,352		2,316	
	18	18	Copy-holders ...	9,018		8,910	
			Pay of substitutes ...	800		791	
			<i>Deduct—(i) Probable savings</i> ...	—500		—1,000	
			<i>Deduct—(ii) Emergency cut in pay</i> ...	—143		—270	
			... Reading Branch* ...	40,987	39,100	39,427	36,380
Standing Formes—	1	1	Standing Forme-keeper ...	420		420	
			Pay of substitute, etc. ...	70		70	
			... Standing Formes* ...	490	490	490	420
			TOTAL—PAY OF ESTABLISHMENT ...				
Allowances— Non-voted.			<i>Travelling allowances</i> ...	700		1,000	77
			<i>Cost of passage granted under the Superior Civil Service Rules, 1924.</i> ...				
			Allowances—Non-voted* ...	700	700	1,000	77
Allowances— Voted.			TRAVELLING ALLOWANCE—Voted ...	500		500	981
			Grain compensation allowance ...				
			Overtime and compensatory allowance ...	1,500		2,000	1,156
			<i>Cost of passages granted under the Superior Service Rules, 1924.</i> ...				
			Allowances—Voted* ...	2,000	2,000	2,500	2,137
			Carried over ...	2,15,594	2,08,436	2,24,111	2,00,950

*These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSED—contd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BIHAR AND ORISSA SECRE- TARIAT PRESS —contd.			Brought forward ...	Rs. 2,15,594	Rs. 2,08,436	Rs. 2,24,117	Rs. 2,00,950
A—PRESS PROPER— concl'd.			CONTINGENCIES.				
Contingencies— Non-contract.			Customs duty on imported stores ...	1,300		1,300	
			Rents, rates and taxes ...	1,250		1,065	
			Contract for other outside printing ...	47,500		47,500	
			Telephone charges ...	600		800	
			Liveries to peons ...	525		525	
			Repairs to plant and furniture ...	2,000		2,500	
			Contingencies—Non-contract*	53,175	11,175	53,490	9,548
Contingencies— Contract.			Contingencies—contract ...	11,000		11,000	
			Contingencies—Contract*	11,000	11,000	11,000	10,190
Additions to Plant and furniture.			Purchase of plant and furniture in India ...	3,500		4,000	
			Freight on plant and furniture ...	500		500	
			Additions to Plant and Furniture ...	4,000	4,500	4,500	3,287
Stores—			Purchase of raw materials in India ...	4,000		6,000	
			Freight on raw materials ...	100		700	
			Country paper and binding materials ...	30,000		30,000	
			Freight on paper and binding materials ...	300		500	
			Stores*	34,400	32,200	37,200	33,575
			TOTAL—A—PRESS PROPER ...	3,18,169	2,67,311	3,80,301	2,57,550
B—MECHANICAL BRANCH.	1	1	Mechanic ...	960		960	
			Engineman ...				
			Temporary ...				
			<i>Deduct</i> —Emergency out in pay ...	—4		—8	
			Establishment ...	956	908	952	864
			Overtime ...	50		50	
			Grain compensation allowance and other allowance ...				
			Allowances—Voted ...	50	20	50	14
			Electric charges ...	10,000		10,500	
			Purchase of raw materials ...	300		300	
			Contingencies—Non-contract ...	10,300	10,300	10,800	9,178
			TOTAL—B—MECHANICAL BRANCH ...	11,308	11,228	11,802	10,056
			Carried over ...	3,29,477	2,78,539	3,42,103	2,67,606

* These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS, (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
BIHAR AND ORISSA SECRE- TARIAT PRESS <i>—concl'd.</i>			Brought forward ...	Rs. 3,29,475	Rs. 2,78,539	Rs. 3,42,103	Rs. 2,87,605
C—TYPE FOUNDRY.	2	2	Type-casting operators ...	1,740		1,680	
			<i>Deduct—</i> Emergency cut in pay ...	—7		—14	
			Establishment ...	1,733	1,638	1,666	1,500
			Allowances ...	25		25	
			Allowances—Voted ...	25	25	25	
			Purchase of raw materials ...	100		100	
			Contingencies—Non-contract ...	100	100	100	115
			TOTAL—C—TYPE FOUNDRY ...	1,858	1,763	1,791	1,615
D—PUBLISHING BRANCH.	7	7	Establishment— Clerks ...	5,820		5,700	
	6	6	Servants ...	1,080		1,080	
			Temporary ...	1,080		1,080	
			Pay of substitutes ...	300		300	
			Lump provision for Distribution of Bulletin ...				
			<i>Deduct—</i> Emergency cut in pay ...	—21		—40	
			Establishment ...	8,259	7,950	8,120	7,466
			TRAVELLING ALLOWANCE ...	72		72	
			Grain compensation allowance ...				
			Other allowance ...				
			Allowances—Voted ...	72	72	72	61
			Contingencies (Contract) ...	17,500		17,500	
			Contingencies—Contract ...	17,500	17,500	17,500	16,859
			TOTAL—D—PUBLISHING BRANCH ...	25,831	25,522	25,692	24,336
			TOTAL ...				
<i>Deduct—</i> Cost of printing work done for the Central Govern- ment.			<i>Deduct—</i> Cost of printing work done for Central Government.				
			<i>Deduct—</i> Cost of printing work done for the Posts and Telegraphs Department.				
			TOTAL—BIHAR AND ORISSA SECRE- TARIAT PRESS.	3,57,164	3,05,824	3,69,586	2,93,607

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*Contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			GAYA JAIL PRESS.	Rs.	Rs.	Rs.	Rs.
			A—PRESS PROPER.				
Pay of Officers—Voted.	1	1	Deputy Superintendent 1(500) S. P. (50) ...	6,600		6,600	
			Leave salaries ...	508		500	
			<i>Deduct—Emergency cut in pay</i> ...	—28		—55	
			Pay of Officers—Voted*	7,080	6,921	7,045	7,176
			PAY OF ESTABLISHMENT.				
Office Establishment.	1	1	Head clerk, Accountant and Cashier ...	1,440		1,440	
	2	2	Clerks ...	1,980		1,950	
	2	2	Computers ...	2,100		2,100	
	2	2	Store-keepers ...	2,010		1,950	
	2	2	Peons ...	264		264	
			Pay of substitutes ...	298		262	
			<i>Deduct—Emergency cut in pay</i> ...	—33		—62	
			Office Establishment*	8,060	7,600	7,904	7,137
			BRANCH SUPERVISION.				
Branch Supervision.	1	1	Foreman ...	1,800		1,740	
			TOTAL	1,800		1,740	
			PRESS AND MACHINE.				
	1	1	Press jamadar ...	1,020		1,020	
	1	1	Machine jamadar ...	750		720	
	1	1	Task-checker ...	930		900	
	1	1	Apprentice ...	300		300	
			TOTAL	3,000		2,940	
			BINDERY.				
	1	1	Binding jamadar ...	1,020		1,020	
	1	1	Binder ...	348		336	
	1	1	Task-checker ...	930		900	
			Pay of substitutes ...	214		180	
			<i>Deduct—Emergency cut in pay</i> ...	—27		—53	
			TOTAL	2,485		2,383	
			Branch Supervision*	7,485	6,800	7,063	6,114
			HAND COMPOSITION.				
Operatives—	4	4	Compositors ...	3,312		3,240	
			BINDERY.				
	1	1	Die-stamper ...	480		468	
			Pay of substitutes ...	162		160	
			<i>Deduct—Emergency cut in pay</i> ...	—14		—27	
			TOTAL	628		601	
			Operatives*	3,940	3,500	3,841	3,471
			Carried over	26,365	24,521	25,853	23,898

* These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS, (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			GAYA JAIL PRESS— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	26,365	24,521	25,853	23,898
Reading Branch	1	1	Reader ...	1,128		1,104	
			Pay of substitute ...	102		100	
			<i>Deduct</i> —Emergency cut in pay ...	—6		—10	
			Reading Branch* ...	1,225	1,100	1,194	990
Standing Formes	1	1	Standing forme-keeper and type-supplier ...	990		900	
			Pay of substitute ...	64		60	
			<i>Deduct</i> —Emergency cut in pay ...	—4		—8	
			Standing Formes* ...	990	850	952	783
			TOTAL PAY OF ESTABLISHMENT ...	...		...	...
Allowances— Voted.			TRAVELLING ALLOWANCE ...	190		190	
			Grain compensation allowance ...	...		...
			Other allowances ...	...		60	
			Allowances—Voted* ...	190	190	250	237
Contingencies— Non-contract.			Telephone charges ...	190		188	
			Rents, rates and taxes ...	1,100		1,200	
			Liveries to peons ...	20		12	
			Postage and telegram charges ...	100		200	
			Office expenses and miscellaneous ...	100		200	
			Water-supply ...	540		580	
			Petty construction and repair ...	...		...
			Repairs to plant and furniture ...	100		100	
			Contingencies—Non-contract* ...	2,210	2,200	2,480	3,410
Additions to Plant and Furniture.			Customs duty on imported stores ...	620		150	
			Purchase of plant and furniture in India ...	2,100		1,000	
			Freight on plant and furniture ...	600		400	
			Additions to Plant and Furniture ...	3,320	1,860	1,550	4,833
			Carried over ...	34,300	30,521	32,279	34,151

*These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			GAYA JAIL PRESS—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	34,300	30,521	32,279	34,151
Stores			Customs Duty on Imported Stores ...	100		650	
			Purchase of raw materials in India ...	6,100		2,500	
			Freight on raw materials ...	400		300	
			Country paper and binding materials ...	1,30,000		1,50,000	
			Freight on ditto ...	2,000		2,500	
			Stores* ...	1,38,600	1,52,850	1,55,950	2,01,793
			TOTAL—A.—PRESS PROPER ...	1,72,900	1,83,371	1,88,229	2,35,944
			B.—FORMS STORE.				
Pay of Establish- ment.	1	1	Store-keeper ...	1,560		1,560	
	4	4	Head Indent checker and 3 clerks ...	3,450		3,390	
	1	1	Clerk ...	260		1,020	
	1	1	Clerk ...	450		1,020	
	3	3	Clerks ...	2,040		1,980	
	1	1	Clerk ...	660		630	
	1	1	Apprentice ...	300		300	
	1	1	Peon ...	132		132	
			Pay of substitutes, etc. ...	377		378	
			<i>Deduct—Emergency cut in pay</i> ...	-29		-7½	
			Pay of Establishment* ...	9,300	8,940	10,336	9,104
Allowances—Voted			Grain compensation allowance ...	...		...
			Allowances—Voted* ...	...	...	...
Contingencies— Non-contract.			Office expenses and miscellaneous ...	10		20	
			Liveries to peons ...	8		...	
			Postage and telegram charges ...	400		450	
			Postage and packing charges of forms packets ...	4,600		5,470	
			Freight on forms ...	1,000		1,500	
			Repairs to plant and furniture ...	22		25	
			Contingencies—Non-contract* ...	6,040	5,500	7,465	5,844
Additions to Plant and furni- ture.			Purchase of plant and furniture ...	200		200	
			Additions to Plant and Furniture* ...	200	150	200	126
			TOTAL—B.—FORMS STORE ...	15,540	14,590	18,001	15,074
			Carried over ...	1,88,440	1,97,961	2,06,230	2,51,018

*These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>) (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			GAYA JAIL PRESS—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,88,440	1,97,961	2,06,230	2,51,018
			PAY OF ESTABLISHMENT:				
C.—MECHANICAL	1	1	Mechanical Engineer ...	3,600		3,600	
	1	1	Electrician ...	1,500		1,440	
			Pay of substitutes ...	502		500	
			<i>Deduct—Emergency cut in pay</i> ...	—22		—42	
			Branch Supervision ...	5,580	4,800	5,498	2,697
	1	1	Machine fitter mistry ...	840		840	
	1	1	Engine driver ...	900		870	
			Pay of substitutes ...	88		80	
			<i>Deduct—Emergency cut in pay</i> ...	—8		—15	
			Auxiliaries ...	1,820	1,620	1,775	1,498
			TOTAL—PAY OF ESTABLISHMENT ...	...		...
Allowances— Voted.			TRAVELLING ALLOWANCE ...	...		60	55
			Other allowances ...	...		...	...
			Allowances—Voted* ...	...		60	55
Contingencies— Non-contract.			Maintenance charges of electric installation ...	2,550		2,800	
			Office expenses and miscellaneous ...	...		20	
			Repairs to plant and furniture ...	...		50	
			Contingencies—Non-contract* ...	2,550	2,500	2,870	1,546
Additions to Plant and Furniture.			Customs duty on imported stores ...	...		50	
			Purchase of plant and furniture in India ...	...		50	
			Freight on plant and furniture in India ...	...		25	
			Additions to Plant and Furniture* ...	...	175	125	106
Stores			Purchase of raw materials in India ...	175		360	
			Freight on raw materials in India ...	10		6	
			Stores* ...	185	185	366	104
			TOTAL—C.—MECHANICAL ...	10,135	9,280	10,634	6,006
			Carried over ...	1,98,575	2,07,241	2,16,864	2,57,024

*These primary units of appropriation are also sub-heads.

46.—STATIONERY AND PRINTING—GOVERNMENT PRESSES— <i>concd.</i>							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (<i>Non-voted items in italics.</i>)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishment— Additions to Plant and Furniture. Stores—	1	1	GAYA JAIL PRESS— <i>concd.</i> Brought forward ...	Rs. 1,98,575	Rs. 2,07,241	Rs. 2,16,864	Rs. 2,57,024
			D-TYPE FOUNDRY.				
			Foreman stereo-typer ...	930		600	
			Pay of substitute ...	69		30	
			<i>Deduct—Emergency cut in pay</i> ...	—4		—8	
			Establishment* ...	995	1,065	922	808
			Customs duty on imported stores ...	30		20	
			Purchase of plant and furniture in India ...	...		...
			Freight on plant and furniture in India ...	10		10	
			Additions to Plant and Furniture* ...	40	30	30	
			Customs duty on imported stores ...	100		10	
			Purchase of raw materials in India ...	300		400	
			Freight on raw materials in India ...	50		50	
			Stores* ...	450	310	460	444
			TOTAL—D-TYPE FOUNDRY ...	1,485	1,405	1,412	1,252
TOTAL ...	2,00,060	2,08,646	2,18,276	2,58,276			
Deduct—Printing work done for the Central Government.*	...	...	...	...
TOTAL—GAYA JAIL PRESS ...	2,00,060	2,08,646	2,18,276	2,58,276			
46.—STATIONERY AND PRINTING—STATIONERY OFFICES.							
STATIONERY OFFICE (PROVINCIAL).	4	4	Clerks ...	Rs. 2,790	Rs. 2,664	Rs. 2,664	Rs. 2,664
			Servants ...	804		804	
			Press-man ...	480		468	
			<i>Deduct—Emergency cut in pay</i> ...	—9		—15	
			Establishment ...	4,065	3,800	3,921	3,211
			Allowance ...	...	...	...	...
			Allowances—Voted ...	...	...	...	...
			Contingencies (Non-contract) ...	4,000		4,000	
			Contingencies—Non-contract ...	4,000	3,500	4,000	3,300
			TOTAL—STATIONERY OFFICE (PROVINCIAL).	8,065	7,300	7,921	6,511
46.—STATIONERY AND PRINTING—STATIONERY STORES—PROVINCIAL.							
STATIONERY STORES (PROVINCIAL).			Customs duty on imported stores ...	Rs. 2,420	Rs. 3,000	Rs. 3,000	Rs. 3,000
			Purchase of stationery ...	1,05,000		1,13,000	
			Purchase of Chubb's locks ...	...		...
			Freight on stationery ...	1,800		3,000	
			TOTAL—STATIONERY STORES (PROVINCIAL)†	1,09,220	1,10,400	1,19,000	1,09,749
46.—STATIONERY AND PRINTING—PURCHASE OF PLAIN PAPER TO BE USED WITH STAMPS.							
			Cost of plain paper ...	Rs. 41,000	Rs. 42,000	Rs. 42,000	Rs. 42,000
			Freight on plain paper ...	3,000		1,000	
			TOTAL—PURCHASE OF PLAIN PAPER, ETC. ...	44,000	44,000	46,000	32,898

* These primary units of appropriation are also sub-heads.

† This sub-head is also a primary unit of appropriation.

DEMAND No. 14.

47.—MISCELLANEOUS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935,
in respect of Miscellaneous—

Rs. 1,33,752 (a)

Add—Refunds Rs. 2,90,100

TOTAL OF DEMAND No. 14.—Rs. 4,23,852

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
RESERVED.	Rs.	Rs.	Rs.	Rs.
COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICE RULES, 1924. (n)	...	...	...	...
COST OF BOOKS AND PERIODICALS—				
INDIAN LAW REPORTS AND LEGISLATIVE PUBLICATIONS*	11,500	10,000	11,500	9,376
OTHER PUBLICATIONS*	5,888	6,377	7,377	3,952
TOTAL—COST OF BOOKS AND PERIODICALS ...	17,388	16,377	18,877	13,328
DONATIONS FOR CHARITABLE PURPOSES Voted (n) ...	600	700	800	479
MISCELLANEOUS COMPENSATION ... Voted ...	...	...	...	...
TRAVELLING ALLOWANCE OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBARS. (n) ... Voted ...	500	200	500	63
CONTRIBUTIONS (n) ... Voted ...	32,868	31,963	30,060	24,232
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS. (n) ... Voted ...	201	215	215	286
DITTO OTHER VAGRANTS	250	85	...	...
PETTY ESTABLISHMENT.				
A.—CIRCUIT HOUSES.				
Pay of Establishment	1,272	1,640	3,012	3,008
Allowances Voted ...	...	5	60	60
Contingencies—Contract ... ..	...	...	...	...
Contingencies—Non-contract	20,561	24,548	20,897	19,067
TOTAL—A Voted ...	21,833	26,193	23,969	22,135
B.—MISCELLANEOUS ESTABLISHMENT ...	120	120	120	120
C.—SECRETARIAT BUILDINGS ESTABLISHMENT.				
Pay of Establishment	1,481	1,481	1,481	1,482
Allowances Voted ...	...	...	...	...
Contingencies—Non-contract	7,100	7,180	7,180	6,897
TOTAL—C ... Voted ...	8,581	8,661	8,661	8,379
TOTAL—PETTY ESTABLISHMENTS ... Voted ...	30,534	34,974	32,750	30,634
REWARDS FOR DESTRUCTION OF WILD ANIMALS. (n) ... Voted ...	3,100	3,100	3,100	2,854
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF. (n) ... Voted ...	1,000	2,000	500	1,242
DURBAR PRESENTS AND ALLOWANCES TO VAKILS. (n) ... Voted ...	...	...	...	...
MISCELLANEOUS AND UNFORESEEN CHARGES. (n) ... Voted ...	5,000	500	5,000	31
SPECIAL COMMISSION OF ENQUIRY (n) ... Voted ...	...	...	...	1,973
MISCELLANEOUS DURBAR CHARGES (n) ... Voted ...	4,700	5,700	5,700	5,934
TOTAL—RESERVED ...	96,139	95,814	97,502	81,056

*These sub-heads are primary units of appropriation.

(n) This minor head is also a primary unit of appropriation.

(a) Includes Rs. 2,350 for the demand under the Lead Ports and Pilotage.

47.—MISCELLANEOUS— <i>concl'd.</i>				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	96,139	95,814	97,502	81,056
TRANSFERRED.				
CONTRIBUTIONS (n) ... Voted ...	(a) 9,413	9,290	9,290	13,392
MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE. (n) Voted ...	6,850	6,750	6,750	8,815
SPECIAL COMMISSION OF ENQUIRY (n) { Voted ... Non-voted ...	...	...	...	25
COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICE RULES. MISCELLANEOUS UNFORESEEN CHARGES (n) ...	...	...	...	...
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF. (n) Voted ...	19,000	162	14,500	9,130
TOTAL—TRANSFERRED { Voted ... Non-voted ...	35,263	16,202	30,540	31,362
TOTAL OF RESERVED AND TRANSFERRED—Voted ... DITTO ... Non-voted ...	(b) 1,31,402	1,12,016	1,28,042	1,12,418
TOTAL—47.—MISCELLANEOUS ...	1,31,402	1,12,016	1,28,042	1,12,418
ADD—				
(1) EXPENDITURE IN ENGLAND (DEMAND No. 15, p. 241) - High Commissioner ... Voted ...	120	120	120	76
Ditto, Exchange ... Voted ...	...	...	...	...
TOTAL EXPENDITURE IN ENGLAND ...	120	120	120	76
(2) ANGUL (p. xxvi) ...	1,154	1,044	1,454	1,030
GRAND TOTAL ...	(c) 1,32,676	1,13,180	1,29,616	1,13,524

47.—MISCELLANEOUS.—PETTY ESTABLISHMENT.

SUB-HEADS.	Strength.		Details-by— Primary units, SECONDARY UNITS and Detailed Heads. (Non-voted items in italics.)	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CIRCUIT HOUSES	19	10	Chaukidars and servants ...	Rs. 1,272	Rs. 1,640	Rs. 3,012	Rs.
			Pay of Establishment ...	1,272	1,640	3,012	3,008
			TRAVELLING ALLOWANCE ...	...	...	...	...
			Grain compensation allowance ...	...	...	60	...
			Other allowances ...	...	...	60	60
			Allowances—Voted ...	...	5	60	60
			Purchase of furniture ...	...	...	...	...
			Contract contingencies ...	...	...	...	...
			Furniture maintenance ...	...	...	...	...
			Contingencies—Contract ...	...	...	...	...
			Rent, rates and taxes ...	7,585	...	6,852	...
			Purchase of furniture ...	3,500	...	6,500	...
			Maintenance of furniture ...	774	...	761	...
			Miscellaneous (non-contract) ...	8,702	...	6,784	...
			Contingencies—Non-contract ...	20,561	24,548	20,897	19,067
			TOTAL—CIRCUIT HOUSES ...	21,833	26,193	23,969	22,135

(a) Rs. 3,000 for Cuttack municipality.
 „ 994 for Jharia Water Board and Jharia Mines Board of Health.
 „ 4,419 for Sambalpur municipality and district council.
 „ 1,000 for Doranda notified area committee.

(b) This amount *plus* refunds represents the amount of this demand.

(c) This figure is the total figure in the General Abstract at page 8.

(n) These minor heads are primary units of appropriation.

DETAILED ACCOUNT No. 47-b.—MISCELLANEOUS—PETTY ESTABLISHMENTS—concl'd.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS, and Detailed Heads. <i>(Non-voted items in italics.)</i>	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			MISCELLANEOUS ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
			Turkish Bath.				
	1	...	Establishment ... ..	...	...	120	120
			Contingencies	120	...	...	...
			Grain compensation allowance ... ..	...	...	...	...
			TOTAL—MISCELLANEOUS ESTABLISHMENT.	120	120	120	120
SECRETARIAT BUILDINGS ESTABLISHMENT	2	2	Clerks	785		785	
	4	4	Servants	696		696	
			Temporary establishment ... ..	...		...	...
			Pay of Establishment	1,481	1,481	1,481	1,482
			Grain compensation allowance ... ..	...		...	...
			Other allowances ... ..	...		...	...
			Allowances—Voted ... ..	...	...	...	...
			Miscellaneous contingencies	7,100		7,180	
			Contingencies—Non-contract	7,100	7,180	7,180	6,897
			TOTAL SECRETARIAT BUILDINGS ESTABLISHMENT.	8,581	8,661	8,661	8,379

DEMAND No. 16.

MAJOR HEAD—52—EXTRAORDINARY CHARGES.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935, in respect of Extraordinary charges—Rs. 16,449.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
Reserved	10,542	8,117	3,070	12,283
Transferred... ..	5,907	9,322	2,012	2,879
	(a) 16,449	17,499	5,082	15,162
Total ... ..	...	945	...	2,163
TOTAL—52—EXTRAORDINARY CHARGES	16,449	18,444	5,082	17,325
ADD (1) EXPENDITURE IN ENGLAND, DEMAND No. 9, p. 241				
High Commissioner for India—				
Reserved	3,400	4,960	3,120	9,633
Exchange ... ..	...	...	...	935
Transferred ... ..	...	...	...	—50
TOTAL—EXPENDITURE IN ENGLAND	3,400	4,960	3,120	10,518
(2) ANGUL ... ..	...	...	...	...
GRAND TOTAL	19,849	23,404	8,202	27,843

(a) This amount represents the amount of this demand.

MAJOR HEAD—52-A.—CAPITAL OUTLAY ON FORESTS.					[RESERVED]			
Estimate of the charges that will come in course of payment during the year ending 31st March 1935, in respect of Capital Outlay on Forests—Rs.								
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs. 1,100	Rs. 3,340	Rs. ...	Rs. 1,320
FOREST SURVEYS† Voted								
ORGANISATION, IMPROVEMENT AND EXTENSION OF FORESTS.*								
Demarcation					1,400	4,468	3,470	638
Compensation for land and rights					500	...	100	351
Working Plans					1,250	1,600	2,600	507
Protection from fire ... ..					...	...	...	...
Sowing and planting					700	1,400	2,100	2,300
Other works ... ..					...	...	...	...
TOTAL—ORGANIZATION, ETC. (Voted)...					3,850	7,468	8,270	3,786
COMMUNICATIONS AND BUILDINGS.								
Roads and Bridges (a) Major works ... ..					...	...	...	...
... .. Minor works					2,500	3,119	2,500	2,815
Buildings Major works ... ..					...	...	...	...
... .. Minor works					4,868	2,713	2,700	1,964
Other works					500	550	550	315
DEDUCT—Probable Savings ... ..					...	...	...	...
TOTAL—COMMUNICATIONS, ETC. (Voted)					7,868	6,382	5,750	5,094
LIVESTOCK, STORES, AND TOOLS AND PLANT† Voted					3,950	2,500	2,500	2,660
SUSPENSE—WORK ADVANCE					500	500	...	...
Deduct—Recoveries of work advance					—50	—5.0	...	...
Deduct—Receipts and recoveries on capital account					—62	—15	...	...
TOTAL—52-A.—CAPITAL OUTLAY ON FORESTS					(b) 15,906	19,675	16,520	12,860
ADD—ANGUL (p. xxv)					1,200	1,260	1,260	2,339
GRAND TOTAL					17,106	20,935	17,780	15,199
DEDUCT—AMOUNT FINANCED FROM REVENUE					—17,106	—20,935	—17,780	—15,199
NET TOTAL NOT CHARGED TO REVENUE					...	...	...	...

JJ.—MISCELLANEOUS CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.
MAJOR HEAD—60-B.—COMMUTED VALUE OF PENSIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
COMMUTED VALUE OF PENSIONS ... { Voted ...				2,50,000	2,50,000	2,50,000	2,25,973
... { Non-voted ...				1,00,000	1,00,000	1,00,000	52,690
DEDUCT—(1) CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE. { Voted ...				—51,997	—29,517	—31,472	—10,622
... { Non-voted ...				—17,466	—8,452	—12,303	—3,976
(2) RECOVERIES TOWARDS COST OF PENSIONS RELATING TO OTHER GOVERNMENTS. Voted ...				...	—5,000	...	...
(3) AMOUNT TRANSFERRED TO 45-A—COMMUTED VALUE OF PENSIONS FINANCED FROM ORDINARY REVENUES. { Voted ...				...	...	...	...
... { Non-voted ...				...	...	...	...
ADD—ANGUL ... ..				...	...	...	...
TOTAL—60-B.—COMMUTED VALUE OF PENSIONS. { Voted (c) ...				1,98,003	2,15,483	2,18,523	2,15,351
... { Non-voted ...				82,534	91,548	87,697	48,714
GRAND TOTAL				2,80,537	3,07,031	3,06,225	2,64,065

* There are no sub-heads under the minor head.

† These minor heads are also primary units of appropriation.

(a) Each "major work" is also treated as a primary unit (p. 249).

(b) Included under Demand no. 7, p. 57.

(c) Included under Demand no. 12, page 221.

MAJOR HEAD—61—PAYMENTS TO RETRENCHED PERSONNEL. [RESERVED]

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	
	Rs.	Rs.	Rs.	Rs.	
CIVIL—(NON-COMMERCIAL) DEPARTMENTS.					
PAYMENTS OF GRATUITIES TO RETRENCHED PERSONNEL.	Voted ...	7,077	14,317	642	801
	Non-voted	7,528
TOTAL—NON-COMMERCIAL DEPARTMENTS ...	7,077	14,317	642	8,326	
IRRIGATION DEPARTMENT Voted ...	360	600	...	749	
DEDUCT—REPAYMENTS OUT OF REVENUE—					
CIVIL—NON-COMMERCIAL DEPARTMENTS,	Voted ...	—3,023	—160	—2,095	...
	Non-voted ...	—1,505	—1,505	—1,505	...
IRRIGATION DEPARTMENT Voted ...	—270	—150	—164	...	
TOTAL ...	(a) 4,141	14,607	—1,617	1,550	
	—1,505	—1,505	—1,505	7,525	
ADD—ANGUL	—164	821	—110	...	
GRAND TOTAL	2,475	13,923	—3,232	9,075	

(a) Included under Demand no.12, p. 221.

DEMAND No. 15.
EXPENDITURE IN ENGLAND.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935 for expenditure in England—Rs. 3,00,546.

Part I.—Estimate of charges of the Secretary of State for India for the year 1934-35.

Major heads.	Primary units or appropriation	Budget Estimate, 1934-35.			Revised Estimate, 1933-34.			Budget Estimate, 1933-34.			Accounts, 1932-33.		
		Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5.—LAND REVENUE (RESERVED).	Sundry Items	Rs. 17,200	Rs. ...	Rs. 17,200	Rs. 7,400	Rs. ...	Rs. 7,400	Rs. 5,200	Rs. ...	Rs. 5,200	Rs. 663	Rs. ...	Rs. 663
	TOTAL—5.—LAND REVENUE.	17,200	...	17,200	7,400	...	7,400	5,200	...	5,200	663	...	663
22.—GENERAL ADMINISTRATION (RESERVED).	Sundry Items	...	...	...	...	...	...	...	...	...	...	...	...
	Leave Salaries	...	4,160	4,160	...	10,240	10,240	...	...	...	...	11,451	11,451
	Cost of training of Indian Civil Service probationers (subvention to universities).	5,200	...	5,200	5,360	...	5,360	5,200	...	5,200	5,402	...	5,402
	TOTAL—22.—GENERAL ADMINISTRATION.	5,200	4,160	9,360	5,360	10,240	15,600	5,200	...	5,200	5,402	11,451	16,853
24.—ADMINISTRATION OF JUSTICE (RESERVED).	Sundry Items (Share of salary of Law Reporter).	...	...	...	...	...	...	...	...	...	...	...	...
	Sundry Items	2,000	...	2,000	3,600	...	3,600	2,000	...	2,000	10,323	...	10,323
	TOTAL—24.—ADMINISTRATION OF JUSTICE.	2,000	...	2,000	3,600	...	3,600	2,000	...	2,000	10,323	...	10,323
26.—POLICE (RESERVED).	Sundry Items (outfit allowance).	...	400	400	...	...	...	...	400	400	...	400	400
	TOTAL—26.—POLICE.	...	400	400	...	...	...	...	400	400	...	400	400
32.—MEDICAL (TRANSFERRED)	Miscellaneous leave allowance.	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—32.—MEDICAL.	...	...	...	...	...	...	...	...	...	...	...	...
45.—SUPERANNUATION ALLOWANCES AND PENSIONS (RESERVED).	Pensions of Military officers in respect of civil employment.	...	99,000	99,000	...	99,000	99,000	...	99,000	99,000	...	1,08,390	1,08,390
	TOTAL—45.—SUPERANNUATION.	...	99,000	99,000	...	99,000	99,000	...	99,000	99,000	...	1,08,390	1,08,390
	TOTAL	24,400	1,03,560	1,27,960	16,360	1,09,240	1,25,600	12,400	99,400	1,11,800	16,383	1,20,241	1,36,629
	EXCHANGE	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—SECRETARY OF STATE	24,400	1,03,560	1,27,960	16,360	1,09,240	1,25,600	12,400	99,400	1,11,800	16,383	1,20,241	1,36,629

Part II.—Estimate of charges of the High Commissioner for India for the year 1934-35.

Major heads.	Primary units of appropriation.	Budget Estimate, 1934-35.			Revised Estimate, 1933-34.			Budget Estimate, 1933-34.			Accounts, 1932-33.		
		Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5.—LAND REVENUE (RESERVED).	Overseas pay	...	5,600	5,600	...	8,400	8,400	...	10,800	10,800	...	11,895	11,895
	Leave salaries	2,000	...	2,000	...	2,320	2,320	...	2,320	2,320	5,970	38,434	44,404
	Deduct—Emergency cut.	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—5.—LAND REVENUE.	2,000	5,600	7,600	...	10,720	10,720	...	13,120	13,120	5,970	50,329	56,299
	6.—EXCISE (TRANSFERRED).	Leave Salaries	600	...	600	4,424	...	4,424
	Deduct—Emergency cut.	...	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—6.—EXCISE.	...	...	...	...	...	...	600	...	600	4,424	...	4,424
8.—FORESTS (RESERVED).	Overseas pay	...	26,120	26,120	...	23,760	23,760	...	21,760	21,760	...	18,254	18,254
	Leave salaries	...	...	...	...	13,240	13,240	...	12,960	12,960	...	34,285	34,285
	Deduct—Emergency deduction.	...	...	...	...	—600	—600	...	—120	—120	...	...	...
	Miscellaneous	120	...	120	...	...	...	...	...	...	203	—376	579
	TOTAL—8.—FORESTS.	120	26,120	26,240	...	36,400	36,400	...	34,600	34,600	203	52,915	53,118
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (RESERVED).	Overseas pay	...	...	...	...	4,120	4,120	...	3,000	3,000	...	4,474	4,474
	Miscellaneous	...	...	...	...	34	34	...	...	...	...	...	...
	Leave salaries	...	...	...	...	38,040	38,040	...	18,360	18,360	...	10,626	10,626
	Deduct—Emergency cut.	...	...	...	...	—1,080	—1,080	...	—320	—320	...	—461	—461
	Pension Miscellaneous.	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—15.—OTHER REVENUE EXPENDITURE.	...	...	...	...	41,080	41,080	...	21,040	21,040	...	14,639	14,639
22.—GENERAL ADMINISTRATION (RESERVED).	Leave salaries	10,820	1,73,920	1,89,240	27,640	2,25,520	2,53,160	44,540	1,56,000	2,00,840	29,084	1,78,795	2,07,879
	Deduct—Emergency cut.	...	—480	—480	—1,160	—7,400	—8,560	...	—1,080	—1,080	...	...	...
	Overseas pay	...	1,00,040	1,00,040	...	88,840	88,840	...	1,00,040	1,00,040	...	80,034	80,034
	Sundry items	...	...	...	...	...	...	...	...	...	...	...	...
	Cost of training of Indian Civil Service candidates.	27,000	5,760	32,760	22,800	2,560	25,360	27,840	2,560	30,400	20,567	2,826	23,413
	Local Government's share of the cost of the High Commissioner's Establishment.	33,846	...	33,846	32,000	...	32,000	30,680	...	30,680	31,573	...	31,573
	TOTAL—22.—GENERAL ADMINISTRATION.	70,666	2,81,240	3,54,906	81,280	3,09,520	3,90,800	1,03,360	2,57,520	3,60,880	81,244	2,61,658	3,42,902
Carried over ...	72,786	3,15,960	3,88,746	81,280	3,97,720	4,79,000	1,03,960	3,26,280	4,30,240	91,841	3,79,541	4,71,332	

Part II.—Estimate of charges of the High Commissioner for India for the year 1934-35—contd.

Major heads.	Primary units of appropriation.	Budget Estimate, 1934-35.			Revised Estimate, 1933-34.			Budget Estimate, 1933-34.			Accounts, 1932-33.		
		Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rg.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	72,786	3,15,960	3,88,746	81,280	3,97,720	4,79,000	1,03,960	3,26,230	4,30,240	91,840	3,73,544	4,71,384
24—ADMINISTRATION OF JUSTICE (RESERVED).	Leave salaries	...	1,94,840	1,94,840	...	1,35,520	1,35,520	...	1,47,320	1,47,320	2,061	1,39,249	1,41,310
	Deduct—Emergency cut.	...	—200	—200	...	—5,400	—5,400	...	—520	—520	...	...	...
	Overseas pay	...	24,600	24,600	...	26,240	26,240	...	24,720	24,720	...	28,922	28,922
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—24—ADMINISTRATION OF JUSTICE.	...	2,19,240	2,19,240	...	1,56,360	1,56,360	...	1,71,520	1,71,520	2,061	1,68,171	1,70,232
25—JAILS AND CONVICT SETTLEMENTS (RESERVED).	Leave salaries	2,760	...	2,760	2,600	...	2,600	4,600	...	4,600	...	12,283	12,283
	Deduct—Emergency cut.	—40	...	—40	—120	...	—120	...	...	...	...	...	...
	Overseas pay	...	2,120	2,120	...	2,120	2,120	...	2,120	2,120	...	2,133	2,133
	Recruitment in England.	...	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—25—JAILS AND CONVICT SETTLEMENTS.	2,720	2,120	4,840	2,480	2,120	4,600	4,600	2,120	6,720	...	14,416	14,416
26—POLICE (RESERVED).	Leave salaries	6,520	95,840	1,02,360	8,160	98,640	1,06,800	8,080	1,24,360	1,32,440	2,232	1,04,380	1,06,612
	Deduct—Emergency cut.	...	—320	—320	—160	—3,800	—3,960	—40	—480	—520	...	...	...
	Overseas pay	...	1,16,200	1,16,200	...	1,07,920	1,07,920	...	1,07,760	1,07,760	...	1,03,457	1,03,457
	Recruitment in England.	...	840	840	...	...	...	...	840	840	...	519	519
	Sundry items (Passage).	...	...	...	...	...	...	...	...	...	...	601	601
	Allowance for King's Medal.	600	...	600	600	...	600	920	...	920	857	...	857
	TOTAL—26—POLICE.	7,120	2,12,560	2,19,680	8,600	2,02,760	2,11,360	8,960	2,32,480	2,41,440	3,089	2,08,957	2,12,046
31—EDUCATION (TRANSFERRED).	Leave salaries	19,600	59,120	78,720	1,880	47,480	49,360	7,320	50,240	57,560	12,612	49,190	61,802
	Deduct—Emergency cut.	—120	...	—120	—90	—1,920	—2,010	...	...	...	—997	—2,144	—3,141
	Recruitment in England.	...	...	...	...	...	...	...	...	...	...	...	...
	Sundry items	...	...	...	...	...	...	...	...	...	...	...	...
	Overseas pay	...	29,120	29,120	...	33,840	33,840	...	35,520	35,520	...	35,590	35,590
	Scholarships...	...	...	...	1,280	...	1,280	3,280	...	3,280	7,473	...	7,473
	TOTAL—31—EDUCATION.	19,480	88,240	1,07,720	3,070	79,400	82,470	10,600	85,760	96,360	19,088	82,636	1,01,724
32—MEDICAL (TRANSFERRED).	Leave salaries	20,960	64,640	85,600	24,480	54,160	78,640	20,000	38,080	58,080	28,837	35,726	64,563
	Deduct—Emergency cut.	—40	—120	—160	—320	—2,920	—3,240	...	—120	—120	—1,022	—3,363	—4,384
	Overseas pay	...	40,320	40,320	...	43,560	43,560	...	38,600	38,600	383	42,762	43,095
	Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
	Recruitment in England.	...	...	...	...	...	...	...	...	...	1,540	...	1,540
	TOTAL—32—MEDICAL.	20,920	1,04,840	1,25,760	24,160	94,800	1,18,960	20,000	76,560	96,560	29,688	75,126	1,04,814
	Carried over ...	1,23,026	9,42,960	10,65,986	1,19,590	9,33,160	10,52,750	1,48,120	8,94,720	10,42,810	1,45,767	9,28,847	10,74,614

Part II.—Estimate of charges of the High Commissioner for India for the year 1934-35—contd.

Major heads.	Primary units of appropriation.	Budget Estimate, 1934-35.			Revised Estimate, 1933-34.			Budget Estimate, 1933-34.			Accounts, 1932-33.		
		Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Brought forward	Rs. 1,28,028	Rs. 9,42,960	Rs. 10,65,986	Rs. 1,19,590	Rs. 9,33,160	Rs. 10,52,750	Rs. 1,43,120	Rs. 8,94,720	Rs. 10,42,840	Rs. 1,45,767	Rs. 9,28,847	Rs. 10,74,614
33—PUBLIC HEALTH (TRANSFERRED).	Leave salaries	14,440	1,200	15,640	...	20,240	20,240	...	8,640	8,640	...	900	900
	Deduct—Emergency cut.	...	...	...	...	—1,200	—1,200	...	...	...	...	...	...
	Overseas pay	5,200	2,120	7,320	4,320	1,840	6,160	400	4,480	4,880	5,226	2,463	7,689
	Recruitment in England.	...	...	...	...	...	...	...	...	...	...	...	...
	Contribution to Tropical Disease Bureau.	...	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous	200	...	200	200	...	200	200	...	200	200	...	200
	TOTAL—33—PUBLIC HEALTH.	19,640	3,320	23,160	4,520	20,880	25,400	600	13,120	13,720	5,426	3,363	8,789
34—AGRICULTURE (TRANSFERRED).	Leave salaries	...	11,280	11,280	...	9,920	9,920	...	11,336	11,336	...	5,828	5,828
	Agriculture	...	...	...	...	...	...	...	...	...	...	...	...
	Emergency cut.	...	—80	—80	...	—480	—480	...	...	...	...	...	...
	Veterinary	...	13,320	13,320	...	...	...	...	...	...	...	...	...
	Co-operative	...	...	...	...	...	...	...	...	...	...	...	...
	Overseas pay—	...	6,400	6,400	...	6,800	6,800	...	6,400	6,400	...	11,191	11,191
	Agriculture	...	...	...	...	...	...	...	...	...	...	9,600	9,600
	Veterinary	...	6,800	6,800	...	...	...	...	...	...	...	4,200	4,200
	Co-operative	...	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous—	...	...	...	...	...	...	...	...	...	...	...	...
	Agriculture—	...	...	...	...	...	...	...	...	...	...	...	...
	Non-voted.	...	...	...	...	...	...	...	...	...	...	...	...
	Scholarships	...	...	...	...	...	...	...	...	...	...	...	...
	Veterinary.	...	...	...	...	...	...	...	...	...	...	...	...
	Sundry items	...	...	...	...	...	...	...	...	...	...	...	...
	Recruitment in England.	...	...	...	...	...	...	...	...	...	...	...	...
	Veterinary.	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—34—AGRICULTURE.	...	37,720	37,720	...	30,640	30,640	...	32,136	32,136	...	30,819	30,819
35—INDUSTRIES (TRANSFERRED)	Sundry items	1,520	...	1,520	1,520	...	1,520	1,440	...	1,440	1,498	...	1,498
	Recruitment in England.	...	...	...	...	...	...	...	...	...	...	...	...
	Overseas pay	9,600	...	9,600	7,400	...	7,400	7,400	...	7,400	8,000	...	8,000
	Leave salaries	7,520	...	7,520	16,440	...	16,440	11,160	...	11,160	12,622	...	12,622
	Scholarships	1,860	...	1,860	6,240	...	6,240	5,280	...	5,280	13,940	...	13,940
	Deduct—Emergency cut.	...	...	...	—760	...	—760	...	...	...	—1,262	...	—1,262
	TOTAL—35—INDUSTRIES	20,000	...	20,000	30,840	...	30,840	25,280	...	25,280	34,798	...	34,798
37—MISCELLANEOUS DEPARTMENTS (RESERVED).	Leave and Deputation Salaries	...	...	...	...	...	...	...	...	...	...	...	...
	Overseas pay ...	...	4,000	4,000	...	4,000	4,000	...	4,000	4,000	...	4,000	4,000
	TOTAL—37—MISCELLANEOUS DEPARTMENTS	...	4,000	4,000	...	4,000	4,000	...	4,000	4,000	...	4,000	4,000
41—CIVIL WORKS (RESERVED).	Leave salaries	11,120	35,640	46,760	...	...	...	...	...	...	6,726	...	6,726
	Overseas pay	6,640	5,000	11,640	9,600	...	9,600	9,600	...	9,600	6,516	...	6,516
	Sundry items	...	...	...	...	...	...	...	...	...	84	...	84
	Leave salaries	...	33,320	33,320	...	43,840	43,840	...	44,520	44,520	...	44,098	44,098
	Deduct—Emergency cut.	...	...	...	...	...	...	...	...	...	...	—3,185	—3,185
	Recruitment in England.	...	...	...	...	...	...	...	...	...	...	...	...
	Sundry items	...	...	...	...	...	...	...	...	...	...	83	83
	Overseas pay	...	29,600	29,600	600	30,720	31,320	4,400	29,520	33,920	...	28,188	28,188
	TOTAL—41—CIVIL WORKS.	17,760	1,03,560	1,21,320	10,200	74,560	84,760	14,000	74,040	88,040	13,326	69,184	82,510
	Carried over ...	1,80,028	10,91,560	12,72,186	1,65,150	10,63,240	12,28,390	1,88,000	10,18,016	12,06,016	1,99,317	10,36,213	12,35,530

Part II.—Estimate of charges of the High Commissioner for India for the year 1934-35—concl'd.

Major heads.	Primary units of appropriation.	Budget Estimate, 1934-35.			Revised Estimate, 1933-34.			Budget Estimate, 1933-34.			Accounts, 1932-33.		
		Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	1,80,626	10,91,560	12,72,186	1,65,150	10,63,240	12,28,590	1,88,000	10,18,016	12,06,016	1,99,317	10,36,213	12,35,530
45—SUPERANNUATION ALLOWANCES AND PENSIONS (RESERVED).	Superannuation and retired allowances.	92,000	8,40,000	9,32,000	87,840	7,68,680	8,56,520	1,00,000	6,66,680	7,66,680	94,440	6,77,391	7,71,831
	Compassionate Allowances. Covenanted Civil Service Pensions.	...	...	...	...	...	...	...	...	...	...	...	...
	Gratuities	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL 45—SUPERANNUATION, ETC.	92,000	8,40,000	9,32,000	87,840	7,68,680	8,56,520	1,00,000	6,66,680	7,66,680	94,440	6,77,391	7,71,831
46—STATIONERY AND PRINTING (RESERVED).	Leave salaries	...	...	...	...	...	...	...	...	...	...	5,871	5,871
	Deduct—Emergency cut.	...	...	...	...	...	...	...	...	...	...	...	...
	Sundry items	...	...	...	...	...	...	...	...	...	...	...	...
	Overseas pay	...	4,000	4,000	...	4,000	4,000	...	4,000	4,000	...	1,456	1,456
	TOTAL 46—STATIONERY AND PRINTING.	...	4,000	4,000	...	4,000	4,000	...	4,000	4,000	...	7,327	7,327
47—MISCELLANEOUS (RESERVED).	Sundry items	120	...	120	120	...	120	120	...	120	76	...	76
	Books and Periodicals.	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL 47—MISCELLANEOUS.	120	...	120	120	...	120	120	...	120	76	...	76
52—EXTRAORDINARY CHARGES.	Leave salary and travelling allowance of retrenched personnel.	...	...	...	...	...	...	...	...	...	...	...	...
	Reserved	3,400	...	3,400	4,960	...	4,960	3,120	...	3,120	9,633	935	10,568
	Transferred	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL—52—EXTRAORDINARY CHARGES.	3,400	...	3,400	4,960	...	4,960	3,120	...	3,120	9,633	935	10,568
	TOTAL ...	2,76,143	19,35,560	22,11,706	2,58,070	18,35,920	20,93,990	2,91,240	16,88,696	19,79,936	3,03,466	17,21,866	20,25,332
	EXCHANGE ...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL—HIGH COMMISSIONER ...		2,76,146	19,35,560	22,11,706	2,58,070	18,35,920	20,93,990	2,91,240	16,88,696	19,79,936	3,03,466	17,21,866	20,25,332
TOTAL EXPENDITURE IN ENGLAND.	(a)	3,00,546	20,39,120	23,39,666	2,74,430	19,45,160	22,19,590	3,03,640	17,88,096	20,91,736	3,19,854	18,42,107	21,61,961

(a) This amount represents the amount of this demand.

DEMAND No. 17.

MAJOR HEAD—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Estimate of the charges that will come in course of payment during the year ending 31st March 1935,
in respect of Loans and Advances—

Rs. 13,85,337

TOTAL OF DEMAND No. 17—Rs. 13,85,337

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS (Reserved)—				
ADVANCES UNDER THE AGRICULTURISTS' LOANS ACT ...	3,00,000	5,00,000	3,00,000	1,80,071
ADVANCES UNDER THE LAND IMPROVEMENT LOANS ACT ...	60,000	18,000	60,000	10,809
TOTAL—ADVANCES TO CULTIVATORS ... Reserved ...	3,60,000	5,18,000	3,60,000	1,90,880
LOANS UNDER THE CO-OPERATIVE CREDIT SOCIETIES ACT (Transferred)* ...	4,00,000	...	4,00,000	...
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES ...	...	...	...	...
ADVANCES UNDER SPECIAL LAWS—				
ADVANCES UNDER BIHAR AND ORISSA PRIVATE IRRIGATION WORKS ACT (AT THE DISPOSAL OF REVENUE DEPARTMENT).	1,000	2,000	2,020	...
ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE REVENUE DEPARTMENT—Reserved.				
ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE IRRIGATION DEPARTMENT—Reserved.	7,927	4,491	5,450	4,388
ADVANCES TO MUNDARI KHUNT-KATTIDARS FOR PAYMENT OF SETTLEMENT COST.				
TOTAL—RESERVED ...	8,927	6,491	7,470	4,388
LOANS UNDER THE STATE AID TO INDUSTRIES ACT, 1923—Transferred.	...	...	...	...
TOTAL—TRANSFERRED ...	...	...	...	...
TOTAL—ADVANCES UNDER SPECIAL LAWS ...	8,927	6,491	7,470	4,388
LOANS TO MUNICIPALITIES (Transferred)—				
PURI MUNICIPALITY	...	5,000	...	...
PATNA CITY MUNICIPALITY	5,00,000	...	...	...
JAMALPUR	...	...	...	...
GAYA	...	...	...	...
PURNEA	...	...	...	...
BHAGALPUR	...	...	...	...
TOTAL—LOANS TO MUNICIPALITIES ...	5,00,000	5,000	...	...
Carried over ...	12,68,927	5,29,491	7,67,470	1,95,268

* This minor head is also a primary unit of appropriation.
The sub-heads under this major head are also primary units of appropriation.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—<i>conold.</i>				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-31.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	12,68,927	5,29,491	7,67,470	1,95,268
LOANS TO DISTRICT BOARDS AND OTHER LOCAL AUTHORITIES—				
<i>(Transferred.)</i>				
BHAGALPUR DISTRICT BOARD ... ..	...	...	...
CUTTACK " " ... ..	...	...	...
PATNA " " ... ..	...	...	...
PURNEA " " ... ..	...	...	...
GAYA " " ... ..	...	...	...
BALASORE " " ... ..	...	...	...
HAZARIBAGH " " ... ..	...	...	...
RANCHI " " ... ..	...	...	...
PATNA ADMINISTRATION COMMITTEE ... ..	...	...	...
MOHSIN FUND FOR PAYMENT OF SCHOLARSHIPS	1,410	1,555	2,000	
TOTAL—LOANS TO DISTRICT BOARDS AND OTHER LOCAL AUTHORITIES	1,410	1,555	2,000	1,700
MISCELLANEOUS LOANS AND ADVANCES*				
Reserved ... ..	...	...	...
Transferred ... ..	...	...	...
RESERVE	25,000	...	25,000	
Transferred	90,000	...	25,000	
TOTAL—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	^(a) 13,85,337	5,31,046	8,19,470	1,96,968
<i>ADD—</i>				
<i>ANGUL (p. xxviii)—</i>				
<i>ADVANCES TO CULTIVATORS</i>	16,000	19,000	16,000	8,420
<i>TOTAL—ANGUL</i>	16,000	19,000	16,000	8,420
TOTAL—RESERVED	4,09,927	5,43,491	4,08,470	2,03,688
TOTAL—TRANSFERRED	9,91,410	6,555	4,27,000	1,700
GRAND TOTAL	^(b) 14,01,337	5,50,046	8,35,470	2,05,388

* This minor head is also a primary unit of appropriation.
 (a) This amount plus refunds represents the amount of this demand.
 (b) This figure is the total figure in the general abstract at page 8.
 The sub-heads in this major head are also primary units of appropriation.

ADVANCES FROM THE PROVINCIAL LOANS FUND (REPAYMENTS). [RESERVED].				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
TOTAL—ADVANCES FROM THE PROVINCIAL LOANS FUND (Non-voted).	70,694	63,045	58,155	59,786
FAMINE RELIEF FUND. [RESERVED].				
SUMMARY BY MINOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ADVANCE TO PROVINCIAL LOAN ACCOUNT (Non-voted)—				
(i) FOR LOANS TO CULTIVATORS, ETC.	7,76,000	5,37,000	7,76,000	1,96,066
(ii) FOR LOANS TO LOCAL BODIES	...	...	...	...
ADVANCES FOR FINANCING COMMUTATION OF PENSIONS.	3,50,000	3,45,000	3,50,000	2,64,065
REPAYMENT OF ADVANCES FROM THE PROVINCIAL LOANS FUND (Non-voted).	...	...	...	...
TRANSFER TO THE REVENUE ACCOUNT FOR EXPENDITURE ON OTHER OBJECTS OF A REVENUE NATURE.	5,50,000	...	...	...
TOTAL—FAMINE RELIEF FUND	16,76,000	8,82,000	11,26,000	4,60,131
TRANSFERS FROM FAMINE RELIEF FUND.				
	Rs.	Rs.	Rs.	Rs.
ADVANCES FROM FAMINE RELIEF FUND FOR FINANCING THE PROVINCIAL LOAN ACCOUNT—(Non-voted).	5,72,541	6,48,550	6,79,000	6,85,287
ADVANCES FROM FAMINE RELIEF FUND FOR FINANCING COMMUTATION OF PENSIONS.	53,454	22,677	28,482	...
TOTAL	6,25,995	6,71,227	7,07,482	6,85,287
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.				
SUBVENTIONS (Non-voted)	3,10,000	3,07,383	2,47,400	4,25,251
SUSPENSE. [RESERVED.]				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
TOTAL—SUSPENSE (Non-voted)	1,39,000	1,49,000	1,69,000	1,08,876
GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
	Rs.	Rs.	Rs.	Rs.
TOTAL—EXPENDITURE OUT OF THE GRANTS.	1,01,029	98,436	71,023	1,23,908

APPENDIX A.

33.—PUBLIC HEALTH—WORKS.

Details of the Budget Estimate for Original Major Works for 1934-35—(See p. 174.)

Head of classification.	Executive division.	Item no.	Locality.	Description of works.	Amount of sanctioned estimate.	Outlay.		Grant for 1934-35.			Item no.
						Actual to end of 1932-33.	Probable during 1933-34.	Work in progress.	Work not commenced.	Total.	
Public Health	Public Health Division, Patna.	1	Patna	TRANSFERRED. Patna University, water-supply and sanitary installation.	Rs. 2,79,708	Rs. 1,60,759	Rs. —350	Rs. 500	Rs. ...	Rs. 500	1
TOTAL—PUBLIC HEALTH—WORKS					...	...	...	...	...	500	
—TRANSFERRED.											

Each work on this page is a primary unit of appropriation.

APPENDIX B.

52-A.—CAPITAL OUTLAY ON FORESTS—COMMUNICATIONS AND BUILDINGS.

Details of the Budget Estimate for Original Major Works (Reserved) for 1934-35—(See p. 239.)

Head of classification.	Name of division.	Item no.	Locality.	Description of works.	Amount of sanctioned estimate.	Outlay.		Grant for 1934-35.			Item no.
						Actual to end of 1932-33.	Probable during 1933-34.	Work in progress.	Work not commenced.	Total.	
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
				Total—Roads and Bridges ...		...			...
							
							
							
				Total—Buildings ...							

Each work on this page is a primary unit of appropriation.

APPENDIX C.

Progressive utilization of the annual assignments to and of the balance of the Famine Insurance Fund.

Year.	Grant of the year.	Receipts from sources other than the annual grant.		Expenditure.			Net credit (+) or debit(-) on account of takavi loans.	Net result of the year's transactions, credit (+), debit (-).	Balance at credit from the commencement of the scheme to the end of the year.
		Interest on balances of the Fund.	Interest on takavi loans granted from the Fund.	On famine relief.	On protective irrigation works.	On other protective works.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1921-22 ...	11,62,000	...	3,037	42,829	18,169	...	-2,63,731	+8,40,308	8,40,308
Ditto, 1922-23 ...	11,62,000	45,677	27,624	...	14,046	...	+1,49,025	+13,70,280	22,10,588
Ditto, 1923-24 ...	11,62,000	1,03,073	8,334	86,489	10,210	7,307	-1,20,190	+10,49,211	32,59,799
Ditto, 1924-25 ...	11,62,000	1,31,345	16,567	...	4,820	3,492	-4,76,712	+8,24,888	40,84,687
Ditto, 1925-26 ...	11,62,000	1,86,609	23,930	15,264	22,123	8,521	+2,13,151	+15,39,782	56,24,470
Ditto, 1926-27 ...	11,62,000	1,99,632	22,817	56,015	34,119	7,926	-3,80,771	+9,06,618	65,31,088
Ditto, 1927-28 ...	11,62,000	2,25,594	19,946	1,73,290	13,704	6,995	-7,02,461	+5,11,090	70,42,178

Progressive utilization of the annual assignments to and of the balance of the Famine Relief Fund.

Year.	Assignment for the year.	Receipts from other sources than the annual assignment.					Expenditure on Famine Relief.	Withdrawals from the Fund for expenditure on objects other than Famine Relief.					Balance in the Fund at the end of the year.
		Interest on balances of the Fund.	Interest on advances to Provincial Loan Account.	Interest on advances for financing commutation of pensions.	Repayment of advances to Provincial Loan Account.	Repayment of advances for financing commutation of pensions.		For advances to Provincial Loan Account.	Expenditure on protective irrigation works.	For repayment of advances from the Provincial Loan Fund.	For financing commutation of pensions.	For other objects to be specified.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1928-29	2,41,282	...	...	...	...	...	9,18,606	...	4,99,960	...	...	58,64,894
Accounts, 1929-30	2,29,777	36,744	...	1,69,602	...	...	12,43,271	...	...	...	8,00,000	42,57,748
Accounts, 1930-31	2,43,622	85,907	...	4,03,647	...	...	3,06,409	...	...	...	...	46,84,512
Accounts, 1931-32	2,28,942	85,178	...	4,76,130	...	...	5,96,600	...	...	...	20,00,000	28,78,162
Accounts, 1932-33	1,42,013	94,305	...	6,88,287	...	...	1,96,066	...	...	2,64,065	...	33,39,636
Revised, 1933-34	1,07,988	73,674	12,540	6,48,550	22,677	...	5,37,000	...	...	3,45,000	...	33,23,065
Budget, 1934-35	1,00,862	61,004	22,734	5,72,541	53,454	...	7,76,000	...	...	3,50,000	5,50,000	24,57,660

APPENDIX D.

Account of expenditure in Bihar and Orissa out of the Subventions from the Central Road Development Account.

Year.	Opening balance.	Subventions from the Central Road Development Account.	Expenditure on road development projects.	Balance at the end of the year.
	Rs.	Rs.	Rs.	Rs.
Accounts, 1930-31 ... ..	...	4,30,000	7,994	4,22,006
Accounts, 1931-32	4,22,006	1,25,000	2,43,531	3,03,475
Accounts, 1932-33	3,03,475	6,81,150	4,25,251	5,59,374
Revised, 1933-34	5,59,374	3,40,000	3,07,383	5,91,991
Budget, 1934-35	5,91,991	1,42,000	3,10,000	4,23,991

APPENDIX E.

Progressive utilization of the net proceeds of taxation imposed under the Motor Vehicles Taxation Act.

Year.	Receipts.				Expenditure.							Balance at the end of the year.	Closing balance earmarked for original works on bridges, vide column 8.	Remarks.
	Balance at the beginning of the year.	Total receipts during the year.	Coat of collection.	Net receipts available for distribution.	Municipalities, 15 per cent.	District Boards, 85 per cent.				Total amount distributed during the year.				
					Road maintenance 15 per cent.	Flood damage, 10 per cent.	Original works on bridges, 15 per cent (subject to a minimum limit of Rs. 50 for each work).	Maintenance of road 50 per cent.	Re-construction of roads, metalling of unmetalled roads and re-construction and re-decking of bridges 10 per cent.		Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Actuals, 1931-32 (including the last quarter of 1930-31).	2,55,045	5,65,693	65,125	7,55,613	82,350	Nil.	Nil.	2,88,201	Nil.	2,88,201	3,70,551	3,85,062	-	
Actuals, 1932-33	3,85,062	4,57,673	48,000	7,94,735	86,000	...	2,384	3,16,680	Nil.	3,19,064	4,05,064	3,89,671	1,72,409	
Revised, 1933-34	3,89,671	3,75,000	48,000	7,16,671	50,821	28,811	12,676	2,60,074	...	3,01,561	3,52,332	3,64,289	2,08,783	
Budget, 1934-35	3,64,289	3,75,000	48,000	6,91,289	53,723	1,53,117	Nil.	44,688	1,21,928	3,19,733	3,73,456	3,17,833	2,57,833	

APPENDIX F.

Account of expenditure in Bihar and Orissa out of the grants made by the Imperial Council of Agricultural Research.

Year.	Opening balance.	Grant by the Imperial Council of Agricultural Research.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1932-33 ...	13,734	1,19,636	1,23,908	9,462
Revised, 1933-34 ...	9,462	89,095	98,436	121
Budget, 1934-35 ...	121	1,01,029	1,01,029	121

SCHEDULE

OF

EXPENDITURE

IN

ANGUL

(Non-voted)

FOR THE YEAR

1934-35

**SUPERINTENDENT, GOVERNMENT PRINTING,
BIHAR AND ORISSA, PATNA.
1934.**

ANGUL SCHEDULE.

GENERAL ABSTRACT OF EXPENDITURE.									
SUMMARY BY MAJOR HEADS.					Reference to detailed estimates.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
(1)	(2)	(3)	(4)	(5)	(6)				
		Rs.	Rs.	Rs.	Rs.				
5.—LAND REVENUE	i	32,652	32,040	32,483	30,167				
6.—EXCISE	v	27,441	16,138	16,085	24,549				
7.—STAMPS	v	265	260	210	279				
8.—FORESTS	vi	66,173	63,340	64,855	59,189				
9.—REGISTRATION	vii	280	280	280	275				
22.—GENERAL ADMINISTRATION	viii	90,636	88,577	91,734	83,818				
24.—ADMINISTRATION OF JUSTICE	xii	760	820	820	557				
25.—JAILS AND CONVICT SETTLEMENTS	xiii	9,372	9,254	9,571	11,109				
26.—POLICE	xiv	1,16,317	1,14,524	1,15,497	1,12,940				
31.—EDUCATION	xvi	1,05,713	1,04,771	1,06,074	98,515				
32.—MEDICAL	xx	49,779	47,265	48,069	41,980				
33.—PUBLIC HEALTH	xxii	3,025	3,414	2,962	1,976				
34.—AGRICULTURE	xxiii	12,136	11,853	11,722	11,207				
35.—INDUSTRIES	xxiv	8,526	8,436	8,208	8,406				
37.—MISCELLANEOUS DEPARTMENT	xxv	260	260	260	372				
41.—CIVIL WORKS	xxv	1,36,024	1,36,277	1,41,074	1,49,462				
43.—FAMINE	xxvi	5,000	2,000	5,000	...				
45.—SUPERANNUATION ALLOWANCES AND PENSIONS	xxvi	15,764	15,100	14,110	14,617				
45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE.	...	...	...	...	...
47.—MISCELLANEOUS	xxvi	1,154	1,044	1,454	1,030				
52.—EXTRAORDINARY CHARGES	xxvii	...	...	...	...
TOTAL—EXPENDITURE CHARGED TO REVENUE	...	6,81,277	6,55,653	6,70,468	6,50,448				
52A.—CAPITAL OUTLAY ON FOREST NOT CHARGED TO REVENUE	xxvii	1,200	1,260	1,260	2,339				
61.—PAYMENTS TO RETRENCHED PERSONNEL	xxviii	—164	821	—110	...				
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	xxviii	16,000	19,000	16,000	8,420				
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE	...	17,036	21,081	17,150	10,759				
GRAND TOTAL	...	6,98,313	6,76,734	6,87,618	6,61,207				

MAJOR HEAD 5.—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
CHARGES OF ADMINISTRATION.					Rs.	Rs.	Rs.	Rs.
A.—TAUZI ESTABLISHMENT—								
Pay of Establishment	...	...	...	...	760	730	764	643
Allowances	...	...	...	...	76	74	74	72
Contingencies—Contract	...	...	...	...	...	...	...	...
Contingencies—Non-contract	...	...	...	...	30	25	25	49
TOTAL—A					866	829	863	764
B.—KANUNGO ESTABLISHMENT—								
Pay of Establishment	...	...	...	...	7,588	7,100	7,450	6,691
Allowances	...	...	...	...	1,170	1,158	1,158	1,018
TOTAL—B					8,758	8,258	8,608	7,709

ANGUL SCHEDULE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
MANAGEMENT OF GOVERNMENT ESTATES.					Rs.	Rs.	Rs.	Rs.
A.—COLLECTION OF REVENUE—								
Pay of Establishment	...	...	...	...	3,366	3,298	3,351	2,926
Allowances	...	...	...	...	734	727	733	625
Contingencies—Non-contract	...	...	...	...	1,150	1,150	1,150	1,160
TOTAL—COLLECTION OF REVENUE					5,250	5,175	5,234	4,711
OUTLAY ON IMPROVEMENTS					17,778	17,778	17,778	16,483
SURVEY AND SETTLEMENT—								
Pay of Officers	...	...	...	...	...	...	...	...
Pay of Establishment	...	...	...	...	...	...	...	...
Allowances	...	...	...	...	...	...	...	...
Contingencies—Non-contract	...	...	...	...	...	...	...	...
<i>Add</i> :—Cost of Traverse Survey, etc.					...	...	...	...
TOTAL REVISION SETTLEMENTS					...	...	...	...
MAINTENANCE OF BOUNDARY PILLARS					...	...	...	...
TOTAL—SURVEY AND SETTLEMENT					...	...	...	...
TOTAL 5.—LAND REVENUE					32,652	32,040	32,483	30,167

5.—LAND REVENUE—CHARGES OF ADMINISTRATION.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TAUZI ESTABLISHMENT.	1	1	Clerk	763		740	
			Temporary Establishment	...		30	
			<i>Deduct</i> —Emergency out in pay	3		6	
			Pay of Establishment	760	730	761	643
			TRAVELLING ALLOWANCE	...		...
			Other allowances	76		74	
			Allowances	76	74	74	72
			Contract contingencies	...		...
			Contingencies—Contract	...	...	...
			Contingencies—Non-contract	30		25	
			Contingencies—Non-contract	30	25	25	49
			TOTAL—TAUZI ESTABLISHMENT	866	829	863	764
	KANUNGO ESTABLISHMENT.	1	1	Mutation officer	1,920		1,800
5		5	Kanungos	3,156		3,156	
5		5	Chainmen and measurers	600		600	
3		3	Clerks	1,560		1,560	
2		2	Servants	240		240	
			Temporary establishment	...		...
			Leave salaries	130		130	
			<i>Deduct</i> —Emergency out in pay	18		36	
			Pay of Establishment	7,588	7,100	7,450	6,691
			TRAVELLING ALLOWANCE	400		400	348
			Other allowances	770		758	670
			Allowances	1,170	1,158	1,158	1,018
			TOTAL—KANUNGO ESTABLISHMENT	8,758	8,258	8,608	7,709

ANGUL SCHEDULE.

5.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1931-35. (3)					
COLLECTION OF REVENUE.	2	2	Tahsildars	Rs. 1,440		Rs. 1,440	
	1	1	Clerk	840		833	
	6	6	Patwaris and servants	780		780	
			Temporary establishment	240		240	
			Leave salaries	75		75	
			<i>Deduct</i> —Emergency cut in pay	—9		—17	
						
			... Pay of Establishment	3,266	3,298	3,351	2,926
						
			TRAVELLING ALLOWANCE	500		500	411
			Other allowances	234		233	214
			Allowances	734	727	733	625
			Miscellaneous contingencies	1,150		1,150	
			Contingencies—Non-contract	1,150	1,150	1,150	1,160
		TOTAL—COLLECTION OF REVENUE	5,250	5,175	5,234	4,711	
OUTLAY ON IM- PROVEMENTS.			Grant for ordinary improvement	7,778		7,778	
			Miscellaneous ... ..	...		...
			Special grant.—Contract grant out of hide license fees.	10,000		10,000	
			TOTAL—OUTLAY ON IMPROVEMENTS*	17,778	17,778	17,778	16,983

* This sub-head is also a primary unit of appropriation.

ANGUL SCHEDULE.

5.—LAND REVENUE—SURVEY AND SETTLEMENT.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			SURVEY AND SETTLEMENT.	Rs.	Rs.	Rs.	Rs.
REVISION SETTLEMENT OPERATIONS.			Settlement Officer ... ..	...		...
			Assistant Settlement Officers ... ..	...		...
			Pay of Officers ... ..	...	...	...
			Settlement and Assistant Settlement Officers—				
			Clerks ... ..	...		...
			Servants ... ..	...		...
			Temporary establishment ... ..	...		...
			Field establishment ... ..	...		...
			Pay of Establishment ... ..	...	...	...	...
			TRAVELLING ALLOWANCE ... ..	...		...
			Other allowances ... ..	...		...
			Allowances ... ..	...	...	...	...
			JOB (CONTRACT) WORK ... ..	...		...
			Service postage and telegram charges ... ..	...		...
			Boundary pillars ... ..	...		...
			Miscellaneous contingencies ... ..	...		...
			Petty construction and repairs ... ..	...		...
			Unforeseen charges ... ..	...		...
			Purchase of tents, stores, etc. ... ..	...		...
			Contingencies—Non-contract ... ..	...	...	...	...
		<i>Add</i> —Cost of Traverse survey and mapping work ... ..	...	...	...	...
		TOTAL—REVISION SETTLEMENT ... ..	...	...	...	...
		MAINTENANCE OF BOUNDARY PILLARS ... ..	...	...	...	...
		TOTAL—SURVEY AND SETTLEMENT ... ..	...	...	...	...

ANGUL SCHEDULE.

6.—EXCISE.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
DISTRICT EXECUTIVE ESTABLISHMENT—	Rs.	Rs.	Rs.	Rs.
Pay of Establishment	4,783	4,500	4,447	4,093
Allowances	2,460	2,458	2,458	2,413
Contingencies—Contract ..	350	350	350	331
Contingencies—Non-Contract	70	70	70	69
TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	7,663	7,378	7,325	6,909
COST PRICE OF EXCISE OPIUM	19,778	8,760	8,760	17,640
TOTAL—6.—EXCISE	27,441	16,138	16,085	24,549

6.—EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT EXECUTIVE ESTABLISHMENT.	4	3	Inspectors and Sub-Inspectors	Rs. 2,760	Rs.	Rs. 2,520	Rs.
	1	1	Clerk	514		480	
	9	7	Servants	1,152		1,152	
			Special pay	257		209	
			Leave salaries	112		112	
			Deduct—Emergency cut in pay	-12		-36	
			Pay of Establishment	4,783	4,500	4,447	4,093
			TRAVELLING ALLOWANCE	1,500		1,500	1,372
			Rewards	550		550	
			Grain compensation allowance	410		...	1,044
			Other allowances ... ..	...		408	
		Allowances	2,460	2,458	2,458	2,416	
		Contingencies—Contract	350	350	350	331	
		Contingencies—Non-contract	70	70	70	69	
		TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	7,663	7,378	7,325	6,909	

MAJOR HEAD—7.—STAMPS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
SUPERINTENDENCE (a)	Rs. 15	Rs. 10	Rs. 25	Rs. 2
DISCOUNT FOR SALE OF NON-JUDICIAL STAMPS	80	80	53	77
DISCOUNT FOR SALE OF JUDICIAL STAMPS	50	50	62	34
DISCOUNT ON PLAIN PAPER ... ..	...	...	...	...
STAMPS SUPPLIED FROM CENTRAL STAMPS STORES { Judicial ... Non-Judicial	80	80	60	54
	40	40	10	112
TOTAL—7.—STAMPS	265	260	210	279

(a) These minor heads are also primary units of appropriation.

8.—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.	100	...	100	...
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS: (a)	3,000	3,000	3,000	3,412
MAINTENANCE, REPAIRS AND RENEWALS—				
Feed and upkeep of cattle ... ..	...	36	600	629
Roads and Bridges	4,000	3,300	4,000	4,399
Buildings	4,700	4,700	4,000	3,911
Renewals and Replacements of Stores, etc.	50	100	50	68
Other works	400	414	490	318
TOTAL—MAINTENANCE, ETC. ...	9,150	8,580	9,140	9,325
CONSERVANCY AND REGENERATION—				
Maintenance of boundaries	750	750	650	697
Surveys ... ..	...	...	...	...
Working Plans ... ..	...	...	...	...
Regeneration	2,000	1,800	2,550	1,582
Fire protection	1,200	1,100	1,300	1,191
Other works	1,500	1,500	1,500	398
TOTAL—CONSERVANCY AND REGENERATION.	5,450	5,150	6,000	3,868
MISCELLANEOUS (a)	3,400	3,400	1,450	951
SUSPENSE—				
Work Advances	100	100	100	...
Deduct—Recoveries of works advances	—100	—100	—100	...
TOTAL—SUSPENSE ...	..	...	...	...
TOTAL—CONSERVANCY, MAINTENANCE AND REGENERATION...	21,100	20,130	19,690	17,556
ESTABLISHMENT.				
Pay of Officers	10,955	10,215	10,710	9,811
Pay of Establishment	21,704	21,300	21,724	20,367
Allowances	5,450	5,400	5,750	5,307
Contingencies—Non-Contract	2,000	1,400	1,600	1,352
TOTAL—ESTABLISHMENT ...	40,109	38,315	39,784	36,837
Interest on Capital outlay	4,964	4,895	5,381	4,796
TOTAL—8—FORESTS ...	66,173	63,340	64,855	59,189

(a) These sub-heads are also "primary units of appropriation".

8.—FORESTS—ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ESTABLISHMENT.	1	1	Superior officers 1(900)	Rs. 11,000	Rs.	Rs. 10,800	Rs.
			Special pay ... ..	...		...
			Deduct—Emergency cut in pay	—45		—90	
			Pay of Officers (non-voted)	10,955	10,215	10,710	9,811
	2	2	Forest Rangers	1,920		1,920	
	4	4	Deputy Rangers	2,100		2,100	
	6	6	Foresters	2,280		2,280	
	52	52	Forest guards	8,798		8,736	
			Leave salaries ... ..	...		...
			Replacement of students deputed to Forest Schools.	627		686	
			For increments ... ..	...		...
	5	5	Clerks	4,822		4,824	
	8	8	Peons	1,044		1,008	
			Temporary establishment ... ..	...		...
			Leave salaries ... ..	...		...
			Increments	1,132		1,226	
			Deduct—Emergency cut in pay	—27		—55	
			Pay of Establishment	21,704	21,300	21,724	20,367
			TRAVELLING ALLOWANCES—				
			Superior officers	3,700		4,000	3,596
			Subordinate forest and depot establishments	...		...
			Office establishment ... ..	...		...
			Other allowances	1,750		1,750	1,711
		Allowances	5,640	5,400	5,750	5,307	
		Contingencies—					
		Carriage of tents and records	150		150		
		Rates, rents and taxes ... ..	...		...
		Service postage charges	450		450		
		Sundries	1,400		1,000		
		Contingencies—Non-contract	2,000	1,400	1,000	1,352	
		TOTAL—ESTABLISHMENT	40,109	38,315	39,784	36,837	

MAJOR HEAD—9.—REGISTRATION.

DISTRICT CHARGES.	Pay of Establishment*	245	245	245	240
	Allowances ... ..	...	...	...	...
	Contingencies—Contract*	35	35	35	35
	TOTAL—DISTRICT CHARGES	280	280	280	275
TOTAL—9.—REGISTRATION		280	280	280	275

* These primary units of appropriation are also sub-heads.

22.—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT.				
Pay of officers	43,020	42,364	42,521	38,491
Pay of Establishment	15,821	14,600	16,585	14,433
Allowances	7,871	8,500	8,681	8,495
Contingencies—Contract	3,125	3,125	3,125	2,997
Contingencies—Non-contract	1,022	800	1,058	861
Grants-in-aid	2,500	2,500	2,500	2,500
TREASURY ESTABLISHMENT.				
Pay of Establishment	4,559	4,520	4,548	4,064
Allowances	397	397	392	386
Contingencies—Contract	350	350	350	350
TOTAL—TREASURY ESTABLISHMENT	5,306	5,267	5,290	4,800
TOTAL—GENERAL ESTABLISHMENT	78,495	77,156	79,740	72,517
SUBDIVISIONAL ESTABLISHMENT.				
Pay of Establishment	6,403	6,100	6,532	5,799
Allowances	250	250	200	238
TOTAL—SUBDIVISIONAL ESTABLISHMENT	6,653	6,350	6,732	6,037
OTHER ESTABLISHMENTS.				
PROCESS-SERVING ESTABLISHMENT.				
Pay of Establishment	5,090	4,700	4,841	4,839
Allowances	248	221	271	210
Contingencies—Contract	150	150	150	139
Contingencies—Non-contract ... ..	...	...	...	11
TOTAL—PROCESS-SERVING ESTABLISHMENT	5,488	5,071	5,262	5,199
ENCAMPING GROUNDS ... ..	...	...	...	...
CEMETERIES NOT ATTACHED TO CHURCHES ... ..	...	..	...	...
TOTAL—OTHER ESTABLISHMENTS	5,488	5,071	5,262	5,199
MISCELLANEOUS.				
DISCRETIONARY GRANT AT THE DISPOSAL OF THE DEPUTY COMMISSIONER. ... ..	...	...	...	65
TOTAL—GENERAL ADMINISTRATION	90,636	88,577	91,734	83,818

ANGUL SCHEDULE.

22.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
			GENERAL ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Deputy Commissioner 1(1,350)	16,200		16,175	
	4	4	Deputy and Sub-Deputy Collectors and Sub-Deputy Magistrates 1 (850), 1(450), 1 (650), 1(200).	25,800		25,500	
			Special pay 1 (100)	1,200		1,200	
			Personal pay ... ..	...		...
			<i>Deduct</i> —Emergency cut in pay	—180		—354	
			Pay of Officers*	43,020	42,364	42,521	38,491
Pay of Establishment.	16	16	Clerks	12,530		13,812	
			Apprentices	480		480	
	12	12	Servants	1,548		1,548	
			Leave salary	600		600	
			Temporary establishment	270		...	
	2	2	Elephant establishment	240		240	
			<i>Deduct</i> —Probable savings ... ..	...		...
			<i>Deduct</i> —Emergency cut in pay	—47		—115	
			Pay of Establishment*	15,621	14,600	16,565	14,433
Allowances ...			TRAVELLING ALLOWANCE	4,500		4,500	4,189
			Grain compensation allowance ... ..	...		...
			Other allowances	2,621		3,681	4,303
			Rewards to sarbarakars	500		300	3
			Remuneration to copyists	250		200	
			Allowances*	7,871	8,500	8,681	8,495
Contingencies—Contract.			Contract contingencies	3,000		3,000	
			Maintenance of furniture	125		125	
			Contingencies—Contract*	3,125	3,125	3,125	2,697
			Carried over	69,637	68,539	70,893	64,416

* These primary units of appropriation are also sub-heads.

ANGUL SCHEDULE.

22.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			GENERAL ESTABLISHMENT—<i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	69,637	68,589	70,892	64,416
Contingencies— Non-contract.			Purchase of tents ... ..	...		...
			Purchase of typewriter ... ..	...		...
			Value of mathematical instruments ... ..	...		...
			Miscellaneous contingencies	182		218	
			Purchase of cycles ... ..	...		...
			Feed and keep of elephants	840		840	
			Contingencies—Non-contract* ...	1,022	800	1,058	801
Grants-in-aid ...			Contribution for Chaukidari Reward Fund out of hide license fees.	...		...
			Reformation work among the Pans in Angul ...	2,500		2,500	
			Grants-in-aid* ...	2,500	2,500	2,500	2,500
TREASURY ES- TABLISHMENT.	4	4	Clerks	3,934		3,910	
	1	1	Potdar	276		276	
	1	1	Servant	120		120	
			Temporary establishment	15		15	
			Leave salaries	260		260	
			<i>Deduct</i> —Emergency out in pay	—16		—33	
			Pay of Establishment ...	4,589	4,520	4,548	4,064
			TRAVELLING ALLOWANCE	5		...	3
			Grain compensation allowance ... ..	...		...	...
			Other allowances	392		392	383
			Allowances ...	397	397	392	386
			Contract contingencies	350		350	
			Contingencies—Contract ...	350	350	350	350
		TOTAL—TREASURY ESTABLISHMENT ...	5,336	5,267	5,290	4,800	
		TOTAL—GENERAL ESTABLISHMENT ...	78,495	77,156	79,740	72,517	

* These primary units of appropriation are also sub-heads.

22.—GENERAL ADMINISTRATION—SUBDIVISIONAL ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUBDIVISIONAL ESTABLISHMENT.	6	6	Clerks	Rs. 4,231	Rs.	Rs. 4,357	Rs.
			Leave salaries	250		250	
	5	5	Servants	612		612	
			Temporary establishment ... ..	...		...
	1	1	Apprentices	240		240	
			Special pay (Khandmal allowance)	846		872	
	2	2	Elephants establishment	240		240	
			Deduct—Emergency cut in pay	—16		—39	
			Pay of Establishment	6,403	6,100	6,532	5,799
			TRAVELLING ALLOWANCES	250		200	238
			Other allowances ... ..	...		...
		Allowances	250	250	200	238	
		TOTAL—SUBDIVISIONAL ESTABLISHMENT	6,653	6,350	6,732	6,037	

22.—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS.

SUB-HEADS.	Strength.	Details by	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.		
							(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PROCESS-SERV- ING ESTABLISH- MENT.	2	2	OTHER ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	
			Nazirs and their establishment	1,732		1,488		
	21	21	Process-serving peons	3,120		3,120		
			Extra process-serving peons	100		100		
			Leave salary	145		145		
			Deduct—Emergency out in pay	—7		—12		
			Pay of Establishment	5,090	4,700	4,841	4,839	
			TRAVELLING ALLOWANCE	75		100	41	
			Grain compensation allowance ... ..	...		...	...
			Other allowances	173		171	169	
			Allowances	248	221	271	210	
			Contract contingencies	150		150		
			Contingencies—Contract	150	150	150	139	
			Miscellaneous contingencies ... ..	...		...
			Contingencies—Non-contract ... ..	...	...	...	11
			TOTAL—PROCESS-SERVING ESTABLISH- MENT.	5,488	5,071	5,262	5,119	
	ENCAMPING GROUNDS. CEMETERIES NOT ATTACHED TO CHURCHES.			ENCAMPING GROUNDS CONTINGENCIES*	
				CEMETERIES NOT ATTACHED TO CHURCHES.*	
			TOTAL—OTHER ESTABLISHMENTS	5,488	5,071	5,262	5,199	
DISCRETIONARY GRANT.			MISCELLANEOUS.					
			DISCRETIONARY GRANT AT THE DIS- POSAL OF THE DEPUTY COMMISSIONER.*	...	...	...	55
		TOTAL - MISCELLANEOUS ... ..	...	...	...	65	

* These sub-heads are also primary units of appropriation.

ANGUL SCHEDULE.

MAJOR HEAD—24.—ADMINISTRATION OF JUSTICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
LAW OFFICERS (MUFASSAL ESTABLISHMENT)					400	400	400	264
CRIMINAL COURTS—								
Allowances—(Other allowance)					30	30	30	15
Contingencies—Non-contract					330	390	390	278
TOTAL—CRIMINAL COURTS					360	420	420	293
TOTAL—24.—ADMINISTRATION OF JUSTICE					760	820	820	557

24.—ADMINISTRATION OF JUSTICE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MUFASSAL ESTABLISHMENT.				Rs.	Rs.	Rs.	Rs.
LAW OFFICERS ...			Defence of paupers charged with murder	400		400	
			TOTAL—LAW OFFICERS	400	400	400	264
CRIMINAL COURTS							
			Reward under the Arms Act	30		30	15
			Fees for Post-mortem Examinations ... ..			...	...
			Allowances	30	30	30	15
			Miscellaneous contingencies (non-contract)	30		30	
			Diet and travelling allowance to witnesses	300		360	
			Contingencies—Non-contract	330	390	390	278
			TOTAL—CRIMINAL COURTS	360	420	420	293

25.—JAILS AND CONVICT SETTLEMENTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
JAILS—								
ESTABLISHMENT					5,511	5,501	5,428	5,539
DIETARY CHARGES—								
Contract Contingencies					50	50	50	52
Rations					1,800	1,700	2,000	3,212
TOTAL—DIETARY CHARGES					1,850	1,750	2,050	3,264
Carried over					7,361	7,251	7,478	8,803

25.—JAILS AND CONVICT SETTLEMENTS—JAILS.*					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Rs.	Rs.	Rs.	Rs.
Brought forward ...					7,361	7,251	7,478	8,803
HOSPITAL CHARGES—								
Contract contingencies ... ..					...	...	...	...
Non-contract contingencies					63	60	60	53
TOTAL—HOSPITAL CHARGES ...					63	60	60	53
CLOTHING AND BEDDING OF PRISONERS(a)					100	100	100	543
SANITATION CHARGES ^(a) (Contingencies—Contract)					50	40	40	70
CHARGES FOR MOVING PRISONERS(a)					150	250	200	249
CONTINGENCIES—								
Non-contract contingencies					450	425	475	427
Contract contingencies					310	280	310	237
TOTAL—CONTINGENCIES ...					760	705	785	664
ALLOWANCES—								
Travelling allowance					150	150	100	183
Other allowances					420	420	420	353
TOTAL—ALLOWANCES ...					570	570	520	536
LIVESTOCK, TOOLS AND PLANT(a)					30	40	50	68
CHARGES FOR POLICE CUSTODY(a)					38	38	38	28
TOTAL—JAILS ...					9,122	9,054	9,271	11,014
JAIL MANUFACTURE *					250	200	300	95
TOTAL—25.—JAILS AND CONVICT SETTLEMENTS ...					9,372	254	9,571	11,109

SUB-HEADS.	Strength		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ESTABLISHMENT.	2	2	Clerical, educational and mechanical establishments	Rs. 792	Rs.	Rs. 792	Rs.
	19	19	Head warders and warders	4,380		4,296	
			Extra warders	100		100	
	2	2	Establishment	240		240	
			Deduct—Emergency cut in pay	—1		...	
			TOTAL—ESTABLISHMENT (a) ...	5,511	5,501	5,428	5,539

*Sub-jails—Cost of raw materials—Raw materials and stores, Rs. 250.

All the sub-heads under this minor head relate to sub-jails.

(a) These sub-heads are also primary units of appropriation. Under Sanitation charges the provision of Rs. 50 is for Contingencies—contract.

26.—POLICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.						Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
						Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE FORCE.									
Pay of Officers	...	...	...	...	...	9,390	8,032	8,842	8,300
Police force	...	...	...	...	...	72,632	72,766	73,330	70,295
Clerical Establishment	...	...	...	...	...	5,792	5,456	5,698	5,247
Hospital charges	...	...	...	...	...	2,714	2,368	2,438	2,374
Allowances	...	...	...	...	...	17,627	17,650	16,437	16,923
Contingencies—Contract	...	...	...	...	...	3,100	3,000	3,000	2,293
Contingencies—Non-contract	...	...	...	...	...	4,545	4,725	5,225	7,064
TOTAL—DISTRICT EXECUTIVE FORCE						1,15,800	1,13,997	1,14,970	1,12,496
CATTLE POUNDS	...	...	...	...	...	517	527	527	444
TOTAL—26.—POLICE						1,16,317	1,14,524	1,15,497	1,12,940

26.—POLICE—DISTRICT EXECUTIVE FORCE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT EXECUTIVE FORCE.				Rs.	Rs.	Rs.	Rs.
Pay of Officers	1	1	Superintendent, 1 (750) ...	9,427		8,914	
			Compensatory allowance ...	...		...
			Overseas pay ...	...		...
			Deduct—Emergency out in pay ...	—37		—72	
			Pay of Officers*	9,390	8,032	8,842	8,300
Police Force	17	16	Executive Subordinates ...	26,100		26,580	
	202	202	Constabulary ...	45,084		45,228	
			Special pay ...	3,504		3,624	
			Deduct—Probable savings under constables ...	—2,000		—2,000	
			Deduct—Emergency out in pay ...	—56		—102	
			Police Force*	72,632	72,766	73,330	70,295
Clerical Establishment.	5	5	Clerks and muharrirs ...	5,454		5,332	
	1	1	Servant ...	120		120	
	1	1	Probationer ...	240		240	
			Deduct—Emergency out in pay ...	—22		—44	
			Clerical Establishment*	5,792	5,456	5,698	5,247
Hospital Charges	1	1	Sub-Assistant Surgeon ...	1,560		1,500	
			Diet of patients ...	20		20	
			Medical stores ...	730		730	
			Contingencies—contract ...	360		150	
			Furniture maintenance ...	50		50	
			Petty Repairs ...	...		...
			Deduct—Emergency out in pay ...	—6		—12	
			Hospital Charges*	2,714	2,368	2,438	2,374
			Carried over	90,528	88,622	90,308	86,216

*These primary units of appropriation are also sub-heads.

ANGUL SCHEDULE.

26.—POLICE—DISTRICT EXECUTIVE FORCE—*concl'd.*

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			DISTRICT EXECUTIVE FORCE—<i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.
			Brought forward ...	90,528	88,622	90,308	86,216
Allowances ...			TRAVELLING ALLOWANCE ...	8,500		8,000	8,261
			REWARDS FOR MERITORIOUS WORK...	150		150	
			Railway warrants ...	500		1,000	434
			Escort charges ...	500		500	
			Diet allowance ...	100		100	
			Rewards to public for useful help to the police ...	150		150	100
			Fees for training of buglers ...	2		2	
			Fees for instruction in Drill ...	2		2	
			Other allowances ...	7,723		6,533	8,128
			Payment on account of medical treatment of British officers of the Superior Civil Service ...	...		...
			<i>Deduct</i> —Probable savings ...	...		...
			Allowances* ...	17,627	17,650	16,437	16,923
Contingencies— Contract.			Petty repairs ...	200		200	
			Contract contingencies ...	2,600		2,600	
			Furniture maintenance ...	300		200	
			Contingencies—Contract* ...	3,100	3,000	3,000	2,293
Contingencies— Non-contract.			PURCHASE OF CLOTHING ...	3,000		4,000	
			Purchase of arms and accoutrements ...	600		600	
			Customs duty on imported stores ...	...		...
			Purchase of typewriters and duplicators ...	...		...
			Cost of Elephants ...	...		...
			Petty construction ...	...		...
			Grant to athletic club ...	150		75	
			Purchase of bicycles ...	...		...
			Purchase of tents ...	775		530	
			Charges for washing of police clothing ...	20		20	
			Feed and keep of Elephants ...	...		...
			Contingencies—Non-contract* ...	4,545	4,725	5,225	7,064
			TOTAL—DISTRICT EXECUTIVE FORCE ...	1,15,800	1,16,997	1,14,970	1,12,496

*The primary units of appropriation are also sub-heads.

26.—POLICE—CATTLE POUNDS.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
CATTLE POUNDS...	9	9	Pound-keepers	267		267	
			Petty construction and repairs	250		260	
			Other contingencies ... ..	...		...
			TOTAL—CATTLE POUNDS*	517	527	527	444
*This minor head is the primary unit of appropriation.							
MAJOR HEAD—31.—EDUCATION.							
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
B.—SECONDARY—				Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS.							
Pay of Officers	...	...	...	2,988	3,035	4,879	3,633
Pay of Establishment	...	...	...	23,332	22,000	22,636	19,760
Allowances	...	...	...	2,387	2,402	2,502	2,311
Contingencies—Non-Contract	...	...	...	3,170	3,050	3,030	2,852
TOTAL—GOVERNMENT SECONDARY SCHOOLS	...	...	...	31,877	50,487	33,047	28,556
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION	...	...	...	...	...	...	...
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—RECURRING	...	...	...	2,472	2,472	2,760	2,760
DITTO	...	...	...	...	500	...	...
C.—PRIMARY—							
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.							
RECURRING	...	...	...	...	...	...	...
NON-RECURRING	...	...	...	...	...	...	...
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—RECURRING	...	...	...	42,555	45,288	42,266	42,010
				42,555	45,288	42,266	42,010
D.—SPECIAL—							
TRAINING SCHOOLS.							
Pay of Establishment	...	...	...	614	850	1,235	1,416
Allowances	...	...	...	82	210	277	346
Contingencies—Non-Contract	...	...	...	1,470	1,450	1,370	1,372
TOTAL—TRAINING SCHOOLS	...	...	...	2,166	2,510	2,882	3,134
REFORMATORY SCHOOL—Other contingencies	...	...	...	50	45	30	44
TOTAL—GOVERNMENT SPECIAL SCHOOLS	...	...	...	2,216	2,555	2,912	3,178
Carried over	...	...	...	79,120	81,302	80,985	76,504

31.—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.						Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
						Rs. 79,120	Rs. 81,302	Rs. 80,985	Rs. 76,564
Brought forward ...									
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.									
RECURRING						360	360	360	360
NON-RECURRING ... ..						...	...	...	...
E.—GENERAL—									
INSPECTION.									
Pay of Officers						4,355	3,859	4,046	3,575
Pay of Establishment						11,019	10,000	10,912	9,395
Allowances						5,367	4,800	5,205	4,615
Contingencies—Contract						900	900	100	880
Contingencies—Non-contract						170	100	170	104
District School Committee						750	700	716	592
TOTAL—INSPECTION ...						22,541	20,359	21,949	19,151
SCHOLARSHIPS						2,862	2,000	1,750	1,873
MISCELLANEOUS						830	750	1,030	627
TOTAL—31.—EDUCATION						1,05,713	1,04,771	1,06,074	98,515

31—EDUCATION—SECONDARY.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GOVERNMENT SECONDARY SCHOOLS.	1	1	Master 1(250)	Rs. 3,000	Rs.	Rs. 4,920	Rs.
			Deduct—Emergency cut in pay	—12		—41	
			Pay of Officers	2,988	3,035	4,879	3,633
	22	22	Teachers (non-gazetted)	19,060		18,258	
			Special pay	2,865		2,912	
	1	1	Clerk	518		506	
	6	6	Servants	720		720	
			Leave pay	250		400	
			Deduct—Emergency cut in pay	—84		—160	
			Pay of Establishment	23,332	22,000	22,636	19,760
			TRAVELLING ALLOWANCE	160		175	108
			Other allowances	2,227		2,327	2,203
			Allowances	2,387	2,402	2,502	2,311
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	330		330	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES.	550		550	
			APPARATUS AND APPLIANCES	100		100	
			Purchase of typewriter ... ..	...		...
			Boarding charges	760		740	
			Miscellaneous contingencies (non-contract)	1,430		1,310	
			Contingencies—Non-contract	3,170	3,050	3,030	2,352
		TOTAL—GOVERNMENT SECONDARY SCHOOLS	31,877	30,487	33,047	28,556	

ANGUL SCHEDULE.

31.—EDUCATION—SPECIAL.

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1934-35. (3)					
TRAINING SCHOOLS.	4	1	Teachers	Rs. 576		Rs. 1,188	
			Special pay ... ..	...		...
			Leave pay	40		50	
			Deduct—Emergency cut in pay	—2		—3	
			Pay of Establishment	614	850	1,235	1,416
			TRAVELLING ALLOWANCE	10		50	72
			Grain compensation allowance ... ..	...		...
			Other allowances	72		227	274
			Allowances	82	210	277	346
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	10		10	
			Stipends	1,800		1,800	
			Miscellaneous contingencies—(non-contract)	60		60	
			Deduct—Probable savings	—400		—500	
			Contingencies—Non-contract	1,470	1,450	1,370	1,372
			TOTAL—TRAINING SCHOOLS	2,166	2,510	2,882	3,134
Reformatory Schools—Other contingencies	50	45	30	44			
TOTAL—GOVERNMENT SPECIAL SCHOOLS	2,216	2,555	2,912	3,178			

31—EDUCATION—GENERAL.

INSPECTION				Rs.	Rs.	Rs.	Rs.
	1	1	Inspector 1(290)	3,772		3,480	
			Special pay (50)	600		600	
			Deduct—Emergency cut in pay	—17		—34	
			Pay of Officers	4,355	3,859	4,046	3,575
			District Inspector	2,700		2,623	
			Sub-Inspectors	4,860		4,693	
			Special pay	504		615	
			Clerks	1,893		1,855	
			Servants	600		600	
			Leave salaries	500		600	
			Deduct—Emergency cut in pay	—38		—74	
			Pay of Establishment	11,019	10,000	10,912	9,385
			Carried over	15,974	13,859	14,958	12,960

ANGUL SCHEDULE.

31.—EDUCATION—GENERAL—*concl'd.*

SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34. (2)	1931-35. (3)					
			Brought forward ...	Rs. 15,374	Rs. 13,859	Rs. 14,958	Rs. 12,960
INSPECTION— <i>concl'd.</i>			TRAVELLING ALLOWANCE ...	4,500		4,530	3,804
			Grain compensation allowance ...	...		...
			Other allowances ...	867		675	811
			Cost of passage, etc. ...	...		...
			Allowances ...	5,367	4,800	5,205	4,615
			Contract contingencies ...	850		850	
			Furniture maintenance ...	50		50	
			Contingencies—Contract ...	900	900	900	880
			Miscellaneous contingencies (non-contract) ...	50		50	
			Purchase of typewriter ...	...		...
			Circulating library ...	120		120	
			Contingencies—Non-contract ...	170	100	170	104
		1	Clerk ...	590		576	
			Contract contingencies ...	40		40	
			Other allowance ...	100		100	
		District School Committee ...	730	700	716	592	
		TOTAL—INSPECTION ...	22,541	20,359	21,949	19,151	
SCHOLARSHIPS ...			In colleges ...	...		...
			In secondary schools ...	2,862		1,750	
			In primary schools ...	...		...
		TOTAL—SCHOLARSHIPS ...	2,862	2,000	1,750	1,873	
MISCELLANEOUS ...			Miscellaneous charges ...	50		50	
			Rewards and stipends to Sanskrit tols ...	...		200	
			Remuneration to examiners ...	60		60	
			Other Examination charges ...	30		30	
			Allowance to Medical Officer ...	690		690	
		TOTAL—MISCELLANEOUS ...	830	750	1,030	627	
		TOTAL—GENERAL ...	26,233	23,109	24,729	21,651	

ANGUL SCHEDULE.

MAJOR HEAD—32.— MEDICAL.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
MEDICAL ESTABLISHMENT—	Rs.	Rs.	Rs.	Rs.
Pay of Officers	7,790	6,832	7,140	5,983
Pay of Establishment	3,344	3,054	3,266	2,939
Allowances	1,720	1,720	1,920	1,409
Contingencies—Contract	360	360	360	360
Contingencies—Non-contract	62	62	112	57
Reserve medical subordinates	500	500	1,000	338
TOTAL—MEDICAL ESTABLISHMENT	13,776	12,528	13,798	11,086
HOSPITALS AND DISPENSARIES—				
Pay of Establishment	21,627	20,511	19,895	17,737
Allowances	2,266	2,116	2,266	1,637
Contingencies—Contract	2,190	2,190	2,190	2,042
Contingencies—Non-contract	9,920	9,920	9,920	9,478
Grants to hospitals and dispensaries ... ..	...	...	...	...
TOTAL—HOSPITALS AND DISPENSARIES	36,003	34,737	34,271	30,894
TOTAL—32—MEDICAL	49,779	47,265	48,069	41,980

32.—MEDICAL—MEDICAL ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MEDICAL ESTABLISHMENT.	1	1	Civil Surgeon 1(650)	Rs. 7,822	Rs.	Rs. 7,200	Rs.
			Deduct—Emergency cut in pay	—32		—60	
			Pay of Officers	7,790	6,832	7,140	5,983
	1	1	Sub-Assistant Surgeon	1,560		1,500	
	2	2	Clerks	1,032		1,020	
			Special pay	420		420	
			Leave salary	100		100	
	2	2	Servants	240		240	
			Deduct—Emergency cut in pay	—8		—14	
			Pay of Establishment	3,344	3,054	3,266	2,939
			TRAVELLING ALLOWANCE	1,000		1,200	689
			Other allowances	720		720	720
			Allowances	1,720	1,720	1,920	1,409
			Contract contingencies	360		360	
			Contingencies—Contract	360	360	360	360
		Medical stores	50		50		
		Miscellaneous contingencies (non-contract)	12		62		
		Contingencies—Non-contract	62	62	112	57	
		Reserve Medical subordinates	500	500	1,000	338	
		TOTAL—MEDICAL ESTABLISHMENT	13,776	12,528	13,798	11,086	

ANGUL SCHEDULE.

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32.—MEDICAL.—HOSPITALS AND DISPENSARIES.							
SUB-HEADS. (1)	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (4)	Budget Estimate, 1934-35. (5)	Revised Estimate, 1933-34. (6)	Budget Estimate, 1933-34. (7)	Accounts, 1932-33. (8)
	1933-34 (2)	1934-35. (3)					
HOSPITALS AND DISPENSARIES.	9	9	Sub-Assistant Surgeons	Rs. 12,780	Rs. ...	Rs. 11,400	Rs. ...
			Special pay	1,044	..	840	...
			Leave salary	500		500	
	2	2	Matrons	1,800		1,800	
	12	12	Compounders	4,200		4,104	
	11	11	Servants	1,368		1,368	
			Establishment for Jarpara dispensary ... ..	...		...
			<i>Deduct</i> —Emergency cut in pay	—65		—117	
			Pay of Establishment*	21,627	20,511	19,895	17,737
			TRAVELLING ALLOWANCE	1,000		1,000	404
			Allowances for Jarpara dispensary ... ..	...		...	...
			Other allowances	1,266		1,266	1,233
			Allowances*	2,266	2,116	2,266	1,637
			Contract contingencies	2,190		2,190	
			Contingencies—Contract*	2,190	2,190	2,190	2,042
			Customs duty on imported stores ... ..	...		...
			Contingencies for Jarpara dispensary	620		620	
			Miscellaneous contingencies (non-contract)	2,500		2,500	
			Medical stores	5,650		5,650	
			Equipment of State Hospitals	1,000		1,000	
			Treatment of venereal diseases	150		150	
			Contingencies—Non-contract*	9,920	9,920	9,920	9,478
			Special grants for equipment of buildings ... ..	...		...
			Ditto for Jarpara dispensary ... ..	...		...
			Grants for the treatment of venereal diseases ... ..	...		...
			Grants to Hospitals and Dispensaries* ... ..	...	...	...
			TOTAL—HOSPITALS AND DISPENSARIES	36,003	34,737	34,271	30,894

*These primary units of appropriation are also sub-heads.

ANGUL SCHEDULE.

MAJOR HEAD—33.—PUBLIC HEALTH.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT—				
Pay of Establishment	1,295	1,084	1,232	1,050
Allowances	810	1,410	810	688
Contingencies (Contract)	70	70	70	70
Contingencies (Non-contract)	50	50	50	10
TOTAL PUBLIC HEALTH ESTABLISHMENT	2,225	2,614	2,162	1,818
EXPENSES IN CONNECTION WITH PLAGUE, MALARIA AND EPIDEMICS	800	800	800	158
TOTAL—33.—PUBLIC HEALTH	3,025	3,414	2,962	1,976

33.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VACCINATION ESTABLISHMENT.	2	2	Inspectors and Sub-Inspectors	1,200		1,140	
			Vaccinators and assistants and their deputation allowance.	100		100	
			<i>Deduct—Emergency cut in pay</i>	—5		—8	
			Pay of Establishment	1,295	1,084	1,232	1,050
			TRAVELLING ALLOWANCE	750		750	628
			Other allowances	60		60	60
			Allowances	810	1,410	810	688
			Contract contingencies	70		70	
			Contingencies—Contract	70	70	70	70
			Medical stores	50		50	
			Miscellaneous (non-contract) ... ..	...		...
			Contingencies—Non-contract	50	50	50	10
			TOTAL—VACCINATION ESTABLISHMENT	2,225	2,614	2,162	1,818
			TOTAL—PUBLIC HEALTH ESTABLISHMENT	2,225	2,614	2,162	1,818

MAJOR HEAD—34.—AGRICULTURE.								
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.					Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
					Rs.	Rs.	Rs.	Rs.
AGRICULTURE—								
Pay of Establishment	...	...	...	...	1,396	1,291	1,333	1,194
Allowances	...	...	...	...	361	404	354	321
Contingencies	...	...	...	...	4,060	4,060	4,060	4,043
TOTAL—AGRICULTURE					5,817	5,755	5,747	5,558
VETERINARY CHARGES—								
Pay of Establishment	...	...	...	...	3,139	2,918	3,010	2,851
Allowances	...	...	...	...	980	980	965	968
Contingencies—Non-contract	...	...	...	...	2,200	2,200	2,000	1,830
TOTAL—VETERINARY					6,319	6,098	5,975	5,649
CO-OPERATIVE CREDIT (a)	...	...	...	...	...	...	...
TOTAL —34.—AGRICULTURE					12,136	11,853	11,722	11,207

34.—AGRICULTURE.—AGRICULTURE.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1931-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
	1	1	Overseer	956		908	
	1	1	Servant	120		120	
	1	1	Sardar	324		312	
			<i>Deduct—Emergency cut in pay</i>	—4		—7	
			Pay of Establishment	1,396	1,291	1,333	1,194
			TRAVELLING ALLOWANCE	200		200	175
			Other allowances	161		154	146
			Allowances	361	404	354	321
			Miscellaneous (non-contract)	780		2,410	
			Pay of kamdars	3,280		650	
			Contingencies	4,060	4,060	4,060	4,043
			TOTAL—AGRICULTURE	5,817	5,755	5,747	5,558

(a) Subsidy to Angul Union.

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34.—AGRICULTURE.—VETERINARY CHARGES.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HOSPITALS AND DISPENSARIES.	3	3	Veterinary Assistants and their duty allowance	Rs. 2,550	Rs.	Rs. 2,430	
	5	5	Servants	600		600	
			<i>Deduct</i> —Emergency out in pay	—11		—20	
			Pay of Establishment	3,139	2,918	3,010	2,851
			TRAVELLING ALLOWANCE	800		800	791
			Other allowances	180		165	177
			Allowances	980	980	965	968
			Instruments, appliances and apparatus	270		270	
			Miscellaneous contingencies	1,080		1,080	
			Purchase of serum	850		650	
			Contingencies—Non-contract	2,200	2,200	2,000	1,830
			TOTAL—HOSPITALS AND DISPENSARIES	6,319	6,098	5,975	5,649
			TOTAL—VETERINARY CHARGES	6,319	6,098	5,975	5,649

MAJOR HEAD—35.—INDUSTRIES.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
INDUSTRIES—				
INDUSTRIAL AND TECHNICAL SCHOOLS—				
Pay of Establishment	3,078	2,988	2,760	2,616
Allowances	60	60	60	60
Scholarships and Stipends	1,400	1,400	1,400	1,363
Contingencies—Non-contract	2,500	2,500	2,500	2,894
TOTAL—INDUSTRIAL AND TECHNICAL SCHOOLS	7,038	6,948	6,720	6,933
GRANT-IN-AID	1,488	1,488	1,488	1,473
TOTAL—INDUSTRIES	8,526	8,436	8,208	8,406
TOTAL—35.—INDUSTRIES	8,526	8,436	8,208	8,406

35.—INDUSTRIES—INDUSTRIES.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			INDUSTRIAL AND TECHNICAL SCHOOLS.	Rs.	Rs.	Rs.	Rs.
Pay of Estab- lishment.	4	4	Masters	2,690		2,390	
	1	1	Local allowance	274		262	
			Servant	120		120	
			Deduct—Emergency cut in pay	—6		—12	
			Pay of Establishment	3,078	2,988	2,760	2,618
Allowances ...			Travelling Allowance	60		60	60
			Other allowances ... ..	...		...
			Allowances	60	60	60	60
Scholarships and stipends.			Stipends	1,400		1,400	
			Scholarships and stipends	1,400	1,400	1,400	1,363
Contingencies— Non-contract.			Instruments and apparatus	150		150	
			Contingencies	2,350		2,350	
			TOTAL	2,500	2,500	2,500	
			DEDUCT—SALE-PROCEEDS OF MATERIALS ... ..	...		...
			Contingencies—Non-contract	2,500	2,500	2,500	2,894
			TOTAL—INDUSTRIAL AND TECHNICAL SCHOOLS.	7,038	6,948	6,720	6,933

MAJOR HEAD—37.—MISCELLANEOUS DEPARTMENT.

SUB-HEAD UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Inspection of motor vehicles	260	260	260	372
Total—Miscellaneous Department	260	260	260	372
TOTAL—37.—MISCELLANEOUS DEPARTMENT	260	260	260	372

MAJOR HEAD—41.—CIVIL WORKS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
1. ORIGINAL WORKS—				
(i) BUILDINGS	9,000	9,000	9,000	7,813
(ii) COMMUNICATIONS ... ..	...	...	...	13,672
TOTAL	9,000	9,000	9,000	21,485
Carried over	9,000	9,000	9,000	21,485

CIVIL WORKS—concl'd.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	9,000	9,000	9,000	21,485
2. REPAIRS	82,800	82,800	82,800	84,641
3. ESTABLISHMENT*	36,006	36,259	41,138	36,344
4. TOOLS AND PLANT† ..	4,750	4,750	4,750	3,448
5. SUSPENSE ... ..	...	...	...	158
6. GRANTS-IN-AID	3,468	3,468	3,386	3,386
TOTAL—41.—CIVIL WORKS ...	1,36,024	1,36,277	1,41,074	1,49,462
MAJOR HEAD—43.—FAMINE.				
A.—FAMINE	5,000	2,000	5,000	...
TOTAL—43.—FAMINE ...	5,000	2,000	5,000	...
MAJOR HEAD—45.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
SUPERANNUATION AND RETIRED ALLOWANCES	15,500	15,000	13,800	14,517
GRATUITIES	100	100	200	100
WRITE BACK TO REVENUE OF PAYMENTS TO RETRENCHED PERSONNEL	164	...	110	...
TOTAL—45.—SUPERANNUATION ALLOWANCES AND PENSIONS.	15,764	15,100	14,110	14,617
MAJOR HEAD—47.—MISCELLANEOUS.				
(A)	Rs.	Rs.	Rs.	Rs.
TRAVELLING ALLOWANCE OF OFFICIALS AND NON-OFFICIALS, ETC. ... ..	...	...	...	18
PETTY ESTABLISHMENT :				
CIRCUIT HOUSE	284	284	284	284
KHEDDA CHARGES ... ..	...	...	...	...
REWARDS FOR DESTRUCTION OF WILD ANIMALS	500	500	800	500
DONATIONS FOR CHARITABLE PURPOSES	140	140	140	122
MISCELLANEOUS AND UNFORESEEN CHARGES	100	...	100	...
MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT PASTEUR INSTITUTE	20	20	20	6
MISCELLANEOUS DURBAR CHARGES	100	100	100	100
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF ... ..	...	...	...	...
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS	10	...	10	...
TOTAL—47.—MISCELLANEOUS ...	1,154	1,044	1,454	1,030

(A) All the minor heads in this column except Petty Establishment are primary units of appropriation.

* Included under Demand no. 27 on page 220.

47.—MISCELLANEOUS—PETTY ESTABLISHMENT.							
SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	1933-34.	1934-35.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			PETTY ESTABLISHMENT.				
			CIRCUIT HOUSE.	Rs.	Rs.	Rs.	Rs.
	1		Chaukidar and servant ... ..	...	72	144	144
			Other allowances ... ..	...	...	...	...
			Grain compensation allowance ... ..	...	...	...	...
			TRAVELLING ALLOWANCE ... ..	...	...	...	...
			Contingencies (non-contract)	264	192	120	140
			Maintenance of furniture	20	20	20	...
			TOTAL—CIRCUIT HOUSE*	284	284	284	284
			KHEDDA CHARGES* ... ..	...	...	...	...
			TOTAL—PETTY ESTABLISHMENT	284	284	284	284
52.—EXTRAORDINARY CHARGES.							
			LEAVE SALARY OF RETRENCHED PERSONNEL	Rs. ...	Rs. ...	Rs. ...	Rs. ...
52-A.—CAPITAL OUTLAY ON FORESTS.							
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
				Rs.	Rs.	Rs.	Rs.
FOREST SURVEYS ... ..				...	...	...	...
ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS—							
Demarcation ... ..				...	...	...	266
Compensation for land ... ..				...	...	...	...
Working plans ... ..				...	...	...	...
Sowing and planting ... ..				...	...	...	...
Other works ... ..				...	...	...	...
TOTAL—ORGANIZATION, ETC.				...	...	...	266
LIVE-STOCK, STORES, AND TOOLS AND PLANT				280	300	300	605
COMMUNICATIONS AND BUILDINGS—							
Roads and Bridges ... ..				...	...	...	...
Buildings				920	960	960	1,568
Other works ... ..				...	...	...	...
TOTAL—COMMUNICATIONS AND BUILDINGS				920	960	960	1,568
TOTAL—52-A.—CAPITAL OUTLAY ON FORESTS				1,200	1,260	1,260	2,339

* These sub-heads are also primary units of appropriation.

ANGUL SCHEDULE.

MAJOR HEAD—60-B—COMMUTED VALUE OF PENSIONS.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
Commuted value of pensions ... ..	...	..	...	...
<i>Deduct</i> —Amount transferred to 45-A ... ..	...	...	...	...
Total ... ..	...	...	...	...
MAJOR HEAD—61.—PAYMENTS TO RETRENCHED PERSONNEL.				
	Rs.	Rs.	Rs.	
PAYMENTS TO RETRENCHED PERSONNEL ... ..	...	821	...	...
<i>DEDUCT</i> —WRITES BACK TO REVENUE	-164	...	-110	...
TOTAL	-164	821	-110	...
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.				
SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.				
	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.
	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS.				
UNDER THE LAND IMPROVEMENT ACT	3,000	1,000	3,000	
UNDER AGRICULTURISTS' LOANS ACT XII OF 1884	13,000	18,000	13,000	
TOTAL—LOANS AND ADVANCES	16,000	19,000	16,000	8,420

N O T E.

The Financial Statement was prepared before it was known that the 5 per cent cut in pay would be continued during the year 1934-35. The effect of the continuance of the cut will be to effect an improvement of 9 lakhs in the budget. This will reduce the figure for "Total expenditure charged to revenue" (page 21) from 5,37,00 to 5,28,00 and the figure for "Total expenditure" (page 23) from 5,83,07 to 5,74,07. The figure for "Closing balance" will be increased to 33,20 and that for "Provincial deficit" reduced from 22,96 to 13,96.

In the notes on the various expenditure heads, the figures given for increased provision in 1934-35 on account of the restoration of the cut in pay should be neglected, wherever they occur.

Memorandum on the Financial Statement for the year 1934-35.

(Except where otherwise stated, the figures in the memorandum are in thousands of rupees.)

In accordance with rule 25 of the Bihar and Orissa Legislative Council Rules, the budget for 1934-35 is presented to the Council. Appendix A to this statement summarizes the estimates, both of receipts and expenditure, by major heads; the detailed estimates will be found in the separately printed estimates of the Civil, Irrigation, and Roads and Buildings Departments.

“Current estimate” means the budget for the current year as passed last March; “Revised” means the estimate of receipts or expenditure for the current year as now framed on the basis of actual figures for part of the year, and estimated figures for the remainder; and “Budget” means the receipts and expenditure estimated for next year, 1934-35.

2. The budget estimates are usually completed in the first half of January and this year these were finally approved two hours before the occurrence of the disastrous earthquake on January 15th. This disaster must of necessity cause large reductions in revenue and large increases in expenditure. It was, however, impossible to frame any accurate estimate of the alterations that would be necessary either in the revised estimates or in the budget in sufficient time to enable the budget to be introduced on the date fixed, and in fact some time must still elapse before it is possible to frame such estimates. It was, therefore, decided that no attempt would be made to alter the budget, and it is, therefore, presented to the Council exactly as it was finally approved on the morning of January 15th. It must, however, be realised that the inevitable reduction of revenue, and the necessary expenditure that has to be incurred, as a result of the earthquake makes the estimated figures for the closing balance of 1933-34 and 1934-35 of little or no value and that the estimates themselves make no provision for any expenditure in connection with the earthquake. The assent of the Council to such expenditure will be taken on supplementary demands which will be presented towards the end of March when it is hoped that it will be possible to give to the Council more accurate information as to the ways and means position for 1934-35. This financial statement has also been prepared with reference to the budget as presented, and makes no mention of any alterations likely to occur as a result of the earthquake.

3. It was estimated that at the beginning of the current year, there would be an opening balance of 52,34. Actually the year opened with a balance of 4,35 more than was anticipated, viz., 56,69, including the ordinary balance of 17,60 and 33,40, 5,59 and 10 in the Famine Relief Fund, the Road Fund and the Agricultural Research grants, respectively. The difference was due to receipts and expenditure in 1932-33 being 1,05 and 5,40 respectively, below the Revised.

4. It is now expected that during the current year the revenue will be 5,00,60 against the current estimate of 5,08,50 or about 8 lakhs less than was anticipated, while, on the other side of the account, it is expected that expenditure debitable to revenue will amount to 5,10,91 or 10½ lakhs less than the original estimate.

5. The result of this is that, so far as can be foreseen at present, the local Government will close this year and open next year with the following balances :—

Ordinary balance	...	...	...	...	8,00
Subventions from Central Road Development Account	...			...	5,92
Grants from Imperial Council of Agricultural Research	...			...	1
Famine Relief Fund	...	...	...	...	33,23
				Total	47,16

as compared with the current estimate of—

Ordinary balance	...	...	...	...	77
Subventions from Central Road Development Account	...			...	7,85
Grants from Imperial Council of Agricultural Research	...			...	13
Famine Relief Fund	...	...	...	...	28,93
				Total	37,68

It is anticipated, therefore, that the year will close with 9,48 more in the balance than was thought likely 12 months ago. This is due to the decrease in revenue and expenditure as also increase in the opening balance.

6. The total revenue of next year is put at 5,22,24 which is nearly 21½ lakhs in excess of the revised estimate for the current year. Of this 5½ lakhs represent the amount which will be transferred from the Famine Relief Fund to the Revenue account for meeting expenditure of a non-recurring nature and 7 lakhs, a fictitious increase due to a change in the procedure for budgetting as explained under the head XIII—Irrigation.

7. Expenditure charged to revenue is expected to amount in 1934-35 to 5,37,00. The largest expenditure head is now 26—Police (85,43) followed by 31—Education (81,58), 22—General Administration (75,78), 41—Civil Works (51,12); and 24—Administration of Justice (40,16). In addition to revenue expenditure, provision has been made for loans and suspense, which are not debitable to revenue.

8. These transactions leave the following closing balance at the end of the year :—

Ordinary balance	...	...	...	...	—4,63
Subventions from Central Road Development Account	...			...	4,24
Grants from Imperial Council of Agricultural Research	...			...	1
Famine Relief Fund	...	...	...	...	24,58
				Total	24,20

During the year 1934-35, therefore, the provincial deficit (i.e., the difference between the ordinary opening and closing balances) will be 12,63, while at the same time 5,50 will be withdrawn from the excess balance in the Famine Relief Fund for revenue expenditure.

9.

II.—Taxes on income.

1932-33	...	...	...	...	1,22
1933-34 (Estimate)	...	...	...	...	3,17
1933-34 (Revised)	...	...	...	...	1,25
1934-35 (Budget)	...	...	...	...	1,25

The receipts under this head represent the share of income-tax collected in the province which is allocated by the Central Government to the local Government under rule 15 of the Devolution Rules. The estimates are based on figures suggested by the Accountant-General. Government have no materials for framing an independent estimate.

10.

III.—Salt.

1932-33	...	...	...	...	3,19
1933-34 (Estimate)	...	...	...	...	3,00
1933-34 (Revised)	...	...	...	...	1,50
1934-35 (Budget)	...	...	...	...	1,50

The additional duty on foreign salt was reduced from four annas and six pies to two annas and six pies with effect from the 1st April 1933. The receipts for the first half year 1933-34 were only 62. A slight increase is expected in the second half year. The Revised has accordingly been taken at 1,50. The Budget has been passed for the same amount on the assumption that the additional duty will continue to be levied in 1934-35 and that the net proceeds will be distributed among the local Governments on the basis of consumption as in previous years.

11.

V.—Land Revenue.

1932-33	...	...	...	...	1,80,85
1933-34 (Estimate)	...	...	...	...	1,79,57
1933-34 (Revised)	...	...	...	...	1,77,91
1934-35 (Budget)	...	...	...	...	1,80,13

The drop of 1,66 in the Revised is mainly due to short recoveries of over a lakh of rupees on account of Survey and Settlement charges in Chota Nagpur, as some of the landlords there have been allowed to pay the costs of settlement operations in instalments. A decrease of half a lakh is also anticipated under ordinary revenue. The Budget is practically the same as the current estimate, except that refunds have been reduced by 81 which explains the slight increase in the Budget as a whole.

12.

VI.—Excise.

1932-33	...	...	...	...	1,20,01
1933-34 (Estimate)	...	...	...	...	1,27,01
1933-34 (Revised)	...	...	...	...	1,22,00
1934-35 (Budget)	...	...	...	...	1,27,00

The current estimate allowed for an improvement of Rs. 7 lakhs over last year's actuals mainly in the expectation that general conditions would improve slightly and so increase the yield of revenue this year. Nine months' actuals were only 2 lakhs better than last year's figure. No further increase is anticipated during the remaining three months. The revised has therefore been reduced by Rs. 5 lakhs.

The Budget has again been raised to the level of this year's original estimate in the hope of some economic improvement. The full effect of the increase in Excise staff will also, it is expected, be seen next year.

13.	<i>VII.—Stamps.</i>				
1932-33	...	...	...	...	1,06,57
1933-34 (Estimate)	...	...	...	...	1,07,50
1933-34 (Revised)	...	...	...	...	1,11,50
1934-35 (Budget)	...	...	...	...	1,11,50

Eight months' actuals in the current year are about four lakhs better than the receipts of the corresponding period in 1932-33. An increase of four lakhs has therefore been allowed in both Revised and Budget over the current estimate.

The Government of India have decided to abolish the unified stamps for postage and revenue and to introduce separate revenue stamps of the denominations of half an anna, one anna, two annas and four annas with effect from the 1st April 1934. In order to assist the transition, the local Government have, with the approval of the Government of India, already introduced special overprinted stamps for revenue purposes for temporary use in this province. These changes have also been taken into account in framing the Revised and Budget.

14.	<i>VIII.—Forests.</i>				
1932-33	...	...	...	...	6,19
1933-34 (Estimate)	...	...	...	...	6,39
1933-34 (Revised)	...	...	...	...	6,84
1934-35 (Budget)	...	...	...	...	6,90

The increase in the Revised is mainly due to better prices obtained for certain timber coupes in the Palamau, Kolhan and Porahat Divisions this year. An increase of 14 occurs in Miscellaneous receipts. This represents the value of the Saranda Divisional Forest Officer's old residence taken over by the Khasmahal Department on payment.

The Budget is practically the same as the Revised. An extra 11 is included in the Budget under "Timber" as receipts from the Private Forest Division. Bamboo coupes in the Sambalpur East and West Divisions are also expected to yield better revenue next year.

15.	<i>IX.—Registration.</i>				
1932-33	...	...	...	...	12,66
1933-34 (Estimate)	...	...	...	...	13,50
1933-34 (Revised)	...	...	...	...	13,26
1934-35 (Budget)	...	...	...	...	13,50

The drop of 24 in the Revised is due to decrease in revenue on account of the general economic depression. The current estimate has, however, been repeated for the Budget, allowing for a small improvement on the Revised.

16. *XIII.—Irrigation, Navigation, Embankment and drainage works for which capital accounts are kept.*

		Actuals, 1932-33.	Estimate, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Gross receipts	...	37,87	37,33	36,00	38,39
Deduct working expenses	...	—16,00	—18,16	—17,93	—12,11
Net receipts	...	21,87	19,17	18,07	26,28

GROSS RECEIPTS.

The water-rates from the Orissa canals are expected to be 27 less than the current estimate, mainly due to non-renewal of some of the lapsed leases owing to copious rainfall during the *Beasan* season. A drop of one lakh is

also anticipated in the water-rates from the Son canals, the area irrigated being much less than normal owing to favourable rainfall in the *rabi* and hot weather season.

The Budget allows for an improvement of 45 over the current estimate under "Tribeni canals—water-rates". Credit has also been taken under "Son canals—Miscellaneous" for the value (73) of the residence and office buildings of the Superintending Engineer of the defunct Son Circle at Arrah which will be taken over by the Police Department on payment. A further sum of 46 payable by the Police Department on the above account has been credited to the head "13—Construction of Irrigation, Embankment and Drainage Works" as a deduct entry.

WORKING EXPENSES.

The Revised indicates a saving of 23, mainly under establishment on account of the five per cent cut in pay.

The Budget is 5,82 less than the Revised. This is due to the change in the procedure for the preparation of the Budget necessitated by the amalgamation of the two branches of the Public Works Department. Under the new procedure the common establishment and Tools and Plant charges of both the Irrigation and the Buildings and Roads Branches less recoveries from other Departments and Government appear entirely under the head "41—Civil Works" in the Budget. Provisions on account of these charges have not been distributed in the Budget on the *pro rata* basis over the various major heads concerned, although such distribution will be made in the accounts in due course. The Budget includes 87 for a new project, viz., reconstruction of the two bridges on the Grand Trunk Road over the Main Eastern and Main Western canals at Barun and Dehri.

17.	<i>XVI.—Interest.</i>				
1932-33	5,16
1933-34 (Estimate)	4,92
1933-34 (Revised)	4,85
1934-35 (Budget)	4,72

The decrease in interest receipts on loans to local bodies account for the reduced Revised and Budget. The Budget includes 11 on account of interest on the loan of 5 lakhs to the Patna City Municipality for its drainage scheme.

18.	<i>XVII.—Administration of Justice.</i>				
1932-33	5,38
1933-34 (Estimate)	5,46
1933-34 (Revised)	4,94
1934-35 (Budget)	5,03

The Revised is 52 less than the current estimate. Receipts under 'Magisterial Fines' are expected to be 70 less than originally anticipated. Small increases will however occur under other heads. The Budget is based on the assumption that receipts from magisterial fines will improve slightly next year.

19.	<i>XVIII.—Jails and Convict Settlements.</i>				
1932-33	4,37
1933-34 (Estimate)	4,32
1933-34 (Revised)	3,57
1934-35 (Budget)	3,83

Both the Revised and the Budget are lower than the current estimate as the prospect of a larger market for finished goods made in jail factories is not favourable. The decrease in the value of manufactured articles due to trade depression is also partly responsible for the drop. A slight improvement has however been allowed in the Budget over the Revised.

20. *XIX.—Police.*

1932-33	...	...	...	...	1,69
1933-34 (Estimate)	...	...	...	...	1,82
1933-34 (Revised)	...	...	...	...	1,73
1934-35 (Budget)	...	...	...	...	1,70

The drop in both Revised and Budget falls under the heads " Fees, fines and forfeitures " and " Collection of payments for services rendered ". Recoveries of rents and water and latrine taxes from police officers occupying residential buildings owned or hired by the Police Department used to be adjusted in reduction of expenditure, but with effect from the 1st April 1933 such recoveries are treated as revenue. This change has been taken into account in the Revised and Budget.

21. *XX.—Ports and Pilotage.*

					Rs.
1932-33	...	...	...	...	975
1933-34 (Estimate)	...	...	...	...	3,750
1933-34 (Revised)	...	...	...	...	200
1934-35 (Budget)	...	...	...	...	3,200

The fees for the survey of inland steam vessels are at present paid direct to the Surveyors. The current estimate was, however, based on the assumption that there would be a change in accounting procedure and that such fees would in future be credited to Government, the Surveyors receiving payment from Government. As at present anticipated the revised rules will come into force next year. This accounts for the low Revised and high Budget again.

22. *XXI.—Education.*

1932-33	...	...	...	...	7,05
1933-34 (Estimate)	...	...	...	...	7,46
1933-34 (Revised)	...	...	...	...	7,24
1934-35 (Budget)	...	...	...	...	7,29

The number of students in the Government Arts colleges and Law college is tending to fall owing to the economic condition. Fee receipts in these institutions will be less this year than was anticipated. The Budget provides for a small increase over the Revised.

23. *XXII.—Medical.*

1932-33	...	...	...	...	2,15
1933-34 (Estimate)	...	...	...	...	2,11
1933-34 (Revised)	...	...	...	...	2,12
1934-35 (Budget)	...	...	...	...	2,04

Radium Institute receipts have gone down by 5 as the fees payable to physicians are now credited to deposits. Small increases are however expected under " Mental hospital receipts ", " Sale of medicines " and " Contributions ". The Revised is thus practically the same as the current estimate.

The fall in Radium Institute receipts accounts for the reduced Budget.

24. *XXIII.—Public Health.*

1932-33	...	...	...	...	1,32
1933-34 (Estimate)	...	...	...	...	1,61
1933-34 (Revised)	...	...	...	...	1,64
1934-35 (Budget)	...	...	...	...	2,23

The Revised includes 25 on account of sale-proceeds of sera and vaccines against 23 in the current estimate. This mainly accounts for the increase in the Revised.

The Budget allows for a further increase of 8 under "Sale-proceeds of sera and vaccines". Collection of payments for services rendered are expected to be 50 more than the Revised, mainly on account of fees (33) for the Patna drainage scheme which will be carried out by the Engineering Branch of the Public Health Department on behalf of the Patna City municipality. These factors explain the increase of 59 in the Budget over the Revised.

25.	<i>XXIV.—Agriculture.</i>				
1932-33	...	...	...	...	2,28
1933-34 (Estimate)	...	...	...	...	2,41
1933-34 (Revised)	...	...	...	...	2,27
1934-35 (Budget)	...	...	...	...	2,31

The Revised is 14 less than the current estimate. The decrease occurs mainly under Agricultural receipts (12) due to fall in prices of agricultural produce and fluctuation in market rates. Recoveries on account of Veterinary assistants will be 79 against the original estimate of 81.

The Budget includes 3 on account of refund by the Co-operative Federation of the unspent balance of Government subsidies for free supply of sets of forms and registers to new societies. This explains the small increase in the Budget over the Revised.

26.	<i>XXV.—Industries.</i>				
1932-33	...	...	...	...	4,65
1933-34 (Current)	...	...	...	...	2,22
1933-34 (Revised)	...	...	...	...	2,15
1934-35 (Budget)	...	...	...	...	2,15

Receipts from demonstration factories are expected to be low on account of the prevailing trade depression. This accounts for the reduced Revised and Budget.

27.	<i>XXVI.—Miscellaneous Departments.</i>				
1932-33	...	...	...	...	31
1933-34 (Estimate)	...	...	...	...	32
1933-34 (Revised)	...	...	...	...	30
1934-35 (Budget)	...	...	...	...	30

Fees payable to motor experts for the examination of public motor vehicles form the chief item of revenue under this head. A slight decrease in the receipts from this source is now anticipated. This mainly accounts for the low Revised and Budget.

28.	<i>XXX.—Civil Works.</i>				
1932-33	...	...	...	...	10,64
1933-34 (Estimate)	...	...	...	...	8,66
1933-34 (Revised)	...	...	...	...	9,48
1934-35 (Budget)	...	...	...	...	9,42

The Revised is 82 higher than the current estimate. This is due to the increase under the head "Transfer from Central Road Development Account" where, owing to larger expenditure on road development projects, the Revised stands at 3,23 against the current estimate of 2,47.

The Budget is practically the same as the Revised and calls for no remarks.

29. *XXXIII.—Receipts in aid of Superannuation.*

1932-33	...	...	...	...	1,31
1933-34 (Estimate)	...	...	...	...	99
1933-34 (Revised)	...	...	...	...	1,06
1934-35 (Budget)	...	...	...	...	1,00

Contributions for pensions of officers lent to foreign service have gone down by 8 while "other contributions" show an improvement of 15 mainly on account of recoveries of contributions towards pensions on behalf of officers employed on survey and settlement. The net result is an increase of 7 in the Revised over the current estimate.

The Budget shows no material variation from the current estimate.

30. *XXXIV.—Stationery and Printing.*

1932-33	...	...	...	...	2,52
1933-34 (Estimate)	...	...	...	...	2,51
1933-34 (Revised)	...	...	...	...	2,41
1934-35 (Budget)	...	...	...	...	2,32

Printing work done at the Government Presses for local and private bodies as also for departments of the Central Government will not be as heavy as originally estimated. Recoveries on that account will therefore be low. This mainly accounts for the reduced Revised and Budget.

31. *XXXV.—Miscellaneous.*

1932-33	...	...	...	...	3,37
1933-34 (Estimate)	...	...	...	...	3,35
1933-34 (Revised)	...	...	...	...	3,54
1934-35 (Budget)	...	...	...	...	3,34

Receipts under this head are dependent largely on lapsed deposits and refunds, both of which are fluctuating items which cannot be estimated exactly. Unclaimed deposits are expected to be 23 more than the current estimate, but no modifications are anticipated under "Refunds". A decrease of 4 however occurs under recoveries of overpayments. There is thus a net increase of 19 in the Revised.

The Budget is practically the same as the current estimate.

32. *5.—Land Revenue.*

1932-33	...	...	...	...	19,57
1933-34 (Estimate)	...	...	...	...	17,24
1933-34 (Revised)	...	...	...	...	17,54
1934-35 (Budget)	...	...	...	...	15,63

The increase in the Revised is due to an increased expenditure of 33 under "Management of Government Estates" of which 14 represents a payment to the Forest Department for certain land and buildings taken over from that Department and the balance represents charges for other purposes including compensation (9) for land and buildings in Kadam Kuan area. Revision settlement operations in Santal Parganas will cost 28 more than the current estimate. On the other hand the five per cent cut in pay is expected to yield a saving of 28.

The reduced budget is due to a reduced provision under "Survey and Settlement", the budget providing 4,03 against 5,61 in the current estimate. Provision of 75 has been included for the start of revision settlement operations in Dhalbhum in the district of Singhbhum.

33. 6.—Excise.

1932-33	...	...	...	...	14,51
1933-34 (Estimate)	...	...	...	...	15,09
1933-34 (Revised)	...	...	...	...	14,75
1934-35 (Budget)	...	...	...	...	17,02

The Revised indicates a saving of 34 of which 25 is due to the five per cent cut in pay. The Department has been re-organised with effect from the 1st October 1933 with the approval of the Council in August last. Necessary addition has been made in the Revised on this account.

The Budget exceeds the current estimate by 1,93. Expenditure on the purchase of opium from the factory will amount to 4,70 against 3,41 in the current year. This is mainly due to the fact that the quantity indented for stock next year will be 642 maunds against 442 this year as stocks have been reduced and as also the consumption of opium is showing some increase owing to the reduction of the retail price of the drug. Provision of an additional 30 has been made for the extension of the *tari* tree tax system as it is intended to extend this system to the whole of the districts of Gaya and Saran. The re-organisation of the Department for which a full year's provision has been made in the Budget mainly accounts for the balance of the increase.

34.	...	...	...	...	7.—Stamps.
1932-33	...	...	...	...	2,02
1933-34 (Estimate)	...	...	...	...	2,18
1933-34 (Revised)	...	...	...	...	2,06
1934-35 (Budget)	...	...	...	...	1,98

A saving of 12 is expected in the Revised. This occurs mainly under "Value of stamps supplied from Central Stores" due to the reduction in the manufacturing rates of the 1933 issue of impressed stamps and to the reduction of the reserve stock of stamps in treasuries from five to three months' consumption only. For the same reasons a further decrease has been allowed for in the Budget.

35.	...	...	...	...	8 and 8-A.—Forests.
1932-33	...	...	...	...	6,85
1933-34 (Estimate)	...	...	...	...	7,38
1933-34 (Revised)	...	...	...	...	7,16
1934-35 (Budget)	...	...	...	...	7,38

The decrease of 22 in the Revised is mainly due to the five per cent cut in pay which will yield a saving of 13. The provision of 7 under "Bamboos" will not be utilised this year.

The Budget includes 4 for payment of rent to owners of private forests in Ranchi and 2 for a new scheme for the protection of the Anandpur private forests in the district of Singhbhum. No provision has however been made for departmental bamboo operations next year.

36.	...	...	...	...	9.—Registration.
1932-33	...	...	...	...	5,71
1933-34 (Estimate)	...	...	...	...	6,30
1933-34 (Revised)	...	...	...	...	6,16
1934-35 (Budget)	...	...	...	...	6,53

The Revised indicates a saving of 14. This is mainly due to the five per cent cut in pay.

The Budget provides for the restoration of the cut in pay. A sum of Rs. 2,465 has been provided for binding old registers. A slight increase in travelling allowance has been allowed for on account of general elections.

37. 15.—Other revenue expenditure financed from ordinary revenues.

1932-33	...	...	...	...	4,15
1933-34 (Estimate)	...	...	...	...	1,51
1933-34 (Revised)	...	...	...	...	2,20
1934-35 (Budget)	...	...	...	...	2,85

The Revised includes 30 for the Janardhan Ghai project for which a supplementary demand was voted by the Council in August last. Expenditure in England on account of leave salaries is expected to be 20 more than the current estimate. Maintenance and repairs of embankments have also gone up by 18. These factors have contributed to the increase of 69 in the Revised.

The Budget is 1,34 more than the current estimate. The provision of 1,50 for the completion of the Janardhan Ghai project mainly accounts for this increase.

38. 19.—Interest on ordinary debt.

1932-33	...	...	...	...	65
1933-34 (Estimate)	...	...	...	...	56
1933-34 (Revised)	...	...	...	...	49
1934-35 (Budget)	...	...	...	...	47

The Revised is 7 less than the current estimate. Interest payable to the Government of India on account of loans for the Jharia Water Board has decreased by 18. This is due to the reduction of the rate of interest from 6½ per cent to 5½ per cent on the loan of 20 lakhs taken in the year 1922-23. On the other hand there is an increase of 11 as the deduct entries on account of the interest on Irrigation and Forest Capital expenditure and on the interest on borrowings from the Famine Relief Fund for financing commutation of pensions are expected to be less by that amount.

In addition to the interest on loans for the Jharia Water Board the Budget includes 11 as interest payable to the Provincial Loans Fund on account of the loan of 5 lakhs to the Patna City Municipality. The deduct entry on account of interest payable for borrowings from the Famine Relief Fund for financing commutation of pensions will be increased by 10 as repayment of the loan taken this year from that fund will begin from next year.

39. 20.—Interest on other obligations.

1932-33	...	...	...	...	94
1933-34 (Estimate)	...	...	...	...	1,01
1933-34 (Revised)	...	...	...	...	86
1934-35 (Budget)	...	...	...	...	84

This head provides for interest payable to the Famine Relief Fund on account of loans taken from the fund for (i) loans to cultivators, local bodies, etc., through the Provincial Loan Account and (ii) financing commutation of pensions. The Revised provides 74 for the interest portion of the equated payments in respect of loans taken from the Fund for financing the Provincial Loan Account and 12 on account of the interest portion of the equated payment in respect of loans taken for financing commutation of pensions. The Budget provides 61 and 23, respectively, for these purposes.

40.	22.—General Administration.				
1932-33	---	---	---	---	66,10
1933-34 (Estimate)	---	---	---	---	75,84
1933-34 (Revised)	---	---	---	---	69,26
1934-35 (Budget)	---	---	---	---	75,78

The Revised is less than the current estimate by 6,58. Of this 5,51 is saved under "Elections for Indian and Provincial Legislatures" due to the postponement of general elections. The balance is the result of savings arising from the five per cent cut in pay offset by some increased expenditure under other heads including leave salaries in England.

The Budget includes 4,44 for elections. An increase of over a lakh has been allowed under "General Establishment—Pay of officers" partly on account of increments and partly on account of reversion of more officers from Survey and Settlement. The Budget is thus practically the same as the current estimate.

41.	24.—Administration of Justice.				
1932-33	---	---	---	---	37,31
1933-34 (Estimate)	---	---	---	---	39,75
1933-34 (Revised)	---	---	---	---	38,13
1934-35 (Budget)	---	---	---	---	40,16

The Revised is 1,62 less than the current estimate. 1,18 of this drop is due to the five per cent cut in pay. 16 is expected to be saved under "Fees to pleaders" and 15 under "Remuneration to copyists". Provision for leave salaries in England will yield a further saving of 12.

The Budget is 41 higher than the current estimate. This is mainly due to increased provision for leave salaries in England as more officers are likely to be on leave next year.

42.	25.—Jails and Convict Settlements.				
1932-33	---	---	---	---	19,93
1933-34 (Estimate)	---	---	---	---	20,81
1933-34 (Revised)	---	---	---	---	17,94
1934-35 (Budget)	---	---	---	---	18,97

The Revised is 2,87 less than the current estimate. Of this 20 is due to the five per cent cut in pay. The fall in the camp jail population is expected to yield a total saving of 1,80, the principal items of savings being dietary charges (85) and clothing and bedding of prisoners (33). A saving of 94 is also expected under "Jail manufactures—Central Jails—Contingencies" partly due to reduced expenditure on the purchase of raw materials and stores and partly due to larger credits to jails which are taken in reduction of expenditure.

The Budget exceeds the Revised by 1,03. An increase of 54 has been allowed under Dietary charges on the assumption that the jail population will slightly increase next year. The restoration of the emergency cut in pay accounts for a further increase of 20. Provision has also been made for a regrant of 25 for the replacement of an engine and a boiler in the Bhagalpur Central Jail as the amount could not be spent this year.

43.	<i>26.—Police.</i>				
1932-33	...	...	...	...	82,36
1933-34 (Estimate)	...	...	...	...	86,26
1933-34 (Revised)	...	...	...	...	84,32
1934-35 (Budget)	...	...	...	...	85,43

The Revised is 1,94 less than the current estimate. Of this 80 represents savings on account of the five per cent cut in pay. A sum of 20 will be saved under "District police—allowances" and 30 under "Leave Salaries payable in England". Contingent charges of the district police have also been reduced by half a lakh.

The Budget is less than the current estimate by 83. This is mainly due to the reduction of 27 in the provision for contract contingencies and petty repairs and of 23 under arms and accoutrements. The omission of provision for the temporary force to guard the camp jail mainly accounts for the balance of the decrease. Provision has however been made for the retention for a further period of one year of the two temporary forces to assist the ordinary police in dealing with violent crimes in North Bihar and in dealing with dacoities in Purnea and Bhagalpur.

44.	<i>27.—Ports and Pilotage.</i>				
					Rs.
1932-33	...	...	...	...	30
1933-34 (Estimate)	...	...	...	...	2,550
1933-34 (Revised)	...	...	...	...	100
1934-35 (Budget)	...	...	...	...	2,350

Provision was made in the current estimate for the payment of fees to Surveyors of inland steam vessels in expectation of a change in accounting procedure this year. As explained under the receipt head "XX—Ports and Pilotage", the change is likely to take place next year. The Revised and Budget have been framed accordingly.

45.	<i>30.—Scientific Departments.</i>				
1932-33	...	...	...	...	30
1933-34 (Estimate)	...	...	...	...	31
1933-34 (Revised)	...	...	...	...	31
1934-35 (Budget)	...	...	...	...	32

Provision for the restoration of the cut in pay from the 1st April 1934 mainly accounts for the increase of 1 in the Budget.

46.	<i>31.—Education.</i>				
1932-33	...	...	...	...	77,58
1933-34 (Estimate)	...	...	...	...	81,22
1933-34 (Revised)	...	...	...	...	81,80
1934-35 (Budget)	...	...	...	...	81,58

The Revised exceeds the current estimate by 58. Grants to local bodies for primary education (recurring), for which a supplementary demand was voted by the Council in August last, have gone up by 2,00. The five per cent cut in pay will, on the other hand, yield a saving of 1,32.

The small increase of 36 in the Budget over the current estimate is mainly due to the provision on account of normal expansion of expenditure under certain heads. The Budget provides, as new schemes, 3 for free boarding grants to orphan and destitute Anglo-Indian children, 6 for additional grants for girls' middle schools, 3 for non-recurring expenditure in Government secondary schools and a building grant of 7 for primary schools in the Dinapore cantonment. A cut of ten per cent in the grant for primary education, which was made in the original estimate for the current year, has been repeated in the Budget.

47.

32.—*Medical.*

1932-33	...	...	...	...	24,64
1933-34 (Estimate)	...	...	...	...	26,25
1933-34 (Revised)	...	...	...	...	26,24
1934-35 (Budget)	...	...	...	...	26,51

In the Revised the five per cent cut in pay will yield a saving of 61. Small savings are also anticipated under other heads. On the other hand recurring grants to district boards for medical relief have been increased by 25. A supplementary token demand for this purpose was voted by the Council in August last. Provision has also been made in the Revised for an additional expenditure of 38 representing Dr. Gaya Prashad's arrear pay (12) and the cost of defence in the criminal case which has been paid to him (26).

The Budget is 26 more than the current estimate. The increase of 29 in leave salaries payable in England mainly accounts for the high Budget. Recurring grants to district boards for medical relief have been reduced to the level of the current estimate. A sum of 48 has been included for new schemes as detailed in Appendix B.

48.

33.—*Public Health.*

1932-33	...	...	...	...	8,57
1933-34 (Estimate)	...	...	...	...	11,43
1933-34 (Revised)	...	...	...	...	10,53
1934-35 (Budget)	...	...	...	...	11,56

The Revised is 90 less than the current estimate. The provision of 1,00 on account of grant to the Puri municipality for water-supply will not be required this year. 17 will be saved as a result of the five per cent cut in pay. On the other hand there will be an increased expenditure of 25 on account of grants to local bodies for water-supply, sewerage and drainage. A supplementary grant for this purpose was obtained in August last.

The provision of one lakh for the Puri municipality has been repeated in the Budget. A further sum of one lakh has been provided for grant to the Bhagalpur municipality for reorganization of its water-supply, in addition to 1,50 sanctioned this year. 50 has been included as a reserve for contribution to local bodies for water-supply, sewerage and drainage and a provision of 6 has been made for chemical analysis of samples of the Excise Department in the Public Health laboratory at Patna.

49.

34.—*Agriculture.*

1932-33	...	...	...	...	12,73
1933-34 (Estimate)	...	...	...	...	13,84
1933-34 (Revised)	...	...	...	...	13,49
1934-35 (Budget)	...	...	...	...	14,18

The five per cent cut in pay will yield a saving of 35. This accounts for the reduced Revised.

The Budget is 34 higher than the current estimate. The increase occurs in small amounts under several sub-heads. A provision of 13 has been made on account of additional staff for demonstration and propaganda work. This is an item of new expenditure. Other new items in the Budget are purchase of boring pipes (6) and subsidy to the Gumla Central Co-operative Bank for the entertainment of a Manager (1).

50.	<i>35.—Industries.</i>				
1932-33	...	...	...	...	8,00
1933-34 (Current)	...	...	...	...	8,51
1933-34 (Revised)	...	...	...	...	7,99
1934-35 (Budget)	...	...	...	...	8,44

The activities of the Cottage Industries Institute and the Purdah Section have to be curtailed owing to the prevailing trade depression, resulting in savings of 20. Small decreases also occur under "Other scholarships and stipends" and "Contribution to other provinces" for the training of students from Bihar and Orissa. The five per cent cut in pay is also expected to yield a saving of 17. These factors have contributed to the drop of 52 in the Revised.

The decrease of 7 in the Budget over the current estimate is due to the reduced provision under Cottage Industries Institute. The Budget includes 6 for the continuance of the Wool Weaving Institute at Gaya for a further period of one year and 8 on account of Government subsidy for a large scale industrial exhibition to be held in Patna in the winter season of 1934-35.

51.	<i>37.—Miscellaneous Departments.</i>				
1932-33	...	...	...	...	68
1933-34 (Estimate)	...	...	...	...	71
1933-34 (Revised)	...	...	...	...	68
1934-35 (Budget)	...	...	...	...	67

The small decrease of 3 in the Revised occurs partly under "Inspector of Factories" and partly under "Inspection of motor vehicles". In the latter case, the Revised under the corresponding receipt head has also been reduced.

Absence of provision on account of "Gazetteers and statistical memoirs" accounts for a further decrease of 1 in the Budget.

52.	<i>41.—Civil Works.</i>				
1932-33	...	...	...	...	43,02
1933-34 (Estimate)	...	..	...	...	38,94
1933-34 (Revised)	...	...	...	...	42,06
1934-35 (Budget)	...	...	...	...	51,12

The Revised exceeds the current estimate by 3,12. This is mainly due to the restoration of the Augmentation grant (1,50) by means of a supplementary demand which was voted by the Council in August last. Expenditure on road development projects has gone up by 60. A further increase of 61 occurs under original works for which supplementary grants were obtained in August last.

The Budget is 12,18 more than the current estimate. Of this about 7 lakhs on account of establishment and tools and plant charges really represent "Irrigation" expenditure which, owing to the adoption of a new procedure for budget purposes, as explained under the head "XIII—Irrigation", appears in the Civil Works Budget. The provision for repairs to roads and buildings has been raised by about a lakh and a quarter. The rest of the increase is mainly due to the provision for the completion of the works in progress.

Grants to local bodies from the proceeds of the motor vehicles tax have been taken at 3,73 against 3,40 in the current estimate. A *pro forma* account of receipts and disbursements out of the proceeds of the motor vehicles tax is included in the Civil Estimates as Appendix E. Augmentation grant has been excluded from the Budget in view of the financial stringency.

1,67 has been provided for new works, as detailed in Appendix B, against 2,61 in the current estimate.

53.

*43-A.—Famine**and**43-B.—Transfer to Famine Relief Fund.*

The Revised estimate of gross expenditure under "43-A—Famine" is 97 including 40 on account of reconstruction of houses damaged or destroyed by floods in the districts of Cuttack and Puri for which a contribution of 40 has been received from the Indian People's Famine Trust Fund. The net expenditure thus amounts to 57 in the Revised against the current estimate of 43. The latter amount has been entered in the Budget.

The closing balance of the Famine Relief Fund being in excess of the prescribed minimum balance of 15,00 it is not necessary to pay into the Fund the annual contribution of three lakhs, or any portion thereof, in the current or next year. The estimates under 43-B are, therefore, nil.

54. *45.—Superannuation allowances and pensions, 60B.—Commutated value of pensions and 61.—Payment to retrenched personnel.*

	Head 45.	Head 60B.	Head 61.	Total.
1932-33	34,78	2,64	9	37,51
1933-34 (Estimate)	35,11	3,06	—3	38,14
1933-34 (Revised)	36,77	3,07	14	39,98
1934-35 (Budget)	39,42	2,81	2	42,25

The Revised is 1,84 higher than the current estimate which was an underestimate. The normal annual increase in pensionary charges in India has usually been somewhat over a lakh of rupees and the peak figure is still not reached. There has also been an unusual increase in recent years due to retirements on account of retrenchments which began to affect pensionary charges appreciably from 1932-33—the increase being noticeable in the actuals for that year which were received after the budget for 1933-34 was prepared. Expenditure in England has also gone up by about a lakh in the Revised and by another lakh in the Budget. The adoption of the system of monthly instead of annual adjustment of actual pensionary charges between Bengal and this province with effect from the 1st April 1934, explains the absence of the usual provision under "Payments to other Governments" in the Budget. There is however a corresponding increase in payments to pensioners.

Provision has been made in both Revised and Budget for financing capital expenditure on commutations of pensions by borrowing from the excess balance in the Famine Relief Fund. This method of financing involves the repayment to the Fund of equated payments out of revenue so as to repay the commuted value of pensions charged to capital. This equated payment is increasing by about 25 yearly which also partly accounts for the increased expenditure provided in the Budget under major head 45.

55.

46.—Stationery and Printing.

1932-33	...	...	...	7,66
1933-34 (Estimate)	...	...	...	8,05
1933-34 (Revised)	...	...	...	7,20
1934-35 (Budget)	...	...	...	7,53

The five per cent cut in pay will yield a saving of 10. The printing of electoral rolls will not be taken up this year and so the provision of 43 for that purpose will not be utilized. Expenditure on the purchase of stores (in India) for the Government Presses will be 8 less than the current estimate. 13 is also expected to be saved under "Operatives" and 9 under "Purchase of stationery stores". These savings are mainly responsible for the reduction of 85 in the Revised,

The Budget is 52 less than the current estimate. Decreases occur under operatives (10), country paper and binding materials (20) and purchase of stationery stores (10). Stores expenditure in England has also been reduced by 9 and kept down to the minimum required. The provision of 43 for the printing of the electoral rolls has again been included in the Budget.

56.	<i>47.—Miscellaneous.</i>				
1932-33	1,13
1933-34 (Estimate)	1,30
1933-34 (Revised)	1,13
1934-35 (Budget)	1,33

The Revised is 17 less than the current estimate. The latter included 14 for the adjustment of certain irrecoverable temporary loans under the State Aid to Industries Act, but it will not be possible to adjust the same this year.

The Budget provides 19 for the adjustment of irrecoverable temporary loans against 14 in the current estimate. An extra provision of 3 has also been made under contributions (transferred) mainly on account of a grant (6) to the Orissa Port Fund for resurvey of the Dhamra river and its approach. On the other hand Miscellaneous Durbar charges have been reduced by 1 and cost of books and periodicals by 2. Expenditure on Circuit houses is also expected to be 2 less than the current estimate.

57.	<i>52.—Extraordinary charges.</i>				
1932-33	28
1933-34 (Estimate)	8
1933-34 (Revised)	23
1934-35 (Budget)	20

Expenditure on leave salaries and travelling allowance of officers whose services have been dispensed with as a measure of retrenchment is debited to this head. Some further retrenchments have been made recently. This accounts for the high Revised and Budget.

58. *Loans and advances by Provincial Government.*

	Estimate, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Receipts ...	7,24	7,35	8,28
Expenditure ...	8,36	5,50	14,01

On the receipt side the Revised which slightly exceeds the current estimate, calls for no remarks. The Budget allows for an improvement in the recovery of *takavi* advances.

On the expenditure side, disbursements of loans have been taken at 2,86 less than the current estimate. This is mainly due to the fact that the Bihar and Orissa Provincial Co-operative Bank does not require the loan of Rs. 4 lakhs during the current year. The reserve of 50 for unforeseen demands is also not required. On the other hand demands for advances to cultivators increased by 1,61 owing to heavy floods in the Orissa and Tirhut Divisions.

The Budget includes 3,60 for *takavi* loans and 4,00 for loan to the Bihar and Orissa Provincial Co-operative Bank as in the current estimate. Provision has also been made for a loan of Rs. 5 lakhs to the Patna City Municipality for the improvement of drainage. The usual reserve of 50 has been raised to 1,15 of which 68 is intended for the Monghyr Municipality for a water-supply scheme, the details of which have, however, not yet been finally examined. The loans to the Patna City Municipality and Monghyr Municipality if that is finally sanctioned will be financed by means of borrowing from the Provincial Loans Fund of the Government of India. No provision has been made in the Budget for loans under the State Aid to Industries Act.

59. *Advances from the Provincial Loans Fund.*

	Actuals, 1932-33.	Estimate, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Receipts	5,68
Expenditure	...	60	63	71

No loans are to be taken from the Provincial Loans Fund of the Government of India during the current financial year. The Budget however includes an advance of 5,68 from the Provincial Loans Fund for financing loans to local bodies, viz., a loan of Rs. 5 lakhs to the Patna City Municipality for its drainage scheme and a loan of 68 to the Monghyr Municipality for its water-supply scheme.

On the expenditure side, the Revised and Budget provide for repayment in equated instalments of the loans taken by the local Government from the Government of India for the Jharia Water Board for water-supply to the coalfields. The Budget also includes 4 on account of repayment to the Provincial Loans Fund of the principal portion of the equated instalment of the advance of Rs. 5 lakhs proposed to be taken from the Fund next year for the Patna City Municipality.

60. *Transfers from Famine Relief Fund.*

This head appears both in the revenue and capital sections of the estimates. It is proposed to withdraw a sum of 5,50 from the excess over the prescribed minimum balance of the Famine Relief Fund to meet revenue expenditure of a non-recurring nature next year. The Budget in the revenue section, under the head "XXXII—Transfers from Famine Relief Fund" provides this amount.

The receipt side in the capital section shows the amounts borrowed from the Fund for the loans requirements of the local Government and for financing commutation of pensions. The Revised includes the sum of 5,37 required for advances to cultivators and 3,45 for financing commutation of pensions. The Budget is made up of 3,76 for *takavi* loans, 4,00 for a loan to the Bihar and Orissa Provincial Co-operative Bank (which is not required in 1933-34) and 3,50 for commutation of pensions. The expenditure side in the capital section represents the principal portion of the equated payments in respect of loans taken from the Fund. The interest portion of equated payments appears under the head "20—Interest on other obligations".

61. <i>Famine Relief Fund.</i>		Estimate, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Receipts	...	9,34	8,65	8,11
Expenditure	...	11,26	8,82	16,76
Net		—1,92	—17	—8,65

The receipts of the Fund consist of interest on the balances kept with the Government of India and of equated payments of principal and interest in respect of advances taken from the Fund to meet the loans requirements of the provincial Government and to finance commutation of pensions. The expenditure side shows the borrowings (11,26) from the Fund for the said purposes as also the amount (5,50) which will be finally withdrawn and transferred to the revenue section.

62. *Subventions from Central Road Development Account.*

			Actuals, 1932-33.	Estimate, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Receipts	...	...	6,81	3,30	3,40	1,42
Expenditure	...	...	4,25	2,47	3,07	3,10

The above head appears in the capital section of the estimates. Subventions from the Central Road Development Account are shown on the receipt side. A small increase is anticipated in the Revised. Under the existing arrangements subventions are expected up to the end of February 1934. The Budget provides for the last instalment of subventions for a period of five months only, viz., October 1933 to February 1934.

The amounts withdrawn and transferred to the revenue account (XXX—Civil Works) for expenditure on road development projects falling under the head "41—Civil Works" are shown on the expenditure side. Provision has been made in the Revised and Budget for the works already in progress. No new works are included in the Budget.

63. *Grants made by the Imperial Council of Agricultural Research.*

			Accounts, 1932-33.	Estimate, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Receipts	...	...	1,20	71	89	1,01
Expenditure	...	...	1,24	71	98	1,01

The Imperial Council of Agricultural Research have been paying grants to Provincial Governments to finance agricultural and allied researches, e.g., research in rice, sugarcane, fruit and in cattle-diseases. Grants expected by this province for expenditure on approved schemes during the current year and the next are ₹9 and 1,01 respectively. These amounts are in the first instance credited to the deposit head against the research schemes concerned and have therefore been shown on the receipt side. At the end of the year, the actual expenditure on several research works under the service head "34—Agriculture" will be eliminated by transferring to its credit an equivalent amount from the deposits. The expenditure side provides for the sums to be so transferred to the credit of the service head "34—Agriculture" in reduction of expenditure under the latter head.

PATNA :
The 7th February 1934.

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H. C. PRIOR,
Secretary to Government,
Finance Department.

APPENDIX A:

General Abstract of Revenue and Receipts and Expenditure.

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.		Budget Esti- mate, 1934-35.	Revised Esti- mate, 1933-34.	Budget Esti- mate, 1933-34.
II.—TAXES ON INCOME	... ..	1,25	1,25	3,17
III.—SALT	... ..	1,50	150	3,00
V.—LAND REVENUE	... ..	1,80,13	1,77,91	1,79,57
VI.—EXCISE	... ..	1,27,00	1,22,00	1,27,01
VII.—STAMPS	... ..	1,11,50	1,11,50	1,07,50
VIII.—FOREST	... ..	6,90	6,84	6,39
IX.—REGISTRATION	... ..	13,50	13,26	13,50
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPI- TAL ACCOUNTS ARE KEPT. (a)		26,28	18,07	19,17
XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.		97	97	99
XVI.—INTEREST	... ..	4,72	4,85	4,92
XVII.—ADMINISTRATION OF JUSTICE	... ..	5,03	4,94	5,46
XVIII.—JAILS AND CONVICT SETTLEMENTS	... ..	3,83	3,57	4,32
XIX.—POLICE	... ..	1,70	1,73	1,82
XX.—PORTS AND PILOTAGE	... ..	3	...	4
XXI.—EDUCATION	... ..	7,29	7,24	7,46
XXII.—MEDICAL	... ..	2,04	2,13	2,11
XXIII.—PUBLIC HEALTH	... ..	2,23	1,64	1,61
XXIV.—AGRICULTURE	... ..	2,31	2,27	2,41
XXV.—INDUSTRIES	... ..	2,15	2,15	2,22
XXVI.—MISCELLANEOUS DEPARTMENTS	... ..	30	30	32
XXX.—CIVIL WORKS	... ..	9,42	9,48	8,63
XXXII.—TRANSFERS FROM FAMINE RELIEF FUND		5,50	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	... ..	1,00	1,06	99
XXXIV.—STATIONERY AND PRINTING	... ..	2,32	2,41	2,51
XXXV.—MISCELLANEOUS	... ..	3,34	3,54	3,35
XXXIXA.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERN- MENTS.		...	...	...
XL.—EXTRAORDINARY RECEIPTS	... ..	...	...	...
TOTAL REVENUE		5,22,24	5,00,60	5,08,50

(a) The Budget Estimate 1933-34 included entire Irrigation Establishment and Tools and Plant charges as a deduct entry under the head "XIII—Irrigation" but the Budget Estimate 1934-35 provides only for the purely Irrigation Establishment and Tools and Plant charges by a deduct entry under this head. The common establishment and Tools and Plant charges (eventually debitible in accounts to "Irrigation") are included in the Budget for 1934-35 under "41—Civil Works". This accounts for an increase of Rs. 7 lakhs on the receipt side as also on the expenditure side.

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.	Budget Esti- mate, 1934-35.	Revised Esti- mate, 1933-34.	Budget Esti- mate, 1933-34.
5.—LAND REVENUE	15,63	17,54	17,24
6.—EXCISE	17,02	14,75	15,09
7.—STAMPS	1,98	2,06	2,18
8.—FOREST	7,21	6,95	7,20
8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE	17	21	18
9.—REGISTRATION	6,53	6,16	6,30
14.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	20,40	20,41	20,45
15.—IRRIGATION REVENUE ACCOUNT—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	2,85	2,20	1,51
16.—IRRIGATION CAPITAL ACCOUNT—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	-46	...	...
19.—INTEREST ON ORDINARY DEBT	47	49	56
20.—INTEREST ON OTHER OBLIGATIONS	84	86	1,01
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	71	63	53
22.—GENERAL ADMINISTRATION	75,78	69,26	75,84
24.—ADMINISTRATION OF JUSTICE	40,16	39,13	39,75
25.—JAILS AND CONVICT SETTLEMENTS	18,97	17,94	20,81
26.—POLICE	85,43	84,32	86,26
27.—PORTS AND PILOTAGE	2	...	2
30.—SCIENTIFIC DEPARTMENTS	32	31	31
31.—EDUCATION	81,58	81,80	81,32
32.—MEDICAL	26,51	26,24	26,25
33.—PUBLIC HEALTH	11,56	10,53	11,43
34.—AGRICULTURE	14,18	13,49	13,84
35.—INDUSTRIES	8,44	7,99	8,51
37.—MISCELLANEOUS DEPARTMENTS	67	68	71
41.—CIVIL WORKS.	51,12 ^(a)	42,06	38,94
43.—FAMINE	43	57	43
45.—SUPERANNUATION ALLOWANCES AND PENSIONS...	39,42	36,77	35,11
45A.—COMMUTATIONS OF PENSIONS FINANCED FROM ORDINARY REVENUES.	...	...	...
46.—STATIONERY AND PRINTING	7,53	7,20	8,05
47.—MISCELLANEOUS	1,33	1,13	1,30
51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENT.	...	...	...
51A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...
52.—EXTRAORDINARY PAYMENTS	20	23	8
TOTAL EXPENDITURE CHARGED TO REVENUE.	5,37,00 ^(a)	5,10,91	5,21,18

(a) Please see the remarks at (a) on page 31.

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.				Budget Esti- mate, 1934-35.	Revised Esti- mate, 1934-35.	Budget Esti- mate, 1933-34.
Brought forward				5,22,24	5,00,60	5,08,50
LOANS AND ADVANCES BY THE PROVINCIAL GOVERN- MENT (RECOVERIES).				8,28	7,35	7,24
ADVANCES FROM THE PROVINCIAL LOANS FUND ...				5,68	...	...
GRANTS FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				1,01	89	71
TRANSFERS FROM FAMINE RELIEF FUND ...				11,26	8,82	11,26
FAMINE RELIEF FUND				8,11	8,65	9,34
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.				1,42	3,40	3,30
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT				71	63	58
SUSPENSE				1,40	1,45	1,75
TOTAL RECEIPTS				5,60,11	5,81,79	5,42,68
OPENING BALANCE				(c) 47,16	(b) 56,69	(a) 52,34
GRAND TOTAL				6,07,27	5,88,48	5,95,02

(a) Ordinary balance	...	...	...	...	...	...	14,84
Subventions from Central Road Development Account	...	...	...	...	...	...	7,02
Grants from Imperial Council of Agricultural Research	...	...	...	...	...	...	16
Famine Relief Fund	...	...	...	...	...	...	30,85
						Total	52,34
(b) Ordinary balance	...	...	...	...	...	...	17,60
Subventions from Central Road Development Account	...	...	...	...	...	...	5,59
Grants from Imperial Council of Agricultural Research	...	...	...	...	...	...	10
Famine Relief Fund	...	...	...	...	...	...	33,40
						Total	56,69
(c) Ordinary balance	...	...	...	...	...	...	8,00
Subventions from Central Road Development Account	...	...	...	...	...	...	5,92
Grants from Imperial Council of Agricultural Research	...	...	...	...	...	...	1
Famine Relief Fund	...	...	...	...	...	...	33,23
						Total	47,16

[IN THOUSANDS OF RUPEES]

EXPENDITURE.				Budget Esti- mate, 1934-35.	Revised Esti- mate, 1933-34.	Budget Esti- mate, 1933-34.
Brought forward				5,37,00	5,10,91	5,21,16
COMMUTED VALUE OF PENSIONS	...	...	...	2,81	3,07	3,06
PAYMENTS TO RETRENCHED PERSONNEL	...	...	...	2	14	-3
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.				14,01	5,50	8,38
ADVANCES FROM THE PROVINCIAL LOANS FUND (REPAYMENTS).				71	63	59
GRANTS FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				1,01	98	71
TRANSFERS FROM FAMINE RELIEF FUND (REPAYMENTS)				6,26	6,71	7,08
FAMINE RELIEF FUND	...	...	...	16,76	8,82	11,26
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.				3,10	3,07	2,47
SUSPENSE	...	...	...	1,39	1,49	1,69
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.				46,07	30,41	35,18
RESERVE FOR UNFORESEEN	...	...	...	...	...	1,00
TOTAL EXPENDITURE				5,83,07	5,41,32	5,57,34
CLOSING BALANCE	...	...	...	(c) 24,20	(b) 47,16	(a) 37,68
GRAND TOTAL				6,07,27	5,88,48	5,95,02
PROVINCIAL	{	SURPLUS	...	...	...	...
	{	DEFICIT	...	22,96	9,53	14,66
<hr/>						
(a) Ordinary balance	...	...	...	...	...	77
Subventions from Central Road Development Account	...	...	...	...	...	7,85
Grants from Imperial Council of Agricultural Research...	...	...	...	...	...	13
Famine Relief Fund	...	...	...	...	...	28,93
					Total	37,68
<hr/>						
(b) Ordinary balance	...	...	...	...	...	8,00
Subventions from Central Road Development Account	...	...	...	...	...	5,92
Grants from Imperial Council of Agricultural Research	...	...	...	...	...	1
Famine Relief Fund	...	...	...	...	...	33,23
					Total	47,16
<hr/>						
(c) Ordinary balance	...	...	...	...	...	-4,63
Subventions from Central Road Development Account	...	...	...	...	...	-4,24
Grants from Imperial Council of Agricultural Research	...	...	...	...	...	1
Famine Relief Fund	...	...	...	...	...	24,58
					Total	24,20

APPENDIX B.

List of new schemes and projects included in the budget for 1934-35 as presented to the Legislative Council.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
5.—LAND REVENUE (RESERVED).					
Revision Settlement Operation in Dhalbhum in the district of Singhbhum.	Survey and Settlement—Dhalbhum revision settlement operations—				
	Pay of Officers—non-voted—				
	Assistant Settlement Officers	...		...	2,750
	Special pay ...	...		...	500
	Overseas pay ...	...		...	750
	Pay of Officers—voted—				
	Assistant Settlement Officers	...		...	7,500
	Special pay ...	...		...	1,660
	Pay of Establishment—				
	Office Establishment at headquarters.	...		...	708
	Kanungos and Inspectors ...	...		...	9,880
	Allowances—non-voted—				
	Travelling allowance ...	...	4,12,178	...	1,800
	Allowances—voted—				
	Travelling allowance ...	...		...	4,500
	Other allowances ...	...		...	79
	Contingencies—non-contract—				
	Job works ...	...		...	32,918
	Other Contingencies—				
	Purchase of mathematical instruments.	...		...	3,000
	Purchase of tents, stores, etc.	...		...	3,000
	Service postage and telegram charges.	...		...	500
	Miscellaneous contingencies	...		...	3,327
	Survey office and traverse establishment—				
	Pay of establishment—				
	Temporary establishment ...	...		...	1,124
	Allowances—voted—				
	Other allowances ...	...		...	131
	Contingencies—non-contract—				
	Purchase of tents, stores, etc.	...		...	50
	Miscellaneous contingencies	...		...	1,039
	Total (5.—Land Revenue—Reserved).	...	4,12,178	...	75,216
6.—EXCISE (TRANSFERRED).					
Chemical analysis of samples of the Excise Department.	<i>Deduct</i> —Amount included in the first edition of the budget under Superintendence—				
	Contingencies—non-contract—				
	Cost of testing mathematical instruments.	—4,500	...	—4,500	...
	Total (6.—Excise—Transferred)	—4,500	...	—4,500	...

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.	
		Recurring. Rs.	Non-recurring. Rs.	Recurring. Rs.	Non-recurring. Rs.
8.—FORESTS (RESERVED).					
Protection of Anandpur Forests belonging to Thakur Amarendra Pratap Singh Deo of Anandpur in the district of Singhbhum.	Conservancy, maintenance and regeneration—				
	II. Timber and other produce removed from the forests by consumers and purchasers.	50	...	50	...
	IV. Conservancy and regeneration—				
	Maintenance of boundaries ...	750	...	188	...
	Fire protection ...	200	...	200	...
	V. Miscellaneous—				
	Clothing ...	200	...	36	...
	Other charges ...	25	...	25	...
	Establishment—				
	Subordinate Forest and Depot establishment—				
	Deputy Ranger ...	540	...	440	...
	Temporary establishment ...	1,368	...	1,188	...
	Office Establishment—				
	Temporary establishment ...	120	...	110	...
	Allowances—voted—				
	Travelling allowance ...	160	...	100	...
	Contingencies—non-contract—				
	Service labels, uniforms, sundries.	100	...	65	...
	Total (8.—Forests—Reserved)		3,503	...	2,402
XIII.—IRRIGATION (RESERVED).					
Reconstruction of the two bridges on the Grand Trunk Road over the main eastern and the main western canals at Barun and Dehri.	Working expenses—Extensions and improvements—Son canals.	...	87,825	...	87,000
Total (XIII.—Irrigation—Reserved).		...	87,825	...	87,000
22.—GENERAL ADMINISTRATION (RESERVED).					
Discretionary grants at the disposal of Commissioners of Divisions.	Discretionary grants—Discretionary grants at the disposal of the Divisional Commissioners.	...	10,000	...	10
Total (22.—General Administration—Reserved).		...	10,000	...	...
25.—JAILS AND CONVICT SETTLEMENTS (RESERVED).					
Appointment of an additional staff consisting of one second grade head-warder and 11 warders for the Gaya Central Jail.	Jails—Establishment—Central Jails—Pay of establishment, head-warders and warders.	2,647	...	2,647	...
	Jails—Contingencies—Non-contract—Central jails.	264	...	2	...
Total (25.—Jails and Convict Settlements—Reserved).		2,911	...	...	...

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.		
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
		Rs.	Rs.	Rs.	Rs.	
26.—POLICE (RESERVED).						
Retention of temporary force of 2 Sergeants-Major, 4 Sub-Inspectors, 16 Havildars and 200 constables for a further period of one year from the 1st March 1934.	District Executive Force— District Police— Executive Subordinates ...	...	12,072	...	12,072
	Constabulary ...	...	66,552	...	66,552
	Allowances—voted ...	...	600	...	600
	Travelling allowance ...	...	5,908	...	5,908
	Other allowances ...	...	10,000	...	10,000
	Contingencies—Non-contract—					
	Clothing ...	...	6,901	...	6,901
	Miscellaneous contingencies ...	...	6,710	...	6,710
	Purchase of arms and accoutrements.	...	3,262	...	3,262	
	Rents, etc. ...	...	500	...	500
	Total ...	...	1,12,505	...	1,12,505
	Further retention for a period of one year of the temporary force to cope with dacoities in the districts of Purnea and Bhagalpur.	District Executive Force— District Police— Executive Subordinates	9,600	...	9,600
		Constabulary	23,316	...	23,316
Allowances—voted—						
Travelling allowance ...		...	6,023	...	6,023
Other allowances... ...		...	876	...	876
Contingencies—non-contract—						
Clothing ...		...	2,935	...	2,935
Miscellaneous contingencies... ...		...	3,292	...	3,292
Arms and accoutrements ...		...	157	...	157
Accommodation ...		...	1,000	...	1,000
Total ...		...	47,199	...	47,199
Grant to Officers of the Provincial Police Service for the maintenance of their uniform, horse and saddlery.		District Executive Force— District Police— Allowances—voted— Other allowances	2,800	...	2,800
		Criminal Investigation Department.				
	Allowances—voted—					
	Other allowances ...	...	400	...	400
Total ...	...	3,200	...	3,200	

Description of charge.	Particulars of minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.	
		Recurring. Rs.	Non-recurring. Rs.	Recurring. Rs.	Non-recurring. Rs.
26—POLICE (RESERVED)— concl'd.					
Permanent retention with effect from 1st March 1934, of	Criminal Investigation Department—Pay of officers—Voted.	6,348	...	(a) 5,700	...
(1) The temporary post of a Deputy Superintendent of Police sanctioned for the Criminal Investigation Department and	Clerical Establishment—Clerks	6,684	...	5,820	...
	Police Force—Constabulary	2,856	...	2,520	...
(2) Four of the temporary posts of assistants and	Allowances—Voted—Traveling allowance.	607	...	528	...
(3) The appointment of ten constables in the Special Branch in the Criminal Investigation Department.	Other allowances ...	720	...	720	800
	Contingencies—non-contract—Clothing.	189	...	...	415
	Miscellaneous contingencies...	759	...	650	...
	Deduct—Provision in the 1st edition.				
	(a) Pay including special pay of one Deputy Superintendent of Police.	...	...	—5,460	...
	(b) Pay of four clerks ...	...	...	—6,900	...
	Total ...	18,163	...	3,588	1,215
	Total (26.—Police—Reserved)	18,163	1,62,904	2,588	1,64,119
31.—EDUCATION (RESERVED).					
Free-boarding grant to orphan and destitute Anglo-Indian children.	B—Secondary—Direct grants to non-Government Secondary schools—European and Anglo-Indian Schools—recurring.	3,000	...	3,000	...
Provident Fund for teachers of European boarding schools.	B—Secondary—Provident Fund for teachers in European schools.	3,081	...	175	...
	C—Primary—Provident Fund for teachers in European schools.	160	...	25	...
	Total 31—Education—(Reserved)	6,241	...	3,200	...
31.—EDUCATION (TRANSFERRED).					
Additional grants for girls middle schools.	B—Secondary—Direct grants to non-Government secondary schools—recurring.	6,000	...	6,000	...
Allotment for non-recurring expenditure on secondary schools.	B—Secondary—Government secondary schools—for boys—Contingencies (non-contract)—Miscellaneous contingencies.	...	3,000	...	3,000
Non-recurring grant to the Dinapore-Cantonment Committee for the construction of two buildings for primary schools.	C—Primary—Grants to local bodies for Primary Education.	...	6,936	...	6,936
	Total ...	6,000	9,936	6,000	9,936
	Total (31.—Education—Transferred).	6,000	9,936	6,000	9,936
	Total (31.—Education) ...	12,241	9,936	9,200	9,936

(a) Including special pay.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
32.—MEDICAL (TRANSFERRED).					
Supply of drugs to sadr and sub-divisional hospitals for treatment of Kala-azar.	Hospitals and dispensaries—Muffassil hospitals and dispensaries—Contingencies—non-contract.	...	1,500	...	1,500
	Hospitals and dispensaries—Grants to hospitals and dispensaries—grants for treatment of Kala-azar.	...	8,500	...	8,500
Grant for the treatment of venereal diseases.	Hospitals and dispensaries—Muffassil hospitals and dispensaries—Contingencies—non-contract.	...	1,250	...	1,250
	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for the treatment of venereal diseases.	...	3,600	...	3,600
Grant to maternity and child-welfare society.	Grants for medical purposes	...	9,000	...	9,000
Grant for the training of 'Dais'	Grants for medical purposes—	...	500	...	500
Grants to local bodies for drugs and instruments and remuneration to local Indian doctors and compounders for Leprosy work.	Hospitals and dispensaries—Grants to hospitals and dispensaries—grants to local bodies for treatment of lepers.	...	5,300	...	5,300
Grants to the Central Dufferin Fund towards the pay of medical officer of the Lady Blgin Hospital, Gaya.	Hospitals and dispensaries—grants to hospitals and dispensaries.	3,800	...	(a) 3,800	...
Additional recurring grant for meeting the increased maintenance charges of the Dumka Sadar Hospital.	Hospitals and dispensaries—grants to hospitals and dispensaries.	4,500	...	(b) 4,500	...
Grants to the Gulzarbagh Leper dispensary towards the cost of its maintenance.	Hospitals and dispensaries—grants to hospitals and dispensaries—grant to Leper asylums.	1,200	...	(c) 1,200	...
Grant of scholarships to Bihar and Orissa students studying at the Lady Hardinge Medical College, Delhi.	Medical Colleges and schools—Medical Colleges—scholarships.	(d) 1,440	...	2,160	...
Grant to the District Council, Sambalpur, for reconstruction of an indoor ward attached to the Bargarh dispensary.	Hospitals and dispensaries—grants to the Hospitals and dispensaries—grant to District Council, Sambalpur for reconstruction of an indoor ward attached to the Bargarh dispensary.	...	2,053	...	2,053
Grant for the construction of suitable building for the existing dispensary at Huntergunj in the district of Hazaribagh.	Hospitals and dispensaries—Grants to hospitals and dispensaries—grant to district board of Hazaribagh for construction of a dispensary at Huntergunj.	...	4,500	...	4,500
	Total (32.—Medical Transferred).	10,940	36,203	11,660	36,203
32.—MEDICAL (ANGUL).					
	Hospitals and dispensaries—Contingencies—non-contract.				
Grant for the treatment of venereal diseases.	Grant for the treatment of venereal diseases.	...	150	...	150
	Total (32.—Medical Angul) ...	...	150	...	150
	Total (32.—Medical) ...	10,940	36,353	11,660	36,353

(a) For five years only.
(b) For three years only.
(c) For five years only.
(d) For seven years only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.	
		Recurring. Rs.	Non-recurring. Rs.	Recurring. Rs.	Non-recurring. Rs.
33.—PUBLIC HEALTH (TRANSFERRED).					
Medical Examination of school children.	Grants for Public Health purposes—Medical Examination of Scholars and teaching of Hygiene in high Schools.				
	Pay of officers—voted.				
	5 school medical officers ...	...	19,380	...	18,225
	1 Lady school medical officer	...	3,876	...	3,032
	Pay of Establishment.				
	5 assistant school medical officers.	...	6,540	...	6,275
	1 clerk ...	...	660	...	514
	6 peons ...	...	720	...	720
	Allowances—voted.				
	Travelling allowance ...	...	8,000	...	8,000
	Other allowances ...	...	9,300	...	7,500
	Contingencies ...	...	1,500	...	1,500
	Deduct—Emergency cut in pay.	...	...	...	-112
	Total ...	...	49,976	...	45,654
Provision for inoculation against cholera.	Expenses in connection with epidemic diseases—other epidemic diseases—contingencies—non-contract—anti-influenza and anti-cholera vaccines.	...	18,000	...	18,000
Bacteriophage scheme	Expenses in connection with epidemic diseases—other epidemic diseases—Bacteriophage scheme.	...	10,000	...	10,000
Cholera epidemic reserve of vaccinators.	Expenses in connection with epidemic diseases—other epidemic diseases—Pay of establishment—vaccinators.	...	10,000	...	10,000
	Allowance—voted.				
	Travelling allowance ...	...	1,000	...	1,000
	Contingencies—non-contract	...	2,000	...	2,000
Provision for the destruction of water hyacinth.	Grant for Public Health purposes—contribution to district boards and municipalities for water-supply, sewerage and drainage—grants to district boards for the destruction of water-hyacinth.	...	2,800	...	2,800
Contribution to local bodies for water-supply, sewerage and drainage.	Grants for Public Health purposes—reserve for contributions to district boards and municipalities for water-supply, sewerage and drainage.	...	50,000	...	50,000
Chemical analysis of samples of Excise Department.	Bacteriological, Laboratories—Public Health Laboratory—pay of officers—voted.	2,520	...	1,930	...
	Pay of establishment ...	1,266	...	935	...
	Miscellaneous contingencies—non-contract.	337	2,564	337	2,564

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1934-35.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
Sanitary and water-supply installation for Maternity Supervisor's quarters, Patna.	Public Health works—original works—minor works.	...	1,597	...	1,597
	Total—(33.—Public Health—Transferred.)	4,173	1,47,937	3,202	1,43,615
	34.—AGRICULTURE (TRANSFERRED).				
Purchase of 200 ft. of 15 inches boring pipes.	Agriculture—Public service—well boring staff—contingencies—non-contract.	...	3,400	...	3,400
Purchase of boring pipes ...	Public service—well boring staff—contingencies—non-contract.	...	2,400	...	2,400
Grant of subsidy to Gumla Central Co-operative Bank for the entertainment of a manager.	Co-operative credit—grants and subsidies—subsidy to Gumla Central Co-operative Bank.	900	...	(a) 900	...
Addition to the strength of the Subordinate Agricultural Service for extension of demonstration propaganda work.(b)	Expert staff—Establishment—pay of subordinates—Agricultural service employed at experimental farms.	...	...	...	...
	8 overseers ...	...	7,344	...	4,290
	Allowances—voted.	...	...	...	...
	Travelling allowance ...	...	1,200	...	1,100
	Experimental Farms—contingencies—non-contract.	...	...	...	...
	Patna Farm.	...	...	...	...
	Pay of kamdars (6) ...	...	1,800	...	1,485
	Ranchi Farm.	...	...	...	...
	Pay of kamdars (6) ...	...	1,800	...	1,485
	Sabour Farm.	...	...	...	...
	Pay of kamdars (6) ...	...	1,800	...	1,485
	Cuttack Farm.	...	...	...	...
	Pay of kamdars (6) ...	...	1,800	...	1,485
	Sepaya Farm.	...	...	...	...
	Pay of kamdars (6) ...	...	1,800	...	1,485
	Total (34.—Agriculture—Transferred).	900	23,344	900	18,615
	35.—INDUSTRIES—(TRANSFERRED).				
Wool-weaving Institute, Gaya	Industries—Industrial Development—Wool-weaving Institute, Gaya.—Pay of establishment.	...	2,388	...	1,897
	Allowances—voted.	...	...	...	...
	Travelling allowance ...	...	25	...	25
	Contingencies—non-contract—Raw materials.	...	2,000	...	2,000
	Wages and Stipends ...	...	1,600	...	1,600
	Miscellaneous contingencies ...	...	400	...	400

(a) For two years from 1934-35.
(b) For one year only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditures.		Budget Estimate, 1934-35.	
		Recurring. Rs.	Non-recurring. Rs.	Recurring. Rs.	Non-recurring. Rs.
Provision for holding a large-scale Industrial Exhibition at Patna in the winter season of 1934-35.	Industries—Industrial Development—Industrial Exhibitions and Fairs.	...	8,000	...	8,000
Wiremen's evening class ...	Industries—Technical Education—Bihar College of Engineering—Contingencies—non-contract—wiremen's evening class.	378	1,127	128	1,127
Provision for electrical machines for the Industrial Diploma classes of the Orissa School of Engineering.	Industries—Technical Education—Engineering and Survey Schools—Orissa School of Engineering—Contingencies—non-contract—Equipment.	...	2,125	...	2,125
Total (35.—Industries—Transferred).		378	17,665	128	17,174
41.—CIVIL WORKS (RESERVED).					
Executing certain improvements and supply of additional furniture to the M. L. C.'s quarters at Doranda, Ranchi.	Original Works—Buildings—General Administration.	...	9,927	...	9,927
Construction of 10 cells in each of the 4 central jails at Buxar, Gaya, Bhagalpur and Hazaribagh.	Original Works—Buildings—Jails and Convict Settlements.	...	44,706	...	44,706
Additional minor works grant for the Inspector-General of Prisons.	Original Works—Buildings—Jails and Convict Settlements—Minor Works.	...	20,000	...	20,000
Construction of quarters for two Sub-Inspectors, two Assistant Sub-Inspectors, a constable's cook-shed and latrine and 4' diameter well at Dhamdaha police-station in the district of Purnea.	Original Works—Buildings—Police.	...	12,950	...	2,000
Construction of new Police buildings for the Mirganj police-station at Murlignj in Bhagalpur.	Original Works—Buildings—Police.	...	18,472	...	2,000
Construction of police-station buildings, Sub-Inspector's quarters, Assistant Sub-Inspector's quarters and a cook-shed at Ramgarh police-station in Shahabad.	Original Works—Buildings—Police.	...	15,629	...	2,000
Construction of new police-station buildings at Ghorasahan in the district of Champaran.	Original Works—Buildings—Police.	...	16,725	...	2,000
Total (41.—Civil Works—Reserved).		...	1,38,409	...	82,633
41.—CIVIL WORKS (TRANSFERRED).					
Restoration of part of the normal allotment for minor works.	Original Works—Buildings—Education.	...	10,000	...	10,000
Quarters for Maternity Supervisor, Patna, including electric connection.	Original Works—Buildings—Medical.	...	8,079	...	8,079
Additions to Itki Sanatorium ...	Original Works—Buildings—Medical.	...	28,000	...	28,000
Construction of Public Works Department Subdivisional office, store, godown and chaukidar's shed at Balasore.	Original Works—Buildings—Civil Works—Transferred.	...	10,700	...	10,700
Grant for construction of a well for the use of Dumka Sadr Hospital.	Grants-in-aid—Other contributions—Minor contributions.	...	3,011	...	3,011
Grants to the District Committee of the Santal Parganas for improvement of communication.	Grants-in-aid—Other contributions.	...	25,000	...	25,000
Total (41.—Civil Works—Transferred).		...	84,790	...	84,790

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget Estimate, 1934-35.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS (RESERVED).					
General Administration	9,927	...	9,927
Jails and Convicts Settlements.	64,706	...	64,706
Police	63,776	...	8,000
Total (41.—Civil Works—Reserved).		...	1,38,409	...	82,633
41.—CIVIL WORKS (TRANSFERRED).					
Education	10,000	...	10,000
Medical	36,079	...	36,079
Civil Works	38,711	...	38,711
Total (41.—Civil Works—Transferred).		...	84,790	...	84,790
Total (41.—Civil Works)		...	2,23,199	...	1,67,423

SUMMARY.	Ultimate Expenditure.		Budget Estimate, 1934-35.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	Rs.	Rs.	Rs.	Rs.
RESERVED.				
5.—Land Revenue ... ..	...	4,12,178	...	75,216
8.—Forests	3,503	...	2,402	...
XIII.—Irrigation—Working Expenses ... ..	...	87,825	...	87,000
22.—General Administration ... ..	...	10,000	...	10,000
25.—Jails and Convict Settlements	2,911	...	2,911	...
26.—Police	18,163	1,62,904	3,588	1,64,119
31.—Education	6,241	...	3,200	...
41.—Civil Works ... ..	...	1,38,409	...	82,633
Total—Reserved	30,818	8,11,316	12,101	4,18,968
TRANSFERRED.				
6.—Excise	—4,500	...	—4,500	...
31.—Education	6,000	9,936	6,000	9,936
32.—Medical	10,940	36,203	11,660	36,203
33.—Public Health	4,173	1,47,937	3,302	1,43,615
34.—Agriculture	900	23,344	900	18,615
35.—Industries	378	17,665	128	17,174
41.—Civil Works ... ..	...	84,790	...	84,790
Total—Transferred	17,891	3,19,875	17,490	3,10,333
ANGUL.				
32.—Medical ... ..	...	150	...	150
Total—Angul ... ..	...	150	...	150
GRAND TOTAL	48,709	11,51,341	29,591	7,29,451



Budget Note
For the year 1341 Fasli

(7th October 1931 to 5th October 1932 A. D.)

Prepared for
H.E.H. The Nizam's Government

By
A. Hydari
Hydar Nawaz Jung
Finance Member

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Prefatory Note

TEN years have now elapsed since, with the sanction of His Exalted Highness the Nizam, I initiated the scheme of the Departmentalisation of the Finances. I explained it at length when introducing the Budget of 1331 Fasli and there is, therefore, no need to recapitulate its salient points which are now well understood and, I hope, appreciated by the parties most concerned, namely, the several Departments of Government. I must be forgiven, however, if, at the commencement of the fourth triennial period, I linger a little in retrospect and review the results of a departure in financial policy which was novel and which at the time of its inception some considered as one which would hardly bear the test of time. The new policy has, however, been justified by the experience of the last nine years—, a period as various in its economic vicissitudes as, given the maintenance of orderly Government, we are ever likely to experience. All the objects which the system set out to achieve have been fulfilled. The Finance Department by the system of triennial contracts with spending Departments has been enabled to take long views in the matter of State expenditure. On the basis of past experience the Finance Department has, at the beginning of each triennial period, been enabled to make a forecast of revenues normally likely to accrue during the forthcoming triennium. With this as a guide and in consultation with the other departments of Government it has fixed the normal budget for Departments for each year of the triennial period. The term 'normal' might give the impression that it was something static making no provision for development during the contract period. That is not at all the case. Just as a forecast of revenue including anticipated ordinary increases is made at the beginning of each triennium and the Norm of receipts is fixed, so in consultation with Departments an estimate is made of the annual requirements including provision for such development as they can foresee for the three-year period and on this basis the Norm of expenditure is also fixed. For the first triennial period 1332-34 Fasli, the Normal expenditure was fixed at 685·96 lakhs. For the ensuing triennial period 1341-43 Fasli the figure has been increased to 760·74 lakhs. The Normal expenditure under Education has risen from 65·58 lakhs in 1332-34 to 83·51 lakhs in 1341-1343; under Medical from 19·61 lakhs to 25·90 lakhs; under Agriculture from 1·71 lakhs to 8·90 lakhs; under Veterinary from 4·01 lakhs to 4·82 lakhs; and under Roads and Buildings from 50·55 lakhs to 85·17 lakhs. It is noteworthy that every department mentioned above showed at the end of each contractual period savings, a moiety of which were carried to its credit for the next triennium. For example at the end of the triennium 1332-34 the balance carried forward to the next triennium under Education was 4·79 lakhs; at the end of 1335-37 it was 4·12 lakhs; at the end of 1338-40 it is expected to be 12 lakhs and 77 thousand. Under Medical the figures for these three triennial periods were 2·64, 1·57 and ·36 lakhs; under Agriculture 1·36, ·32 and 1·10 lakhs; under Veterinary 1·32, 2·40 and 1·89 lakhs, and under Buildings and Communications 1·67, 5·33 and 26·56 lakhs respectively. It has always been the aim of the Finance Department in framing the Normal for the contract period of the three years to satisfy the demands of the Departments of Internal Development as far as possible. The figures given above, of what the departments have been unable to spend, bear testimony not only to the adequacy but also to the liberality of the grants made. Under the system of Departmentalisation now in force the various departments of Government have no reason to rush through expenditure before the close of the year to prevent a grant lapsing. They are assured that whatever is not spent will be carried forward for the next year of the contractual period.

THE SYSTEM
OF DEPART-
MENTALIS-
ATION.
Retrospect.

This makes for a well-thought out programme and care and economy in the expenditure of the spending departments ; it prevents that rush of expenditure often hurried and ill considered at the end of a financial year which is a not infrequent occurrence in places where the system of grants lapsing at the close of the budgetary year prevails.

It should also be borne in mind that under Normal expenditure is included due provision every year for the formation of specific Reserves for such classes of expenditure which, like Famine come inevitably but after a cycle of years, or like, redemption of loans, within a fixed period. Thus 15 lakhs every year have been regularly set aside for the Famine Insurance Fund which was started with 15 lakhs and now stands at the close of the year at 190.18 lakhs, whilst the Debt Redemption Reserve to which 10 lakhs is credited annually, paid off 16½ lakhs on account of loans which fell due after 1326 and in 1330 and will pay off at the beginning of next year the loan of 1327 F. of 70.45 lakhs without causing any disturbance in the normal course of our financial programme.

This is not all. Owing to the natural expansion of revenue and savings in expenditure which are inevitable, the estimates of revenue however carefully framed usually show in the net result some increase over and the expenditure some decrease below the anticipated forecast, so that there is almost always in the end an increase in the surplus beyond what was anticipated when framing the contract. Under the system which has been introduced, this surplus, *after* it has *actually* accrued, is again distributed amongst the various departments. Thus the needs of departments for expansion are met in practically full measure by the grants made to them for Normal expenditure ; at the same time liberal grants have been and are distributed at the end of each triennium from the aggregate of the accrued surpluses. Moreover, the moiety of the savings which the departments have failed to spend by the end of the contractual period remains as already stated to their credit. These grants are made for the most part for schemes which do not involve a recurring liability, which can be completed within a definite period of time and the total cost of which from their commencement to their completion can be reckoned, *e.g.*, provision of buildings and equipment to different departments, especially of internal development, and construction of roads and communications.

Progress therefore has been tempered with caution. In so far as the spending departments are concerned and not the least those which add to the well-being of the people such as, Communications, Education, Medical, Agriculture, etc., the past nine years have been a period of steady progress assisted by normal grants gradually graded up from triennium to triennium and supplemented by substantial extraordinary grants amounting to 396.80 lakhs of which 352.09 lakhs were made to departments of internal development.

These grants, as explained, are not extraordinary in the sense that they are unforeseen or casual in nature, extraordinary such as grants for the Viceregal visit or large donations to Institutions like the Aligarh University, Mr. Das' Public School, Lady Irwin's College or Dr. R. Tagore's Shantiniketan, or subscriptions for charitable objects like the Sind Flood or Cawnpore Relief Fund, which have been made as soon as the necessity therefor has arisen or has been anticipated. But the extraordinary grants here referred to are called such, as provision for the schemes they are intended to finance is not considered of a nature to be taken into account in the Normal budget of the triennium but as a charge on such surpluses as may actually accrue from year to year; they may perhaps be distinguished from the other as extra or extra-Normal. In the period 1333-40 Education has received a total of 14.74 lakhs, Medical 1.68 lakhs, Agriculture 12.43 lakhs, Municipal and Public Improvements 142.09 lakhs, Buildings and Communications 167.67 lakhs in the way of such extra-Normal grants.

During this period also adequate provision was made for the purchase by the State of the railway lines owned by the Nizam's Guaranteed State Railway Company which was effected in 1339 Fasli, four years

before the due date. The purchase of the railway was financed partly from a Reserve which I began to build up soon after I took charge of the Finance portfolio and partly by a loan, an amount representing the share of the net earnings, which would have been appropriated by the Company had it continued to exist, together with the interest on their Debenture Capital for the second half of 1339 to the first quarter of 1343 F., being set aside towards this loan, which by the close of the latter year will have been completely repaid. The year 1344 Fasli will therefore see an addition of about 60 lakhs to General Revenues on account of the whole of the net receipts from the Railways which are in the neighbourhood of between 125 and 130 lakhs B.G. being credited to General Revenues.

I shall now proceed to deal briefly with the Actuals of the last year ^{ACTUALS} (1339 F.) and the Revised estimates for the year which will shortly close— ^{1339 F.} (1340 F.) before coming to that part of my subject in which interest now centres, viz., the contract for the next triennium (1341-43) and the budget for its first year (1341).

The receipts for 1339 Fasli were estimated at 811·45 lakhs and the ^{Receipts} expenditure 759·58 lakhs; the actuals amounted to 846·26 lakhs and 765·83 lakhs, respectively, leaving a surplus of 80·43 lakhs as against an estimated budget of 51·87 lakhs. The largest increase on the receipt side was under Customs (19½ lakhs), mainly under export duty and is attributable in part to the opening of the Kazipet-Bellarshah Railway and the Vikarabad-Bidar line. The same factor, the opening up of the tracts served by the former line, is also chiefly responsible for the increase under Forests (over 4 lakhs). The large increase of 5 lakhs under Excise and Opium is due to the abolition of the Agency system and the introduction of a system of inviting tenders for each district separately and also the increase in the issue price of Opium and Ganja. The other increases were 3½ lakhs under Stamps and Registration, 1½ lakhs under Paper Currency, 1½ lakhs under Post Offices on account of a slight enhancement of the rates of postage, and 3¾ lakhs under Railways. The total increase of 40 lakhs was counterbalanced by a decrease of 5 lakhs, chiefly under Land Revenue mainly due to seasonal conditions, the rainfall of 1338 being 23·34" as against a normal of 28". There was a decrease of one lakh under receipts of Electricity Department. It was anticipated that after paying depreciation and interest at 5 per cent on the total capital at charge Electricity Department would give another lakh as surplus profits. No payment on that account could be incorporated in this year's account. In 1340 F. one lakh has been paid on account of surplus profit for 1338 and 1339 F.

The Budget of 1339 Fasli provided for ordinary expenditure of ^{Expenditure.} 735·34 lakhs out of which only 646·05 lakhs were actually spent. To this a further sum of 36·35 lakhs was added being the sum total of the amount drawn and spent from the balances of the previous year. The departments mainly responsible for these heavy savings are Land Revenue (1½), Customs (1½), Excise and Opium (over 4 lakhs), General Administration (2½), Military (11), Police (3½), Education (8 lakhs), Medical (3¾), Religious (1½), Veterinary (over 1 lakh) and Municipality and Public Improvements (8 lakhs), Buildings and Communications (22½ lakhs), Irrigation (6 lakhs), Industries (2¾ lakhs), Reserve for Reorganization (8 lakhs). These figures show clearly how even with regard to ordinary normal expenditure the grants that we gave were in excess of what the departments could spend.

In addition to the grants for Ordinary expenditure, Extraordinary grants were made in the budget of 1339 amounting 24·24 lakhs. Further additional fresh sanctions were given in the course of the year amounting to 30·51 lakhs making the total of extraordinary grants to 54¾ lakhs. Of this 47·87 lakhs have been spent. The main extraordinary grants are 11½ lakhs to the Muslim University, Aligarh, 4¾ lakhs to the Chamber of Princes, 1½ lakhs to the Sind Relief Fund and other charitable donations, 3 lakhs for Princes' tours and 7 lakhs for Viceregal Visit, 5½ lakhs to Agriculture for cattle-breeding, Parbhani farm and contribution to

the Imperial Council of Agricultural Research, 16½ lakhs for Municipal and Public Improvements, Buildings and Communications.

Adding the departmental savings available for expenditure in the following year (71·91) to the total expenditure of 1339 Fasli amounting to 693·92 lakhs, the total expenditure brought to account as expenditure from current revenues amounts to 765·83 lakhs. The expenditure from past Surpluses was 66·16 and was entirely for Municipal and Public Improvements and Buildings and Communications.

**REVISED 1340 F.
Receipts.**

The Budget Receipts for 1340 Fasli were originally estimated at 839·21 lakhs. Owing however to the general depression in trade, it is now anticipated that the Receipts will amount to 772·12 lakhs only and fall short of the normal and the Budget by 15·96 and 67·09 respectively. The two receipt heads which have suffered most, owing to the depression in economic conditions, are Customs and Railways, the receipts from which are expected to fall short of the Budget estimates by 33·50 and 25·96 lakhs respectively. Land Revenue too shows a decrease of 6½ lakhs, Forest ½ lakh, and Excise 2½ lakhs.

The decreases under Customs, Land Revenue and Forest reflect part but not all of the relief afforded to the ryot in face of economic depression. The collection of all land revenue arrears amounting approximately to the large sum of Rs. 40 lakhs of which normally one-quarter would have been realised was held in abeyance throughout the Dominions. Arrears of taccavi loans were similarly held in abeyance, collections under which would otherwise have approximated to Rs. 1·15 lakhs. Proposals to revise the settlements of 5 taluks which would have given increased revenue of 3·22 lakhs were similarly held back. Postponement of land revenue was given to an amount of Rs. 2·19 lakhs in two districts and throughout the Dominions, wherever additional time was required for payment of the rabi kist, a further time of 1½ months was given. Orders were issued that resort should not be had to coercive measures save in exceptional circumstances and then only by permission of the head of the district. The difficulty felt by ryots in marketing commercial crops such as cotton, groundnuts, oil-seeds and jowar was met by reductions in customs duty which help to maintain the prices offering at commercial centres. The total relief afforded during 1340 Fasli by this measure is estimated at Rs. 29·09 lakhs. Abolition of octroi duty on goods coming into Hyderabad and Secunderabad from within the Dominions gave further relief to the estimated extent of Rs. 1·74 lakhs. The abolition of the bancharai cess levied at 6 pies in the rupee of land revenue for grazing on Government lands outside forests was brought into force with effect from the rabi kist and gave relief of Rs. 1·00 lakh in 1340 Fasli and will give permanent relief in future years of Rs. 5·75 lakhs *p.a.* Permanent relief given under the new Tariff Schedule in the interests of indigenous industry is estimated to amount during 1340 Fasli to Rs. 1·31 lakhs and in future years to Rs. 3·15 lakhs.

Expenditure

The Ordinary Service Expenditure including the transfer of 25 lakhs to the Debt Redemption and Famine Reserves was estimated at 741·38 lakhs. It is now expected to amount to 666·24 lakhs by the end of the year. There will thus be a saving of 67·44 lakhs and 75·14 lakhs as compared with the Normals and Budget estimates respectively on this side of the account, and will help to counter-balance the fall in the receipts.

The extraordinary grants from current revenues amounting in all to 39·38 lakhs were made for equipment, etc., of land revenue offices 2 lakhs, Agriculture 5 lakhs, Municipal and Public Improvements and Buildings 31½ lakhs. Out of this 26·38 lakhs will probably be spent—the two departments mainly responsible for the lapse being Agriculture 2½ lakhs and Buildings and Roads 10½ lakhs.

The Departmental Balances are expected to be 54·61 lakhs, of which Municipal and Public Improvements account for 6·40 lakhs, Buildings and Communications 17·86 lakhs, Education 4·80 lakhs, Military 4 lakhs, Police 1·57 lakhs, Medicine 1·21 lakhs, Agriculture 1·30 lakhs, Reserve for Reorganization 4·96 lakhs, Land Revenue 1·85 lakhs.

The total expenditure from current revenues including Departmental Balances is thus expected to amount to 747·23 lakhs, leaving a Surplus of 24·89 lakhs.

The year 1341 Fasli marks the beginning of a fresh contract, the fourth one since the system was introduced. It is, therefore, necessary not only to compare the Budget estimates of the ensuing with those of the current year, but also to compare the Normals of 1338-1340 with those proposed for the coming triennium, 1341-43 Fasli. The Normal Receipts and Expenditure for 1338-40 were estimated at 788·08 and 733·68 lakhs respectively. For 1341-43 I have calculated the receipts at 843·64 and the expenditure at 760·74 lakhs. It must be explained that the expenditure figures are those which are chargeable to the revenues of the year and do not include what the departments propose to spend from the moiety of their balances which will continue to remain at their credit. The Normal Receipts and Expenditure for the next triennium are, therefore, expected to be 55·56 lakhs and 27·06 lakhs respectively more than those of the passing triennium. The Normal Surplus for the next triennium is expected to be 82·90 lakhs or 28·50 lakhs more than that of the previous contract.

For 1341 Fasli, however, owing to the present heavy fall in the prices of agricultural produce and unfavourable trade conditions, I am estimating the receipts at 784·72 lakhs only which are 58·92 lakhs and 54·49 lakhs less than those of the Normals of the period of which it forms a part and the Budget of 1340 Fasli respectively. The expenditure for 1341 Fasli is estimated at 761·68 lakhs, which still leaves a Surplus of 23·04 lakhs. It is 57·39 lakhs less than the actual Surplus for 1339 Fasli (80·43 lakhs) and 35·41 less than that of the Budget of the year now closing (58·45 lakhs). It will be seen that the expected Surplus of 23·04 lakhs for the ensuing year 1341 Fasli has been arrived at on a very conservative estimate. I have allowed for a fall of 10 lakhs in Land Revenue, 10 lakhs in Customs, 37·88 lakhs under Railways and 1 lakh in Forest revenue in consideration of unfavourable economic conditions and trade depression. As compared with the Budget for 1340 Fasli the reduction is 5 lakhs Land Revenue, 5·75 lakhs Forests, 15 lakhs Customs and 27·17 lakhs Railways.

At the same time on the expenditure side provision has been made from current revenues, excluding extraordinary grants, of Rs. 761·68 lakhs which has raised it from 741·38 lakhs of the previous year. Although no allotment has been made beyond the Normal from current revenues, extraordinary grants of 106·94 lakhs from past surpluses and 17·75 lakhs from the moiety of the savings from the previous contract which the departments will carry forward and 5·12 for protective works from the Famine Reserve are being made with the result that in 1341 Fasli the departments will have as much as 891·49 lakhs to spend as compared with 877·60 lakhs which they had at their disposal in 1340 Fasli. These figures show in a striking way the manner in which the system of Departmentalization of the Finances assists the spending departments in times of temporary economic depression to carry on their activities unhampered by sudden cuts due to what is expected to be a temporary financial stringency. Not only has there been no curtailment of departmental activities but provision has actually been made both in the Budget for 1341 Fasli and the Normal contract for the Budget of 1341-43 Fasli for expansion especially in the departments of internal development.

I think it is necessary for me to explain why notwithstanding the anticipated surplus for 1341 Fasli being only 23·04 lakhs, I have estimated the normal surplus for the whole triennium period at as much as 82·90 lakhs. The principal cause for this heavy increase is the Railway. The Railway earnings have been estimated after making full allowances for their fall next year owing to trade depression and for an increase in the following two years at what the Agent of the Nizam's Railways considers a conservative estimate if industrial conditions show as seems probable a recovery. On this basis the net railway revenue is estimated during the next three years to be 426·74 lakhs. From this 220·26 lakhs will be transferred to the Railway Purchase Reserve, leaving 206·48 lakhs for the triennial period. We thus get an average of 68·83 lakhs a year as the

amount with which General Revenues will be supported on this account after making full allowances for paying the liability incurred by them in purchasing the Railway. This head accounts for over 35 lakhs of increase. There is a net increase of $6\frac{1}{2}$ lakhs in our revenue for the triennial period from Paper Currency which is becoming progressively popular. The receipts from interest on securities in the last triennium were 9.97 lakhs, based on a currency circulation of 660 lakhs they are expected to amount to 16.27 lakhs in 1341 Fasli when the Paper Currency circulation is expected to be 985 lakhs. It is on this basis that the Normals for 1341-43 Fasli under this head have been arrived at.

Normal Receipts. In the Normals an increase of 10 lakhs has been provided under Land Revenue owing to the expected revenue from the development of the lands under the Irrigation projects. For 1341 Fasli however the budget figures have been reduced by 10 lakhs. There is also a decrease of 5.75 lakhs under Forests on account of the abolition of the Bancharai cess. Under Customs also the Normals (135 lakhs) have been put down at 3 lakhs less than the Normals for the previous triennium, although the Actuals for 1337, 1338 and 1339 Fasli were 154.77 lakhs, 157.13 lakhs, and 157.58 lakhs respectively. This reduction is due to the remission or reduction in tariff and to the abolition of octroi. A further reduction of 10 lakhs has been made in the estimates for 1341 Fasli and the total receipts have been put down at 125 lakhs. I have already indicated when referring to the decreased receipts in the Revised of 1340 Fasli the relief afforded to the ryot which is reflected otherwise than in the direct decreases of Customs, Land Revenue and Forests.

No increase has been made under Excise and Ganja although such increases would have been justified by the Actuals owing to the abolition of the agency system, the introduction of the system of tender for each district and the increase in the issue price of Opium and Ganja.

Under Stamps and Registration an increase of $2\frac{3}{4}$ lakhs in the Normal and 1 lakh in the 1341 Budget have been estimated.

Under Interest $2\frac{1}{2}$ lakhs have been added to the normal of the previous contract owing to the additions to the Securities held under the O.S. Stabilization and Deposits Reserves, the interest on which are credited to General Revenues.

Post Office has a lakh more than the previous Normal and .19 more than the previous year's Budget.

Normal Expenditure. The increased provision of 27.06 lakhs per annum in the normal expenditure for the next triennium as compared with the previous one may be classified as follows:—under administration of the departments under the Director-General of Revenue, about 5 lakhs; Political charges and general administration $5\frac{3}{4}$ lakhs; Police $2\frac{1}{2}$ lakhs; Education $6\frac{3}{4}$ lakhs; Medicine $3\frac{3}{4}$ lakhs; Veterinary, Agriculture, Industrial and Co-operative Credit $6\frac{3}{4}$ lakhs; Buildings and Communications $2\frac{1}{2}$ lakhs. The increases in the grants under Education (especially for the expansion of Primary Education)—and under Medical would have been larger had the departments been able to utilise them for the purpose. The only heads under which there are any material decreases are Mansabs, and Debt Redemption. The former are sinecure allowances which are being gradually resumed. With regard to the latter it may be observed that in the course of the year loans amounting to 70.95 lakhs will have been paid off leaving our funded debt at $178\frac{1}{2}$ lakhs, for paying off which and any loan upto $1\frac{3}{4}$ crores that may have to be floated in the course of the next triennium a provision of 6 lakhs in lieu of the present 10 lakhs will amply suffice.

In 1340 Fasli 82 lakhs were provided from the accumulations of past surpluses as extra grants. For the next year (1341 F.) 107 lakhs have been thus provided. Most of these grants as previously explained are really for expenditure of a definite non-recurring character, thus 35 lakhs for Municipal and Public Improvements (14 lakhs for City Drainage; 4 lakhs for City Improvement, 12 lakhs for the Hyderabad Water Works; 5 lakhs for District Water Works); $51\frac{3}{4}$ lakhs for Buildings and Communications, 8 lakhs for Education of which 6 lakhs are for the equipment of

the Engineering College and 1½ lakhs for the Central Technical Institute ; 2½ lakhs under Agriculture ; 1 lakh for the Museum and for the restoration of archæological buildings of interest in Bidar.

The Surpluses that have accrued during the current triennium are expected to amount to 244·20 lakhs. Of these 58·66 lakhs have been as usual credited to the Railway Purchase Reserve, 12·16 lakhs towards the gradual building up of an Industrial Reserve of one crore, whilst 29·83 lakhs have been given as extraordinary grants in the course of the contract to meet unforeseen expenditure after the Budget for the year had been framed. The balance left is 143·55 lakhs. There are also lapses from previous Surpluses amounting to 136·79 lakhs and the moiety of the Departmental Balances amounting to 45·07 lakhs. The sum-total of all these, amounting to 325·41 lakhs is, as pointed out under the Departmentalization Rules available for distribution again to such departments as Government may decide for objects more or less of a non-recurring character. I propose to restore to the Departments, most of their lapsed grants amounting to 118·96 lakhs (out of 136·79 lakhs) and also to make allotments amounting to 81·20 lakhs out of the surplus for 1338-40 in order to continue the special extraordinary grants, in addition to the Normal, which Drainage, the City Improvement Board, and the City and Local Fund water works have been having. There thus remains a balance of 125·25 lakhs. Of these I have allotted 32·88 lakhs for the requirements of various departments leaving a balance of 92·37 lakhs which I would in view of the peculiar conditions through which we are passing recommend being left for the present unallocated. It will be almost impossible in the course of the next year to spend more than the large grants that have been placed at the disposal of Departments and by the time the next budget is presented we shall see more light as to how our future financial condition will shape especially under the altered conditions of the future constitution of the Government of India. In the meantime, we may well congratulate ourselves that it has been found possible to fix the Normal grants sufficient in amount for the expansion of the departments and yet leave after a conservative estimate of the revenues a substantial surplus so that even if this conservative estimate is not realised there is a sufficient margin to fall back upon without interfering with the programme of the departments. If, as we may well all hope, we have now touched the rock bottom of trade depression and prices, we should see some improvement at least in Fasli 1342 which will allow not only the undistributed surplus of 92·37 lakhs being made available but also enable us to build our programme upon the very much larger surpluses indicated by the figures we have taken in the Normal.

Surplus of the
last triennium
1338-1340 F.

Having given, I trust, a sufficient outline of our position with regard to our service expenditure and receipts and the resultant surplus, I proceed now to deal very briefly with what are called the non-service heads. The first class is that of Capital Expenditure. Out of 146·06 budgetted in 1339 Fasli only 108·32 were spent. The saving of over 37 lakhs was mainly due to the provision for Nizam Sagar not having been fully spent and the grant for the railway new construction and purchase of rolling stock not having been fully utilised. In 1340 Fasli the provision was for 159·06 lakhs, but we expect to spend only 100·80 lakhs by the time the year ends. The main lapse is under Railways. We propose to spend only 38·70 lakhs as against 92·16 lakhs provided for. This will show how fully the Government Railway Board is co-operating with the Finance Department to keep down Capital Expenditure as much as possible in view of the strain that decreased railways earnings have imposed upon our resource position. For 1341 Fasli, I am budgetting for a Capital Expenditure of 149·63 lakhs under this head which includes 42·50 lakhs for Irrigation, 97·17 lakhs for Railway Construction, 5·75 lakhs for City Electricity Mains and Extensions and additional Plant, and 1·62 lakhs under Printing for the establishment of the Urdu Nastaliq Type-foundry, which is now nearing its final stage. The figures for Railway Construction include the unspent balance of over 53 lakhs from the previous year and also a provision of 5 lakhs B.G. for mechanical transport. This is in

CAPITAL
EXPENDITURE

accordance with the decision of His Exalted Highness the Nizam's Government to introduce, as an experimental measure, motor services by the Railway in selected areas with the object of extending transport facilities with places linked to but not served by our railway system.

THE VARIOUS RESERVES.

The second class of non-service expenditure is Investments, though as I have pointed out in previous years it can be called 'expenditure' only by using the term in a very restricted sense. These investments are mostly for different Reserves, most of which I created for specific purposes when I introduced the scheme of Departmentalization of the Finances.

Famine Reserve. I have previously referred to the Famine Insurance Reserve to which every year 15 lakhs with interest are added. A sum of 29·24 lakhs has been spent from this Reserve on minor works of a protective character, the most important of which is the gradual establishment of sinking of wells in the famine zones. This Reserve stood at the beginning of the triennium at 150·69 lakhs and now stands at 190·18 lakhs, to which 19·13 will be added in 1341 Fasli.

Debt Redemption Reserve. The Debt Redemption Reserve which was another Reserve established 9 years ago, has been receiving 10 lakhs together with interest every year, and stands at Rs. 182·25 lakhs. On the 1st of Dai 1341 Fasli Government loan of 70·45 will be due so that after its liquidation the Reserve will stand at 125·98 lakhs leaving the liabilities of Government at 178·51, of which 102·09 is on account of the loan repayable after 1352 Fasli and 76·31 lakhs is on account of the loan payable at any time between 1351 and 1361 Fasli. It is calculated that with the present amount of the Debt Redemption Reserve an annual addition of 6 lakhs will be quite sufficient to pay off the liabilities on account of these two loans and any other loan upto 1½ crores that may be found necessary in the course of the next triennium.

Osmania Currency Stabilisation Reserve.

The Osmania Currency Stabilisation Reserve has been built up out of profits on coinage and maintained in order to keep the value of the Osmania Sicca Rupee within fixed limits as compared with the British Government Rupee. The Reserve stands at 358·63 lakhs and was started with 250 lakhs in 1332 Fasli. This year owing to the unfavourable balance of trade O.S. currency had to be purchased to the extent of 104·40 O.S. in exchange for 87·99 B.G.

The General Deposits Reserve.

The General Deposits Reserve has been constituted so that deposits which are received by Government and on which interest is payable by us, as for example, for the Provident Fund, Post Office Savings Bank, etc., may not be mixed up with the other assets of the Government and used for other purposes. It now stands at 178·33 lakhs.

The Industrial Reserve.

Another Reserve constituted by me was in order to carry out an idea which I had for some time been contemplating, so as to ensure the industrial progress of the Dominions at least so far as it depended on financial support. For this purpose I laid aside in 1338 F. Rs. 55·13 lakhs from the surpluses which had accrued at that time so that the corpus of the fund could be utilised in giving help in the shape of capital to large industries and the interest obtained upon such loans could then be spent in advances to smaller industries or even for making surveys and starting Demonstration of factories. It is proposed gradually to bring this fund up to a crore. It stands at present at 74·23 lakhs. The corpus of the Fund has been used in taking debentures in the Singareni Collieries, the Shahabad Cement Company, the Osman Shahi Mills, etc., whilst out of the interest Rs. 117 thousand have been advanced to small factories for machinery, working capital, etc., 21 thousand for scholarships for industrial training and 114 thousand for poultry, fruit economic and other surveys of the Dominions and 205 thousand for demonstrations, etc., have been made. The Fund is invested in three Trustees, of whom the Finance Member is the Chairman and the Commerce and Industries and the Public Works Members are members, and the Director-General of Commerce and Industries Secretary. Every Member has the right of initiating proposals and the Finance Member has the additional right of vetoing any expenditure from the Fund to which he does not agree.

Although the State does not possess a Bank of its own, the assistance given by this Fund and by loans under different heads, performs efficiently in the present condition of the development of Banking in the State, the functions of an Industrial and Land Mortgage Bank. Loans under definite Rules are given at a moderate rate of interest to Jagirdars and land holders, motor loans to officers, and house building loans to officers and non-Gazetted employees of the Government, loans to students to enable them to study in foreign parts, in addition to takavis and loans for well-sinking and agricultural improvements under the ordinary rules for takavis. In 1339 Fasli the total advances under these heads amounted to 13·55 lakhs, and in 1340 Fasli to 34·10 lakhs.

There remains then to mention only the Railway Purchase Reserve, not to mention the Paper Currency Reserve which is expected to increase from 660 lakhs to 985 lakhs by the end of 1341 as explained in a previous part of this Note and which in its nature is very different from these Reserves which have been built up from our surpluses. The Railway Purchase Reserve was constituted in 1332 Fasli for purchasing the Railway by setting apart 96·72 lakhs in the year 1332 and adding to it every year 18 lakhs, besides the sum of 130 lakhs since 1335. It stands at 445·85 lakhs, and as explained in the Note regarding Railway purchase which was attached to my last Budget Note, it is expected that in the course of the next contract the entire purchase money for the Railways will have been met out of the accretions of this Reserve so that when the fifth triennium 1344-46 Fasli starts, we shall have an addition to our present revenue receipts of something over half a crore to face whatever vicissitudes of fortune there may be for us at that time owing to changes in our excise or tariff or other policies.

The year 1339 opened with a Cash Balance of 362·64 lakhs. It is expected to close this year with a cash balance of 285·56 lakhs. By the end of next year it will be 99·50 lakhs. Every year for the last three years I have been anticipating a recourse to the loan market to strengthen our cash position and every year fortunately it has been ultimately found possible to postpone this demand on our credit from the public. Since 1331 Fasli we have had recourse to only one loan of 76·31 lakhs and a temporary loan of 75 lakhs against which we shall have paid off two loans one of 16·56 lakhs and the other of 70·45 lakhs. We have besides borne capital expenditure amounting to over ~~10~~ crores and made investments under different Reserves excluding the Paper Currency Reserve amounting to 7 crores. In other words, we have been laying aside investment under these two heads at the rate of a crore and seventy lakhs a year.

It is the stability that the State has obtained from these resources, the ownership of the railways and the providential freedom from any severe famine in the last ten years that enable us now to look with courage and confidence to the new times that are before us, believing that with these resources His Exalted Highness and his Government will be able to continue to work steadily and continuously for the protection and the material, and educational well-being of the people of these Dominions.

A. HYDARI
N. JUNG,
Finance Member.

HYDERABAD (DECCAN),
23rd Shehrewar, 1340 F.
30th July, 1931.

PART I.

Actuals for 1339 Fasli.

A.—SERVICE HEADS.

1. The Budget Estimate for Service Receipts for 1339 F. was 811·45 and the Revised Estimate 846·30. The Actuals 846·26 exceeded the Budget by 34·81, but fell short of the Revised by 0·04 only. Including transfers to Famine and Debt Redemption Reserves, the Expenditure from Current Revenue was budgetted at 735·34, and Extraordinary at 24·24, Total 759·58. In the Revised the Expenditure was, Ordinary 681·73, Extraordinary 44·16, Balance carried to Departmental Accounts 40·14, Total 766·03. In the Actuals the Expenditure amounts to Ordinary 646·05, Extraordinary 47·87, Balance carried to credit of Departments 71·91, Total 765·83. The Actual Surplus of the year was thus 80·43 which exceeds the Normal, Budget and the Revised by 26·03, 28·56 and ·16, respectively.

Heads	Normal 1338-40 Fasli	1339 FASLI			VARIATION OF ACTUALS FROM		
		Budget	Revised	Actuals	Normal	Budget	Revised
1	2	3	4	5	6	7	8
Receipts ..	788·08	811·45	846·30	846·26	58·18	34·81	— 0·04
<i>Expenditure from Current Revenue.</i>							
(a) Ordinary ..	733·68	735·34	681·73	646·05	87·63	89·29	35·68
(b) Extraordinary ..	..	24·24	44·16	47·87	—47·87	—23·63	— 3·71
(c) Departmental Balances carried to Departmental Accounts ..	..	..	40·14	71·91	—71·91	—71·91	—31·77
Total ..	788·68	759·58	766·03	765·83	—32·15	— 6·25	·20
Surplus ..	54·40	51·87	80·27	80·43	26·03	28·56	·16

2. The Expenditure met by transfers from Famine Reserve and Departmental Balances has amounted to 5·56 and 36·35 respectively, as against Estimates 8·22 and 6·72 but this does not affect the net position. Extraordinary grants from past Surpluses were budgetted at 107·16 of which the amount actually spent was 66·16 leaving a balance of 41·00 to the credit of the Departments.

[Statement.

REVENUE RECEIPTS.

3. The variations of Service Receipts are tabulated below :—

Heads	Normal	1339 FASLI			VARIATION OF ACTUALS FROM		
		Budget	Revised	Actuals	Normal	Budget	Revised
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	305·00	305·00	315·00	302·02	— 2·98	— 2·98	—12·98
1-B. Forest Revenue by Revenue Officers	6·75	6·75	7·50	6·91	·16	·16	— ·59
2. Forests ..	11·50	11·50	12·00	15·41	3·91	3·91	3·41
3. Customs ..	138·00	138·00	153·00	157·58	19·58	19·58	4·58
4-A. Excise ..	158·67	158·67	161·80	159·40	·73	·73	— 2·40
4-B. Opium and Ganja ..	11·00	11·00	12·00	15·37	4·37	4·37	3·37
5-A. Stamps ..	19·85	19·85	21·00	22·52	2·67	2·67	1·52
5-B. Registration ..	2·70	3·00	3·25	3·70	1·00	·70	·45
6. Mines ..	1·60	2·77	2·80	2·14	·54	— ·63	— ·66
7. Berar Rent ..	29·17	29·17	29·17	29·17	..	..	..
8. Interest ..	47·50	55·25	51·00	55·93	8·43	·68	4·93
9. Mint ..	1·00	1·00	1·00	1·22	·22	·22	·22
10. Paper Currency ..	9·97	13·70	15·50	15·02	5·05	1·32	— ·48
11. Exchange ..	1·00	1·00	1·00	·72	— ·28	— ·28	— ·28
12. Post Office ..	8·80	8·80	9·40	10·43	1·63	1·63	1·03
32. Irrigation ..	·65	·65	·20	·35	— ·30	— ·30	·15
33. Railways ..	33·00	42·00	47·19	45·72	12·72	3·72	— 1·47
34. Electricity ..	— ·26	·91	·77	..	·26	— ·91	— ·77
35. Workshop ..	— ·35	— ·09	·30	..	·35	·09	·30
37. Telephone ..	·03	·07	·07	·01	— ·02	— ·06	— ·06
38-A. Soap Factory ..	..	·05	·05	..	..	·05	·05
41. Miscellaneous ..	2·50	2·50	3·00	2·64	·14	·14	— ·36
Total (Ordinary) ..	788·08	811·45	846·30	846·26	58·18	34·81	— 0·04
<i>Extraordinary.</i>							
Transfer from Famine Reserve		8·22	8·22	5·56		— 2·66	— 2·66
Total (Extraordinary) .		8·22	8·22	5·56		— 2·66	— 2·66
Grand Total ..		819·67	854·52	851·82		32·15	— 2·70

4. The Principal increases are under Forests 4·07, Customs 19·58, Excise ·73, Opium and Ganja 4·37, Stamps 2·67, Registration ·70, Interest ·68, Mint ·22, Paper Currency 1·32, Post Office 1·63, Railways 3·72, Others ·28, Total 39·97. This is partly counterbalanced by decreases under Land Revenue 2·98, Mines ·63, Exchange ·28, Irrigation ·30, Electricity ·91 and Other Heads ·06 amount to 5·16, leaving a net betterment of 58·18 and 34·81 as compared with the normals and the budget estimates.

Under-Estimates (Better Receipts).

Forests 4·07.

5. Forest Revenue collected by land Revenue Officers and by Forest Officers resulted in a betterment of ·16 and 3·91, respectively. The increase is mainly due to the opening up of the tract served by the Kazipett-Ballarshah Line.

Customs 19·58.

6. The Normal for 1338—40 F. was 138·00, and the Budget for 1339 F. was put down at the same figure as a cautious estimate. The Revised estimate was 153·00. Including an adjustment of 4·46 on account of District Customs Revenue of past years the Actuals come upto 157·58. The increase is mainly under export duty and is attributable in part to opening of Kazipett-Ballarshah and Vikarabad-Bidar Lines.

The details by Minor Heads are shown in the following statement :—

Heads	ESTIMATES			ACTUALS		
	Balda and Sec'bad.	Districts	Total	Balda and Sec'bad.	Districts	Total
1	2	3	4	5	6	7
Imports ..	20·85	45·71	66·56	23·31	40·22	63·53
Exports ..	1·70	75·54	77·24	·87	99·37	100·24
Salt ..	1·10	10·41	11·51	·97	11·68	12·65
Octroi ..	2·65	..	2·65	2·90	..	2·90
Miscellaneous ..	·10	·30	·40	·10	·56	·66
Total ..	26·40	131·96	158·36	28·15	151·83	179·98
<i>Deduct—</i>						
Refunds ..	·03	·05	·08	1·84	·07	1·91
Sarf-i-Khas ..	20·28	..	20·28	20·49	..	20·49
Net ..	6·09	131·91	138·00	5·82	151·76	157·58

7. The increase is mainly attributable to the introduction of Shopwari Excise ·73. system for the sale of liquor and sendi in Balda.

8. The increase is due to the abolition of the agency system and the Opium & Ganja introduction of the system of inviting tenders for each district separately, 4·37. and also to the increase in the issue prices of opium and ganja.

9. The increase in Stamp Receipts is, as usual under the head Revenue Stamps 2·67. and Judicial Stamps.

10. The increase as usual occurs under Fees and Commission as a Registration ·70 result of growing increase in documents offered for registration.

11. The gross amount realised is 103·23 which is 1·47 less than the Interest ·68. Budget. But adjustments on account of transfers to Paper Currency and Reserves result in a net increase of ·68. The subjoined statement gives the details.

Heads	Estimates	Actuals	Difference
1	2	3	4
1. Interest on Rupee Investments ..	74·64	72·36	— 2·28
2. Do Sterling Investments ..	20·20	16·28	— 3·92
Add transfers from Railway Purchase Reserve. ..	..	2·72	2·72
3. Do Bank Balances ..	1·39	5·78	4·39
4. Do Other Loans ..	2·87	1·73	— 1·14
5. Do Loan to Commercial Concerns ..	5·60	4·36	— 1·24
Total ..	104·70	103·23	— 1·47
<i>Deduct—Transfers to</i>			
(1) Paper Currency ..	13·70	15·02	1·32
(2) Reserves ..	35·75	32·28	3·47
Total ..	49·45	47·30	2·15
Net Total ..	55·25	55·93	·68

The decrease under Interest on Rupee Investment is mainly due to interest on certain scrip having been actually realised in the first week of 1340 F. instead of its due date in the last week of 1339 F. Before the Railway was purchased the Sterling investments consisted of Railway shares etc., which were expected to bring in an income of 20·20 lakhs, of which

19 lakhs represented investments at the credit of General Revenues and 1·20 lakhs interest on investments creditable to the Railway Purchase Reserve. On the purchase of the Railway the Sterling Investments were made over to the Company as part of the Sterling purchase price. It was however decided that until the whole purchase was paid out, the accounts should continue to be exhibited on the same lines as before. Out of the net earnings of the Railway therefore 19 lakhs should be annually credited to interest on account of the interest that used to come in from the Sterling investments of the General Reserve. The purchase transaction took place in April 1930, by which time 16·28 lakhs had already been received and credited under this head; the balance therefore of 2·72 lakhs was subsequently transferred to this head from the net earnings of the Railway Purchase Reserve to make up the 19 lakhs. The Interest on Bank balances was 4·39 more than the budget, and is due to larger Paper Currency Reserve B.G. Rupee balances and also to high rate of bank interest prevailing for a longer period. The fall in Interest on Other Loans is mainly under Interest on Takavis. The fall under Interest on Commercial concerns is due to the fact of their not having paid the interest due before the close of the year.

Mint · 22. 12. Fees on Ashrafis (·12) the profits on Nickel, Copper and Bronze coinage (1·08), the miscellaneous receipts (·02), brought in total receipts 1·22 or ·22 more than the Budget estimates.

Paper Currency 1·32. 13. The trade demands were met from the O.S. coin in the Currency Reserve and the B.G. Rupees received in exchange were invested with the Bank as interest bearing deposits. The interest on these B.G. Currency balances accounts mainly for this increase.

Post Office 1·63. 14. The increase is mainly due to enhancement of Postal Rates during the course of the year.

Railways 3·72. 15. The Budget Estimate was 42·00. During the course of the year the Railway was purchased and as explained in para. 11 it was decided to continue to exhibit the Railway figures in the same way as before in the published accounts. Accordingly out of the net earnings which were expected to amount to 93·54 lakhs 46·35 were as explained in the Revised estimates for 1339 credited to the Railway Purchase account and the balance 47·19 as net earnings under Railway. In the Actuals the net earnings are 45·72, which are 3·72 more than the budget and 1·47 less than the Revised.

Other Heads · 28. 16. The increases under other heads are too small to call for any remarks.

Over-Estimates (Less Receipts).

Land Revenue —2·98. 17. Land Revenue was estimated at 305·00 in the original estimates, but it amounted to 302·02 in the actuals. The decrease is mainly due to seasonal conditions. The rainfall of 1339 F. being only 23·34" as against the Normal of 28·00".

Mines —·63. 18. The receipts under Royalty on Coal were less by ·99 than the Budget estimate as the dead rents were eventually decided after a protracted discussion with the Hyderabad Deccan Company to be levied from 1340 Fasli and not 1339. On the other hand the Receipts on account of Shahabad stones and Royalty on Cement show an increase of ·36. The net result is a decrease of ·63 as compared with the Budget Estimate.

Exchange —·28. 19. The gain by exchange on account of purchase of B.G. Drafts on Bombay amounted to ·63 and the commission on R. T. R. and Supply bills ·09. The total receipts ·72 fall short of the Budget by ·28.

Irrigation —·30. 20. The revenue from Irrigation Projects has not yet begun to be accounted for and transferred from Land Revenue to Irrigation.

Electricity —·91. 21. No income was recorded as the profits of 1339 Fasli will be paid during 1340 Fasli.

Other heads—·06. 22. The variations under other heads are too small and do not call for any remarks.

Extraordinary Receipts.

23. The appropriations from Famine Reserve on account of Well-Sinking operations and P.W.D. roads amounted to 5·56 against the budget estimate of 8·22.

SERVICE EXPENDITURE.

24. The variations of Actuals from the original estimates for Service Expenditure as well as the Departmental and Net Savings are shown in the statement below :—

Heads	Budget	Transfers & appropriations from Deptl. Balance	Adjusted Budget grants (Cols. 2+3)	Actuals	Variations [Cols. (4-5) or (7+8)]	Savings creditable to Depts.	Net savings creditable to Govt.
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	64·62	·48	65·10	63·68	1·42	·54	·88
1-B. Land Irrigation ..	..	9·51	9·51	9·51	..	..	..
2. Forests ..	9·03	·86	9·89	8·72	·67	·88	·29
3. Customs ..	20·69	·04	20·73	19·10	1·63	·85	·78
4-A. Excise ..	31·77	·33	32·10	28·37	3·73	·24	3·49
4-B. Opium and Ganja ..	1·25	..	1·25	·80	·45	·01	·44
5-A. Stamps ..	1·59	..	1·59	1·19	·40	·55	·15
5-B. Registration ..	1·22	·01	1·23	1·24	·01	·06	·07
6. Mines ..	·75	·02	·77	·67	·10	·09	·01
8-A. Interest ..	23·00	..	23·00	23·06	·06	..	·06
8-B. Debt Redemption ..	10·00	..	10·00	10·00	..	..	..
9. Mint ..	2·48	·02	2·50	1·99	·51	·51	..
10. Paper Currency ..	·60	·63	1·23	1·29	·06	·12	·06
11. Exchange ..	·70	·02	·72	·65	·07	..	·07
12. Post Office ..	11·90	·03	11·93	12·23	·30	·19	·11
13. Payments to H.E.H. ..	50·00	..	50·00	50·00	..	..	..
14. General Admn. ..	37·84	2·82	40·66	38·41	2·25	1·68	·57
15. Political ..	4·26	·60	4·86	4·25	·61	·39	·22
17. Life Insurance ..	·39	..	·39	·46	·07	..	·07
18. Mansabs ..	16·03	..	16·03	15·62	·41	..	·41
19. Military ..	73·31	4·37	77·68	66·71	10·97	4·64	6·33
20. Courts ..	20·96	·61	21·57	20·90	·67	·64	·03
21. Jails ..	3·73	·26	3·99	3·96	·03	·08	·11
22. Police ..	63·30	1·37	64·67	60·99	3·68	1·61	2·07
23. Education ..	78·44	3·95	82·39	74·48	7·91	6·97	·94
24. Medical ..	22·48	2·74	25·22	21·44	3·78	·74	3·04
25. Religious ..	13·09	·64	13·73	12·18	1·55	·92	·63
26. Agriculture ..	4·34	1·29	3·05	2·70	·35	..	·35
27. Veterinary ..	4·56	·07	4·63	3·51	1·12	·74	·88
28. Co-operative ..	3·47	·10	3·57	3·01	·56	·15	·41
29. Miscellaneous and Minor Depts. ..	1·65	·01	1·64	1·07	·57	·08	·65
30. Munc. & Pub. Impts. ..	13·59	5·04	18·63	10·55	8·08	7·93	·15
31. Bldgs. & Commns. ..	84·30	11·06	95·36	72·53	22·83	19·92	2·91
32. Irrigation ..	24·05	6·00	18·05	12·15	5·90	5·94	·04
33. Railways ..	1·83	·11	1·94	1·78	·16	·08	·08
34. Electricity ..	·21	..	·21	·21	..	..	..
36. Printing ..	1·01	·19	1·20	1·40	·20	·20	..
38. Industrial ..	2·96	1·72	4·68	1·95	2·73	2·57	·16
40-B. Famine Insurance. ..	15·00	..	15·00	15·00	..	..	..
41. Miscellaneous ..	4·73	1·29	3·44	4·64	1·20	..	1·20
41-B. Reserve for Re- organization ..	10·21	2·16	8·05	..	8·05	8·05	..
Total Ordinary ..	735·34	36·35	771·69	682·40	89·29	65·53	23·76

Heads	Budget	Fresh sanctions during the course of the year	Total	Actuals	Variations (Cols. 4-5 or 7+8)	Savings creditable to Depts.	Net savings creditable to Govt.
1	2	3	4	5	6	7	8
<i>Extraordinary.</i>							
<i>(a) From Current Revenue.</i>							
1-A. Land Revenue ..	..	·55	·55	·55	..	..	..
5-B. Registration ..	..	·13	·13	·13	..	..	..
10. Paper Currency ..	·37	..	·37	·37	..	..	..
13. A. & B. Princes' Expenses. ..	..	3·13	3·13	3·13	..	..	..
14. General Admn. ..	·10	·51	·61	·61	..	..	..
15. Political ..	3·00	4·24	7·24	7·24	..	..	..
20. Courts ..	..	·24	·24	·24	..	..	..
22. Police ..	..	·11	·11	·11	..	..	..
23. Education ..	..	1·68	1·68	1·68	..	..	..
24. Medical ..	..	·09	·09	·09	..	..	..
25. Religious ..	..	·01	·01	·01	..	..	..
26. Agriculture ..	5·27	·32	5·59	3·76	1·83	1·83	..
30. Municipality ..	9·00	·39	9·39	9·39	..	..	..
31. Bldgs. & Commns. ..	6·50	·56	7·06	2·51	4·55	4·55	..
34. Electricity ..	..	·50	·50	..	·50	..	·50
38. Industrial ..	..	·18	·18	·18	..	..	..
41. Miscellaneous ..	..	17·87	17·87	17·87	..	..	..
Total (a) ..	24·24	30·51	54·75	47·87	6·88	6·38	·50
<i>(b) From Past Surpluses.</i>							
30. Municipality ..	49·00	..	49·00	44·12	4·88	4·88	..
31. Buildings and Roads ..	58·16	..	58·16	22·04	36·12	36·12	..
Total (b) ..	107·16	..	107·16	66·16	41·00	41·00	..
<i>(c) From Famine Reserve.</i>							
40-A. Famine & Roads ..	8·22	..	8·22	5·56	2·66	..	2·66
Total Extraordinary ..	139·62	30·51	170·13	119·59	50·54	47·38	3·16
Grand Total ..	874·96	66·86	941·82	801·99	139·83	112·91	26·92

25. The adjustments due to classification and transfers from one head to another included in col. 3 of the statement in para. 24 are mainly on account of maintenance and repairs of Irrigation works (9·51) from Major Head 32 Irrigation to Major Head 1-B Land Revenue Irrigation, Golconda Water-Works (1·87) from 41-B Reserve to 30 Municipalities, Restoration of allowances, etc. (·29) from Major Head 41-B to various Heads, Contingencies and special charges, etc. (1·29) from Reserve under Major Head 41 Miscellaneous to various departments, and Construction and Repairs 2·54 from various departments to Major Head 31 Buildings and Communications. These transfers cancel each other and do not affect the aggregate total grant for the Service Heads as a whole.

26. The appropriations from Departmental Balances during 1339 Fasli amounted to 36·35; and were on account of Salaries and allowances for additional establishment (5·99), Riyati pensions (·02), Travelling allowance (1·02), Contingencies and special charges (12·94) Purchase of buildings (1·95) and Works, Buildings and Communications (14·43).

27. The additional grants sanctioned in the course of the year after the budget had been passed amounted to in all to 30½ lakhs, of which 3·13 lakhs were on account of expenses of the Princes tours, etc., 3·89 lakhs on account of Viceregal visit, 1·68 Grants-in-Aid; ·55 Probationer Tahsildars and special establishment for development of land under Irrigation Projects; ·95 extension of water works, etc., 11·66 grant to the Muslim University, Aligarh; 4·67 special grant to the Chamber of Princes; ·43 tour expenses

for the Round Table Conference and 1.41 Sind Relief Fund and other charitable donations.

28. The following is an analysis of savings in Expenditure (col. 8 of statement in para. 24) which are creditable to General Revenues under the Departmentalization Rules.

Heads	Salaries, allowances and Pensions	Others	Total
1	2	3	4
<i>Ordinary.</i>			
1-A. Land Revenue .. .. .	.93	.05	.88
2 Forests .. .. .	.29	..	.29
3 Customs .. .. .	.76	.02	.78
4-A. Excise .. .. .	.49	3.00	3.49
4-B. Opium and Ganja .. .. .	.05	.39	.44
5-A. Stamps .. .. .	.15	..	.15
5-B. Registration .. .. .	.07	..	.07
6 Mines .. .. .	.01	..	.01
8-A. Interest .. .. .	..	.06	.06
10 Paper Currency .. .. .	.06	..	.06
11 Exchange .. .. .	..	.07	.07
12 Post Office .. .. .	.11	..	.11
14 General Administration .. .. .	.57	..	.57
15 Political Charges .. .. .	.22	..	.22
17 Life Insurance .. .. .	.07	..	.07
18 Mansabs .. .. .	..	.41	.41
19 Military	6.33	..	6.33
20 Courts .. .. .	.03	..	.03
21 Jails .. .. .	.11	..	.11
22 Police	2.07	..	2.07
23 Education .. .. .	.94	..	.94
24 Medical	3.04	..	3.04
25 Religious .. .. .	.28	.35	.63
26 Agriculture .. .. .	.35	..	.35
27 Veterinary .. .. .	.38	..	.38
28 Co-operative .. .. .	.41	..	.41
29 Misc. Minor Departments .. .. .	.65	..	.65
30 Municipalities & Public Impts. .. .. .	.15	..	.15
31 Buildings & Commns.	1.84	1.07	2.91
32 Irrigation .. .. .	.04	..	.04
33 Railways .. .. .	.08	..	.08
38 Industrial .. .. .	.16	..	.16
41-A. Miscellaneous .. .. .	..	1.20	1.20
Total (Ordinary) ..	19.76	4.00	23.76
<i>Extraordinary.</i>			
34 District Electricity .. .. .	.50	..	.50
40-A. Famine .. .. .	..	2.66	2.66
Total (Extraordinary) ..	.50	2.66	3.16
Grand Total ..	20.26	6.66	26.92

29. The savings under salaries are exclusively due to the difference in the Budgetted and the actual cost of progressive appointments which under the Departmentalization Rules go to Government; and which during the year, including variation on account of Pension adjustment, amounted to 20.26. The savings under Compensations, Rusums, Yomiahs, Mansabs and Special allowances and other heads closed to the General Revenues amounted to 4.00.

Saving of 2·66 under Famine Relief is counterbalanced on the receipt side by drawing less from Famine Reserve.

30. The Departmental balances for 1339 F. (col. 7 of the statement in para. 24) placed to the credit of the various Departments are out of Ordinary grants 65·53, out of Extraordinary grants 6·38, out of grants from past surplus 41·00, Total 112·91. The following table gives the details :—

Major Heads	Salaries and allowances	T.A. & Tour charges	Cont. and Special charges	Receipts	Rents and Repairs	Works	Reserves	Total
1	2	3	4	5	6	7	8	9
1. Land Revenue ..	·02	·34	·20	·12	·13	..	·03	·54
2. Forests ..	..	·20	·05	..	·05	·08	..	·38
3. Customs ..	·14	·37	·13	..	·04	..	·43	·85
4-A. Excise ..	·01	·09	·07	..	·07	..	..	·24
4-B. Opium and Ganja ..	..	..	·01	..	..	..	..	·01
5-A. Stamps ..	..	·02	·41	..	..	..	·12	·55
5-B. Registration ..	..	..	·06	..	..	..	..	·06
6. Mines ..	·01	·01	·07	..	..	..	..	·09
9. Mint ..	·05	..	·42	..	·01	..	·03	·51
10. Paper Currency ..	..	..	·12	..	..	..	..	·12
12. Post Office ..	·37	·05	·74	..	·02	..	·11	·19
14. General Administration ..	·07	·72	·15	·51	·10	..	·13	1·68
15. Political charges ..	·01	·15	·15	·27	..	..	·19	·39
17. Life Insurance ..	..	..	·04	·04	..	..	..	..
19. Military ..	1·61	·23	1·94	·03	·01	..	1·28	4·64
20. Courts ..	..	·03	·21	·36	·10	..	·06	·64
21. Jails ..	..	..	..	·08	..	..	..	·08
22. Police ..	·62	·48	·16	·68	·01	..	..	1·61
23. Education ..	·82	·26	3·40	·03	·49	..	2·03	6·97
24. Medical ..	·01	·03	·74	·23	·01	..	·28	·74
25. Religious ..	·01	·06	·35	·07	·01	..	·44	·92
26. Agriculture ..	·03	·08	3·79	·05	·05	2·13	·06	1·83
27. Veterinary ..	·01	..	·09	·13	·10	..	·41	·74
28. Co-operative ..	·01	·05	·07	..	·03	..	·13	·15
29. Misc. & Minor Depts. ..	·01	..	·03	·01	·04	..	·03	·08
30. Muncpls. & Pub. Impts. ..	·03	·01	·01	·10	·01	12·85	..	12·81
31. Buildings & Commn. ..	·43	·41	·12	·03	·05	59·79	..	60·59
32. Irrigation ..	..	..	..	..	..	5·94	..	5·94
33. Railways ..	..	..	·08	..	..	..	..	·08
36. Printing ..	..	..	·20	..	..	..	..	·20
38. Industrial ..	·09	·07	·42	·47	·08	..	1·44	2·57
41-B. Reserve for Reorganization ..	..	..	..	..	..	..	8·05	8·05
Total ..	4·36	3·20	11·01	2·55	1·19	76·53	14·07	112·91

31. The balance to the credit of the various Departments at the close of 1338 F. amounted to 137·30. The accretions and withdrawals during 1339 F. were 112·91 and 36·35, respectively, leaving a balance of 213·86 to the credit of the Departments at the close of 1339 F. The balances of each

Department are shown in the following statement :—

Departments	Balance at the close of 1338 F.	Accretions in 1339 F.	Total	Expenditure in 1339 F.	Balance at the end of 1339 F.
1	2	3	4	5	6
1-A. Land Revenue ..	3·23	·54	3·77	·76	3·01
2. Forests ..	·51	·38	·89	·35	·54
3. Customs ..	1·11	·85	1·96	·09	1·87
4-A. Excise ..	·77	·24	1·01	·35	·66
4-B. Opium and Ganja ..	·01	·01	·02	..	·02
5-A. Stamps ..	1·86	·55	2·41	..	2·41
5-B. Registration ..	·01	·06	·07	..	·07
6. Mines ..	·16	·09	·25	·02	·23
9. Mint ..	1·64	·51	2·15	·02	2·13
10. Paper Currency ..	·83	·12	·71	·63	·08
12. Post Office ..	·10	·19	·09	·07	·16
14. General Administration ..	·43	1·68	2·11	1·22	·89
15. Political charges ..	·22	·39	·61	·50	·11
19. Military ..	4·98	4·64	9·62	4·38	5·24
20. Courts ..	1·35	·64	1·99	·66	1·33
21. Jails ..	1·88	·08	1·80	·26	1·54
22. Police ..	1·36	1·61	2·97	1·34	1·63
23. Education ..	12·71	6·97	19·68	4·44	15·24
24. Medical ..	3·35	·74	4·09	2·76	1·33
25. Religious ..	1·27	·92	2·19	·64	1·55
26. Agriculture ..	·81	1·83	2·64	·48	2·16
27. Veterinary ..	7·02	·74	7·76	·08	7·68
28. Co-operative ..	·35	·15	·50	·10	·40
29. Misc. Minor Departments ..	·08	·08	..	·08	·08
30. Muncpls. & Pub. Impts. ..	6·90	12·81	19·71	3·16	16·55
31. Buildings & Commn. ..	55·71	60·59	116·30	8·09	108·21
32. Irrigation ..	6·21	5·94	12·15	3·84	8·31
33. Railways ..	1·91	·08	1·99	·11	1·88
36. Printing ..	·34	·20	·14	·19	·05
38. Industrial ..	3·14	2·57	5·71	1·73	3·98
39. Development ..	·07	..	·07	..	·07
40-B. Reserve for Reorganization and Development..	16·98	8·05	25·03	..	25·03
Grand Total ..	137·30	112·91	250·21	36·85	213·86

B.—CAPITAL EXPENDITURE.

32. The Expenditure under Capital Heads was 108·32 against the Original Estimate of 146·06.

	Budget	Actuals
Irrigation ..	64·45	50·98
Railway Construction ..	72·80	53·80
Railway Compensation ..	2·80	·16
Electricity (City) ..	2·60	2·16
Do (Districts) ..	·08	·03
Workshop ..	1·00	·50
Printing ..	1·39	·47
Telephone (City) ..	·50	·14
Do (Districts) ..	·38	·01
Industrial ..	·06	·07
Total ..	146·06	108·32

The lapse under Irrigation is mainly due to the provision for Nizam Sagar not having been fully spent. The lapse under Railway is mainly due to the grant of 17·50 reserved for new construction and 2·50 on account of the purchase of rolling stock not having been fully utilized.

C.—INVESTMENTS.

33. The amount originally budgetted was meant to provide for the annual allotment of 18·00 to the Railway and payment of Rupee Loan to the N. G. S. R. 4·67. The latter item was paid before the year 1338 F. closed and to this extent the expenditure of 1339 F. gets reduced. Besides this 6 per cent. B.G. Pro-notes of the face-value of 50 lakhs were purchased at a cost of O.S. Rs. 58·33 and allotted to the following Reserves by drawing on their balances :—

Face-Value B.G.	Reserve	O.S. Cost
15·00	Famine reserve ..	17·50
16·00	Debt Redemption ..	18·66
19·00	Paper Currency ..	22·17
<u>50·00</u>		<u>58·33</u>

D.—DEBT HEADS.

34. The Debt Head transactions have resulted in a net Deficit of 42·31. The variations from the original estimate under Debt Heads are compared below.

Heads	ESTIMATES 1339 FASLI			ACTUALS 1339 FASLI			
	Receipts	Disbursements	Net	Receipts	Disbursements	Net	Net Difference
1	2	3	4	5	6	7	8
Government Debt ..	..	·90	— ·90	..	·13	— ·13	·77
Reserves ..	78·75	10·62	68·13	1383·07	1389·33	— 6·26	74·39
Deposits bearing Interest ..	13·06	..	13·06	49·82	49·08	·74	12·32
Deposits not bearing Interest..	1·40	10·50	— 9·10	200·81	192·66	8·15	17·25
Advances bearing Interest ..	15·60	7·14	8·46	16·95	13·55	3·40	5·06
Advances not bearing Interest ..	21·26	10·61	10·65	132·47	46·60	85·87	75·22
Remittances ..	..	..	..	..	44·38	— 44·38	44·38
Suspense and Cheques..	..	..	..	·60	..	·60	·60
Total ..	130·07	39·77	90·30	1783·72	1735·73	47·99	— 42·31

Govt. Debt ·77.

35. Against the provision of ·90 for repayment of matured loans, the scrip presented for payment amounted to ·13, leaving an unutilized balance of ·77.

Reserves
—74·39.

36. The Budget estimates for the incomings and outgoings were 78·75 and 10·62, respectively meaning a net incomings of 68·13. Owing to the adjustments on account of the purchase of railway during the middle of the year, transfer of Industrial loans to Industrial Reserve and investments for Famine and Debt Redemption Reserves, the outgoings for 1339 F. exceeded the incomings by 6·26. The net outgoings will thus be 74·39 as compared with the net budget estimates.

The following statement exhibits the details under each reserve.

Heads	BUDGET			ACTUALS 1339 FASLI			Net Difference
	Incom-ings	Outgo-ings	Net	Incom-ings	Outgo-ings	Net	
1	2	3	4	5	6	7	8
Famine Insurance Reserve ..	22·48	8·22	14·26	22·15	23·06	— 091	— 15·17
Debt Redemption Reserve ..	17·00	·90	16·10	16·64	18·79	— 2·15	— 18·25
O. S. Stabilization Reserve ..	..	..	..	·08	·01	·07	·07
Railway Reserve ..	35·47	..	35·47	1344·14	1346·82	— 2·68	— 38·15
Industrial do ..	3·80	1·50	2·30	·06	·65	— ·59	— 2·89
Total ..	78·75	10·62	68·13	1383·07	1389·33	— 6·26	— 74·39

37. In the Budget the net incomings were estimated at 13·06. Actually the incomings under usual heads exceed the outgoings by 16·04— but the repayment to Salabat Jah Trust Fund for purchase of Securities from Railway Reserve reduced the net incomings to 74 or 12·32 less than the Budget estimate. Deposits bearing Interest —12·32.

38. In the Budget estimates it was assumed that with the creation of the District Water Works Department and other schemes under consideration there would be a net outgoing of 7·00 under Local Fund and the restoration of wards' estates and villages under attachment would also mean a net out-going of 2·00 and 1·00, respectively, with other variations the net outgoings were estimated at 9·10. This was reversed and the incomings exceeded the outgoings by 8·15. Net incomings are under personal and temporary deposits 5·54, attached villages 1·57, Municipalities 1·70 and Local Fund 79, P.W. Security Deposits 57, other heads 1·62, Total 11·79. On the other hand net outgoings are under Court of Wards 2·56, Process Service Fund 21, Other heads 87, aggregating 3·64. Net result is a betterment of 17·25 over the estimate. Deposits not bearing Interest 17·25.

39. It was estimated that the incomings would exceed the outgoings by 8·46. In the actuals the incomings exceed the outgoings by 3·40, or 5·06 less than the estimate. The recoveries out of previous advances are from C.I.B. 10·00, Commercial Departments 24, Jagirdars 1·08, Revenue Takavis 1·12, Industrial loans transferred to Industrial Reserve 65, Other loans 3·86, Total 16·95. Fresh advances are under loans, etc. to Jagirdars 1·79, Revenue Takavis 2·04, Motor and house buildings loans 2·91, Loans to Commercial concerns 3·65, Loans to students 1·77 and Others 1·39, Total 13·55. Advances bearing Interest —5·06.

40. The net incomings were estimated at 10·65. The actuals show net incomings of 85·87 resulting in a betterment of 75·22. The sub-joined statement gives the detail. Advances not bearing Interest 75·22.

[Statement.]

Heads	INCOMINGS		Heads	OUTGOINGS	
	Budget	Actuals		Budget	Actuals
1	2	3	4	5	6
Permanent Advances ..	..	·04	Permanent Advances ..	·10	·08
Advances to Depts. ..	15·76	3·39	Advances to Depts. ..	3·25	2·40
Departmental Savings ..	..	112·91	Departmental Savings ..	6·72	36·35
Personal Advances ..	..	3·85	Personal Advances ..	..	2·80
Takavis ..	3·50	1·66	Takavis ..	..	1·98
Coinage Accounts ..	2·00	1·79	Coinage Accounts ..	..	2·26
Others ..	..	8·83	Others ..	·54	·73
Total ..	21·26	132·47	Total ..	10·61	46·60

Remittances
—44·38.

41. In the Budget it was assumed that as usual the incomings will balance the outgoings. In the Actuals there were excess incomings under Paper Currency Remittances 18·01, Cash Remittances 3·08, Remittances by Bills 2·73, and Departmental Remittances 6·10. On the other hand there were excess outgoings under Sarf-i-Khas Remittances 74·30. The net result was an excess outgoing of 44·38.

Suspense and
Cheques ·60.

42. The credits under Suspense and Cheques uncashed exceeded the debits by ·60.

E.—CASH BALANCE.

43. The year opened with a Cash Balance of 362·64. The excess of Revenue Receipts over Service Expenditure was 49·83. On the other hand the balances taken over to the credit of the departments from the current grant exceeded the Departmental Balances brought forward for expenditure by 76·56. The Incomings under Debt Heads exceeded the outgoings by 47·99. The Capital Expenditure and the Investments amounted to 108·32 and 18·00, respectively. The year closed with a balance of 257·58. The position is shown in the following statement.

Heads	RECEIPTS			Heads	EXPENDITURE		
	Original Budget	Actuals 1839 F.	Difference		Original Budget	Actuals 1839 F.	Difference
1	2	3	4	5	6	7	8
Service Heads ..	819·67	851·82	32·15	Service Heads ..	881·68	801·99	— 79·69
Deptl. Balce. transferred for Expr.	6·72	36·35	29·63	Deptl. Balce. charged to Service grants ..	..	112·91	112·91
Debt Heads ..	130·07	1,783·72	1,653·65	Capital Expr. ..	146·06	108·32	— 37·74
				Investments ..	22·67	18·00	— 4·67
				Debt Heads ..	39·77	1,735·73	1,695·96
Total ..	956·46	2,671·89	1,715·43	Total ..	1,090·18	2,776·95	1,686·77
Opening Balance ..	245·45	362·64	117·19	Closing Balance ..	111·73	257·58	145·85
Grand Total ..	1,201·91	3,034·53	1,832·62	Grand Total ..	1,201·91	3,034·53	1,832·62

PART II.

Revised Estimates for 1340 Fasli.

A.—SERVICE HEADS.

1. The Budget of Receipts for 1340 F. was originally framed at 839·21. Owing to general fall in prices and the consequent depression in trade the Receipts are now anticipated to amount to 772·12 and fall short of the Normal and the Budget by 15·96 and 67·09 respectively.

The ordinary Service Expenditure including transfer of 25·00 to Debt and Famine Reserves, was estimated at 741·38 and is now expected to amount to 666·24 by the end of the year indicating a saving of 67·44 and 75·14 as compared with the Normal and the Budget Estimates respectively. The Extraordinary expenditure from current Revenues provided in the Budget amounted to 39·38. Out of this 26·38 is expected to be spent up. The Departmental Balance to be carried to the Departmental Accounts is expected to be 54·61. The total Expenditure from Current Revenues is thus expected to amount to 747·23 leaving a surplus of 24·89.

Heads	Normal 1338-40 F.	Budget 1340 F.	Revised	DIFFERENCE COMPARED WITH	
				Normal	Budget
1	2	3	4	5	6
Receipts	788·08	839·21	772·12	—15·96	— 67·09
<i>Expenditure from Current Revenue :—</i>					
(a) Ordinary	733·68	741·38	666·24	67·44	75·14
(b) Extraordinary .. ..	..	39·38	26·38	—26·38	13·00
(c) Departmental Balances carried to Deptl. Accts..	..	..	54·61	—54·61	— 54·61
Total Expenditure ..	733·68	780·76	747·23	—13·55	33·53
Surplus ..	54·40	58·45	24·89	—29·51	— 33·56

2. Service Expenditure met by transfers from Famine Reserve and Departmental Balances was estimated in the Budget at 5·43 and 9·48 respectively and is now expected to amount to 6·00 and 48·72 respectively. This expenditure does not affect the surplus for the year. Extraordinary grants from Past Surplus amounted to 81·93 in the Budget, during the course of the year fresh sanctions amounted to 21·85, Total 103·78 of which 67·03 is estimated to be spent in the course of the year.

REVENUE RECEIPTS.

3. The probable variations in normal original and revised estimates for Revenue Receipts are shown in the following statement.

Major Heads	Normal	Budget	Revised	COMPARED WITH	
				Normal	Budget
1	2	3	4	5	6
<i>Ordinary.</i>					
1-A. Land Revenue ..	305·00	310·00	303·50	1·50	6·50
1-B. Forest by Rev. Officers ..	6·75	6·75	4·65	2·10	2·10
2. Forests ..	11·50	12·84	14·50	3·00	1·66
3. Customs ..	138·00	140·00	106·50	31·50	33·50
4-A. Excise ..	158·67	158·67	156·00	2·67	2·67
4-B. Opium and Ganja ..	11·00	12·00	13·00	2·00	1·00
5-A. Stamps ..	19·85	21·00	20·00	·15	1·00
5-B. Registration ..	2·70	3·25	3·40	·70	·15
6. Mines ..	1·60	2·96	2·96	1·36	..
7. Berar Rent ..	29·17	29·17	29·17	..	..
8-A. Interest ..	47·50	51·52	53·50	6·00	1·98
9. Mint ..	1·00	1·00	1·00	..	..
10. Paper Currency ..	9·97	16·87	17·00	7·03	·13
11. Exchange ..	1·00	1·00	1·00	..	..
12. Post Office ..	8·80	9·81	10·00	1·20	·19
32. Irrigation ..	·65	·20	·28	·37	·08
33. Railways ..	33·00	58·12	32·16	·84	25·96
34. Electricity ..	·26	1·65	1·00	1·26	·65
35. Workshop ..	·35	·05	..	·35	·05
37. Telephone ..	·03	·05	..	·03	·05
41. Miscellaneous ..	2·50	2·50	2·50	..	..
Total Ordinary ..	788·08	839·21	772·12	15·96	67·09
<i>Extraordinary.</i>					
Transfer from Famine Reserve ..		5·43	6·00		·57
Grand Total ..		844·64	778·12		66·52

4. The expected increases are under Forests 1·66, Opium and Ganja 1·00, Interest 1·98 and other heads ·65: total 5·29. But on the other hand there are decreases under Land Revenue 6·50, Forest by Revenue officers 2·10, Customs 33·50, Excise 2·67, Stamps 1·00, Railway 25·96 and Electricity ·65: total 72·38. The net fall in revenue is thus expected to be 67·09.

Under Estimates (Better Receipts).

Opium and Ganja
1·00.

5. As explained in the note on the actuals for 1339 F. the increase is attributable to the introduction of the system of inviting tenders for each district separately.

Interest 1·98.

6. The increase is due to realization in this year of a portion of interest due last year.

Other Heads ·65.

7. The variation under other heads are too small and do not call for any remarks.

Over Estimates (Less Receipts.)

8. It was anticipated in the Budget Estimates that the receipts for Land Revenue would amount to 310·00 against the normalised figure of 305·00. Owing to the prevailing depression it is now anticipated that the collections under this head will bring in only 303·50, resulting in a decrease of 1·50 and 6·50 as compared with the Normal and the Budget Estimate. Land Revenue —6·50.

9. The Revenue under this head is progressing. Forest Revenue through Forest authorities is expected to be more by 1·66 than the estimate. On the other hand however the recent decision of the Government to remit the Bancharai cess will reduce the receipts through Revenue officers by 2·10. The aggregate result is a decrease of ·44. Forests —·44.

10. The extreme trade depression through which the world is passing adversely affected the Customs Revenue in two ways. The volume of trade grew less and duty had to be decreased. This accounts for a decrease of 31·30. To this must be added another 2·20 on account of remission of Octroi, Total decrease 33·50. Customs —33·50.

The details by Minor Heads are shown in the following statement.

Heads	ORIGINAL ESTIMATE			REVISED ESTIMATE		
	City and Sec'bad.	Districts	Total	City and Sec'bad.	Districts	Total
1	2	3	4	5	6	7
Imports ..	21·57	38·48	60·05	21·60	26·05	47·65
Exports ..	2·33	84·19	86·52	·93	65·82	66·25
Salt ..	·84	10·87	11·71	1·02	9·55	10·57
Octroi ..	3·30	..	3·30	1·10	..	1·10
Miscellaneous ..	·07	·33	·40	·08	·30	·38
Total ..	28·11	133·87	161·98	24·73	101·22	125·95
Deduct—Refunds ..	·03	·05	·08	·03	·05	·08
Payments to Sarf-i Khas ..	21·90	..	21·90	19·37	..	19·37
Net ..	6·18	133·82	140·00	5·33	101·17	106·50

11. The decrease is under Toddy Sales due to less trees being selected for tapping and also due to less consumption of country liquor. Excise —2·67.

12. The revenue under Stamps is expected to amount to 20·00 which is 1·00 less than the Budget estimate but ·15 more than the normal figure. Stamps —1·00.

13. The depression in trade and the fall both in Exports and Imports has effected the revenue under this head just as seriously as in the case of Customs Revenue. Railways —25·96.

14. The Electricity Department is expected to pay in 1340 F. on account of the profit of 1338 F. and 1339 F. one lakh after payment of interest at 5 per cent. on the whole capital at charge. The net profits for 1340 F. will appear in the account for 1341 F. Electricity —·65.

Extraordinary Receipts.

15. Transfers from Famine Reserve for meeting the Famine Expenditure is expected to amount to 6·00 against 5·43 provided in the Budget. Famine ·57.

[Statement.]

SERVICE EXPENDITURE.

16. The variations in Budget and Revised Estimates and the Departmental and General savings are shown in the following statement :—

Heads	Budget	Transfers and Appropriations from Deptl. Savings	Adjusted Grants	Revised	Variations	Deptl. Savings	Net Savings
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	65·81	·87	66·68	62·27	4·41	1·85	2·56
1-B. Land Irrigation ..	..	9·25	9·25	9·25	..	..	..
2. Forests ..	9·08	·85	9·43	8·60	·83	·33	·50
3. Customs ..	21·79	·39	22·18	20·00	2·18	1·50	·68
4-A. Excise ..	31·07	·15	31·22	29·50	1·72	·38	1·34
4-B. Opium & Ganja ..	1·25	..	1·25	1·25	..	..	..
5-A. Stamps ..	1·69	·03	1·72	1·20	·52	·52	..
5-B. Registration ..	1·46	·02	1·48	1·30	·18	·05	·13
6. Mines ..	·76	·03	·79	·61	·18	·08	·10
8-A. Interest ..	23·25	..	23·25	23·60	·35	..	·35
8-B. Debt. Redemption ..	10·00	..	10·00	10·00	..	..	..
9. Mint ..	2·46	·01	2·47	2·00	·47	·47	..
10. Paper Currency ..	·60	·09	·69	·68	·01	·01	..
11. Exchange ..	·70	..	·70	·66	·04	..	·04
12. Post Office ..	12·08	·15	12·23	11·60	·63	·66	·03
13. Paymts. to H.E.H. ..	50·00	..	50·00	50·00	..	..	..
13-A,B,&C. Princes' Expen. ..	3·62	..	3·62	3·62	..	..	..
14. Genl. Admn. ..	38·15	1·69	39·84	38·74	1·10	1·10	..
15. Political charges ..	4·21	·36	4·57	4·00	·57	·51	·06
17. Life Insurance ..	·44	..	·44	·40	·04	·02	·02
18. Mansabs ..	15·46	..	15·46	15·25	·21	..	·21
19. Military ..	73·23	5·00	78·23	67·60	10·63	4·00	6·63
20. Courts ..	20·90	1·40	22·30	21·05	1·25	·93	·32
21. Jails ..	3·73	·10	3·83	3·80	·03	·03	..
22. Police ..	63·42	1·51	64·93	61·00	3·93	1·57	2·36
23. Education ..	78·35	4·82	83·17	76·22	6·95	4·80	2·15
24. Medicine ..	22·88	1·83	24·21	21·50	2·71	1·21	1·50
25. Religious ..	13·06	·37	13·43	12·10	1·33	·80	·53
26. Agriculture ..	4·78	1·25	6·03	4·70	1·33	1·30	·03
27. Veterinary ..	4·58	·20	4·78	4·08	·70	·45	·25
28. Co-operative ..	3·60	·10	3·70	3·20	·50	·20	·30
29. Misc. Minor Depts. ..	1·20	·09	1·11	·97	·14	·11	·03
30. Municipality ..	13·64	1·34	14·98	8·58	6·40	6·40	..
31. Buildgs. & Commn. ..	84·54	25·06	109·60	91·74	17·86	17·86	..
32. Irrigation ..	23·62	3·94	19·68	18·54	1·14	1·14	..
33. Railways ..	1·90	·26	2·16	1·60	·56	·56	..
34. Electricity ..	·20	..	·20	·20	..	..	..
35. Workshop ..	..	..	..	..	..	..	..
36. Printing ..	1·46	·20	1·66	1·35	·31	·31	..
37. Telephone ..	..	..	..	..	..	..	..
38. Industrial ..	2·96	1·72	4·68	4·06	·62	·50	·12
39. Development ..	..	·07	·07	·07	..	..	..
40-B. Famine Insurance ..	15·00	..	15·00	15·00	..	..	..
41. Miscellaneous ..	4·12	..	4·12	3·07	1·05	..	1·05
41-B. Reserve for Reorgn. ..	10·83	5·87	4·96	..	4·96	4·96	..
Total (Ordinary) ..	741·38	48·72	790·10	714·96	75·14	54·61	20·53

Heads	Budget	Fresh sanctions	Adjusted grants	Revised	Variations	Deptl. Savings	Net Savings
1	2	3	4	5	6	7	8
<i>Extraordinary.</i>							
<i>(a) From Current Revenue.</i>							
1-A. Land Revenue ..	2·00	..	2·00	2·00	..	..	..
10. Paper Currency ..	·15	..	·15	·15	..	..	..
14. Genl. Adm. ..	·01	..	·01	·01	..	..	..
23. Education ..	·01	..	·01	·01	..	..	..
26. Agriculture ..	5·00	..	5·00	2·50	2·50	..	2·50
29. Misc. & Minor Depts	·50	..	·50	·50	..	..	..
30. Muni. & Pub. Impts.	21·00	..	21·00	21·00	..	..	..
31. Buildings & Roads.	10·71	..	10·71	·21	10·50	..	10·50
Total (a) ..	39·38	..	39·38	26·38	13·00	..	13·00
<i>(b) From Past Surpluses.</i>							
3. Customs ..	..	·11	·11	·11	..	..	..
13-B. & C. Princes' Exps.	..	5·90	5·90	5·90	..	..	..
14. Genl. Adm. ..	..	·38	·38	·38	..	..	..
15. Political charges ..	..	1·34	1·34	1·34	..	..	..
23. Education ..	1·63	·05	1·68	1·68	..	..	..
24. Medical ..	..	·11	·11	·11	..	..	..
25. Religious ..	..	·17	·17	·17	..	..	..
29. Misc. & Minor Dept	..	·05	·05	·05	..	..	..
30. Muni. & Pub. Impts.	23·00	..	23·00	11·00	12·00	..	12·00
31. Buildings & Roads..	57·30	6·38	63·68	38·93	24·75	..	24·75
41. Miscellaneous ..	..	7·36	7·36	7·36	..	..	..
Total (b) ..	81·93	21·85	103·78	67·03	36·75	..	36·75
<i>(c) From Famine Reserve.</i>	5·43	..	5·43	6·00	— ·57	..	— ·57
Total (Extraordinary) ..	126·74	21·85	148·59	99·41	49·18	..	49·18
Grand Total ..	868·12	70·57	938·69	814·37	124·32	54·61	69·71

17. Adjustments due to classification and transfer of Budget grant from one head to another are mainly on account of Maintenance and Repairs of Irrigation Works (9·25) from Major Head 32 Irrigation to 1-B Land Revenue Irrigation, Construction of Buildings (6·69) from various heads to Major Head 31 Buildings and Communications and restorations of allowances, etc. (·08) from 41-B to various Heads. These adjustments cancel each other and do not affect the net total expenditure, and the net amount in column 3 represents the total transfers from departmental balance.

[Statement.

18. The total net adjustment (col. 3 of statement in para. 16) is on account of appropriation of the Departmental Balances for expenditure in 1340 F. In Budget this amount was estimated at 9·48. Further adjustments during the year are estimated at 39·24. The following statement shows the details by Major Heads :—

Heads				Budget	Further with- drawals	Total
1				2	3	4
1-A.	Land Revenue	..	..	·53	·32	·85
2.	Forests	..	..	·33	·02	·35
3.	Customs	..	..	·11	·28	·39
4-A.	Excise	..	..	·05	·10	·15
4-B.	Opium	..	..	..	..	..
5-A.	Stamps	..	..	..	·03	·03
5-B.	Registration	..	..	·01	·01	·02
6.	Mines	..	..	..	·03	·03
9.	Mint	..	..	..	·01	·01
10.	Paper Currency	..	..	·09	..	·09
12.	Post Office	..	..	..	·15	·15
14.	General Administration	..	..	·39	1·29	1·68
15.	Political Charges	..	..	·06	·30	·36
19.	Military	..	..	·02	4·98	5·00
20.	Courts	..	..	·20	1·15	1·35
21.	Jails	..	..	·01	·09	·10
22.	Police	..	..	1·13	·38	1·51
23.	Education	..	..	1·20	4·40	5·60
24.	Medicine	..	..	·63	1·20	1·83
25.	Religious	..	..	·37	..	·37
26.	Agriculture	..	..	1·22	·03	1·25
27.	Veterinary	..	..	·01	·19	·20
28.	Co-operative Credit	..	..	..	·10	·10
29.	Misc. and Minor Depts.	..	..	·03	..	·03
30.	Municipality and Pub. Impts.	..	..	1·34	..	1·34
31.	Buildings and Communications	..	..	..	18·37	18·37
32.	Irrigations	..	..	..	5·31	5·31
33.	Railways	..	..	·10	·16	·26
36.	Printing	..	..	·15	·05	·20
38-A.	Industrial	..	..	1·50	·22	1·72
39.	Development	..	..	..	·07	·07
Total ..				9·48	39·24	48·72

19. The Extraordinary expenditure that had to be provided for over and above the Budget Estimates was 21·85. Expenses of Princes and Sahebzadas account for an extraordinary grant of about 6 lakhs; $1\frac{1}{2}$ lakhs on account of reception charges; $6\frac{1}{2}$ lakhs on account of buildings and communications—extension to the Mahbubia Girls' High School and the Napean House; $4\frac{1}{2}$ lakhs on account of donations to charitable institutions—Lady Irwin College for Domestic Science ($2\frac{1}{2}$ lakhs) King Edward Memorial Hospital in London ($\frac{1}{2}$ lakh), Cawnpore Relief Fund, etc.

20. Savings under Service Heads creditable to Departmental Balances under Departmentalization rules amount to 54·61 as per details in column 7 of the statement in para. 16.

21. The net savings which go to the credit of General Revenue under the Departmentalization Rules are anticipated to amount to 20·53. The lapses from extraordinary grants and allotments from past surpluses amount to 13·00 and 36·75: total 49·75. The excess appropriations from Famine Reserve to meet actual expenditure will amount to ·57.

B.—CAPITAL EXPENDITURE.

22. Out of the Budgetted provision of 159·06 the amount utilized by various Capital concerns is expected to be 100·80 lapses being mainly due to the Railway not having been able to incur the full expenditure as contemplated at the time of Budget as per details below :—

	Budget	Revised
Irrigation	59·72	57·05
Railway construction.. .. .	92·16	38·70
Do compensation	2·00	2·00
Electricity "City"	2·50	2·00
Do "Districts"	20	10
Workshop	50	25
Printing	1·23	20
Telephone "City"	50	25
Do "Districts"	25	25
Total	159·06	100·80

C.—INVESTMENTS.

23. Besides the usual transfer of 18 lakhs to the Railway Reserve, the Investments during the year for the Deposit and General Reserve amounted only to 3·67. The Industrial Trust Fund also are expected to invest 1·00 O.S. in Hyderabad Tobacco Company and 14·00 in Osmania Mills Debentures of the Face-value of 12·00 B.G. Part of the expenditure will be financed from the Industrial Reserve—and the actual contribution by Government to the corpus of the Reserve amounts to 12·16 O.S. The total expenditure under Investments is thus expected to be 33·83 against the Budget of 18·00.

D.—DEBT HEADS.

24. The result of estimated Incomings and Outgoings under Debt Heads are compared below :—

Heads	ESTIMATE			REVISED			Net Difference
	Receipts	Disbursements	Net	Receipts	Disbursements	Net	
1	2	3	4	5	6	7	8
M. Government Debt .. .. .	..	·55	—·55	..	·44	—·44	·11
N. Reserves	441·30	311·53	129·77	203·31	58·19	145·12	15·35
O. Deposits bearing Interest	14·04	..	14·04	89·76	10·07	79·69	65·65
P. Deposits not bearing Interest	·75	2·00	—1·25	4·94	2·00	2·94	4·19
R. Advances bearing Interest	5·00	11·74	—6·74	7·25	34·10	—26·85	—20·11
S. Advances not bearing Interest	8·00	13·25	—5·25	55·86	49·22	6·64	11·89
U. Suspense .. .. .	..	..	..	..	2·35	—2·35	—2·85
Total	469·09	339·07	130·02	361·12	156·37	204·75	74·73

25. The amount estimated for payment of matured loans was 55. Govt. Debt 11. It is anticipated that the scrip presented for payment will amount to 44. The Outgoings will thus be 11 less.

26. The Budget Estimates for the Incomings and Outgoings were 441·30 and 311·53 respectively meaning a net Incoming of 129·77. It is now anticipated that the Incomings and Outgoings will amount to 203·31 and 58·19 respectively. The net Incoming 145·12 will thus be better than Budget Estimate by 15·35. Reserves 15·35.

The following statement exhibits the details under each Reserve :—

Heads	BUDGET			REVISED		
	In-comings	Out-goings	Net	In-comings	Out-goings	Net
1	2	3	4	5	6	7
Famine Reserve	24·03	5·43	18·60	23·52	6·00	17·52
Debt Redemption Reserve	19·17	·55	18·62	23·84	·44	23·40
Railway Reserve	394·14	304·05	90·09	132·20	36·75	95·45
Industrial Reserve	3·96	1·50	2·46	23·75	15·00	8·75
Total	441·30	311·53	129·77	203·31	58·19	145·12

Deposits bearing Interest 65·65.

27. The Incomings under Life Insurance Fund 6·00, Depreciation Funds of the various commercial concerns 2·76, Postal Savings Banks 6·00, Special Deposits 75·00, amount to 89·76. On the other hand the Outgoings from Paigah and other Deposits are expected to be 10·07. Thus the net Incomings 79·69 will show an increase of 65·65 as compared to the Budget.

Deposits not bearing Interest 4·19.

28. It is anticipated that the Incomings will exceed the Outgoings by 2·94 which means a betterment of 4·19 as compared with the net estimated Outgoing of 1·25.

Advances bearing Interest -20·11.

29. The Budget Estimated a net Outgoing of 6·74. It is now expected that the Incomings on account of past advances will be 7·25. On the other hand the Outgoings in respect of Loans to Jagirdars and other Interest bearing Advances are expected to amount to 34·10. Thus the net Outgoings 26·85 will thus exceed the Budget by 20·11.

Advances not bearing Interest 11·89.

30. The expected Incomings are under Departmental Balances 54·61, Advances to Departments 1·00, Accounts with Imperial Government ·25: total 55·86. The expected Outgoings are from Departmental Balances 48·72, Personal Advances ·50: total 49·22. Thus the net Incomings 6·64 will show a betterment of 11·89 over the estimated net Outgoings of 5·25.

Suspense -2·35.

31. The Debits under Suspense are expected to amount to 5·95 owing to the adjustment of previous years accounts. On the other hand the credit on account of adjustments of Paigah and Sarf-i-Khas and other adjustments are expected to amount to 3·60. The net Outgoings under this head are expected to be 2·35.

E.—CASH BALANCE.

32. The position expected at the end of the year is shown in the following statement :—

Heads	RECEIPTS			Heads	DISBURSEMENTS		
	Original	Revised	Differ- ence		Original	Revised	Differ- ence
1	2	3	4	5	6	7	8
Service Heads ..	844·64	778·12	—66·52	Service Heads ..	877·60	814·37	— 63·23
Deptl. Blces. proposed to be brought forward..	9·48	48·72	39·24	Deptl. Balce. charged to Service Expr. ..	..	54·61	54·61
				Capital Expr. ..	159·06	100·80	— 58·26
				Investments.	18·00	33·83	15·83
Debt Heads.	469·09	361·12	—107·97	Debt Heads.	339·07	156·37	—182·70
Total ..	1,323·21	1,187·96	—135·25	Total ..	1,393·73	1,159·98	—233·75
Opening Balance..	219·40	257·58	38·18	Closing Balance..	148·88	285·56	136·68
Grand Total..	1,542·61	1,445·54	—97·07	Grand Total..	1,542·61	1,445·54	—97·07

PART III.

Budget Estimates for 1341 F. and Normals (1341-1343 F.)

A.—SERVICE HEADS.

1. As 1341 Fasli marks the beginning of a fresh contract, it is necessary not only to compare the estimates of the ensuing with those of the current year, but also to compare the Normals of 1338-1340 with those proposed for the coming triennium 1341-43 F. The sub-joined statement gives the necessary particulars about Ordinary Receipts and Expenditure.

Heads	NORMALS			BUDGET			Variation of Budget 1341 from Normal 1341-1343
	1338-40	1341-43	Variation	1340 F.	1341 F.	Variation	
1	2	3	4	5	6	7	8
Service Receipts ..	788·08	843·64	55·56	839·21	784·72	-54·49	-58·92
<i>Service Expenditure from Current Revenue.</i>							
Ordinary ..	733·68	760·74	-27·06	741·38	761·68	-20·30	·94
Extraordinary ..	..	..	..	39·38	..	39·38	..
Total ..	733·68	760·74	-27·06	780·76	761·68	19·08	·94
Surplus ..	54·40	82·90	28·50	58·45	23·04	-35·41	-59·86

2. It must be explained that the expenditure figures are those which are chargeable to the revenues of the year and do not include what the departments propose to spend from the moiety of their balances, which they will retain in the new contract or what is being allotted to them from the surpluses of the past years.

3. It is clear from the above that the Normal receipts and expenditure for the next triennium are expected to be 55·56 and 27·06 respectively more than those of the passing triennium. The Normal Surplus for the next triennium is expected to be 82·90 or 28·50 more than that of the passing triennium. Owing to the present trade depression and unfavourable condition, the receipts for 1341 F. are estimated at 784·72 or 58·92 and 54·49 less than those for next Normal and Budget 1340 F. respectively. The expenditure including 21·00 set aside for Famine and Debt Redemption Reserves is estimated at 761·68 leaving a surplus of 23·04.

4. The expenditure met by transfers from Famine Reserve and Departmental Balances is 5·12 and 17·75 against 5·43 and 9·48 in the Budget for 1340 F. Moiety Departmental Balances at the end of 1340 F. creditable to Government amounts to 45·07. Extraordinary grants from these moiety departmental balances and past surpluses amount to 106·94.

SERVICE RECEIPTS.

5. The variations in the Receipt figures can better be explained by comparing the Normals of 1338-40 with the proposed Normals for 1341-43 and then stating to what extent the estimated receipts of 1341 F. differ from the Normal fixed for the coming triennium. The following statement gives the necessary details with respect to each Major Head.

Major Heads	NORMALS			BUDGET			Variations of 1341 F. from Normal 41-43 F.
	1338-40	1341-43	Variations	1340 F.	1341 F.	Variations	
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	305·00	315·00	10·00	310·00	305·00	- 5·00	-10·00
1-B. Forest by Revenue Officers	6·75	1·00	- 5·75	6·75	1·00	- 5·75	..
2. Forests ..	11·50	16·00	4·50	12·84	15·00	2·16	- 1·00
3. Customs ..	138·00	135·00	- 3·00	140·00	125·00	-15·00	-10·00
4-A. Excise ..	158·67	158·67	..	158·67	158·67	..	..
4-B. Opium & Ganja ..	11·00	12·00	1·00	12·00	12·00	..	..
5-A. Stamps ..	19·85	22·00	2·15	21·00	22·00	1·00	..
5-B. Registration ..	2·70	3·20	·50	3·25	3·20	- ·05	..
6. Mines ..	1·60	2·60	1·00	2·96	2·60	- ·36	..
7. Berar Rent ..	29·17	29·17	..	29·17	29·17	..	..
8-A. Interest ..	47·50	50·00	2·50	51·52	50·00	- 1·52	..
9. Mint ..	1·00	1·00	..	1·00	1·00	..	..
10. Paper Currency ..	9·97	16·27	6·30	16·87	16·27	- ·60	..
11. Exchange ..	1·00	..	- 1·00	1·00	..	- 1·00	..
12. Post Office ..	8·80	10·00	1·20	9·81	10·00	·19	..
32. Irrigation ..	·65	·20	- ·45	·20	·20	..	..
33. Railways ..	33·00	68·83	35·83	58·12	30·95	-27·17	-37·88
34. Electricity ..	- ·26	·90	1·16	1·65	·87	- ·78	- ·03
35. Workshop ..	- ·35	·70	·35	·05	·70	·65	..
37. Telephone ..	·03	..	·03	·05	·01	·04	·01
41. Miscellaneous ..	2·50	2·50	..	2·50	2·50	..	..
Total Ordinary ..	788·08	843·64	55·56	839·21	784·72	-54·49	-58·92
<i>Extraordinary.</i>							
40. Transfers from Famine Reserve				5·43	5·12	- ·31	
Moiety Departmental Savings ..				..	45·07	45·07	
Total (Extraordinary)				5·43	50·19	44·76	
Grand Total ..				844·64	834·91	-9·73	

(i) Normals 1338-40 F. compared with Normals 1341-43 F.

6. The actuals for 1337, 1338 and 1339 F. were 323·07, 341·94 and Land Rev. 10·00. 302·02 respectively. The revised for 1340 F. has been estimated at 303·50. As lands under the Irrigation Projects are being developed the figure for the Normal has been put down at 315·00.

7. Owing to the abolition of Bancharai cess the revenue under this Forest by Rev. head is expected to fall. Officers -5·75.

8. The actuals for 1337, 1338 and 1339 F. were 10·90, 12·84 and 15·41 Forest by Forest respectively. This is an expanding head. As Railway spread and working Officers 4·50.

plans are formed, the output must increase. The Normal for 1341-43 has been placed at 16·00 showing an improvement of 4·50 compared to the previous Normal of 11·50.

- Customs —3·00.** 9. The actuals for 1337, 1338 and 1339 F. were 154·77, 157·13 and 157·58 respectively. Owing to fall in prices as well as abolition of Octroi, it is considered safe to place the Normal at 135·00 lakhs *i.e.*, 3·00 lakhs less than the previous Normal.
- Opium and Ganja 1·00.** 10. The actuals for 1337, 1338 and 1339 F. are 9·74, 15·28 and 15·37 respectively. The increase is due to the abolition of the Agency System and the introduction of the system of inviting tenders for each District separately and also to the increase in the issue price of Opium and Ganja. For the next triennium the Normal may be safely estimated at 12·00 against the previous Normal of 11·00.
- Stamps 2·15.]** 11. As a result of every taluka having a Civil Court this head must continue to record a gradual increase. The Normal for 1338-40 was 19·85 and the actuals for 1337, 1338 and 1339 were 21·22, 22·07, and 22·52. In view of the actuals, the normal for the next triennium can be safely estimated at 22·00 or 2·15 better than the previous Normal.
- Registration ·50.** 12. As a result of opening of new Registration offices the revenue under this head is increasing gradually. The actuals for 1337, 1338 and 1339 F. were 2·97, 3·61 and 3·70. For the next triennium the Normal may be safely put at 3·20 or ·50 more than the Normal of passing triennium.
- Mines 1·00.** 13. The increase is mainly due to the dead rent now being realised from the Hyderabad Deccan Company on account of Coal mines leased to them.
- Interest 2·50.** 14. The additions to the securities held under the O.S. Stabilization and Deposits Reserve accounts for this increase.
- Paper Currency; 6·30.** 15. The popularity which our Paper Currency enjoys is indicated by the rapid growth in the circulation of currency notes. Thus from 139 lakhs in 1332 F. it rose to 256 lakhs in 1335 F. to 660 in 1338 F. and to 985 in 1340 F. The receipts from interest on the securities held by the Paper Currency Reserve will amount to 16·27 in 1341 F. The Normal for 1341-43 F. has been placed at the same figure which means an increase of 6·30 as compared to the previous Normal 9·97.
- Post Office 1·20.** 16. The increase is due to enhanced rates for Post Cards and envelopes.
- Irrigation —·45.** 17. The previous Normal under this head was ·65. As it has not yet been possible to account for the Revenue for completed Irrigation Projects separately from General Land Revenue the figure of ·45 provided for the purpose has been cut out, and the estimate reduced to only what miscellaneous receipts bring in, *viz.*, ·20.
- Railway 35·83.** 18. The actuals for 1337, 1338 and 1339 F. are 37·12, 47·57 and 45·72 lakhs respectively. As a result of the purchase of the Railway in 1339 F. and the consequent release from the burden of British Income Tax it was hoped that the Railway would bring in a net revenue of 128 lakhs B.G. or 149·33 O.S., on the average or 447·99 during the three years 1341-43, and after a transfer of 220·26 to the Railway Reserve would leave 227·73 as the Service Revenue or roughly 76·00 lakhs per annum. Owing to the present serious depression in trade, it is now estimated that the net Revenue for 1341, 1342 and 1343 may amount to 110·61, 126·22 and 128·95 B.G. respectively; total 365·78 B. G. or 426·74 O. S. The total Revenue thus realised during the 3 years, *viz.*, 426·74 after setting apart 220·26 on account of transfers to Railway Reserve will leave at least 206·48 during the next three years or 68·83 on an average which may be taken as the Normal for the next triennium.
- Electricity 1·16.** 19. It was estimated in 1338 F. that the Electricity Department would record a loss of ·26 after paying 5 per cent. interest on the whole capital at

charge. But the rapid expansion of the City Electricity combined with the fact that it was able to pay off its old Power House Capital which was more than covered by its Depreciation Fund and thus considerably reduce its interest charges, has changed the position. It is now estimated that the City Electricity Department will record a net profit of (1·00) after paying 5 per cent. interest on the whole capital at charge. The District Electricity Department which is yet in its infancy is expected to record a deficit of ·10 after paying 5 per cent. interest on its capital. The normal net receipts for the next triennium under this head are thus expected to be ·90 or 1·16 better than the previous Normal.

20. At the commencement of the passing triennium it was expected that the Workshop Department will record a loss of ·35 after paying 5 per cent. interest on its capital at charge. The future of the Workshop is engaging the attention of Government. In the meanwhile the understanding is that in no case expenditure inclusive of Depreciation charges should exceed gross receipts, *i. e.*, the maximum loss that can possibly occur is the amount of interest on capital at charge. Workshops —·35.

(ii) *Receipts of 1341 F. compared with the Normals of 1341-43 F.*

21. The Budget estimates of 1341 F. follow the normal figures fixed for the ensuing triennium except under Land Revenue, Forests, Customs and Railways where 10·00, 1·00, 10·00 and 37·88 are expected less owing to the present unfavourable conditions of trade and fall in prices. The Normals are framed on the assumption that normal conditions will come to exist in the course of the triennium.

(iii) *Estimates of 1341 F. compared with those of 1340 F.*

22. In view of the uncertainty of the season, and the prevailing fall in the prices it is considered safe to keep the estimate for Land Revenue for 1341 F. at 305·00 against the estimate of 310·00 for 1340 F. Land Revenue —5·00.

23. As explained in para. 7 above the decrease is due to abolition of Bancharai cess in 1340 F. Forest by Land Rev. Officers —5·75.

24. As explained in para. 8 above the increase is due to larger output which Railway Development has made possible. Forest by Forest Officers 2·16.

25. The estimate for 1340 F. was 140·00. In view of the present depression in trade and also the abolition of Octroi it is not considered safe to estimate the Revenue under this head above 125·00. Customs—15·00.

26. The increase is under sale of Revenue and Judicial Stamps. Stamps 1·00.

27. The Budget for 1340 F. (2·96) provisionally estimated ·99 on account of dead rent recoverable from the Hyderabad Deccan Company. According to the present settlement the amount of dead rent is ·42 or ·57 less. There is a decrease of ·05 also under quarry fees making up a decrease of ·62. On the other hand increase is expected under Royalty on Cement ·25 and other minerals ·01, Total ·26. The estimate for 1341 F. has thus been placed at 2·60 or ·36 less than the previous estimate. Mines —·36.

28. The fall under this head is mainly under Interest on Bank balances. Interest—1·52.

29. The Budget for 1340 F. comprised 15·02 on account of interest on securities and 1·85 as interest on Cash Balances of Paper Currency Reserve, total 16·87. The interest on the securities of Paper Currency Reserve as they would stand in 1341 F. amounts to 16·27. Paper Currency —·60.

30. The Budget for gain by exchange in 1340 F. was 1·00. Owing to uncertainty of trade condition it is considered safe not to anticipate any receipts under this head. Exchange—1·00.

Railways
—27·17.

31. The Budget for 1340 F. was placed at 58·12. Owing to the present depression in trade it is considered safer to estimate the Railway Receipts at 30·95.

Electricity —·78.

32. In the Budget for 1340 F. the City Electricity was expected to record a net profit of 1·82 and District Electricity a net loss of ·17 after paying 5 per cent. interest on the capital at charge, total 1·65. In the Estimate for 1341 F., which is framed on the basis of past actuals the City Electricity is expected to record a net profit of 1·00 and the District Electricity a net loss of —·13, Total ·87.

Workshop —·65

33. In the Budget for 1340 F. the workshop was expected to record a net loss of ·05. As explained in para. 20 above the Workshop is now expected to record a loss of ·70 after paying the interest at 5 per cent. on its whole capital.

34. Other items are too small to require any explanation.

Extraordinary Receipts.

35. The bulk of the extraordinary receipts is brought in by the Moiety share of departmental balance 45·07 which is creditable to general revenues under Departmentalization Rule 7. The remaining 5·12 represents a transfer from Famine Reserve to meet the expenditure for Well-Sinking in Raichur district and completion of roads under P. W. D. started as Famine Works.

36. The following statement gives in detail the Departmental balances under each Major Head. The accretions as well as the appropriations for 1340 F. are only estimates subject to adjustment in the actual accounts of 1340 Fasli. Column 9 will show to what extent each Department proposes to draw upon its balances in 1341 Fasli.

Major Head	Balce. at the end of 1339 F.	Expect- ed ac- cretions in 1340 F.	Total	Expect- ed ap- propriations in 1340 F.	Adjust- ments	Balce.	Balce. left to credit of Depts.	Ap- propriations proposed in 1341 F.
1	2	3	4	5	6	7	8	9
1-A. Land Rev.	3·01	1·85	4·86	—·85	..	4·01	2·00	·46
2. Forests ..	·54	·83	·87	—·35	..	·52	·26	·14
3. Customs ..	1·87	1·50	3·37	—·39	—·38	2·60	1·30	·17
4. Excise and Opium ..	·68	·88	1·06	—·15	..	·91	·46	·26
5. Stamps and Regtn. ..	2·48	·57	3·05	—·05	..	3·00	1·50	..
6. Mines ..	·23	·08	·31	—·03	..	·28	·14	·05
9. Mint ..	2·13	·47	2·60	—·01	..	2·59	1·30	..
10. Paper Curr.	·08	·01	·09	—·09	..	..	..	..
12. Post Office	·16	·66	·50	—·15	..	·35	·17	..
14. Genl. Admn.	·89	1·10	1·99	—1·68	..	·31	·16	·16
15. Pol. Ch. ..	·11	·51	·62	—·36	—·23	·03	·01	..
17. Life Insr. ..	..	·02	·02	..	..	·02	·01	..
19. Military ..	5·24	4·00	9·24	—5·00	..	4·24	2·12	·02
20. Courts ..	1·33	·93	2·26	—1·35	..	·91	·46	·04
21. Jails ..	1·54	·03	1·57	—·10	..	1·47	·73	·19
22. Police ..	1·63	1·57	3·20	—1·51	..	1·69	·85	·60
23. Education ..	15·24	4·80	20·04	—5·60	..	14·44	12·77	·52
24. Medicine ..	1·33	1·21	2·54	—1·83	..	·71	·36	·36
25. Religious ..	1·55	·80	2·35	—·37	—·30	1·68	·84	·05
26. Agriculture.	2·16	1·30	3·46	—1·25	..	2·21	1·10	·38
27. Veterinary ..	7·68	·45	8·13	—·20	—4·15	3·78	1·89	·11
28. Co-optive.	·40	·20	·60	—·10	..	·50	·25	·02
29. Misc. Minor Depts. ..	·08	·11	·03	—·03	..	..	..	..
30. Munc. & Pub. Impts. ..	16·55	6·40	22·95	—1·84	—7·74	13·87	6·93	..
31. Buildgs. and Commns.	108·21	17·86	126·07	—18·37	—80·14	27·56	26·56	18·83
32. Irrigation ..	8·31	1·14	9·45	—5·31	..	4·14	2·07	..
33. Railways ..	1·88	·56	2·44	—·26	..	2·18	1·09	..
36. Printing ..	·05	·81	·26	—·20	..	·06	·03	..
38. Industrial ..	3·98	·50	4·48	—1·72	..	2·76	1·38	·39
39. Development	·07	..	·07	—·07	..	..	..	..
41-B. Reserve for Reorgn. ..	25·03	4·96	29·99	..	..	29·99	15·00	..
Total ..	213·86	54·61	268·47	—48·72	—92·94	126·81	81·74	17·75

37. In the above statement column 6 represents the estimated lapses from the Savings of the extraordinary grants given in 1338 and 1339 F. which were taken to the credit of the Departmental Balances for expenditure in 1339 and 1340 F.—moiety of which will not be carried to the credit of the departments in the next triennium—but which would lapse in full. Column 7 thus represents only those savings the moiety of which would remain in the departmental balance accounts—the other moiety being creditable to Government. Column 8 represents the balance which will thus remain to the credit of the departments in departmental balance account. The figures in col. 8 are generally half of those in col. 7; except under Education where Osmania University has been allowed their full savings 11·11 instead of only moiety, owing to the system of Bloc grant recommended by the all India University Board having been sanctioned by Government, and under Buildings and Communications where full savings under construction have been allowed to complete the works in progress.

SERVICE EXPENDITURE.

38. The following statement exhibits the grants to the various departments for 1340 and 1341 F., (a) from the current revenues, (b) from the past surpluses and (c) from the Departmental balances brought over.

Major Heads	1340 FASLI				1341 FASLI			
	From Current Revenues	From Past Surpluses	From Deptl. Balces.	Total	From Current Revenues	From Past Surpluses	From Deptl. Balces.	Total
1	2	3	4	5	6	7	8	9
1-A. Land Rev.	67·81	..	·53	68·34	65·63	1·24	·46	67·33
2. Forests ..	9·08	..	·33	9·41	10·47	·20	·14	10·81
3. Customs ..	21·79	..	·11	21·90	21·97	·40	·17	22·54
4-A. Excise ..	31·07	..	·05	31·12	32·10	..	·26	32·36
4-B. Opium & Ganja ..	1·25	..	..	1·25	1·49	..	..	1·49
5-A. Stamps ..	1·69	..	..	1·69	1·73	..	..	1·73
5-B. Registrn. ..	1·46	..	·01	1·47	1·57	·22	..	1·79
6. Mines ..	·76	..	..	·76	·93	..	·05	·98
8-A. Interest ..	23·25	..	..	23·25	26·00	..	..	26·00
8-B. Debt Redemption.	10·00	..	..	10·00	6·00	..	..	6·00
9. Mint ..	2·46	..	..	2·46	2·00	..	..	2·00
10. Paper Curr.	·75	..	·09	·84	·85	..	..	·85
11. Exchange ..	·70	..	..	·70	·60	..	..	·60
12. Post Office.	12·08	..	..	12·08	12·45	..	..	12·45
13. Paymts. to H.E.H. ..	50·00	..	..	50·00	50·00	..	..	50·00
13-A,B & C. Princes' Expenses.	3·62	..	..	3·62	3·06	..	..	3·06
14. Genl. Admn.	38·16	..	·39	38·55	38·60	·94	·16	39·70
15. Political ..	4·21	..	·06	4·27	5·27	..	..	5·27
17. Life Insr. ..	·44	..	..	·44	·49	..	..	·49
18. Mansabs ..	15·46	..	..	15·46	15·27	..	..	15·27
19. Military ..	73·23	..	·02	73·25	73·73	..	·02	73·75
20. Courts ..	20·90	..	·20	21·10	21·15	..	·04	21·19
21. Jails ..	3·73	..	·01	3·74	3·71	..	·19	3·90
22. Police ..	63·42	..	1·13	64·55	64·65	·60	·60	65·85
23. Education.	78·36	1·63	1·20	81·19	83·58	3·08	·52	92·18
24. Medicine ..	22·33	..	·63	23·01	25·90	..	·36	26·26
25. Religious..	13·06	..	·37	13·43	13·05	·30	·05	13·40
26. Agriculture	9·78	..	1·22	11·00	8·92	2·48	·38	11·78
27. Veterinary.	4·58	..	·01	4·59	4·82	..	·11	4·93
28. Co-optive.	3·60	..	..	3·60	4·18	..	·02	4·20
29. Misc. Minor Depts. ..	1·70	..	·03	1·73	1·26	·95	..	2·21
30. Munc. & P. Impvts. ..	34·64	23·00	1·34	58·98	13·62	35·00	..	48·62
31. Buildgs. & Commn...	95·25	57·30	..	152·55	85·17	51·71	13·83	150·71
32. Irrigation..	23·62	..	..	23·62	24·90	..	..	24·90
33. Railways..	1·90	..	·10	2·00	1·99	..	..	1·99
34. Electy. ..	·20	..	..	·20	·20	..	..	·20
36. Printing ..	1·46	..	·15	1·61	1·01	..	..	1·01
38. Industrial.	2·96	..	1·50	4·46	3·62	·04	·39	4·05
40-A. Famine ..	5·43	..	..	5·43	5·12	..	..	5·12
40-B. Famine Insur. ..	15·00	..	..	15·00	15·00	..	..	15·00
41-A. Misc. ..	4·12	..	..	4·12	4·16	4·78	..	8·94
41-B. Res. for Re-organ. & Dev. ..	10·83	..	..	10·83	10·58	..	..	10·58
Total ..	786·19	81·93	9·48	877·60	766·80	106·94	17·75	891·49

39. In dealing with expenditure figures it will be convenient to exhibit the whole position in one consolidated statement and then explain separately as to how the normal allotments of the ensuing triennium compare with the present, how the figures for 1341 F. differ from the normal of the next triennium, and further from the figures of the budget for the last year.

The sub-joined statement explains these variations in a consolidated form excluding appropriations which the departments make from the balance at their credit.

Major Heads	NORMALS		Variations in Normals	BUDGET		DIFFERENCE	
	1338-40	1341-43		1340 F.	1341 F.	Between Cols. 3 & 6	Between Cols. 5 & 6
1	2	3	4	5	6	7	8
<i>From Current Revenue :</i>							
<i>Ordinary.</i>							
1-A. Land Revenue ..	64·47	65·60	1·13	65·81	65·63	·03	·18
2. Forests ..	8·83	10·40	1·57	9·08	10·47	·07	1·39
3. Customs ..	21·03	21·97	·94	21·79	21·97	..	·18
4-A. Excise ..	31·42	32·10	·68	31·07	32·10	..	1·03
4-B. Opium ..	1·25	1·50	·25	1·25	1·49	·01	·24
5-A. Stamps ..	1·60	1·74	·14	1·69	1·73	·01	·04
5-B. Registration ..	1·21	1·37	·36	1·46	1·57	..	·11
6. Mines ..	·71	·90	·19	·76	·93	·03	·17
8-A. Interest ..	25·60	26·00	·40	23·25	26·00	..	2·75
8-B. Debt Redemption ..	10·00	6·00	4·00	10·00	6·00	..	4·00
9. Mint ..	2·46	2·00	·46	2·46	2·00	..	·46
10. Paper Currency ..	·60	·85	·25	·60	·85	..	·25
11. Exchange ..	·70	·70	..	·70	·60	·10	·10
12. Post Office ..	12·03	12·50	·47	12·08	12·45	·05	·37
13. Paymts. to H.E.H.	50·00	50·00	..	50·00	50·00	..	..
13-A.B & C. Princes' Expenses ..	..	2·64	2·64	3·62	3·06	·42	·56
14. General Admn. ..	36·66	38·61	1·95	38·15	38·60	·01	·45
15. Political Charges ..	4·21	5·27	1·06	4·21	5·27	..	1·06
16. Pensions ..	..	..	..	..	..	..	..
17. Life Insurance ..	·49	·50	·01	·44	·49	·01	·05
18. Mansabs ..	16·54	15·00	1·54	15·46	15·27	·27	·19
19. Military ..	72·40	73·70	1·30	73·23	73·73	·03	·50
20. Courts ..	20·19	21·00	·81	20·90	21·15	·15	·25
21. Jails ..	4·00	3·70	·30	3·73	3·71	·01	·02
22. Police ..	62·14	64·63	2·49	63·42	64·65	·02	1·23
23. Education ..	76·76	83·51	6·75	78·35	83·58	·07	5·23
24. Medical ..	22·16	25·90	3·74	22·38	25·90	..	3·52
25. Religious ..	13·20	13·06	·14	13·06	13·05	·01	·01
26. Agriculture ..	3·84	8·90	5·06	4·78	8·92	·02	4·14
27. Veterinary ..	4·59	4·82	·23	4·58	4·82	..	·24
28. Co-operative ..	3·49	4·15	·66	3·60	4·18	·03	·58
29. Misc. Min. Depts. ..	1·57	1·25	·32	1·20	1·26	·01	·06
30. Municipality & Public Impts. ..	13·55	13·62	·07	13·64	13·62	..	·02
31. Buldgs. & Comm. ..	72·30	110·07	2·35	84·54	110·07	..	1·91
32. Irrigation ..	35·42			23·62			
33. Railways ..	1·88	1·98	·10	1·90	1·99	·01	·09
34. Electricity ..	·22	·20	·02	·20	·20	..	..
36. Printing ..	1·01	1·01	..	1·46	1·01	..	·45
38. Industrial ..	2·91	3·61	·70	2·96	3·62	·01	·66
40-B. Famine Insurance ..	15·00	15·00	..	15·00	15·00	..	..
41-A. Miscellaneous ..	4·42	4·20	·22	4·12	4·16	·04	·04
41-B. Res : for Reorganization & Dev. ..	12·82	10·58	2·24	10·83	10·58	..	·25
Total ..	733·68	760·74	27·06	741·38	761·68	·94	20·30

Major Heads	NORMALS		Variations in Normals	BUDGET		DIFFERENCE	
	1338-40	1341-43		1340 F.	1341 F.	Between Cols. 3 & 6	Between Cols. 5 & 6
1	2	3	4	5	6	7	8
<i>Extraordinary.</i>							
<i>(a) From Current Revenue.</i>							
1-A. Land Revenue ..				2·00	..		— 2·00
10. Paper Currency ..				·15	..		— ·15
14. General Adm. ..				·01	..		— ·01
23. Education ..				·01	..		— ·01
26. Agriculture ..				5·00	..		— 5·00
29. Misc. Minor Depts. ..				·50	..		— ·50
30. Munic : & Public Improvements..				21·00	..		—21·00
31. Buldgs. & Comms.				10·71	..		—10·71
Total (a) ..				39·38	..		—39·38
<i>(b) From Past Surp'uses.</i>							
1-A. Land Revenue	1·24		1·24
2. Forests	·20		·20
3. Customs	·40		·40
5-B. Registration	·22		·22
14. General Adm.	·94		·94
22. Police	·60		·60
23. Education ..				1·63	8·08		6·45
25. Religious	·30		·30
26. Agriculture	2·48		2·48
29. Misc. & Minor Dept.	·95		·95
30. Municipalities and Public Impts. ..				23·00	35·00		12·00
31. Buldgs. & Comms				57·30	51·71		— 5·59
38. Industrial	·04		·04
41-A. Miscellaneous	4·78		4·78
Total (b) ..				81·93	106·94		25·01
<i>(c) From Famine Reserve.</i>							
40-A. Famine ..				5·43	5·12		— ·31
Total Extraordinary				126·74	112·06		—14·68
Grand Total ..				868·12	873·74		5·62

(i) Comparison of Normals of 1341-43 with those of 1338-40 F

40. The constituent elements of the figures of variations in col. 4 of the statement in para. 39 are detailed in the statement below: Col. 3 of which represents adjustment transfers from one head to another without affecting the total; Col. 4 gives the difference between the estimated Retrenchments in the previous Normal and the Retrenchments which have been effected or will be effected in course of time and the savings on account of which are to be carried to the Major Head 41-B; Cols. 5 to 7 represent adjustments on account of grade increments, pension charges and also reductions as a result of the Salaries Commission's recommendations.

Major Heads	Variation in Normals	Classification Adjustments	Retrenchments	Salaries Grade Increments & Initial Appointments	Pensions	Savgs. under Salaries Commission	Others
1	2	3	4	5	6	7	8
1-A. Land Revenue ..	1·13	— ·19	..	— ·60	·45	— ·31	1·78
2. Forests ..	1·57	..	..	— ·19	·08	— ·09	1·39
3. Customs ..	·94	..	..	— ·42	·54	— ·04	·86
4-A. Excise ..	·68	— ·01	..	·11	·09	— ·20	·69
4-B. Opium ..	·25	·01	..	..	·02	..	·22
5-A. Stamps ..	·14	..	..	·01	·03	..	·10
5-B. Registration ..	·36	..	..	— ·04	·01	— ·01	·40
6. Mines ..	·19	..	..	·05	..	— ·03	·17
8-A. Interest ..	·40	..	..	..	..	..	·40
8-B. Debt Redemption ..	— 4·00	..	..	..	..	..	— 4·00
9. Mint ..	— ·46	..	..	— ·02	·03	..	— ·47
10. Paper Currency ..	·25	— ·01	..	..	·01	..	·25
12. Post Office ..	·47	— ·04	..	·05	·04	— ·10	·52
13-A.B. & C. Princes' Expenses..	2·64	·58	..	·01	·08	..	1·97
14. Genl. Administration	1·95	— ·02	— ·03	·21	·37	— ·03	1·45
15. Political charges ..	1·06	..	..	— ·04	·03	— ·03	1·10
17. Life Insurance ..	·01	— ·11	..	·03	..	..	·09
18. Mansabs ..	— 1·54	..	..	..	..	..	— 1·54
19. Military ..	1·30	1·16	— ·12	— ·02	·30	— ·14	·12
20. Courts ..	·81	..	·45	·06	·20	— ·14	·24
21. Jails ..	— ·30	— ·16	— ·03	— ·10	·01	— ·02	..
22. Police ..	2·49	·80	..	— ·33	·43	— ·27	1·86
23. Education ..	6·75	— ·33	..	·08	·60	..	6·40
24. Medical ..	3·74	..	— ·04	— ·31	·11	— ·20	4·18
25. Religious ..	— ·14	— ·01	..	·01	— ·01	— ·03	— ·10
26. Agriculture ..	5·06	..	..	·21	·07	— ·01	4·79
27. Veterinary ..	·23	..	·03	— ·06	·01	..	·25
28. Co-operative ..	·66	..	..	·09	·04	— ·03	·56
29. Misc. & Minor Depts.	— ·32	·05	..	— ·03	..	— ·01	— ·33
30. Municipalities ..	·07	..	..	— ·04	·02	..	·09
31. Buildgs. & Commn..	2·35	— ·03	..	..	·22	..	2·16
32. Irrigation ..							
33. Railway ..	·10	— ·03	..	·01	..	— ·01	·13
34. Electricity ..	— ·02	..	..	..	..	..	— ·02
36. Printing ..	..	..	..	..	..	..	..
38. Industrial ..	·70	·31	..	·05	·01	— ·01	·34
41-A. Miscellaneous ..	— ·22	..	..	..	..	..	— ·22
41-B. Reserve for Reorganization and Development ..	— 2·24	— 1·97	— ·26	..	..	..	— ·01
Total ..	27·06	..	..	— ·84	3·79	— 1·71	25·82

It will be seen that the net result of the variations of cols. 5 to 7 is an increase of 1·24 in the next as compared with that of the present contract. There remain then the variations aggregating 25·82 in column 8, the important items of which are explained below :—

The addition of 1·78 lakhs under Land Revenue is mainly due to additional provision for Patels and Patwaris and equipment, establishment and contingencies for new Baghat district and irrigation projects. There is a saving of ·82 on account of Kanungoi of late Raja Sheoraj Bahadur. The addition of 1·39 under Forests is due to extra provision for Conservancy Works, Travelling Allowance and Contingencies. Customs has also an additional grant for Audit Establishment, another Deputy and new Nakas amounting to over 2 lakhs; but this has been counterbalanced by the reduction of establishment on account of the abolition of Octroi; Post Office (·52) on account of interest due to increased Savings Bank Deposits.

The increase under General Administration is due mainly to the establishment of a 4th Subedari and additional expenditure on account of Secretariat, Audit and Accounts establishment and increase in the salaries and allowances of Members of Council. Under Political charges a reserve of 1 lakh has been provided. The increase under Police is owing to additional staff and establishment of Village Police.

Under Education $3\frac{1}{2}$ lakhs have been provided for expansion of schools; $\frac{2}{3}$ lakhs for encouragement of literature and physical culture. Under Osmania University there is an addition of 2 lakhs on account of University College ($\frac{1}{2}$ lakh), Translation Bureau ($\frac{1}{3}$ lakh), Medical College ($\frac{1}{4}$ lakh), Engineering College ($\frac{2}{3}$ lakh) and Training College, Intermediate College and Press, etc. ($\frac{1}{4}$ lakh).

2 lakhs have been given to Medical as reserve for expansion; $\frac{2}{3}$ of lakh for Anti-plague and anti-malarial schemes; $\frac{1}{2}$ lakh for lodging and boarding of Nurses; $\frac{1}{3}$ lakh for new Director's salary; and the remaining for the Chemical and Bacteriological Laboratory, Vaccine Depôt and Leprosy treatment.

A Reserve of almost 4 lakhs for cattle breeding farm, etc., account mainly for the increase under Agriculture. Co-operative Credit has been given a reserve of $\frac{1}{2}$ lakh for expansion. Increased grant for maintenance of newly completed works account for the additional provision under Buildings and Communications.

The decrease under provision for Debt Redemption (4.00) is on account of loan maturing for payment on 1st Dai, 1341 F. The decrease under Mint of $\frac{1}{2}$ lakh is due to reduction in operative losses and special charges. The decrease under Miscellaneous and Minor Departments is mainly on account of decrease in the contribution to Government of India for Dominion Survey. The decrease of $1\frac{1}{2}$ lakhs under Mansabs is on account of the demise of Mansabdars and other special allowance holders.

(ii) Deflection of Budget 1341 F. from Normal 1341-43 F.

41. The following statement details the deflections of the Expenditure Budget of 1341 F. from the Normal of the next triennium (Col. 7 of statement in para. 39).

Heads	Deflection	Adjustment Transfers	Prospective retrenchment	Prospective savings in Sal. Creditable to Govt.	Grade increments & Initial Appointments	Others
1	2	3	4	5	6	7
1. Land Revenue ..	·03	..	·03	..	..	..
2. Forests ..	·07	..	·06	·01	..	..
4-B. Opium and Ganja ..	— ·01	..	..	..	— ·01	..
5-A. Stamps ..	— ·01	..	..	..	— ·01	..
6. Mines ..	·03	..	..	..	·03	..
11. Exchange ..	— ·10	..	..	..	..	— ·10
12. Post Office ..	— ·05	..	..	..	— ·05	..
13-A. B. & C. Princes' Expenses ..	·42	..	..	..	— ·01	·43
14. General Administration ..	— ·01	..	..	..	— ·01	..
17. Life Insurance ..	— ·01	..	..	..	— ·01	..
18. Mansabs ..	·27	..	..	..	..	·27
19. Military ..	·03	— ·24	..	·03	·24	..
20. Courts ..	·15	..	·15	..	..	..
21. Jails ..	·01	..	..	·01	..	..
22. Police ..	·02	..	..	·02	..	..
23. Education ..	·07	..	..	·07	..	..
25. Religious ..	— ·01	..	..	..	— ·01	..
26. Agriculture ..	·02	..	..	·02	..	..
28. Co-operative ..	·03	..	..	·03	..	..
29. Misc. & Minor Departments.	·01	..	..	..	·01	..
33. Railways ..	·01	..	..	..	·01	..
38. Industrial ..	·01	..	..	..	·01	..
41-A. Miscellaneous ..	— ·04	..	..	..	..	— ·04
41-B. Reserve for Reorganization and Development ..	..	·24	— ·24	..	..	..
Total ..	·94	..	..	·19	·19	·56

The Budget for 1341 F. closely follows the Normals. Variations under columns 3 and 4 are due to internal departmental adjustments and prospective retrenchments which are expected to be transferred to Major Head 41-B. The variations in column 5 denote the salaries of posts reducible under orders of Salaries Commission which will gradually be reduced on vacancy. Variations in column 6 are due to grade increments and initial appointments. As regards other variations, under exchange the Normal (·70) includes ·10 on account of loss by exchange, under 13-B & C Salaries of Controllers has not been included. Under Mansabs the Normal expenditure will show a saving of ·27 on account of lapses as the appointments will cease to exist.

(iii) Comparison of Budget 1341 F. with the Budget 1340 F.

42. The following statement analyses the causes of the differences between the budget figures for 1341 F. and those for the previous year.

Heads	BUDGET		Difference	Retrenchment & Salaries Commission Reductions & Restorations	Grade Increment & Adjustments	Pensions	Others
	1340 F.	1341 F.					
1	2	3	4	5	6	7	8
1-A. Land Revenue ..	65·81	65·63	·18	·24	·15	..	·21
2. Forests ..	9·08	10·47	1·39	·07	·07	..	1·39
3. Customs ..	21·79	21·97	·18	..	·01	·03	·16
4-A. Excise ..	81·07	82·10	1·03	..	·06	..	·97
4-B. Opium ..	1·25	1·49	·24	..	..	·02	·22
5-A. Stamps ..	1·69	1·73	·04	..	·01	·03	..
5-B. Registration ..	1·46	1·57	·11	..	·06	..	·17
6. Mines ..	·76	·93	·17	..	·03	..	·14
8-A. Interest ..	23·25	26·00	2·75	..	..	..	2·75
8-B. Debt Redemption. ..	10·00	6·00	4·00	..	..	..	4·00
9. Mint.. ..	2·46	2·00	·46	..	·01	·02	·47
10. Paper Currency ..	·60	·85	·25	..	·01	·01	·25
11. Exchange ..	·70	·60	·10	..	..	..	·10
12. Post Office ..	12·08	12·45	·37	..	·03	·01	·35
13. Paymts. to H.E.H. ..	50·00	50·00	..	..	..	..	..
13-A. B. & C. Princes' Expenses ..	3·62	3·06	·56	..	..	·06	·50
14. General Admn. ..	38·15	38·60	·45	..	·29	·03	·13
15. Political charges ..	4·21	5·27	1·06	·02	..	·01	1·07
17. Life Insurance ..	·44	·49	·05	..	..	..	·05
18. Mansabs ..	15·46	15·27	·19	..	..	..	·19
19. Military ..	73·23	73·73	·50	·06	·44	·01	·11
20. Courts ..	20·90	21·15	·25	·01	..	..	·24
21. Jails ..	3·73	3·71	·02	·01	·01	..	..
22. Police ..	63·42	64·65	1·23	·04	·01	·01	1·29
23. Education ..	78·35	83·58	5·23	..	·57	..	5·80
24. Medicine ..	22·38	25·90	3·52	·09	·23	·01	3·85
2. Religious ..	13·06	13·05	·01	..	·06	..	·05
26. Agriculture ..	4·78	8·92	4·14	..	·10	·02	4·02
27. Veterinary ..	4·58	4·82	·24	..	·01	..	·25
28. Co-operative ..	3·60	4·18	·58	..	·02	·01	·55
29. Misc. & Minor Departments. ..	1·20	1·26	·06	..	·02	..	·08
30. Munic. & Public Improvements ..	13·64	13·62	·02	..	·02	..	..
31. Buildings and Communications ..	84·54	85·17	·63	..	·02	·01	1·88
32. Irrigation ..	23·62	24·90	1·28	..	..	..	..
33. Railways ..	1·90	1·99	·09	..	..	..	·09
34. Electricity ..	·20	·20	..	..	..	..	..
36. Printing ..	1·46	1·01	·45	..	..	..	·45
38. Industrial ..	2·96	3·62	·66	..	·32	..	·34
40-B. Famine Insurance ..	15·00	15·00	..	..	..	..	..
41-A. Miscellaneous ..	4·12	4·16	·04	..	..	..	·04
41-B. Reserve for Reorganization and Development ..	10·88	10·58	·25	·22	·47	..	..
Total ..	741·88	761·68	20·80	·80	·25	·11	20·74

The variations under col. 5 are due to small savings effected under different Departments in accordance with the recommendations of the Retrenchment Committee and the Salaries Commission counterbalanced by restoration of certain allowances and Telephone charges which had been previously saved and were transferred to Reserve for Reorganisation. The variations in col. 6 are due to the differences between the net effect on salaries due to initial appointments and grade increments and adjustments owing to transfers of charges to their respective heads. Col. 7 records the difference between the estimates for 1340 and 1341 F. in the Pension adjustment taken at 1/9th of the salary of pensionable appointments.

With regard to the increases under the last column which are of a permanent character, the main causes have already been explained in para. 40 in the comparison of the Normals with the previous Normals.

43. Extraordinary grants amounting to 107 lakhs have been given. They are from their nature lump sum grants of a non-recurring character. 2 lakhs for tents and furniture and other equipments to Land Revenue, Forest, Customs and Registration. 2½ lakhs for Agriculture for initial outlay; 1 lakh for the Museum and maintenance of Archæological buildings in Bidar, etc. 14 lakhs for City Drainage, 4 lakhs for City Improvement Board, 12 lakhs for Hyderabad Water Works, 5 lakhs for District Water Works, and 52 lakhs for buildings to different departments and Roads. Equipment of the Engineering College 6 lakhs; and Central Technical Institute 1½ lakhs.

B.—CAPITAL EXPENDITURE.

44. It is proposed to provide 149·63 lakhs in 1341 Fasli as against 146·06 and 159·06 in 1339 and 1340 Fasli.

The details are given below :—

	Budget	1340 F.	1341 F.
	1339 F.		
Irrigation	64·45	59·72	42·50
Railway Construction	72·80	92·16	97·17
Railway Compensation for Land	2·80	2·00	2·00
Electricity (City)	2·60	2·50	5·75
Do (Districts)	·08	·20	·20
Workshop	1·00	·50	..
Printing	1·39	1·23	1·62
Telephone (City).. .. .	·50	·50	·33
Do (Districts)	·38	·25	·06
Industries	·06	..	..
Total	146·06	159·06	149·63

45. The provision includes Nizamsagar 32·24, Wyra 1·13, Singa- Irrigation Capital 42·50.
bhoopalam 1·18, Pendipakala 4·00, Preliminary Survey 2·00, Maintenance of completed Projects 1·95.

46. The provision includes unspent balance of 1340 Fasli, 45·59 B. G., additional allotment for 1341 F. 32·70 B.G. Mechanical Transport 5·00 B.G., Total 83·29 B.G. or 97·17. Railway Construction 97·17.

47. The provision includes usual grant of 2·50 for Mains and Extensions and 3·25 for additional plant. City Electricity 5·75.

48. The provision includes unspent balance of previously sanctioned capital allotment 1·03 and Nastaliq Type Foundry 59. Printing. 1·62.

49. The provision under District Electricity 20, and City and District Telephone (39) is for usual extension of Mains and Lines.

C.—INVESTMENTS.

50. It is not proposed to make any fresh investments this year. 18·00 represents the normal annual transfer to the Railway Reserve.

D.—DEBT HEADS.

51. The results of estimated incomings and outgoings under Debt Heads are compared below :—

Heads	1340 FASLI			1341 FASLI			Difference in 1340 F. and 1341 F.
	Receipts	Disbursements	Net	Receipts	Disbursements	Net	
1	2	3	4	5	6	7	8
Government Debt ..	..	.55	— .55	..	70.95	—70.95	—70.40
Reserves ..	441.80	811.53	129.77	234.16	154.92	79.24	—50.53
Deposits bearing Interest..	14.04	..	14.04	14.84	..	14.84	.80
Deposits not do ..	.75	2.00	— 1.25	70.90	2.00	68.90	70.15
Advances bearing Interest.	5.00	11.74	— 6.74	5.88	14.24	— 8.36	— 1.62
Advances not do ..	8.00	13.25	— 5.25	8.00	67.37	—59.37	—54.12
Remittances ..	..	..	..	..	..	..	..
Suspense ..	..	..	..	..	3.90	— 3.90	— 3.90
Total ..	469.09	839.07	130.02	333.78	313.38	20.40	—109.62

Govt. Debt
—70.40.

52. Provision has been kept for the repayment of balance of loans already matured (.50) and the loan maturing on 1st Dai 1341 F. (70.45), total (70.95); this as compared to the provision of 1340 F. (.55) means outgoings of 70.40 more.

Reserve—50.53.

53. The incomings are expected to amount to 183.84 on account of interest and annual accretions and 50.32 by adjustment of B.G. securities of the Debt Redemption Reserve to other Reserves. Against this, the outgoings are estimated to be 70.90 on account of matured and maturing Government loans, 5.12 on account of transfers from Famine Reserve for Well-Sinking and completion of roads started during Famine, 22.56 value of investments transferred from Debt Redemption Reserve, 1.50 for loans to small Industrial concerns and Cottage industries, and 54.84 for liquidation of loan raised for purchase of railway; total 154.92. The net accretions will thus be 79.24, *i.e.*, 50.53 less than last year.

Deposits bearing
Interest .80.

54. The expected incomings under Life Insurance Fund (5.75), Depreciation Funds of the various commercial concerns (3.45), Postal Savings Bank (5.50), amount to 14.84, and show a net betterment of .80 as compared with the net incomings of 14.04 of 1340 F.

Deposits not
bearing Interest
70.15.

55. The Outgoings estimated are Local Fund (2.00) against which the net Incomings on account of adjustment of matured loans are expected to be 70.90 which means excess Incomings of 68.90 or 70.15 better than the last budget.

Advances bear-
ing Interest
—1.62

56. The Incomings are 5.88, representing usual recoveries from Revenue Takavis and other loans. The Outgoings mainly consist of loans to Jagirdars (2.00), Revenue Takavis (1.25), Well excavating takavis in charge of Co-operative Society (1.00), Motor loans (.30), House building Loans (5.00), Loans to students (1.40), Loans to Osmania University (.29), Nizamsagar Takavi 3.00, Total 14.24. Net Outgoings are 8.36 which means excess Outgoings of 1.62 compared with the estimate of 1340 F.

Advances not
bearing Inter-
est —54.12.

57. The Incomings expected are on account of the repayment of advance by departments 2.50, Revenue Takavis 3.50, Coinage accounts 2.00; total 8.00. On the other hand the expected Outgoings are Permanent Advances .10, Advances to Departments 4.25, Departmental Balances drawn for expenditure in 1341 F. 17.75, Moiety credited to Service Receipts 45.07, Publication of Archæological Books .20, Total 67.37. The Net Outgoings are thus estimated to be 59.37 which as compared with the Net Outgoings of 5.25 in 1340 F. show an excess Outgoing of 54.12.

E.—BALANCES.

58. It is anticipated that the year will open with a balance of 285·56 and close with a balance of 99·50. The sub-joined statement exhibits the position in detail :—

Heads	RECEIPTS			Heads	DISBURSEMENTS		
	1340 F.	1341 F.	Difference		1340 F.	1341 F.	Difference
1	2	3	4	5	6	7	8
Service Heads ..	844·64	834·91	— 9·73	Service Heads ..	868·12	873·74	5·62
Deptl. Balce. proposed to be brought forward ..	9·48	17·75	8·27	Expenditure from Deptl. Balance ..	9·48	17·75	8·27
				Capital Expr. ..	159·06	149·63	— 9·43
				Investments	18·00	18·00	..
Debt Heads ..	469·09	333·78	— 135·31	Debt Heads.	339·07	313·38	—25·69
Total ..	1,323·21	1,186·44	—136·77	Total ..	1,393·73	1,372·50	— 21·23
Opening Balance ..	219·40	285·56	66·16	Closing Balance ..	148·88	99·50	—49·38
Grand Total ..	1,542·61	1,472·00	—70·61	Grand Total ..	1,542·61	1,472·00	—70·61

BUDGET 1341 FASLI

His Exalted Highness the Nizam's Government

General Statements of
Receipts & Expenditure

1341 Fasli

A.—RECEIPTS

Group	Major Heads	Accounts 1339 F.	Budget 1340 F.	Budget 1341 F.
A	I-A Land Revenue ..	3,02,01,829	3,10,00,000	3,05,00,000
	I-B Forest Revenue by Revenue Officers ..	6,91,346	6,75,000	1,00,000
	II Forests ..	15,41,249	12,84,000	15,00,000
	III Customs ..	1,57,57,986	1,40,00,000	1,25,00,000
	IV-A Excise ..	1,59,39,489	1,58,67,000	1,58,67,000
	IV-B Opium and Ganja ..	15,37,236	12,00,000	12,00,000
	V-A Stamps ..	22,52,254	21,00,000	22,00,000
	V-B Registration ..	3,69,890	3,25,000	3,20,000
	VI Mines ..	2,13,817	2,96,000	2,60,000
		<i>Total A</i> ..	<i>6,85,05,046</i>	<i>6,67,47,000</i>	6,44,47,000
AA	VII Berar Rent ..	29,16,667	29,16,667	29,16,667
B	VIII-A Interest ..	55,92,879	51,52,000	50,00,000
C	IX Mint ..	1,21,746	1,00,000	1,00,000
	X Paper Currency ..	15,02,545	16,87,000	16,27,000
	XI Exchange ..	71,693	1,00,000	..
	<i>Total C</i> ..	<i>16,95,984</i>	<i>18,87,000</i>	<i>17,27,000</i>
D	XII Post Office ..	10,43,244	9,81,000	10,00,000
G	XXXII Irrigation ..	35,415	20,000	20,000
	XXXIII Railways ..	45,71,674	58,12,000	30,95,000
	XXXIV Electricity ..	..	1,64,600	87,000
	XXXV Workshop ..	..	5,000	70,000
	XXXVI Printing ..	..	..	..
	XXXVII Telephone ..	600	4,900	1,000
	XXXVIII-A Soap Factory ..	..	100	..
	<i>Total G</i> ..	<i>46,07,689</i>	<i>59,86,600</i>	<i>31,31,000</i>
I	XL Transfers from Famine Insurance. ..	5,56,430	5,42,500	5,12,000
J	XLI Miscellaneous ..	2,64,127	2,50,000	2,50,000
	Rounding ..	..	533	333
	<i>Total I to XLI</i> ..	<i>8,51,82,066</i>	<i>8,44,63,300</i>	<i>7,89,84,000</i>
	Moiety Departmental Balances lapsed to Govt.	..	..	45,07,000

THE EXECUTIVE COUNCIL has sanctioned following extra grants from the accumulated past surpluses :

Major Head 30 Municipalities and Public Improvements :

- (a) Cement Roads under Drainage Department .. 5.00 lakhs.
- (b) City Improvement Board for acquisition of land
for Bus Road (advance to be recouped later) .. 4.00 lakhs.

1341 Fasli

B.—EXPENDITURE

Group	Major Heads	Actuals 1899 F.	Budget 1840 F.	BUDGET 1841 FASLI			Total
				From current Revenues	From past Surpluses	From Deptl. Balances	
	1-A Land Revenue ..	64,22,857	68,34,000	65,62,564	1,24,000	46,536	67,33,100
	1-B Land Revenue Irrigation	9,50,742	..	..	..	..	..
	2. Forests ..	8,71,777	9,40,800	10,47,198	20,000	13,602	10,80,800
	3. Customs ..	19,09,689	21,90,700	21,97,298	40,000	17,302	22,54,600
	4-A Excise ..	28,37,236	31,12,300	32,10,060	..	26,040	32,36,100
	4-B Opium and Ganja ..	80,214	1,25,200	1,48,600	..	..	1,48,600
	5-A Stamps ..	1,18,870	1,69,200	1,72,800	..	..	1,72,800
	5-B Registration ..	1,37,036	1,47,100	1,57,300	22,000	..	1,79,300
	6 Mines ..	66,674	76,400	93,050	..	4,250	97,300
	<i>Total A</i> ..	<i>1,33,95,095</i>	<i>1,35,95,700</i>	<i>1,35,88,870</i>	<i>2,06,000</i>	<i>1,07,730</i>	<i>1,39,02,600</i>
B	8-A Interest ..	23,05,998	23,25,500	26,00,000	..	..	26,00,000
	8-B Debt Redemption ..	10,00,000	10,00,000	6,00,000	..	..	6,00,000
C	9 Mint ..	1,99,212	2,45,400	2,00,000	..	..	2,00,000
	10 Paper Currency ..	1,66,468	84,000	85,500	..	..	85,500
	11 Exchange ..	65,104	70,000	60,000	..	..	60,000
	<i>Total C</i> ..	<i>4,30,784</i>	<i>3,99,400</i>	<i>3,45,500</i>	..	..	<i>3,45,500</i>
D	12 Post Office ..	12,23,444	12,07,700	12,44,800	..	..	12,44,800
E	13 Payments to H.E.H. ..	50,00,000	50,00,000	50,00,000	..	..	50,00,000
	13-A Tour Exps. & Mily. Secy. of H.E.H.	28,995	5,500	5,500	..	..	5,500
	13-B Expenses of Princes ..	2,84,041	3,18,500	2,61,500	..	..	2,61,500
	13-C Sahebzadas' Expenses..	..	43,500	39,000	..	..	39,000
F	14 General Administration.	39,01,902	38,55,000	38,59,800	94,300	15,900	39,70,000
	15 Political charges ..	11,49,371	4,27,400	5,27,000	..	..	5,27,000
	17 Life Insurance ..	45,377	43,600	48,700	..	..	48,700
	18 Mansabs ..	15,61,736	15,45,600	15,27,000	..	..	15,27,000
	19 Military ..	66,71,024	73,25,200	73,72,700	..	2,300	73,75,000
	20 Courts ..	21,14,354	21,10,000	21,14,854	..	4,146	21,19,000
	21 Jails ..	3,95,712	3,73,800	3,70,920	..	18,580	3,89,500
	22 Police ..	61,09,558	64,55,500	64,65,403	59,557	59,940	65,84,900
	23 Education..	76,16,034	81,18,600	83,57,201	8,08,261	52,338	92,17,800
	24 Medicine ..	21,52,486	23,01,400	25,89,926	..	36,574	26,26,500
	25 Religious ..	12,19,004	13,42,300	13,04,670	30,000	5,330	13,40,000
	26 Agriculture ..	6,45,748	11,00,000	8,92,372	2,48,000	37,728	11,78,100
	27 Veterinary ..	3,51,106	4,59,100	4,82,200	..	11,200	4,93,400
	28 Co-operative ..	3,01,162	3,60,200	4,18,410	..	1,890	4,20,300
	29 Misc. and Minor Depts.	1,06,874	1,72,600	1,26,300	95,000	..	2,21,300
	30 Munc. & Pub. Impts...	64,06,034	58,97,700	13,62,000	35,00,000	..	48,62,000
	31 Bldgs. & Commns. ..	97,08,392	1,52,55,000	85,17,000	51,71,000	13,83,000	1,50,71,000
	<i>Total F</i> ..	<i>5,04,55,874</i>	<i>5,71,43,000</i>	<i>4,63,36,456</i>	<i>1,00,06,118</i>	<i>16,28,926</i>	<i>5,79,71,500</i>
G	32 Irrigation ..	12,14,574	23,62,200	24,90,000	..	..	24,90,000
	33 Railways ..	1,77,902	1,99,800	1,98,700	..	..	1,98,700
	34 Electricity ..	21,333	19,500	19,500	..	..	19,500
	35 Workshop ..	..	..	..	..	..	..
	36 Printing ..	1,39,911	1,61,100	1,01,100	..	..	1,01,100
	37 Telephone ..	..	..	..	..	..	..
	38 Industrial ..	2,13,491	4,45,500	3,62,000	4,000	39,000	4,05,000
	<i>Total G</i> ..	<i>17,67,211</i>	<i>31,88,100</i>	<i>31,71,300</i>	<i>4,000</i>	<i>39,000</i>	<i>32,14,300</i>
I	40-A Famine ..	5,56,430	5,42,500	5,12,100	..	..	5,12,100
	40-B Famine Insurance ..	15,00,000	15,00,000	15,00,000	..	..	15,00,000
J	41-A Miscellaneous ..	22,51,556	4,11,900	4,16,337	4,77,463	..	8,93,800
	41-B Reserve for Reorgani- zation and Development	..	10,83,300	10,58,000	..	..	10,58,000
	Rounding ..	..	100	400	..	..	400
	Grand Total ..	8,01,99,428	*8,77,59,700	7,66,79,763	1,06,93,581	17,75,656	8,91,49,000

* From Current Revenue (7,86,18,600) from Past Surpluses (81,93,000) and from Departmental Balances (9,48,100).

C.—Statement of Capital

RECEIPTS

	Accounts 1339 F.	Budget 1340 F.	Budget 1341 F.
K. CAPITAL OUTLAY RECOVERED.			
	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
Total ..	..	..	..
L. INVESTMENTS CASHED			
	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
Total ..	..	..	..

D.—Statement

Heads	Accounts for 1339 F.	Budget Estimate for 1340 F.	Budget Estimate for 1341 F.	ESTIMATE OF 1341 FASLI COMPARED WITH THE ESTIMATE OF 1340 FASLI		
				More	Less	
M Govt. Debt ..	..	..	..	..	..
N Reserves ..	13,83,06,808	4,41,30,000	2,34,16,000	..	2,07,14,000	
O Deposits bearing Interest ..	49,81,927	14,04,130	14,84,000	79,870	..	
P Deposits not bearing Interest ..	2,00,80,586	75,000	70,90,000	70,15,000	..	
R Advances bearing Interest ..	16,94,939	5,00,000	5,88,000	88,000	..	
S Advances not bearing Interest ..	1,32,47,236	8,00,000	8,00,000	..	..
T Remittances ..	..	..	..	..	..
U Suspense account & cheques uncashed ..	60,485	..	..	..	..
Rounding ..	..	70	..	..	70	
Debt Heads ..	17,83,71,981	4,69,09,200	3,33,78,000	71,82,870	2,07,14,070	Net -1,35,31,200

Fasli and Investments

EXPENDITURE

				Accounts 1339 F.	Budget 1340 F.	Budget 1341 F.
K. CAPITAL OUTLAY NOT CHARGEABLE TO REVENUE						
K.A.	Irrigation	..	..	50,97,859	59,72,000	42,50,000
K.B.	Railway Construction	..	..	53,79,685	92,16,000	97,17,000
	Do Compensation	..	..	16,061	2,00,000	2,00,000
K.C.	Electricity : City	..	..	2,15,799	2,50,000	5,75,000
	Do Districts	..	..	3,048	20,000	20,000
K.D.	Workshop	..	..	49,949	50,000	..
K.E.	Printing	..	..	46,817	1,23,150	1,62,000
K.F.	Telephone : City	..	..	14,088	49,780	33,000
	Do Districts	..	..	1,344	25,000	6,000
K.G.	Industries	..	..	7,398	..	..
	Rounding	..	..	..	70	..
	Total	..	..	1,08,32,048	1,59,06,000	1,49,63,000
L. INVESTMENTS						
	Railway Reserve	..	..	18,00,000	18,00,000	18,00,000
	Total	..	..	1,26,32,048	1,77,06,000	1,67,63,000

of Debt Heads

Heads	Accounts for 1339 F.	Budget Estimate for 1340 F.	Budget Estimate for 1341 F.	ESTIMATE OF 1341 FASLI COMPARED WITH THE ESTIMATE OF 1340 FASLI			
				More	Less		
M	Govt. Debt	13,100	55,000	70,95,000	70,40,000	..	
N	Reserves	13,89,33,648	3,11,52,500	1,54,92,000	..	1,56,60,500	
O	Deposits bearing Interest	49,08,587	..	..	..	..
P	Deposits not bearing Interest	1,92,65,962	2,00,000	2,00,000	..	..
R	Advances bearing Interest	13,54,704	11,74,167	14,24,000	2,49,833	..	
S	Advances not bearing Interest	46,59,535	13,25,634	67,37,000	54,11,366	..	
T	Remittances	44,37,468	..	..	..	..
U	Suspense account & cheques uncashed	..	..	3,90,000	3,90,000	..
	Rounding	..	-1	..	..	-1
	Debt Heads	17,35,73,004	3,39,07,300	3,13,38,000	1,30,91,199	1,56,60,499	Net -25,69,300

E.—Cash Balance

RECEIPTS

Heads of Receipts	Accounts for 1339 Fasli	Budget Estimate for 1340 Fasli	Revised Estimate for 1340 Fasli	Budget Estimate for 1341 Fasli
Service Receipts ..	8,51,82,066	8,44,63,300	7,78,12,000	8,34,91,000
Departmental Balances* .	36,34,868	9,48,100	48,72,000	17,75,656
Debt Head Receipts ..	17,83,71,981	4,69,09,200	3,61,12,000	3,33,78,000
Total ..	26,71,88,915	13,23,20,600	11,87,96,000	11,86,44,656
Opening Balance .	3,62,63,928	2,19,39,928	2,57,57,522	2,85,55,522
Grand Total ..	30,34,52,843	15,42,60,528	14,45,53,522	14,72,00,178

* Brought forward for expenditure.

Fasli
Statement

EXPENDITURE

Heads of Expenditure	Accounts for 1339 Fasli	Budget Estimate for 1340 Fasli	Revised Estimate for 1340 Fasli	Budget Estimate for 1341 Fasli
Service Expenditure from Current Revenues ..	8,01,99,428	7,86,18,600	8,14,37,000	7,66,79,763
Service Expenditure from Past Surpluses ..		81,93,000		1,06,93,581
Expenditure from Departmental Balances ..		9,48,100		17,75,656
Departmental Balances* ..	1,12,90,841	..	54,61,000	..
Capital Expenditure ..	1,08,32,048	1,59,06,000	1,00,80,000	1,49,63,000
Investments ..	18,00,000	18,00,000	33,83,000	18,00,000
Debt Head Expenditure ..	17,35,73,004	3,39,07,300	1,56,37,000	3,13,38,000
Total ..	27,76,95,321	13,93,73,000	11,59,98,000	13,72,50,000
Closing Balance ..	2,57,57,522	1,48,87,528	2,85,55,522	99,50,178
Grand Total ..	30,34,52,843	15,42,60,528	14,45,53,522	14,72,00,178

* Taken to Departmental Balance Account under Debt Head.

HYDERABAD DECCAN,
23rd Shehrewar, 1340 F.
30th July, 1931.

A. HYDARI
N. JUNG,
Finance Member.

1341 Fasli

F.—Statement of the Reduction of the Government Debt

Serial No.	Name of Debt	Amount of Original Debt	Paid up to the end of 1339 F.	Paid or to be paid in 1340 F. Approximate	Balance
1	2	3	4	5	6
1	6 per cent. Promissory Notes—	O.S. Rs.	O.S. Rs.	O.S. Rs.	O.S. Rs.
	(a) Issued in 1307 F. Loan is repayable after 30th Aban 1326 F. ..	26,96,400	26,37,400	13,000	46,000
	(b) Issued in 1327 F.				
	(i) Short Term 1330 F. ..	12,90,650	12,44,800	30,850	15,000
	(ii) Long Term 1339-41 F. ..	70,44,700	..	..	70,44,700
	(c) Issued in 1329 F.				
	Repayable after 1st Bahman 1352 F. ..	1,02,09,000	..	..	1,02,09,000
	(d) Issued in 1331 F.				
	Repayable 1351-61 F.	76,31,200	..	..	76,31,200
2	Old Railway Shares	52,27,665	18,20,321	..	34,07,344

F-(A) Railway purchase Account 1341-43.

<i>Assets</i>			<i>Liabilities.</i>		
	B.G.	O.S.			O.S.
	Lakhs	Lakhs		Lakhs	Lakhs
(a) Opening Balance ..		60·77	Loan from I. B. at	£	
(b) 4½% Govt. Paper.Rs. 330·07		385·08*	5¾% ..	4·15	
			5½% Debentures ..	20·58	
			Total £ ..	24·73	
(c) Annual allotment 1341-43		54·00	= B.G.	329·73	
(d) Transfers from Rly. Service Receipts . (1341-43)		220·26	Loan from I. B. ..	221·10	
			B.G. ..		
			Total B.G. ..	550·83	642·63
Interest on above (1341-43)		79·94	Interest on above (1341-43) ..		119·42
			Equivalent of Dividend on Railway Stock and Interest on Railway Debentures to be transferred to Major Head Interest		38·00
Total O.S. Rs. ..		800·05	Total O.S. Rs. ..		800·05

* Actual value on maturing.

1341 Fasli

Statement of Government Investments

Nature of Securities	Debt Redemption Reserve	Famine Reserve	Industrial Reserve	O.S. Stabilization Reserve	Deposits Reserve	Total	Paper Currency Reserve
1	2	3	4	5	6	7	8
I—Investments :—							
<i>(A) Government of India and Municipal Paper.</i>							
6 % Government Paper ..	10,93,400	7,50,000	..	..	..	18,43,400	26,50,000
6 % Municipal Debentures ..	..	7,50,000	..	..	..	7,50,000	..
5 % Government Paper ..	52,05,500	37,16,000	..	2,86,00,000	93,61,100	4,68,82,600	1,07,27,500
5 % Municipal Debentures ..	..	..	..	..	18,500	18,500	..
4½ % Government Paper ..	..	..	..	5,04,000	17,31,000	23,25,000	46,68,000
4 % Government Paper ..	63,35,000	92,91,000	..	15,80,000	..	1,72,06,000	97,88,100
4 % Municipal and Port Trust Debentures ..	24,77,500	15,00,000	..	..	36,22,000	75,99,500	..
3½ % Government Paper ..	..	..	..	..	1,12,300	1,12,300	..
3 % " ..	..	..	..	..	200	200	..
<i>Total (A) B.G.</i>	1,51,11,400	1,60,07,000	..	3,07,74,000	1,48,45,100	7,67,37,500	2,78,33,600
<i>(B) Other Investments.</i>							
8 % Singareni Collieries Debentures ..	..	..	20,00,000	..	..	20,00,000	..
6½ % Shahabad Cement Co. Debentures ..	..	..	3,00,000	..	..	3,00,000	..
Shahabad Cement Co. Shares ..	..	..	6,00,000	..	..	6,00,000	..
Tata Power and Hydro-Electric Power Supply Shares ..	..	..	..	..	1,25,000	1,25,000	..
7 % Miscellaneous Debentures ..	..	..	..	..	3,15,000	3,15,000	..
Osman Shahi Mills Debentures ..	..	..	6,00,000	..	..	6,00,000	..
<i>Total (B) B.G.</i>	..	..	35,00,000	..	4,40,000	39,40,000	..
<i>(C) Sterling Investments.</i>							
Mining Shares £ =B.G.	..	..	45,000	..	..	45,000	..
	..	..	6,00,000	..	..	6,00,000	..
<i>Total A, B & C. B.G.*</i>	1,51,11,400	1,60,07,000	41,00,000	3,07,74,000	1,52,85,100	8,12,77,500	2,78,33,600
<i>(D) O. S.</i>							
Deccan Glass Factory Shares ..	..	..	30,000	..	..	30,000	..
Tobacco Co. Shares ..	..	..	1,00,000	..	..	1,00,000	..
II—Cash.							
B.G. in Banks † ..	..	..	..	..	..	..	10,00,000
O.S. † ..	5,95,000	3,43,000	25,10,000	— 40,000	..	34,08,000	6,75,77,572
<i>Total I & II O.S.</i>	1,82,24,967	1,90,17,833	74,23,333	3,58,63,000	1,78,32,617	9,83,61,750	9,84,98,792
III—Expected ‡							
O.S. ..	— 56,27,000	19,13,000	2,95,000	..	..	— 34,19,000	..
Grand Total O.S.	1,25,97,967	2,09,30,833	77,18,333	3,58,63,000	1,78,32,617	9,49,42,750	9,84,98,792

* Actually at present. † According to Revised Estimates for 1340 F.

‡ According to Budget Estimates for 1341 F.

Mint Bullion Balances on 17th Amardad, 1340 F.
23rd June, 1931.

Particulars	Weight in Tolas	
	Pure	Standardised
Gold	60·87	3,342·65
Silver	39,403·90	11,80,982·79
Copper	12,21,898·70	..
Tin	2,11,762·00	..
Zinc	66,345·90	..
Bronze .. ..	..	90,56,362·21
Nickel	13,22,100·00	4,55,721·40

DEPARTMENTAL BALANCES 1339 FASLI

Major Heads	Salaries and Allces.	T. A. and Tour charges	Contingencies and Special charges	Receipts	Rents and Repairs	Works	Reserve	Total
1	2	3	4	5	6	7	8	9
1. Land Revenue	2,310	33,530	19,925	12,584	13,230	..	2,802	53,609
2. Forests	582	19,950	5,580	..	4,818	7,573	..	38,503
3. Customs	14,266	36,683	13,230	..	4,486	..	43,183	85,388
4-A. Excise	749	9,141	7,303	..	6,600	..	388	24,181
4-B. Opium and Ganja .. ..	..	56	514	..	70	..	..	640
5-A. Stamps .. ..	..	1,535	41,354	..	14	..	12,716	55,619
5-B. Registration	60	113	5,435	..	445	..	..	6,053
6. Mines	840	1,317	7,349	..	..	..	..	9,506
9. Mint	4,483	80	42,371	..	1,384	..	2,539	50,857
10. Paper Currency .. ..	..	72	11,921	..	..	..	..	11,993
12. Post Office	37,398	5,147	74,681	..	2,058	..	11,512	18,566
14. General Administration	6,824	72,478	15,010	50,867	10,354	..	12,536	1,68,069
15. Political charges	1,332	15,086	14,917	27,400	195	..	19,843	39,087
17. Life Insurance .. ..	..	50	4,031	4,065	194	..	..	278
19. Military	1,61,181	22,473	1,93,912	3,119	436	..	1,27,414	4,63,589
20. Courts	107	3,170	20,775	36,294	9,525	..	5,553	64,318
21. Jails .. ..	..	..	..	8,256	..	..	..	8,256
22. Police	61,321	47,840	15,636	68,347	1,071	..	..	1,60,801
23. Education	82,070	25,817	3,39,786	2,804	49,194	..	2,03,270	6,97,333
24. Medicine	1,304	2,451	74,045	23,358	921	..	28,566	73,513
25. Religious	1,329	5,616	35,399	7,173	1,447	..	44,000	92,070
26. Agriculture	2,673	8,058	3,79,157	5,145	5,117	2,12,525	5,897	1,83,288
27. Veterinary	656	55	8,749	12,751	10,288	..	41,489	73,988
28. Co-operative	1,360	5,151	7,323	..	2,639	..	13,000	14,827
29. Miscellaneous and Minor Depts.	1,360	148	3,013	597	4,559	..	2,891	8,358
30. Municipalities and Public Impts.	2,419	997	1,077	9,885	1,317	12,84,613	..	12,80,538
31. Buildings and Communications	42,559	40,678	11,363	2,577	5,008	59,79,265	..	60,58,724
32. Irrigation .. ..	..	..	..	..	..	5,93,853	..	5,93,853
33. Railways	466	213	8,066	..	43	..	..	8,362
36. Printing .. ..	..	..	20,153	..	..	..	..	20,153
38. Industrial	8,374	7,027	42,015	46,904	8,032	..	1,44,026	2,56,378
41-B. Reserve for Re-organization .. ..	..	..	..	..	..	..	8,04,795	8,04,795
Grand Total ..	4,36,023	3,19,416	11,01,388	2,55,068	1,19,057	76,52,779	14,07,110	1,12,90,8 41

X



Budget Note
For the year 1343 Fasli
(6th October 1933 to 5th October 1934 A.D.)

Prepared for
H.E.H. The Nizam's Government

By
A. Hydari
Hydar Nawaz Jung
Finance Member

HYDERABAD-DECCAN
BY THE SUPERINTENDENT, GOVERNMENT CENTRAL PRESS
1933

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DEPARTMENTAL BALANCES 1341 FASLI	x

Prefatory Note

I AM now budgetting for the last year of the triennial period which began with 1341 Fasli (7th October 1931 to 5th October 1932). The time for retrospect will come with the submission of the Budget for 1344 F., which will begin another and the fifth triennium. This system, which for the sake of brevity has been styled the Departmentalization of the Finances, and which was introduced under H.E.H.'s Farman of 27th Safar 1341 H. some twelve years ago when I took over charge of the Finance portfolio, is briefly this: On the basis of past experience the Finance Department has at the beginning of each triennial period made a forecast of revenues normally likely to accrue during the forthcoming triennium. With this as a guide and in consultation with the other departments of Government it has fixed their normal budget grant for each year of the triennial period. The term 'normal' might give the impression that it was something static making no provision for development during the contract period. This is not the case. Just as a forecast of revenue, including anticipated ordinary increases, is made at the beginning of each triennium and the Norm of receipts is fixed, so in consultation with departments an estimate is made of their annual requirements, including provision for such development as they can foresee for the three-year period, and on this basis the Norm of expenditure is also fixed. Any Surplus of a triennial period *after* it has actually accrued Government has again distributed amongst the various departments along with a moiety of the savings which the departments have failed to spend at the end of the contractual period; the other moiety of these savings continues to remain at the credit of the departments during the next triennium. These extra grants are made for the most part for schemes which do not involve a recurring liability but which can be completed within a definite period of time and the total cost of which can be reckoned from their commencement to their completion, as for example, provision of buildings and equipment to different departments, especially of internal development, and construction of roads and communications. In order that such class of expenditure as Famine which comes inevitably but after a cycle of years or like redemption of loans which has to be effected within a fixed period, might not cause any disturbance in the course of the financial programme, regular and separate Reserves for Famine Insurance, Debt Redemption, etc., have been formed, to which fixed annual allotments are made so as to cover the estimated liability when it actually materialises.

The scheme makes for a well thought out programme and care and economy in the expenditure. The spending departments avoid that rush of expenditure, often hurried and ill-considered at the end of a financial year, which is not an infrequent feature of the accounts where the system of grants lapsing at the close of the budget year obtains. Although it has been definitely laid down that the Finance Department would feel justified in reducing the contract grants of different departments in a case of grave financial emergency, during the last 12 years not only have these triennial contracts with the departments not once been broken, but where good and sufficient reason has been shown, Government have sanctioned extraordinary expenditure to departments over and above their contract grants. Thus by this system of triennial contracts with the spending departments, Government has been enabled to take long views in the matter of State expenditure tempering progress with caution. The above briefly stated are the principles on which the Scheme of Departmentalization is based. I would refer those who might wish to know of the system in greater detail to the note of explanation which in accordance with the resolution of the Executive Council has been attached as an enclosure to this Note.

**ACTUALS FOR
1341 F.**

The Surplus for the year was 10·58 lakhs, about the same as was forecasted in the Revised (10·87 lakhs), but 12·46 lakhs less than the Budget. The severity of the economic depression was reflected in the fact that when forecasting for the triennium which the year 1341 Fasli began, I had calculated the Normal Surplus at 82·90 lakhs. The Budget Estimate for receipt for 1341 Fasli was 784·72 lakhs. The Actuals were 763·49 lakhs. The heaviest decreases are under Customs (over 40 lakhs), Excise ($4\frac{2}{3}$ lakhs), and Stamps and Registration (2 lakhs).

On the Expenditure side 761·68 lakhs were provided from current revenues, but the departments spent only 704·36 lakhs. This however was ordinary expenditure from current revenues. In addition to this the departments spent 41·67 from their balances. Under the Departmentalization Scheme the departments were allotted for special items of expenditure another 165·60 lakhs from past surpluses and 8·46 from Famine and Industrial Reserves; of this amount they spent 129·07 lakhs. Though, therefore, departments spent 746·03 lakhs from current revenues and their balances, the total expenditure financed from current revenues as well as past surpluses amount to 875·10 lakhs in 1341 Fasli. The largest share of the grants from past surpluses fell to Municipalities (44 lakhs), Buildings and Communications (51·71 lakhs), Education (8·08 lakhs), Agriculture (2·48 lakhs), whilst expenditure amounting to over 25 lakhs on account of wedding expenses and addition to Bella Vista and Hill Fort for the Princes was also financed from the same source.

The Capital Expenditure during the year amount to 116·89 lakhs, mainly, as usual, on account of Irrigation works (32·20 lakhs), and Railway (71·84 lakhs).

The year closed with a Cash Balance of 321·89 lakhs as against an anticipated balance in the Budget of 90·50 lakhs. The increase was due to the flotation in the course of the year of a loan, which has been anticipated for some years past owing to the continuous financing of heavy capital programmes from year to year but which became imperative this year in view of the demand made for opportunities of local investment of monies which otherwise threatened to go outside the State. About half of the loan, 190·21 lakhs, represented only the conversion of short term Interest Bearing Deposits; whilst 208·23 lakhs were subscribed in cash during the eight days that the loan remained open, bringing up the total amount of the new loan to 398·44 lakhs. The loan carried the same interest as was then prevailing in Government of India Paper. It now stands at a premium of 15.

**REVISED ESTI-
MATES FOR
1342 F.**

For 1342 Fasli I had budgetted for a revenue of 801·42 lakhs and an expenditure of 779·39 lakhs. The Revised estimates under these heads are Receipts 811·14 lakhs and Expenditure 720·53, Balance carried to departmental accounts 37·53, total 758·06 lakhs, leaving a Surplus of 53·08 lakhs. Land Revenue and Excise figures show a return to the normal, but the fall in Customs revenue continues and is 12·12 lakhs less than the Budget estimate, and 36·50 less than the normal. The increase under Interest and Paper Currency represents the conversion bonus received during the course of the year on our holdings of British Government Paper. Under Railways, the net earnings are expected to be 107·02 lakhs as against 116·60 lakhs in the Budget, of which 58·44 lakhs is transferred to the Railway Purchase Reserve leaving 48·58 lakhs at the credit of General Revenues, which is 5·02 less than the original estimate. Forests, Stamps and Miscellaneous also record decreases.

The departments with any material departure from the Budget figures are Land Revenue (2·70), Excise (2·65), Military (18·00), Police (3·00), Education (10·00), Medical (3·25), Agriculture (3·25), Veterinary (1·10), Buildings and Communications (11·00), Irrigation (4·00).

As was the case in 1341 Fasli, the expenditure from current revenues does not exhaust the tale of the resources placed at the disposal of the spending departments. Over and above the sum of 720·53 lakhs, the departments are expected to spend 55·10 from their balances, and further sum of 81·31 lakhs has been allocated to the various departments from past

surpluses bringing up the revised estimate of the total expenditure to 856·94 lakhs. Figures are more eloquent sometimes than words, and I venture to think that the figures given above show how even with heavy falls in revenue which successively occur in years of acute and almost unprecedented economic depression the system on which the Hyderabad Budget has now for the past 12 years been based has enabled the good years to make up for the deficiencies of the lean ones so that progress of the various departments of State has been maintained unimpaired.

Under the Departmental System the opportunity to the Finance Member of marshalling the results of Government's financial policy occurs only once in three years. For, short of any unforeseen calamity, the plan of work of the various spending departments so far as its financial side is concerned is mapped out for a period of three years. In the Budget of 1343 Fasli therefore, there are no novel features and I would refer the few to whom financial mechanism, as illustrated by figures, of the working of these Dominions has an interest, to the detailed Budget Estimates which follow. The public at large is interested, and rightly interested, in a statement of the broad facts of the annual Budget, and I propose to give them this information as briefly as possible.

**BUDGET FOR
1343 F.**

I anticipate our revenue in 1343 Fasli at 797·58 lakhs and expenditure 780·94 lakhs, leaving a surplus of 16·64 lakhs. The Government of His Exalted Highness have legitimate ground for satisfaction that the budget has been more than balanced without having recourse to any extra taxation or to any paring down of the activities of the various departments of the State. The welfare of the agricultural community has continued to give His Exalted Highness's Government anxious concern. Substantial special remissions in respect of the abi (first wet crop) kist in Telingana and the Kharif kist in Mahratwada, without distinction of districts, had in 1341 F. given direct relief to the amount of approximately 32 lakhs. During the ensuing agricultural year, which came to a close in June 1933 (Thir 1342 F.), the 25 per cent. relief in respect of the abi kist in Telingana was continued in the form of suspension, and this is now being fully remitted at a cost of Rs. 16·43 lakhs. During the last three years the Gulbarga and Raichur districts have suffered from poor rainfall and special suspensions on dry crops were granted which now total Rs. 5·5 lakhs. Although the suspensions of the last two years would normally be carried forward for consideration with the conditions of subsequent seasons, it has been decided in the special economic circumstances to remit the whole of this sum forthwith so that the ryots may be freed from the burden of a potential future demand. In the Budget Note for 1341 F. it was mentioned that revision settlements of five taluks, involving an annual increase of Rs. 3·22 lakhs, had been held back in view of the depression. This policy continues and the position now is that the revision settlements of nineteen taluks are in abeyance, which, had the revisions been proceeded with, might have meant an increase in the land revenue demand of Rs. 8 to 9 lakhs annually.

These measures of relief have been carried out without imposing too heavy a drag on the Budgets largely owing to the satisfactory rains of recent seasons which have maintained the revenue under tanks at a substantial level. Certain forms of indirect relief may be briefly mentioned. Special Taccavi grants, in excess of the usual annual grant, have during the past agricultural year amounted to Rs. 8·80 lakhs. For the season which has recently commenced a similar special grant of Rs. 7 lakhs has already been given out and will be augmented as need is shewn. Special taccavi grants have also been made available for irrigation projects under development. The dates for the payment of kists have been modified with the object of enabling the ryot to market his produce over a longer period and so take advantage of any favourable movements in prices. The incidence of customs rates have been kept under scrutiny so that fluctuations in commodity prices should not be allowed to tell against the interest either of the ryot or of the Government. From Azur 1342 F. a measure of protection has been afforded to agriculturalists within the Dominions by an import duty on

food-grains excluding the cheaper kinds, a duty which has brought in nearly Rs. 2 lakhs during the first ten months.

Signs of a coming recovery are not wanting, but the cumulative effect of three continuous years of depression will not be readily overcome. To enable the ryot to take full advantage of any turn in the tide His Exalted Highness's Government have *decided*, on a review of the situation, to continue as a definite *remission announced in advance* the relief granted on ab crops during the last two seasons: and furthermore to give a general relief of $12\frac{1}{2}$ per cent., or two annas in the rupee, on the khariff crop in all districts. His Exalted Highness's Government confidently trust that this substantial tangible assistance which will approximate to Rs. 27·00 lakhs, will put heart into the agriculturalist and materially assist him in husbanding his resources against the coming of better times.

For the year 1343 Fasli I have set aside a sum of 75·42 lakhs from past surpluses and 4·66 by transfer from Famine and Industrial Reserves, which when added to the expenditure from current revenues will bring the total expenditure budgetted for 1343 Fasli to 861·02 lakhs. Provision has also been made for a Capital expenditure of 60·81 lakhs largely on Irrigation works and for Railway construction. I anticipate that the year 1343 Fasli will close with a Cash Balance of 112·83 lakhs.

The figures I have given above show that we are on an even keel so far as Finance is concerned. Not only that but the condition of our Reserves shows that the ship carries plenty of ballast. I will give a few instances: I will take first the Debt Redemption Reserve. The redemption of the loan due on 1-2-1341 Fasli amounting to 70·45 lakhs left only two loans outstanding—the one of 102 lakhs maturing in 1352 Fasli and the other 76·31 lakhs maturing in 1351-61 Fasli. The present value of these loans at 4 per cent. is 104·48 lakhs O.S. in all, whilst the assets of the Debt Redemption Reserve amount to 137·75 lakhs O.S. Additional provision has however to be made for the redemption of the new 1352-62 Fasli loan of 398·44 lakhs floated last year. This works out on the basis of 4 per cent. at 13·39 lakhs per annum. Allowing for the new charge for the two years 1342 and 1343 Fasli, total 26·78 lakhs, there is still an overcredit of 6·49 lakhs. We could, had we wanted to swell our surplus for 1343 Fasli have written back 6 lakhs to General Revenues but we have resisted the temptation and left the amount in the Reserve.

The Famine Reserve stands at 247·10 lakhs and a portion of the interest on it is being used for a well-defined well-sinking programme in the Famine districts, which was begun in 1337 Fasli and under which 509 wells have already been sunk and remodelled, and 152 were under construction at the end of 1341 Fasli in the Raichur district. The Industrial Reserve from which help in various directions for small industries and large industrial concerns is given in the shape of loans which thereby do not affect the corpus of the fund, stands at 76·91 lakhs. The Railway Purchase Reserve will now cease to exist with the discharge of the liabilities for which it was constituted, and the Government will own *without any further payment*, its railway system, the capital at charge of which is $15\frac{3}{4}$ crores O.S. and the net earnings even under the present economic depression is 112 lakhs, giving a return of 7 per cent. It is unnecessary for me to deal in detail with this transaction which has led to this result as it was fully explained in Extraordinary Gazette of 10th Ardibehisht 1339 Fasli and my Budget Note for 1340 Fasli. It is sufficient to say that the purchase was effected 4 years earlier than what would have been normally the case at a price calculated much below what Government would have had to pay in 1934, owing to the fact that the payment of English Income-tax to the extent of 25 per cent. of the net earnings was avoided by the liquidation of the English Company and its substitution by the agency of the Nizam's Government. In connection with the Railway it might be observed that Hyderabad has taken a lead in co-ordinating road transport with railway and bringing the two under one Board of management, which has already spent 4·89 lakhs on starting motor service in the districts and the City and propose to spend 7 lakhs more next year. Already these services have become entirely self-supporting,

paying full depreciation and interest, whilst securing to the public the advantages of a cheap, regular and comfortable motor service especially in the districts. The O. S. Stabilization Reserve constituted from Profits on Coinage in order to maintain the Halli Sicca rupee at a ratio to the British Government rupee within definite points amounts to 358·62 lakhs. The Paper Currency Reserve is Cash 728·35 securities 350·36 lakhs, the net circulation being 1,078·71. The only amount of debt outstanding which is uncovered by the amount at present at the credit of the Debt Redemption Reserve is about 3½ crores, payable between 1351-1361 Fasli whilst on the other hand not to mention Railway but only one out of the many Irrigation Projects constructed in the last decade the State has in Nizam Sagar alone a Capital asset which has cost over 4½ crores.

It seems paradoxical that with revenues hard hit by the prevailing depression and without levying any extra burden on the tax-payer of the State, who I may add in parenthesis has never yet paid any income-tax, it has been possible for financial equilibrium to be maintained. The result is entirely due to two factors. One is that the expenditure of these Dominions has not been geared up to a high level of taxation. The other and equally important factor has been that His Exalted Highness' Government have ever since the beginning of this century believed in steady rather than in a spectacular advance in the matter of expenditure. Step by step as funds become available activities begun at first on a small scale have only been expanded if justified in the light of experience and as funds became available. This applies more especially to recurring expenditure. His Exalted Highness' Government have always been and still are extremely strict in adding to their permanent recurring liabilities. This is not to say that every year does not see some addition to our recurring expenditure; we add to it gradually as we see our resources expanding and not in vague anticipation of expanding revenues. The same policy of embarking on projects only when funds are available or in sight has been followed in regard to non-recurring expenditure, such as on irrigation works, roads and railways; but because from its very nature capital expenditure on any scheme is limited in its duration and the total cost capable of being estimated, Government has been able to be much more generous towards schemes of non-recurring expenditure than it has been and is to expenditure entailing a permanent addition to our liabilities. It is light taxation and a strict control over increases in recurring expenditure that has under Providence enabled these Dominions to come through financially sound out of perhaps the most difficult period in their recent economic history.

A. HYDARI
N. JUNG,
Finance Member.

HYDERABAD (DECCAN),
5th Aban, 1342 F.
10th September, 1933 A.D.

Scheme of Departmentalization of Finances

THE Executive Council has desired that in future, a note should be attached, as an enclosure to each Budget Note, explaining the Scheme of the Departmentalization of the Finances, on which the Hyderabad Budget is framed. In accordance with this desire the following note has been framed for the benefit of those, who have not had an opportunity of reading the exposition of the scheme in previous Budget Notes.

The main ideas of this scheme were formulated by me in the following paragraphs, with which I presented my first Budget Note for 1331 Fasli on appointment as Finance Member.

“ I shall try to eliminate as far as possible, from the ordinary revenue and service expenditure of the State, purely temporary items of expenditure and especially those which should not genuinely be considered as such. For example, receipts on account of sale of funded investments, like Government Promissory Notes might swell the cash balance of the State, but being at the expense of our invested balances their inclusion would distort a correct view of our revenue income. Similarly, the profits from * Osmania Sicca coinage, which formerly used to be invested in a separate reserve (the Kaldar Reserve), cannot be depended upon as a regular source of income, and, cannot therefore be treated in the accounts as an ordinary source of revenue. On the other hand, meeting the whole of the famine expenditure as part of the ordinary expenditure of the year in which the famine, after a cycle of years, happens to occur, abnormally exaggerates the position, as regards expenditure, of that year.”

“ One of the problems, to which the Financial Department proposes to address itself in the coming year, is the revision of the classification of the heads of receipts and disbursements in such a way as to exhibit each class in its true perspective and to earmark the different funded investments under separate reserves according to the sources from, or the objects for, which they have been constituted. There is also another object in view in this revision and that is, what I might call, the *Departmentalisation of the Finances*. In a passage that has become classic, Sir John Strachey showed how before the provincialization of the finances in British India, it was the Province that cried the loudest, and not the one that deserved the most, that got the largest share from the common treasury of India ” :—

“ The local governments had no means of knowing the measure by which their annual demands upon the Government of India ought to be regulated. They had a purse to draw upon of unlimited, because unknown, depth. They saw on every side the necessity for improvements, and their constant and justifiable desire was to obtain for their own province and people as large a share as they could persuade the Government of India to give them out of the general revenues of the empire. They found by experience that the less economy they practised and the more importunate their demands, the more likely they were to persuade the Government of India of the urgency of their requirements.”

“ Applying this analogy of the *Provinces* in British India to the different *departments* of this State, giving the most to the department that cried the most was a policy which led to no practical difficulties when as ten or even five years ago, a surplus of over a crore or even a crore and a half out of a total revenue of between five and six crores was a normal feature of the State Budget. But this has become impossible now, when as will be observed when I deal with the budget figures

* O. S. Rs. stands for Osmania Sicca Rupees, the State currency. B. G. Rs. stands for British Government rupees, the British India currency.

for 1331 F., in detail, the highest receipt budget, that has so far been framed, is just sufficient to meet all the demands of expenditure to which the Government practically stands committed; and the policy, that suggests itself to me as the best at present for adoption, is to fix the total grant of each department for a number of years and give it a large measure of autonomy within that grant, subject of course, to such general restrictions as are necessary to avoid any undesirable developments or precedents, and subject also to a rigid and really effective audit. The department must carry out whatever measures of reform it might desire to institute within this grant. If it happens to have any proposals for capital expenditure, it must provide, within its grant, for the amount of interest by which the earnings of the project fall short of the interest charges, incurred by the State in financing it. If after such allocations of the ordinary income among the different departments and making due provision every year for the formation of specific reserves for such classes of expenditure as, like famine, come inevitably but after a cycle of years, there happens to be a surplus it would be the happy privilege of the Finance Department to suggest how that surplus could be most profitably distributed, the first claim on it ordinarily being that of the department contributing to its creation and then of development departments like Education, Sanitation, Commerce, Industries, Irrigation and Communications, that promote the mental, physical and economic efficiency of the people. Until, however, such a surplus is actually in the coffers of the State, the Members in charge would be trusted to see that the expenditure is kept from year to year within the grants fixed for them for a definite period."

"The scheme was sanctioned in 1331 F. and the following gives the latest version of the rules which were framed to give effect to my proposals and passed by the Executive Council of His Exalted Highness the Nizam's Government on 27th Aban, 1331 F. and subsequently slightly amended at the time of 1338 F. Budget.

I. The grants allotted to each department shall be fixed for three years beginning from 1332 Fasli provided that—

(a) if any particularly adverse conditions like Famine or severe scarcity arise, they will be liable to curtailment,

(b) if there is any increase at the end of the year over the Normal Receipts the excess will be distributed by additional allotments to the different departments in such a way as Government may decide.

II. Each of the spending departments noted in the margin will be entitled to spend in addition to its normal grant any increase in its Receipts and the proceeds of any fees or cess, etc., that may be imposed lawfully for the service of that department.

III. A department may be given in special circumstances a special allotment for expenditure in advance, if the Government is satisfied that the Expenditure will be covered by a corresponding increase in the Receipts.

IV. Each of the Commercial and quasi-Commercial departments mentioned in the margin shall have at its disposal:—

(a) its normal net grant, if any, is fixed,
(b) and the Receipts earned by it, out of which it will have

(i) to defray all working expenses
(ii) provide for suitable depreciation
(iii) pay to Government interest at 5 per cent. on the total Capital at charge. From the balance left it will pay such profits to Government as the circumstances of the department permit.

Post-office and Departments under "F" Administration.

Printing, Electricity, Workshop, Telephone, Industrial Concerns, Jail Industries, Stationery Depot.

V. Every Expenditure will be subject to Budget provision. Expenditure in excess of the normal grant will be allowed either in the circumstances mentioned in Rule III or if the department has an equivalent amount of surplus balance at its credit brought over from the previous year. Sanction, under Royal Commands issued without the initiative of the department, will be in addition to the normal grant and will be in excess of the Budget provision.

VI. Percentage and scale charges payable under the rules on revenue collected, as also refunds, rebates, and remissions of excess collections shall not be subject to Budget provision.

VII. The savings from departmental grants shall be placed at the credit of the department concerned for expenditure during the years of the contract, and at the end of the third year, one-half of the amount of the un-expended surplus of each department will be carried forward to its credit for the next period of the contract but the savings by reduction under the following heads will lapse entirely to Government :—

1. Mansabs and special allowances
2. Yomias, Mamuls (not conditional on performance of service)
3. Rusums
4. Reductions under Irregular Troops
5. Tahrir of Sarishtadars
6. All sinecure allowances.

VIII. If any department desires an increase for its capital beyond the capital grant already sanctioned, it must provide, within its grant, *i.e.*, from its receipts, for the amount of interest at 5 per cent. on the whole capital inclusive of the old as well as the new capital claimed. This will be the first charge on its gross Receipts.

IX. The charges under Salaries and Allowances, Contingencies, and Supplies and Services, shall be regulated by the scales, rules and regulations in force from time to time.

X. The departments will have full powers of inter-appropriation of grants under Contingencies and Special Charges (Supplies and Services) excepting the grants mentioned in Rule VI. They will also have power to reappropriate from Contingencies and Special Charges to Travelling Allowance and Tour Charges.

XI. The savings under Salaries and Personal Allowances on account of appointments unfilled shall not be appropriated for the creation of permanent appointments, but may be utilised for the payment of arrears of pay or temporary appointments not costing more than the amount. Permanent reduction in establishment below the cadre fixed by Government on the recommendation of the Salaries Commissions can be appropriated for the creation of new appointments as well as for increase in contingencies, special charges and other improvements of the department.

XII. The allotments for Travelling Allowance and Tour Charges and also the provision for works under Forest, Buildings and Communications, Irrigation and Public Improvements and grants for Petty Construction and Repairs placed at the disposal of each department shall not be appropriated for salaries and contingencies except with the express approval of the Finance Department, which will be accorded only in very exceptional circumstances.

A. HYDARI,

Finance Member.

PART I.

Actuals for 1341 Fasli.

A.—SERVICE HEADS.

The following statement exhibits the receipts and expenditure from current revenues of respectively the Budget and the Revised estimates for 1341 F., and the Actuals which have been recorded finally in the accounts for that year. They show that the actual surplus taking into account the balances to the credit of the departments and the transfers to Famine and Debt Redemption Reserves was 10·58 lakhs, which was less than the Budget by 12·46 and the Revised by ·29 lakhs respectively.

Heads	Normal 1341-43 Fasli	1341 FASLI			VARIATION OF ACTUALS FROM		
		Budget	Revised	Actuals	Normal	Budget	Revised
1	2	3	4	5	6	7	8
Receipts ..	843·64	784·72	750·17	763·49	80·15	21·23	13·32
(a) Ordinary Expenditure ..	760·74	779·43	754·02	746·03	14·71	33·40	7·99
Deduct: Expenditure from Deptl. balance ..	..	17·75	34·82	41·67	41·67	23·92	6·85
Net Expdr. from Current Revenues ..	760·74	761·68	719·20	704·36	56·38	57·32	14·84
(b) Departmental Balances carried to Deptl. Balce. Accounts ..	..	..	20·10	48·55	48·55	48·55	28·45
Total ..	760·74	761·68	739·30	752·91	7·83	8·77	13·61
Surplus ..	82·90	23·04	10·87	10·58	72·32	12·46	·29

2. The receipts other than current revenues were 41·87 lakhs on account of the moiety balance which lapsed to Government from the previous triennium and were left undistributed. There was also transfers to meet expenditure per contra from Famine Reserve (4·15) and from Industrial Reserve (4·31), which, however, were balanced by corresponding amounts under expenditure not debitable to current revenues 4·15 under Famine and 4·31 on account of Industrial Trust operations. To this must be added additional expenditure (12·82) on account of interest for deposits received and advance Interest on New Loan floated during the year, and also on cash balances of the reserves amounting to 21·28 lakhs. The net result under these heads was a surplus of 29·05 lakhs.

[Statement.

REVENUE RECEIPTS.

3. The variations of Service Receipts are tabulated below :—

Heads	Normal	1341 FASLI			VARIATION OF ACTUALS FROM		
		Budget	Revised	Actuals	Normal	Budget	Revised
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	315·00	305·00	300·00	309·25	— 5·75	4·25	9·25
1-B. Forest Revenue by Revenue Officers	1·00	1·00	1·48	1·67	·67	·67	·19
2. Forests ..	16·00	15·00	13·50	11·41	— 4·59	— 3·59	— 2·09
3. Customs ..	135·00	125·00	87·85	84·62	— 50·38	— 40·38	— 3·23
4-A. Excise ..	158·67	158·67	145·00	154·00	— 4·67	— 4·67	9·00
4-B. Opium and Ganja .	12·00	12·00	13·00	14·86	2·86	2·86	1·86
5-A. Stamps ..	22·00	22·00	20·00	19·96	— 2·04	— 2·04	·04
5-B. Registration ..	3·20	3·20	3·00	3·19	·01	·01	·19
6. Mines ..	2·60	2·60	2·60	2·98	·38	·38	·38
7. Berar Rent ..	29·17	29·17	29·17	29·17	..	..	..
8-A. Interest ..	50·00	50·00	53·60	51·12	1·12	1·12	— 2·48
9. Mint ..	1·00	1·00	·29	·60	·40	·40	·31
10. Paper Currency ..	16·27	16·27	18·50	16·27	..	..	— 2·23
11. Exchange ..	..	..	2·50	1·58	1·58	1·58	·92
12. Post-office ..	10·00	10·00	11·00	11·21	1·21	1·21	·21
32. Irrigation ..	·20	·20	·20	·38	·18	·18	·18
33. Railways ..	68·83	30·95	39·53	45·24	— 23·59	14·29	5·71
34. Electricity ..	·90	·87	1·15	·15	·75	·72	— 1·00
35. Workshop ..	·70	·70	..	..	·70	·70	..
37. Telephone ..	..	·01	..	·02	·02	·03	·02
41. Miscellaneous ..	2·50	2·50	7·80	5·81	3·31	3·31	— 1·99
Total (Ordinary) ..	843·64	784·72	750·17	763·49	— 80·15	— 21·23	13·32
<i>Extraordinary.</i>							
Transfer from Famine Reserve ..		5·12	7·53	4·15		— 0·97	— 3·38
From Industrial Reserve .		..	3·20	4·31		4·31	1·11
Moiety Deptl. Balance credited to Government.		45·07	41·88	41·87		— 3·20	·01
Total (Extraordinary) .		50·19	52·61	50·33		·14	— 2·28
Grand Total ..		834·91	802·78	813·82		— 21·09	11·04

Under-Estimates (Better Receipts).

Land Revenue
4·25.

4. In view of the economic depression the estimate for 1341 Fasli was cautiously fixed at 305·00 lakhs, *i.e.*, 10·00 less than the normal estimate of 315·00 lakhs. The actual realisations are 309·25, which is better than the original and the revised estimates by 4·25 and 9·25, respectively.

Opium & Ganja
2·86.

5. The increase of 2·86 under this head is due to the introduction of the system of inviting tenders for each district separately.

Interest
1·12.

6. As a result of additional purchase of Securities and payment of arrears of interest by commercial concerns, the gross amount realised was 105·75 which is 2·91 more than the original estimate of 102·84 lakhs. Correspondingly

the transfers to Reserves and Paper Currency exceeded the estimate by 1·79. The net result under this head is a betterment of 1·12 as compared with the original net estimate. The details are given in the statement below :—

Heads	Estimates	Actuals	Difference
1	2	3	4
Interest on Rupee Investments	76·83	78·65	1·82
Do Sterling Investments	·21	·17	— ·04
Add transfers from Railway Purchase Reserve ..	19·00	19·00	..
Interest on Bank Balances	·48	·92	·44
Do Other Loans	2·00	1·66	— ·34
Do Loan to Commercial Concerns ..	4·32	5·35	1·03
Total ..	102·84	105·75	2·91
<i>Deduct—Transfers to</i>			
(1) Paper Currency	16·27	16·26	·01
(2) Reserves	36·57	38·37	— 1·80
Total ..	52·84	54·63	— 1·79
Net Total ..	50·00	51·12	1·12

7. Gain by Exchange on account of the purchase of drafts on Bombay Exchange amounted to 1·36, and the commission on Remittance Transfer Receipts and Supply Bills to (·22) total 1·58. 1·58.

8. The increase is made up of ·71 due to enhancement of Postal Rates and ·50 adjustment of interest on Savings Banks Deposits. Post-office
1·21.

9. The Budget Estimate was net Railway Receipts 129·04, transfers to Railway Reserve 98·09, leaving a net revenue of 30·95. Owing to the trade depression the net Railway receipts were only 108·24 lakhs. On the other hand it was as explained in the Revised Budget for 1341 F. found necessary to transfer only 63·00 lakhs to Railway Reserve. This left a net revenue of 45·24 lakhs or 14·29 better than budgetted. Railways
14·29.

10. The increase under this head is mainly due to the receipt of share of Petrol Cess from the British Government (3·33.) Miscellaneous
3·31.

11. In the Budget the Workshops Department was expected to work at a loss of ·70. Actually the figures of gross receipts and gross expenditure balanced resulting in a betterment of ·70. Workshop
·70.

12. The increases under the other heads are too small to call for any remarks. Other Heads
·59

Over-Estimates (Less Receipts).

13. The decrease in Forest revenue collected by Forest Officers was 3·59 lakhs, which is counterbalanced by an increase of ·67 lakhs in collections by Revenue Officers. Forests
—2·92.

14. The Normal for the current triennium was fixed at 135·00 lakhs. Owing however to the unfavourable trade prospects the Budget for 1341 F. was fixed at 125 lakhs. When the Revised Estimate came to be framed, the revenue had to be reduced still further, to 87·85 lakhs; whilst the actual accounts now record only 84·62, which is 40·38 lakhs less than the Budget, and 50·38 lakhs less than when the Normal was fixed. The following are the factors which made up the sum total of this heavy fall:— Customs
—40·38.

Reduction in duty on Exports of Agricultural Commodities	20·09
Fall in prices of Imports	8·69
Exemptions on Imports as recommended by the Tariff Commission	4·17
Poorer harvests and other causes	7·43
Total ..	40·38

The details of Export and Import Revenue under Balda (Hyderabad city) and Secunderabad and the Districts with the adjustments on account of refunds and payments to Sarf-i-Khas are given in the following table:—

Heads	ESTIMATES			ACTUALS		
	Balda and Sec'bad.	Districts	Total	Balda and Sec'bad.	Districts	Total
1	2	3	4	5	6	7
Imports	17·24	34·94	52·18	20·13	26·03	46·16
Exports	·90	77·66	78·56	·64	41·74	42·38
Salt	·90	8·10	9·00	1·12	11·76	12·88
Miscellaneous	·08	·42	·50	·09	·36	·45
Total ..	19·12	121·12	140·24	21·98	79·89	101·87
<i>Deduct—</i>						
Refunds	·03	·05	·08	·20	·11	·31
Sarf-i-Khas	15·16	..	15·16	16·94	..	16·94
Net ..	3·93	121·07	125·00	4·84	79·78	84·62

Excise
—4·67.

15. The actual collections were 4·67 less than the original estimate. This decrease is also attributable to the adverse economic conditions that persisted.

Stamps
—2·04.

16. The prevailing depression has also caused Stamps Revenue to fall short of our anticipations in the original and revised estimates by 2·04 and ·04, respectively.

Mint
—·40

17. Profit on nickel coinage and the fees on gold Ashrafis amounted to ·47 and ·11, respectively. Miscellaneous receipts were ·02. The total receipts (·60) were less than the Budget Estimate by ·40.

Electricity
—·72.

18. Electricity Department shows a decrease of ·72 lakhs against an estimate of ·87 lakhs; the amount of ·15 however recorded as profit is after full provision for depreciation and payment of interest at 5 per cent. on the capital at charge.

Other Heads
·01.

19. The decrease under other heads is too small to call for any remarks.

[Statement.]

SERVICE EXPENDITURE.

20. Savings carried to the credit of the departments as well as those lapsed to Government are shown in the statement below :—

Heads	Budget	Transfers & appropriations from Deptl. Balances	Adjusted Budget grants (Cols. 2 & 3)	Actuals	Variations [Cols.] (4—5) or (7 & 8)	Savings creditable to Depts.	Lapsed to Govt.
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	65·63	2·91	68·54	65·96	2·58	1·08	1·50
1-B. Land Irrigation ..	..	7·28	7·28	7·28	..	..	..
2. Forests ..	10·47	·29	10·76	9·19	1·57	1·36	·21
3. Customs ..	21·97	3·01	24·98	23·29	1·69	1·12	·57
4-A. Excise ..	32·10	·39	32·49	35·97	3·48	·78	4·26
4-B. Opium and Ganja ..	1·49	·01	1·50	1·10	·40	·02	·38
5-A. Stamps ..	1·73	·08	1·81	1·15	·66	·60	·06
5-B. Registration ..	1·57	·03	1·60	1·64	·04	..	·04
6. Mines ..	·93	·04	·97	·76	·21	·23	·02
8-A. Interest ..	26·00	..	26·00	28·45	2·45	..	2·45
8-B. Debt Redemption ..	6·00	..	6·00	6·00	..	..	..
9. Mint ..	2·00	·13	2·13	1·64	·49	·47	·02
10. Paper Currency ..	·85	..	·85	·33	·52	·52	..
11. Exchange ..	·60	..	·60	·48	·12	..	·12
12. Post-office ..	12·45	·62	13·07	13·61	·54	·24	·78
13. Payments to H.E.H.	50·00	1·95	51·95	51·95	..	..	..
13A,B & C. Princes' Expdr.	3·06	3·12	6·18	6·18	..	..	..
14. General Admn. ..	38·60	3·02	41·62	39·97	1·65	1·25	·40
15. Political charges ..	5·27	1·42	6·69	6·44	·25	·11	·14
17. Life Insurance ..	·49	..	·49	·49	..	·05	·05
18. Mansabs ..	15·27	..	15·27	16·75	1·48	..	1·48
19. Military ..	73·73	10·70	84·43	75·95	8·48	4·40	4·08
20. Courts ..	21·15	2·29	23·44	23·01	·43	·66	·23
21. Jails ..	3·71	·88	4·59	4·29	·30	·20	·10
22. Police ..	64·65	6·80	71·45	67·24	4·21	1·47	2·74
23. Education ..	83·58	10·62	94·20	88·29	5·91	6·70	·79
24. Medicine ..	25·90	8·19	34·09	29·05	5·04	4·16	·88
25. Religious ..	13·05	1·39	14·44	13·19	1·25	·68	·57
26. Agriculture ..	8·92	·19	9·11	4·80	4·31	4·16	·15
27. Veterinary ..	4·82	·78	5·60	4·43	1·17	·86	·31
28. Co-operative ..	4·18	·11	4·29	3·66	·63	·49	·14
29. Misc. & Minor Depts.	1·26	·14	1·12	1·00	·12	·22	·10
30. Municipalities ..	13·62	·27	13·89	14·90	1·01	2·29	1·28
31. Buldgs. & Commns.	85·17	5·07	80·10	58·55	21·55	16·62	4·98
32. Irrigation ..	24·90	5·43	19·47	12·26	7·21	4·74	2·47
33. Railways ..	1·99	·05	2·04	1·62	·42	·01	·41
34. Electricity ..	·20	..	·20	·16	·04	·04	..
36. Printing ..	1·01	·09	1·10	·78	·32	..	·32
38. Industrial ..	3·62	·55	4·17	3·24	·93	·89	·04
40-B. Famine Insurance..	15·00	..	15·00	15·00	..	..	..
41. Miscellaneous ..	4·16	1·03	3·13	5·98	2·85	..	2·85
41-B. Reserve for Reorganization ..	10·58	13·87	3·29	..	3·29	3·29	..
Total Ordinary ..	761·68	41·67	803·35	746·03	57·32	48·55	8·77

Heads	Budget	Fresh Grants	Adjusted Budget grants Cols. (2 and 3)	Actuals	Variations (Cols. 4-5 or 7 & 8)	Savings credit- able to Depts.	Lapsed to Govt.
1	2	3	4	5	6	7	8
<i>Extraordinary.</i>							
<i>(a) From Past Surpluses.</i>							
1-A. Land Revenue ..	1·24	·01	1·25	·96	·29	..	·29
2. Forests ..	·20	..	·20	..	·20	..	·20
3. Customs ..	·40	..	·40	..	·40	..	·40
5-B. Registration ..	·22	..	·22	·08	·14	..	·14
13-A.B.C. Princes' Expenses ..	..	19·04	19·04	19·04	..	..	..
14. General Admn. ..	·94	1·44	2·38	2·00	·38	..	·38
15. Political charges ..	..	·91	·91	·91	..	..	..
16. Pensions ..	..	1·34	1·34	1·34	..	..	..
18. Mansabs ..	..	·56	·56	·56	..	..	..
20. Courts ..	..	·21	·21	·21	..	..	..
22. Police ..	·60	·62	1·22	1·20	·02	..	·02
23. Education ..	8·08	1·20	9·28	2·21	7·07	5·56	1·51
25. Religious ..	·30	·20	·50	·20	·30	..	·30
26. Agriculture ..	2·48	·01	2·49	2·49	..	..	..
29. Miscellaneous and Minor Depts. ..	·95	..	·95	·50	·45	..	·45
30. Municipalities ..	44·00	·10	44·10	34·68	9·42	..	9·42
31. Buildings and Communications	51·71	6·32	58·03	34·51	23·52	4·77	18·75
33. Railways ..	..	·06	·06	·06	..	..	..
34. Electricity ..	..	·05	·05	·05	..	..	..
38. Industrial ..	·04	..	·04	..	·04	..	·04
41. Miscellaneous ..	4·78	4·77	9·55	6·79	2·76	..	2·76
Total (a) ..	115·94	36·84	152·78	107·79	44·99	10·33	34·66
<i>(b)</i>							
(1) Interest ..	..	12·82	12·82	12·82	..	..	..
(2) Famine Reserve ..	5·12	·97	4·15	4·15	..	..	..
(3) Industrial Reserve ..	..	4·31	4·31	4·31	..	..	..
Total (b) ..	5·12	16·16	21·28	21·28	..	..	..
Total (a) & (b) Extraordinary ..	121·06	53·00	174·06	129·07	44·99	10·33	34·66
Grand Total ..	882·74	94·67	977·41	875·10	102·31	58·88	43·43

21. The adjustments due to classification and transfers from one head to another do not affect the main position and leave the net figure of reappropriation 41·67 unchanged. These appropriations were on account of salaries and allowances of additional establishment (4·63), travelling allowance (·62) contingencies and special charges (12·53), rent and repairs (·38) and works (23·51).

22. The additional grants sanctioned in the course of the year after the budget had been passed amounted in all to (36·84), and were on account of salaries (2·29), commutation of pensions (1·34), special allowances (·56), contingencies and special charges (3·42); tour expenses of His Exalted Highness and the Princes, and wedding expenses (19·04), riyati scholarships (·10), donations and subscriptions (1·23), additions to Bella Vesta, Hill fort etc., (6·42) and (2·44) on account of Round Table Conference and External Relations Committee.

23. The balance to the credit of the various departments at the close of 1340 F. amounted to 85·99. The accretions and withdrawals during 1341 F. were 58·88 and 41·67, respectively, leaving a balance of 103·20

to the credit of the departments at the close of 1341 F. The balances of each department are shown in the following statement :—

Heads	Balance at the close of 1340 F.	Accretions in 1341 F.	Total	Expdr. in 1341 F.	Balance at the close of 1341 F.
1	2	3	4	5	6
1-A. Land Revenue ..	1·00	1·08	2·08	·74	1·34
2. Forests ..	·35	1·36	1·71	·18	1·53
3. Customs ..	1·13	1·12	2·25	·32	1·93
4-A. Excise ..	·17	·78	·95	·39	·23
4-B. Opium & Ganja ..	—·35	·02	—·33	..	..
5-A. Stamps ..	1·16	·60	1·76	·10	1·66
5-B. Registration ..	·01	..	·01	·01	..
6. Mines ..	·12	·23	·35	·04	·31
9. Mint ..	1·30	·47	1·77	·08	1·69
10. Paper Currency ..	..	·52	·52	..	·52
12. Post-office ..	·35	·24	·59	·08	·51
14. General Administration ..	·47	1·25	1·72	1·87	—·15
15. Political charges ..	·11	·11	·22	—·04	·26
17. Life Insurance ..	·02	·05	·07	..	·07
19. Military ..	4·55	4·40	8·95	2·80	6·15
20. Courts ..	·20	·66	·86	·31	·55
21. Jails ..	1·38	·20	1·58	·39	1·19
22. Police ..	·55	1·47	2·02	1·58	·44
23. Education ..	8·98	12·26	21·24	5·50	15·74
24. Medicine ..	·81	4·16	4·97	·80	4·17
25. Religious ..	·93	·68	1·61	·58	1·03
26. Agriculture ..	·81	4·16	4·97	·85	4·12
27. Veterinary ..	1·59	·86	2·45	·63	1·82
28. Co-operative ..	·17	·49	·66	·11	·55
29. Miscellaneous and Minor Departments ..	·03	·22	·25	..	·25
30. Municipalities ..	1·22	— 2·29	— 1·07	·23	— 1·30
31. Buildings and Communications ..	39·65	21·39	61·04	21·65	39·39
32. Irrigation ..	2·13	4·74	6·87	1·5	5·02
33. Railways ..	·88	·01	·89	..	·89
34. District Power Scheme ..	·01	·04	·05	..	·05
36. Printing ..	·32	..	·32	·09	·23
38. Industrial ..	1·52	·89	2·41	·53	1·88
41-B. Reserve for Reorganization & Development ..	14·42	— 3·29	11·13	..	11·13
Total ..	85·99	58·88	144·87	41·67	103·20

[Statement.]

24. The accretions in 1341 F., amounting, as shown in the above table to 58·88 lakhs are detailed in the following table:—

Major Heads	Salaries and allowances	T.A. & Tour charges	Cont. and Special charges	Re-ceipts	Rents and Re-pairs	Works	Re-serves	Total
1	2	3	4	5	6	7	8	9
1-A. Land Revenue ..	·16	·18	·46	—·07	·15	..	·20	1·08
2. Forests ..	·01	·24	·12	..	·05	·94	..	1·36
3. Customs ..	·04	·37	·44	..	·25	..	·02	1·12
4-A. Excise ..	·01	·35	·37	..	·03	..	·02	·78
4-B. Opium and Ganja ..	..	·01	·01	..	..	..	..	·02
5-A. Stamps ..	..	..	·36	..	..	..	·21	·60
5-B. Registration ..	..	—·01	..	..	·01	..	..	..
6. Mines ..	..	·02	·01	..	..	..	·20	·23
9. Mint ..	·04	..	·38	..	·04	..	·01	·47
10. Paper Currency ..	..	..	·52	..	..	..	..	·52
12. Post-office ..	..	·02	·21	..	·01	..	..	·24
14. General Administration ..	..	·32	·20	·39	·14	..	·20	1·25
15. Political charges ..	·10	·02	—·08	·03	·01	..	·03	·11
17. Life Insurance ..	..	..	·05	..	..	..	..	·05
19. Military ..	1·68	·05	1·58	·03	·07	—20	1·19	4·40
20. Courts ..	·05	·05	..	·55	·01	..	..	·66
21. Jails ..	..	·01	·10	..	·07	..	·02	·20
22. Police ..	·27	·73	·29	·17	·01	..	..	1·47
23. Education ..	1·56	·17	3·77	·72	·04	..	6·00	12·26
24. Medical ..	·01	·20	1·09	·25	·04	..	2·57	4·16
25. Religious ..	·05	·02	·20	·07	—·04	..	·38	·68
26. Agriculture ..	·15	..	·91	·07	·03	..	3·00	4·16
27. Veterinary ..	·05	·09	·17	·08	·09	..	·38	·86
28. Co-operative..	..	·06	·13	..	·04	..	·26	·49
29. Misc. & Minor Depts. ..	..	·02	·12	..	—·07	..	·15	·22
30. Muncpls. & Pub. Impts... ..	·02	·01	·03	·07	..	—2·42	..	—2·29
31. Buildings & Commns. ..	·19	..	..	3·42	·04	17·74	..	21·39
32. Irrigation ..	..	..	..	..	·01	4·73	..	4·74
33. Railways ..	..	..	..	..	..	..	·01	·01
34. District Power Scheme..	..	·02	·02	..	..	..	..	·04
38. Industrial ..	·08	·03	·45	—·20	·02	..	·51	·89
41-B. Reserve for Reorganiza- tion ..	..	..	..	..	..	..	—3·29	—3·29
Total ..	4·47	3·01	11·91	5·58	1·05	20·79	12·07	58·88

25. The following is an analysis of the Savings amounting to 43.43 lakhs shown in the table in para. 20 as having lapsed to Government under the Departmentalization Rules :—

Heads				Salaries, allowances and Pensions	Special Charges & Others	Total	
1				2	3	4	
<i>Ordinary.</i>							
1-A.	Land Revenue	..	..	..	·33	1·83	1·50
2	Forests	..	..	..	·21	..	·21
3	Customs	..	..	..	·38	·19	·57
4-A.	Excise	..	..	..	·39	4·65	4·26
4-B.	Opium & Ganja	..	..	..	·20	·18	·38
5-A.	Stamps	..	..	..	·06	..	·06
5-B.	Registration..	..	..	..	·08	·04	·04
6	Mines	..	..	..	·02	..	·02
8-A.	Interest	..	..	..	..	2·45	2·45
9	Mint	..	..	..	·03	·01	·02
10	Paper Currency	..	..	..	·01	·01	..
11	Exchange	..	..	..	..	·12	·12
12	Post-office	..	..	..	·28	·50	·78
14	General Administration	..	..	..	·78	·38	·40
15	Political	..	..	..	·13	·01	·14
17	Life Insurance	..	..	..	·05	..	·05
18	Mansabs	..	..	..	..	1·48	1·48
19	Military	..	..	..	4·08	..	4·08
20	Courts	..	..	..	·11	·12	·23
21	Jails	..	..	..	·10	..	·10
22	Police	..	..	..	2·50	·24	2·74
23	Education	..	..	..	·85	·06	·79
24	Medical	..	..	..	·70	·18	·88
25	Religious	..	..	..	·23	·80	·57
26	Agriculture	..	..	..	·15	..	·15
27	Veterinary	..	..	..	·31	..	·31
28	Co-operative	..	..	..	·14	..	·14
29	Misc. & Minor Depts.	..	..	..	·10	..	·10
30	Municipalities	..	..	..	..	1·28	1·28
31	Buildings	..	..	..	4·93	..	4·93
32	Irrigation	..	..	..	2·47	..	2·47
33	Railways	..	..	..	·02	·39	·41
36	Printing	..	..	..	..	·32	·32
38	Industrial	..	..	..	·04	..	·04
41	Miscellaneous	..	..	..	..	2·85	2·85
Total (Ordinary)				..	15·58	6·81	8·77
<i>Extraordinary</i>							
1-A.	Land Revenue	..	..	..	..	·29	·29
2.	Forests	..	..	..	..	·20	·20
3.	Customs	..	..	..	..	·40	·40
5-B.	Registration..	..	..	..	..	·14	·14
14.	General Administration..	..	..	..	·38	..	·38
22.	Police	..	..	..	..	·02	·02
23.	Education	..	..	..	..	1·51	1·51
25.	Religious	..	..	..	..	·30	·30
29.	Misc & Minor Depts	..	..	..	..	·45	·45
30.	Municipalities	..	..	..	..	9·42	9·42
31.	Buildings & Communications	..	..	..	..	18·75	18·75
38.	Industrial	..	..	..	..	·04	·04
41.	Miscellaneous	..	..	..	..	2·76	2·76
Total (Extraordinary)				..	·38	34·28	34·66
Grand Total				..	15·96	27·47	43·43

B. CAPITAL EXPENDITURE.

26. The actual expenditure under Capital Heads, was 116·89 against the budget estimate of 149·63. Lapses under Irrigation and Railway are due to the provisions for Projects and the Railway construction not having been fully utilized, whilst the increase in expenditure under Printing is mainly on account of the purchase of the Indian Daily Mail plant which has been transferred to the Government Press, which pays interest as a commercial department at 5 per cent.

	Heads				Budget	Actuals
Irrigation	42·50	32·20
Railway Construction	97·17	70·34
Railway Compensation for land	2·00	1·50
Electricity (City)	5·75	5·65
Do (Districts)	·20	·29
Workshops	·03
Printing	1·62	6·69
Telephone (City)	·33	·25
Do (Districts)	·06	..
Total					149·63	116·89

C.—INVESTMENTS.

27. During the year B.G. Rs. 50 lakhs were invested in Government of India 5½ per cent. loan from the balances of the Paper Currency and the Industrial Reserves. 18·00 lakhs were transferred as usual to the Railway Purchase Reserve. Larger portion of the Deposits bearing Interest was invested by depositors in the new O.S. Loan, setting free the Government of India Securities allocated to these Deposits and which were accordingly transferred to the Railway Purchase Reserve.

D. DEBT HEADS.

28. The Debt Head transactions resulted in net incomings of 116·43 against an estimate of 20·40. The variations are tabulated below :—

Heads	ESTIMATES 1341 FASLI			ACTUALS 1341 FASLI			Net Difference
	Receipts	Disbursements	Net	Receipts	Disbursements	Net	
1	2	3	4	5	6	7	8
M. Government Debt .. .. .	..	70·95	—70·95	398·44	65·92	332·52	403·47
N. Reserves	234·16	154·92	79·24	397·74	559·27	—161·53	—240·77
O. Deposits bearing Interest	14·84	..	14·84	224·71	310·85	—86·14	—100·98
P. Deposits not bearing Interest	70·90	2·00	68·90	335·32	249·49	85·83	16·93
Q. Departmental Balances .. .. .	..	62·82	—62·82	58·88	83·54	—24·66	38·16
R. Advances bearing Interest	5·88	14·24	—8·36	11·26	12·53	—1·27	7·09
S. Advances not bearing Interest	8·00	4·55	3·45	5·72	27·51	—21·79	—25·24
T. Remittances .. .. .	..	..	..	..	1·36	—1·36	—1·36
U. Suspense and Cheques .. .. .	..	3·90	—3·90	..	5·17	—5·17	—1·27
Total	333·78	313·38	20·40	1432·07	1315·64	116·43	96·03

29. The Budget estimated a net outgoing of 70·95 lakhs for repayment of the long term loan of 1329 F. maturing on 1st Dai 1341 F., and also of the small amount outstanding of previously matured loans still unclaimed. Out of this, total scrip amounting to only 65·92 was tendered for payment which is 5·03 less than the Budget. The whole however of this amount was tendered for being kept under Temporary Deposit bearing Interest pending the flotation of the next Government Loan. There were also 124·29 lakhs under this head of a similar character. Thus when the 1341 Loan came to be floated there were 190·21 lakhs deposits awaiting conversion from short term to long term debt. For the eight days that the loan remained open 208·23 lakhs were subscribed in cash bringing up the total amount of the New Loan to 398·44 lakhs. Adding the 5·03 lakhs unclaimed in the previous loans that had matured, there was a betterment in the cash balances of 403·47 as compared with the estimate.

Government
Debt
403·47.

30. In the Budget Estimate it was anticipated that the incomings would exceed the outgoings by 79·24. In the Actuals the outgoings exceeded the incomings by 161·53, mainly due to repayment of our liabilities on account of purchase of Railway (70·00) and additional Securities transferred to the Railway Reserve from the Deposit Reserve (87·40), which was reduced in consequence of Deposits bearing Interest having been converted into the New Loan.

Reserves
—240·77

The following statement exhibits the details under each Reserve :—

Heads	BUDGET			ACTUALS 1341 FASLI			Net Difference
	In- comings	Out- goings	Net	In- comings	Out- goings	Net	
1	2	3	4	5	6	7	8
Famine Insurance Reserve ..	24·25	27·68	— 3·43	45·98	40·01	5·97	9·40
Debt Redemption Reserve ..	64·95	70·90	— 5·95	63·01	65·90	— 2·89	3·06
O. S. Stabilization Reserve ..	..	..	..	6·86	·01	6·85	6·85
Railway Reserve ..	140·51	54·84	85·67	273·07	411·10	—138·03	— 223·70
Industrial Reserve ..	4·45	1·50	2·95	8·82	34·12	—25·30	— 28·25
Deposits Reserve ..	..	..	..	..	8·13	— 8·13	— 8·13
Total ..	234·16	154·92	79·24	397·74	559·27	—161·53	—240·77

31. In the Budget a net incoming of 14·84 was estimated, on account of the Life Insurance Fund (5·75), Postal Savings Bank etc., (5·52) and Depreciation and other funds of commercial concerns (3·57). In the Actuals the net incomings were, Life Insurance Fund (6·86), Postal Savings Banks (7·20), Depreciation and other Funds of commercial concerns (4·39) and Railway Deposits (1·01), total (19·46) showing a betterment of 4·62; on the other hand the repayment of Bank Deposits (50·00), withdrawals under Paigah, Court of Wards and other Deposits mainly for investments in the New Loan, (55·60) total (105·60). There was thus an excess outgoing of 100·98 as compared with the Budget.

Deposits bearing
Interest
—100·98.

32. In the Budget the net incomings were estimated on account of the adjustment of Government Debt (70·90), and the net outgoings of 2 lakhs were estimated under Local Funds, or total incomings of 68·90. In the Actuals the net incomings are, under adjustment of Government Debt (65·92) Personal and Temporary Deposits (23·42) and other Deposits (4·99), total (94·33); on the other hand the net outgoings were under P.W.D. Deposits, (3·38), Municipalities (2·24) and others (2·88), total (8·50). The net incomings (85·83) are better than the Budget by 16·93.

Deposits not
bearing Interest
16·93.

33. The Budget estimated net outgoings of 62·82. Incomings under this head represent the Departmental Balances for 1341 Fasli (58·88). Against this must be set off 41·87 that lapsed to Govt. under the moiety rule and also 41·67 representing reappropriations from Departmental

Departmental
Balances
38·16.

Balances in the course of the year. Thus the net excess outgoing of 24·66 results in an improvement of 38·16 as compared with the estimated net outgoing of 62·82.

Advances bearing
Interest
7·09.

34. It was estimated that the outgoings would exceed the incomings by 8·36. In the Actuals recoveries out of previous advances are, from Commercial concerns (1·98), Loans to Jagirdars (1·70), Motor and House Building Loans (4·15) and others (3·43), total (11·26); on the other hand fresh advances are, under loans to Jagirdars (1·80), Commercial concerns (1·46), Motor and House Building Loans (4·17), Loans to Students (1·93), Nizam Sagar Takavis (2·43), and others (·74), total (12·53). Thus the total outgoings exceeded the incomings by only (1·27) which means a betterment of the position by (7·09).

Advances not
bearing Interest
—25·24.

35. Net Incomings were estimated at 3·45. The Actuals show a net outgoing of 21·79 which, when compared with the Budget, resulted in an excess outgoing of 25·24. The statement below gives the details :—

Heads	INCOMINGS		OUTGOINGS	
	Budget	Actuals	Budget	Actuals
1	2	3	4	5
Permanent Advances .. .. .	..	·11	·10	·26
Advances to Depts.	2·50	·92	4·25	2·76
Personal Advances .. .. .	..	2·59	..	19·58
Accounts with Imperial Govt. .. .. .	..	1·60	..	3·36
Coinage Advances	2·00	·21	..	1·42
Revenue and Famine Takavis.	3·50	·05	..	·05
Others .. .. .	..	·24	·20	·08
Total ..	8·00	5·72	4·55	27·51

Remittances
—1·36.

36. In the Budget it was assumed that as usual the incomings will balance the outgoings. In the Actuals there were excess incomings, under Departmental Remittances (6·07), Sarf-i-Khas (2·07), Remittances by bills (·32), total (8·46); on the other hand excess outgoings under Cash Remittances amounted to 9·82. The net result was an excess outgoing of 1·36.

Suspense and
Cheques Un-
ashed
—1·27.

37. The debits under Suspense and Uncashed Cheques exceeded the Credits by (5·17) which means a net outgoing of 1·27 as compared with the estimate (3·90).

E. CASH BALANCES.

38. The Financial situation at the close of the year is exhibited in the statement below :—

Heads	RECEIPTS			Heads	EXPENDITURE		
	Original Budget	Actuals 1341 F.	Difference		Original Budget	Actuals 1341 F.	Difference
1	2	3	4	5	6	7	8
Service Heads ..	834·91	813·82	—21·09	Service Heads ..	900·49	875·10	—25·39
Deptl. Balce. transferred for Expr.	17·75	41·67	23·92	Deptl. Balce. charged to Service grants ..	..	58·88	58·88
Investments.	..	91·08	91·08	Capital Expr. ..	149·63	116·89	—32·74
Debt Heads.	333·78	1,432·07	1,098·29	Investments.	18·00	18·00	..
				Debt Heads.	313·38	1,315·64	1,002·26
Total ..	1,186·44	2,378·64	1,192·20	Total ..	1,381·50	2,384·51	1,003·01
Opening Balance..	285·56	327·76	42·20	Closing Balance ..	90·50	321·89	231·39
Grand Total ..	1,472·00	2,706·40	1,234·40	Grand Total..	1,472·00	2,706·40	1,234·40

PART II.

Revised Estimates for 1342 Fasli.

A.—SERVICE HEADS.

1. A comparison of the Budget Estimates of receipts and expenditure for 1342 F. with those revised according to the data available in the course of the year is shown below:—

Heads	Normal 1341-43 F.	Budget 1342 F.	Revised estimate 1342 F.	DIFFERENCE COMPARED WITH	
				Normal	Budget
i	2	3	4	5	6
Receipts ..	843·64	801·42	811·14	—32·50	9·72
(a) Ordinary Expenditure ..	760·74	802·15	775·63	—14·89	26·52
Deduct : Expenditure from Deptl. Balance ..	..	22·76	55·10	55·10	32·34
Net Expenditure from Current Revenues ..	760·74	779·39	720·53	40·21	58·86
(b) Departmental Balances carried to Deptl. Accts. ..	..	..	37·53	—37·53	— 37·53
Total Expenditure ..	760·74	779·39	758·06	2·68	21·33
Surplus ..	82·90	22·03	53·08	—29·82	31·05

2. Coming to the figures which do not affect the surplus for the year, the expenditure on famine protective works met from the Famine Reserve was estimated at 5·12 lakhs and is now expected to amount to 5·73 lakhs; from the Industrial Reserve 4·50 lakhs as against 3·00 lakhs in the Budget; account of balances at the credit of departments 55·10 lakhs as against 22·76 lakhs provided for in this year's Budget estimates. The grant from past surpluses were budgetted for at 68·56 lakhs, to which additions amounting to 13·25 lakhs were sanctioned during the course of the year, totalling 81·81 of which 71·08 is expected to be spent in the course of the year.

[Statement.

REVENUE RECEIPTS.

3. The probable variations in Normal, Budget and Revised estimates for Revenue Receipts are shown in the following statement :—

Major Heads	Normal	Budget	Revised	COMPARED WITH	
				Normal	Budget
1	2	3	4	5	6
<i>Ordinary.</i>					
1-A. Land Revenue ..	315·00	305·00	315·00	..	10·00
1-B. Forest by Rev. Officers ..	1·00	1·00	1·81	·81	·81
2. Forests ..	16·00	13·88	11·86	4·14	2·02
3. Customs ..	135·00	110·62	98·50	36·50	12·12
4-A. Excise ..	158·67	153·67	158·80	·13	5·13
4-B. Opium and Ganja ..	12·00	12·00	17·50	5·50	5·50
5-A. Stamps ..	22·00	22·00	19·00	3·00	3·00
5-B. Registration ..	3·20	3·20	3·00	·20	·20
6. Mines ..	2·60	2·88	2·98	·38	·10
7. Berar Rent ..	29·17	29·17	29·17	..	..
8-A. Interest ..	50·00	55·36	66·87	16·87	11·51
9. Mint ..	1·00	1·00	·51	·49	·49
10. Paper Currency ..	16·27	18·93	21·00	4·73	2·07
11. Exchange ..	..	1·00	1·00	1·00	..
12. Post-office ..	10·00	11·00	11·30	1·30	·30
32. Irrigation ..	·20	·30	·36	·16	·06
33. Railways ..	68·83	53·60	48·58	20·25	5·02
34. Electricity ..	·90	1·81	·50	·40	1·31
35. Workshop ..	·70	..	..	·70	..
41. Miscellaneous ..	2·50	5·00	3·40	·90	1·60
Total Ordinary ..	843·64	801·42	811·14	32·50	9·72
<i>Extraordinary.</i>					
Transfer from Famine Reserve ..		5·12	5·73		·61
„ „ Industrial Reserve		3·00	4·50		1·50
Total (Extraordinary) ..		8·12	10·23		2·11
Grand Total ..		809·54	821·37		11·83

4. Land Revenue and Excise figures show a return to the normal, but the fall in Customs revenue continues and is 12·12 lakhs less than the Budget estimate, and 36·50 less than the normal. The increase under Interest and paper Currency represents the conversion bonus received during the course of the year on our British Government holdings. Under Railways, the net earnings are expected to be 107·02 lakhs as against 116·16 lakhs in the Budget, of which 58·44 lakhs is transferred to the Railway Reserve leaving 48·58 lakhs at credit to General Revenues, which is 5·02 less than the original estimate. Forests, Stamps and Miscellaneous also record decreases.

[Statement.

SERVICE EXPENDITURE.

5. The variations in the Budget and Revised Estimates of expenditure and the amount transferred to the credit of departments and the savings which lapsed to General Revenues are shown in the following statement :—

Heads	Budget	Transfers and Appropriations from Deptl. Savings	Adjusted Grants	Revised	Variations	Deptl. Savings	Net Savings
1	2	3	4	5	6	7	8
<i>Ordinary.</i>							
1-A. Land Revenue ..	65·35	2·68	68·03	65·33	2·70	·70	2·00
1-B. Land Irrigation ..	..	8·60	8·60	8·60	..	..	..
2. Forests ..	10·43	·30	10·73	9·83	·90	·60	·30
3. Customs ..	22·14	·35	22·49	20·60	1·89	1·00	·89
4-A. Excise ..	32·25	·35	32·60	29·95	2·65	·15	2·50
4-B. Opium & Ganja ..	1·42	..	1·42	1·40	·02	·01	·01
5-A. Stamps ..	1·75	·15	1·90	1·35	·55	·50	·05
5-B. Registration ..	1·55	..	1·55	1·50	·05	·03	·02
6. Mines ..	·95	·03	·98	·80	·18	·12	·06
8-A. Interest ..	35·87	..	35·87	35·50	·37	..	·37
8-B. Debt Redemption ..	6·00	..	6·00	6·00	..	..	..
9. Mint ..	2·02	..	2·02	1·81	·21	..	·21
10. Paper Currency ..	·90	..	·90	·84	·06	·06	..
11. Exchange ..	·60	..	·60	·60	..	..	..
12. Post-office ..	12·82	·70	13·52	12·87	·65	·15	·50
13. Paymts. to H.E.H. ..	50·00	..	50·00	50·00	..	..	..
13-A,B,&C.Princes' Expdr.	5·17	..	5·17	5·17	..	..	..
14. Genl. Admn. ..	38·37	1·25	39·62	38·32	1·30	1·00	·30
15. Political charges ..	5·27	·33	5·60	5·60	..	..	..
17. Life Insurance ..	·47	..	·47	·47	..	..	..
18. Mansabs ..	16·36	..	16·36	17·17	·81	..	·81
19. Military ..	78·20	23·32	101·52	83·52	18·00	14·00	4·00
20. Courts ..	21·31	·60	21·91	20·86	1·05	·65	·40
21. Jails ..	3·76	·70	4·46	3·66	·80	·50	·30
22. Police ..	65·67	1·30	66·97	63·97	3·00	1·50	1·50
23. Education ..	86·93	14·00	100·93	90·93	10·00	9·00	1·00
24. Medicine ..	26·40	2·00	28·40	25·15	3·25	2·00	1·25
25. Religious ..	13·20	·75	13·95	13·00	·95	·40	·55
26. Agriculture ..	8·39	2·00	10·39	7·14	3·25	2·25	1·00
27. Veterinary ..	4·82	·70	5·52	4·42	1·10	·70	·40
28. Co-operative ..	4·36	·30	4·66	3·70	·96	·50	·46
29. Misc. Minor Depts. ..	1·28	·03	1·31	1·06	·25	·10	·15
30. Munici. Pub. Impts. ..	13·57	4·80	18·37	18·37	..	..	..
31. Buldgs. & Commns. ..	87·34	12·00	99·34	88·34	11·00	8·00	3·00
32. Irrigation ..	22·59	5·25	17·34	18·34	4·00	3·80	·20
33. Railways ..	2·01	·05	2·06	1·36	·70	·05	·65
34. Electricity ..	·24	..	·24	·24	..	..	..
36. Printing ..	1·01	·10	1·11	·86	·25	·25	..
38. Industrial ..	3·47	·10	3·57	3·00	·57	·50	·07
40-B. Famine Insurance ..	15·00	..	15·00	15·00	..	..	..
41. Miscellaneous ..	4·00	..	4·00	4·00	..	..	..
41-B. Reserve for Reorganization. ..	6·15	—17·14	—10·99	..	—10·99	—10·99	..
Total (Ordinary) ..	779·39	55·10	834·49	775·63	58·86	37·53	21·33

[Statement.]

Heads	Budget	Fresh sanctions	Adjusted grants	Revised	Variations	Deptl. Savings	Net Savings
1	2	3	4	5	6	7	8
<i>Extraordinary.</i>							
<i>(a) From Past Surpluses :</i>							
1-A. Land Revenue ..	..	2.56	2.56	2.56	..	..	..
3. Customs ..	.40	..	.40	.10	.30	..	.30
13-A.B.C.—H.E.H's. & Princes' Tour Expdr.	..	4.70	4.70	4.70	..	..	..
14. Genl. Admn. ..	.62	.24	.86	.86	..	..	..
15. Political charges ..	.23	.09	.37	.37	..	..	..
16. Pensions ..	3.00	..	3.00	3.40	.40	..	.40
20. Courts ..	..	.11	.11	.11	..	..	..
22. Police ..	.20	..	.20	.20	..	..	..
23. Education ..	.63	.31	.94	.94	..	..	..
24. Medicine ..	..	.58	.58	.58	..	..	..
25. Religious ..	..	.01	.01	.01	..	..	..
29. Misc. & Minor Depts ..	.95	..	.95	.40	.55	..	.55
30. Municipalities & Pub. Impts. ..	31.00	..	31.00	27.20	3.80	..	3.80
31. Buildings & Communications ..	25.97	.10	26.07	20.68	5.39	..	5.39
41-A. Miscellaneous ..	5.51	4.55	10.06	8.97	1.09	..	1.09
Total (a) ..	68.56	13.25	81.81	71.08	10.73	..	10.73
<i>(b) From</i>							
Famine Reserve. ..	5.12	.61	5.73	5.73	..	..	..
Industrial Reserve.	3.00	1.50	4.50	4.50	..	..	..
Total (b) ..	8.12	2.11	10.23	10.23	..	..	..
Total (Extraordinary) .	76.68	15.36	92.04	81.31	10.73	..	10.73
Grand Total ..	856.07	70.46	926.53	856.94	69.59	37.53	32.06

[Statement.

6. In the Budget the total net amount appropriated from Departmental Balances for expenditure in 1342 F. was estimated at 22·76. Further withdrawals during the year are estimated at 32·34 lakhs, making a total of 55·10 lakhs (Col. 3 of statement in para 5). The following statement shows details by Departments:—

Heads	Budget	Further with- drawals	Total
1	2	3	4
1-A. Land Revenue	·80	1·88	2·68
2. Forests	·15	·15	·30
3. Customs	·18	·17	·35
4-A. Excise	·25	·10	·35
4-B. Opium and Ganja	·10		
5-A. Stamps	·10	·05	·15
5-B. Registration			
6. Mines .. .. .	..	·03	·03
12. Post-office .. .. .	..	·70	·70
14. General Administration	·39	·86	1·25
15. Political Charges .. .. .	..	·03	·03
19. Military	11·48	5·00	16·48
20. Courts	·10	·50	·60
21. Jails	·02	·68	·70
22. Police	·64	·66	1·30
23. Education	1·25	12·75	14·00
24. Medicine	·35	1·65	2·00
25. Religious	·87	·38	·75
26. Agriculture	·20	1·80	2·00
27. Veterinary	·61	·09	·70
28. Co-operative Credit	·04	·26	·30
29. Misc. and Minor Depts. .. .. .	..	·03	·03
30. Municipalities & Pub. Impts.	4·80	..	4·80
31. Buildings	1·00	11·00	12·00
32. Irrigation .. .. .	..	3·35	3·35
33. Railways .. .. .	..	·05	·05
36. Printing .. .. .	..	·10	·10
38. Industrial	·03	·07	·10
41-B. Reserve for Reorganisation .. .. .	..	10·00	10·00
Total ..	22·76	32·34	55·10

7. Extraordinary expenditure from past surpluses not provided for in the Budget amounted to 13·25 lakhs, mainly for Land Revenue, Settlement Department survey of Krishna and Tungabhadra Project (2·56) lakhs, His Exalted Highness' and Princes' tour expenses (4·70), and Miscellaneous (4·55) for writing off a long outstanding balance of advance for Silhedari horses to the Military Department (4·13) and Subscription to the Bhandarkar Institute etc. (.42)

B.—CAPITAL EXPENDITURE.

8. Out of the budgetted provision of 84·25 lakhs the amount utilized by various concerns is expected to be 74·25, as detailed below :—

	Budget 1342 F.	Revised 1342 F.
Irrigation	25·42	25·42
Railway Construction	51·33	44·33
Railway Compensation for land	2·00	..
Electricity (City)	3·00	3·00
Do (Districts)	·20	·20
Printing	2·00	1·00
Telephone (City).. .. .	·25	·25
Do (Districts)	·05	·05
Total ..	84·25	74·25

C.—INVESTMENTS.

9. During the year B.G. Rs. 1·00 lakh has been invested in the Eastern Federal Insurance Co., but is not charged to Head Investment as the cost is debited to Industrial Trust Fund. As usual this head records the annual transfer of 18·00 to Railway Reserve.

D.—DEBT HEADS.

10. The results of estimated incomings and outgoings under Debt Heads are compared below :—

Heads	ESTIMATE			REVISED			Net Differ- ence
	Receipts	Disburse- ments	Net	Receipts	Disburse- ments	Net	
1	2	3	4	5	6	7	8
M. Government Debt .. .. .	..	·54	— ·54	..	2·18	— 2·18	— 1·64
N. Reserves	145·83	67·15	78·68	813·51	802·00	11·51	—67·17
O. Deposits bearing Interest	13·07	·50	12·57	11·56	25·40	—13·84	—26·41
P. Deposits not bearing Interest	·84	2·00	— 1·16	5·68	2·75	2·93	4·09
Q. Deptl. Balces: R. Advances bearing Interest .. .. .	..	22·76	—22·76	37·53	55·10	—17·57	5·19
S. Advances not bearing Interest	5·70	14·24	— 8·54	24·00	20·45	3·55	12·09
T. Remittances	3·50	4·55	— 1·05	19·10	3·10	16·00	17·05
U. Suspense .. .. .	..	..	..	9·82	..	9·82	9·82
..	..	..	..	..	·72	— ·72	— ·72
Total ..	168·94	111·74	57·20	921·20	911·70	9·50	—47·70

Government
Debt
—1·64.

11. The amount estimated for payment of matured loans was ·54. It is anticipated that the scrip presented for payment will amount to 2·18. The outgoings will thus be 1·64 more than the estimate.

Reserves
—67·17.

12. The Budget estimate for incomings and outgoings were 145·83 and 67·15, respectively, or a net incoming of 78·68. In the revised estimate it is anticipated that the incomings and outgoings will be 813·51 and 802·00 respectively or a net incoming of 11·51, which when compared with the estimate means a difference of 67·17.

The following statement exhibits the details under each Reserve :—

Heads	BUDGET			REVISED		
	In-comings	Out-goings	Net	In-comings	Out-goings	Net
1	2	3	4	5	6	7
Famine Reserve	24·76	5·12	19·64	23·65	9·08	14·57
Debt Redemption Reserve	11·82	·53	11·29	11·49	2·18	9·31
Railway Reserve	104·62	58·50	46·12	770·97	785·07	—14·10
Industrial Reserve	4·63	3·00	1·63	7·40	5·67	1·73
Total ..	145·83	67·15	78·68	813·51	802·00	11·51

The incoming and outgoings under Railway Reserve are mainly due to encashment of Securities and complete discharge of liabilities.

Deposits Bearing
Interest
—26·41.

13. The incomings are expected to be under Life Insurance Fund 6·40, Depreciation Funds 2·16, Postal Savings Bank 3·00, total 11·56. The outgoings are expected to be ·40 under Electricity Depreciation Fund, and 25·00 under other Deposits on account of the repayment of Bank Deposit. Thus there will be net outgoings amounting to (13·84) instead of the net estimated incomings of 12·57 which affects the resource position by 26·41.

Deposits not
Bearing
Interest
4·09.

14. The net incomings are expected under Adjustment on account of matured loans 2·18, Municipalities (1·50) and P.W.D. Deposits (2·00). The outgoings are under Local Fund etc., (2·75). The result will be a net incoming of 2·93 or 4·09 more than the estimate.

Departmental
Balances
5·19.

15. The Departmental Balances carried to the credit of the Departments are 37·53 and the expenditure from the savings expected to be 55·10. Thus the excess of outgoings over the incomings (17·57) shows a decrease of 5·19 as compared with the original estimate (22·76).

Advances Bearing
Interest
12·09.

16. In the Revised Estimate the incomings are expected to exceed the outgoings by 3·55, which when compared with net estimated outgoings of 8·54, result in a betterment of 12·09 in the cash balance.

Advances not
Bearing
Interest
17·05.

17. The incomings and outgoings are expected to amount to 19·10 and 3·10, respectively. The net incomings (16·00) will thus make a difference of 17·05 as compared with the original estimate of net outgoings 1·05. This is mainly attributable to the adjustment of personal advances 17·00.

Remittance
9·82.

18. Under Remittances a betterment of 9·82 occurs to counterbalance the unadjusted debit under this head last year.

Suspense
—·72.

19. The debits under suspense will exceed the credits by ·72.

E.—CASH BALANCE.

20. The position expected at the end of the year is shown in the following statement :—

Heads	RECEIPTS			Heads	DISBURSEMENTS		
	Original	Revised	Differ- ence		Original	Revised	Differ- ence
1	2	3	4	5	6	7	8
Service Heads ..	809·54	821·37	11·83	Service Heads ..	878·83	856·94	21·89
Deptl. Balce. proposed to be brought forward..	22·76	55·10	32·34	Deptl. Balce. charged to Service Expr. ..	..	37·53	37·53
Invest- ments	..	..	..	Capital Expr. ..	84·25	74·25	—10·00
Debt Heads.	168·94	921·20	752·26	Investments. Debt Heads.	18·00	18·00	..
Total ..	1,001·24	1,797·67	796·43	Total ..	1,092·82	1,898·42	805·60
Opening Balance..	252·30	321·89	69·59	Closing Balance..	160·72	221·14	60·42
Grand Total..	1,253·54	2,119·56	866·02	Grand Total..	1,253·54	2,119·56	866·02

PART III.

Budget Estimates for 1343 F.

A.—SERVICE HEADS.

The following statement compares the estimates for Receipts and Expenditure from current revenues for 1343 F. with those for 1342 F. and the Normal for triennium 1341-43 F. As usual it excludes figures of Extraordinary Receipts and Disbursements and disbursements from past surpluses and Reserves and the expenditure that departments incurred from their accrued balances :—

Heads	NORMALS 1341-43	BUDGET		DIFFERENCE BETWEEN	
		1342 F.	1343 F.	Cols. 2 & 4	Cols. 3 & 4
1	2	3	4	5	6
Service Receipts	843·64	801·42	797·58	—46·06	—3·84
Service Expenditure	760·74	779·39	780·94	—20·20	—1·55
Surplus	82·90	22·03	16·64	—66·26	—5·39

2. The continued economic depression does not render it possible to budget for any increase in Receipts. In fact as the above figures will show the estimates for 1343 F. (797·58) are 46·06 and 3·84 less than the Normal and the Budget for 1342 F., respectively. The annual contribution of 15 lakhs has been set apart as usual for the Famine Reserve. As regards the Debt Redemption Reserve, the repayment of the loan, due on 1st Dai 1341 F. amounting to 70·45 lakhs left only two loans outstanding one of 102 lakhs maturing in 1352 Fasli. and the other 76·31 lakhs maturing in 1351-61 Fasli. The present value of both these at 4 per cent. is 68·23 and 36·25, respectively, total 104·48 O.S. whilst the assets of the Debt Redemption Reserve amount to 137·75 O.S. consisting of 13·19 cash and 124·56 Government Securities which shows that as a result of better rates of interest obtained in the past years than what were originally estimated when the annual contribution to the Debt Redemption Reserve was fixed, there is 33·27 at its credit in excess of what is required. At the same time additional provision, however, was to be made for Redemption of the new (1352-1362 F.) loan of 398·44 floated last year, which works out on a 4 per cent basis to an annual provision of 13·39 upto 1362 F. Thus setting aside this contribution for the two years 1342 F. and 1343 F., total 26·78, there will still remain an over-credit of 6·49 which it is proposed to retain untouched in the Debt Redemption Reserve.

3. The provision made for expenditure met by transfers from Famine Reserve, Industrial Reserve and Departmental Balances is 1·66, 3·00 and 44·77 respectively, against 5·12, 3·00 and 22·76 provided in the Budget for 1342 F. The grants from past surpluses amount to 75·42 as against 68·56 in the previous year's Budget.

[Statement.

REVENUE RECEIPTS

4. The following statement exhibits the variations of Receipts under the different Major Heads :—

Major Heads	NORMALS 1341-43 F.	BUDGET		VARIATIONS	
		1342 F.	1343 F.	Cols. 2 & 4	Cols. 3 & 4
1	2	3	4	5	6
<i>Ordinary.</i>					
1-A. Land Revenue ..	315·00	305·00	305·00	— 10·00	..
1-B. Forest by Land Revenue ..	1·00	1·00	1·00	..	..
2. Forests ..	16·00	13·88	13·00	— 3·00	— ·88
3. Customs ..	135·00	110·62	105·83	— 29·17	— 4·79
4-A. Excise ..	158·67	153·67	152·49	— 6·18	— 1·18
4-B. Opium & Ganja ..	12·00	12·00	14·05	2·05	2·05
5-A. Stamps ..	22·00	22·00	21·00	— 1·00	— 1·00
5-B. Registration ..	3·20	3·20	3·59	·39	·39
6. Mines ..	2·60	2·88	2·85	·25	·03
7. Berar Rent ..	29·17	29·17	29·17	..	..
8-A. Interest ..	50·00	55·36	51·53	1·53	— 3·83
9. Mint ..	1·00	1·00	1·00	..	..
10. Paper Currency ..	16·27	18·93	16·72	·45	— 2·21
11. Exchange ..	..	1·00	1·00	1·00	..
12. Post-office ..	10·00	11·00	11·25	1·25	·25
32. Irrigation ..	·20	·30	·30	·10	..
33. Railways ..	68·83	53·60	61·62	— 7·21	8·02
34. Electricity ..	·90	1·81	1·94	1·04	·13
35. Workshop ..	— ·70	..	..	·70	..
37. Telephone ..	..	..	— ·26	— ·26	— ·26
41. Miscellaneous ..	2·50	5·00	4·50	2·00	·50
Total (Ordinary) ..	843·64	801·42	797·58	— 46·06	— 3·84
<i>Extraordinary</i>					
Transfer from Famine Reserve ..		5·12	1·66		— 3·46
Transfer from Industrial Reserve ..		3·00	3·00		..
Total (Extraordinary) ..		8·12	4·66		— 3·46
Grand Total ..		809·54	802·24		— 7·30

5. The above statement shows that in 1343 F. ordinary receipts are estimated to be less than the Normal of the present triennium and the Budget 1342 F. by 46·06 and 3·84, respectively. The paragraphs which follow explain the chief variations under each Major Head.

Estimates of 1343 F. compared with those of 1342 F.

6. The Actuals for 1339, 1340 and 1341 F. were 15·41, 12·82 and 11·41, Forests respectively. The departmental Estimate for 1343 F. which has been —·88. accepted is 13·00 under this head.

7. The estimate for 1342 F. was 110·62. In view of the continued Customs trade depression the department now estimates the revenue under this —4·79. head only at 120·00 lakhs gross, or 105·83 net.

Excise
—1·18.

8. It is presumed that the introduction of the Madras system in a number of districts may mean a temporary fall in the first few years. It is proposed to budget 1·18 less than last year. This includes ·87 on account of fees collection for numbering sendhi trees for which a corresponding expenditure is recorded (para 21).

Opium & Ganja
2·05.

9. As explained in Part I, para (5), the betterment is a result of the introduction of the system of inviting tenders for each district separately.

Stamps
—1·00.

10. The fall under this head indicates less litigation, an obvious result of continued economic depression.

Registration
·39.

11. The increase under this head is due to opening of additional Offices in City and Districts.

Interest
—3·83.

12. The decrease is mainly under interest on Bank balances (4·50) partly counterbalanced by increases in the interest recoverable from Commercial concerns.

Paper Currency
—2·21.

13. The decrease is due to conversion or maturity of securities in the Paper Currency Reserve into others carrying a lower rate of interest.

Railways
8·02.

14. The Budget for 1342 F. was, Gross Earnings 251·56, Working Expenses 134·96, Net Earnings (116·60), transfers to Railway Purchase Reserve (63·00), Net Revenue (53·60). For 1343 F. the estimate is, Gross Earnings (243·83), Working expenses (131·83), Net Earnings (112·00). It is now calculated that only 50·38 will be required to balance the Railway Purchase account to which this amount will stand debited after the Railway Purchase Loan is completely wiped off before 1342 F. expires. This will leave 61·62 of credit of the General Revenues

Miscellaneous
—·50.

15. The decrease is under unclaimed deposits.

Other Heads
—·09.

16. Other items are too small to call for any explanation.

SERVICE EXPENDITURE.

17. The following statement exhibits the grants to the various departments for 1342 F. and 1343 F., (a) from the Current Revenues, (b) from the Past Surpluses and (c) from the Departmental Balances brought over.

It will be seen that the total grant from the Current Revenues in 1343 Fasli. (780·94) will be (1·55) more than in 1342 F. (779·39).

Heads	1342 FASLI				1343 FASLI			
	From Current Revenues	From Past Surpluses	From Deptl. Balces.	Total	From Current Revenues	From Past Surpluses	From Deptl. Balces.	Total
1	2	3	4	5	6	7	8	9
1-A. Land Rev.	65·35	..	·80	66·15	65·55	..	·91	66·46
2. Forests ..	10·43	..	·15	10·58	10·34	..	·50	10·84
3. Customs ..	22·14	·40	·18	22·72	22·62	·40	·21	23·23
4-A. Excise ..	32·25	..	·25	32·50	32·99	1·22	·44	34·65
4-B. Opium & Ganja ..	1·42	..	..	1·42	1·43	..	..	1·43
5-A. Stamps ..	1·75	..	..	1·75	1·74	..	..	1·74
5-B. Registn. ..	1·55	..	·10	1·65	1·62	..	·02	1·64
6. Mines ..	·95	..	..	·95	·37	..	..	·37
8-A. Interest ..	35·87	..	..	35·87	39·72	..	..	39·72
8-B. Debt Redemption.	6·00	..	..	6·00	..	..	..	..
9. Mint ..	2·02	..	..	2·02	2·01	..	..	2·01
10. Paper Curr.	·90	..	..	·90	·90	..	..	·90
11. Exchange ..	·60	..	..	·60	·60	..	..	·60
12. Post-office.	12·82	..	..	12·82	13·21	..	·01	13·22
13. Paymts. to H.E.H. ..	50·00	..	..	50·00	50·00	..	..	50·00
13-A,B & C. Prin-ces' expenses.	5·17	..	..	5·17	6·29	..	..	6·29
14. Genl. Admn.	38·37	·62	·39	39·38	38·82	·62	·54	39·98
15. Political ..	5·27	·28	..	5·55	5·41	·28	..	5·69
16. Pensions ..	..	3·00	..	3·00	..	2·00	..	2·00
17. Life Insr. ..	·47	..	..	·47	·50	..	..	·50
18. Mansabs ..	16·36	..	..	16·36	16·70	..	..	16·70
19. Military ..	78·20	..	11·48	89·68	82·57	..	10·33	92·90
20. Courts ..	21·31	..	·10	21·41	21·45	..	·23	21·68
21. Jails ..	3·76	..	·02	3·78	3·77	..	·02	3·79
22. Police ..	65·67	·20	·64	66·51	66·36	1·40	·31	68·07
23. Education.	86·93	·63	1·25	88·81	87·03	·65	1·50	89·18
24. Medicine ..	26·40	..	·35	26·75	25·74	..	·55	26·29
25. Religious ..	13·20	..	·37	13·57	13·47	..	·44	13·91
26. Agriculture	8·39	..	·20	8·59	8·48	..	·49	8·97
27. Veterinary.	4·82	..	·61	5·43	4·81	..	·66	5·47
28. Co-optive.	4·36	..	·04	4·40	4·31	..	·18	4·49
29. Misc. Minor Depts. ..	1·28	·95	..	2·23	1·91	·95	·01	2·87
30. Munc. & P. Impvts. ..	13·57	31·00	4·80	49·37	13·60	30·56	..	44·16
31. Buildgs. & Commn. ..	87·34	25·97	1·00	114·31	88·63	32·08	27·39	148·10
32. Irrigation ..	22·59	..	..	22·59	21·52	..	..	21·52
33. Railways ..	2·01	..	..	2·01	2·01	..	..	2·01
34. Electy. ..	·24	..	..	·24	·24	..	..	·24
36. Printing ..	1·01	..	..	1·01	·94	..	..	·94
38. Industrial ..	3·47	..	·03	3·50	3·64	..	·03	3·67
40-B. Famine Insur. ..	15·00	..	..	15·00	15·00	..	..	15·00
41-A. Misc. ..	4·00	5·51	..	9·51	3·43	5·26	..	8·69
41-B. Res. for Re-organ. & Dev. ..	6·15	..	..	6·15	1·21	..	..	1·21
Total ..	779·39	68·56	22·76	870·71	780·94	75·42	44·77	901·13
Transferred from Famine Reserve ..	5·12	..	..	5·12	1·66	..	..	1·66
Industrial Reserve ..	3·00	..	..	3·00	3·00	..	..	3·00
Grand Total ..	787·51	68·56	22·76	878·83	785·60	75·42	44·77	905·79

18. Excluding re-appropriations which the departments make from the balance at their credit, the following statement shows in one place the variations of the Budget estimates for 1343 F. from the Normals, and from the Estimates for 1342 F.

Major Heads	NORMALS 1341-43	BUDGET		DIFFERENCE	
		1342 F.	1343 F.	Between Cols. 2 & 4	Between Cols. 3 & 4
1	2	3	4	5	6
<i>Ordinary.</i>					
1-A. Land Revenue ..	65·60	65·35	65·55	— ·05	·20
2. Forests ..	10·40	10·43	10·34	— ·06	·09
3. Customs ..	21·97	22·14	22·62	·65	·48
4-A. Excise ..	32·10	32·25	32·99	·89	·74
4-B. Opium and Ganja ..	1·50	1·42	1·43	— ·07	·01
5-A. Stamps ..	1·74	1·75	1·74	..	— ·01
5-B. Registration ..	1·57	1·55	1·62	·05	·07
6. Mines ..	·90	·95	·37	— ·53	— ·58
8-A. Interest ..	26·00	35·87	39·72	13·72	3·85
8-B. Debt Redemption . ..	6·00	6·00	..	— 6·00	— 6·00
9. Mint ..	2·00	2·02	2·01	·01	— ·01
10. Paper Currency ..	·85	·90	·90	·05	..
11. Exchange ..	·70	·60	·60	— ·10	..
12. Post-office ..	12·50	12·82	13·21	·71	·39
13. Paymts. to H.E.H. ..	50·00	50·00	50·00	..	..
13-A,B & C. Princes Expenses.	2·64	5·17	6·29	3·65	1·12
14. General Admn. ..	38·61	38·37	38·82	·21	·45
15. Political Charges ..	5·27	5·27	5·41	·14	·14
17. Life Insurance ..	·50	·47	·50	..	·03
18. Mansabs ..	15·00	16·36	16·70	1·70	·34
19. Military ..	73·70	78·20	82·57	8·87	4·37
20. Courts ..	21·00	21·31	21·45	·45	·14
21. Jails ..	3·70	3·76	3·77	·07	·01
22. Police ..	64·63	65·67	66·36	1·73	·69
23. Education ..	83·51	86·93	87·03	3·52	·10
24. Medical ..	25·90	26·40	25·74	— ·16	— ·66
25. Religious ..	13·06	13·20	13·47	·41	·27
26. Agriculture ..	8·90	8·39	8·48	— ·42	·09
27. Veterinary ..	4·82	4·82	4·81	— ·01	— ·01
28. Co-operative ..	4·15	4·36	4·31	·16	— ·05
29. Misc. & Min. Depts. ..	1·25	1·28	1·91	·66	·63
30. Municipality & Public Impts. ..	13·62	13·57	13·60	— ·02	·03
31. Buldgs. & Comn.) ..	110·07	109·93	110·15	·08	·22
32. Irrigation) ..					
33. Railways ..	1·98	2·01	2·01	·03	..
34. Electricity ..	·20	·24	·24	·04	..
36. Printing ..	1·01	1·01	·94	— ·07	— ·07
38. Industrial ..	3·61	3·47	3·64	·03	·17
40-B. Famine Insurance ..	15·00	15·00	15·00	..	..
41-A. Miscellaneous ..	4·20	4·00	3·43	— ·77	— ·57
41-B. Res : for Re-organization and Development ..	10·58	6·15	1·21	— 9·37	— 4·94
Total (Ordinary) ..	760·74	779·39	780·94	20·20	1·55

Major Heads	NORMALS 1341-43	BUDGET		DIFFERENCE	
		1342 F.	1343 F.	Between Cols. 2 & 4	Between Cols. 3 & 4
1	2	3	4	5	6
<i>Extraordinary.</i>					
(a) From					
Industrial Reserve ..		3·00	3·00		..
Famine Reserve ..		5·12	1·66		— 3·46
Total (a) ..		8·12	4·66		— 3·46
(b) From Past Surpluses.					
3. Customs ..		·40	·40		..
4-A. Excise	1·22		1·22
14. General Administration ..		·62	·62		..
15. Political Charges ..		·28	·28		..
16. Pensions ..		3·00	2·00		— 1·00
22. Police ..		·20	1·40		1·20
23. Education ..		·63	·65		·02
29. Misc & Minor Depts. ..		·95	·95		..
30. Municipality ..		31·00	30·56		— ·44
31. Buldgs. & Commns. ..		25·97	32·08		6·11
41-A. Miscellaneous ..		5·51	5·26		— ·25
Total (b) ..		68·56	75·42		6·86
Total (Extraordinary)		76·68	80·08		3·40
Grand Total ..		856·07	861·02		4·95

19. The following statement details the deflections of the Expenditure Budget of 1343 F. from the Normal of the current triennium (Col. 5 of statement in para. 18 and Col. 2 of this statement).

Heads	Deflection	Adjustment Transfers	Prospective retrenchment (Under Retr. Com. Orders)	Sal. Com. Prospective savings in Sal. creditable to Govt.	Pensions	Grade increments & Initial Appointments	Others
1	2	3	4	5	6	7	8
1. Land Revenue ..	·05	·11	·01	·06	·27	·20	·18
2. Forests ..	·06	..	·04	·01	·01	·10	..
3. Customs ..	·65	..	..	·07	·50	·07	·15
4-A. Excise ..	·89	·05	..	·03	·12	·13	1·12
4-B. Opium ..	·07	·05	..	·03	·02	·03	..
5-A. Stamps ..	..	..	..	·01	·01	..	..
5-B. Registration ..	·05	..	..	..	..	·04	·09
6. Mines ..	·53	·56	..	..	..	·03	..
8-A. Interest ..	13·72	..	..	..	..	..	13·72
8-B. Debt Redemption ..	6·00	..	..	..	..	..	6·00
9. Mint ..	·01	..	..	..	·01	..	..
10. Paper Currency ..	·05	..	..	..	..	·01	·04
11. Exchange ..	·10	..	..	..	..	..	·10
12. Post-office ..	·71	·07	..	·02	·01	·04	·61
13-A, B & C Princes Expenses	3·65	..	..	..	·04	·01	3·70
14. Genl. Admn. ..	·21	·05	..	·22	·14	·18	·42
15. Political ..	·14	·22	..	·09	·03	·03	·01
18. Mansabs ..	1·70	..	..	..	..	..	1·70
19. Military ..	8·87	9·16	..	·12	·23	·06	..
20. Courts ..	·45	..	·15	·10	·06	·28	·18
21. Jails ..	·07	·09	..	·01	..	·03	..
22. Police ..	1·73	·36	..	·03	·16	·14	1·70
23. Education ..	3·52	·53	..	·06	·42	2·59	·98
24. Medical ..	·16	·02	·01	..	·27	·38	·02
25. Religious ..	·41	·12	..	..	·03	·05	·27
26. Agriculture ..	·42	·09	..	·02	·12	·41	·18
27. Veterinary ..	·01	..	..	..	·04	·03	..
28. Co-operative ..	·16	·09	..	·03	·01	·02	·01
29. Misc. & Minor Depts. ..	·66	·59	..	..	·03	·06	·04
30. Muni. & Pub. Impts. ..	·02	·10	..	·06	..	·06	..
31. Bldgs. & Commns. } ..	·08	·10	..	..	·06	·12	..
32. Irrigation ..	..	..	..	..	..	..	..
33. Railways ..	·03	·03	..	..	..	..	..
34. Electricity ..	·04	..	..	..	..	·04	..
36. Printing ..	·07	·07	..	..	..	..	..
38. Industrial ..	·03	·14	..	..	·04	·07	·22
41-A. Miscellaneous ..	·77	·36	..	·24	..	..	·17
41-B. Reserve for Reorganization & Development ..	9·37	9·18	·19	..	..	..	..
Total ..	20·20	..	..	·95	·37	2·19	18·59

Variations under cols. 3 and 4 are due to internal departmental adjustments. The variations in col. 5 are due to the fact that the figures of the normal will be reached gradually in course of time. The explanation of the variations under Pensions in col. 6 is that, the pension charges in the budget have been included in the grants of the departments at 1/9th of the estimated expenditure on pensionable salaries, whilst in estimating the figures in the normal, the actual pensionary charges, which were then less, have been taken as the basis. Variations in col. 7 are due to grade increments and initial appointments on the minimum of progressive scales of pay. The other variations have been explained in detail in the following para, while comparing the budgets for 1342 and 1343 F.

Comparison of Budget 1343 F. with the Budget 1342 F.

20. The following statement analyses the causes of the differences between the budget figures for 1343 F. and those for the previous year :—

Heads	BUDGET		Difference	Retrenchment & Salaries Commission Reductions & Restorations	Grade Increments & Adjustments	Pensions	Others
	1342 F.	1343 F.					
1	2	3	4	5	6	7	8
1-A. Land Revenue ..	65·35	65·55	·20	·04	·19	·26	·31
2. Forests ..	10·43	10·34	·09	..	·08	·01	..
3. Customs ..	22·14	22·62	·48	..	·04	·47	·05
4-A. Excise ..	32·25	32·99	·74	..	·13	·13	1·00
4-B. Opium ..	1·42	1·43	·01	..	·02	·01	..
5-A. Stamps ..	1·75	1·74	·01	·01	..	..	..
5-B. Registration ..	1·55	1·62	·07	..	·02	..	·09
6. Mines ..	·95	·37	·58	..	·58	..	..
8-A. Interest ..	35·87	39·72	3·85	..	..	..	3·85
8-B. Debt Redemption. ..	6·00	..	6·00	..	..	..	6·00
9. Mint ..	2·02	2·01	·01	..	·02	·01	..
10. Paper Currency ..	·90	·90	..	..	..	..	..
11. Exchange ..	·60	·60	..	..	..	..	..
12. Post-office ..	12·82	13·21	·39	..	·09	..	·30
13. Paymts. to H.E.H. ..	50·00	50·00	..	..	..	..	..
13-A. B. & C. Princes' Expenses ..	5·17	6·29	1·12	..	..	·02	1·10
14. General Admn. ..	38·37	38·82	·45	..	·01	·10	·36
15. Political charges ..	5·27	5·41	·14	·07	·21	..	..
17. Life Insurance ..	·47	·50	·03	..	·03	..	..
18. Mansabs ..	16·36	16·70	·34	..	·02	..	·32
19. Military ..	78·20	82·57	4·37	·04	4·64	·23	..
20. Courts ..	21·31	21·45	·14	·10	·11	·05	·18
21. Jails ..	3·76	3·77	·01	..	·01	..	..
22. Police ..	65·67	66·36	·69	..	·11	·07	·65
23. Education ..	86·93	87·03	·10	·01	·29	·03	·43
24. Medicine ..	26·40	25·74	·66	..	·59	·07	..
25. Religious ..	13·20	13·47	·27	..	·10	·03	·20
26. Agriculture ..	8·39	8·48	·09	..	·09	..	..
27. Veterinary ..	4·82	4·81	·01	..	·03	·04	..
28. Co-operative ..	4·36	4·31	·05	..	·05	..	..
29. Misc. & Minor Departments. ..	1·28	1·91	·63	..	·63	·03	·03
30. Munic. & Public Improvements ..	13·57	13·60	·03	..	·03	..	..
31. Buildings and Communications ..	87·34	88·63	1·29	..	1·17	·12	..
32. Irrigation ..	22·59	21·52	1·07	..	·99	·08	..
33. Railways ..	2·01	2·01	..	..	..	..	..
34. Electricity ..	·24	·24	..	..	..	..	..
36. Printing ..	1·01	·94	·07	..	·07	..	..
38. Industrial ..	3·47	3·64	·17	..	·17	..	..
40-B. Famine Insurance ..	15·00	15·00	..	..	..	..	..
41-A. Miscellaneous ..	4·00	3·43	·57	·24	·36	..	·03
41-B. Reserve for Reorganization and Development ..	6·15	1·21	4·94	·01	4·95	..	..
Total ..	779·39	780·94	1·55	·50	·53	·32	2·90

The variations under Cols. 5, 6 and 7 are due to the causes explained in para. 19 above.

21. The increase under the last column worth mentioning are: Excise, numbering Sendi Trees (.87), Interest on Government Debt and Deposits bearing Interest mostly on account of floatation of the new loan (3.55), Interest on Postal Savings Bank (.30); Princes expenditure (1.10), Police, revision of salaries of District Police Officers (.65), Salaries and allowances for whole time Vice-Chancellor for the Osmania University (.43).

22. The main decrease (—6.00) is, under Debt Redemption, which is due to the fact that no amount is required to be put in for Debt Redemption, as explained in para (2) above.

23. The chief Extraordinary grants from past surpluses are: Customs, for purchase of Scales and Weights (.40), Excise, temporary Reserve for introduction of the Madras System (1.22), temporary extra Members of the Judicial Committee (.48), Commutation of Pensions (2.00), Police, for Central Jail Guards, Gulbarga Reserve and Sultan Bazaars (1.40), Museum, Archæology and encouragement of Literature (1.21), City Improvement Board (3.00), Hyderabad Water Works (8.06), Hyderabad Drainage (14.00), District Water Works (5.00), District Municipalities and Local Funds (.50), Buildings, Revenue (1.50), Buildings, Medical (.58), Osmania University Buildings (30.00), Miscellaneous (1.50), Railway Sidings and Saloons (.96). Temporary addition to F.D. Reserve on account of R. T. C. and H. E. H's Tours (2.80).

B.—CAPITAL EXPENDITURE.

24. It is proposed to provide 60.81 lakhs in 1343 Fasli as against 84.25 in 1342 Fasli.

The details are given below :—

	Budget 1342 F.	Budget 1343 F.
Irrigation	25.42	21.54
Railway Construction	51.33	25.67
Railway Compensation for land	2.00	1.00
Electricity (City)	3.00	3.72
„ (Districts) .. .. .	.20	4.63
Printing	2.00	2.00
Telephone (City) .. .. .	.25	.20
„ (Districts) .. .. .	.05	.05
Residential Buildings for Officers .. .. .	..	2.00
Total	84.25	60.81

25. The provision comprises (a) Actual construction of Nizamsagar (14·56), Wyra (·71), Singabhupalem (1·43), total (16·70), (b) Maintenance charges during construction periods: Fateh Nahar (·05), Wyra (·18) Palair (·21) Nizamsagar (3·00), total (3·44), (c) Preliminary survey: Krishna Tungabhadra and Jaldurg projects (1·39) which brings the total cost of these surveys so far provided to (9·75) against the original estimate (3·50) and revised estimate (10·80).

**Irrigation
Capital
21·54.**

26. The provision includes, unspent balance of 1342 F. (6·00) B.G., additional allotment for 1343 F. (16·00) B.G., for open lines, Capital and Road Motor Transport, total (22·00) B.G., or (25·67) O.S. It will be interesting to note that the experiment of Road transport by the Railway launched in 1932 has amply justified expenditure. The net return on capital at charge up to 31st March 1933 (4·19 B. G.) has been 8·56 per cent. Another 6 lacs B. G. have been provided for the expansion in 1343 F.

**Railway
Construction
25·67.**

27. The provision includes, usual grant of (2·50) for Mains and Extensions, unspent balance for additional Plant (·02) and new Boilers (1·20).

**City Electricity
3·72.**

28. The main items are for Central Press Buildings (1·55) and Nastaliq Type Foundry (·19).

29. The provision under District Electricity (4·63), and City and District Telephone (·25) is for usual extension of Mains and Lines.

C.—INVESTMENTS.

30. It is not proposed to make any fresh investments in 1343 F. 18·00 represent the usual annual transfer to the Railway Reserve.

[Statement.]

D. DEBT HEADS.

31. The results of estimated incomings and outgoings under Debt Heads are compared below :—

Heads	1342 FASLI			1343 FASLI			Difference in 1342 F. and 1343 F.
	Receipts	Dis- burse- ments	Net	Receipts	Dis- burse- ments	Net	
1	2	3	4	5	6	7	8
Government Debt ..	..	.54	— .54	..	3.17	— 3.17	— 2.63
Reserves ..	145.83	67.15	78.68	102.25	26.83	75.42	— 3.26
Deposits bearing Interest..	13.07	.50	12.57	16.28	..	16.28	3.71
Deposits not bearing Int.	.84	2.00	— 1.16	6.52	5.25	1.27	2.43
Departmental Balances ..	..	22.76	—22.76	..	44.77	—44.77	—22.01
Advances bearing Interest.	5.70	14.24	— 8.54	5.40	18.24	—12.84	— 4.30
Advances not bearing Int.	3.50	4.55	— 1.05	3.50	3.55	— .05	1.00
Suspense ..	..	..	..	..	2.86	— 2.86	— 2.86
Total ..	168.94	111.74	57.20	133.95	104.67	29.28	—27.92

Government
Debt
—2.63.

32. Provision has been kept for the repayment of balance of loans already matured (3.17); this as compared to the provision of 1342 F. (.54) means more outgoings of 2.63.

Reserves
—3.26.

33. The incomings are expected to amount to 102.25 on account of interest and annual accretions. Against this, the outgoings are estimated to be 3.17 on account of matured Government loans, 1.66 on account of transfers from Famine Reserve for Well-sinking, 3.00 for loans to small Industrial concerns and Cottage Industries from the Industrial Reserve, and 19.00 annual transfer from Railway Reserve to Service Head Interest, total 26.83. The net accretions will thus be 75.42 or 3.26 less than 1342 F.

Deposits bearing
Interest
3.71.

34. The expected incomings under Life insurance Fund (7.00), Depreciation and other Funds of the various Commercial Concerns (4.28), Postal Savings Bank (5.00), amount to (16.28).

Deposits not
bearing In-
terest
2.43.

35. In 1342 F. the net outgoings were estimated at 1.16. In 1343 F. the incomings under adjustment on account of Payment of matured Loans (3.17), Personal and Temporary Deposits 2.50, Revenue and Judicial Courts Deposits (.45), Dress Fund (.20), Villages under attachment (.20), total 6.52. Against this the Outgoings are estimated, under Local Funds (2.00), P. W. Deposits (1.00), Court of Wards (2.00) and Civil Courts Deposits (.25), total 5.25. The net incoming (1.27) will thus be (2.43) better than 1342 F.

Departmental
Balances.
—22.01.

36. The Departmental Balances proposed to be brought forward amount to 44.77 resulting in an excess Outgoing of 22.01 as compared to the estimated outgoing of 22.76 in 1342 F.

Advances bear-
ing Interest.
—4.30.

37. In 1342 F. this head was expected to record net outgoings amounting to 8.54. In 1343 F. the incomings are expected to amount to 5.40 representing usual recoveries from Revenue Takavis and other loans. The outgoings mainly consist of loans to Jagirdars (2.00), Revenue Takavis (1.25), Well Excavations in charge of Co-operative Societies (1.00), Motor Loans (.30), House Building Loans (2.00), Loans to Students (1.40), Loan to Osmania University (.29), Nizamsagar Takavis (3.00), Loans for Housing programme of Co-operative Credit Societies (2.00), Loans to Mansabdars (.50), Cotton Market, Kopbal (.50), C. I. B. Central Market (3.00), Agriculture Takavis (1.00), total (18.24). The net outgoings (12.84) exceed Budget of 1342 F. by 4.30.

38. The incomings expected on account of recoveries of previous advances are (3·50). On the other hand the budgetted outgoings are, permanent advances (·10), Advances to Departments (3·25), Publication of Archaeological Books (·20), total (3·55). The net outgoings are thus estimated to be ·05, or 1·00 less than the net estimated outgoing of 1342 F. (1·05). Advances not bearing Interest 1·00.

39. Under sanction for renewal of City Telephone Cables 2·86 is charged to Suspense pending decision as to the heads to which the cost is to be finally debited. Suspense. —2·86.

E.—BALANCES.

40. It is anticipated that the year will open with a balance of 221·14 and close with a balance of 112·83. The sub-joined statement exhibits the position in detail :—

Heads	RECEIPTS			Heads	DISBURSEMENTS		
	1342 F.	1343 F.	Differ- ence		1342 F.	1343 F.	Differ- ence
1	2	3	4	5	6	7	8
Service Heads ..	809·54	802·24	—7·30	Service Heads ..	878·83	905·79	26·96
Deptl. Balce. proposed to be brought forward ..	22·76	44·77	22·01	Capital Expr. ..	84·25	60·81	—23·44
				Investments	18·00	18·00	..
Debt Heads .	168·94	133·95	—34·99	Debt Heads.	111·74	104·67	—7·07
Total ..	1,001·24	980·96	—20·28	Total ..	1,092·82	1,089·27	—3·55
Opening Balance..	252·30	221·14	—31·16	Closing Balance ..	160·72	112·83	—47·89
Grand Total ..	1,253·54	1,202·10	—51·44	Grand Total ..	1,253·54	1,202·10	—51·44

BUDGET 1343 FASLI

His Exalted Highness the Nizam's Government

**General Statements of
Receipts & Expenditure**

1343 Fasli

A.—RECEIPTS

Group	Major Heads	Accounts 1341 F.	Budget 1342 F.	Budget 1343 F.
A	I-A Land Revenue	3,09,25,241	3,05,00,000	3,05,00,000
	I-B Forest Revenue by Revenue Officers	1,67,128	1,00,000	1,00,000
	II Forests	11,41,034	13,88,000	13,00,000
	III Customs	84,61,939	1,10,61,500	1,05,82,700
	IV-A Excise	1,54,00,243	1,53,67,000	1,52,49,000
	IV-B Opium and Ganja	14,85,729	12,00,000	14,05,000
	V-A Stamps	19,95,718	22,00,000	21,00,000
	V-B Registration	3,18,621	3,20,000	3,59,000
	VI Mines	2,98,093	2,88,000	2,85,000
		<i>Total A</i>	<i>6,01,93,746</i>	<i>6,24,24,500</i>	6,18,80,700
AA	VII Berar Rent	29,16,667	29,16,667	29,16,667
B	VIII-A Interest	51,11,704	55,36,000	51,53,000
C	IX Mint	60,509	1,00,000	1,00,000
	X Paper Currency	16,26,983	18,93,000	16,72,000
	XI Exchange	1,57,595	1,00,000	1,00,000
	<i>Total C</i>	<i>18,45,087</i>	<i>20,93,000</i>	<i>18,72,000</i>
D	XII Post-office	11,21,346	11,00,000	11,25,000
G	XXXII Irrigation	37,580	30,000	30,000
	XXXIII Railways	45,23,615	53,60,000	61,62,000
	XXXIV Electricity	15,387	1,81,100	1,93,900
	XXXV Workshop .. ..	..	..	..
	XXXVI Printing .. ..	..	..	..
	XXXVII Telephone	2,561	..	25,900
	XXXVIII-A Transfers from Industrial Reserve	4,31,133	3,00,000	3,00,000
		<i>Total G</i>	<i>50,10,276</i>	<i>58,71,100</i>	66,60,000
I	XL-A Transfers from Famine Reserve	4,14,862	5,12,000	1,65,700
J	XLI Miscellaneous	5,81,313	5,00,000	4,50,000
	Rounding .. ..	..	733	633
	<i>Total I to XLI</i>	<i>7,71,95,001</i>	<i>8,09,54,000</i>	<i>8,02,23,700</i>
	Moiety Departmental Balances lapsed to Govt.	41,87,167	..	..

1343 Fasli

B.—EXPENDITURE

Group	Major Heads	Actuals 1341 F.	Budget 1342 F.	BUDGET 1343 FASLI			
				From current Revenues	From past Surpluses	From Deptl. Balances	Total
A	1-A Land Revenue ..	66,91,542	66,15,600	65,56,276	..	90,224	66,46,500
	1-B Land Revenue Irrigation ..	7,28,305	..	..	..	..	..
	2. Forests ..	9,19,526	10,57,700	10,33,633	..	50,167	10,83,800
	3. Customs ..	23,28,914	22,71,500	22,62,149	40,000	21,151	23,23,300
	4-A Excise ..	35,97,065	32,49,900	32,99,311	1,21,559	43,630	34,64,500
	4-B Opium and Ganja ..	1,10,012	1,41,500	1,42,900	..	..	1,42,900
	5-A Stamps ..	1,15,521	1,74,700	1,73,640	..	360	1,74,000
	5-B Registration ..	1,71,574	1,65,400	1,62,461	..	1,539	1,64,000
	6 Mines ..	75,526	95,100	36,600	..	..	36,600
		<i>Total A</i> ..	<i>1,47,37,985</i>	<i>1,37,71,400</i>	<i>1,36,66,970</i>	<i>1,61,559</i>	<i>2,07,071</i>	1,40,35,600
B	8-A Interest ..	41,27,139	35,87,000	39,72,000	..	..	39,72,000
	8-B Debt Redemption ..	6,00,000	6,00,000	..	..	..	..
C	9 Mint ..	1,64,063	2,02,000	2,01,000	..	..	2,01,000
	10 Paper Currency ..	33,504	90,000	90,200	..	..	90,200
	11 Exchange ..	47,808	60,000	60,000	..	..	60,000
	<i>Total C</i> ..	<i>2,45,375</i>	<i>3,52,000</i>	<i>3,51,200</i>	..	..	<i>3,51,200</i>
D	12 Post-office ..	13,61,533	12,81,700	13,20,700	..	1,300	13,22,000
	13 Payments to H.E.H. ..	51,94,686	50,00,000	50,00,000	..	..	50,00,000
E	13-A Tour Exps. & Mily. Secy. to H.E.H. ..	3,74,983	5,700	6,400	..	..	6,400
	13-B Expenses of Princes ..	20,82,437	4,66,400	5,78,400	..	..	5,78,400
	13-C Sahebzadas' Expenses ..	64,614	44,500	44,500	..	..	44,500
		<i>Total E 2</i> ..	<i>25,22,034</i>	<i>5,16,600</i>	<i>6,29,300</i>	..	..	6,29,300
F	14 General Administration ..	41,96,654	39,37,600	38,82,073	62,000	53,527	39,97,600
	15 Political charges ..	7,34,828	5,54,600	5,41,286	27,976	38	5,69,300
	16 Pensions ..	1,33,961	3,00,000	..	2,00,000	..	2,00,000
	17 Life Insurance ..	48,510	47,300	50,000	..	..	50,000
	18 Mansabs ..	17,30,976	16,35,600	16,70,000	..	..	16,70,000
	19 Military ..	75,95,052	89,68,500	82,56,827	..	10,33,473	92,90,300
	20 Courts ..	23,22,235	21,41,200	21,45,329	..	22,471	21,67,800
	21 Jails ..	4,28,856	3,78,500	3,76,620	..	1,880	3,78,500
	22 Police ..	68,44,161	66,50,500	66,35,849	1,40,285	31,266	68,07,400
	23 Education ..	90,50,881	88,80,600	87,02,429	64,531	1,50,840	89,17,800
	24 Medicine ..	29,05,178	26,75,000	25,74,808	..	54,492	26,29,300
	25 Religious ..	13,39,138	13,57,500	13,47,031	..	44,319	13,91,400
	26 Agriculture ..	7,28,309	8,59,300	8,47,805	..	49,595	8,97,400
	27 Veterinary ..	4,43,024	5,43,300	4,80,967	..	66,333	5,47,300
	28 Co-operative ..	3,66,041	4,40,000	4,31,056	..	17,644	4,48,700
	29 Misc. and Minor Depts. ..	1,50,282	2,23,000	1,91,000	95,000	900	2,86,900
	30 Munc. & Pub. Impts. ..	49,58,157	49,37,000	13,60,100	30,56,000	..	44,16,100
	31 Bldgs. & Commns. ..	93,06,221	1,14,31,400	88,63,000	32,08,000	27,39,000	1,48,10,000
		<i>Total F</i> ..	<i>5,32,82,464</i>	<i>5,59,60,900</i>	<i>4,83,56,230</i>	<i>68,53,792</i>	<i>42,65,778</i>	5,94,75,800
G	32 Irrigation ..	12,26,188	22,59,000	21,51,800	..	..	21,51,800
	33 Railways ..	1,68,265	2,01,200	2,00,600	..	..	2,00,600
	34 Electricity ..	20,473	24,400	24,400	..	..	24,400
	35 Workshop ..	..	..	..	..	..	..
	36 Printing ..	77,698	1,01,100	93,600	..	..	93,600
	37 Telephone ..	..	..	..	..	..	..
	38 Industrial ..	3,23,404	3,50,100	3,64,167	..	3,333	3,67,500
	38-A Transfer from Industrial Reserve. ..	4,31,133	3,00,000	3,00,000	..	..	3,00,000
	<i>Total G</i> ..	<i>22,47,161</i>	<i>32,35,800</i>	<i>31,34,567</i>	..	<i>3,333</i>	<i>31,37,900</i>
I	40-A Famine ..	4,14,862	5,12,100	1,65,700	..	..	1,65,700
	40-B Famine Insurance ..	15,00,000	15,00,000	15,00,000	..	..	15,00,000
J	41-A Miscellaneous ..	12,76,757	9,51,400	3,42,475	5,26,125	..	8,68,600
	41-B Reserve for Reorganization and Development. ..	..	6,14,700	1,20,700	..	..	1,20,700
	<i>Rounding</i> ..	..	..	..	..	..	..
Grand Total ..		8,75,09,996	8,78,83,600	7,85,59,842	75,41,476	44,77,482	8,05,78,800

C.—Statement of Capital

RECEIPTS

		Accounts 1341 F.	Budget 1342 F.	Budget 1343 F.
K. CAPITAL OUTLAY RECOVERED.				
		NIL	NIL	NIL
	Total ..	..	..	..
L. INVESTMENTS CASHED				
		91,08,154	..	..
	Total ..	91,08,154	..	..

D.—Statement

Heads	Accounts for 1341 F.	Budget Estimate for 1342 F.	Budget Estimate for 1343 F.	ESTIMATE OF 1343 FASLI COMPARED WITH THE ESTIMATE OF 1342 FASLI	
				More	Less
M Govt. Debt ..	3,98,43,800	..	..	..	..
N Reserves ..	3,97,73,651	1,45,83,000	1,02,25,000	..	43,58,000
O Deposits bearing Interest ..	2,24,71,383	13,07,448	16,28,327	3,20,879	..
P Deposits not bearing Interest ..	3,35,31,596	83,200	6,51,700	5,68,500	..
Q Deptl. Balance ..	58,88,288	..	..	..	..
R Advances bearing Interest ..	11,25,822	5,70,000	5,40,000	..	30,000
S Advances not bearing Interest	5,72,126	3,50,000	3,50,000	..	..
T Remittances ..	..	..	..	..	..
U Suspense account & cheques uncashed	..	..	..	..	..
Rounding ..	..	352	27	379	..
Debt Heads ..	14,32,06,666	1,68,94,000	1,33,95,000	8,89,000	43,88,000

Fasli
and Investments

EXPENDITURE

				Accounts 1341 F.	Budget 1342 F.	Budget 1343 F.
K. CAPITAL OUTLAY NOT CHARGEABLE TO REVENUE						
K.A.	Irrigation	..	..	32,19,791	25,42,000	21,53,708
K.B.	Railway Construction	..	..	70,33,974	51,33,334	25,67,000
	Do Compensation	..	..	1,50,098	2,00,000	1,00,000
K.C.	Electricity : City	..	..	5,64,595	3,00,000	3,72,000
	Do Districts	..	..	28,934	20,000	4,63,000
K.D.	Workshop	..	..	3,160	..	..
K.E.	Printing	..	..	6,69,281	2,00,000	2,00,000
K.F.	Telephone : City	..	..	24,892	24,396	20,200
	Do Districts	..	..	..	4,700	4,750
K.G.	Industries	..	..	..	..	..
K.H.	Residential buildings for officers	..	..	..	..	2,00,000
	Rounding	..	..	..	70	42
	Total	..	..	1,16,88,405	84,24,500	60,80,700
L. INVESTMENTS						
	Railway Reserve	..	..	18,00,000	18,00,000	18,00,000
	Total	..	..	18,00,000	18,00,000	18,00,000

of Debt Heads

Heads	Accounts for 1341 F.	Budget Estimate for 1342 F.	Budget Estimate for 1343 F.	ESTIMATE OF 1343 FASLI COMPARED WITH THE ESTIMATE OF 1342 FASLI		
				More	Less	
M	Govt. Debt ..	65,92,000	53,200	3,16,700	2,63,500	..
N	Reserves ..	5,59,26,679	67,15,200	26,82,400	..	40,32,800
O	Deposits bearing Interest ..	3,10,85,459	50,000	..	..	50,000
P	Deposits not bearing Interest ..	2,49,48,813	2,00,000	5,25,000	3,25,000	..
Q	Deptl. Balance ..	83,54,270	22,76,590	44,77,482	22,00,892	..
R	Advances bearing Interest ..	12,53,028	14,24,000	18,24,000	4,00,000	..
S	Advances not bearing Interest ..	27,50,774	4,55,000	3,55,000	..	1,00,000
T	Remittances ..	1,36,479	..	..	..	..
U	Suspense account & cheques uncashed	5,16,377	..	2,86,000	2,86,000	..
	Rounding	..	10	418	408	..
	Debt Heads ..	13,15,63,879	1,11,74,000	1,04,67,000	34,75,800	41,82,800

E.—Cash Balance

RECEIPTS

Heads of Receipts	Accounts for 1841 Fasli	Budget Estimate for 1842 Fasli	Revised Estimate for 1842 Fasli	Budget Estimate for 1843 Fasli
Service Receipts ..	8,13,82,168	8,09,54,000	8,21,37,000	8,02,23,700
Departmental Balances*	41,67,103	22,76,590	55,10,000	44,77,482
Investments	91,08,154	..	..	..
Debt Head Receipts ..	14,82,06,666	1,68,94,000	9,21,20,000	1,33,95,000
Total ..	23,78,64,091	10,01,24,590	17,97,67,000	9,80,96,182
Opening Balance .	3,27,75,620	2,52,29,620	3,21,89,143	2,21,14,143
Grand Total ..	27,06,39,711	12,53,54,210	21,19,56,143	12,02,10,325

* Brought forward for expenditure.

Fasli
Statement

EXPENDITURE

Heads of Expenditure	Accounts for 1341 Fasli	Budget Estimate for 1342 Fasli	Revised Estimate for 1342 Fasli	Budget Estimate for 1343 Fasli
Service Expenditure from Current Revenues ..	8,75,09,996	7,87,51,406	..	7,85,59,842
Service Expenditure from Past Surpluses ..		68,55,604	8,56,94,000	75,41,476
Expenditure from Departmental Balances ..		22,76,590	..	44,77,482
Departmental Balances* ..	58,88,288	..	37,58,000	..
Capital Expenditure ..	1,16,88,405	84,24,500	74,25,000	60,80,700
Investments ..	18,00,000	18,00,000	18,00,000	18,00,000
Debt Head Expenditure ..	13,15,63,879	1,11,74,000	9,11,70,000	1,04,67,000
Total ..	23,84,50,568	10,92,82,100	18,98,42,000	10,89,26,500
Closing Balance ..	3,21,89,143	1,60,72,110	2,21,14,143	1,12,83,825
Grand Total ..	27,06,39,711	12,53,54,210	21,19,56,143	12,02,10,325

* Taken to Departmental Balance Account under Debt Heads.

A. HYDARI
N. JUNG,
Finance Member.

HYDERABAD-DECCAN,
5th Aban 1342 F.
10th September 1933 A.D.

1343 Fasli

F.—Statement of the Reduction of the Government Debt

Serial No.	Name of Debt	Amount of Original Debt	Paid up to the end of 1341 F.	Paid or to be paid in 1342 F. Approximate	Balance
1	2	3	4	5	6
1	6 per cent. Promissory Notes—	O.S. Rs.	O.S. Rs.	O.S. Rs.	O.S. Rs.
	(a) Issued in 1307 F. Loan repayable after 30th Aban 1326 F. ..	26,96,400	26,63,300	10,100	23,000
	(b) Issued in 1327 F.				
	(i) Short Term 1330 F. ..	12,90,650	12,66,000	2,000	22,650
	(ii) Long Term 1339-41 F. ..	70,44,700	65,67,550	2,06,100	2,71,050
	(c) Issued in 1329 F.				
	Repayable after 1st Bahman 1352 F. ..	1,02,09,000	..	..	1,02,09,000
	(d) Issued in 1331 F.				
	Repayable 1351-61 F. ..	76,31,200	..	..	76,31,200
2	5½ per cent. Promissory Notes—				
	Issued in 1341 repayable in 1352-1362 F.	..	..	..	3,98,43,300
3	Old Railway Shares	52,27,665	18,22,321	..	34,05,344

F-(A) Railway purchase Account 1343 F.

<i>Assets</i>	B.G.	O.S.	<i>Liabilities.</i>	B.G.	O.S.
	Lakhs	Lakhs		Lakhs	Lakhs
(a) Opening Balance .	..	—49·88			
(b) Annual allotment 1343 F.	18·00			
(c) Transfers from Rly. Service Receipts . (1343 F.)	50·88			
			Equivalent of Dividend on Rail- way Stock and Interest on Railway Debentures to be transferred to Major Head Interest ..	..	19·00
Total O.S. Rs. ..		19·00	Total O.S. Rs. ..		19·00

1343 Fasli

Statement of Government Investments

Nature of Securities	Debt Redemption Reserve	Famine Reserve	Industrial Reserve	O.S. Stabilization Reserve	Deposits Reserve	Total	Paper Currency Reserve
1	2	3	4	5	6	7	8
I—Investments :—							
(A) Government of India and Municipal Paper.							
6 % Municipal Debentures ..	..	7,50,000	..	..	..	7,50,000	..
5½ % Government Paper ..	..	..	14,00,000	..	..	14,00,000	36,00,000
5 % Government Paper ..	26,83,000	17,16,000	..	36,00,000	31,66,200	1,11,65,200	1,10,68,000
5 % Municipal Debentures ..	..	..	..	..	18,500	18,500	..
4 % Government Paper ..	42,27,900	1,14,55,600	6,21,000	2,65,80,000	9,50,000	4,38,34,500	81,60,200
4 % Municipal and Port Trust Debentures ..	24,77,500	15,00,000	..	..	36,22,000	75,99,500	..
8½ % Government Paper ..	12,88,500	15,30,200	..	..	1,12,300	29,31,000	1,01,95,800
3 % Government Paper ..	..	..	..	..	200	200	..
Total (A) B.G.	1,06,76,900	1,69,51,800	20,21,000	3,01,80,000	78,69,200	6,76,98,900	3,30,24,000
(B) Other Investments.							
8 % Singareni Collieries Debentures ..	..	..	16,50,000	..	..	16,50,000	..
Shahabad Cement Co. Shares ..	..	..	6,00,000	..	..	6,00,000	..
Tata Power and Hydro-Electric Power Supply Shares ..	..	..	..	..	1,25,000	1,25,000	..
Osman Shahi Mills Debentures ..	..	..	11,00,000	..	..	11,00,000	..
Eastern Federal Ins Co., Shares ..	..	..	1,00,000	..	..	1,00,000	..
Total (B) B.G.	..	..	34,50,000	..	1,25,000	35,75,000	..
(C) Sterling Investments.							
Mining Shares £ = B.G. ..	..	..	45,000	..	..	45,000	..
	..	..	6,00,000	..	..	6,00,000	..
Total A, B & C. B.G.*	1,06,76,900	1,69,51,800	60,71,000	3,01,80,000	79,94,200	7,18,73,900	3,30,24,000
(D) O S.							
Deccan Glass Factory Shares ..	..	..	30,000	..	..	30,000	O.S. Rs.
Tobacco Co. Shares..	..	..	1,00,000	..	..	1,00,000	3,50,35,633
II—Cash.							
B.G. in Banks† ..	..	..	..	..	..	..	..
O.S. † ..	13,19,000	27,49,000	2,58,000	6,52,000	..	49,78,000	7,28,34,682
Total I & II O.S.	1,37,75,383	2,25,26,100	74,70,833	3,58,62,000	93,26,567	8,89,60,883	10,78,70,315
III—Expected ‡ O.S. ..							
	2,33,000	21,84,000	2,20,000	..	..	25,37,000	..
Grand Total O.S. ..	1,40,08,383	2,47,10,100	76,90,833	3,58,62,000	93,26,567	9,15,97,883	10,78,70,315

* Actually at present. † According to Revised Estimates for 1342 F.
‡ According to Budget Estimates for 1343 F.

Mint Bullion Balances on 9th Shahrewar, 1342 F.
15th July, 1933.

Particulars	Weight in Tolas	
	Pure	Standardised
Gold	60·87	901·72
Silver	39,403·90	10,51,521·88
Copper	7,31,054·50	..
Tin	2,11,762·00	..
Zinc	66,345·90	..
Bronze .. ..	..	88,85,234·78
Nickel	11,58,600·00	6,89,505·23

DEPARTMENTAL BALANCES 1341 FASLI

Major Heads	Salaries and Allowances	T. A. and Tour charges	Contingencies and Special charges	Receipts	Rents and Repairs	Works	Reserve	Total
1	2	3	4	5	6	7	8	9
1. Land Revenue	16,160	18,813	46,281	7,976	15,230	..	20,586	1,08,594
2. Forests	321	24,834	11,975	..	4,763	94,337	..	1,36,230
3. Customs	8,968	36,750	43,926	..	25,006	..	2,425	1,12,075
4-A. Excise	687	35,959	38,190	..	3,018	..	1,772	79,626
4-B. Opium and Ganja								
5-A. Stamps .. .. .	..	2,284	36,131	..	958	..	20,505	59,878
5-B. Registration								
6. Mines	600	1,832	1,030	..	..	..	19,850	23,312
9. Mint	3,358	74	38,309	..	3,479	..	1,475	46,695
10. Paper Currency .. .. .	..	..	52,038	..	..	..	..	52,038
12. Post-office .. .. .	..	1,937	20,218	..	1,465	..	..	23,620
14. General Administration	446	31,886	19,812	39,148	13,978	..	19,754	1,25,024
15. Political charges	10,032	2,020	8,538	3,573	761	..	3,196	11,044
17. Life Insurance .. .. .	..	50	5,186	156	50	..	..	5,342
19. Military	1,68,238	4,721	1,58,207	2,804	7,021	19,975	1,19,480	4,40,496
20. Courts	5,300	5,040	..	55,206	1,113	..	..	66,659
21. Jails	861	1,041	9,852	..	6,987	..	1,774	20,015
22. Police	26,676	73,469	28,968	16,758	1,492	..	..	1,47,363
23. Education	1,56,058	16,339	3,76,985	71,884	4,396	..	5,99,696	12,25,358
24. Medicine	1,462	20,269	1,08,894	24,744	3,787	..	2,56,881	4,16,037
25. Religious	4,414	2,122	20,660	7,237	3,807	..	37,595	68,221
26. Agriculture	14,831	..	90,910	6,438	3,180	..	3,00,165	4,15,524
27. Veterinary	4,507	8,820	17,412	8,067	9,214	..	37,920	85,940
28. Co-operative	285	6,302	12,492	..	3,347	..	26,156	48,582
29. Miscellaneous and Minor Depts.	55	1,470	12,031	480	6,607	..	15,253	21,722
30. Municipalities and Public Impts.	1,873	486	3,293	7,184	..	2,42,079	..	2,29,243
31. Buildings and Communications	19,159	..	..	8,42,659	4,055	17,73,390	..	21,39,263
32. Irrigation .. .. .	..	..	..	..	749	4,73,183	..	4,73,932
33. Railways .. .. .	..	..	..	..	..	..	1,437	1,437
34. Electricity .. .. .	..	1,454	2,262	..	..	..	..	3,716
36. Printing .. .. .	..	..	..	..	..	..	..	..
38. Industrial	8,325	2,986	44,806	19,203	1,714	..	50,510	89,138
41-B. Reserve for Re-organization .. .. .	..	..	..	..	..	..	3,29,350	3,29,350
Grand Total ..	4,47,116	3,00,458	11,91,330	5,58,199	1,05,249	20,78,856	12,07,080	58,88,288

x

**Speech of 'the Hon'ble Sir Alexander Stow, K.C.I.E.,
O.B.E., I.C.S., Finance Member, introducing the
budget estimates of the Punjab for the year
1930-31 in the Punjab Legislative Council.**

WHEN the budget was introduced last year, it may be remembered that I laid no stress on any expectations which might be formed of prosperous harvests, and confined myself to the hope that the return of more favourable conditions might not be long delayed. I regret to say that even this modest, and not unreasonable aspiration has remained unrealized. It is true that in parts of the province harvests have been more favourable than in the two preceding years. But the tests applied by nature to the handiwork of man and to the financial arrangements of this province during 1929-30 have been more than usually severe. We have discovered a hidden meaning in the old proverb, "it never rains but it pours." Of the usual interpretation of this adage, that is to say, "misfortunes never come singly," we had full experience. But for us the saying contained a literal truth; it certainly never rained in the south-east districts, but it poured in the north and west. Drought and floods, to say nothing of locusts, have combined to prolong the series of lean years which the province has had to endure since the close of 1927.

Before reviewing the financial history of 1928-29, the final adjustments for the current year and the proposals for 1930-31, I would draw attention to the heavy and intricate labour involved in the constant revision of financial arrangements necessitated by the vicissitudes of the season which I shall presently describe. Last year a member of the House, who is no longer with us, in the general discussion on the budget appeared to think that the main work of those concerned with the preparation of the budget lay in arithmetical calculation and in seeing that there was no flaw in the application of the rules of addition and subtraction. Other members, more especially those who have worked in the Public Accounts Committee of this Council and in the Standing Finance Committee, know what constant care and forethought is required on the part of the Finance Department in order that the resources of the treasury may be made available in the most profitable way and at the most propitious moment. They will, I am sure, join with me in full appreciation of the courage and resource displayed by Mr. Penny, the Finance Secretary, and the staff of the Finance Department in fighting their rearguard action against the slings and arrows of outrageous fortune. Any success in this encounter (and, looked at from many points of view, the success has been considerable), is due to them, and to the loyal co-operation of all—Members, Ministers, Heads of Departments and those working under them—in effecting economies without which it was impossible to meet the ever-varying situation.

From the final accounts for 1928-29 we may learn how the exercise of economy can help us in the difficulties caused by dwindling receipts and the rise of inevitable expenditure. The year was exceptionally trying; but, when the accounts were finally closed, the balance was 2 lakhs better than in the revised estimate laid before the Council in the budget session.

The disappointments of a profitless wheat crop in rabi 1928, and disastrous floods and partial cotton failure in the following kharif, are reflected in the successive diminution of the expected receipts from a budget figure of 1122 lakhs to a revised estimate of 1065 lakhs and a final account of 1043 lakhs. In addition to the losses under Land Revenue and abiana due to the seasons, Excise receipts were unexpectedly disappointing, owing mainly to the deduction of large credits to other administrations, while Stamps—a head from which an unforeseen surplus has often been obtained—showed an unwelcome decrease of 2 lakhs on the revised estimate. The heads Forests, Interest, Jails and Education all showed decreases of a lakh or more, while Extraordinary Receipts were nearly 14 lakhs below the revised estimate, a disappointment which reflects the failure to recover instalments of the purchase price of land.

To meet this decrease in revenue, disbursements were cut down from 1169 lakhs, the budget figure, to 1130 lakhs in the revised estimate, and diminished again in the final account to 1101 lakhs. But the last figure was only obtained by omitting from the expenditure side the 15 lakhs which the framers of the budget in 1928-29 intended to transfer to the Revenue Reserve Fund and by rigid economy in all departments. Practically every expenditure head of account shows an actual expenditure below the revised estimate. Land Revenue, Forests, Agriculture, Public Health, Police, Education (Reserved) and Stationery and Printing show diminished disbursements to the extent of 1 to 2 lakhs apiece; under each of the heads Excise, General Administration, Jails and Medical the decrease in expenditure amounted to more than 2 lakhs, under Pensions to over 3 lakhs and under Education (Transferred) to more than 4 lakhs. These figures represent, for the most part, the abandonment of what is considered desirable in departmental working as opposed to bare essentials which must perforce be retained. As I cannot too often emphasize, this Council has reason to be grateful to the indefatigable and successful efforts of Members, Ministers and Heads of Departments to reduce expenditure to a minimum consistent with efficiency.

Let us now turn to the revenue account for the current year. It might well have been hoped that the province had, for the time at all events, completed the tale of disasters by flood and field. The rabi harvest of 1929, except in the south-eastern districts, was on the whole satisfactory, and in the

tracts inundated by the floods of the previous year exceptionally good. The greater part of the province—again with the painful exception of the south-eastern districts—received rainfall during July and August which was not markedly below the average. But the caprice of the elements was not to be denied. On the 25th July unprecedented rainfall in the Baluchistan hills reduced the plains of Dera Ghazi Khan to a swamp, and practically obliterated the system of inundation canals. The bursting of the Shyok dam on the 17th August caused an exceedingly high flood-level in the Indus, but direct damage from this incident was small. Worse was to follow. At the end of August three or four days of torrential rain in the mountain ranges from Gilgit to Peshawar and from Ladakh to Jammu, combined with heavy rainfall on the plains, caused the waters of the Indus, Jhelum and Chenab rivers to rise to levels overtopping all previous records. The damage caused by these floods of the 28th to 31st August and by the heavy rainfall was colossal. The districts bordering on the Indus, Jhelum and Chenab rivers, especially Muzaffargarh, Shahpur, Jhang, Mianwali, Multan, Gujrat and Dera Ghazi Khan, suffered extraordinary losses in cattle, houses and in grain. The grain of the rabi harvest of 1929, an exceptionally good one in these tracts, had been stored in the hope of a rise in prices. Not only were these stores in many cases swept away or rendered unfit for consumption, but the kharif crop, of which much was expected, was entirely destroyed. The toil of laborious months, the profits of one harvest and the promise of another disappeared in a few hours. In Muzaffargarh over 100 hamlets are reported to have been entirely destroyed, in Shahpur 70 and in Jhelum more than 20. Muzaffargarh is stated to have lost over 7,000 head of cattle and Dera Ghazi Khan nearly 4,000. In Muzaffargarh, Shahpur and Jhelum the loss in grain is estimated as between 40 to 50 thousand maunds for each district, with a corresponding destruction of *bhusa*.

The effect of these floods on Government property was calamitous to a degree. Not only have the actual damage and cost of repairs to headworks, weirs, regulators and other canal works to be reckoned with, but the loss by crop failure due to the breakdown of irrigation on important branches has also to be taken into account. In addition to the loss to irrigation works, the cost of replacing and repairing roads, bridges, schools, hospitals, police stations and other Government buildings is a most serious item of expenditure.

The culmination of this disastrous chronicle came in September, when extensive damage was caused to the Islam weir, necessitating further expenditure on that weir and also on the Panjnad Works.

In contrast to the deluge with which the north-western districts were afflicted, the Ambala Division remained, as for months previously, a victim to severe drought, the effects of

which, though somewhat mitigated by recent showers, have not yet been dispelled. Continuous famine relief measures have been necessitated in two districts of this division for many months past.

The financial effect of these cumulative disasters has made itself felt in every direction. The revenue account receipts are sadly reduced. The suspension, remission and short collection of fixed and fluctuating land revenue owing to the floods at one end of the province and the drought at the other, combined with the reduction of water-rate collections in consequence of the failure of certain damaged irrigation channels to work at their fullest capacity, could not fail to have an adverse effect on receipts. At the same time, we have to face a shortage of 12½ lakhs under Excise, chiefly due to diminished fees for licenses and still-head duty, and a reduction in the amount accruing to this province from the income-tax collections of the central Government. It is hardly surprising that the revenue account receipts should have dropped from 1149 lakhs in the original budget to 1064 lakhs in the present revised estimate. Even this figure is only arrived at by including in receipts a sum of 15 lakhs which it is proposed to transfer from the Revenue Reserve Fund in order that the loss of revenue may be to some extent counterbalanced.

On the expenditure side in the revenue account, leaving out unexpected additional charges to capital heads, repairs to irrigation works damaged by floods and heavy rainfall are estimated to have cost 28 lakhs in the current year and to cost a further sum of 24 lakhs in the year 1930-31. The corresponding estimates for repairs to buildings and roads in charge of the Public Works Department amount to 8 lakhs in the current year and for 1930-31 to 4 lakhs. These heavy charges have been partly met during the current year by the postponement of works in progress to the extent of 6 lakhs in the Irrigation Department and 6 lakhs in the Buildings and Roads Branch, while minor savings have been possible in other departments. These economies were effected with a thoroughness and promptitude worthy of all praise. It should be noted, however, that curtailment of expenditure has not been allowed to affect materially the programme laid down for the prevention of water-logging and the reclamation of water-logged lands. By these economies and by refraining from the transfer of 5 lakhs to the Revenue Reserve Fund it has been possible to keep the expenditure in the revenue account at 1130 lakhs, or only 11 lakhs in excess of the original budget.

The revised estimate for capital disbursements shows 154 lakhs of expenditure, that is to say, the same as the budget figure, a saving under the Hydro-Electric Project being set off against an increase under Irrigation and Commutation of Pensions.

At the same time, the realizations of Extraordinary Receipts have been not less disappointing than last year, and are now expected to reach only 73 lakhs as against 105 lakhs budgetted for in March 1929.

The population of the flooded areas, in addition to the assistance they have received from the Red Cross Fund and the Indian Peoples' Famine Trust, have had to be supplied with free grants from the famine fund and liberal takkavi advances for the purchase of bullocks and seed, while similar aid has been necessary in the drought-afflicted districts of the Ambala Division. The expenditure from the provincial loan and Advance Account has now grown from the 45 lakhs anticipated when the budget was framed to 80 lakhs in the present revised estimate.

In order to avoid closing the year with a minus balance, it has been necessary to increase our borrowing from 140 lakhs to 200 lakhs. With this assistance we should end the current year with a balance on all accounts of 20 lakhs, of which 18 lakhs will be in the Famine Relief Fund. I would draw attention to this attenuated margin of safety, and enter a warning that any excess expenditure or further depletion of revenue may result in an overdraft which the Government of India are not likely to regard with equanimity.

After hearing the description I have just given of the calamities which this province has been called upon to endure in the course of the past few months, to say nothing of the preceding series of unsatisfactory harvests, he would be an optimist indeed who could anticipate in the coming year any extensive programme of development or an uninterrupted continuance of progress on lines laid down in more prosperous conditions. Our task at present is, by economy in every direction, to prevent the complete depletion of our resources and to avoid an accumulation of debt which may hamper the province in future years. Unfortunately, an examination of our probable revenue receipts in the coming year has shown that they are not likely to exceed 1095 lakhs, a figure 55 lakhs less than the original estimate for the current year. One reason for the falling off is the necessity for flood repairs which reduces the net figure of Irrigation receipts by some 24 lakhs; another, the reduction of Land Revenue by some 10 lakhs in consequence of the application of the principles of the new Act to settlements started since 1922; another, the diminution of Excise receipts to which I have already alluded. It has, therefore, been necessary again to make all possible economies on the expenditure side in the hope of balancing the budget. All departments have been affected by this painful process, all the more painful from the large increases in establishment and other charges that have been sanctioned in the last few years and grow imperceptibly as the years pass, but the chief sufferer has been head "41—Civil

Works" in which it has been necessary to effect a saving of 19 lakhs by omitting projects already approved by Council, but not yet actually started. In this way it has been possible to provide for new expenditure, which, though it amounts to as much as 47 lakhs in the revenue section of the account, includes only a very small amount which can be called "new" in the true sense of the word. The bulk of this sum represents the continuance of certain temporary establishments and provision for minor works and tools and plant under the head Irrigation; and the only head under which any substantial advance is being made is Education which will receive an additional 5½ lakhs for grants for Primary Education besides a few smaller sums for other purposes. The curtailment of new programmes in the sphere of the departments classed as "beneficent" may evoke the criticism previously heard in some quarters, namely, that the beneficent departments starve, while other departments of Government maintain, if not increase, their expenditure. But a comparison of the budget figures for expenditure in statement B prefixed to the budget with those of last year shows that the reverse is the case. The expenditure on beneficent departments, that is to say, Education, Medical, Public Health, Agriculture and Industries, is this year only 3 lakhs less than that on Civil Administration, Administration of Justice, Jails and Police. The expenditure budgetted for Civil Administration is actually 5 lakhs less than the corresponding estimate of last year, while, on the other hand, next year's expenditure on beneficent departments is estimated as 12 lakhs more than that for 1929-30, and the bulk of this increase goes to Education. Under the heads Medical, Public Health and Agriculture there is no such marked advance. But, although the pace is retarded, some advance has nevertheless been possible. To the regret of all those interested in the development of communications it has been found impossible to continue during the coming year the programme of road construction in which so much progress has been made. It is true that the motor vehicle has always outrun road construction, and makes its own way to its destination, road or no road. Such achievements, however, though interesting as tests of motor machinery and the driver's courage, carry us little further towards the ultimate solution of those transport problems with which an agricultural province is so intimately concerned. But, after mature consideration, it was considered advisable, especially in a year of limited resources, to confine the activities of the Buildings and Roads Branch to the maintenance of existing roads, rather than to the construction of new mileage. The proposed expenditure for 1930-31 under the head "41—Civil Works" is 20 lakhs less than was provided in the original budget for 1929-30, and the provision for Communications has suffered severely.

A reference to the budget figures will show that expenditure in the revenue account is expected to amount to 1122 lakhs, or 27 lakhs more than revenue receipts. But, when we remember that special flood repairs in the budget year will cost 28 lakhs, we may claim that to all intents and purposes we have just balanced our budget. But the difficulty with which this result has been attained shows that the years of affluence produced by the remission of provincial contributions are past, and suggests that further difficulties await us in the future.

It is usual to give some account of our main capital undertakings, the Sutlej Valley Project and the Mandi Hydro-Electric Scheme.

In regard to the first, orders of the Government of India, to the effect that pensionary charges were to be treated as direct charges after the 31st of March 1926, necessitated a formal revision of the project estimate. The revised estimate as sanctioned by the Secretary of State in April 1929 now stands at approximately 2332 lakhs for total direct charges, of which this Council is concerned with 987 lakhs and Indian States with the remainder. The estimated expenditure met from Punjab revenues up to the end of 1929-30 is approximately 865 lakhs.

The outstanding event of the year 1929-30 was the accident to the weir at Islam. The causes of this failure have been investigated by a committee of expert engineers from outside this province. They have recorded their definite opinion, which has been published, that the damage was due to a retrogression of river-levels far in excess of anything which might reasonably have been expected when the designs were prepared.

The capital expenditure in 1929-30 provided by the Punjab Government amounted to 75½ lakhs. Of this 11 lakhs was spent on the Panjnad Weir and the remainder on the construction of distributaries, water-courses and works connected with the main canals and branches, such as bridges, residential and other buildings and plantations.

The budget provision of 27½ lakhs' expenditure during 1930-31 provides for the construction of distributaries and water-courses. But the main item of expenditure concerns the alteration in the design of the Panjnad Weir to meet the feature of retrogression of levels to which I have previously referred. This weir should have been completed in 1929-30, but, owing to certain apprehensions caused by the recent abnormal floods it has become necessary to enlarge the waterway, with the result that completion is postponed for another year.

The final administrative approval to the Mandi Hydro-Electric Scheme stood at 438 lakhs, inclusive of interest accruing during construction. As assessed by the Financial

Adviser in February 1929, the project, including interest, was estimated to cost between 540 and 550 lakhs. Since the original administrative approval was given, several of the sub-heads of the project have been revised, and the figure, which has up to date received administrative approval, stands at 468 lakhs. From recent information received in the administrative department, however, it is expected that the latter figure, and even the Financial Adviser's assessment, will be exceeded.

The estimated expenditure up to the end of 1929-30 is 147 lakhs and for 1930-31 a figure of 101 lakhs has been entered in the budget. These figures do not include expenditure on the Lyallpur Electrification and Amritsar Electric Supply Schemes; as these are regarded as separate undertakings. In the main work the tunnel, which is an outstanding item of expenditure, is being driven from four faces. The two pipe tunnels will be completed, so far as excavation goes, before the end of the current financial year. In addition to these tunnel headings, the sinking of the surge shaft has been in progress throughout the year and is now complete. Following excavation, the lining of the tunnel has already been begun on the north heading. In the Uhl Valley excavation of the diurnal storage reservoir is making good progress, and this work should be completed during the coming financial year. In addition to this excavation and other preliminary work, the construction of the decantation chambers and stilling ponds has been begun. On the Jogindernagar side of the hill the excavation of the track to accommodate the main penstock pipes is nearly completed, and the foundations of the power-house have also been excavated. During 1930-31 the principal work will be the excavation and lining of the tunnel. The construction of head-works in the Uhl Valley will also be taken in hand, and it is hoped that most of this work will be completed before the end of the coming financial year. On the south side the construction of pipe anchors and supports will be pushed forward with a view to the erection of the penstock pipes. The contract for the transmission system has now been placed, and there will be considerable expenditure on the purchase of towers and conductors, and probably also on a portion of the sub-station equipment. It is also proposed to commence work on the building of the sub-stations.

The necessity for borrowing to meet productive capital expenditure in the last two years gives more than usual importance to this subject. For a detailed account I would refer you to Mr. Penny's memorandum. For present purposes the position may be thus summarized. In 1928-29 the original intention was to borrow 40 lakhs from the Provincial Loans Fund, the remaining sum necessary to meet capital expenditure being provided by Extraordinary Receipts. While there is no doubt as to the ultimate realization of the bulk of the amount due under the head Extraordinary Receipts, the

estimate of realizations year by year is extremely difficult. The budget estimate of 105 lakhs for Extraordinary Receipts in 1929-30 dwindled to 73 lakhs when the revised estimate was prepared. At the same time, capital expenditure, owing to the unusually rapid progress of construction, expanded unexpectedly, and large sums were required for takkavi loans, with the result that borrowings from the Provincial Loans Fund had to be increased to 140 lakhs. Taught by the experience of 1928-29, we budgetted this year for another loan of 140 lakhs, and expected that this, combined with Extraordinary Receipts, would enable us to meet capital expenditure and provincial loan requirements. But, though the revised estimate of capital expenditure in the present year shows no increase over the original estimate, there has been an exceptionally keen demand for takkavi loans to assist the cultivators to repair the havoc wrought by floods at one end of the province and by drought at the other. At the same time, the realization of Extraordinary Receipts has again proved disappointing. It has therefore been necessary to ask the Government of India for a supplementary loan of 60 lakhs, and even this will leave 12 lakhs of expenditure to be met temporarily from revenue. In this way we should be able to avoid a minus balance on all accounts (excluding the Famine Relief Fund and the Depreciation Reserve Fund) at the close of this financial year. We are constrained to extract what consolation we may from the fact that we are only asking for a supplementary loan of 60 lakhs this year as against a crore in 1928-29.

For the year 1930-31 it is proposed to ask the Government of India for a loan of 150 lakhs to provide for capital expenditure and takkavi loans. The balance will be met from Extraordinary Receipts which will be sufficient to meet some additional capital expenditure and increased demands for takkavi loans.

It is well to call attention to the rapid growth of expenditure under the head "Reduction of Debt," and to bear in mind that loans once taken have to be repaid. In 1927-28 the expenditure under this head was only 2 lakhs, in 1928-29 it had risen to 3½ lakhs and has again increased to 6½ lakhs in the present revised estimate. For 1930-31 the figure is 9½ lakhs, which will of course be increased again in 1931-32 by the loans which it is proposed to take in the coming year. In view of the growing burden, it is fortunate that capital expenditure can be met to a large extent from Extraordinary Receipts and is taken for projects which in the main are clearly remunerative and revenue earning assets to the province.

The Provincial Loans Account, hampered as it is by the suddenness of demands in aid of agricultural distress, and by the extreme improbability of complete recoveries, is difficult to forecast with any degree of accuracy. Demands for

takkavi loans in 1930-31 are estimated at 40 lakhs, and recoveries, if favoured by climatic conditions, should go far to meet these advances. The budget figure in this account provides 8 lakhs for loans to Co-operative Societies, and 4½ lakhs for loans to Local Bodies.

The balance in the Famine Relief Fund at the end of 1930-31 is estimated at 19 lakhs, while the Revenue Reserve Fund will have some 10 lakhs.

The budget for 1930-31 is expected to close with a balance on all accounts of 62 lakhs. The Revenue Reserve Fund, the Depreciation Fund and the Famine Relief Fund will provide 30 lakhs. Extraordinary Receipts not yet used to meet capital expenditure will account for another 55 lakhs, while the revenue account will show a deficit of 23 lakhs. Partly by unfavourable seasons, partly by heavy and inevitable recurring expenditure and an inelastic revenue we are thrust back to the position of 1924 when balances were only maintained by Extraordinary Receipts.

The budget for 1930-31 taken as a whole has thus been balanced, but only by omitting from it a number of works already approved by the Council, and by drawing on Extraordinary Receipts to assist the Revenue Account. There is doubtless this year a very sufficient reason for this unsatisfactory result. It is to be hoped that it will be long before the province is called upon again to endure the double stroke of flood and famine. But a province dependent on agriculture is also dependent on the climate, and must be prepared for cycles of misfortune as well as cycles of prosperity. Is the Punjab so prepared? To the regret of all it is impossible to give a ready answer in the affirmative. Yet on this preparedness depend all the schemes for improvement in the future, and even the full realization of some of those on which the province has already embarked. For three successive years the revenue account has shown an excess of expenditure over receipts. Unless schemes for progress and development already approved by this Council are to be held in abeyance, there is no prospect of arresting the growth of expenditure. At the same time, an examination of revenue receipts, even after making allowance for any increase which may accrue from more prosperous seasons, reveals no certain indication of expansion. Land revenue assessments have been permanently reduced by at least 10 lakhs, while Excise income has shown for the last two years a downward tendency, which may or may not be permanent, but at all events introduces an element of uncertainty fatal to confidence.

I would commend to the consideration of all the old maxim "no advance without security," a saying capable of more than one interpretation. The first which I would emphasize is the necessity for security, for the building up of reserves against the evil day of violent fluctuation. With

these reserves disappointments in revenue receipts can be faced, and assistance obtained in shape of loans. In the second place, advance in the direction of education, health, agriculture, industries or communications must rest on a sure foundation of the power to finance it in future. Expanding expenditure cannot be met by stationary or receding revenues. This is the bare truth with which this province is faced. For such a difficulty retrenchment is at best a temporary palliative, and I trust that I have made it clear that during the last two years the most strenuous efforts have been made in this direction. I can give the assurance that these efforts will continue, but that is not sufficient. This Council has never shown itself backward in doing battle with the forces of ignorance and disease and in promoting the development of the province, and we all wish the latter to continue. But if further progress is to be made, indeed if ground gained is not to be lost, it must be consolidated on the sure basis of visible resources, or more resources must be made available. I have every confidence that the courage and determination to make such provision for the welfare of the Punjab will not be found wanting either now or in the future.

I beg to introduce to the Council the budget for 1930-31.

PART A.

Memorandum on the Budget of 1930-31.

WAYS AND MEANS.

1. In the memorandum on the budget for 1929-30 attention was drawn to the fact that it was the first to omit altogether the provision for a contribution from Provincial to Central revenues which the Meston Settlement temporarily involved, and that it could on that ground claim to exhibit the effect of that Settlement more clearly than its predecessors. It had a further claim to interest in that the failure of revenue in 1928-29 illustrated the periodic misfortunes to which an agricultural province is exposed, and so rounded off the series beginning with the disastrous year 1921-22. The outstanding features of the budget for 1930-31 are very similar. It is the tenth since the initiation of the Reforms. It shows in the revised estimates for 1929-30 the effects of another climatic misfortune,—the floods of August 1929—which, if of exceptional magnitude, is but another if outstanding example of dangers which must be expected to recur and renders the series of years since 1920 still more typical. Further, the figures for 1930-31 make it plain that the temporary affluence which the remission of the Provincial Contribution involved has come to an end, and represent perhaps more accurately than any of their predecessors the real financial position of the province. It will be necessary to return to this last point later. At the moment it is only necessary to bear these general tendencies in mind in reviewing the fortunes of previous years and the probable requirements of the year before us.

2. On page 2 will be found a *pro formâ* account of revenues and receipts since 1920. The form is the same as in last year's Memo. and is already familiar to the Council.

The Revenue Account.

It will be remembered that it took 4 years to convert the early minus balance in the Revenue Account into a plus balance, and that this was effected in the singularly prosperous year 1925-26. That year ended with the comfortable balance of 104 lakhs, largely due, however, to the revenue loan of 59 lakhs taken in 1922-23. In the next 2 years the remission of Provincial Contributions enabled adequate balances to be maintained and even slightly increased in spite of large increases in expenditure. In 1928-29, however, the grave failure of the *rabi* harvest and partial failure of the cotton crop caused a loss of revenue which, when the estimates were revised this time last year, was expected to reduce the balance in the revenue account to only 63 lakhs. The actual figures now available show that though receipts were less than was expected there was an even greater saving on the expenditure side and the final balance stood at 70 lakhs. When the current year's budget was framed, emphasis was laid on the importance of maintaining a substantial balance to meet the requirements of the first few months of the year when little revenue is collected, and the budget as presented to Council provided for a surplus on the year's working of 31 lakhs which would raise the closing balance to 94 lakhs. It was, however, recognised that grants for anti-waterlogging schemes would be needed in the early part of the year and these were in due course voted. These and a few other supplementary grants of an urgent nature would have reduced the closing balance from 94 to 74 lakhs. Hardly had these grants been voted when heavy rain in the western Punjab and Kashmir caused unprecedented floods in the Indus and Jhelum rivers and less extensive but nevertheless serious floods in the Chenab, and in its November session the Council found it necessary to vote large sums to repair damage to roads, bridges and canals. The result is that the modified grant showed an excess of expenditure over receipts of 20 lakhs and a reduction in the closing balance at the end of the year to 50 lakhs. Since then the estimates both of receipts and expenditure have been revised. Allowance has had to be made for certain heavy losses of revenue and for the necessity of a few supplementary grants. It has been found impossible to make the transfer of 5 lakhs to the Revenue Reserve Fund for which provision was made in the budget; on the contrary it has been decided to transfer 15 lakhs from the Fund to the Revenue Account. The net result is an excess of expenditure over receipts of 66 lakhs and a closing balance of only 4 lakhs.

Pro-forma Account showing the financial position of the Punjab Government under the various sections of accounts from the year 1921-22 to the year 1930-31.

(In lakhs of rupees.)

Year.	REVENUE ACCOUNT.				EXTRAORDINARY RECEIPTS.		CAPITAL ACCOUNT.				PROVINCIAL LOAN ACCOUNT.				Total deficit under Capital and Provincial Loans, columns 11 and 15.	Amount by which column 7 exceeds (+) or falls short of (-) column 16.	FAMINE RELIEF, SINKING, DEPRECIATION AND REVENUE RESERVE FUNDS.							Total balance on all Accounts.
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Receipts.	Total amount.	Loans for Cap Rev Works.	Disbursements.	Deficit or surplus of the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.			Famine Relief Fund (balance).	Sinking Fund (balance).	Depreciation Fund (balance).	Revenue Reserve Fund.			Total balance in all Funds.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Opening balance				66		1,27								-52	-52	+75								1,98
1921-22 (Accounts)	8,64	10,69	-2,05	-1,39	38	1,60		19	-19	-19	14	63	-49	-1,01	-1,20	+40								+1,00
1922-23	10,33	10,61	-18	-1,67	30	1,90	72	94	-22	-41	42	23	+19	-82	-1,23	+67	4						4	+96
1923-24	10,22	9,79	+43	-1,24	69	2,59	1,92	1,49	+43	+2	21	11	+10	-72	-70	+1,80	7						7	72
1924-25	10,86	9,71	+1,15	-9	68	3,27		1,06	-1,06	-1,04	18	30	-12	-84	-1,88	+1,39	10½	½					11	1,41
1925-26	11,79	10,26	+1,13	+1,04	1,29	4,55	73	1,88	-1,15	-2,19	15	18	-3	-87	-3,06	+1,49	14	1					15	2,63
1926-27	(a) 10,87	(b) 10,81	+2	+1,06	84	5,89	16	2,25	-2,09	-4,28	25	21	+4	-83	-5,11	+29	14	½		20	10	10	24½	1,59
1927-28	10,90	(c) 10,68	+22	+1,28	1,16	6,56	32	2,07	-1,75	-6,03	18	31	-13	-96	-6,99	-44	22		½	15	1½	23½	46	1,30
1928-29 (Budget Estimate)	11,22	(c) 11,69	-47	+79	1,52	8,31	40	1,81	-1,41	-7,44	17	38	-21	-1,18	-8,62	-31	19½		½	15		40	60	1,08
1928-29 (Revised Estimate)	10,65	11,30	-65	+63	86	7,41	1,40	2,12	-72	-6,75	18	66	-48	-1,44	-8,19	-78	21		1	½		24	16	80
1928-29 (Accounts)	10,43	11,01	-58	+70	72	7,27	1,40	2,12	-72	-6,75	18	58	-40	-1,36	-8,11	-54	21		1	½		24	46	32
1929-30 (Budget Estimate)	11,50	(d) 11,19	+31	+94	1,05	8,46	1,40	1,54	-14	-6,59	33	45	-12	-1,56	-8,45	+1	20		1	5		29	50	1,45
1929-30 (Modified Grant)	11,13	(d) 11,33	-20	+50	1,05	8,32	1,40	1,56	-16	-6,91	33	55	-52	-1,88	-8,79	-47	20		1	5		29	50	53
1929-30 (Revised Estimate)	(e) 10,64	11,30	-66	+4	73	8,00	2,10	1,54	+46	-6,29	33	80	-47	-1,83	-8,12	-12	18		½		15	9½	28	20
1930-31 (Budget Estimate)	10,95	11,22	-27	-23	87	8,87	1,50	1,73	-23	-6,52	43	40	+3	-1,80	-8,32	+55	19		1			10	30	62

* On taking over the Provincial Loan Account in 1921-22, the local Government paid to the Government of India the amount of outstanding loans which on recovery from borrowers will be credited to Provincial Funds.

† This deficit of 1 crore was treated as a loan which was repaid in 1923-24.

‡ Includes a revenue loan of 60 lakhs.

§ Includes 2 lakhs on account of nominal value of public debt discharged for which *per contra* credit has been given by the Accountant-General under Deposit Section in the accounts for the year 1927-28.

|| Is made up of loan of 80 lakhs and 2 lakhs on account of credit given by the Accountant-General in the accounts for the year 1927-28 under Miscellaneous Government Accounts.

(a) Includes 10 lakhs transferred from Revenue Reserve Fund.

(b) Includes 20 lakhs transferred to Revenue Reserve Fund.

(c) Includes 15 lakhs in each year for transfer to Revenue Reserve Fund.

(d) Includes 5 lakhs for transfer to the Revenue Reserve Fund.

(e) Includes 15 lakhs transferred from the Revenue Reserve Fund.

With so small an opening balance a cautious budget is required in 1930-31, but even without any transfer to the Revenue Reserve Fund it has not been found possible to balance the budget which shows an expected revenue of 10,95 lakhs and expected expenditure of 11,22 lakhs or a deficit on the year's working of 27 lakhs which will produce a closing balance of minus 23 lakhs. This unsatisfactory state of affairs is due partly to a falling off in receipt which stand at about the same figure as the actuals of 1927-28 and 1924-25, partly to the steady growth of recurring expenditure, partly to the completion of repairs consequent on last August's floods. The situation will be examined in greater detail later.

3. In the Finance and Revenue Accounts Extraordinary Receipts still figure in the Revenue Account, and it will be remembered that the main object of the *pro forma* account is to exhibit them separately in order that it may be clear that they are not being used to meet ordinary revenue expenditure. In the early years of the decade their effect was to maintain a small credit balance on all account, which but for their existence would have been a minus balance owing to the deficits in the ordinary revenue account. The principle was, however, soon established that they should be devoted to the avoidance of debt by meeting capital expenditure and Provincial Loans. This was all the more important because sales of colony land, which is the main item under this head, were unusually great from 1924 to 1927 and instalments of purchase price are indeed still being paid. Receipts have, however, belied expectations owing to the difficulty of collecting dues. In 1927-28 the budget estimate of 174 lakhs was reduced in the revised estimate to 140 lakhs, and actual receipts were 116 lakhs. In 1928-29 the budget estimates of 152 lakhs was reduced in the revised estimate to 86 lakhs and actual recoveries were only 72 lakhs. In the current year a more cautious budget estimate of 105 lakhs was made, but after the experience of the last two years it has been found necessary to reduce even this to 73 lakhs. Land auctions have recently been confined to the Nili Bar and even there it has been necessary to suspend them this year, so that though some auctions are contemplated in the Lower Bari Doab Canal Colony, receipts under this head are likely to decrease rapidly. For next year, however, an estimate of 87 lakhs should be safe enough.

4. The figures in the Capital Account show that in the first half of the decade the only loans taken were 72 lakhs borrowed from the Government of India in 1922-23, 192 lakhs raised in the open market in 6½ per cent. Punjab bonds in 1923-24, 89 lakhs raised in the open market in 5¾ per cent. Punjab bonds in 1925-26 and 1926-27, and 30 lakhs taken from the Provincial Loans Fund in 1927-28. The result was that out of the total capital expenditure of 988 lakhs only 385 lakhs were met by capital receipts and 603 lakhs had to be met outside the capital account. In the Provincial Loans Account advances exceeded recoveries by 96 lakhs : so the combined requirements of the two Accounts amounted to 699 lakhs. Extraordinary Receipts provided 655 lakhs, leaving a shortage of 44 lakhs which may be taken to have been temporarily borrowed from the Revenue Account. In the year 1928-29 it was originally expected that it would only be necessary to borrow a further 40 lakhs from the Provincial Loans Fund, the rest of the requirements being met from Extraordinary Receipts. In the event, however, capital expenditure proceeded faster than was expected, and there was an unusually keen demand for *taccavi* loans, while at the same time there was a serious shortage of Extraordinary Receipts. The result was that it was necessary to take a loan of 140 lakhs instead of 40 lakhs from the Provincial Loans Fund. The account figures for the year now show that even after this loan of 140 lakhs had been taken, the excess of expenditure over receipts in the Capital Account amounted to 675 lakhs, and the excess of advances over recoveries in the Provincial Loans Account to 136 lakhs with the result that 811 lakhs had to be found from Extraordinary Receipts. As the aggregate of Extraordinary Receipts only reached 727 lakhs, there was a shortage of 84 lakhs temporarily borrowed from other sections of the Account. In framing the ways and means proposals this time last year it was hoped that it would be possible to meet this shortage of 84 lakhs (then estimated at 78 lakhs) together with capital expenditure and Provincial loan requirements for the year 1929-30 partly from Extraordinary Receipts and partly from a loan of 140 lakhs, with the result that there would be no shortage at the end of the year. These hopes have

been falsified. The estimated capital expenditure still stands in the revised estimate at the budget figure of 154 lakhs, the demand for taccavi loans has again been unusually keen, so that the provision originally made, which was considerably above the requirements of previous normal years, has been largely exceeded, and the estimate of provincial loans has now risen from 45 to 80 lakhs. At the same time there is an expected shortage under Extraordinary Receipts. The original and revised estimates thus compare as follows:—

(Lakhs of rupees.)

	Original budget 1929-30.		Revised budget 1929-30.	
Due to Revenue Account on 1st April 1929	Rs.	Rs.	Rs.	Rs.
		78		84
Capital expenditure		1,54		1,54
Provincial loans		45		80
Less recoveries		33		33
		12		47
Total		2,44		2,85
To be met from loans		1,40		1,40
Balance to be met from Extraordi- nary Receipts		1,04		1,45
Probable Extraordinary Receipts ..		1,05		73
Excess or deficit		+ 1		—72

It will thus be seen that an extra 72 lakhs are required to meet the capital expenditure and provincial loans before the end of the current year. In view of the practical extinction of the balance in the Revenue Account it is not possible to fix more than 12 lakhs without borrowing, and it has been necessary to ask the Government of India for a supplementary loan of 60 lakhs, thus raising the year's borrowings from 140 to 200 lakhs. This sum will be just enough to obviate a minus balance on all accounts exclusive of the Famine Relief Fund at the close of the financial year. The history of the year 1929-30 has thus from the point of view of ways and means position been very much the same as that of 1928-29 except that the financial difficulties have been due not so much to bad harvests as to the extra expenditure necessitated by the floods. It is also fortunate that owing to the larger loans for which application was made originally and the more cautious estimate of Extraordinary Receipts the supplementary loan for which it has been necessary to ask is only 60 lakhs as against 1 crore last year.

For the year 1930-31 the position is as follows:—

	Lakhs. Rs.	Lakhs. Rs.
Balance due to other Accounts on 1st April 1930 ..		12
Capital Expenditure		1,73
Provincial loans	40	
Less recoveries	43	
		—3
		1,82
Extraordinary Receipts		87
Balance to be met from loans ..		95

In ordinary circumstances it would be possible to devote all the 87 lakhs of Extraordinary Receipts to capital expenditure and to limit borrowings to 95 lakhs, but in view of the extinction of the revenue balance it is essential that a substantial portion of Extraordinary Receipts should be in hand to meet supplementary demands for *taccavi* loans, possible excesses under capital expenditure, and even to come to the aid temporarily of the revenue account. It has been decided, therefore, to borrow 150 lakhs from the Provincial Loans Fund with the result that only 32 lakhs of Extraordinary Receipts will be required for Capital Expenditure and 55 lakhs will remain in hand (column 17 of *pro. formâ* Statement).

5. The accumulated balance in the Famine Relief Fund at the end of 1928-29 was 21 lakhs and as the rules allow assignments to it to be suspended when the balance exceeds 20 lakhs, no provision was made in the current year's budget for any such assignment. Owing, however, to the prevalence of scarcity conditions in parts of the Ambala Division throughout the year and to relief measures in the flooded areas in the western Punjab, expenditure on Famine Relief has considerably exceeded expectations and even when allowance is made for the receipt of interest, the balance at the close of the year will be little over 18 lakhs.* It will be necessary, therefore, to make the statutory provision of 2 lakhs in next year's budget, and if only $1\frac{1}{2}$ lakhs of this are spent and $\frac{1}{2}$ lakh is credited to the Fund, the balance at the close of the year will be 19 lakhs.

The balance in the Revenue Reserve Fund at the close of 1928-29 was 25 lakhs of which 1 lakh was held in Punjab bonds presented at auctions of Government land in the Nili Bar. For reasons given in the *mémo.* on the budget for the current year, provision was made for a transfer to the Fund of only 5 lakhs instead of the usual 15 or 20 lakhs. In view of the fact that the revised estimate shows a shortage of revenue of 93 lakhs as compared with the budget estimate (*Vide* paragraph 11 *infra*), it has been found impossible to make this transfer of 5 lakhs, and indeed it has been necessary to take 15 lakhs out of the Fund, to make good part of the loss. The balance on 31st March 1930 will thus be only 10 lakhs of which half a lakh will be in the form of Punjab bonds. It is not possible to budget for any transfer to the Fund in 1930-31.

6. This time last year it was expected that the closing balance on all accounts on the 31st March 1929 would be 30 lakhs, or only 8 lakhs in addition to the balances in the Famine Relief Fund and Depreciation Reserve Fund, and the additional loan of 1 crore, which was taken from the Provincial Loans Fund in consequence of the misfortunes of the year, was purposely put at this figure so as to produce this small credit balance and obviate either a minus balance which is not permitted by the Government of India or a substantial balance produced by needlessly heavy borrowing. The actual balance was 32 lakhs so that the Province has the satisfaction of knowing that borrowings and consequent interest charges were as low as it was reasonably possible to make them. When the budget for the current year was framed, it was hoped that the closing balance on 31st March 1930 would be 145 lakhs, though it was recognized that measures to combat waterlogging for which supplementary grants were to be presented in the course of the year would reduce this by about 20 lakhs. Owing to the misfortunes already outlined, the closing balance in the revised estimate would have been minus 40 lakhs, and it became necessary to ask for a supplementary loan from the Provincial Loans Fund to avoid this minus balance. The amount of this loan has been fixed at 60 lakhs which will produce a plus closing balance of 20 lakhs, 2 lakhs over the balances in the Famine Relief Fund. If the extent of the loss of revenue had been more accurately known at the time when the request for the loan had to be made, it would have been necessary to ask for rather more than 60 lakhs in order to allow a greater margin for error.

The budget for 1930-31 shows a closing balance on 31st March 1931 of 62 lakhs, of which 20 lakhs will be in the Famine Relief and Depreciation Reserve Funds, 10 in the Revenue Reserve Fund and 55 unspent Extraordinary Receipts, partially absorbed by a minus balance of 23 lakhs in the revenue account.

*Since this paragraph was written it has been found necessary to increase the Supplementary demand to be laid before Council in March, with the result that the closing balance in the Fund will be less than 18 lakhs.

THE YEAR 1928-29.

7. The accounts of the year 1928-29 which have now been closed compare as follows with the original and revised estimates :—

(Lakhs of rupees).

	Budget estimate (receipts) and modified grants (expenditure.)	Revised Estimate.	Actuals.	Difference between revised and actuals.	Net result on Provincial balances.
Revenue Account Receipts ..	11,22	10,65	10,43	—22	} +7
" " Expenditure..	11,69	11,30	11,01	—29	
Extraordinary receipts ..	1,52	86	72	—14	—14
Advances from Provincial Loans Fund and Provincial Loans repaid	57	1,58	1,58	<i>Nil</i>	..
Capital Expenditure and Provincial Loans given	2,19	2,78	2,70	—8	+8
Balance in Famine Relief and other Funds	60	46	46	<i>Nil</i>	..
Net result on all Accounts ..	..	..	..	..	+1

Though the year opened with favourable prospects, the wheat outturn was soon found to have been seriously affected by hot winds, and extensive remissions particularly in the canal colonies were necessary. The monsoon was then late in arrival, and when it did come there were destructive floods in the Ravi, Chenab and Jhelum rivers. Later the cotton crop over considerable areas was disappointing. In the revised estimate the total shortage of revenue was 56 lakhs, a deficiency of 68 lakhs under Land Revenue and Irrigation being partially compensated by small gains under other heads. This revised estimate turned out to have been optimistic. Land Revenue collections were short by Rs. 1,32,000 and Irrigation receipts by 6 lakhs. Excise, which was expected to be better than the original estimate by 3 lakhs, actually fell short of it by 5 lakhs owing partly to a falling off in still head duty on country spirits but more to heavy credits to other Administrations, which totalled $11\frac{1}{4}$ lakhs against a revised estimate of only 6 lakhs. Stamps revenue was very close to the original estimate instead of being 2 lakhs above it. Forests were 2 lakhs below the original and revised estimates. On the whole, revenue was 79 lakhs below the original estimate and 22 lakhs below the revised estimate. On the expenditure side of the Revenue Account the original budget figure was 11,69 lakhs, but this included 26 lakhs for contributions to the Government of India, which were in fact remitted and 15 lakhs for transfer to the Revenue Reserve Fund which in the event was not made, and the real figure was 11,28 lakhs. The revised estimate after taking into account the postponement in the interests of economy of certain works costing $9\frac{1}{2}$ lakhs was 11,30 lakhs, and actual expenditure was 11,01 lakhs. The saving of 29 lakhs was spread over almost all heads, and though it indicates that expenditure in the last few months of the year was over-estimated, credit must also be given for definite attempts to economise which the financial situation demanded. In view of the loss of revenue, it is fortunate that there were these savings.

In the Capital Account expenditure corresponded closely with the revised estimate. Provincial loans showed a saving of about 8 lakhs, thanks to the slackening off of demands for *taccavi* at the end of the year and the failure of local bodies to take up loans.

THE YEAR 1929-30.

8. In paragraph 2 above allusion has been made to the salient features of the current year's finances. When the budget was framed it was hoped that after the loss of revenue in 1928-29, the succeeding year would be one of recuperation, in which balances would be increased and departments would consolidate the positions won in the two previous years of heavy expenditure. The revenue surplus shown in the budget was indeed small, and it was known that funds would have to be provided by supplementary grants for certain projects to combat waterlogging that were not ready for inclusion in the budget. Crop prospects were, however, favourable, and it was hoped that the misfortunes of the year 1928-29 constituted nothing more than a temporary check to the progress of the Province. The year opened well. The *rabi* harvest was a good one, and though agriculturists were hit by a fall in the price of wheat, they were to some extent compensated by the dearness of gram. In certain *barani* districts, however, particularly in the Ambala Division, the failure of the winter rains resulted in heavy suspensions and remissions of land revenue. The monsoon started late and ended early, the chief sufferers being again the south-eastern districts where special arrangements for the supply of fodder by official agency, which were set on foot at the end of the previous financial year, continued through the hot weather. In the Lahore Division and the greater part of the Jalandhar Division the monsoon was on the whole satisfactory, while on the Frontier and in the Rawalpindi Division rainfall was unusually heavy. The Dera Ghazi Khan District suffered from phenomenally heavy storms in the beginning of August which resulted in great destruction to private and public property from hill torrents. This local disaster was followed at the end of August by deluges of rain in the Rawalpindi Division and the areas that feed the Indus, Jhelum and Chenab, and these rivers, particularly the Indus and Jhelum, came down in record floods and caused immense destruction in the areas along their banks. This was followed by dry weather in which *kharif* crops were harvested. In the canal colonies the cotton crop, which has disappointed expectations in the last three years, was a good one, but a marked fall in price reduced cultivators' profits. The winter rains have been good, and though locusts are causing considerable anxiety *rabi* prospects at present are unusually bright. Scarcity conditions, however, continue to prevail in the south-eastern area, and famine test works are in progress in the Hissar and Gurgaon districts.

9. When the Council met at the end of July, the financial outlook was much the same as it was at the time of the budget session, and supplementary grants mainly for anti-waterlogging measures were accordingly laid before it and duly voted. These amounted to 20.32 lakhs in the revenue account, 1.68 lakhs in the capital account and 10 lakhs under the head "Provincial Loans". The subsequent floods completely altered the position. It was at once evident that it would cost the Province a large sum to repair the damage to roads, bridges and buildings in the Rawalpindi Division, and the estimates that have since been prepared, and in most cases carried out, amount to no less than 12 lakhs. The damage to canals was even greater. It was at one time feared that the headworks of the Upper Jhelum Canal at Mangla would be unable to withstand the abnormal floods which rose to the height of 2 feet over the parapet of the regulator. In the event, however, the headworks withstood the strain extraordinarily well, but even so the repairs are expected to cost over 3 lakhs, and it has been found necessary to construct an additional flood protection weir at a cost of 2 lakhs. The Headworks of the Lower Jhelum Canal at Rasul were less fortunate, and the necessary repairs are expected to cost no less than Rs. 16,74,000, while special provision for tools and plant accounts for a further three lakhs. Other damage to canals and drains in the Shahpur district will cost nearly 2 lakhs. The repairs to the Upper Chenab Canal headworks at Marala will cost Rs. 2,54,000 and those to the Lower Chenab Canal headworks at Khanki Rs. 3,08,000. In the southern administration repairs to the Inundation Canals in the Dera Ghazi Khan district will cost Rs. 2,75,000, in the Muzaffargarh district Rs. 2,75,000

The features of the year.

Their financial effect.

and in the Multan district Rs. 35,000. There were also floods in the Sutlej where repairs to the newly constructed headworks of the Sutlej Valley Project particularly those at Islam are expected to cost over 30 lakhs, of which 13 lakhs will be a charge on the Punjab and 17 lakhs on the Bahawalpur State. The provision of funds to meet these costly repairs was a matter of considerable difficulty. Steps were taken at once to effect savings in the existing budget provision, by postponing works which had not yet been started. The funds made available in this way for repairs amounted to about 6 lakhs under 41—Civil Works and to an equal sum under the head "XIII—Irrigation—Working Expenses". These savings were of course not sufficient to meet the cost of repairs which had to be carried out without delay, and in the November session the Legislative Council voted supplementary grants totalling 31 lakhs in the revenue account, of which the greater part was on account of special flood repairs, Rs. 11,000 in the capital account and Rs. 20,00,000, on account of *taccavi* loans. Further grants under the head "Famine" were also necessary in order to meet the demands for the relief of distress in the Ambala Division and in the flooded areas. The effect of these floods on the ways and means position has already been outlined, and it is a matter of satisfaction that it was possible to institute relief measures, to grant *taccavi* on a liberal scale and to embark at once on the necessary repairs to Government works without any more special measures than an additional loan of 60 lakhs which it was possible to earmark for productive purposes. It will not of course be possible to complete the repairs in the current financial year. The total cost will exceed 65 lakhs. Of the 12 lakhs which fall under "41—Civil Works" 8 lakhs will fall in the current year and 4 lakhs next year, and of the 53.27 lakhs under "XIII—Irrigation—Working Expenses", 28.55 lakhs will fall in this year and 24.72 lakhs in the year 1930-31.

The financial loss to the Province on account of floods is not confined to the cost of repairs to Government works. There has been a considerable loss of revenue owing to the suspension and remission of land revenue and water rates in the districts affected, and the difficulty of running the canals till repairs had been effected has meant a further loss. The Lower Jhelum Canal has been the worst sufferer in this respect, and special remissions have had to be given in the irrigated area in the Shahpur district. The loss will not be confined to the current year, as the restriction of supplies during the critical days of *rabi* sowings will mean a substantial loss next year also. In the Sutlej Valley area there has been a similar, though smaller, loss of revenue in the area effected by the damage to the Islam headworks.

10. In several previous years it has been possible for the Council to vote supplementary grants in the course of the year not merely for unforeseen requirements but also for the advancement of schemes of development. In one or two years, as for instance when Provincial contributions were remitted, such supplementary grants amounted to a radical alteration in the budget, and in presenting the revised estimate it became the practice to compare the figures with the modified grant rather than with the original estimate. This is no longer appropriate, for in 1929-30 supplementary grants have practically been confined to the provision of funds for flood repairs and for the *anti*-waterlogging measures which were foreseen at the time when the budget was framed, so that they have become, what they have always been in theory, nothing more than modifications of the budget. The revised figures should therefore be compared with the original estimates, and in the current year yield the following result:—

(Lakhs of rupees.)

	Budget 1929-30.	Revised Estimate.	Difference.	Effect on balances.
Revenue Receipts	11,50	10,64	—86	} —97
Revenue Expenditure	11,19	11,30	+11	
Extraordinary Receipts	1,05	73	—32	} —32
Capital Receipts	1,40	2,00	+60	
Capital Expenditure	1,54	1,54	..	} +60
Provincial Loans { Recoveries	33	33	..	
{ Expenditure	45	80	+35	} —35
Funds (Balances)	50	28	—22	
Total .. .. .	..	..	..	—126

If the additional loan of 60 lakhs is left out of consideration, the Province is 186 lakhs poorer than was expected and even if Provincial Loans are excluded as representing recoverable assets the loss amounts to 115 lakhs. These are striking figures, and though they have been explained in dealing with the ways and means position a more detailed examination is now required.

11. In the Revenue Account the loss of receipts is distributed as follows :—

		(Lakhs).
V.—Land Revenue and XIII and XIV—Irrigation	..	—74
Income Tax	.. .. .	—1
Excise	.. .. .	—13
Stamps	.. .. .	—5
Forests	.. .. .	—2
Jails	.. .. .	—9
Miscellaneous Departments	.. .. .	+1
Education	.. .. .	+1
Famine	.. .. .	+2
Miscellaneous	.. .. .	—4
Transfer from Revenue Reserve Fund	.. .. .	+15
Others	.. .. .	+3
Total	.. .. .	—86

If the transfer from the Revenue Reserve Fund, which is not really a receipt, is excluded, the loss of revenue amounts to no less than 101 lakhs, but from this should be deducted 8 lakhs under the head ' Jails ' which is due to a change in the accounts procedure. In paragraph 20 of last year's memorandum it was explained that the increase of 8 lakhs over the figures of the previous year was due to the decision that the payments for convict labour supplied by the maintenance side of the Jails Department to the manufacturing side should be shown on the receipt side of the budget. The Auditor-General has since ruled this procedure to be incorrect, and the previous practice has been re-adopted by which these charges are taken as a deduction from expenditure. The real loss of revenue therefore is 93 lakhs. If minor losses and gains are disregarded as cancelling each other, this loss is entirely due to land Revenue, Irrigation, Excise and Stamps. The figures for Land Revenue and Irrigation are as follows :—

(Lakhs of rupees.)

	Budget, 1927-28	Actuals, 1927-28.	Budget, 1928-29.	Actuals, 1928-29.	Budget, 1929-30.	Revised Budget, 1929-30.	Budget, 1930-31.
Land Revenue gross ..	4,91	4,80	4,87	4,54	4,90	4,65	4,88
Direct Irrigation Receipts XIII and XIV	4,34	4,21	4,43	4,13	4,53	4,55	4,63
Total ..	9,25	9,01	9,30	8,67	9,43	9,20	9,51
Deduct—Working Expenses ..	1,74	1,93	2,04	2,15	2,11	2,62	2,40
Net Total ..	7,51	7,08	7,26	6,52	7,32	6,58	7,11

Under Land Revenue the loss in the current year amounts to 25 lakhs. A small part of this is due to reductions in assessment which have been made with effect from *kharif* 1929 in consequence of the passing of the new Land Revenue Act, and the undertaking previously given by Government to apply its principles to assessments begun after 1922. These reductions are expected in a whole year to amount to 10 lakhs, and their full effect will be felt for the first time in the year 1930-31. A further reduction has been caused under

Fixed Land Revenue by the unusually heavy suspensions and remissions. Mention has already been made of the drought in the Ambala Division which resulted in heavy losses in the *rabi* harvest. The remissions and suspensions in the *kharif* have been still heavier and have been due not only to the persistence of scarcity conditions in the Ambala Division but also to the floods in the western Punjab and to damage by locusts. As a result remissions have amounted to 5 lakhs and suspensions to 24 lakhs, and if this year's suspensions are added to outstandings from previous years, the total sum likely to be outstanding at the end of the current year will be 37 lakhs. Fluctuating Land Revenue has done better and shows a loss of about 5 lakhs as compared with the budget figure. This is because the *rabi* harvest was a good one in perennially irrigated areas, but the gain was reduced by losses consequent on the damage to canals of the Sutlej Valley Project and the headworks of the Lower Jhelum Canal. Direct Irrigation Receipts were similarly affected. The good *rabi* collections have been partially counterbalanced by remissions in *kharif*, especially those on cotton on the Lower Jhelum Canal, and the net result is that the revised figure corresponds very closely to the budget estimate. Unfortunately Working Expenses have risen from 211 to no less than 262 lakhs owing partly to the *anti*-waterlogging projects, for which funds were provided in the July session of the Council, and partly to the repairs necessitated by the floods. In studying the figures for Land Revenue and Irrigation together, the failure of actuals to come up to budget expectations in recent years is very striking and refutes the charge previously levelled that receipts are purposely underestimated. The increase in Working Expenses is also noticeable but is largely accounted for not only by expensive *anti*-waterlogging measures but also by the opening of canals of the the Sutlej Valley Project which have meant a larger increase in Working Expenses than under Direct Receipts. The figures are :—

Year.	Working Expenses.	Direct Receipts.	Percentage.
	Rs.	Rs.	
1926-27	9,73,656	4,05,017	240%
1927-28	13,73,569	10,70,507	128%
1928-29	24,89,169	23,13,084	105%
1929-30	37,86,850	33,94,000	111%
1930-31	38,14,580	51,72,500	73%

This shows that the year 1930-31 will be the first in which there has been a net gain under the head Irrigation from the Sutlej Valley Project. The figures do not include the share of the Land Revenue due to Irrigation.

The expected decrease under Excise has been a disquieting feature of the progress of receipts during the year, and though it is always difficult to estimate the probable receipts of the last few months, account has been taken of the results of the excise auctions in January which show an appreciable falling off as compared with those of the previous year. The loss falls under a number of heads into details of which it is unnecessary to enter here. It will be remembered that in 1928-29 actual Excise receipts were 8 lakhs less than the revised estimate.

The expected loss under Stamps is smaller and is based on the progress of receipts. Here again, it will be remembered that the expected increase shown in the revised budget for 1928-29 did not materialize. That year gained by unusually heavy receipts in the early months of the year which have not been repeated in 1929-30. It is difficult to estimate receipts of the last few months of the year, but a loss of 5 lakhs is probable.

The loss of 4 lakhs under the head "Miscellaneous" is explained by the postponement of the sale of the old police lines at Ludhiana. Credit has been taken for them in next year's estimate.

12. Expenditure in the Revenue Account compares as follows with the original budget provision :—

(In lakhs of rupees.)					
14—Irrigation (Interest)	..	..	..	..	—6
19—Interest	..	..	..	..	+7
Administration of Justice	..	..	..	..	+8
Jails	..	..	..	..	—11
Police	..	..	..	..	+2
Medical	..	..	..	..	—1
Public Health	..	..	..	..	+1
Industries	..	..	..	..	+4
41—Civil Works	..	..	..	..	+8
Famine	..	..	..	..	+2
Pensions	..	..	..	..	+7
Transfers to Revenue Reserve Fund	..	..	..	..	—5
Miscellaneous	..	..	..	..	+1
Others	..	..	..	..	—1
				Total	+11

The changes under the heads 14 and 19 are due mainly to a lower rate having been fixed for the calculation of interest on capital expenditure while of the 11 lakhs saving under 'Jails', the saving of 8 lakhs has already been explained as due to a change in the method of accounting. The excess under "Administration of Justice" will be explained in the memorandum to be submitted with the supplementary estimates. It is due mainly to increased charges for diet money of witnesses, to certain cuts for probable savings having been too great and to embezzlements by the late Official Receiver, Simla. The additional 2 lakhs under "Police" is due partly to the supplementary grants already voted by the Council for the additional police required for the Congress meeting and partly to other excesses which will be explained in the memorandum on the supplementary estimates. The increase of 4 lakhs under "Industries" will also be explained in the memorandum on the supplementary estimates as due to the necessity for meeting the losses on the tannery from the revenue account. It will be counterbalanced by a corresponding deduction from capital expenditure. The 8 lakhs additional expenditure under "41—Civil-Works" is of course due to flood repairs, and the increase of 1 lakh under "Famine" to relief measures in the Ambala Division and in the flooded land in the Western Punjab. Under the head "Pensions" there is a large increase of 7 lakhs mainly due to arrears claimed by the Secretary of State for portions of pensions of Military Officers who spent part of their service under the Punjab Government. The saving of 5 lakhs under "Transfers to Revenue Reserve Fund" has already been explained. Budget provision was made for this small contribution to the Fund, but the large loss of revenue during the year has made it impossible to carry it out. The only other increase that deserves mention is that of 1 lakh under the head "Miscellaneous" which is due to the supplementary grant voted by Council for compensation to sufferers in the Rawalpindi riots of 1924. A further lakh on the same account appears in the budget for 1930-31.

13. The original estimate of 105 lakhs was considerably lower than the figure given by Deputy Commissioners. Collections have, however, been slow, and in the revised budget Deputy Commissioners have made large reductions in their figures. Receipts up to the end of January amounted to a little over 50 lakhs, and though large sums are due for payment with the *kharif* land revenue, it does not appear that receipts are likely to aggregate more than 73 lakhs. The effect on the ways and means position has already been explained.

14. The increase of 60 lakhs under Capital Receipts is due to the decision to borrow an additional loan of 60 lakhs from the Provincial Loans Fund. Capital expenditure is practically the same in the original and revised estimates a saving under the Hydro-Electric Project being counterbalanced by excess under Irrigation and Commutation of Pensions. The large increase under Provincial Loans is due to the supplementary grants voted by Council in the July and November sessions. It was occasioned mainly by the keen demand for *taccavi* in the Ambala Division and in the flooded areas, but a supplementary grant in the July session was also made for loans to local bodies for which they had not given due notice when the budget was prepared. The modified grant actually amounted to 85 lakhs, but it appears that actual loans taken will fall short of this by about 5 lakhs.

15. The decrease of 22 lakhs in the balance of these funds shown in paragraph 10 above is due to the transfer of 15 lakhs from the Revenue Reserve Fund to the Revenue Account and to the failure to transfer 5 lakhs to the Fund. A further reduction of 2 lakhs has been caused by the additional expenditure under Famine Relief which has been drawn from the Famine Relief Fund. The total expenditure under the head "Famine" will at the end of the year amount to Rs. 3,85,000* against a budget provision of Rs. 1,50,000 which was itself considerably above the normal expenditure under this head.

16. The outstanding feature of the year has been the loss of 93 lakhs in the revenue account (paragraph 11 *supra*) due mainly to the unprecedented floods in the Indus and Jhelum rivers. The effect of this disaster has been enhanced by the drought in a large part of the Ambala Division and by the unfortunate falling off in Excise receipts. The year illustrates the saying that misfortunes never come singly and has shown, more clearly even than the previous year, the vulnerability of provincial revenues and the difficulty of reducing expenditure when any loss occurs.

THE YEAR 1930-31.

17. The Council will notice that on the Receipts side a new head XXX-A. has been opened for receipts from the Hydro-Electric Scheme, in which next year's provision represents expected receipts from the Lyallpur and Amritsar electric works which will ultimately be absorbed in the Hydro-Electric Project. On the Expenditure side too there is a new head 41-C. for interest on capital outlay on the Mandi Scheme, and funds required for it will be voted under a new grant together with the provision for Working Expenses at Lyallpur and Amritsar. Other new grants are those for the Public Works Department Establishment Charges which have hitherto been included in the same grants as for other Public Works expenditure.

18. The preparation of the budget for the year 1930-31 has been a matter of more than usual difficulty. After the depletion of the Revenue balance caused by the misfortunes of the last two years, a surplus budget is required even more urgently than it was a year ago, but at an early stage it became evident that there was little or no prospect of achieving it. Revenues so far from increasing have shown a downward tendency, and expenditure continues to grow in volume as the full effect of recently sanctioned developments shows itself. It soon became evident that the surplus of receipts over unavoidable expenditure would be so small as to allow of little or no "new" expenditure at all. On the other hand, a substantial amount of expenditure, which for budget purposes is classed as new and included in the separate volume of 'new' expenditure, is for practical purposes inevitable. Some provision has for instance to be made for new minor works, and some temporary establishment has to be continued. For this kind of new expenditure provision had to be made, and it was decided to add to it a small provision for really fresh commitments, but before this could be done it was necessary to take the unusual step of scrutinising the provision for works in progress under 41—Civil Works and to postpone a number of works for which funds had been provided in 1929-30, but which had not yet been actually started. In this way a saving of 19 lakhs was effected, and by this means and by a number of small reductions in the provision for ordinary expenditure it was pos-

*The probable figure is now Rs. 4,20,000; see foot note on page 5.

sible to include in the revenue section of the budget new expenditure amounting to 46.74 lakhs which compares as follows with the new expenditure voted by Council at the budget session in previous years :—

(Lakhs of rupees.)

Year.	Non-recurring.	Recurring.	Works.	Total.
1927-28	35.81	26.06	72.22	1,34.09
1928-29	32.07	31.10	55.53	1,18.70
1929-30	19.39	23.79	18.02	61.20
1930-31	10.15	8.49	28.10	46.74

The increase under Works as compared with 1929-30 is due to the fact that in order to comply more closely with the rules the proposals for expenditure on minor works and tools and plant under Irrigation have been included this year in the new expenditure schedules. If, however, the schedules had been prepared on the same lines as previous years, the figure for works would have been only 16.74 lakhs and the total new expenditure in the Revenue Account Rs. 35.38 lakhs. The decrease as compared with the previous year is striking. An examination of the items included in the Schedules of New Expenditure will give further proof of the economy exercised. Of the total of 46.74 lakhs, 19.53 lakhs appertains to Irrigation, of which 19.14 lakhs is non-recurring representing in the main the cost of works and tools and plant. Of the remaining 27.21 lakhs 7.06 lakhs represents the cost of minor works and tools and plant in the Buildings and Roads Branch. Of the remaining 20.15 lakhs 7.14 lakhs represents the continuance of temporary establishment already entertained. The remaining 13.01 is all that can really be called 'new expenditure.' Of this 8.10 lakhs are recurring, including 6 lakhs under the head "Education" where the largest item is that of 5½ lakhs for increased grants to district boards for primary education.

Even after these special efforts at economy revenue receipts stand at 10.95 lakhs and expenditure at 11.22 lakhs with no provision for a transfer to the Revenue Reserve Fund, and there will thus be a deficit on the year of 27 lakhs. The only consolation is that provision has been made for expenditure of 28 lakhs on special flood repairs, and if this is excluded from consideration as abnormal and non-recurring, the budget just balances.

19. The revenue receipts must now be examined in greater detail. They compare with the original and revised estimates of 1929-30 thus :—

	COMPARED WITH	
	Original Budget 1929-30.	Revised Budget 1929-30.
	(Lakhs).	(Lakhs).
Land Revenue and Irrigation (net)	—22	+53
Income-tax	—3	—1½
Excise	—13½	—1
Stamps	—3	+2
Forests	—3	—1
Interest	+1	..
Jails	—9	..
Miscellaneous Departments	+1	..
Education	+1	..
Public Health .. ..	..	—1
Agriculture	+2	+1
Civil Works	—1	—1
Transfers from Famine Relief Fund	—1½	—4
Miscellaneous	—2	+2
Others	—2	—2½
Revenue Reserve Fund .. ..	..	—15
Total	—55	+31

The falling off in the current year's receipts being due to special reasons, comparison can best be made with the original budget estimates which were based on the assumption of normal conditions. The comparison shows that if the shortage under Jails is ignored as due to accounting charges, next year's receipts fall short of the estimates for 1929-30 by 46 lakhs. Nearly half of this is due to Land Revenue and Irrigation, details of which have been given in paragraph 11. Under Land Revenue the shortage is 2 lakhs only, but that is because a loss of 10 lakhs caused by the application of the new Land Revenue Act to certain existing settlements has been partially counterbalanced by expected revision of assessments in the Lower Bari Doab Colony and expansion of cultivation in the Nili Bar and the extension of the Lower Chenab Canal. The figure would have been higher but for the damage to the Rasul weir, and its accuracy will depend largely on the collections of suspended land revenue, always a difficult thing to forecast. Direct Irrigation receipts show an increase of 9 lakhs due to the expansion of irrigation in the Nili Bar, and allowance has been made for the short supplies caused by the damage to the Rasul weir and for some contraction of the area under cotton as a result of the fall in price, another difficult factor in the calculation. The resulting estimate of 4.62 lakhs is 28 lakhs higher than the receipts of the bumper year 1925-26, when water rates were higher than now, and can hardly be called too conservative. The shortage of 22 lakhs as compared with last year's budget estimate is due to the rise in 'Working Expenses' from 211 to 240 lakhs, which is explained by the inclusion of 25 lakhs on account of special flood repairs.

The losses under Excise and Stamps are due to the same causes as the reductions in the revised estimates for the current year. They are supported in the case of Excise by the recent auctions of vend licenses which appear to have been affected by uncertainty as to date of the introduction of certain contemplated changes. It may be hoped that when doubts have been removed, receipts will revive. In any case it need not yet be assumed that the reduction is permanent or that the province is becoming more abstemious. Under Stamps the loss is small as compared with this year's original estimate which was based on the unusually high figures of 1928-29. The estimate is higher than the actual receipts of any previous year except 1928-29. The small changes under other heads deserve no special mention.

20. On the expenditure side the figures compare as follows with the revised estimate of the year 1929-30 :—

Revenue Expenditure.					(Lakhs).
14—Irrigation (Interest on debt)	..	..	..	..	+3
15—Miscellaneous (Irrigation)	..	..	..	..	+1
21—Reduction of debt	..	..	..	..	+3
Jails	..	..	..	..	+2
Education	..	..	..	..	+9
Medical	..	..	..	..	+1
Public Health	..	..	..	..	+2
Agriculture	..	..	..	..	+1
Industries	..	..	..	..	-3
41—Civil Works (Transferred)	..	..	..	..	-38
41-C—Interest on Hydro-Electric Project	..	..	..	..	+10
Famine	..	..	..	..	-2
Stationery and Printing	..	..	..	..	+1
Miscellaneous (Reserved)	..	..	..	..	+4
Miscellaneous (Transferred)	..	..	..	..	+2
Others	..	..	..	..	-4
				Total	-8

It will be evident at a glance that the chief change has been under 41—Civil Works, and that it is only the reduction of 38 lakhs under this head that has made it possible to keep the total figure of expenditure below that for 1929-30. It will be remembered that a similar reduction was a feature of the budget of

that year. In 1927-28 the actual expenditure under this head was 207 lakhs, and in 1928-29 215 lakhs. The budget figure in 1929-30 was 166 lakhs only and in 1930-31 the estimate stands at 136 lakhs and, but for the special flood repairs, would be 132 lakhs. The fact is that in the years immediately after the remission of provincial contribution ample funds were devoted to non-recurring expenditure on the construction of new works and that the margin available for this purpose has been steadily reduced by the growth of recurring expenditure in other departments. The significance of this tendency, which was noticed in paragraph 29 of last year's memorandum is that it contracts the scope for possible reductions of expenditure to meet such eventualities as the falling off in revenue, which is expected in 1930-31, and it is unfortunate that so large a proportion of new expenditure in recent years and especially last year has been recurring. A few remarks on the other heads will point to the same moral, for in almost all cases increases over last year's figures have come to stay. The increase under 'Interest on Irrigation Capital Expenditure' for instance, is due to the progress of construction of new Irrigation Works. The additional 3 lakhs under "Reduction of Debt" is due to the repayment of instalments of the new loans taken in the current year. Expenditure under this head, which was only 2 lakhs in 1927-28, rose to 3.43 lakhs in 1928-29, and to 6.55 lakhs in the revised estimate of the current year. Next year the figure is 9.64 lakhs and in the year 1931-32, it will be further increased by the borrowings of 1930-31. It is easy to imagine what an incubus the repayment of debt would constitute if it were not possible to meet a large portion of the Province's capital expenditure from Extraordinary Receipts. Similarly under 19—Interest, where the figures are obscured by deduct entries, the gross expenditure has risen from 101 lakhs in 1928-29 to 122 lakhs in 1930-31. The small increase under Jails is partially explained by the opening of the new Central Jail at Multan, for which provision is made in the new expenditure schedules. Similarly the greater part of the increase of 9 lakhs under "Education" is due to the share which that department claims under 'new' expenditure for the year. It will be observed that all the beneficent departments show an increase except the department of Industries where, however, the falling off is nominal only, as the figures for 1929-30 have been swollen in consequence of the accounts adjustments by which the losses on the Tannery have been debited to the revenue account. The increase of 10 lakhs under "Interest on the Hydro-Electric Scheme" is due to the decision to pay interest from the revenue account. Hitherto with the special sanction of the Secretary of State interest has been paid from the capital account with the result that in effect compound interest has been charged. The disadvantage of this procedure is that when construction came to be completed, the revenue account would all of a sudden have to bear very heavy interest charges, which in all probability it would not be in a position to meet. It is, therefore, better to provide for interest at once and obviate the accumulation of the charges which the former system involved. The reduction under Famine is due to the exceptional circumstances of the current year. The provision for 1930-31 will be the ordinary statutory provision of 2 lakhs. Under Stationery and Printing there is an increase of nearly 1 lakh for which depreciation charges on new machinery and stores are largely responsible. Miscellaneous (Reserved) shows an increase of 4 lakhs mainly due to the unusually large provision of 5 lakhs to meet irrecoverable loans written off. The total of *taccavi* loans outstanding on 1st April 1930 amounts to no less than 114 lakhs (page 40 of budget), and it is inevitable that some of this will have to be written off next year. The increase of 2 lakhs under Miscellaneous (Transferred) is explained by the Local Government's guarantee of 4 lakhs against loss on the Kangra Valley Railway; of this Rs. 3,61,900 is debited to this head and the rest to the Hydro-Electric Project. There is a reduction of 1 lakh on account of the provision for Gurdwara Elections.

21. Expenditure in the Capital Account is expected to amount to 173 lakhs as against 154 lakhs in 1929-30. Capital expenditure on Irrigation has fallen from 84 to 42 lakhs as the Sutlej Valley Project approaches completion. On the other hand, the Hydro-Electric Project is reaching its most expensive stage and will require 101 lakhs against 42 in 1929-30. There is a small reduction in capital expenditure on Civil Works, in which the main items will be the roads in the Nili Bar and

the Women's Medical School and Hospital at Lahore. Commutation of pensions shows a steady increase as commutation grows in popularity.

22. Recoveries of provincial loans are expected to rise from 33 lakhs in 1929-30 to 43 lakhs in 1930-31 owing to the large sums of outstanding *taccavi* advances. Loans to be given in 1930-31 have been estimated at 40 lakhs ; so it should be possible to meet them from recoveries. But the last 2 years have shown how difficult it is to estimate the demand for *taccavi* loans beforehand and at what short notice a demand may arise. The figure is indeed little more than a guess. The provision for loans to Co-operative Societies is 8 lakhs and for loans to local bodies only 4.38 lakhs

23. As explained in paragraph 5 above the balance in the Famine Relief Fund at the end of 1930-31 is expected to be 19 lakhs. The Revenue Reserve Fund will have approximately 9½ lakhs inherited from previous years and will receive a small sum in interest on 5¼ per cent. Punjab Bonds which it holds, and be credited with about Rs. 25,000 on account of cancellation of bonds taken in reduction of debt. It is impossible to budget for any addition to the Fund from the Revenue Account during the year.

24. The balance on all accounts which is expected to be 20 lakhs at the end of the 1929-30 will rise to 62 lakhs at the close of 1930-31. Of this balance 30 lakhs will be in the Revenue Reserve, Depreciation Reserve and Famine Relief Funds, 55 lakhs will represent Extraordinary Receipts not yet required to meet capital expenditure and the revenue account will have a debit balance of 23 lakhs, to which a mental addition should be made of 52.56 lakhs representing the proportion of the revenue loan of 1922-23 still unpaid. Thus the Province will have returned to the state of things prevailing in the early years after the institution of the Reforms when it had to rely on Extraordinary Receipts to maintain its balances and in effect lent them to the revenue account. Even so a closing balance of 62 lakhs provides little margin for unforeseen expenditure or a loss of revenue.

THE FINANCIAL POSITION.

25. A glance at the first graph prefixed to this memorandum will show that the year 1930-31 will be the third in succession to show an excess of expenditure over receipts in the revenue account. It is true that fortune has been singularly unkind in the last two years and that the deficits in both are capable of convincing explanation. But the hard fact remains that if the series since 1921 is taken as a whole, good years and bad years balance, and that the financial system must be adapted to fluctuations which nature herself prescribes. If the decade has been marked by unprecedented floods in the Jumna in 1924 and in the Indus and Jhelum in 1929, by failure of the *rabi* harvest in 1921, by a strange disaster to the wheat crop in 1928, and by cotton disease in 1926, there have been compensating gains in the reassessments of Land Revenue that fortunately fell due in the first five years, in the good harvests from 1921 to 1926, and above all in the complete remission of Provincial Contributions to the Central Government. The continued extension of canal irrigation has made the prosperity of the Province and its revenues more and more secure, and added to the resources from which progress in future must be financed. Regarded in the light of the experience of the past 9 years, the budget of the year 1930-31 has a special significance. The deficit in the revenue account may be attributed to the completion of flood repairs, but what is of far greater importance is the fact that even if the cost of flood repairs is excluded, the budget has been balanced only with difficulty and by jettisoning a number of works that had already received the approval of the Legislature and, but for unforeseen delays or the need for economy, would already have been under construction. The situation is depressing, and its causes, stationary revenues and steadily increasing expenditure, call for further comment.

26. The inelasticity of Provincial Revenues has become a common place. Its truth has been to some extent obscured by the expansion in the early years of the decade produced by the reassessment of the land revenue of several districts, mostly canal

irrigated, and by increased taxation. Between 1925-26 and 1928-29 there was a slight contraction of revenues owing partly to remission of taxation but more to the vagaries of the seasons. The effects have been mitigated by the extension of cultivation in the Nili Bar and in the Pir Mahal area on the Lower Chenab Canal and to a very small extent by a natural growth under Excise and Stamps. A substantial increase in Miscellaneous Revenue is shown in Graph No. 2, but this is largely illusory. The largest items are Forests, which show a falling off in the last few years and suggest doubts as to the possibility of maintaining the convention that expenditure shall not exceed 70 per cent. of receipts, and Registration under which the figure for 1925-26 has not since been equalled. An appreciable proportion of the growth under other heads included under Miscellaneous relate to items which were formerly taken as deductions from expenditure, and other gains such as receipts under Medical and Education are produced by the provincialization of institutions formerly in the charge of local bodies and are counterbalanced by increased expenditure. In the figures for 1929-30 and 1930-31, which have already been examined in detail, the outstanding facts are the reduction of land revenue assessments by 10 lakhs and the falling off of Excise income. The first is a permanent loss. The second, one may hope, will not be permanent, but its effect while it lasts will be considerable, and the uncertainty of receipts under this head will in any case make it unwise to devote them to any permanent increase in expenditure. On the whole, the expected receipts of 1930-31 represent the financial position with fair accuracy, and though they may well be exceeded if harvests are really good and arrears of suspended land revenue are collected, any such excess would have to be regarded as fortuitous.

The uncertainty of provincial revenues has been illustrated by the last four years in which budget expectations have been disappointed as follows (transfers from the Revenue Reserve Fund have been excluded):—

					<i>Budget estimate.</i> (Lakhs.)	<i>Actuals.</i> (Lakhs.)
1926-27	..	..	..	..	11,49	10,77
1927-28	..	..	..	..	11,13	10,90
1928-29	..	..	..	..	11,22	10,43
1929-30	--	--	--	..	11,50	10,49 (Revised Estimate)

It was to provide against losses of this sort that the Revenue Reserve Fund was instituted, but in the event it has proved unequal to the task partly because it has not had time to amass sufficient funds, partly because transfers to it even in reasonably good years have not been sufficient, partly because the loss of revenue in recent years has been unusually great. The *modus operandi* of the Fund is still the subject of correspondence with the Secretary of State, but recent developments have only proved more clearly that some such Fund is badly needed.

27. But our troubles are due still more to the increase in expenditure.

Increasing Expenditure. Graph No. 3 shows how, if contributions to the Central Government are excluded, disbursements have risen from 796 lakhs, their lowest point, in 1924-25, to 11,30 lakhs in 1929-30. Even if the figure of the year 1924-25 is excluded, as being abnormally low especially in view of the very small expenditure on Civil Works, the rise from 1925-26 has been from 9,12 to 11,30 lakhs, or over 40 lakhs a year. That such an increase has been possible is of course due to the remission of Provincial Contributions which released 62 lakhs for expenditure by the Punjab Government in 1925-26, a further 28 lakhs in 1926-27 and a final 86 lakhs thereafter. But what is more important at the moment is not the amount of additional expenditure but the increase in recurring charges. It is not easy to measure their growth, but a rough idea may be formed from the fact that the new expenditure schedules for 1927-28 added 34 lakhs, those for 1928-29 added over 35 lakhs and even

those for 1929-30 over 25 lakhs. Again if from total actual disbursements are deducted those on original works, the most obvious form of non-recurring expenditure, the resulting figures are :—

(In thousands of rupees).

Year.	Budget estimate (Total expenditure charged to revenue less transfers to Revenue Reserve Fund).	Deduct expenditure on original works.	Deduct Provincial Contributions to Government of India.	Remainder.
1925-26 (Accounts) ..	10,25,68	39,02	1,13,84	8,72,82
1926-27 ..	10,65,34	67,38	85,73	9,12,23
1927-28 ..	10,53,34	1,13,62	..	9,39,72
1928-29 ..	11,01,30	1,16,07	..	9,85,23
1929-30 (Revised) ..	11,29,63	71,11	..	10,58,52
1930-31 (Budget) ..	11,21,81	41,73	..	10,80,08

In successive budget memoranda the danger of too rapid a growth of recurring liabilities has been recognised. It is comparatively easy to guard against additions in the form of new schemes or the entertainment of new establishment but much more difficult to provide for the almost imperceptible growth of charges once admitted. For instance, an increase in personnel costs little at first when each individual enters at the bottom of the scale, and becomes increasingly costly as increments are earned and leave allowances are claimed. Again the gross cost of pensions has risen from 34.27 lakhs in 1921-22 to 55.21 lakhs in 1930-31, and as the post-war revisions of pay and the recent increase in establishment have their full effect, may be expected to be still higher. The construction of new buildings and roads involves increased maintenance charges which for the first few years may be small, but must grow rapidly later. The following figures are significant :—

Year.	Repairs to buildings.	Repairs to communications.
	(Lakhs.)	(Lakhs.)
1924-25 (Accounts) ..	7.45	29.28
1925-26 ..	8.58	35.58
1926-27 ..	9.03	38.24
1927-28 ..	10.41	41.11
1928-29 ..	11.26	46.41
1929-30 (Revised) ..	14.59	54.50
1930-31 (Budget) ..	15.00	50.75

The main reasons for the increase under buildings is the addition to their number. Under Communications account must be taken not only of the new roads metalled for the first time or taken over from local bodies but the rapidly increasing wear and tear caused by motor traffic. The difficulty of maintaining an adequate system of motor roads with the Province's present resources constitutes a problem to which the motor tax with its yield of 3 or 4 lakhs offers no solution. It is these and similar increases in recurring charges that are mainly responsible for the difficulty of balancing the budget for 1930-31.

28. We must now pause for a moment and examine the distribution of expenditure as exhibited in Graph No. 3: Its features are much the same as last year. Direct demands on revenue vary very little and are actually less than in 1921-22. Miscellaneous Irrigation expenditure grows slowly with the growth of interest charges on new construction. The cost of Civil Administration has grown very little and the increase is practically confined to the Jails and Police Departments in which reforms recommended by special committees of enquiry are in progress. Beneficent Departments have absorbed the greater part of the increase and in 1930-31 will require 3,40 lakhs, only 3 lakhs less than the cost of Civil Administration. Civil Works did well in the period immediately following the remission of Provincial Contributions, but have been the main sufferers from the financial difficulties of the last 2 years and have been largely squeezed out of their place by the growth of the Beneficent Departments. The following statement showing the percentages of total expenditure allocated to different sections of the accounts may be of interest :—

Year.	Direct demands on Revenue.	Irrigation Revenue Account (Interest and head 15).	Civil Administration.	Beneficent Departments.	Buildings and Roads.	Miscellaneous and Debt Services (19 and 21).	Contributions.	Total
1921-22 (Accounts)	9.5	9.6	27.2	14.9	11.6	9.6	17.6	100
1922-23 " "	9.7	8.4	29	17	9.9	9.4	16.6	100
1923-24 " "	8	10.4	30.1	18.6	8.6	6.5	17.8	100
1924-25 " "	7.9	11.2	30.7	19.7	7.2	5.2	18.1	100
1925-26 " "	8.9	11.3	28.9	23.3	10.7	5.7	11.2	100
1926-27 " "	8.3	10.9	27.9	23.9	13.9	7.2	7.9	100
1927-28 " "	8.2	12	29.4	25.9	18.8	5.7	..	100
1928-29 " "	7.5	12.3	29.9	27.2	19.6	3.5	..	100
1929-30 (Revised)	7.6	12	30.1	29.4	15.6	5.3	..	100
1930-31 (Budget)..	7.4	12.6	30.6	30.3	13.1	6.0	..	100

Graph No. 4 shows that of these fortunate Beneficent Departments the Education Department continues to hold the first place and is indeed the only one to show considerable progress in 1930-31. Of its total expenditure of 1,83 lakhs, 93.48 lakhs falls under the head of primary education.

29. The inevitable but somewhat melancholy conclusion to be drawn from an examination of the budget for 1930-31 is that it represents not a passing phase which can be attributed to seasonal misfortunes or flood calamities but a state of things that is likely to continue. It is true that some accretions of revenue may shortly be expected from the reassessment of the Lower Bari Doab Colony and from the development of irrigation in the Nili Bar and the area at the tail of the Lower Chenab Canal system, but these are likely to be needed to meet the increased cost of existing services. Even if Excise receipts revive, they are unlikely to make the situation substantially different or to justify a permanent addition to Government's commitments. We have in fact run through the additional resources which the remission of Provincial Contributions placed at our disposal. That such a position was not far off has always been recognized, but it has been

reached earlier than was expected owing to the reductions of land revenue assessment consequent on the new Land Revenue Act and to the falling off in Excise receipts and to a less extent Income Tax and Forests revenue. Perhaps such a falling off was sooner or later inevitable, and some consolation for the loss of revenue in 1928-29 may be found in the fact that it restricted the new expenditure undertaken in 1929-30, and so made the difficulties of the present situation less acute than they might otherwise have been.

30. Thus with the year 1929-30 a chapter in the financial history of the Province comes to an end, and the reader may appropriately ask to what use the increased spending power represented by the remission of Provincial Contributions has been put. The answer will be found in the development of departmental activities between the beginning of the year 1925-26, when the first partial remission of Contributions was made, and the end of the year 1929-30, and if minor changes are ignored attention may be confined to Jails, Police, the Beneficent Departments and Civil Works.

31. In the Jails Department expenditure has risen from 30·57 lakhs in 1924-25 to 41·07 lakhs in 1929-30. Of the increase of 10·50 lakhs, some 4 lakhs is due to the introduction of the peccole system, 3 lakhs to improvements in the diet, sanitation and clothing of prisoners, 2 lakhs to the establishment of a Reclamation Department with two farms in the Nih Bar, 1·4 lakhs to the appointment of Civil Superintendents of District Jails to relieve Civil Surgeons of these duties, 1·2 lakhs to increase in the number of warders and 1 lakh to the creation of the Deputy and Assistant Superintendents' cadre. The staff has been further strengthened by the appointment of a Deputy Inspector-General, by the creation of a book inspection branch in the Head office and the entertainment of religious lecturers. Some 2 lakhs of additional expenditure are due to the increase in the number of prisoners, a sad commentary on the record of Provincial progress.

32. Expenditure on Police has risen from 111·67 lakhs in 1924-25 to 123·59 lakhs in 1929-30. Nineteen new police stations have been created and one new police post, while 3 existing police stations and 9 posts have been abolished. A permanent increase to the police force aggregating 6 Deputy Superintendents of Police, 1 Inspector, 7 Sergeants, 7 Sub-Inspectors, 267 Assistant Inspectors, 318 Head Constables and 1,106 Foot Constables has been sanctioned. The pay of non-gazetted ranks has been revised at an estimated cost of 6 lakhs per annum and free issue of uniform to upper subordinates involving an expenditure of Rs. 72,000 has been permitted. These changes follow the recommendations of the Lumsden Committee, but the programme has had to be spread over several years and is still far from complete. In addition the Central Police Office has been reorganized and special staff engaged from time to time to cope with the requirements of the administration, for instance special Excise staff, special cattle theft staff, additional police to cope with Lahore riots, additional police for the supervision of Pathan labourers in the Kangra Valley Railway, special staff for the protection of His Excellency the Viceroy, special police for the meeting of the Congress, special staff for the investigation of the Dussehra Bomb case and the Saunders-Chanan Singh murders. The history of the times has been reflected in these varied items of expenditure.

31. Expenditure under Education (Transferred) has risen from Rs. 1,02,84,000 in 1924-25 to Rs. 1,66,99,000 in the revised estimate for the current year. This phenomenal increase is one of the features of the last four years and calls for detailed examination.

The present grant to the Punjab University is nearly 3½ lakhs or double of what it was in 1924-25. The increase is due to the opening of the Hailey College of Commerce, improvements in the staff of the Oriental College, the appointment of a Physical Director by the University, increased grants to the Chemistry Department of the University and increased grants to the University for grants to colleges for science equipment. Under "Government Arts Colleges" expenditure has risen from 5·44 lakhs to 9·75 lakhs owing mainly to the opening of six new Government intermediate colleges, the expansion of the Ludhiana

Intermediate College into a four-year institution, the opening of biology classes in the Multan Government College, the opening of 5 post-matriculation clerical classes in intermediate colleges and strengthening of the staff of intermediate colleges and increments to the staff.

Under "Government Anglo-vernacular Secondary Schools" expenditure has risen from 15 to nearly 28 lakhs owing to the provincialization of 20 secondary schools for boys, the opening of six high and three middle schools for girls, the opening of six manual training and five agricultural centres in Government schools, the addition of training units for vernacular teachers in Government high schools in which the number under training has risen from 339 seniors and 1,556 juniors to 1,120 seniors and 2,560 juniors. Maintenance grants to non-Government anglo-vernacular schools have risen by about a lakh owing to the increase of 135 in the number of aided schools and in the amount of grants earned by these schools.

It is depressing to read that the problem of the unemployment of the more highly educated classes, which was recently the subject of enquiry by a special committee, is becoming more and more acute.

Maintenance grants to local bodies for vernacular education have risen from 39.77 lakhs to 72.39 lakhs. This is due in the first place to special grants paid for the opening of new middle schools and primary schools in backward areas and for the employment of additional teachers. After excluding full middle schools which have been converted into anglo-vernacular schools, lower middle schools which have been converted into full middle schools and primary schools which have been converted into lower middle schools, there is an increase of 348 in the number of full middle schools, of 1,653 in the number of lower middle schools and of 107 in the number of primary schools; and the total enrolment in all institutions has advanced from 919,649 to 1,220,769. In the case of girls' schools there is an increase of 16 in the number of middle schools and 294 in the number of primary schools. In the second place the increased expenditure is due to the normal expansion due to annual increments to teachers, replacement of untrained by trained teachers, upkeep of an increasing number of school buildings, etc., and the expansion of compulsory education. In 1924-25 there were hardly any branch schools, there were 2,642 on the 31st March 1929. There has been an increase of 1½ lakhs in the amounts spent on building grants to local bodies for vernacular school buildings.

Under 'Inspection' the staff has been increased by 66 assistant district inspectors, 3 additional assistant inspectresses, 1 additional deputy inspector and additional expenditure has fallen on Government owing to provincialization of district inspectors' offices. The total increase amounts to 2½ lakhs.

Under "Miscellaneous" the increase amounts to 1½ lakhs, owing mainly to the increase in the number of examinees and consequent increase in remuneration to examiners, provision of 1 lakh for adult education and increased grants to the Boy Scout Association.

32. Expenditure under "Medical" has risen from 30.63 lakhs in 1924-25 to 52.96 lakhs in 1929-30. Nearly 4½ lakhs of the increase falls under the head "Medical hospitals and dispensaries" and 11½ lakhs under "Grants to hospitals and dispensaries." In order to afford relief to local bodies, Government have provincialized 16 district headquarters and 25 tahsil headquarters' hospitals and 1 female hospital at district headquarters. Three hundred and twenty-one new rural dispensaries have been opened with the help of grants from Government and 11 more are expected to be opened by the 31st March 1930. Extra expenditure has also been incurred on the Temporary Maternity Hospital at Lahore which will be superseded by the new permanent hospital on about the 1st October 1930. A dental hospital has also been established and increased grants have been given to various medical institutions.

Expenditure under the head "Public Health" has risen from 14.87 lakhs in 1924-25 to 27.92 lakhs in 1929-30. The main increase falls under the Rural Sanitary Board on which expenditure will amount to over 8 lakhs in the current year. This Board superseded the old Drainage Board which formerly fell under the head

“Irrigation,” and is responsible for works costing nearly 40 lakhs in the last 4 years, such as remodelling the Hudaira Nala 13 lakhs, Aik Drainage Scheme 4 lakhs, Malakmala Bund 3 lakhs, improving Sarusti Nala 5 lakhs, remodelling drains in the Rohtak District, 5½ lakhs. Apart from this the increase is mainly due to the creation of the appointments of 2 Assistant Directors of Public Health, 17 District Medical Officers of Health, 20 permanent and 15 temporary sanitary inspectors, 10 sub-assistant health officers and miscellaneous subordinate staff.

33. Under the minor head “Agriculture” expenditure has risen from 14.03 lakhs in 1924-25 to 30.16 lakhs in 1929-30 and is due to the execution, still incomplete, of the detailed programme of expansion that was drawn up in 1926. Two new experimental farms have been opened and an additional area included in the existing Gurdaspur farm. Two new seed farms and 9 new district farms have been started. The personnel of the Department has been strengthened by the addition of an Assistant Director of Agriculture, one Deputy Director of Agriculture, 12 Extra Assistant Directors of Agriculture, 1 Agricultural Chemist, 1 Bacteriologist, 1 Assistant Entomologist, 2 Fruit Specialists, 1 Botanist for Millets, 1 Mycologist, 1 Botanist for Oil-seeds, 1 Fodder Specialist, 1 Agricultural Engineer, 2 temporary Engineers for lift irrigation, 1 temporary Rock-Drilling Engineer, 3 Sub-Divisional Officers for well boring, 1 temporary Sub-Divisional Officer for rock-drilling, 1 Workshop Superintendent, 1 Poultry Expert, 88 Agricultural Assistants, A Class, 17 Agricultural Assistants, B Class, 286 Mukaddams, 6 Well Supervisors, 72 Borers, 72 Mates, 3 Mechanic Borers, 2 Sericulture Inspectors, 4 Sericulture Sub-Inspectors and 6 Sericulture Mukaddams. The Boring Department has been equipped with 108 hand-boring plants as against 20 in the year 1924-25. Housing difficulties at Lyallpur are reported to be acute.

Expenditure under the head “Veterinary” has risen from 9 lakhs in 1924-25 to 15.92 lakhs in 1929-30. The staff of the Department has been strengthened by the appointment of 4 Superintendents, one Live Stock Officer, 7 Deputy Superintendents, 40 Veterinary Assistant Surgeons, 85 Veterinary Assistants, a Professor of Hygiene and Dietetics and a Research Officer. Ninety veterinary hospitals have been opened and 74 of them have received grants from Government, and the total number now stands at 269. A large addition has been made to the cultivated area of the Hissar Cattle Farm and its staff of gazetted officers has increased from 2 to 7 and a corresponding addition has been made in the subordinate staff. Dairy work and sheep and goat breeding have been started. Largely enhanced grants have been given to district boards for the improvement of the Dhanni and Haryana breeds of cattle which now amount to about Rs. 90,000 per annum.

Expenditure under the head “Co-operative Societies” has increased from 4.53 lakhs in 1924-25 to 12.35 lakhs in 1929-30. The number of societies has risen from 10,627 to nearly 20,000 and the Government staff has been increased by 1 Deputy Registrar, 1 Financial Adviser, 11 Assistant Registrars, 1 Personal Assistant, 65 Inspectors, 126 Sub-Inspectors, 3 Temporary Inspectors, 102 clerks and 85 servants.

34. Expenditure under “Industries” has risen from 6.85 lakhs in 1924-25 to 14.51 lakhs in 1929-30. Eleven new Industrial Schools have been opened, and 8 schools maintained by local bodies have been provincialised. Substantial additions have been made to the staffs and additional equipment has been provided. Three purely Craft Institutions, viz., Special School at Sialkot for teaching metal work, Special School at Jullundur for teaching wood-work and an Industrial School with a strong metal department at Ambala have been sanctioned. The Government Zenana Industrial School at Lahore has been re-organized and a number of additional crafts have been added. An Industrial Instructress has been appointed. On the boys’ side a whole-time Inspector of Industrial Schools has been engaged and the staff provided for direction has also been augmented. Two Gazetted Officers as Assistants to the Director of Industries have been sanctioned, and the Director of Industries’ office has

also been strengthened. A Travelling Tanning Demonstration Party has toured in rural areas and the equipment and staff of the Institute of Dyeing and Calico Printing, Shahdara, have been substantially improved. A Hosiery Institute has been established at Ludhiana and a Demonstration Weaving Factory at Shahdara. The Industries Department have also held Industrial Exhibitions and Demonstrations at local fairs and at other places, and have generally helped in the development and organisation of cottage industries by the grant of financial assistance.

35. Expenditure under "41—Civil Works" Transferred has risen from 68.82 lakhs in 1924-25 to 174.19 lakhs in 1929-30. Though as already explained the cost of repairs is growing, the main reason for the increase lies in the number of new original works. For the Education Department 25 high schools, 3 normal schools, 9 intermediate colleges and 8 new hostels have been built and extensions have been made to the Chemical, Zoological and Botanical Laboratories in Lahore and the Biological Laboratory at Multan. For the Medical Department 14 tahsil hospitals have been completed and large expenditure incurred on the Medical School and Civil Hospital, Amritsar, Dental Hospital, Lahore, extensions to female section of the Punjab Mental Hospital and quarters for staff at the Mayo Hospital, Lahore. For the Agricultural Department land has been acquired for 9 farms and buildings have been constructed for 12 district farms and 1 rice farm. A hostel has been built for the Agricultural College, Lyallpur, and the eastern wing of the College extended and two insectories added. A residence has been built for the Deputy Director at Gurdaspur. A hostel has been built for the Veterinary College at Lahore. Under Industries schools have been built at Lyallpur and Kulu and the Wood Work School at Jullundur is nearing completion. Under Civil Administration a residential club for Members of the Legislative Council has been provided and tehsil buildings at Narowal and Palwal completed. The District Court, Multan, has been remodelled and a new court built at Kasur and a new District and Sessions Court at Gurdaspur. Fifteen rest-houses have been constructed. The important works under the head "Jails" have been the Borstal Farms in the Nili Bar, the new Central Jail at Multan, the conversion of the Borstal Institution into Borstal and Juvenile portions, the construction of sub-jails in Gujrat, Sargodha and Kasur, mechanical contrivances for water supply in certain jails, warders' quarters in the Central Jail, Lahore, and residences for Superintendents at Ferozepore and Sialkot. For the Police Department 9 Police stations, 4 Police posts, 1 Police hospital and 1 dispensary and certain Police barracks have been completed. Under Civil Works the most important work is the scheme for Indian Clerks' Quarters at Lahore estimated to cost 20 lakhs which is likely to be completed in 1930-31. Works of minor importance have been a hostel at the Maclagan College, purchase of Fleming Estate at Simla, 6 cottages for European clerks at Lahore and extensions and improvements to Rasul School. Under Communications, 500 miles of road has been metalled and 474 miles of metalled road taken over from local bodies for maintenance. Road bridges have been constructed at Bakrala, Sulemanki Weir, Haro, Dera Baba Nanak, Binwan Khad and a Boat bridge over the Chenab. Work is in progress on the important combined Railway and Road Bridge at Chiniot and Khushab and also on smaller bridges over the Chikori and Kotha Nallahs. A Book Depot for the Punjab Government Press has been completed and buildings for the Printing Press in the Central Jail are in progress.

36. It is not surprising that all this additional expenditure should have devoured surplus resources in the short space of 4 years. Indeed the rapid expansion suggests the reflection that it might with advantage have been spread over a longer period when provision could more easily be made for its cumulative effect. Be that as it may, it may be claimed that the money has been well spent and is already contributing to the progress of the Province. Its full value will of course be more accurately gauged when the effects of the spread of education, the opening of agricultural farms and veterinary hospitals, the encouragement of research, the provincialization of hospitals have declared themselves. There is still much to be done in improving the assets recently acquired and putting existing resources to the best possible use, and if a halt has been called

Conclusion.

in the advance the time will not be wasted. Further progress will depend on the provision of increased revenues, and it must not be forgotten that some 37 lakhs of taxation imposed in the early years of the decade was remitted in 1925 and 1926. Other additions to revenues are hardly yet in sight. The Hydro-Electric Project, which at the time of writing is the subject of examination by a special committee, must be left out of account. The Haveli Project is within the range of practical politics and is now being worked out, but has not yet reached the stage of sanction. The Bhakra Dam is a more distant possibility. For the moment the Council whose term is rapidly drawing to a close will probably be content to look back on the substantial achievements of the last few years and feel that the Meston Settlement has played a prominent part in the successful working of the Reforms and attained its object of advancing a formerly backward Province to its proper place. It will realize that in spite of the difficulties of the present budget, the financial position is still sound and will in particular be thankful that Extraordinary Receipts totalling some 8 crores of rupees have been devoted to the avoidance of borrowing, thereby saving the Province some 40 lakhs per annum in interest, and facilitating the construction of works of permanent utility at a minimum cost. Speculation is rife on approaching constitutional changes, but their financial implications will be hardly less important than their political aspect and it is futile at present to probe into the future. All that is certain is that the fresh expenditure will be needed and that whatever the new form of Government, a lack of additional revenues will greatly prejudice its chances of success.

J. D. PENNY.

The 20th February 1930.

PART I.

Statements of Revenue and Expenditure,

Total Receipts and Disbursements

AND

Statement of Demands for Grants

FOR THE YEAR

1930-31.

A.—Statement of the Revenue Receipts of the Punjab Government.

(In thousands of rupees.)

Budget,
1930-31.

REVENUE RECEIPTS.

Principal Heads of Revenue.

II—Taxes on Income	...	...	...	...	1,01
V—Land Revenue	...	...	...	...	4,88,13
<i>Deduct.</i> —Revenue credited to Irrigation	...	...	...	...	—2,04,92
				Net Land Revenue	2,83,21
VI—Excise	...	...	...	...	1,16,64
VII—Stamps	...	...	...	...	1,18,06
VIII—Forests...	...	...	...	...	31,94
IX—Registration	...	...	...	...	9,25
				Total	5,60,11

Irrigation.

XIII—Irrigation—Works for which Capital accounts are kept—					
Direct Receipts	...	...	...	...	4,61,62
Indirect credits (Land Revenue due to Irrigation)	...	...	...	...	2,04,92
Gross amount	...	...	...	...	6,66,54
<i>Deduct</i> —Working Expenses	...	...	...	...	—2,40,35
				Net XIII—Irrigation Receipts	4,26,19
XIV—Irrigation—Works for which no Capital accounts are kept	92
				Total	4,27,11

Debt Services.

XVI—Interest	10,74
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Civil Administration.

XVII—Administration of Justice	10,74
XVIII—Jails and Convict Settlements	5,34
XIX—Police	...	...	...	...	2,04
XXVI—Miscellaneous Departments	...	...	...	...	3,86
				Total	21,98

Beneficent Departments.

XXI—Education	...	...	...	...	15,03
XXII—Medical	...	...	...	...	7,57
XXIII—Public Health	...	...	...	...	1,02
XXIV—Agriculture	...	...	...	...	13,39
XXV—Industries	...	...	...	...	1,36
				Total	38,37

						<i>Budget,</i> 1930-31.
Buildings, Roads and Hydro-Electric.						
XXX—Civil Works	...	...	...	...	...	5,76
XXX-A—Hydro-Electric Scheme			...	...	...	2,43
<i>Deduct</i> —Working Expenses	...	...	...	...	...	—2,51
Net XXX-A—Hydro-Electric Scheme			...	...	...	—8
Total						5,68
Miscellaneous.						
XXXII—Transfers from the Famine Relief Fund	...	...	...	...	...
XXXIII—Receipts in aid of Superannuation	...	...	...	...	...	2,23
XXXIV—Stationery and Printing	...	...	...	...	...	2,93
XXXV—Miscellaneous	...	...	...	...	...	26,03
Total						31,19
Contributions and Assignments between Central and Provincial Governments.						
XXXIX-A—Miscellaneous adjustments between the Central and Provincial Governments.					...	
XL-A—Transfers from the Revenue Reserve Fund.	...	...	...	...	...
Total Revenue Receipts						10,95,18
Extraordinary Items.						
XL—Extraordinary Receipts	...	...	...	...	...	86,66
Total Revenue						11,81,84

B.—Statement of the Expenditure charged to the Revenues of the Punjab Government.

(In thousands of rupees.)

Budget,
1930-31.

Direct Demands on the Revenue.

5—Land Revenue	...	...	...	...	...	40,80
6—Excise	...	...	...	...	...	13,78
7—Stamps	...	..	...	...	...	2,22
8—Forests	...	...	...	...	...	24,90
9—Registration (Transferred)	...	...	...	...	...	1,11
Total						82,31

Irrigation Revenue Account.

14—Works for which Capital accounts are kept—						
Interest on Debt	...	...	...	...	...	1,29,61
15—Miscellaneous Irrigation expenditure	...	...	...	...	...	11,64
Total						1,41,25

Debt Services.

19—Interest on Ordinary Debt	...	...	...	...	...	—20,22
21—Reduction or Avoidance of Debt	...	...	...	...	...	9,64
Total						—10,58

Civil Administration.

22—General Administration (Reserved)	...	...	...	...	...	1,15,88
22—General Administration (Transferred)	...	...	...	...	...	2,11
24—Administration of Justice	...	...	...	...	...	56,89
25—Jails and Convict Settlements	...	...	...	...	...	43,22
26—Police	...	...	...	...	...	1,23,68
37—Miscellaneous Departments (Reserved)	...	...	...	...	...	99
37—Miscellaneous Departments (Transferred)	...	...	...	...	...	29
Total						3,43,06

Beneficent Departments.

30—Scientific Departments	...	...	...	...	...	28
31—Education (Reserved)	...	...	...	...	...	7,40
31—Education (Transferred)	...	...	...	...	...	1,75,93
32—Medical (Reserved)	...	..	...	...	...	11
32—Medical (Transferred)	...	...	...	...	...	53,96
33—Public Health	...	...	...	...	...	29,69
34—Agriculture	...	...	...	...	..	61,60
35—Industries	...	...	...	...	...	11,31
Total						3,40,28

Budget,
1930-31.

Buildings Roads and Hydro-Electric.

41—Civil Works (Reserved)	1,31
41—Civil Works (Transferred)	1,36,24
41-C—Civil Works—Hydro-Electric Scheme—Interest on Capital outlay...	10,16

Total ... 1,47,71

Miscellaneous.

43—Famine Relief and Insurance	2,00
45—Superannuation Allowances and Pensions	34,96
46—Stationery and Printing (Reserved)	11,65
46—Stationery and Printing (Transferred)	1,03
47—Miscellaneous (Reserved)	8,81
47—Miscellaneous (Transferred)	19,33

Total ... 77,78

Contributions and Assignments.

51—Contribution to the Central Government	
51-A—Miscellaneous adjustments between the Central and Provincial Governments.	

Total

Extraordinary Items.

52—Extraordinary charges	
52-I—Transfers to the Revenue Reserve Fund	

Total Revenue Expenditure charged to Revenue ... 11,21,81

Capital Expenditure charged to Revenue.

8-A—Forests	6,09
16—Irrigation Works	
35-A—Industrial Development	55
41-A—Civil Works	15,19
41-B—Hydro-Electric Scheme	
45-A—Commutation of Pensions	

Total Capital Expenditure charged to Revenue ... 21,83

Total Expenditure charged to Revenue ... 11,43,64

C.—Statement of Receipts and Disbursements of the Punjab Government.

(In thousands of rupees.)

Receipts.			Disbursements.		
	Budget, 1930-31.	Revised, 1929-30.		Budget, 1930-31.	Revised, 1929-30.
	Rs.	Rs.		Rs.	Rs.
Revenue receipts	10,95,18	10,84,09	Revenue Expenditure charged to Revenue	11,21,81	11,29,63
Extraordinary Receipts	86,66	73,37	Capital Expenditure charged to Revenue	21,83	24,81
Total	11,81,84	11,37,46	Total Expenditure charged to Revenue	11,43,64	11,54,44
Capital Expenditure not charged to Revenue.					
			Forests	...	...
			Irrigation	42,01	84,22
			Industrial development	...	-3,87
			Hydro-Electric Scheme	1,01,03	41,60
			Civil Works	...	...
			Commuted value of pensions	8,12	7,65
			Total Capital Expenditure	1,51,16	1,29,60
Public Debt Incurred.					
Loan raised in the market	...	...	Public Debt Discharged.		
Advance from Provincial Loans Fund.			Loans raised in the market	1,30	1,29
Advance from Provincial Loans Fund	1,50,00	2,00,00	Advance from Provincial Loans Fund.		
			Advance from Provincial Loans Fund	8,33	5,28
Loans and Advances by Provincial Governments.					
Recoveries of loans and advances	43,44	33,17	Loans and Advances (Reserved)	27,04	63,56
			Loans and Advances (Transferred)	13,38	16,85
Total	43,44	33,17	Total	40,42	80,41
Deposits and Advances.					
Famine Relief Fund	1,32	86	Famine Relief Fund	...	3,85
Appropriation for reduction or avoidance of Debt:—			Appropriation for reduction or avoidance of Debt:—		
Sinking Fund for Provincial Loans	1,32	1,29	Sinking Fund for Provincial Loans	1,32	1,31
Other appropriations	8,33	5,28	Depreciation Reserve Fund	44	71
Depreciation Reserve Fund	96	58	Revenue Reserve Fund	...	15,00
Revenue Reserve Fund	28	44	Government Account	...	11
Miscellaneous Government Account	1,80	1,29			
Total	13,51	9,74	Total	1,76	20,98
Total Provincial Receipts	13,88,79	13,80,37	Total Provincial Expenditure	13,46,61	13,92,00
Opening balance	20,22	31,85	Closing balance	62,40	20,22
GRAND TOTAL	14,09,01	14,12,22	GRAND TOTAL	14,09,01	14,12,22

D.—Statement of Demands (Voted).

Demand No.	Major Heads included in Demand.	Total Demand.
1	5—Land Revenue (Reserved)	Rs. 39,59,000
2	6—Excise (Transferred)	13,77,500
3	7—Stamps (Reserved)	57,200
4	8—Forests (Reserved)	19,82,300
5	8-A—Forests (Reserved) 5,65,500	} 5,65,500
	52-A—Forests (Reserved)	
6	9—Registration (Transferred)	1,11,000
7	XIII—Irrigation—Working Expenses (Reserved) ... 1,26,97,000	} 1,35,56,000
	14—Interest on Irrigation Works (Reserved) (Non-voted) ...	
	15—Other Irrigation expenditure financed from ordinary revenues (Reserved). 8,59,000	
8	Irrigation Branch (Open Canals)—Establishment charges ...	87,58,000
9	Irrigation (Sutlej Valley Project)—Establishment charges ...	17,54,000
10	16—Construction of Irrigation Works financed from ordinary revenues (Reserved) ...	} 32,54,000
	55—Construction of Irrigation (Capital Expenditure) (Reserved). 32,54,000	
11	19—Interest on Debt (Reserved) 5,600	} 5,600
	21—Reduction or Avoidance of Debt (Reserved) (Non-voted) ...	
12	22—General Administration (Reserved)	93,60,200
13	22—General Administration (Transferred)	2,10,600
14	24—Administration of Justice (Reserved)	47,57,100
15	25—Jails and Convict Settlements (Reserved)	41,69,100
16	26—Police (Reserved)	1,13,64,500
17	31—Education (Reserved)	7,08,000
18	31—Education (Transferred)	1,71,77,500
19	32—Medical (Reserved) 10,000	} 75,02,200
	32—Medical (Transferred) 47,80,600	
	33—Public Health (Transferred) 27,61,600	
20	34—Agriculture (Transferred)	57,02,700
21	35—Industries (Transferred)	10,83,600
22	35-A—Capital outlay on Industrial Development met from revenue (Transferred). 55,000	} 55,000
	56-C.—Industrial Development (Capital Expenditure) (Transferred). ...	

Statement of Demand (Voted)—concluded.

Demand No.	Major Heads included in Demand.	Total Demand.
		Rs.
23	37—Miscellaneous Departments (Reserved) ...	88,800
	47—Miscellaneous (Reserved) ...	8,79,400
	51-A.—Miscellaneous adjustments (Reserved) ...	...
	52-I.—Transfers to the Revenue Reserve Fund (Reserved) ...	...
24	30—Scientific Departments (Transferred) ...	27,600
	37—Miscellaneous Departments (Transferred) ...	28,500
	47—Miscellaneous (Transferred) ...	18,35,400
25	41—Civil Works (Reserved) ...	1,02,400
26	41—Civil Works (Transferred) ...	1,12,47,000
27	Buildings and Roads Branch Establishment charges ...	18,88,900
28	41-C.—Hydro-Electric Schemes—Interest on Capital Outlay (Non-voted).	...
	XXX-A.—Hydro-Electric Scheme—Working Expenses ...	2,50,600
29	41-A.—Capital Expenditure on Civil Works met out of Extraordinary Receipts (Transferred).	13,23,000
	60—Civil Works (Capital Expenditure) (Transferred) ...	...
30	41-B.—Capital Expenditure on Hydro-Electric Scheme met from Revenue (Transferred).	...
	58—Hydro-Electric Scheme (Capital Expenditure) (Transferred)	98,57,800
31	43—Famine (Reserved) ...	1,50,000
32	45—Superannuation Allowances and Pensions (Reserved) ...	23,22,300
33	45-A.—Commutation of Pensions financed from ordinary revenues (Reserved).	...
	60-B.—Payments of Commuted Value of Pensions (Capital Expenditure) (Reserved).	6,36,800
34	46—Stationery and Printing (Reserved) ...	11,43,500
35	46—Stationery and Printing (Transferred) ...	1,00,000
36	Loans by Provincial Government (Reserved) ...	27,04,000
37	Loans by Provincial Government (Transferred) ...	13,38,000
38	Refunds (Reserved) ...	4,18,500
39	Refunds (Transferred) ...	6,90,100
40	Expenditure in England (other than Stores) under the control of the High Commissioner for India.	6,15,680
41	Expenditure in England under the control of the Secretary of State.	27,000

GOVERNMENT
Detailed Estimates
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
REVENUE RECEIPTS.							
Principal Heads of Revenue.							
II—Taxes on Income ...	101	2,59	4,65	4,03	4,83	4,02	3,82
V—Land Revenue (gross)	4,88,13	4,64,61	4,90,30	4,53,60	4,79,60	4,71,12	4,81,78
<i>Deduct</i> —Revenue credited to Irrigation	-2,04,92	-2,00,40	-2,08,23	-1,75,67	-1,79,45	-1,49,86	-1,74,65
Net Land Revenue ...	2,83,21	2,64,21	2,82,07	2,77,93	3,00,15	3,21,26	3,07,13
VI—Excise ...	1,16,64	1,17,43	1,30,01	1,21,85	1,17,73	1,24,31	1,23,12
VII—Stamps ...	1,18,06	1,16,46	1,21,30	1,21,03	1,17,94	1,13,27	1,14,35
VIII—Forests ...	31,94	33,01	35,14	35,28	31,94	39,08	41,12
IX—Registration ...	9,25	9,56	9,21	9,21	9,08	9,11	9,44
Total ...	5,60,11	5,42,96	5,81,78	5,68,83	5,81,67	6,11,05	5,98,98
Irrigation.							
XIII—Irrigation—Works for which Capital accounts are kept—							
Direct Receipts ...	4,61,62	4,53,95	4,52,55	4,12,04	4,19,96	4,05,45	4,33,60
Indirect credits (Land Revenue due to Irrigation).	2,04,92	2,00,40	2,08,23	1,75,67	1,79,45	1,49,86	1,74,65
Gross amount ...	6,66,54	6,54,35	6,60,78	5,87,71	5,99,41	5,55,31	6,08,25
<i>Deduct</i> —Working Expenses ...	-2,40,35	-2,61,50	-2,11,49	-2,14,78	-1,52,74	-1,80,41	-1,57,00
Net XIII—Irrigation Receipts ...	4,26,19	3,92,85	4,49,29	3,72,93	4,46,67	3,74,90	4,51,25
XIV—Irrigation—Works for which no Capital accounts are kept.	92	67	74	1,46	1,60	4,89	5,83
Total ...	4,27,11	3,93,52	4,50,13	3,74,39	4,08,27	3,79,79	4,57,08
Debt Services.							
XVI—Interest ...	10,74	10,94	10,05	8,59	10,39	8,79	11,75
Civil Administration.							
XVII—Administration of Justice ...	10,74	10,77	10,68	10,74	11,35	10,32	10,65
XVIII—Jails and Convict Settlements ...	5,34	5,26	14,14	5,94	5,22	4,82	4,49
XIX—Police ...	2,04	1,88	1,94	1,88	1,81	1,72	72
XXVI—Miscellaneous Departments ...	3,86	424	3,64	3,18	2,80	2,21	96
Total ...	21,98	22,15	30,00	21,74	21,23	19,07	16,82

GOVERNMENT
Detailed Estimates
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Beneficent Departments.							
XXI—Education	15,08	15,41	14,43	14,62	14,56	12,13	11,65
XXII—Medical	7,57	8,14	8,26	6,93	4,04	3,13	2,62
XXIII—Public Health	1,02	1,73	1,27	2,50	1,46	1,59	94
XXIV—Agriculture	13,89	12,50	10,99	10,59	10,18	8,49	7,58
XXV—Industries	1,36	1,42	1,14	1,17	1,23	1,09	1,33
Total	38,37	39,20	36,09	35,81	31,47	26,43	24,17
Buildings, Roads and Hydro-Electric.							
XXX—Civil Works	5,76	6,25	6,51	6,35	8,60	4,89	5,80
XXX-A—Hydro-Electric Scheme ...	2,43	...	...	...	...	...	...
<i>Deduct</i> —Working Expenses ...	-2,51	...	...	...	...	...	...
Net XXX-A—Hydro-Electric Scheme ...	-8	...	...	...	...	...	...
Total	5,68	6,25	6,51	6,35	8,60	4,89	5,80
Miscellaneous.							
XXXII—Transfers from the Famine Relief Fund.	...	3,85	1,50	1,97	...	...	...
XXXIII—Receipts in aid of Superannuation.	2,23	3,53	2,91	2,67	2,83	5,77	4,46
XXXIV—Stationery and Printing ...	2,93	2,92	2,80	1,64	83	1,27	1,19
XXXV—Miscellaneous	26,03	23,77	27,71	21,45	24,70	19,68	17,31
Total	31,19	34,07	94,92	27,73	23,36	26,72	22,96

GOVERNMENT
Detailed Estimate
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Beneficent Departments.							
XXI—Education	15,03	15,41	14,43	14,62	14,56	12,13	11,65
XXII—Medical	7,67	8,14	8,26	6,93	4,04	3,13	2,62
XXIII—Public Health	1,02	1,73	1,27	2,50	1,46	1,59	94
XXIV—Agriculture	13,89	12,50	10,99	10,59	10,18	8,49	7,58
XXV—Industries	1,36	1,42	1,14	1,17	1,23	1,09	1,33
Total	38,37	39,20	36,09	35,81	31,47	26,43	24,17
Buildings, Roads and Hydro-Electric.							
XXX—Civil Works	5,76	6,25	6,51	6,35	8,60	4,89	5,80
XXX-A—Hydro-Electric Scheme ...	2,48	...	...	...	...	...	...
<i>Deduct</i> —Working Expenses ...	-2,51	...	...	...	...	...	...
Net XXX-A—Hydro-Electric Scheme ...	-8	...	...	...	...	...	...
Total	5,68	6,25	6,51	6,35	8,60	4,89	5,80
Miscellaneous.							
XXXII—Transfers from the Famine Relief Fund.	...	3,85	1,50	1,97	...	...	...
XXXIII—Receipts in aid of Superannuation.	2,28	3,58	2,91	2,87	2,88	5,77	4,46
XXXIV—Stationery and Printing ...	2,93	2,92	2,80	1,64	83	1,27	1,19
XXXV—Miscellaneous	26,03	23,77	27,71	21,45	24,70	19,68	17,31
Total	31,19	34,07	94,92	27,73	28,36	26,72	22,96

OF THE PUNJAB.

for the year 1930-31.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Modified Grant, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Beneficent Departments.								
30—Scientific Departments ..	28	28	30	30	34	26	60	24
31—Education (Reserved) ...	7,40	7,17	7,59	7,59	6,03	6,28	6,54	6,40
31—Education (Transferred)	1,75,93	1,66,99	1,67,28	1,67,10	1,54,82	1,45,40	1,37,43	1,35,45
32—Medical (Reserved) ...	11	11	11	11	...	...	...	...
32—Medical (Transferred) ...	53,96	52,96	53,81	53,98	50,96	44,04	40,82	35,33
33—Public Health ...	29,69	27,92	27,96	27,02	20,95	14,32	22,57	16,31
34—Agriculture ...	61,60	60,57	60,98	61,15	56,62	51,05	45,44	38,02
35—Industries ...	11,31	14,51	10,58	10,95	10,10	8,77	6,62	7,44
Total ...	3,40,28	3,30,51	3,28,99	3,28,18	2,99,82	2,70,12	2,59,52	2,39,19
Buildings, Roads and Hydro-Electric.								
41—Civil Works (Reserved)	1,31	1,40	1,28	1,28	1,08	1,20	1,29	1,35
41—Civil Works (Transferred)	1,86,24	1,74,19	1,74,14	1,66,81	2,14,66	2,06,74	1,49,58	1,07,83
41-C—Civil Works—Hydro-Electric Scheme—Interest on Capital Outlay.	10,16	...	...	...	...	...	...	...
Total ...	1,47,71	1,75,59	1,75,42	1,67,59	2,15,74	2,07,94	1,50,87	1,09,18
Miscellaneous.								
43—Famine ...	2,00	3,85	2,89	1,50	1,97	3,91	3,61	3,81
45—Superannuation Allowances and Pensions.	34,96	37,53	30,67	30,87	28,12	29,11	30,18	31,97
46—Stationery and Printing (Reserved).	11,65	10,77	10,95	10,95	10,58	9,03	9,19	8,20
46—Stationery and Printing (Transferred).	1,63	1,12	1,28	1,28	84	81	79	75
47—Miscellaneous (Reserved)...	8,81	4,58	4,76	3,76	4,67	10,36	11,16	4,92
47—Miscellaneous (Transferred)	19,33	17,06	16,86	16,56	14,26	14,32	13,44	13,02
Total ...	77,78	74,90	67,12	64,92	60,44	67,44	68,57	62,67

GOVERNMENT
Detailed Estimates
General Abstract of Receipts

(In thousands)

HEADS OF ACCOUNT.	Budget, Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget, Estimate, 1929-31.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26
Contributions and Assignments to Central and Provincial Governments.	.						
XXXIX-A—Miscellaneous adjustments be- tween the Central and Provincial Govern- ments.	...	...	...	...	28	...	1,01
XI-A—Transfers from the Revenue Reserve Fund.	...	15,00	...	...	...	10,00	...
Total Revenue Receipts ...	10,95,18	10,64,09	11,49,48	10,43,44	10,90,82	10,86,74	11,83,57
Extraordinary Items:							
XI—Extraordinary Receipts ...	86,66	78,37	1,04,97	172,25	1,16,05	84,69	1,27,64
Total Revenue ...	11,81,84	11,87,43	12,54,45	11,15,69	12,06,87	11,71,43	12,66,41

OF THE PUNJAB.

for the year 1930-31.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Modified grant, 1929-30.	Budget Estimate 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Contributions and Assignments to Central and Provincial Governments.								
51—Contributions and Assignments to Central Government.	...	..	...	...	...	...	85,73	1,13,84
51-A.—Miscellaneous adjustments between Central and Provincial Governments.	..	...	..	...	...	..	..	57
Total ...	...	...	..	...	...	..	85,73	1,14,41
Extraordinary items.								
52—Extraordinary charges ...	..	...	...	...	..	...	...	...
52-I.—Transfers to the Revenue Reserve Fund.	..	...	5,00	5,00	...	15,00	20,00	...
Total Revenue Expenditure charged to Revenue.	11,21,81	11,29,63	11,32,90	11,18,61	11,01,30	10,68,35	10,95,34	10,25,68
CAPITAL EXPENDITURE CHARGED TO REVENUE.								
2-A.—Forests ...	6,09	5,40	5,50	5,50	4,71	4,02	4,22	1,98
16—Irrigation Works ...	...	..	...	...	19,22	1,14,18	1,43,57	81,14
35-A.—Industrial Development	85	89	1,32	1,32	4,83	...	...	...
41-A.—Civil Works ...	15,19	16,67	17,57	17,67	81,34	...	...	...
41-B.—Hydro-Electric Scheme	...	1,86	2,15	2,15	...	...	...	...
45-A.—Commutation of pensions	..	...	...	15,03	...	...	...	...
Total Capital Expenditure charged to Revenue.	21,83	24,81	25,64	30,67	59,90	1,18,20	1,47,09	83,12
Total Expenditure charged to Revenue.	11,43,64	11,54,44	11,58,54	11,49,28	11,61,20	11,86,55	12,32,43	11,08,80

GOVERNMENT
Detailed Estimates
General Abstract of Receipt
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Public Debt Incurred.							
Loans raised in the market:—							
6½ per cent. Punjab Bonds, 1933 ...	...	...	...	...	...	...	...
5½ per cent. Punjab Bonds, 1937 ...	...	...	...	...	...	15,75	73,42
Total ...	...	...	...	...	...	15,75	73,42
Advances from Provincial Loans Fund.							
Advances from Provincial Loans Fund ...	1,50,00	2,00,00	1,40,00	1,40,00	30,00	...	...
Loans and Advances by Provincial Governments.							
Recoveries of loans and advances ...	48,44	33,17	33,37	18,08	17,88	25,29	14,72
Deposits and Advances.							
Famine Relief Fund ...	1,32	86	78	85	8,26	3,93	3,41
Appropriation for reduction or avoidance of debt:—							
Sinking Fund for Provincial Loans ...	1,82	1,29	1,58	1,30	52	83	61
Other appropriations ...	8,33	5,28	5,28	2,21	1,48	1,39	1,30
Suspense ...	...	...	...	5,84	...	...	...
Depreciation Reserve Fund for Government Presses.	93	58	58	70	66	48	...
Revenue Reserve Fund ...	28	44	5,45	55	15,00	20,00	...
Miscellaneous Government Account (a) ...	1,30	1,29	1,22	1,16	(b) 2,53	...	...
Total ...	13,51	9,74	14,59	12,61	28,45	28,88	5,32
Total Provincial Receipts ...	13,88,79	13,80,87	14,42,41	12,86,38	12,82,70	12,39,15	13,59,87
Opening Balance ...	2,22	31,95	30,20	1,29,67	1,59,01	2,68,11	1,41,23
GRAND TOTAL ...	14,09,01	14,12,22	14,72,61	14,16,05	14,41,71	15,07,26	15,01,10

(a) Represents the nominal value of cancelled Punjab Bonds during the year concerned.
(b) Represents the nominal value of cancelled Punjab Bonds during the years 1926-27 and 1927-28.

OF THE PUNJAB.

for the year 1930-31.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Modified Grant, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52-A.—Forest Capital Expenditure.	...	...	...	...	...	...	...	...
55—Construction of Irrigation, Navigation, Embankment and Drainage Works.	42,01	84,22	76,63	74,84	1,00,00	...	6,76	82,41
56-C.—Industrial Development—Capital Expenditure.	...	-3,87	...	...	...	1,83	1,52	1,02
58—Hydro-Electric Scheme—Capital Expenditure.	1,01,03	41,60	48,69	48,90	44,16	43,31	21,47	2,56
60—Civil Works—Capital Expenditure.	...	...	...	...	...	36,99	41,52	18,91
60-B—Payment of commuted value of pensions—Capital Expenditure	8,12	7,65	5,03	...	8,32	6,30	4,66	...
Total Capital Expenditure not charged to Revenue.	1,51,16	1,29,60	1,30,35	1,23,74	1,52,48	88,43	76,13	1,04,90
Public Debt discharged (a)								
Loans raised in the market :—								
6½ per cent. Punjab Bonds, 1933	98	87	87	83	77	73	1,11	...
5½ per cent. Punjab Bonds, 1937	42	42	42	39	39	35	33	...
Total ...	1,30	1,29	1,29	1,22	1,16	1,08	1,44	...
Advances from Provincial Loans Fund.								
Advances from Provincial Loans Fund. (Repayments.)	8,33	5,28	5,28	5,28	2,21	1,48	1,89	1,30
Loans and Advances by Provincial Governments.								
Loans and Advances (Reserved)	27,04	63,56	63,56	26,56	45,23	19,37	13,33	11,89
Loans and Advances (Transferred).	13,38	16,85	21,20	18,20	12,61	12,13	7,68	6,10
Total ...	40,42	80,41	84,76	44,76	57,84	31,50	21,01	17,99
Deposits and Advances.								
Famine Relief Fund	...	3,85	2,80	1,50	1,97	...	3,98	...
Appropriation for reduction or avoidance of debt :—								
Sinking Fund for Provincial loans.	1,32	1,31	1,31	1,28	1,29	1,15	1,54	...
Suspense	...	...	...	...	5,63	...	...	...
Depreciation Reserve Fund for Government Presses.	44	71	71	71	42	26	33	...
Revenue Reserve Fund	...	15,00	...	...	...	(b) 1,59	10,00	...
Government Accounts	...	11	...	...	...	...	...	...
Total ...	1,76	20,98	4,82	3,49	9,31	3,00	15,85	...
Total Provincial Disbursements.	13,46,61	13,92,00	13,85,04	13,27,77	13,84,20	13,12,04	13,48,25	12,32,99.
Closing balance	62,40	20,22	...	1,44,84	31,85	1,29,67	1,59,01	2,68,11
GRAND TOTAL ...	14,09,01	14,12,22	...	14,72,61	14,16,05	14,41,71	15,07,26	15,01,10

(a) Represents the nominal value of cancelled Punjab Bonds during the year concerned.

(b) Represents market value of Punjab Bonds received in sale-proceeds of land in the Nili Bar Colony.

Pro-forma Account of Famine Relief, Sinking, Depreciation

RECEIPTS.

(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Famine Relief Fund.							
Opening balance	18,14	21,13	21,08	22,25	13,99	18,99	10,58
Receipts	1,81	86	78	88	6,28	3,98	3,41
Total	19,45	21,99	21,84	23,13	22,25	17,97	13,99
Sinking Fund.							
Opening balance	...	2	2	1	65	1,31	70
Receipts—Appropriation for reduction or avoidance of debt.	1,32	1,28	1,28	1,22	52	83	61
Interest on cancelled bonds credited to the Sinking Fund.	...	1	...	8	...	...	...
Total	1,32	1,31	1,30	1,31	1,17	2,19	1,31
Depreciation Reserve Fund for Government Presses.							
Opening balance	42	58	71	56	10	...	...
Receipts	96	58	58	38	66	43	...
Total	1,38	1,14	1,29	94	76	43	...
Revenue Reserve Fund.							
Opening balance	9,40	23,96	23,96	23,41	10,00	...	...
Receipts (<i>vide</i> head 52-1)	...	...	5,00	...	15,00	20,00	...
Market value of Punjab Bonds cancelled out of those received in sale of land in Nili Bar Colony.	25	38	41	41	...	...	...
Interest on uncancelled Bonds in the custody of the Accountant-General and on cancelled Bonds.	3	6	4	14	...	...	...
Total	9,68	29,40	29,41	23,96	25,00	20,00	...

and Revenue Reserve Funds.

of rupees.)

DISBURSEMENTS.

HEADS OF ACCOUNT.	Budget Estimate, 1930-31.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.	Accounts, 1928-29.	Accounts, 1927-28.	Accounts, 1926-27.	Accounts, 1925-26.
Famine Relief Fund.							
Transfers to the Revenue Account:—							
Transfer from the Fund for taccavi advances.	...	...	...	...	...	3,98	...
Transfer from the Fund for expenditure on Famine Relief.	...	3,85	1,50	2,00	..	...	...
Closing balance ...	19,45	18,14	20,34	21,13	22,25	13,99	13,99
Total ...	19,45	21,99	21,84	23,13	22,25	17,97	13,99
Sinking Fund.							
Redemption of Provincial Loans ...	1,32	1,31	1,28	1,29	1,15	1,54	...
Closing balance ...	...	...	2	2	2	65	1,31
Total ...	1,32	1,31	1,30	1,31	1,17	2,19	1,31
Depreciation Reserve Fund for Government Presses.							
Withdrawals ...	44	72	71	38	26	33	...
Closing balance ...	94	42	58	56	50	10	...
Total ...	1,88	1,14	1,29	94	76	43	...
Revenue Reserve Fund.							
Withdrawals ...	...	15,00	...	...	1,59*	10,00	...
Closing balance ...	9,68	9,40	29,41	23,96	23,41	10,00	...
Total ...	9,68	24,40	29,41	23,96	25,00	20,00	...

*Represents market value of Punjab Bonds of a face value of Rs. 1,50,900 received in sales of land in the Nili Bar Colony still lying uncanceled with accountant-General, Punjab, and the credit for which has been taken under head "XL—Extraordinary Receipts."

PUBLIC DEBT OF THE PUNJAB.

When raised.	Amount.	Rate of interest per cent.	Object.	Arrangements for repayment.
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A.—Loans raised in the market.

	Rs.				
1923	1,88,48,400*	6.25	To meet Capital Expenditure on Sutlej Valley Project and other Capital Works.	In 1933	Arrangements have been made with the sanction of the Government of India whereby the amounts which the Punjab Government are setting apart annually for the amortization of the loans are being utilised for the purchase of its own bonds in the market. Following this procedure Punjab Bonds, 1933, of the face value of Rs. 3,48,700 and Punjab Bonds, 1937, of the face value of Rs. 1,49,900 were purchased in the market by Government during the years 1926-27, 1927-28, 1928-29 and 1929-30
1925	87,67,000*	5.75	Irrigation Capital Expenditure.	In 1937	

* Balance at the end of October 1929 as reported by the Accountant-General, Punjab.

NOTE.—The original amount of Loans from the Public was—

	Rs.
Punjab Bonds, 1933	1,91,97,100
Punjab Bonds, 1937	89,16,900

PUBLIC DEBT OF THE PUNJAB—concluded.

When raised.	Amount.	Rate of interest percent.	Object.	Arrangements for repayment.
B— Loans from the Provincial Loans Fund.				
Prior to 31st March 1917.	21,42,75,559	3·3252	Irrigation Capital Expen- diture.	Treated as advances made to the Local Government from the Revenues of India. (See Devolution Rule 24.)
1917-21 ...	44,02,204	5·1979	Ditto ditto	Ditto ditto
1922-23 ...	70,75,412	6·5	Ditto ditto	is being repaid in equated payments spread over 50 years.
1922-23 ...	52,55,872	6·5	To meet revenue deficit of 1922-23.	Is being repaid in equated payments spread over 25 years.
1927-28 ...	28,71,148	5	Hydro-Electric Capital Expenditure.	This loan was taken from 1st March 1928 and is being repaid in 25 annual equated instal- ments.
1928-29 ...	1,37,06,665	5	Productive Capital Expenditure.	This loan was taken from 1st March 1929 and is being repaid in 25 annual equated instalments.
1929-30	2,00,00,000	5·5	Productive Capital Expen- diture.	This loan has been sanc- tioned as follows:— Rs. 1,00,00,000 on 1st April 1929. Rs. 40,00,000 on 1st March 1930. Rs. 6,00,000 on 31st March 1930 and is to be repaid in 30 annual equated instalments.
1930-31 ...	1,50,00,000	5·5	Productive Capital Expenditure	It is proposed to take this loan as follows— Rs. 90,00,000 on 1st April 1930. Rs. 60,00,000 on 31st March 1931 and is to be repaid in 30 annual equated instal- ments.

**Speech of the Hon'ble Sir Henry Craik, Bart., K.C.S.I.,
I.C.S., Finance Member, introducing the Budget
Estimates of the Punjab for the year 1933-34
in the Punjab Legislative Council.**

I PROPOSE, before describing the prospects of the year that commences on the 1st of April next, to follow my previous practice and to present to the House a brief commentary on the financial results of the year now drawing to a close. I will deal first with the Revenue account, *i.e.*, with the ordinary receipts and the disbursements that have to be met from those receipts, and in doing so I desire to emphasize the fact that for the first time, since 1927-28, our ordinary receipts will more than cover our ordinary expenditure. For the first time in five years we have succeeded in living within our income. If our expectations for the few remaining weeks of the year are fulfilled—and I see no reason why they should not be—we shall end the year with a balance to the good of 25 lakhs, and to this extent be in a position to reduce the adverse balance of 143 lakhs on the Revenue account that has accumulated since the initiation of the Reforms in 1921. This result has been obtained by the exercise of the most rigid economy, a subject to which I shall return later. It is in satisfactory contrast with the preceding year, 1931-32, when our expenditure exceeded our income, reduced as the latter was by huge remissions of land revenue and 'abiana,' by as much as 68 lakhs. It is the more satisfactory, in that the current year has been by no means a favourable year for agriculture, as there was a serious shortage of water in the rivers during the critical months from April to June and an almost complete and general cessation of the monsoon in August. These causes led to a substantial decline in the income expected from land revenue and 'abiana' owing to the necessity of granting remissions on a considerable scale, but in spite of these adverse conditions we expect a total income of 1009 lakhs by the end of March, or 29 lakhs below the Budget estimate and 48 lakhs better than the total revenue of the preceding year. The results under the detailed heads of revenue have been analysed in paragraph 9 of Mr. Puckle's Memorandum.

2. Turning now to the expenditure side of the Revenue account for the current year, the Budget presented to the Council a year ago anticipated a total expenditure chargeable to revenue of 982 lakhs, and we expect that actuals will be only 2½ lakhs in excess of that figure. Had it not been for expenditure that it was not possible to foresee at the time of the presentation of the Budget amounting to over 32 lakhs, there would have been a substantial saving. Even as it is, we have by careful economies under practically every head reduced our expenditure to a lower figure than it has been since the Reforms, except during the two years 1923-24 and 1924-25 when the Province was endeavouring to recover after two years of very heavy deficits. The savings and excesses under

the various heads are comparatively small and have been analysed in paragraph 10 of the Memorandum. It is not necessary for me to refer to them in detail here.

3. As regards the Capital account of the year now drawing to a close, the total disbursements are expected to be 188 lakhs. This figure is some 31 lakhs more than was anticipated when the Budget was framed, mainly because work on the Hydro-Electric project was speeded up and construction completed earlier than had been expected. The greater part of this Capital expenditure, which is of course of a productive nature, will be financed by a loan of 150 lakhs, as in spite of the increase in Extraordinary receipts from 27 to 40 lakhs, to which reference is made in paragraph 3 of the Memorandum, our financial position at the moment is not such as to justify the application of this sum to Capital Expenditure. I will explain later how we propose to deal with this unexpected windfall of 13 lakhs. The Provincial Loan Account shows somewhat better results than we had anticipated, mainly owing to the amount of the advances having been considerably less than was expected when the Budget was framed. Taking all the accounts together,—the Revenue account, Extraordinary Receipts, the Capital account, the Provincial Loan Account, the Famine Relief, Sinking and Depreciation Funds, etc.,—the year will close with a balance of 53½ lakhs.

It may interest the Council if I say a few words here regarding the financial position of the two projects to which during the last decade the greater part of our capital expenditure has been devoted. The construction estimate for the whole of the Sutlej Valley Project will be closed on the 31st of March 1933, and the total provincial share of the capital expenditure is estimated to be 940½ lakhs as against the project figure of 987 lakhs. There has thus been a saving of 46½ lakhs. This project is expected to produce in the current year nearly 36 lakhs of revenue, and this figure would have been higher had it not been that the sowing of cotton and other more valuable kharif crops was curtailed owing to the low supply in the river at the time of sowing. The area under the present rabi, however, shows an increase over that of last year. I am glad to say that working expenses have been substantially reduced. The cost of the general establishment chargeable to both Capital and Revenue, which was 20·16 lakhs in 1931-32, has been brought down to 17·62 lakhs in the current year, while for next year it is hoped to make a further reduction to just below 16 lakhs by reducing one circle and four divisions.

As regards the Hydro-Electric Project, the construction of this is now practically complete, including the trunk transmission line from Shanan to Lahore and the branch lines from Amritsar to Kartarpur and from Lahore to Ferozepore and to Lyallpur. This trunk transmission system has recently been

tested and the branch transmission lines are about to be tested. A regular supply of energy should be available by the 1st of April next. The opening ceremony is to be performed by His Excellency the Viceroy at the Lahore Receiving Station at Shalamar on the 10th of next month. The expenditure on the construction of this project up to the end of the current year is estimated at 5½ crores, and for next year 43 lakhs is provided for the main scheme and 25½ lakhs for the completion of the various local distribution systems.

4. It will be appropriate if at this stage, before dealing with the Budget for next year, I give the House some figures to illustrate the results of the economies effected during the last two years. Some time ago, I think in answer to a question put to me by an honourable member, I promised the House a statement showing in detail the action taken by Government on the recommendations of the Retrenchment Committee. I had hoped that that statement would have been available for the use of honourable members before now, but unfortunately my hopes have not been realised. It should, however, be ready within a few days from now. The Retrenchment Committee took as the starting point of its examination the Budget figures for the year 1931-32. In that Budget the total provision in the Revenue account for the departments whose expenditure the Committee passed under review, was 1116 lakhs. The corresponding provision for the same departments for 1933-34 is 970 lakhs, from which we should deduct for purposes of comparison 14 lakhs for the total amount of increments earned since 1931-32, making a total provision of 956 lakhs. Thus the real retrenchment effected has been 160 lakhs on the revenue account alone apart from a large reduction in Capital expenditure, as against 245 lakhs, which the Retrenchment Committee estimated would be the results of the adoption of their recommendations. Thus nearly two-thirds—to be precise slightly over 65 per cent.—of the retrenchments proposed by the Committee have already been put into effect. A few recommendations still remain to be considered.

Before dealing with particular departments, I would like to give some general figures to indicate the reduction made in various kinds of expenditure. The comparison is between the figures for 1931-32 and those for 1933-34.

(a) Officers' Pay in the earlier year represented an expenditure of 169 lakhs. Next year the figure will be 136 lakhs, or a reduction of just under 20 per cent.

(b) Pay of Establishment was 319 lakhs. This has been reduced to 301 lakhs.

(c) The total expenditure on Travelling Allowance, Other Allowances and Honoraria, Supplies and Services and Contingencies was 221 lakhs in 1931-32, but in each of the two subsequent years will be 184 lakhs, a saving of 17 per cent.

The reduction in Travelling Allowance is due to a reduction in the rates allowed. The expression " Other Allowances and Honoraria " is somewhat misleading, as this head includes expenditure on items which cannot strictly be described either as allowances or as honoraria, *e. g.*—

- (i) Excise rewards to Government servants ;
- (ii) Cost of passages ;
- (iii) Section-writing charges ;
- (iv) Contract payments to Government Treasurers for their establishment ;
- (v) The fees of Pleaders and special Public Prosecutors ;
- (vi) The cost of railway warrants and the carriage of constabulary ;
- (vii) Police rewards ;
- (viii) Educational scholarships ;
- (ix) Board and uniform allowances to nurses in hospitals ;
- (x) Over-time in Government presses.

The saving under " Contingencies " is due to a very thorough scrutiny of the innumerable miscellaneous sorts of expenditure which are incurred in almost every office, such as the pay of menials, the supply of books and periodicals, charges for lighting, heating and the purchase of furniture, postal charges and the cost of telephone connections. A particularly noteworthy saving has been achieved under the cost of postage by the introduction of new rules regarding the despatch of letters. Although the charges made by the post office have been increased by 25 per cent., it has been possible not only to avoid any increase of expenditure under this head, but to reduce existing expenditure. In the offices of eighteen Deputy Commissioners alone the saving amounts to 30 thousand rupees a year, and this of course is but a fraction of the total number of Government offices.

I will now mention a few of the more important economies effected in individual departments. Under the Land Revenue head 428 Assistant Patwaris have been brought under reduction. Under " Forests " one post in the Indian Forest Service, seven posts in the Provincial Forest Service, thirty-three posts of Deputy Rangers and Foresters, and ninety-four posts of Forest Guards have come or are coming under reduction. The question of the abolition of ten more Indian Forest Service posts has been referred to the Secretary of State. In the Irrigation Department the cost per acre for repairs and maintenance and establishment has been brought down to the figure recommended by the Retrenchment Committee. One post of Superintending Engineer, three posts of Executive Engineer, ten of Sub-Divisional Officers, and forty-three Temporary Assistant Engineers have been or are being brought under reduction, while one appointment of Under-Secretary and one of Assistant Secretary are

being held in abeyance. Fifteen canal dispensaries have been closed. Under the head of General Administration, twenty-six posts of Extra Assistant Commissioner have been reduced. The general cost of district administration has been lowered by about 6½ lakhs. An officer is now on special duty to examine the possibility of reductions in the strength of the staff of Deputy Commissioners' offices. Similarly under the head Administration of Justice substantial economies have been effected in the cost of the High Court and subordinate courts, while the salaries of Public Prosecutors and the fees paid to legal practitioners specially engaged have been reduced. Under the head Jails it has been possible to make a saving of over two lakhs on the diet charges of prisoners and on hospital charges. In the case of the Police the state of the Province has unfortunately not made it possible for Government to accept the recommendations of the Retrenchment Committee for a reduction in cost by 15 per cent., but continued efforts are being made to keep the expenditure as low as is compatible with the maintenance of efficiency. Under Education there has been a saving of 1½ lakhs in the cost of European and Anglo-Indian education. The grants to the University have been reduced by seventy thousand rupees, expenditure in Government arts colleges by 12 per cent. and that in Government professional colleges by 16 per cent. There has been a large saving in the cost of grants for secondary education, and expenditure on primary education has also been reduced. Under the heads Medical and Public Health grants have been reduced by 12½ per cent., and there have been large savings under "Supplies and Services" and "Contingencies." A committee is to assemble shortly to go into the expenditure of four of the principal medical institutions. In the department of Agriculture the whole range of the activities of the department has been examined and savings amounting to six lakhs have been made. The saving under the head Veterinary has been 1½ lakhs. The expenditure of the Buildings and Roads Branch of the Public Works Department has been reduced by no less than 43 lakhs, including the abolition of six divisions, nine sub-divisions, and the posts of Deputy Chief Engineer and Secretary to the Communications Board. All staff employed on temporary terms has been discharged, the total savings on staff since 1931-32 being reported to be over 5 lakhs. The contribution to the Roorkee College and the provision for scholarships there has been reduced by nearly a lakh. Under the head Stationery and Printing there has been a saving of over 1½ lakhs by curtailment in the amount of printing and by changes in the quality of paper.

I hope the House will agree that this is a substantial tale of achievement, and that Government has made a real effort to scale down expenditure and to give effect to the recommendations of the Retrenchment Committee. That committee, which was entirely composed of members of this House, had

a very laborious task to perform, but the honourable members who performed it have the satisfaction of knowing that their sacrifice of ease and leisure has not been in vain, and that they have performed work of real public value. That it has been possible to go so far in implementing their recommendations is due to the loyal way in which heads of departments have co-operated in what must necessarily have been in many aspects a most distasteful task.

5. The House will expect some information as to the intentions of Government in regard to the cut in salaries. The present position is that the 10 per cent. cut, which was introduced from the 1st of December 1931, is to remain in force till the 31st of March next, that is for a total period of sixteen months. In the Punjab this cut applies to all Government servants, whether of the All-India, Provincial or Subordinate services, drawing salaries in excess of Rs. 40 per mensem, the only persons exempted being Police officers below the rank of Inspector and certain subordinate jail staff. The decision of higher authority, which applies to the All-India services, is that one-half of the cut is to remain in force after the 31st of March next, and at the same time the exemption hitherto enjoyed by persons subjected to the cut from the surcharges on income-tax and super-tax is to be removed. This decision, for which of course the Local Government is in no sense responsible, will, as I have said, apply to all members of the All-India services under the control of the Secretary of State under whatever Government they are serving, and it has further been applied by the Government of India to the Central services, *i.e.*, the Railways, Posts and Telegraphs, the Customs, etc., under their control. The Local Governments have, however, a free hand in regard to its application to the Provincial and Subordinate services under their own control.

There were thus three courses open to Local Governments. The first was to continue to apply to the services under their control the 10 per cent. cut in full. In that case the Provincial and Subordinate services would also of course have been liable to the surcharge on income-tax, as it is not in our power to grant any exemption from that surcharge. The second course was to impose on the Provincial and Subordinate services the modified cut, which must of course be accompanied by the surcharges on income-tax and super-tax, as has been done by the Secretary of State for the All-India services and by the Government of India for the Central services. This course has, so far as my information goes, been adopted by almost all Local Governments. The third course was to exempt the Provincial and Subordinate services from any form of cut, or at any rate to impose a smaller cut than 5 per cent. This is the course which, according to the newspapers, has been adopted by the Government of Madras.

Now, the first of these three courses may, I think, be ruled out of consideration at once. It would obviously be unfair to impose on the Provincial and Subordinate services a higher cut than is imposed on the All-India services which we have no power to modify. Such discrimination would obviously have been inequitable. The third course, namely, to relieve the Provincial and Subordinate services of any cut in pay, would have meant that the total saving effected by the Local Government by the imposition of the 5 per cent. cut would have been reduced from about 16½ lakhs to about 8½ lakhs, thus reducing our estimated surplus of receipts over expenditure to a dangerously low figure. This course would also moreover have involved a vicious discrimination between officers belonging to different services but performing in many cases exactly similar functions, and it would also have introduced a similar discrimination between servants of the Provincial Government and servants of the Government of India working in the Punjab.

The Local Government have, therefore, decided after careful consideration to follow the example of the Government of India and of the majority of Local Governments, and to apply the 5 per cent. cut to all Provincial and Subordinate services to whom the 10 per cent. at present applies. Thus with effect from the 1st of April next all officers serving under the Punjab Government, with the exception of the low paid officials who have been and will continue to be exempted from any cut, will have applied to them the 5 per cent. cut, which will be accompanied by a withdrawal of the exemption from the surcharges on income-tax and super-tax. The effect of this decision will, as I shall show, confer a considerable benefit on the lower paid officers,—a benefit which becomes gradually smaller and smaller as the rate of pay increases until in the case of the highest paid officers of all it is so small as to be practically imperceptible. I will give a few examples of this :—

- (1) An officer in receipt of a nominal salary of Rs. 5,000 a month, at present under the operation of the 10 per cent. cut, draws after deduction of income-tax and super-tax Rs. 3,810 a month. Under the operation of the 5 per cent. cut, but with surcharges on income-tax and super-tax, he will draw Rs. 3,822 a month, or Rs. 12 a month more. The percentage of addition to his emoluments is less than $\frac{1}{4}$ of one per cent.
- (2) At a nominal rate of Rs. 4,000 a month the benefit is Rs. 25-10-0 a month, or a percentage of .64, *i.e.*, less than $\frac{2}{3}$ rds of one per cent.
- (3) At Rs. 3,000 per month the amount restored is slightly over 1 per cent.
- (4) Officers drawing Rs. 2,000 per month profit to the extent of just over 2 per cent.,—a figure which

is increased in the case of officers drawing Rs. 1,000 to just over 3 per cent. Those drawing Rs. 500 a month benefit by about $3\frac{1}{2}$ per cent. and those drawing Rs. 250 a month by just over 4 per cent.

I now come to the incomes of under Rs. 2,000 a year which become for the first time liable to income-tax. Take the case of an officer drawing Rs. 160 a month or Rs. 1,920 a year. At present his net pay is Rs. 144. Under the 5 per cent. cut, but with the liability to income-tax he will draw Rs. 148-15-0, an increase of 3.1 per cent. The lowest income that will be liable to income-tax is that just in excess of Rs. 1,000 a year, or, say, Rs. 85 a month. At present an officer on this scale of pay receives Rs. 76-8-0 net. In future he will receive Rs. 79-2-0. Persons in receipt of less than Rs. 1,000 a year will receive the full benefit of the reduction in the cut, as they will not be liable to income-tax.

Thus the higher one goes in the scale of pay the less is the benefit conferred by the change till in the case of the highest paid officers, such as the Chief Justice and my colleagues on this bench, the benefit is so small as to be almost imperceptible. There may possibly be some consolation in the reflection that of the total amount which we have been called upon to sacrifice practically one-half will now go into the coffers of the Government of India instead of, as at present, into those of the Local Government, but Punjab officials would probably prefer that if they must be mulcted, it should be for the benefit of the tax-payer of the Punjab.

In all these examples I have assumed that the surcharges on income-tax and super-tax will remain at the present figure of 25 per cent. At one particular point of the salary scale officers of the All-India services will actually be worse off under the new dispensation, as the reduction in the cut will make them liable to super-tax for the first time.

6. I will now deal with the Budget for 1933-34. First of all as regards Revenue receipts, we have to bear in mind that prices, though they have shown some recent improvement, especially in wheat, are still far from good, and owing to the shortage of water in the rivers and canals during the autumn the Rabi harvest must probably be below normal in area and in certain districts also in quality. Our estimate of receipts has therefore been framed with caution. Land revenue, for example, has been taken at just under 457 lakhs. This is the gross figure, and includes 178 lakhs to be credited to Irrigation. It is only about 9 lakhs better than 1922-23, which was a distinctly bad year, and 25 lakhs below the actuals of the good year 1925-26. As has been pointed out in the Memorandum, owing to the extensions of irrigation since the latter year the possible maximum of land revenue should in theory be considerably higher. Similarly Irrigation direct receipts

at 422½ lakhs are cautiously estimated, and due allowance has been made for the unfavourable conditions prevalent at the time of Rabi sowings. Excise and Stamps account for 214½ lakhs, and we certainly should be able to work up to this, even assuming that there is no appreciable improvement in the economic situation. The total amount of revenue which we are budgetting for is 1054 lakhs, or 45 lakhs better than the revised estimate of the current year. This may be criticised as on the optimistic side, but I would point out that it is almost exactly midway between the revenue actually realised in our most prosperous year, 1925-26, and that of our worst year in the last decade, 1931-32.

7. On the Expenditure side, the estimate of expenditure to be met from revenue is 1011 lakhs. This, as pointed out in paragraph 15 of the Memorandum, exceeds the current year's revised estimate by 26½ lakhs, but nearly the whole of this is represented by a diminution in the savings on account of the cut in pay by 16½ lakhs and by ordinary annual increments absorbing another 6 lakhs. Provision had also to be made on a considerable scale for the preparation of a new electoral roll in connection with the forthcoming Reforms. No provision has, however, been made for the actual holding of the first general election, as it is doubtful whether that will fall within the year. If provision is required, it must be made by way of a supplementary demand.

The Schedule of New Expenditure stands at 50 lakhs as compared with 24½ lakhs during the current year. As has been explained in the Memorandum, only a little more than half of this total represents real new expenditure, and the increase under this item is due partly to the necessity of increasing the very small provision made in each of the last two years for minor works, mainly owing to the fact that it is no longer possible or economical to postpone certain works, most of which are in the nature of repairs. The greater part of the non-recurring new expenditure—17½ lakhs out of 25¾ lakhs—will be debitable to Capital. The largest items are the provision of a new Council Chamber to accommodate the enlarged Council which we may expect under the Reforms, and the reconditioning of the Khanki headworks of the Lower Chenab Canal, the latter being a matter of great urgency and vital importance to the revenues of the Province.

8. As regards the Capital account, we have budgetted for an expenditure of 113 lakhs, which, I am glad to say, is very substantially lower than the amount actually spent in the current year. More than half this sum is required to finish off the Hydro-Electric scheme, and 43 lakhs represents payments still due to contractors for erection work actually completed. This should be the last year in which Capital expenditure on a large scale will be required for this project as only the local distribution schemes remain to be completed. Of the 26 lakhs of Capital expenditure for irrigation works,

the greater part is required for the reconditioning of the Khanki headworks, to which I have just alluded, and for protection works at the Islam and Suleimanke Weirs on the Sutlej Valley canals. On the receipt side we have budgetted for 30½ lakhs under Extraordinary Receipts, which during the current year gave us 40 lakhs. This is an item which it is difficult to forecast, and which is liable to considerable fluctuations from year to year. Our estimate is certainly on the cautious side. Part of these receipts we hope this year to be able to devote to Capital expenditure, the balance of which will as usual be met by a loan from the Government of India.

9. There is one proposal which does not actually appear in the Budget, but in regard to which I particularly desire to invite the comments of honourable members who may take part in the general discussion. To balance our accounts in the calamitous year 1931-32, when our expenditure exceeded our ordinary revenue by 68 lakhs, we had to take an extra advance of 28½ lakhs from the Government of India. This is, of course, an unproductive loan and is repayable in fifty instalments with interest at the high figure of 6½ per cent. We are, however, at liberty to repay this loan in the current year and during next year if we can do so. This loan must be regarded as a definite blot on our financial scutcheon, which should be wiped off before we can consider ourselves in a state of approximate stability. It was taken, as I have said, for non-productive purposes. The rate of interest is very much higher than that now prevalent. It was in fact a case of out-running the constable. In the opinion of Government it is certainly advisable that we should repay this loan as soon as possible, for with the rate of interest falling it is bad finance to continue to borrow money at 6½ per cent. if we are in a position to discharge the obligation. Now, during the current year our Extraordinary Receipts amounted to 40 lakhs, thereby exceeding our expectations by 13 lakhs. Government proposes to devote 13½ lakhs out of the Extraordinary receipts to the repayment of this loan before the end of the current year. This will leave a balance still outstanding of 15 lakhs, and this we propose to discharge during the forthcoming year by earmarking for the purpose the greater part of the proceeds of the 5 per cent. cut in pay, which is a purely temporary saving unlikely to be repeated in future years. I hope the House will agree that the course proposed is sound finance, not only on general principles but more particularly in view of the fact that we have a considerable provincial loan maturing during the course of next year, for which a conversion scheme will be necessary. If we are able to show investors that during this year and next year we have not only been able to live within our income, but also to repay a debt taken to tide us over a particularly bad time, this would certainly tend to improve our credit in the market and enable us to get the money we require at a lower rate of interest.

As I have said, I invite the comments of honourable members on this proposal during the course of the general discussion. It is probable, but by no means certain, that there may be a chance of discussing it during the demands for grants, but the head in question, *viz.*, 21—Reduction or Avoidance of Debt, is for the greater part not votable, and I am not sure whether it would be in order to raise a discussion on this proposal when that grant is reached. I hope, therefore, that honourable members will find themselves in a position to signify during the general discussion that they approve the course proposed by Government.

10. The first paragraph of Mr. Puckle's Memorandum contains an estimate in general terms of the effect of four years' depression on the public finances of the Province. Besides the inevitable decline in receipts under the heads which depend on the spending capacity of the population, Government have, more or less of necessity it is true but still deliberately, foregone an enormous amount of revenue. Since Kharif 1930 special remissions of land revenue and 'abiana' have aggregated no less than 245 lakhs. In addition to this huge sum 25 lakhs of taccavi loans have been written off. In the colonies the obligations voluntarily assumed by persons, who had bought land at auction or who had tendered for temporary leases, have been lightened by a continuous series of concessions in regard to purchase and lease terms, which are estimated to have cost the State approximately 2 crores.

One result of the four years of depression, with the consequent intensive scrutiny of all Government expenditure, has been to make the basic position of the Provincial finances clearer than it has ever been before. Recent budgets have provided for only such expenditure as is necessary to maintain the administration, in which term I include such services as education and medical relief which the State renders to its citizens, at its existing level of efficiency, and it has not been possible to make provision for expansion. The basic figure of expenditure on this principle may be taken at about 1020 lakhs. Assuming, first, a continuance of existing rates of taxation, secondly, a level of prices sufficiently high to enable the tax-payer to pay his dues to the State without the grant of special relief, and, thirdly, an average agricultural year; the basic figure for revenue receipts may be taken at 1050 lakhs. This figure will vary upwards or downwards according to the applicability of these three assumptions in any particular year. Our revenue has in the past been as high as 1139 lakhs, but has been as low as 961 lakhs. Taking the basic figure for revenue receipts at 1050 lakhs and that for what I have called basic expenditure at 1020 lakhs, there is a gap between the two of only 30 lakhs,—a gap which, as was shown in March 1928, can be closed by a single dust-storm, for it must be remembered that a reduction of one anna in the rupee of

land revenue and water rates would mean a loss to the Province of 55 lakhs. The inference to be drawn is that any increase in recurring expenditure, such as would be necessitated by the expansion of departmental activity, must await an unmistakable improvement in revenue receipts.

There is one other point which I should like to emphasize. It is clearly our duty to do our best to produce a position of stability before the introduction of the reforms, in order to give the new administration a fair chance. To do this we ought not only to clear ourselves so far as possible of the burden of non-productive debt, or, in other words, to liquidate our overdrafts, but we ought also to try to build up a reserve to meet the additions to expenditure which are bound to accompany the introduction of the reforms. The present time is therefore not a time when we can afford either to forego sources of revenue by reducing taxation, or to increase expenditure.

11. I cannot close my remarks without paying a tribute to the officers of the Finance Department, the fruit of whose labours honourable members have in their hands to-day in the shape of the Budget with its Explanatory Memorandum. The Finance Department of the Punjab Government has indeed been fortunate in that throughout the year it has retained as its two principal officers such trusted and experienced servants as Mr. Puckle and Mr. Grindal. The year now drawing to a close is one that has called for unceasing vigilance and unremitting labour on their part, and the gratitude of the Province is, I think, due to them for the improvement in our financial position, which I have to-day explained. In the case of Mr. Puckle the year has been a particularly arduous one, not only owing to the obligation to give effect to the various measures of retrenchment decided upon, but also because he has had for the last few months to do Mr. Staig's work in addition to his own. That he has managed to carry this double burden successfully and without disturbance to his usual equanimity has certainly surprised me, but he assumed it voluntarily in the interests of public economy. I am glad to think that Mr. Staig is shortly to return to us, and that the department is for some time longer to have his valuable assistance and his vigilant eye for possibilities of retrenchment.

I present to the House the Budget for 1933-34,

**GOVERNMENT OF THE PUNJAB, BUDGET FOR THE YEAR
1933-34.**

A.—Statement of the Revenue Receipts of the Punjab Government.

(In thousands of rupees.)

*Budget,
1933-34.*

REVENUE RECEIPTS.

Principal Heads of Revenue.

II—Taxes on Income	...	...	...	...	...
V—Land Revenue	...	...	...	...	4,56,75
<i>Deduct—Revenue credited to Irrigation</i>			...	...	-1,77,96
			Net Land Revenue	...	2,78,79
VI—Excise	...	...	...	...	98,87
VII—Stamps	...	...	...	...	1,15,97
VIII—Forests...	...	...	...	...	17,70
IX—Registration	...	...	...	...	8,48
			Total	...	5,19,26

Irrigation.

XIII—Irrigation—Works for which Capital accounts are kept—					
Direct Receipts	...	...	...	...	4,22,74
Indirect credits (Land Revenue due to Irrigation)				...	1,77,96
Gross amount	...	...	...	...	6,00,70
<i>Deduct—Working Expenses</i>			...	...	-1,80,41
			Net XIII—Irrigation Receipts	...	4,20,29
XIV—Irrigation—Works for which no Capital accounts are kept				...	1,91
			Total	...	4,22,20

Debt Services.

XVI—Interest	9,40
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Civil Administration.

XVII—Administration of Justice	10,25
XVIII—Jails and Convict Settlements	3,35
XIX—Police	...	...	...	...	1,70
XXVI—Miscellaneous Departments	...	...	...	...	8,55
			Total	...	23,85

Beneficent Departments.

XXI—Education	...	...	...	...	17,87
XXII—Medical	...	...	...	...	9,12
XXIII—Public Health	...	...	...	...	1,35
XXIV—Agriculture	...	...	...	...	6,82
XXV—Industries	...	...	...	...	3,93
			Total	...	39,09

Budget,
1933-34.

Buildings, Roads and Hydro-Electric.

XXX—Civil Works	...	...	...	...	...	16,74
XXX-A—Hydro-Electric Scheme						11,12
<i>Deduct</i> —Working Expenses						— 8,95
Net XXX-A—Hydro-Electric Scheme						2,17
Total						18,91

Miscellaneous.

XXXII—Transfers from the Famine Relief Fund	...	...	...	...	...	...
XXXIII—Receipts in aid of Superannuation						1,32
XXXIV—Stationery and Printing						2,73
XXXV—Miscellaneous						17,25
Total						21,30

Contributions and Assignments between Central and Provincial Governments.

XXXIX-A—Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...	...
XL-A—Transfers from the Revenue Reserve Fund						...

Total Revenue Receipts ... 10,54,01

Extraordinary Items.

XL—Extraordinary Receipts	30,74
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Total Revenue ... 10,84,75

B.—Statement of the Expenditure charged to the Revenues of the Punjab Government.

(In thousands of rupees.)

*Budget,
1933-34.*

Direct Demands on the Revenue.

5—Land Revenue	...	...	...	...	...	35,88
6—Excise	...	...	...	...	...	9,81
7—Stamps	...	..	...	...	...	2,01
8—Forests	...	...	...	...	...	19,42
9—Registration (Transferred)	...	...	...	...	...	75
					Total	67,87

Irrigation Revenue Account.

14—Works for which Capital accounts are kept—						
Interest on Debt	...	...	...	...	...	1,36,38
15—Miscellaneous Irrigation expenditure	...	...	...	...	...	10,35
					Total	1,46,73

Debt Services.

19—Interest on Ordinary Debt	...	...	...	...	...	— 20,43
21—Reduction or Avoidance of Debt	...	...	...	...	...	12,96
					Total	— 7,47

Civil Administration.

22—General Administration (Reserved)	...	...	...	...	...	1,05,37
22—General Administration (Transferred)	...	...	...	...	...	1,89
24—Administration of Justice	...	...	...	...	...	53,14
25—Jails and Convict Settlements	...	...	...	...	...	31,64
26—Police	...	...	...	...	...	1,20,99
37—Miscellaneous Departments (Reserved)	...	...	...	...	...	1,43
37—Miscellaneous Departments (Transferred)	...	...	...	...	...	24
					Total	3,14,70

Beneficent Departments.

30—Scientific Departments	...	...	...	...	...	23
31—Education (Reserved)	...	...	...	...	...	5,42
31—Education (Transferred)	...	...	...	...	...	1,50,60
32—Medical (Reserved)	...	...	...	...	...	10
32—Medical (Transferred)	...	...	...	...	...	44,47
33—Public Health	...	...	...	...	...	11,63
34—Agriculture	...	...	...	...	...	44,38
35—Industries	...	...	...	...	...	12,03
					Total	2,68,86

Budget,
1933-34.

Buildings, Roads and Hydro-Electric.

41—Civil Works (Reserved)	..	...	...	...	1,26
41—Civil Works (Transferred)	...	...	...	...	91,92
41-C—Civil Works—Hydro-Electric Scheme—Interest on Capital Outlay					30,17

Total	...				1,23,35
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Miscellaneous.

43—Famine	2,00
45—Superannuation Allowances and Pensions	60,23
46—Stationery and Printing (Reserved)	...	...	...	...	9,15
46—Stationery and Printing (Transferred)	...	...	...	...	69
47—Miscellaneous (Reserved)	7,15
47—Miscellaneous (Transferred)	17,96

Total	...				97,13
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Contributions and Assignments.

51—Contribution to the Central Government
51-A—Miscellaneous adjustments between the Central and Provincial Governments.

Total
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Extraordinary Items.

52—Extraordinary charges
52-I—Transfers to the Revenue Reserve Fund

Total Revenue Expenditure charged to Revenue	...				10,11,22
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Capital Expenditure charged to Revenue.

8-A—Forests	3,66
16—Irrigation Works
35-A—Industrial Development	...	...	...	...	...
41-A—Civil Works	...	...	...	...	4,55
41-B—Hydro-Electric Scheme	...	...	...	...	...
45-A—Commutation of Pensions

Total Capital Expenditure charged to Revenue	...				8,21
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Total Expenditure charged to Revenue	...				10,19,43
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C.—Statement of Receipts and Disbursements of the Punjab Government.

(In thousands of rupees.)

Receipts.			Disbursements.		
	Budget, 1933-34.	Revised, 1932-33.		Budget, 1933-34.	Revised, 1932-33.
	Rs.	Rs.		Rs.	Rs.
Revenue Receipts	10,54,01	10,09,21	Revenue Expenditure charged to Revenue	10,11,22	9,84,61
Extraordinary Receipts	80,74	40,11	Capital Expenditure charged to Revenue	8,21	16,19
Total	10,84,75	10,49,32	Total Expenditure charged to Revenue ...	10,19,43	10,00,80
Capital Expenditure not charged to Revenue.					
			Forests ... ..	...	...
			Irrigation	28,10	18,67
			Industrial development ... ..	...	...
			Hydro-Electric Scheme	67,54	1,40,82
			Civil Works ... ..	...	...
			Commuted value of pensions	11,13	11,91
			Total Capital Expenditure ...	1,04,77	1,71,40
Public Debt Incurred.			Public Debt Discharged.		
Loan raised in the market ... ..	...	...	Loans raised in the market	1,52	1,46
Advance from Provincial Loans Fund.			Advance from Provincial Loans Fund.		
Advance from Provincial Loans Fund	50,00	1,50,00	Advance from Provincial Loans Fund	11,41	10,71
Loans and Advances by Provincial Governments.			Loans and Advances by Provincial Governments.		
Recoveries of loans and advances	24,58	27,70	Loans and Advances (Reserved)	9,54	9,06
			Loans and Advances (Transferred)	4,56	98
Total	24,58	27,70	Total	14,10	10,04
Deposits and Advances.					
Famine Relief Fund	1,09	1,04	Famine Relief Fund ... ..	...	...
Appropriation for Reduction or Avoidance of Debt:—			Appropriation for Reduction or Avoidance of Debt:—		
Sinking Fund for Provincial Loans	1,56	1,49	Sinking Fund for Provincial Loans	1,56	1,49
Other appropriations	11,41	10,71	Depreciation Reserve Fund	48	46
Depreciation Reserve Fund	39	88	Revenue Reserve Fund ... ..	...	...
Revenue Reserve Fund ... ..	...	...	Central Road Fund Account	7,00	10,26
Miscellaneous Government Account	1,52	1,46	Research Fund Account	97	81
Central Road Fund	7,00	6,00			
Research Fund	97	81	Total	10,01	12,52
Total	23,94	21,39			
Total Provincial Receipts	11,98,21	12,48,41	Total Provincial Expenditure	11,61,24	12,06,98
Opening balance	53,45	11,97	Closing balance	75,48	53,45
GRAND TOTAL	12,33,72	12,60,38	GRAND TOTAL	12,36,72	12,60,33

D.—Statement of Demands (Voted).

Demand No.	Major Heads included in Demand.	Total Demand.
		Rs.
1	5—Land Revenue (Reserved)	35,54,000
2	6—Excise (Transferred)	9,81,000
3	7—Stamps (Reserved)	61,700
4	8—Forests (Reserved)	18,61,000
5	8-A—Forests (Reserved)	} 3,61,200
	52-A—Forests (Reserved)	
6	9—Registration (Transferred)	74,800
7	XIII—Irrigation—Working Expenses (Reserved) ...	} 92,40,100
	14—Interest on Irrigation Works (Reserved) (Non-voted)	
	15—Other Irrigation expenditure financed from ordinary revenues (Reserved).	
8	Irrigation Branch (Open Canals)—Establishment charges	74,04,000
9	Irrigation (Sutlej Valley Project)—Establishment charges	13,05,000
10	16—Construction of Irrigation Works financed from ordinary revenues (Reserved).	} 18,30,200
	55—Construction of Irrigation (Capital Expenditure) (Reserved).	
11	19—Interest on Debt (Reserved)	} 6,000
	21—Reduction or Avoidance of Debt (Reserved) (Non-voted)	
12	22—General Administration (Reserved)	84,69,100
13	22—General Administration (Transferred)	1,88,600
14	24—Administration of Justice (Reserved)	43,57,500
15	25—Jails and Convict Settlements (Reserved)	30,08,000
16	26—Police (Reserved)	1,10,99,300
17	31—Education (Reserved)	5,26,300
18	31—Education (Transferred)	1,47,63,600
19	32—Medical (Reserved)	} 48,82,400
	32—Medical (Transferred)	
	33—Public Health (Transferred)	
20	34—Agriculture (Transferred)	40,39,500
21	35—Industries (Transferred)	11,88,300
22	35-A—Capital Outlay on Industrial Development met from revenue (Transferred).	} 300
	56-C.—Industrial Development (Capital Expenditure) (Transferred).	

Statement of Demand (Voted)—concluded.

Demand No.	Major Heads included in Demand.	Rs.	Total Demand. R
23	37—Miscellaneous Departments (Reserved) ...		8,34,600
	47—Miscellaneous (Reserved) ...		
	51-A.—Miscellaneous adjustments (Reserved) ...		
	52-I.—Transfers to the Revenue Reserve Fund (Reserved)		
24	30—Scientific Departments (Transferred) ...		17,96,500
	37—Miscellaneous Departments (Transferred) ...		
	47—Miscellaneous (Transferred) ...		
25	41—Civil Works (Reserved) ...		77,400
26	41—Civil Works (Transferred) ...		73,17,400
27	Buildings and Roads Branch Establishment charges ...		14,26,000
28	41-C.—Hydro-Electric Schemes—Interest on Capital Outlay (Non-voted).		6,85,400
	XXX-A.—Hydro-Electric Scheme—Working Expenses ...		
29	Hydro-Electric Branch—Establishment charges ...		6,35,900
30	41-A.—Capital Expenditure on Civil Works met out of Extraordinary Receipts (Transferred).		3,79,300
	60—Civil Works (Capital Expenditure) (Transferred) ...		
31	41-B.—Capital Expenditure on Hydro-Electric Scheme met from Revenue (Transferred).		62,26,000
	58—Hydro-Electric Scheme (Capital Expenditure) (Transferred)		
32	43—Famine (Reserved) ...		1,50,000
33	45—Superannuation Allowances and Pensions (Reserved)		39,03,700
34	45-A.—Commutation of Pensions financed from ordinary revenues (Reserved).		6,66,900
	60-B.—Payments of Commuted Value of Pensions (Capital Expenditure) (Reserved).		
35	46—Stationery and Printing (Reserved) ...		8,88,800
36	46—Stationery and Printing (Transferred) ...		69,000
37	Loans by Provincial Government (Reserved) ...		9,54,400
38	Loans by Provincial Government (Transferred) ...		4,56,000
39	Refunds (Reserved) ...		3,14,800
40	Refunds (Transferred) ...		7,94,400
41	Expenditure in England (other than Stores) under the control of the High Commissioner for India.		4,46,100
42	Expenditure in England under the control of the Secretary of State.		27,000

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts

(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1933-34,	Revised Estimate, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE RECEIPTS.							
Principal Heads of Revenue.							
II—Taxes on Income ...	...	2,16	...	...	2,01	3,60	4,03
V—Land Revenue (gross) ...	4,56,75	4,29,46	4,47,31	3,62,42	4,59,49	4,57,15	4,53,60
<i>Deduct</i> —Revenue credited to Irrigation.	-1,77,96	-1,66,14	-1,82,67	-1,39,96	-1,90,06	-1,99,39	-1,75,67
Net Land Revenue ...	2,78,79	2,63,32	2,64,64	2,22,46	2,69,43	2,57,76	2,77,93
VI—Excise ...	98,37	94,30	94,98	94,50	1,11,52	1,15,07	1,21,35
VII—Stamps ...	1,15,97	1,14,87	1,11,91	1,10,50	1,10,02	1,15,08	1,21,03
VIII—Forests ...	17,70	20,09	20,29	22,44	23,85	31,58	35,28
IX—Registration ...	8,43	8,75	8,00	8,15	8,38	9,33	9,21
Total ...	5,19,26	5,03,49	4,99,82	4,58,05	5,25,21	5,32,42	5,63,38
Irrigation.							
XIII—Irrigation—Works for which Capital accounts are kept—							
Direct Receipts ...	4,22,74	4,13,54	4,25,32	4,04,65	4,24,43	4,53,74	4,12,04
Indirect credits (Land Revenue due to Irrigation).	1,77,96	1,66,14	1,82,67	1,39,96	1,90,06	1,99,39	1,75,67
Gross amount ...	6,00,70	5,79,68	6,07,99	5,44,61	6,14,49	6,53,13	5,87,71
<i>Deduct</i> —Working Expenses ...	-1,80,41	-1,91,09	-1,78,44	-1,66,55	-2,54,03	-2,62,92	-2,14,78
Net XIII—Irrigation Receipts	4,20,29	3,88,59	4,29,55	3,78,06	3,60,46	3,90,21	3,72,93
XIV—Irrigation—Works for which no Capital accounts are kept.	1,91	1,43	91	2,77	1,13	3,59	1,44
Total ...	4,22,20	3,90,06	4,30,46	3,80,83	3,61,59	3,93,80	3,74,39
Debt Services.							
XVI—Interest ...	9,40	9,77	8,59	9,53	10,02	9,70	8,59
Civil Administration.							
XVII—Administration of Justice ...	10,25	11,89	9,54	10,58	9,73	10,59	10,74
XVIII—Jails and Convict Settlements...	3,35	3,50	4,70	3,35	4,76	5,71	5,94
XIX—Police ...	1,70	2,26	1,75	2,06	1,56	1,92	1,88
XXVI—Miscellaneous Departments ...	8,55	8,15	10,07	2,70	3,03	4,09	3,18
Total ...	23,85	25,23	26,06	18,67	19,08	22,31	21,74

OF THE PUNJAB.
the year 1933-34.
and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate 1933-34.	Revised Estimate, 1932-33.	Modified Grant, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE.								
Direct Demands on the revenue.								
5—Land Revenue ...	35,88	35,89	36,99	36,98	37,73	39,73	41,05	41,16
6—Excise ...	9,81	9,51	8,87	8,87	11,59	12,76	13,73	11,72
7—Stamps ...	2,01	2,05	1,99	1,99	1,86	1,87	3,46	2,43
8—Forests ...	19,42	19,18	19,01	19,17	21,84	24,27	25,61	25,67
9—Registration (Reserved) ...	...	...	...	...	...	...	...	...
9—Registration (Transferred)	75	78	74	74	87	95	99	1,03
Total ...	67,87	67,30	67,60	67,75	73,89	79,58	84,84	82,01
Irrigation Revenue Accounts.								
14—Irrigation works for which Capital Accounts are kept (Interest on debt).	1,36,38	1,35,16	1,35,86	1,35,86	1,33,65	1,30,48	1,26,14	1,20,83
15—Miscellaneous Irrigation Expenditure.	10,35	10,3	8,43	8,43	18,38	11,16	9,93	14,78
Total ...	1,46,73	1,45,49	1,44,29	1,44,28	1,52,23	1,41,64	1,36,07	1,35,61
Debt Services.								
19—Interest on Ordinary Debt	—20,43	—17,52	—17,60	—17,60	—19,42	—22,23	—22,83	—25,43
21—Reduction or Avoidance of Debt.	12,96	12,18	11,37	11,37	10,58	10,42	6,55	3,43
Total ...	—7,47	—5,34	—6,23	—6,23	—8,84	—11,81	—16,28	—22,05
Civil Administration.								
22—General Administration (Reserved).	1,05,37	98,13	99,41	99,97	1,05,96	1,13,37	1,13,85	1,11,93
22—General Administration (Transferred).	1,69	1,78	1,81	1,81	1,90	2,06	2,14	2,06
24—Administration of Justice	53,14	51,97	50,72	50,88	54,94	59,27	57,15	54,84
25—Jails and Convict Settlements.	31,64	31,35	33,04	33,15	32,25	33,77	42,92	41,42
26—Police ...	1,20,99	1,22,33	1,20,21	1,19,16	1,23,79	1,30,26	1,23,53	1,19,40
37—Miscellaneous Departments (Reserved).	1,43	1,18	1,3	1,34	94	92	88	79
37—Miscellaneous Departments (Transferred).	24	42	24	24	80	28	29	24
Total ...	3,14,70	3,07,16	3,06,77	3,06,55	3,20,08	3,44,93	3,40,76	3,29,73

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT:	Budget E-timate, 1933-34.	Revised Estimate, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beneficent Departments.							
XXI—Education	17,87	19,08	18,24	16,48	16,38	15,29	14,62
XXII—Medical	9,12	9,16	10,45	9,38	7,60	7,27	6,93
XXIII—Public Health	1,85	1,09	1,13	12,44	1,31	2,12	2,50
XXIV—Agriculture	6,82	6,13	7,81	7,44	8,88	12,24	10,59
XXV—Industries	8,98	1,26	1,28	1,24	1,68	1,04	1,17
Total	39,09	37,62	38,90	47,08	35,85	37,96	35,81
Buildings and Roads and Hydro-Electric.							
XXX—Civil Works	16,74	20,53	11,62	18,05	9,98	7,02	6,85
XXX-A—Hydro-Electric Scheme	11,12	4,47	4,50	3,90	1,81	...	...
Deduct—Working Expenses	-8,95	-4,18	-4,21	-4,12	-2,03	...	...
Net—XXX—Hydro-Electric Scheme	2,17	29	29	-22	-22	...	...
Total	18,91	20,82	11,91	17,83	9,76	7,02	6,85
Miscellaneous.							
XXXII—Transfers from the Famine Relief Fund ... ..	...	...	...	58	6,35	4,44	1,97
XXXIII—Receipts in aid of Superannuation	1,32	1,58	1,78	3,03	3,72	3,54	2,57
XXXIV—Stationery and Printing	2,73	2,72	2,90	2,92	3,57	3,05	1,64
XXXV—Miscellaneous	17,25	17,97	17,52	21,99	24,69	24,68	21,45
Total	21,30	22,17	22,20	28,42	38,33	35,71	27,78

OF THE PUNJAB.

the year 1933-34.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Modified Grant, 1932-23.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.	Rs.
Beneficent Departments.								
30—Scientific Departments ...	23	23	23	23	23	24	26	34
31—Education (Reserved) ...	5,42	5,43	5,66	5,49	6,53	6,97	7,04	6,03
31—Education (Transferred)	1,50,60	1,45,98	1,45,01	1,44,64	1,54,74	1,65,45	1,65,08	1,54,82
32—Medical (Reserved) ...	10	10	10	3	2	10	10	—
32—Medical (Transferred) ...	44,47	43,75	44,28	44,43	46,75	50,05	50,81	50,95
33—Public Health ...	11,63	12,14	42	11,26	14,95	19,48	26,25	20,95
34—Agriculture ...	44,38	42,90	46,10	45,11	47,09	46,11	59,64	56,63
35—Industries ...	12,03	9,67	9,16	9,17	10,26	11,52	14,44	10,10
Total ...	2,68,88	2,60,12	2,61,96	2,61,40	2,80,57	3,09,82	3,23,42	2,99,82
Buildings and Roads.								
41—Civil Works (Reserved)	1,26	1,23	1,25	1,25	94	1,30	1,30	1,08
41—Civil Works (Transferred)	91,92	87,35	84,53	83,95	98,94	1,24,67	1,67,76	2,14,66
41-C—Civil Works—Hydro-Electric Scheme—Interest on Capital Outlay.	30,17	24,51	21,07	24,07	17,34	10,69	—	—
Total ...	1,23,35	1,13,09	1,09,85	1,09,27	1,17,22	1,46,66	1,69,06	2,15,74
Miscellaneous.								
43—Famine ...	2,00	2,00	2,00	2,00	2,58	8,35	4,44	1,97
45—Superannuation Allowances and Pensions.	60,33	66,93	57,47	57,45	52,85	33,11	35,84	23,12
46—Stationery and Printing (Reserved).	9,15	8,37	9,43	9,43	9,71	10,93	10,44	10,59
46—Stationery and Printing (Transferred).	69	74	99	99	65	86	1,06	84
47—Miscellaneous (Reserved)...	7,15	10,95	11,17	11,18	9,78	9,76	4,40	4,67
47—Miscellaneous (Transferred)	17,96	17,90	19,15	18,15	18,53	19,96	16,50	14,28
Total ...	97,18	96,79	99,21	99,19	94,09	8,797	73,68	60,44

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts

(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions and Assignments to Central and Provincial Governments.							
XXXIX-A—Miscellaneous adjustments be- tween the Central and Provincial Govern- ments,	...	...	...	...	...	...	...
XI-A—Transfers from the Revenue Reserve Fund.	...	...	...	33	9,85	15,00	...
Total Revenue Receipts ...	10,54,01	10,09,21	10,37,54	9,60,74	10,09,69	10,53,92	10,43,44
Extraordinary items:							
XI—Extraordinary Receipts ...	30,74	40,11	27,08	85,76	46,46	73,27	72,25
Total Revenue ...	10,84,75	10,49,32	10,65,02	9,96,50	10,56,15	11,27,19	11,15,69

OF THE PUNJAB

the year 1933-34.
and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Modified grant, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions and Assignments to Central and Provincial Governments.								
51—Contributions and Assignments to Central Government.	..	...	...	...	...	..	...	...
51-A.—Miscellaneous adjustments between Central and Provincial Governments.	..	...	...	...	...	...	...	...
Total ..	...	...	...	...	...	...	...	..
Extraordinary items.								
52—Extraordinary charges ...	...	...	...	...	...	...	...	...
52—I.—Transfers to the Revenue Reserve Fund.	...	...	...	...	...	...	...	...
Total Revenue Expenditure charged to Revenue.	10,11,22	9,84,61	9,83,45	9,82,21	10,29,24	10,98,74	11,10,55	11,01,30
CAPITAL EXPENDITURE CHARGED TO REVENUE, I.E., MET FROM EXTRAORDINARY RECEIPTS.								
8-A.—Forests ...	3,68	4,10	4,07	4,07	...	...	4,95	4,71
16—Irrigation Works ...	...	...	...	...	...	...	...	19,22
35-A.—Industrial Development	..	1	...	..	1	...	87	4,68
41-A.—Civil Works ...	4,55	12,08	99	99	8,78	...	15,89	31,84
41-B.—Hydro-Electric Scheme	...	...	...	...	...	...	...	...
45-A.—Commutation of pensions	...	...	..	...	...	...	...	...
Total Capital Expenditure charged to Revenue, i.e., met from Extraordinary Receipts.	8,21	16,19	5,06	5,06	8,79	...	21,71	59,90
Total Expenditure charged to Revenue.	10,19,43	10,00,80	9,88,51	9,87,27	10,88,03	10,98,74	11,32,26	11,61,20

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts

(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Debt incurred.							
Loans raised in the market :—							
6½ per cent. Punjab Bonds, 1933 ...	...	...	...	...	...	...	...
5½ per cent. Punjab Bonds, 1937 ...	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	...
Advances from Provincial Loans Fund.							
Advances from Provincial Loans Fund ...	50,00	1,50,00	1,25,00	2,16,25	2,03,00	2,00,00	1,40,00
Loans and Advances by Provincial Governments.							
Recoveries of loans and advances ...	24,58	27,70	31,34	25,60	27,30	29,44	18,08
Deposits and Advances:							
Famine Relief Fund ...	1,09	1,04	1,14	63	70	85	85
Appropriation for reduction or avoidance of debt:—							
Sinking Fund for Provincial Loans ...	1,56	1,49	1,46	1,39	1,35	1,29	1,30
Other appropriations ...	11,41	10,71	9,90	9,20	9,10	5,27	2,21
Suspense ...	...	...	...	20	5,23	9,73	5,84
Depreciation Reserve Fund for Govern- ment Presses.	39	38	38	60	60	50	70
Revenue Reserve Fund ...	...	...	...	33	46	44	55
Central Road Fund ...	7,00	6,00	4,00	5,75	11,80	...	...
Miscellaneous Government Accounts (a)	1,52	1,46	1,55	1,40	1,31	1,30	1,16
Research Fund ...	97	31	...	...	...	...	...
Total ...	23,94	21,39	18,43	19,50	30,55	19,88	12,61
Total Provincial Receipts ...	11,83,27	12,48,41	12,89,79	12,57,85	13,17,00	13,76,01	12,88,38
Opening Balance ...	53,45	11,97	—33,09	12,70	82,39	31,85	1,29,67
GRAND TOTAL ...	12,86,72	12,60,38	12,06,70	12,70,55	13,49,39	14,07,86	14,16,05

(a) Represents the nominal value of cancelled Punjab Bonds during the year concerned.

OF THE PUNJAB.

the year 1933-34.

and Disbursements

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Modified grant, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52-A.—Forest Capital Expenditure.	...	...	..	...	8,94	4,63	...	...
55—Construction of Irrigation, Navigation, Embankment and Drainage Works.	26,10	18,67	27,09	27,09	89,17	43,01	76,28	1,00,00
56-C.—Industrial Development—Capital Expenditure.	...	...	...	...	...	5	...	...
58—Hydro-Electric Scheme—Capital Expenditure.	67,54	1,40,82	1,17,88	1,17,76	1,26,06	1,08,59	47,82	44,16
60—Civil Works—Capital Expenditure.	...	...	...	...	3,00	14,03	...	...
60-B.—Payment of commuted value of pensions—Capital Expenditure.	11,13	11,91	8,53	8,53	9,79	7,44	9,98	8,82
Total Capital Expenditure not charged to Revenue.	1,04,77	1,71,40	1,53,50	1,53,33	1,81,98	1,75,74	1,34,04	1,52,48
Public Debt discharged (a)								
Loans raised in the market :— 6½ per cent. Punjab Bonds, 1933	1,04	1,00	1,03	1,03	96	89	88	77
5½ per cent. Punjab Bonds, 1937	48	46	52	52	44	42	42	89
Total ...	1,52	1,46	1,55	1,55	1,40	1,31	1,30	1,16
Advances from Provincial Loans Funds (Repayments).	11,41	10,71	9,90	9,90	9,20	8,40	5,27	2,21
Loans and Advances by Provincial Governments.								
Loans and Advances (Reserved)	9,54	9,06	12,64	12,64	9,64	23,61	59,36	45,23
Loans and Advances (Transferred).	4,56	98	4,88	4,88	4,09	1,51	14,10	12,61
Total ...	14,10	10,04	17,02	17,02	13,73	25,12	73,46	57,84
Deposits and Advances.								
Famine Relief Fund	...	...	...	...	58	6,85	4,44	1,97
Appropriation for reduction or avoidance of Debt :— Sinking Fund for Provincial Loans,	1,56	1,49	1,49	1,46	1,40	1,95	1,81	1,29
Suspense	...	...	...	...	1,44	6,48	7,48	5,63
Depreciation Reserve Fund for Government Presses	48	46	60	60	21	41	80	42
Revenue Reserve Fund	...	...	...	...	89	9,65	15,00	...
Central Road Fund Account	7,00	10,26	5,22	5,22	10,30	2,99	...	...
Government Accounts	...	...	...	...	...	...	11	...
Research Fund account	97	31	...	...	...	...	...	...
Total ...	10,01	12,52	7,81	7,28	14,28	27,38	29,14	9,81
Total Provincial Disbursements.	11,61,24	12,06,93	11,77,79	11,76,40	12,58,58	13,36,69	13,75,47	13,84,90
Closing balance	75,48	53,45	...	30,30	11,97	12,70	82,89	31,85
GRAND TOTAL ...	12,36,72	12,60,38	...	12,06,70	12,70,55	13,49,39	14,07	14,16,05

(a) Represents the nominal value of cancelled Punjab Bonds during the year concerned.

Pro-forma Account of Famine Relief, Sinking, Depreciation

(In thousands)

RECEIPTS.

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Famine Relief Fund.							
Opening balance	12,98	11,94	11,57	11,89	17,54	21,13	22,25
Receipts	1,09	1,04	1,14	63	70	85	88
Total	14,07	12,98	12,71	12,52	18,24	21,98	23,13
Sinking Fund.							
Opening balance ... ..	...	...	...	...	...	2	1
Receipts—Appropriation for reduction or Avoidance of debt.	1,56	1,47	1,46	1,33	1,35	1,28	1,22
Interest on cancelled bonds credited to the Sinking Fund.	...	2	...	1	...	1	8
Total	1,56	1,49	1,46	1,39	1,35	1,31	1,31
Depreciation Reserve Fund for Government Presses.							
Opening balance	96	1,04	96	68	47	58	56
Receipts	39	38	38	60	60	50	38
Total	1,35	1,42	1,34	1,28	1,07	1,06	94
Revenue Reserve Fund.							
Opening balance ... ..	...	...	...	...	9,40	23,96	23,41
Receipts ... ..	...	...	...	...	...	...	...
Market value of Punjab Bonds cancelled out of those received in sale of land in Nill Bar Colony.	...	...	...	31	46	38	41
Interest on uncancelled Bonds in the custody of the Accountant-General and on cancelled Bonds.	...	...	...	2	...	6	14
Total ... ..	...	...	...	33	9,86	24,40	23,96
Central Road Development Fund.							
Opening balance ... ..	...	4,26	1,22	8,81	...	...	...
Receipts	7,00	6,00	4,00	5,75	11,80	...	...
Total	7,00	10,26	5,22	14,56	11,80	...	...
Research Fund.							
Opening balance ... ..	...	...	...	...	...	...	...
Receipts	97	81	...	...	...	...	...
Total	97	81	...	...	...	...	...

and Revenue Reserve Central Road Development and Research Funds.

(of rupees.)

DISBURSEMENTS.

HEADS OF ACCOUNT.	Budget Estimate, 1933-34.	Revised Estimate, 1932-33.	Budget Estimate, 1932-33.	Accounts, 1931-32.	Accounts, 1930-31.	Accounts, 1929-30.	Accounts, 1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Famine Relief Fund.							
Transfers to the Revenue Account :—							
Transfer from the Fund for expenditure on Famine Relief.	...	...	...	58	6,85	4,44	2,00
Closing balance	14,07	12,98	12,71	11,94	11,89	17,54	21,13
Total	14,07	12,98	12,71	12,52	18,24	21,98	23,13
Sinking Fund.							
Redemption of Provincial Loans	1,56	1,49	1,46	1,89	1,35	1,31	1,39
Closing balance ... ..	...	...	...	...	...	...	2
Total	1,56	1,49	1,46	1,89	1,35	1,31	1,31
Depreciation Reserve Fund for Government Presses.							
Withdrawals	48	46	60	22	41	59	38
Closing balance	87	96	74	1,04	66	47	56
Total	1,35	1,42	1,34	1,26	1,07	1,06	94
Revenue Reserve Fund.							
Withdrawals ... ..	...	...	...	88	9,85	15,00	...
Closing balance ... ..	...	...	...	...	*1	9,40	23,96
Total ... ..	...	...	...	88	9,86	24,40	23,96
Central Road Development Fund.							
Withdrawals	7,00	10,26	5,22	10,30	2,99	...	...
Closing balance ... ..	...	...	...	4,26	8,81	...	...
Total	7,00	10,26	5,22	14,56	11,80	...	...
Research Fund.							
Withdrawals	97	31	...	...	...	...	...
Closing balance ... ..	...	...	...	...	...	...	...
Total	97	31	...	...	...	...	...

*Has been absorbed in rounding.

PUBLIC DEBT OF THE PUNJAB.

When raised.	Amount.	Rate of interest per cent.	Object.	Arrangements for repayment.
A.—Loans raised in the market.				
1923	Rs. ₹1,85,64,400	6.25	To meet Capital Expenditure on Sutlej Valley Project and other Capital Works.	In 1933 } Arrangements have been made with the sanction of the Government of India whereby the amounts which the Punjab Government are setting apart annually for the amortisation of the loans are being utilised for the purchase of its own bonds in the market. Following this procedure Punjab Bonds, 1933, of the face value of Rs. 6,32,700 and Punjab Bonds, 1937, of the face value of Rs. 2,82,600 were purchased in the market by Government during the years 1926-27, 1927-28, 1928-29, 1929-30, 1930-31, 1931-32 and 1932-33.
1925	₹86,34,300	5.75	Irrigation Capital Expenditure.	In 1937 }

* Balance at the end of the year 1932-33.

NOTE.—The original amount of Loans from the public was—

Punjab Bonds, 1883	...	...	...	...	Rs. 1,91,97,100
Punjab Bonds, 1887	...	...	...	...	89,16,900

PUBLIC DEBT OF THE PUNJAB—concluded.

When raised,	*Amount.	Rate of interest per cent.	Object.	Arrangements for repayment.
B.—Loans from the Provincial Loans Fund.				
Prior to 31st March 1917.	Ra. 21,42,76,559	3-3252	Irrigation Capital Expenditure.	Treated as advances made to the Local Government from the Revenues of India. (See Devolution Rule 24).
1917-21 ...	44,02,204	5-1979	Ditto ditto	Ditto ditto.
1922-23 ...	69,62,362	5-50	Ditto ditto	Is being repaid in equated payments spread over 50 years.
1922-23 ...	59,77,853	5-50	To meet revenue deficit of 1922-23.	Is being repaid in equated payments spread over 25 years.
1927-28 ...	26,52,242	5-00	Hydro-Electric Capital Expenditure.	This loan was taken from 1st March 1928 and is being repaid in 25 annual equated instalments.
1928-29 ...	1,27,33,619	5-00	Productive Capital Expenditure.	This loan was taken from 1st March 1929 and is being repaid in 25 annual equated instalments.
1929-30 ...	1,91,21,933	5-50	Ditto ditto	This loan was taken as follows:— Ra. 1,00,00,000 on 1st April 1929, Ra. 40,00,000 on 1st March 1930, Ra. 60,00,000 on 31st March 1930, and is to be repaid in 30 annual equated instalments.
1930-31 ...	1,79,29,015	6-25	Ditto ditto	This loan was taken as follows:— Ra. 90,00,000 taken on 1st April 1930, Ra. 68,00,000 on 31st March 1931 Ra. 22,00,000 on 31st March 1931 Repayable in 80 annual equated payments.
	22,86,160	6-50	Overdraft at the close of the year to cover deficit.	Ra. 23,00,000 on 31st March 1931 Repayable in 50 annual equated payments.
1931-32 ...	99,95,068	6-25	Productive Capital Expenditure.	This loan was taken on 1st April 1931 and is to be repaid in 80 annual equated instalments.
	75,96,252	6-25	Ditto ditto	These loans were taken on 31st March 1932 as follows:— Ra. 76,00,000 repayable in 80 annual equated payments. Ra. 9,00,000 repayable in 15 annual equated payments Ra. 8,00,000 repayable in 50 annual equated payments. Ra. 28,25,000 repayable in 50 annual equated payments.
	8,62,783	6-50	Commuted value of pensions.	
	2,99,126	6-50	Unproductive Capital Expenditure.	
	28,16,769	6-50	Overdraft at the close of the year to cover deficit	
1932-33 ...	1,00,00,000	5-50	Productive Capital Expenditure.	The loan of Ra. 1,00,00,000 was taken on 1st April 1932, and is repayable in 80 annual equated payments.
	50,00,000	5-50	Ditto ditto	It is proposed to take this loan on 31st March 1933, and is to be repaid in 80 annual equated payments.
1933-34 ...	50,00,000	5-50	Ditto ditto	It is proposed to take this loan on 1st April 1933 and is to be repaid in 80 annual equated payments.

* Balance at the end of year 1932-33.

PART A.

Memorandum on the Budget for 1933-34.

1. The economic depression which first appeared in America in the autumn of 1929 reached the Punjab in the summer of 1930, and is now completing its third year. There are signs that the bottom of it has been reached, and even signs, such as the marked improvement in wheat prices during the last six months, that we are on the upward grade. The year 1933-34, however, is not likely to differ appreciably from its three predecessors. It will be instructive to reckon up our losses over these four years, 1930-31 to 1933-34, and see what the effect has been on the finances of the province. In the summer of 1930 the Finance Department prepared a forecast of receipts and expenditure for the next five years, and, though almost before the ink on it was dry it was out of date, it is valuable evidence of what, given normal circumstances, we expected our incomings and outgoings to be on existing standards. The forecast figures for revenue receipts and expenditure for 1930-31 to 1933-34 were as follows (in lakhs) :—

	1930-31.	1931-32.	1932-33.	1933-34.	Total.
Receipts ...	1095	1097	1113	1125	4430
Expenditure	1123	1125	1138	1138	4623

In other words, the Finance Department anticipated that over the four years, if the existing standards were maintained, expenditure would exceed income by 193 lakhs. The object of making the forecast was to drive home the necessity of putting the brake on expenditure. Then came the depression, and by force of circumstances the province had to economize. The actuals for 1930-31 and 1931-32, the revised estimate for 1932-33 and the budget for 1933-34 show what has actually happened :—

	1930-31.	1931-32.	1932-33.	1933-34.	Total.
Receipts ..	1010	961	1009	1054	4034
Expenditure	1099	1029	985	1011	4124.

So, while receiving 396 lakhs less ordinary revenue than we might normally have expected to receive, we shall have incurred 499 lakhs less ordinary expenditure than the continuance of our former style of living would have involved. The deficit on the four years is 90 lakhs against an expectation of 193 lakhs. Leaving aside, as a matter of interest rather than of importance, the comparison of what has happened with what might have happened, the actual deterioration in our revenue position after four years of depression is 90 lakhs. To this has to be added the effect on our capital position. During the years 1930-31 to 1933-34 total receipts by way of capital, including borrowings, Extraordinary Receipts and surplus of recoveries over loans given in the Provincial Loan Account, are expected to be 316 lakhs. Expenditure debitable to capital over the same period is 667 lakhs. In other words, 149 lakhs of capital receipts, or practically the whole of the income from Extraordinary Receipts, have been devoted to financing ordinary expenditure, with the result that the province has had to finance capital expenditure by borrowing instead of from Extraordinary Receipts. The additional debt incurred is not actually so much, since the closing balance of 1933-34 is 43 lakhs better than the opening balance of 1930-31. This improvement can be deducted from 149 lakhs, making the total additional burden of debt, due to the depression, 106 lakhs. Of this additional debt, 51½ lakhs is unproductive, being the amount borrowed in order to avoid a closing deficit for 1930-31 and 1931-32. To sum up, the effect of the depression has been to turn a revenue balance of 13 lakhs into a deficit of 75, and to add 106 lakhs to the debt of the province. It is unlikely that the public finances of many other countries can show a better result.

Note.—It has been assumed in writing this Memorandum that the reader will refer constantly to the *pro forma* account at page 2 of the Memorandum and to the Abstract of Receipts and Disbursements at pages 10-17 of the Budget Volume for 1933-34. Understanding of the methods and vocabulary of budgetting will be facilitated by a study of the Budget Manual, especially Chapters 1, 2, 5-1, 3-2, 4-1-4-4, 5-1, 5-2, 7-1, 7-6, 10-1, 10-2, 11-1-11-11, 15, 17-1 and Appendix V

Pre-formâ Account showing the financial position of the Punjab Government under the various sections of accounts from the year 1921-22 to the year 1933-34.

(In lakhs of rupees.)

Year.	REVENUE ACCOUNT.				EXTRAORDINARY RECEIPTS.		CAPITAL ACCOUNT.				PROVINCIAL LOAN ACCOUNT.				Total deficit under Capital and Provincial Loans, columns 11 and 15.	Amount by which column 7 exceeds (+) or falls short of (-) column 16.	FAMINE RELIEF, SINKING, DEPRECIATION, CENTRAL ROAD AND REVENUE RESERVE FUNDS AND SUSPENSE.								Total balance on all Accounts.
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Receipts.	Total amount.	Loans for Capital Works.	Disbursements.	Deficit or surplus of the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.			Famine Relief Fund (balance).	Sinking Fund (balance).	Depreciation Fund (balance).	Central Road Development Fund (balance).	Revenue Reserve Fund (balance).	Suspense (balance).	Total balance in all Funds.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
Opening balance	66	...	1,27	*-52	*-52	+75	1,93
1921-22 (Accounts)	8,64	10,69	-2,05	-1,39	83	1,60	...	19	-19	-19	14	63	-49	-1,01	-1,20	+40	†-1,00
1922-23	10,33	10,61	-28	-1,67	30	1,90	72	94	-22	-41	42	23	+19	-82	-1,23	+67	4	4	+96
1923-24	10,22	9,79	+43	-1,24	69	2,59	1,92	1,49	+43	+2	21	11	+10	-72	-70	+1,89	7	7	72
1924-25	10,86	9,71	+1,15	-9	68	3,27	...	1,06	-1,06	-1,04	18	30	-12	-84	-1,88	+1,89	10½	½	11	1,41
1925-26	11,39	10,26	+1,13	+1,04	1,28	4,55	73	1,88	-1,15	-2,19	15	18	-3	-87	-3,06	+1,49	14	1	15	2,68
1926-27	10,87	10,85	+2	+1,06	84	5,39	16	‡2,25	-2,09	-4,28	25	21	+4	-83	-5,11	+28	14	½	...	...	10	...	24½	1,59
1927-28	10,90	10,68	+22	+1,28	1,16	6,55	||32	2,07	-1,75	-6, 3	18	31	-13	-96	-6,99	-44	22	...	½	...	28½	...	46	1,30	
1928-29	10,23	11,01	-58	+70	72	7,27	1,40	2,12	-72	-6,75	18	58	-40	-1,36	-8,11	-84	21	...	1	...	2½	...	46	32	
1929-30	(d) 10,54	11,11	-57	+13	73	8,00	2,00	1,56	+44	-6,31	29	73	-44	-1,80	-8,11	-11	18	...	½	...	9½	2	80	32	
1930-31	(e) 10,10	10,98	-88	-75	47	8,47	2,03	1,76	+27	-8,04	27	25	+2	-1,73	-7,82	+65	12	(S) 1	1	9	...	...	23	13
1931-32 (Budget Estimate)	11,18	10,53	+65	-12	66	9,35	1,00	2,15	-1,15	-7,56	37	33	+4	-1,67	-9,28	+12	13	(S) 1	½	...	...	2	16½	17
1931-32 (Revised Estimate)	9,71	10,48	-77	-1,52	29	8,78	1,88	1,92	-4	-6,08	27	13	+14	-1,64	-7,72	+1,04	12	(S) 1	1	1	...	...	15	-33
1931-32 (Accounts)	9,61	10,29	-68	-1,43	36	8,83	2,16	1,91	+25	-5,79	26	14	+12	-1,66	-7,45	+1,38	12	...	1	4	...	...	17	12
1932-33 (Budget Estimate)	10,38	9,82	+56	-96	27	9,03	1,25	1,59	-34	-6,42	31	17	+14	-1,50	-7,92	+1,11	13	...	1	...	...	...	15	30
1932-33 (Modified Grant)	10,38	9,84	+54	-98	27	9,03	1,25	1,59	-34	-6,42	31	17	+14	-1,50	-7,92	+1,11	13	1	1	...	...	...	15	28
1932-33 (Revised Estimate)	10,09	9,84	+25	-1,18	40	9,28	1,50	1,88	-38	-6,17	28	10	+14	-1,48	-7,65	+1,58	12	...	1	...	...	...	13	53
1933-34 (Budget Estimate)	10,54	10,11	+43	-75	31	9,54	50	1,13	-63	-6,80	25	14	+11	-1,37	-9,17	+1,87	13	...	1	...	...	...	14	76

* On taking over the Provincial Loan Account in 1921-22, the local Government paid to the Government of India the amount of outstanding loans which on recovery from borrowers will be credited to Provincial Funds.

† This deficit of 1 crore was treated as a loan which was repaid in 1923-24.

‡ Includes a revenue loan of 60 lakhs.

§ Includes 2 lakhs on account of nominal value of public debt discharged for which *per contra* credit has been given by the Accountant-General under Deposit Section in the accounts for the year 1927-28.

|| Is made up of loan of 30 lakhs and 2 lakhs on account of credit given by the Accountant-General in the accounts for the year 1927-28 under Miscellaneous Government Accounts.

(a) Includes 10 lakhs transferred from Revenue Reserve Fund.

(b) Includes 20 lakhs transferred to Revenue Reserve Fund.

(c) Includes 15 lakhs transferred to the Revenue Reserve Fund.

(d) Includes 15 lakhs transferred from the Revenue Reserve Fund.

(e) Includes 10 lakhs balance of the Revenue Reserve Fund transferred to the Revenue account on the termination of the Fund.

WAYS AND MEANS.

2. The current year opened with an adverse balance in the revenue account of 143 lakhs, 9 lakhs better than the revised estimates for 1931-32 had allowed for. The continuance of low prices again made special remissions of land revenue and water rates necessary. These amounted to some 48½ lakhs. Other receipt heads have not been unsatisfactory, taken all together, and total receipts are expected to be down by only 25½ lakhs. In spite of supplementary demands under many heads, amounting to 32½ lakhs, actual revenue expenditure is expected to exceed the budget allotment by 2½ lakhs only. The result is a surplus balance of 24½ lakhs against 55½ lakhs in the budget, and the reduction of the accumulated revenue deficit to 118 lakhs. For the first time since 1917-23 ordinary revenue will exceed ordinary expenditure. The budget for 1933-34 shows this improvement continuing and, with receipts at 105½ lakhs and expenditure at 101, promises a modest surplus of 43, thus reducing the revenue deficit to 75.

3. Extraordinary receipts, though in the Auditor-General's Appropriation Accounts no distinction is made between them and ordinary revenue, have always been treated by the Punjab Government as of the nature of capital receipts, and have been excluded from the revenue account proper. They are the proceeds of—

- (1) sales of town sites in colonies ;
- (2) sales of undeveloped agricultural land in colonies ;
- (3) sales of proprietary rights to tenants in colonies ;
- (4) rents for temporary cultivation ;
- (5) interest on arrears of sale-proceeds ;
- (6) unusually large sales of nazul lands.

These sources are obviously peculiarly sensitive to variations in general agricultural prosperity, and have been steadily dropping for some years. The rise in the current year to 40 lakhs, against a budget estimate of 27 lakhs and actuals of 35½ lakhs in 1931-32, is due entirely to a larger area of land having been given on temporary leases owing to the stoppage of sales. The estimate for 1933-34 is 30½ lakhs.

The revised estimates for 1931-32 provided for loans for capital expenditure amounting to 188 lakhs. For the reasons given in paragraph 5 this amount had to be increased to 216½ lakhs. At the close of the year the position of the capital account was as follows :—

	Lakhs.
Expenditure on capital account since 1921-22	1723
Receipts { (a) by loans ..	1144
(b) by Extraordinary Receipts 883	2027
Excess of receipts over expenditure ..	304

Out of this balance had to be provided the excess of expenditure over receipts in the Provincial Loan Account, which at the close of the year was 166 lakhs. The surplus in the capital account was thus reduced to 138 lakhs. Actually no such surplus existed, and this sum may be taken to be the amount of Extraordinary Receipts diverted to meet ordinary revenue expenditure and due to the capital account from the revenue account.

The working of the Capital Account in the current year is as follows :—

	Lakhs.
Capital expenditure	—188
Due from revenue account	+138
Balance to be found	—50
Capital receipts—	
(a) by loans from Provincial Loan Fund. 150	
(b) by Extraordinary Receipts .. 40	
(c) by working of Provincial Loan account. 18	+208
Due from revenue account on March 31st, 1933.	+158
For the year 1933-34 the position is as follows :—	
Estimated capital expenditure	—113
Estimated capital receipts—	
(a) by Extraordinary Receipts .. 31	
(b) by working of Provincial Loan Account. 11	+42
Balance to be found	—71

The Revenue Account owes the Capital Account 158 lakhs, and were there an accumulated revenue surplus some of it could legitimately be used to repay this debt and finance capital expenditure. There is no such surplus, in fact there is a deficit of 118 lakhs. The balance required will therefore be met by a loan from the Provincial Loans Fund to the extent which the progress of works may demand. At present it is proposed to ask for 50 lakhs on April 1st, 1933.

5. The opening and closing balances are struck after taking into account all transactions of the Local Government on revenue and capital accounts and the amount held in deposit in various funds. Local Governments must provide for a closing balance at least sufficient to cover the amount in the Famine Relief Fund, and, if their ordinary resources are not sufficient to provide for this, must apply to the Government of India for a loan of the required amount. This time last year the closing balance for 1931-32 was expected to be minus 33 lakhs. There was a slight improvement during the last few months of the year, and eventually the deficit was only 16½ lakhs. A loan of 28½ lakhs was taken to cover this deficit, and the accounts when finally closed showed a surplus of 12 lakhs, the amount in deposit in the Famine Relief Fund.

The current year's budget provided for a closing balance of 31 lakhs, allowing for a loan of 125 lakhs. The amount of the loan has been increased to 150 lakhs, and the year is expected to close with a balance of 53½ lakhs. The budget for 1933-34 provides for a closing balance of 75½ lakhs, of which 14 lakhs represent the amount in the various funds, the remainder, 61½ lakhs, being free balance.

THE YEAR 1931-32.

6. The accounts for the year 1931-32 which have now been closed compare as follows with the original and revised estimates :—

The year's working.

(In lakhs of rupees).

	Budget estimate (receipts) and modified grant (expenditure).	Revised estimate.	Actuals	Difference between revised and actuals.	Net result on Provincial balances.
Revenue Account Receipts ..	1118	971	961	-10	
Revenue Account Expenditure ..	1117	1048	1029	-19	
Extraordinary Receipts ..	66	29	36	+7	+7
Advances from Provincial Loans Fund and Provincial Loans repaid.	137	215	242	+27	+27
Capital expenditure and Provincial Loans given.	248	205	205		
Balance in Famine and other funds ..	16½	15	17	+2	+2
Net result on all accounts ..	..	..	..	..	+45

Agricultural conditions were not unfavourable at any time during the year, which must rank as a normal agricultural year. Wheat prices reached their lowest depth in mid-July, but by the end of the year had begun to show slight signs of recovery. Cotton prices rallied very appreciably, and American cotton was over Rs. 9 per maund in January, though the price fell again later. From the point of view of the public finances the year was one of unrelieved disaster. The quickness with which prices dropped made it impossible for people in general to adjust their standards of expenditure to the new conditions. Government had to forego large sums of revenue, and suffered at the same time from the decline in purchasing power which showed itself in the results under such heads of revenue as Excise and Forests. Excise receipts were 14 lakhs and Forests receipts 3 lakhs below the budget estimate. Stamp revenue was also down by 4½ lakhs. Remissions of land revenue amounting to 103½ lakhs and of *abiana* amounting to 53½ lakhs had to be given, with the result that receipts under these two heads were 132 lakhs and 49 lakhs, respectively, below the budget estimates. The final figures for revenue receipts were 960½ lakhs,—a fall of 157½ lakhs. The first estimate of revenue expenditure was 1083 lakhs, which was increased by supplementary demands to 1117½. In the meanwhile the most vigorous measures of retrenchment were in progress, and when the budget for 1932-33 was presented to the Legislative Council it was possible to reduce the estimate of expenditure for 1931-32 to 1048 lakhs. This, fortunately, still proved an overestimate, and actual expenditure only amounted to 1029 lakhs, leaving a revenue deficit of 68 lakhs. During the year the Retrenchment Committee met and reported, and from 1st December, 1931, the ten per cent. emergency cut on all official salaries above Rs. 40 a month came into effect.

On the capital side advances from the Government of India increased from 100 lakhs, the budget estimate, to 216½ lakhs, while capital expenditure fell from 215 lakhs to 190½ lakhs, mainly owing to underspending on the Hydro-Electric Scheme. Of the increased debt incurred, 28½ lakhs, though adjusted in the accounts of 1931-32, were actually taken during 1932-33 to correct a closing deficit, the amount of which could not be accurately known at once. Advances for *taccavi*, etc., fell from 33 lakhs to 13½ and recoveries from 37 lakhs to 25½. The closing balance was 12 lakhs instead of 17.

THE YEAR 1932-33.

7. The three main features of the year which is now ending have been the partial recovery of wheat prices, the shortage of water in the rivers, especially in the Sutlej, from April to June, and the long drought from September until the end of December. The rise in the price of wheat came unfortunately too late to be of much use to the small farmer who cannot afford to hold his crop. Any gain he may have reaped from it was partially offset, later on, when he had to buy wheat for food or sowing at a considerably higher price than he had obtained for his own crop. The shortage of water in the spring and early summer seriously affected the area sown in canal-irrigated tracts, and particularly in the Nili Bar, while the drought in the autumn militated against large rabi sowings, and was also prejudicial to the maturing of cotton and toria. The province has been free from serious damage by floods or locusts, and, except in Hissar, where famine conditions have prevailed since December, there was no serious scarcity anywhere. Lately a shortage of fodder in a good many districts has become apparent.

8. The budget estimates for the current year put receipts on revenue account at 1038 lakhs and expenditure at 982 lakhs. The revised estimate shows receipts at 1009 lakhs and expenditure at 984½ lakhs. Supplementary demands, amounting to 5½ lakhs, were presented to the Legislative Council in November last, but of these demands amounting to about three lakhs were refused. A comparison between the modified grant and the revised estimate will show that while total expenditure is expected to exceed the budget estimate by only some 2½ lakhs, supplementary grants will be required under a good many individual heads.

Comparing the revised estimates with the original budget figures we get the following results :—

(In Lakhs of rupees.)

	Budget 1932-33.	Revised Estimate.	Difference.	Result.
Revenue receipts ..	1038	1009	-29	} -32
Revenue expenditure ..	982	985	+3	
Extraordinary Receipts ..	27	40	+13	+13
Capital receipts ..	125	150	+25	} -5
Capital expenditure ..	158	188	+30	
Provincial loan recoveries ..	31	28	-3	} +4
Provincial loan advances ..	17	10	-7	

Revenue Account, 1932-33,
Receipts.

9. The loss of 29 lakhs in revenue receipts is distributed as follows :—

	Lakhs.
Principal Heads of Revenue ..	+3½
Irrigation ..	-40½
Debt services ..	+1
Civil Administration ..	-½
Beneficent Departments ..	-1½
Buildings and Roads and Hydro-Electric ..	+9
	<hr/>
	-29
	<hr/>

Taking the heads of revenue in detail, there has been an unexpected windfall of two lakhs from income-tax from which nothing was expected. Land revenue (gross) is down by 18 lakhs, almost exactly the amount of the special remissions given in rabi 1932. Excise is down by half a lakh and Forests by a quarter. Stamps, on the other hand, have shown remarkable strength, and are three lakhs better than the budget estimate. Registration is up by three quarters of a lakh. The drop of 40½ lakhs under Irrigation Receipts is partly accounted for by a decrease of 12 lakhs under Direct Receipts, i.e., abiana. As remissions given in rabi amounted to 25 lakhs and the area irrigated in kharif was about 450,000 acres less than last year, this result, if it is eventually realised, is remarkably satisfactory. A drop of 16½ lakhs in Indirect Receipts (Land Revenue due to irrigation) and a rise of 12½ lakhs in Working Expenses account for the remainder of the decrease. There is nothing remarkable about the gains or losses under Debt Services, Civil Administration and the Beneficent Departments. The gain of nine lakhs under Buildings and Roads and Hydro-Electric is due to larger recoveries on account of rents of Government buildings and sale of power from the Renala Hydro-Electric Works and to larger transfers from the Central Road Development Fund.

10. Expenditure in the revenue account during the current year compares as follows with the original budget estimates :—

Revenue Account, Expenditure.	1932-33—			compares as follows with the original budget estimates :—
Direct demands on the revenue	—½
Irrigation Revenue Accounts	+1½
Debt Services	+1
Civil Administration	+½
Beneficent Departments	—1½
Buildings and Roads and Hydro-Electric	+3½
Miscellaneous	—2½
				+2½

To this increase shown on the expenditure side must be added the rise in Irrigation Working Expenses of 12½ lakhs shown as a deduct entry on the receipts side under XIII—Irrigation, making the total excess 14½ lakhs. Against this must be set the fact that unforeseen expenditure, to meet which supplementary demands have been or will be made, amounts to 33½ lakhs, but for which expenditure would have been considerably lower than the budget estimate.

Turning to individual expenditure heads, we find savings, under 5—Land Revenue (1 lakh), 22—General Administration (1½ lakhs), 25—Jails (1½ lakhs), 32—Medical (¾ lakh), 34—Agriculture (3¼ lakhs), 45—Superannuation Allowances and Pensions (½ lakh) and 46—Printing and Stationery (1½ lakhs). Excesses occur under 6—Excise (¾ lakh), 15—Miscellaneous Irrigation Expenditure (2 lakhs), 21—Reduction of Debt (1 lakh), 24—Administration of Justice (1 lakh), 26—Police (3 lakhs), 31—Education (1½ lakh), 33—Public Health (¾ lakh), 35—Industries (½ lakh) and 41—Civil Works (3½ lakhs). The savings do not call for any particular comment. They represent the further results of the application of the various measures of economy which have been introduced during the last two years. The excess under Administration of Justice is due to the prolongation of the trial of the Lahore Conspiracy Case. The continuance of the Additional Police accounts for most of the excess under that head, while the increase under Education is partly due to the cost of the Punjab University Enquiry Committee being under-estimated originally. The increase under Civil Works due to a small rise in the cost of repairs and to increased expenditure on communications financed from Central Road Development Funds.

11. Extraordinary receipts have shown unexpected strength during the year and are expected to produce 40 lakhs against a budget estimate of 27. The reason is mentioned in paragraph 3. The original intention was to borrow only 125 lakhs during the current year and finance the rest of the programme of capital expenditure from Extraordinary Receipts. For various reasons this will not be possible. In the first place, expenditure on the Hydro-Electric Scheme during the year will be about 23 lakhs more than was expected and capital expenditure as a whole will be up by some 30 lakhs. In the second place, Extraordinary Receipts are always a doubtful head and may not come up to expectations. It has, therefore, been decided to keep the greater part of Extraordinary Receipts in reserve, in order to be sure of an adequate balance at the beginning of next year, and to borrow an extra 25 lakhs. In the budget the Provincial Loan Account was expected to show a surplus of 14½ lakhs of recoveries over advances. Recoveries are now put at 27½ lakhs against 31½ in the budget, and advances at 10 instead of 17 lakhs. The net result is a balance of 17½ lakhs. The reason why this account now-a-days regularly shows a surplus is that repayments of the exceptionally heavy taccavi advances given in 1928-29 and 1929-30 are now being made. The amount outstanding is now 148 lakhs. There will be a balance of 13 lakhs in the Famine Relief Fund. The Local Government is bound to pay 2 lakhs yearly into this fund until the balance reaches 20 lakhs. The year is expected to close with a balance of 53½ lakhs.

The year 1933-34.

12. With an opening balance of less than 5 per cent. of the province's income and a budget for the current year which, though balanced, shows a margin in revenue account of only 24 lakhs, there is obviously no justification for any self-indulgence in the way of increased expenditure, except where a present increase represents an insurance against enhanced expenditure later on. Accordingly, on the expenditure side, the most rigorous economy has been enforced in framing the estimates for 1933-34. In estimating receipts it has been assumed that the improvement in wheat prices will continue. Past actual receipts indicate that on the basis of the existing level of taxation, some figure between 1130 and 1150 lakhs is the absolute maximum which can be expected in a normal agricultural year with good prices. Prices are not yet good and the conditions so far point to a rabi harvest somewhat subnormal. Estimates of receipts have therefore been framed with caution, and, while there is at the moment no reason to suppose that extraordinary remissions will be necessary, there are grounds for expecting that rabi receipts at any rate will be below normal. The estimate for receipts on revenue account is 1054 lakhs. This figure is much below the receipts for the four years 1924-25 to 1927-28 and slightly above the actuals of 1928-29 and 1929-30. In all these years prices were good, but in the last two there were exceptional losses of revenue owing to floods. In 1930-31 actual revenue was 1010 lakhs with special remissions amounting to 45 lakhs and in 1931-32 it was 961 with special remissions amounting to 157 lakhs. The estimate of 1054 lakhs is not therefore unreasonable. It is almost exactly midway between the peak of 1139 lakhs reached in 1925-26 and lowest level of 961 lakhs of 1931-32.

As far as expenditure is concerned, the estimate of 1011 lakhs provides for every expense which it is known with certainty that we must incur. Supplementary estimates may be required for extra expenditure in connection with the fair at Thanesar and for elections for the new Council. The cut in pay will continue at ten per cent. for one month and at 5 per cent. for the remaining eleven months, producing a saving of some 16½ lakhs, and other economies recently introduced will be in full force.

The budget for expenditure consists of two parts, ordinary expenditure which is included without the special scrutiny of Government, and new expenditure, which requires the definite sanction of Government and examination by the Standing Finance Committee before it can be included. The term "new expenditure" is a technical one and does not necessarily mean expenditure which has not been incurred before. It includes all items of expenditure which, under the rules, require the annual sanction of Government before they can be again included in the estimates. Such expenditure is the provision for certain temporary establishment, for minor works of all kinds and for Tools and Plant in the buildings and Roads and Irrigation Branches of the Public Works Department. The provision for new expenditure in the current year and in 1933-34 compares as follows :-

	1932-33.	1933-34.
	(Lakhs.)	
(1) Temporary establishment requiring fresh sanction.	8½	6½
(2) Minor Works, Tools and Plant (Buildings and Roads).	3	4
(3) Minor Works, Tools and Plant (Irrigation Branch).	8	10½
(4) Real new expenditure (non-recurring).	4	25½
(5) Real new expenditure (recurring)	1	3
	<u>2½</u>	<u>50</u>

The increase under Minor Works in both branches of the Public Works Department is due to the fact that it is no longer possible or economical to postpone certain works. Of the non-recurring new expenditure (item 4) about 17½ lakhs are debitable to Capital. Examples are, the constructions of a new Council Chamber, certain urgently required new Police-stations and various irrigation works which can no longer be safely postponed, such as the reconditioning of the Khauki Weir. To revenue are charged such items as alterations to the present Council Chamber, certain urgent anti-water-logging works and other irrigation extensions and improvements which cannot be postponed. Of the recurring new expenditure (item 5) amounting to 3 lakhs, 2½ lakhs is accounted for extra grants for primary education made necessary by the cost of increments to teachers. The cost of the Public Services Commission which it is proposed to set up in November, 1934, accounts for most of the rest.

13. The estimate for revenue receipts 1054 lakhs, compares as follows with the revised and budget estimates for 1932-33 :-

Revenue receipts.	1933-34.	1932-33 (Revised).	1932-33 (Budget).
	Lakhs of rupees.		
Principal Heads of Revenue	519½	5,08½	500
Irrigation	422½	3,90	430½
Debt Services	9½	9½	8½
Civil Administration	23½	25½	26
Beneficent Departments	39	37½	39
Buildings and Roads and Hydro-Electric ..	19	20½	12
Miscellaneous	21½	22½	22½
Total	1054	1009	1038½

If the special remissions amounting to some 44 lakhs given during 1932-33 are added to the revised estimates it will be seen that the figures for 1932-33 and 1933-34 are practically the same. The forecast for 1933-34 made by the Finance Department in the summer of 1930 was 1125 lakhs.

To examine the figures in more detail, Land Revenue at 456½ (gross) is 27½ lakhs above the revised and 9½ lakhs above the budget

estimate for 1932-33, which was the lowest ever made since 1922-23. Omitting the years 1931-32 and 1932-33, when special remissions of Land Revenue were given, collections have averaged 467 lakhs over the nine years 1922-23 to 1930-31 with a maximum of 482 lakhs in 1925-26 and a minimum of 448 lakhs in 1922-23. It must be remembered that owing to the increase in irrigated area the possible maximum has increased very largely. In framing the estimate the conditions for the rabi crop as they were at the end of January were considered, but of course the subsequent course of the weather cannot be foretold. The Excise estimate at 98½ lakhs is four lakhs above the revised estimate for the current year. The latest Excise auctions have been distinctly encouraging. Stamps have been put at 116 lakhs, one lakh above the revised estimate. The strength of stamp revenue has been a feature of the last twelve months. The appointment of auditors to scrutinise stamp receipts in courts may have something to do with this. There were serious leakages before. Forest revenue as yet shows no signs of recovery and the estimate of 17½ lakhs for 1933-34 shows a further drop of 2½ lakhs. Direct receipts from Irrigation are put at 422½ lakhs against 413½ and 425½ for the revised and budget of the current year. Receipts from abiana are difficult to estimate with confidence. The area sown is affected both by the amount of water available and by the price obtaining for agricultural produce. Water conditions have been unfavourable for large sowing in rabi, while on the other hand the price of wheat has considerably improved. For Kharif the prospects of a reasonable supply of water in the rivers seem promising, while on the other hand the continued lowness of the price of cotton will keep down the area sown to that crop. Had there been no special remissions in 1930-31, 1931-32 and 1932-33 the average of direct receipts for those three years would have been 439 lakhs. Therefore on the assumption that no special remissions will be necessary in 1933-34 an estimate of 422½ lakhs does not seem unduly optimistic. The net total of irrigation receipts is affected not only by a rise or fall of direct receipts but also by variations in the amount of Land Revenue credited to irrigation and in the amount of Working Expenses. The rise of 32 lakhs in net irrigation receipts in 1933-34 (as compared with the revised estimate for 1932-33) is made up as follows:—direct receipts +9½, share of Land Revenue +1½, Working Expenses -10½. Other receipt heads in the budget show little variation and require no special comment.

14. On the expenditure side the comparison should be firstly, with the budget estimate of the current year to show the rise or fall of expenditure and secondly, with the Finance Department's forecast for 1933-34 to show the comparison between actual present expenditure and what was considered in 1930 as likely to be the expenditure in normal conditions. As the Retrenchment Committee's estimate of possible economies was based on the budget figures for 1931-32 a comparison with that year is also shown:—

	1933-34, Budget.	Compared with 1932-33 budget plus or minus.	Compared with F. D. 1930 forecast for 1933-34 plus or minus.	Compared with 1931-32 budget plus or minus.
Lakhs of rupees.				
Direct Demands on the Revenue ..	67½		-16½	-11½
Miscellaneous Irrigation expenditure (head 15).	10½	+1½	-1½	+1
Civil Administration	314½	+8½	-36½	-21½
Benevolent Departments	268½	+7½	-54½	-50
Civil Works (head 41 only)	93½	+7½	-22½	-25½
Interest charges and reduction of debt (heads 14, 19, 21 and 41-C).	159	+5½	+14½	+18½
Miscellaneous	97½	-2	+19½	+16½
	1011	+28½	-1,27	-72½
Add Irrigation Working Expenses..	180½	+2	-63½	-33½
Total Revenue Expenditure ..	1191½	+30½	-190½	-106

The Retrenchment Committee recommended economies which they estimated would amount to 245 lakhs on the budget allotment for 1931-32 for the Departments which they examined. They did not examine interest charges and reduction of debt nor charges for pensions. These items which are included under interest charges and miscellaneous in the table given above have increased by 39½ lakhs since 1931-32, and leaving them out of account there is a reduction of 4½ lakhs under these heads since 1931-32. The actual decrease, as compared with the 1931-32 budget, is therefore 146 lakhs.

15. Revenue expenditure provided for in the budget for next year exceeds the current year's revised estimates by 26½ lakhs. A part of this excess is explained by the fact that the cut in pay will be reimposed from 1st April, 1933, at a reduced rate of 5 per cent. Savings on account of the cut will be reduced by about 16½ lakhs. Another portion of the excess amounting to about six lakhs represents the cost of ordinary annual increments.

Under most heads therefore any increase over the amount of the revised estimates for the current year will be found to be due to the smaller cut and to normal increments. There are of course occasionally other reasons. For instance, part of the increase under Excise is due to larger anticipated purchases of opium. Under Miscellaneous Irrigation Expenditure there is an increase in the cost of the Research Institute. Provision for the preparation of a new electoral roll and the transfer of the budget of the Reformatory Department to this head have put up the figures under General Administration. The increase under Industries is only on paper and is due to a new method of exhibiting the account of commercial undertakings. Increased provision for repairs and minor works have increased the demand under Civil Works, while the rise under Superannuation Allowances and Pensions is due to the increased cost of pensions. The effect on pension payments of the general rise in salaries some ten years ago is now becoming very obvious.

There are noteworthy improvements under Police (1½ lakhs), due to provision having been made for the additional police for only six months, and under Miscellaneous (Reserved) (3½ lakhs) where a smaller amount is required for writing-off irrecoverable advances of taccavi loans.

16. Capital expenditure is estimated to amount to 113 lakhs against 188 lakhs in the current year, of which 67½ lakhs are required to finish off the Hydro-Electric Scheme and 26 lakhs for Irrigation works, mainly for the Khanki Weir and protection works at Islam and Sulemanki. Other requirements are 11 lakhs for Commutation of Pensions, a head under which there has of late been a sudden rise, 3½ lakhs for Forests and 4½ lakhs for Civil Works. To provide for this expenditure, there are receipts under Extraordinary Receipts, estimated to amount to 30½ lakhs, and a request for a loan of 50 lakhs has been made to the Government of India.

17. Recoveries of provincial loans are put at 24½ lakhs against the revised estimate of 27½ lakhs. Loans to be given are estimated at 14 lakhs. For the fourth year running it has been necessary to make a large provision (over five lakhs) for the write-off of irrecoverable advances. During the four years since 1930-31 about 25 lakhs will have been written-off. The balance outstanding will be about 135 lakhs.

The 21st February 1933.

F. H. PUCKLE.



SUPPLEMENT TO
The Government Gazette
PUNJAB AND ITS DEPENDENCIES.

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PART II.

GENERAL

**Speech of the Hon'ble Sir Henry Craik, Bart., K.C.S.I.,
I.C.S., Finance Member, introducing the Budget
Estimates of the Punjab for the year 1934-35 in the
Punjab Legislative Council.**

I BELIEVE that honourable members generally will prefer that my statement to-day should be brief and businesslike, that I should avoid any meticulous examination of particular heads of our receipts and expenditure, such examination being relegated to the Explanatory Memorandum available for the use of members, and that in addressing the House I should confine myself to an attempt to give in broad outline a general picture of our financial position for the current year and what I anticipate will be our financial position in the year 1934-35.

I will deal first with the financial results of the year now drawing to a close, and I will begin with the Revenue Account of that year. When I presented the budget for this year in February, 1933, I emphasized the fact that for the previous year, *i.e.*, for 1932-33, our ordinary revenue would, for the

first time for five years, more than cover our ordinary expenditure. I was then, of course, speaking on the figures available at the moment, but unfortunately the final accounts, which are only available some months after the close of the financial year, falsified my expectations, and the actual expenditure of 991 lakhs was just 4 lakhs in excess of our revenue receipts. This was a disappointing result, but it was better than any of the previous four years, during which the smallest deficit balance in any one year was 57 lakhs. For the current year, *i.e.*, for the year ending on the 31st of next month, I am glad to say that I can show a more favourable picture. We budgeted for receipts of 1054 lakhs and expenditure of 1025 lakhs, leaving a surplus of 29 lakhs. So far as I can see at the moment, with some five weeks of the year still to run, the actual surplus should be 23 lakhs. The revenue will be 1041 lakhs or 13 below the budget estimate, while expenditure will be 1018 lakhs or 7 below the budget estimate. We have thus the satisfaction of knowing that for the current year at any rate we have been able to live within our income, and should be in a position to make a substantial reduction in the revenue deficit which has accumulated since the reforms were instituted in 1921.

2. My expectations of a balance on the right side in 1932-33 were falsified mainly by a net drop in irrigation receipts of 22 lakhs, due principally to failure to collect the water rates on certain canals before the end of the financial year. In the current year no such short-fall is expected. Our prospects were distinctly bright up till the month of September last, when excessive and continuous rainfall, such as had never been experienced within the life-time of any one now living, caused severe flooding and serious damage in three districts of the Ambala division. This calamity necessitated special remissions of land revenue and water rates aggregating nearly 21½ lakhs, and at the same time we had to incur heavy unforeseen expenditure under the heads "Public Health," "Agriculture" and "Civil Works." These causes combined to reduce our balance on the right side, which up till then seemed to be likely to be about 60 lakhs, to the figure I have already given, namely, 23 lakhs. Apart from this calamity, the year now drawing to a close has been on the whole a considerably more favourable one than its predecessor. The price of wheat fortunately recovered somewhat during the months of May, June and July when the new crop was coming on the market, and the outturn was distinctly above the average. The other most important crop, cotton, eventually turned out to be much better than was expected, and in most districts the yield was exceptionally good, while the total area under the crop was, according to the latest estimate, 15 per cent. above the decennial average. The price of cotton was unfortunately low, though there has been a slight recovery within the last month. Apart from the calamitous rainfall of last autumn in the south-eastern Punjab the year was free from serious disaster, and our

total revenue receipts are expected to be 1041 lakhs or only 13 lakhs less than was estimated when the budget was framed. Paragraph 9 of the Memorandum gives the details of the differences under the various receipt heads.

3. As regards the expenditure side of the Revenue Account for the current year, the budget which I presented a year ago anticipated a total expenditure of 1025 lakhs, and I now expect that the actual expenditure will be 7 lakhs below this figure. The main saving has been under the head of "Reduction or Avoidance of Debt," and a detailed explanation is given in paragraph 10 of the Memorandum. Other substantial savings have been under the heads "General Administration (Reserved)," "Jails" and "Stationery and Printing." It is, I think, a matter for satisfaction that in spite of considerable expenditure which could not be foreseen, arising out of the disastrous floods of September and October, we have been able by careful economy to restrict our total expenditure on the Revenue Account well within the budget estimate.

4. Turning now to the Capital Account of the current year, the first point of interest is that Extraordinary Receipts exceeded expectations by just over 7 lakhs. There was a good demand for town sites, and, considering the low return from agriculture, the comparatively small amount of agricultural land put on the market sold better than was expected. We now expect to realise nearly 38 lakhs from Extraordinary Receipts as against our budget estimate of 31. In paragraph 3 of the Memorandum it has been explained that with effect from next year it has been decided to treat one considerable item under the head "Extraordinary Receipts," *viz.*, the rents for temporary cultivation, as a purely revenue receipt. This is a change which, I think, requires no justification, as the income from this source is not created by any permanent alienation of a capital asset and logically rent received from land has just as good a claim to be counted as income as rent received for houses.

The total capital expenditure of the current year is now expected to be 114 lakhs, or 1 lakh more than the original budget estimate, the greater part of which will be expenditure by the Irrigation and Hydro-Electric Branches of the Public Works Department. The manner in which this expenditure will be met is explained in paragraph 4 of the Memorandum, and I need not repeat it here. But it may interest honourable members if I give some account of the present financial position of the two projects which, during the last ten years, have absorbed the greater part of our capital expenditure. By the end of the present financial year it is expected that the capital expenditure on the Hydro-Electric scheme will amount to about 5½ crores. For the budget year 1934-35 a sum of

about 84½ lakhs is being provided, of which about Rs. 55 lakhs represents final payments to contractors for work on the main scheme. The bulk of these payments were expected to be made in the current financial year, but this has proved impracticable. Rupees 23 lakhs is provided in the budget for expenditure in various local distribution systems. It has been decided to close the construction estimate on the 31st March, 1934, and already, as will be seen from a perusal of the Schedule of New Expenditure, extensions not covered by the project estimate are being referred to Council for their approval. On the technical side the first year of operation has been remarkably successful,—a fact which is particularly gratifying in view of the trying monsoon conditions of last year in the Kangra Valley. Interruptions in supply have been negligible. The revenue estimated to be earned next year is Rs. 12 lakhs. Bulk supply to the Amritsar Municipal Committee from the scheme commenced in April, 1933, and subsequently from time to time local distribution has been started in the majority of the towns provided for in the project. In the near future it is hoped to give bulk supply to the North-Western Railway at Mughalpura and to start local distribution in Ludhiana. In the Schedule of New Expenditure the Council is being invited to approve schemes for the electrification of Qadian and Phillaur.

As regards the Sutlej Valley Project, the construction estimate was closed on the 31st March, 1933. The provincial expenditure up to that date on the project amounted to Rs. 934 lakhs. On the completion of works in progress on that date and for other capital works immediately necessary a sum of Rs. 5½ lakhs is being spent in 1933-34 and a further 2½ lakhs approximately is being budgetted for 1934-35. In addition to these sums it is expected that for the full development of the project a sum of 21 lakhs will have to be spent at some future date on works which are not immediately necessary. These figures indicate a total capital expenditure of 962½ lakhs on the project against the estimated figure of 987 lakhs. The figure of 962½ lakhs will, however, be reduced as certain recoveries on capital account are effected. Expenditure of about 60 lakhs has been incurred on water-courses, and this will, it is hoped, be recovered in due course through the acreage rate. Some small recoveries from the sale of surplus tools and plant may also be expected. If these hopes mature, the net capital expenditure on the Punjab Government's share of the project will be about 902 lakhs. The revenue expected from the project in the year 1934-35 is 40½ lakhs direct and 16½ lakhs indirect. The area irrigated in the rabi continues to expand steadily, if slowly. The area irrigated in kharif 1933 showed a marked improvement on the previous year largely owing to good river supplies. During the current year the State Canals of the Third Bahawalpur Circle, formerly administered by the Punjab Government, were trans-

ferred to the Darbar's control and the Circle was closed down. The result to Punjab revenues has been the saving of a Division at Panjnad, which has been now amalgamated with that at Mailsi.

5. I will digress for a few moments to give some account of our very successful flotation in the summer of 1933 of the new 4 per cent. Punjab Bonds. This loan was necessitated by the fact that the 6½ per cent. Punjab Bonds representing a loan raised in 1923 reached maturity on the 16th of October 1933. The outstanding amount of this loan at that time was just about 186 lakhs, and the primary object of last summer's issue was to give holders an opportunity of converting their investments into 4 per cent. bonds which will reach maturity in the year 1948. Of the total amount of 186 lakhs outstanding the holders of slightly over 144 lakhs accepted the conversion, leaving about 41½ lakhs to be discharged in cash at their face value. The annual saving resulting from this conversion operation will be approximately 2 lakhs in a full year.

Apart from the conversion operation, we invited cash subscriptions to a 4 per cent. loan redeemable in 1948. The amount of this loan was stated in the prospectus to be 150 lakhs, and this amount was heavily over-subscribed within a few hours of the loan opening. The total amount applied for was nearly 6 crores and the amount eventually allotted was Rs 1,78,65,800 face value. Allowing for discount, the cash subscriptions received totalled 171½ lakhs. Of this large sum we have, with the permission of the Government of India, utilized 132 lakhs for the redemption of outstanding loans due to the Government of India which bore a considerably higher rate of interest than 4 per cent., and on this transaction it is calculated that we will save 5½ lakhs annually in interest and capital repayments. The remaining proceeds of the cash section of the loan were used to pay off in cash those holders of the 6½ per cent. bonds who declined the conversion offer.

The total annual saving on this loan transaction will thus be approximately 7½ lakhs per annum. Thus, regarded as a purely financial transaction, the Council will, I am sure, agree that its results were eminently satisfactory. The success of the loan also reflects the high degree of confidence with which investors regard the financial future of this Province, and is, if I may say so, an indirect tribute to the reputation of this Council for common-sense and sobriety of judgment.

6. There will be a further saving in interest owing to the decision of the Government of India to pass on to Local Governments the benefit of their recent conversion operations by a reduction, with effect from the 1st of October, 1933, of the rates of interest charged on loans taken from the Central Government by provinces in certain years. The effect of

this change in the case of the Punjab will be, in the current year, a reduction of the amount of principal due on these particular loans by Rs. 1,64,000, and in future years a saving of interest of about 3 lakhs. This saving, coupled with that resulting from our recent loan transaction, will mean that the sum which we have to set aside every year for the reduction of debt and interest will in future be reduced by about 10½ lakhs. This is a permanent and welcome improvement in our general financial position.

7. I will now deal with the Budget for 1934-35, and here my first observation must be that, although there are some indications that the worst of the period of economic depression has been passed, and though at the moment there are some slight signs of an upward trend in prices, there is certainly no ground for any complacent optimism as regards the future. It is true that in the year now drawing to a close we shall have managed, unless some totally unforeseen calamity occurs, to have lived within our income, but this is the first year since 1929-30, when the slump began, in which we have succeeded in doing so. Our success may not be repeated. The margin on the right side is still very small, and though it is something that there is a margin at all, it certainly does not justify us in launching out into any large schemes of expenditure. On the contrary, it is still as necessary as it ever has been to insist on rigid economy and to discourage sternly any tendency towards extravagance. We must not lose sight of the fact that the gap between our normal revenue and our normal expenditure is so narrow that, as I observed in presenting the last year's budget, it can be closed by a single dust-storm. We must also bear in mind that another fall in the prices of our staple commodities to the disastrously low level of 1930-31 may mean an entire recasting of our estimates and may necessitate measures of economy even more drastic than anything we have hitherto attempted or contemplated. Our guiding principles must, therefore, continue to be the rigid avoidance of any increase in recurring expenditure, at any rate until we can count with certainty on an improvement in our revenue, and, secondly, caution in framing our estimates of income.

8. As regards the income side of our Budget, it is of course a truism to say that this depends almost entirely on the prices of our staple products, wheat and cotton. Some interesting observations on this subject will be found in paragraph 13 of the Memorandum. The point which I wish to emphasize is that it is useless in framing a budget to attempt to predict the future course of prices. No prudent business concern would, I suppose, at the present moment in trying to forecast its financial position for the coming year, take as the basis of its estimate any appreciable rise in prices in the near future. On the other hand, it would be practically impossible to

frame any budget for the Punjab, where the gap between income and expenditure is always, as I have pointed out, a very narrow one, on the assumption that the coming year will see another big fall in prices, for such a contingency would, as I have hinted, make all our calculations a mere waste of time. We must therefore follow our regular practice and assume that the coming year will be a normal one in regard to outturn and that prices will remain somewhere about their present level. I should be the last to deny that in this method there is a wide margin for error. Nevertheless, I am convinced that it is the only method on which calculations, which must of necessity look so far ahead, can be framed.

Proceeding on these premises, we have assumed that our total income on the Revenue Account will be 1066 lakhs or 25 lakhs higher than the revised figures for the year now drawing to a close. Land Revenue gross has been taken at 466 lakhs, and this figure may be criticised as unduly optimistic, but it must be remembered that it has on several occasions been exceeded in a good year, and it was very nearly reached even in the year 1930-31, since which date there have been large extensions in the area under irrigation. The next biggest head of the budget is "Irrigation," and in this we have tried to make some allowance for the effect which possible fluctuations in prices may have on the area of crops sown. Our estimate of 434½ lakhs for direct receipts is nearly 20 lakhs below the revised estimate of the current year's receipts. After adding indirect receipts, *i.e.*, land revenue credited to XIII—Irrigation, and deducting working expenses, net irrigation receipts are estimated at 435 lakhs or 3 lakhs lower than the revised estimate for the current year. The estimates under the other principal heads "Excise" and "Stamps" have been cautiously framed. Excise has in recent years been disappointing as a source of revenue. The experiment of lowering the still-head duty has not produced the results hoped for, and we must accept the position that our receipts under this head will probably remain at the present low level till there is an all-round improvement in prices. For further details I would refer honourable members to paragraph 14 of the Memorandum.

9. Our net revenue expenditure in 1934-35 is expected to be 1015 lakhs or 3½ lakhs below the corresponding figure for the current year. Even so we have been able to provide for an increase in the allotment to the beneficent departments of more than 5 lakhs, a large part of which goes to that extremely expensive department "Education—Transferred." That department substantially reduced its expenditure by measures of retrenchment in 1931, but I am afraid the effect of that retrenchment is now beginning to disappear, mainly owing to the progressive effect of the incremental system of salaries for its vast establishment. Apart from

certain small savings distributed over a number of heads, the main saving in expenditure, and I am glad to say that it is a substantial saving, will be under the head "Reduction or Avoidance of Debt," which I have already explained.

10. I must here announce the decision of Government to continue for another year the temporary cut of 5 per cent. in the pay of Government servants in receipt of salaries exceeding Rs. 40 per mensem. It is within the knowledge of the House that a short time ago the Government of India announced that the Secretary of State had sanctioned the continuance of this cut up till the end of March 1935 in the case of the All-India services and that the Government of India themselves had decided to continue it in the case of the Central services under their own control. Local Governments have, of course, a free hand to continue or abate the cut for their own provincial and subordinate services, but after careful consideration it has been decided that the financial position of the province is not at present strong enough to justify the restoration of the cut to the services under our control. The cost of such restoration would be for all services, *i.e.*, for the All-India services as well as provincial and subordinate services, about 16 lakhs in one year. One-fourth of this sum, or 4 lakhs, represents the saving effected by the cut on All-India services, in regard to which the Local Government is of course bound by the decision of the Secretary of State. To restore the cut to services under the control of the Local Government would mean an addition to our expenditure of 12 lakhs of rupees, and in view of the uncertainty as to the future, and in view too of the decision of the Government of India, which I understand has been followed by most Local Governments, we have reluctantly come to the conclusion that the cut must remain in force for yet another year. I should have been glad to see it restored, at any rate in the case of the lower paid servants of Government, and I regret that it is not possible to do so, but I wish here to draw attention to the fact emphasized in the recent announcement of the Government of India, that the restoration of the cut will be the first obligation on Government when the finances of the country justify this step. The saving of 16 lakhs that will be the result of the cut in 1934-35 cannot therefore be regarded as anything but a temporary saving for a single year only.

11. While on this subject I may remind the House that for the last three years, to be precise, with effect from the 15th of January 1931, all new entrants into services under the Local Government's control are drawing salaries 15 per cent. lower than the salaries ordinarily attached to their appointments. This deduction is, of course, made in addition to the 5 per cent. emergency cut. The 15 per cent. deduction applies not only to all new entrants into Government service, but also in all cases of promotion outside an official's

own line. If an official is promoted from a subordinate to a provincial service or receives any promotion other than that which he is entitled to expect in the normal course, he now draws 15 per cent. less than the ordinary starting pay of the post to which he is promoted. Moreover, with a view to the possible necessity of making even more drastic retrenchments in future, all first appointments to Government service and all promotions outside the normal line have been made in an officiating capacity. The immediate saving resulting from this arrangement is extremely difficult to calculate, but it can be said with certainty that it will of necessity be a progressive saving increasing in amount year by year. The permanent readjustment of the scale of salaries for new entrants to Government service is now under the consideration of Government, but the question is one of great complexity, and I cannot hold out any expectation that a decision will be reached in the near future. The present arrangement is flexible and easy to adjust to the necessities of the position, and there is something to be said for deferring a final decision till the general economic position is less obscure than it is at present.

12. As regards Capital Expenditure in the year 1934-35, I need only say a few words. The total expenditure is expected to amount to 132 lakhs, of which 84½ lakhs will, as I have already observed, be required by the Hydro-Electric Branch, the greater part of this sum representing final payments to contractors for work already completed on the main scheme. The requirements of the Irrigation Branch are 28½ lakhs, of which more than half represents the provision for the reconditioning of the Khanki Weir at the Headworks of the Lower Chenab Canal. As honourable members are probably aware, very extensive repairs are required to this weir, and these must obviously be carried out with the greatest possible expedition. We cannot afford to run the risk of the collapse of this headwork of the largest and most important of our canal systems. The provision for the commutation of pensions is 9½ lakhs and that for Civil Works the modest sum of 8 lakhs only.

13. Sir, this is the fourth Budget which I have had the privilege of presenting to the Punjab Legislative Council and may possibly be the last. I do not think anyone, even its severest critic, can accuse the Finance Department of having had an easy time during these four years. In the first year of the four our revenue receipts fell below 10 crores for the first time for ten years, and we had a deficit on the year's working of 68 lakhs. This was the year in which we felt in full the pinch of the fall in prices. In the second year of the series, 1932-33, our revenue, though slightly better, was still well below 10 crores, but by then drastic measures of retrenchment had been taken and we were able to keep our expenditure almost, but not quite, within our income. To use a racing metaphor, we were beaten by a short head, the short head

being in this case about 4 lakhs only. In the third year, that is, the year now drawing to a close, things have been better. Our income has risen to nearly $10\frac{1}{2}$ crores, and by the continuance of careful economy we have won the race by a margin of 23 lakhs. In the coming year we hope that there will be a still further improvement in our income, that economy will produce still further, though slight, reduction in our expenditure, and that the margin of safety will be somewhat larger than in the present year. On the results of the whole series of four years, so far as these can at present be visualised, we are, I think, entitled to look with a modest degree of satisfaction. We have been confronted with a period of economic depression unparalleled for more than a century. We have not so far imposed a penny of additional taxation: in fact we have had to make enormous remissions of taxation, but so far, at any rate, we have succeeded in winning through on the right side. Many countries and indeed several provinces in India are now practically bankrupt, but our head is still above water, and we are now certainly in a stronger position than we were two years ago.

14. I have alluded to enormous remissions of taxation. Since kharif 1930 special remissions of land revenue and *abiana*, apart from the remissions granted under the ordinary rules, have aggregated more than 278 lakhs, and, in addition to these, 30 lakhs of taccavi loans have been written off. Remissions given in the canal colonies on malikana, that is, rent for Crown lands, and on leases for temporary cultivation have amounted to over 32 lakhs. Thus the total amount directly remitted comes to 340 lakhs, apart from the suspension of claims on account of *nazrana* and acreage rate, the latter being the rate charged for the construction of internal water-courses, amounting to nearly 23 lakhs. In addition, very large concessions have been made to persons who bought land in the canal colonies at auction sales. The total amount of contractual obligations remitted in this way is calculated to be more than $2\frac{1}{2}$ crores of rupees.

The grand total of the amount of Government dues thus foregone within a period of four years comes to the enormous figure of about 613 lakhs of rupees, a figure which is, I venture to think, a sufficient reply to those critics who attack our land revenue administration as inelastic and as making no allowance for bad times.

15. In the management of the finances of the Province during the last few years Government has been guided by two principles. The first of these is the necessity of showing its practical sympathy with the cultivator in his present distress by means of remissions of taxation up to the ultimate possible limit. The second principle which we have steadfastly kept in mind is our obligation to conserve our resources so that we shall be able, a year or two hence, to hand over

the province to our successors, when the promised reforms are introduced, in a sound financial condition. To secure this end we have been constrained for the last three years to draw our belts tight and to deny ourselves many things which in more prosperous times we should have regarded as indispensable. This policy of rigid self-denial must, I fear, be continued for some time to come, for it is all important that the reformed constitution should have a fair start, unhampered by financial embarrassments.

16. If our financial management during the last few years has attained any measure of success, the credit for this is due principally to Mr. Puckle, on whom has fallen the greater share of the burden of these arduous years. To him more than to any other individual is to be attributed the success with which our measures of retrenchment have been carried through. Mr. Puckle has now laid down the office of Finance Secretary, which he has held with such conspicuous success, and I deeply regret his departure. In his successor, Mr. Ogilvie, I am confident that the province will have an equally devoted and vigilant guardian of its interests. I also desire to record my deep obligation to Mr. Staig, the Joint Secretary in the Finance Department. Mr. Staig is unquestionably the willing horse on whom all sorts of burdens are thrust. He receives them all with cheerful imperturbability, and discharges all his duties—and I am almost ashamed to think how numerous these are—with unremitting industry and conscientiousness. I must not omit to record my gratitude to Mr. Grindal, whose great knowledge and experience are an invaluable asset to the Finance Department, and to the clerical staff for their loyal and efficient co-operation.

Sir, I present to the House the Budget for 1934-35.

**GOVERNMENT OF THE PUNJAB, BUDGET FOR THE YEAR
1934-35.**

A.—Statement of the Revenue Receipts of the Punjab Government.

(In thousands of rupees.)

		<i>Budget, 1934-35.</i>
REVENUE RECEIPTS.		
Principal Heads of Revenue.		
II—Taxes on Income .. .. .	.. .. .	..
V—Land Revenue .. .. .	.. .. .	4,66,21
<i>Deduct—Revenue credited to Irrigation</i> .. .. .	.. .. .	<u>—1,82,57</u>
	Net Land Revenue	2,83,64
VI—Excise .. .. .	.. .. .	91,51
VII—Stamps .. .. .	.. .. .	1,13,09
VIII—Forests .. .. .	.. .. .	17,14
IX—Registration .. .. .	.. .. .	<u>9,27</u>
	Total	<u>5,14,65</u>
Irrigation.		
XIII—Irrigation—Works for which Capital accounts are kept—		
Direct Receipts .. .. .	.. .. .	4,34,49
Indirect credits (Land Revenue due to Irrigation) .. .. .	.. .. .	<u>1,82,57</u>
		6,17,06
<i>Deduct—Working Expenses</i> .. .. .	.. .. .	<u>—1,83,77</u>
	Net XIII—Irrigation Receipts	4,33,29
XIV—Irrigation—Works for which no Capital accounts are kept	.. .. .	1,73
	Total	<u>4,35,02</u>
Debt Services.		
XVI—Interest .. .. .	.. .. .	<u>9,60</u>
Civil Administration.		
XVII—Administration of Justice .. .. .	.. .. .	9,66
XVIII—Jails and Convict Settlements .. .. .	.. .. .	3,71
XIX—Police .. .. .	.. .. .	1,28
XXXVI—Miscellaneous Departments .. .. .	.. .. .	8,80
	Total	<u>23,45</u>
Beneficent Departments.		
XXI—Education .. .. .	.. .. .	18,41
XXII—Medical .. .. .	.. .. .	9,35
XXIII—Public Health .. .. .	.. .. .	1,09
XXIV—Agriculture .. .. .	.. .. .	7,70
XXV—Industries .. .. .	.. .. .	<u>4,05</u>
	Total	<u>40,60</u>
Buildings, Roads and Hydro-Electric.		
XXX—Civil Works .. .. .	.. .. .	15,32
XXX-A—Hydro-Electric Scheme .. .. .	.. .. .	12,09
<i>Deduct—Working Expenses</i> .. .. .	.. .. .	<u>—6,99</u>
Net XXX-A—Hydro-Electric Scheme .. .. .	.. .. .	5,10
	Total	<u>20,42</u>
Miscellaneous.		
XXXII—Transfers from the Famine Relief Fund .. .. .	.. .. .	1,18
XXXIII—Receipts in aid of Superannuation .. .. .	.. .. .	2,66
XXXIV—Stationery and Printing .. .. .	.. .. .	18,80
XXXV—Miscellaneous .. .. .	.. .. .	<u>22,64</u>
	Total	<u>22,64</u>
Contributions and Assignments between Central and Provincial Governments.		
XXXIX-A—Miscellaneous adjustments between the Central and Provincial Governments.	.. .. .	..
XL-A—Transfers from the Revenue Reserve Fund .. .. .	.. .. .	..
	Total Revenue Receipts	<u>10,66,98</u>
Extraordinary Items.		
XL—Extraordinary Receipts .. .. .	.. .. .	25,02
	Total Revenue	<u>10,91,40</u>

B.—Statement of the Expenditure charged to the Revenues of the Punjab Government.

(In thousands of rupees.)

*Budget,
1934-35.*

Direct Demands on the Revenue.

5—Land Revenue	37,29
6—Excise	10,59
7—Stamps	1,97
8—Forests	22,67
9—Registration (Transferred)	79
Total ..	73,31

Irrigation Revenue Account.

14—Works for which Capital accounts are kept—	
Interest on Debt	1,37,70
15—Miscellaneous Irrigation expenditure	9,26
Total ..	1,46,96

Debt Services.

19—Interest on Ordinary Debt	—32,63
21—Reduction or Avoidance of Debt	11,89
Total ..	—20,75

Civil Administration.

22—General Administration (Reserved)	1,05,25
22—General Administration (Transferred)	1,89
24—Administration of Justice	51,40
25—Jails and Convict Settlements	30,45
26—Police	1,21,83
37—Miscellaneous Departments (Reserved)	1,58
37—Miscellaneous Departments (Transferred)	24
Total ..	3,12,64

Beneficent Departments.

30—Scientific Departments	23
31—Education (Reserved)	5,85
31—Education (Transferred)	1,52,24
32—Medical (Reserved)	8
32—Medical (Transferred)	44,91
33—Public Health	11,18
34—Agriculture	46,73
35—Industries	12,82
Total ..	2,74,04

					<i>Budget, 1934-35.</i>
Buildings, Roads and Hydro-Electric.					
41—Civil Works (Reserved)	..	..	..	..	1,21
41—Civil Works (Transferred)	..	..	..	..	94,23
41-C—Civil Works—Hydro-Electric Scheme—Interest on Capital Outlay					31,02
				Total	1,26,46
Miscellaneous.					
43—Famine	..	..	..	..	2,00
45—Superannuation Allowances and Pensions	..	..	..	..	65,03
46—Stationery and Printing (Reserved)	..	..	..	..	9,89
46—Stationery and Printing (Transferred)	..	..	..	..	66
47—Miscellaneous (Reserved)	..	..	..	..	7,27
47—Miscellaneous (Transferred)	..	..	..	..	17,74
				Total	1,02,09
Contributions and Assignments.					
51—Contribution to the Central Government	..	..	..	..
51-A—Miscellaneous adjustments between the Central and Provincial Governments.					..
				Total	..
Extraordinary Items.					
52—Extraordinary charges	..	..	..	..	..
52-I—Transfers to the Revenue Reserve Fund	..	..	..	..	..
					..
Total Revenue Expenditure charged to Revenue				..	10,14,75
Capital Expenditure charged to Revenue.					
8-A—Forests	..	..	..	..	1,62
16—Irrigation Works	..	..	..	..	..
35-A—Industrial Development	..	..	..	..	1
41-A—Civil Works	..	..	..	..	8,22
41-B—Hydro-Electric Scheme	..	..	..	..	..
45-A—Commutation of Pensions	..	..	..	..	..
				Total	9,85
Total Capital Expenditure charged to Revenue				..	9,85
Total Expenditure charged to Revenue				..	10,24,60

C.—Statement of Receipts and Disbursements of the Punjab Government.

(In thousands of rupees.)

Receipts.			Disbursements.		
	Budget, 1934-35.	Revised, 1933-34.		Budget, 1934-35.	Revised, 1933-34.
	Rs.	Rs.		Rs.	Rs.
Revenue Receipts	10,66,38	10,40,87	Revenue Expenditure charged to Revenue.	10,14,75	10,18,98
Extraordinary Receipts ..	25,02	37,91	Capital Expenditure charged to Revenue.	9,85	2,66
Total ..	10,91,40	10,78,78	Total Expenditure charged to Revenue.	10,24,60	10,21,04

Capital Expenditure not charged to Revenue.

Forests .. ..	..	..
Irrigation	28,52	41,84
Industrial development ..	..	..
Hydro-Electric Scheme ..	84,50	57,50
Civil Works .. ..	..	..
Commuted value of pensions ..	9,49	12,09
Total Capital Expenditure ..	1,22,51	1,11,48

Public Debt Incurred..

Loan raised in the market	3,28,61
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Public Debt Discharged.

Loans raised in the market ..	2,64	1,86,11
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Advance from Provincial Loans Fund.

Advance from Provincial Loans Fund	75,00	70,00	Advance from Provincial Loans Fund (Repayments)	9,20	1,42,45
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Loans and Advances by Provincial Governments.

Recoveries of loans and advances ..	27,25	26,39	Loans and Advances (Reserved) ..	7,96	16,01
			Loans and Advances (Transferred)..	3,07	2,54
Total ..	27,25	26,39	Total ..	11,03	18,55

Deposits and Advances.

Famine Relief Fund	1,00	1,53	Famine Relief Fund .. ..	..	..
Appropriation for Reduction or Avoidance of Debt :—			Appropriation for Reduction or avoidance of Debt :—		
Sinking Fund for Provincial Loans	2,67	48	Sinking Fund for Provincial Loans	2,69	48
Other appropriations ..	9,20	10,35	Depreciation Reserve Fund for Government Presses.	73	48
Depreciation Reserve Fund for Government Presses.	54	39	Central Road Development Fund..	6,23	7,90
Central Road Development Fund ..	5,50	6,69	Research Fund	1,54	1,33
Research Fund	1,54	1,33	Miscellaneous—Discount on Punjab Bonds.	..	13,15
Miscellaneous Government Account..	2,64	48			
Total ..	23,09	21,25	Total ..	11,19	23,34

Total Provincial Receipts ..	12,16,74	15,25,03	Total Provincial Expenditure ..	11,81,17	15,02,92
Opening balance	90,99	68,88	Closing balance	1,26,56	90,99
GRAND TOTAL ..	13,07,73	15,93,91	GRAND TOTAL ..	13,07,73	15,93,91

D.—Statement of Demands (Voted).

Demand No.	Major Heads included in Demand.	Total Demand.
		Rs.
1	5—Land Revenue (Reserved)	36,62,000
2	6—Excise (Transferred)	10,59,400
3	7—Stamps (Reserved)	64,000
4	8—Forests (Reserved)	16,89,500
5	8-A—Forests (Reserved)	} 1,56,500
	52-A—Forests (Reserved)	
6	9—Registration (Transferred)	79,100
7	XIII—Irrigation—Working Expenses (Reserved)	} 96,28,000
	14—Interest on Irrigation Works (Reserved) (Non-voted)	
	15—Other Irrigation expenditure financed from ordinary revenues (Reserved). Irrigation Branch (Open Canals—Establishment charges	
8	Irrigation (Sutlej Valley Project)—Establishment charges	} 84,80,200
9	16—Construction of Irrigation Works financed from ordinary revenues (Reserved). 55—Construction of Irrigation (Capital Expenditure) (Reserved).. .. .	} 20,79,000
10	19—Interest on Debt (Reserved)	} 6,000
	21—Reduction or Avoidance of Debt (Reserved) (Non-voted)	
11	22—General Administration (Reserved)	84,64,400
12	22—General Administration (Transferred)	1,89,400
13	24—Administration of Justice (Reserved)	41,85,400
14	25—Jails and Convict Settlements (Reserved)	28,72,500
15	26—Police (Reserved)	1,11,85,100
16	31—Education (Reserved)	5,73,100
17	31—Education (Transferred)	1,49,08,800
18	32—Medical (Reserved)	} 48,88,800
	32—Medical (Transferred)	
	33—Public Health (Transferred)	
19	34—Agriculture (Transferred)	42,82,600
20	35—Industries (Transferred)	12,25,700
21	35-A—Capital Outlay on Industrial Development met from revenue (Transferred). C.—Industrial Development (Capital Expenditure) (Transferred).	} 900

Statement of Demands (Voted)—concluded.

Demand No.	Major Heads included in Demand.	Total Demand.	
		Rs.	Rs.
22	97—Miscellaneous Departments (Reserved)	}	8,36,900
	47—Miscellaneous (Reserved)		
	51-A.—Miscellaneous adjustments (Reserved)		
	52-I.—Transfers to the Revenue Reserve Fund (Reserved) ..		
23	90—Scientific Departments (Transferred).. ..	}	17,75,300
	97—Miscellaneous Departments (Transferred)		
	47—Miscellaneous (Transferred)		
24	41—Civil Works (Reserved)		91,800
25	41—Civil Works (Transferred)		75,99,800
26	Buildings and Roads Branch Establishment charges ..		14,38,300
27	41-C—Hydro-Electric Schemes—Interest on Capital Outlay (Non-voted).	}	5,60,700
	XXX-A—Hydro-Electric Scheme—Working Expenses ..		
28	Hydro-Electric Branch—Establishment charges		6,89,000
29	41-A.—Capital Expenditure on Civil Works met out of Extraordinary Receipts (Transferred).	}	6,85,700
	60—Civil Works (Capital Expenditure) (Transferred) ..		
30	41-B.—Capital Expenditure on Hydro-Electric Scheme met from Revenue (Transferred).	}	78,26,900
	58—Hydro-Electric Scheme (Capital Expenditure) (Transferred)		
31	43—Famine (Reserved)		1,50,000
32	45—Superannuation Allowances and Pensions (Reserved) ..		41,99,400
33	45-A.—Commutation of Pensions financed from ordinary revenues (Reserved).	}	8,46,600
	60-B.—Payments of Commuted Value of Pensions (Capital Expenditure) (Reserved).		
34	46—Stationery and Printing (Reserved)		9,15,200
35	46—Stationery and Printing (Transferred)		66,000
36	Loans by Provincial Government (Reserved)		7,96,800
37	Loans by Provincial Government (Transferred)		3,07,300
38	Refunds (Reserved)		3,33,400
39	Refunds (Transferred)		7,89,700
40	Expenditure in England (other than Stores) under the control of the High Commissioner for India.		5,70,000
41	Expenditure in England under the control of the Secretary of State.		21,400

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts
(In thousand)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE RECEIPTS.					
Principal Heads of Revenue.					
II—Taxes on Income .. .. .	..	..	..	..	..
V—Land Revenue (gross)	4,66,21	4,26,64	4,56,75	4,26,79	3,62,42
<i>Deduct</i> —Revenue credited to Irrigation	—1,82,57	—1,69,79	—1,77,96	—1,59,14	—1,39,96
Net Land Revenue	2,83,64	2,56,85	2,78,79	2,67,65	2,22,46
VI—Excise	91,51	92,26	98,37	92,10	94,50
VII—Stamps	1,13,09	1,11,75	1,15,97	1,14,50	1,10,50
VIII—Forests	17,14	19,00	17,70	19,52	22,44
IX—Registration	9,27	9,26	8,43	9,43	8,15
Total	5,14,65	4,89,12	5,19,26	5,03,20	4,58,05
Irrigation.					
XIII—Irrigation—Works for which Capital accounts are kept—					
Direct Receipts	4,34,49	4,52,92	4,22,74	3,89,34	4,04,65
Indirect credits (Land Revenue due to Irrigation).	1,82,57	1,69,79	1,77,96	1,59,14	1,39,96
Gross amount	6,17,06	6,22,71	6,00,70	5,48,48	5,44,61
<i>Deduct</i> —Working Expenses	—1,83,77	—1,86,67	—1,80,41	—1,82,00	—1,66,55
Net XIII—Irrigation Receipts	4,33,29	4,36,04	4,20,29	3,66,48	3,78,06
XIV—Irrigation—Works for which no Capital accounts are kept.	1,73	2,22	1,91	1,40	2,77
Total	4,35,02	4,38,26	4,22,20	3,67,88	3,80,83
Debt Services.					
XVI—Interest	9,60	10,12	9,40	9,88	9,53
Civil Administration.					
XVII—Administration of Justice	9,66	9,13	10,25	11,60	10,56
XVIII—Jails and Convict Settlements	3,71	3,45	3,35	3,21	3,35
XIX—Police	1,28	1,27	1,70	2,44	2,06
XXVI—Miscellaneous Departments	8,80	8,74	8,55	8,03	2,70
Total	23,45	22,59	23,85	25,28	18,67

OF THE PUNJAB.

the year 1934-35.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Modified Grant, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE.						
Direct Demands on the revenue.						
5—Land Revenue	37,29	36,47	35,88	35,88	35,63	37,73
6—Excise	10,59	10,13	9,81	9,81	9,40	11,59
7—Stamps	1,97	1,83	2,01	2,01	2,02	1,86
8—Forests	22,67	19,38	19,42	19,42	18,72	21,84
9—Registration (Transferred) ..	79	77	75	75	76	87
Total ..	73,31	68,58	67,87	67,87	66,53	73,89
Irrigation Revenue Accounts.						
14—Irrigation works for which Capital Accounts are kept (Interest on debt).	1,37,70	1,36,44	1,36,38	1,36,38	1,95,00	1,93,86
15—Miscellaneous Irrigation Expenditure.	9,26	10,26	10,35	10,35	10,99	18,38
Total ..	1,46,96	1,46,70	1,46,73	1,46,73	1,45,99	1,52,23
Debt Services.						
19—Interest on Ordinary Debt ..	—32,63	—15,31	—21,29	—21,29	—16,67	—19,42
21—Reduction or Avoidance of Debt.	11,88	10,84	27,88	27,88	25,35	10,58
Total ..	—20,75	—4,47	6,59	6,59	8,68	—3,84
Civil Administration.						
22—General Administration (Reserved).	1,05,25	1,03,24	1,05,37	1,05,37	96,69	1,05,96
22—General Administration (Transferred).	1,89	1,87	1,89	1,89	1,77	1,90
24—Administration of Justice ..	51,40	53,07	53,14	53,14	51,36	54,94
25—Jails and Convict Settlements ..	30,45	29,92	31,64	31,64	30,86	32,25
26—Police	1,21,83	1,22,90	1,20,99	1,20,99	1,23,06	1,23,79
37—Miscellaneous Departments (Reserved).	1,58	1,25	1,43	1,43	1,15	94
37—Miscellaneous Departments (Transferred).	24	24	24	24	42	30
Total ..	3,12,64	3,12,49	3,14,70	3,14,70	3,05,31	3,20,08

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.
Beneficent Departments.					
XXI—Education	18,41	19,16	17,87	18,95	16,48
XXII—Medical	9,85	9,88	9,12	10,65	9,88
XXIII—Public Health	1,09	1,29	1,35	1,95	12,44
XXIV—Agriculture	7,70	7,20	6,82	6,45	7,44
XXV—Industries	4,05	4,46	3,93	1,45	1,34
Total ..	40,60	41,49	39,09	39,45	47,08
Buildings and Roads and Hydro-Electric.					
XXX—Civil Works	15,82	17,05	16,74	19,77	18,05
XXX-A—Hydro-Electric Scheme	12,09	4,97	11,12	4,45	3,90
<i>Deduct</i> —Working Expenses	—6,99	—3,03	—8,95	—4,44	—4,12
<i>Net</i> —XXX—Hydro-Electric Scheme	5,10	1,94	2,17	1	—22
Total ..	20,42	18,99	18,91	19,78	17,83
Miscellaneous.					
XXXII—Transfers from the Famine Relief Fund .. .. .	..	..	..	..	58
XXXIII—Receipts in aid of Superannuation	1,18	1,25	1,92	1,17	3,08
XXXIV—Stationery and Printing	2,66	2,68	2,73	2,73	2,82
XXXV—Miscellaneous	18,80	16,87	17,25	17,26	21,99
Total ..	22,64	20,30	21,30	21,16	28,42

OF THE PUNJAB.

the year 1934-35.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Modified Grant, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beneficent Departments.						
30—Scientific Departments ..	23	23	23	23	22	23
31—Education (Reserved) ..	5,85	5,50	5,42	5,42	5,37	6,53
31—Education (Transferred) ..	1,52,24	1,50,66	1,50,60	1,50,60	1,44,34	1,54,74
32—Medical (Reserved) ..	8	10	10	10	11	2
32—Medical (Transferred) ..	44,91	44,04	44,47	44,47	43,35	46,75
33—Public Health	11,18	12,93	11,63	11,63	12,13	14,95
34—Agriculture	46,73	46,24	44,38	44,38	42,22	47,09
35—Industries	12,82	12,11	12,03	12,03	9,63	10,26
Total ..	2,74,04	2,71,81	2,68,86	2,68,86	2,57,37	2,80,57
Buildings and Roads.						
41—Civil Works (Reserved) ..	1,21	1,31	1,26	1,26	1,20	94
41—Civil Works (Transferred) ..	94,23	95,77	91,92	91,92	84,39	98,94
41-C—Civil Works—Hydro-Electric Scheme—Interest on Capital Outlay.	31,02	27,74	30,17	30,17	23,53	17,34
Total ..	1,26,46	1,24,82	1,23,35	1,23,35	1,09,12	1,17,22
Miscellaneous.						
43—Famine	2,00	2,00	2,00	2,00	2,00	2,58
45—Superannuation Allowances and Pensions.	65,03	62,74	60,23	60,23	58,21	52,85
46—Stationery and Printing (Reserved).	9,39	7,95	9,15	9,15	8,18	9,71
46—Stationery and Printing (Transferred).	66	60	69	69	64	65
47—Miscellaneous (Reserved) ..	7,27	7,35	7,15	7,15	10,64	9,78
47—Miscellaneous (Transferred) ..	17,74	17,81	17,96	17,96	17,91	18,52
Total ..	1,02,09	98,45	97,18	97,18	97,58	94,09

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931,32.
	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions and Assignments to Central and Provincial Governments.					
XXXIX-A—Miscellaneous adjustments between the Central and Provincial Governments.	..	..	..	..	..
XL-A--Transfers from the Revenue Reserve Fund	..	..	..	..	93
Total Revenue Receipts ..	10,66,38	10,40,87	10,54,01	9,86,63	9,60,74
Extraordinary items.					
XL—Extraordinary Receipts	25,02	37,91	30,74	37,28	35,76
Total Revenue ..	10,91,40	10,78,78	10,84,75	10,23,91	9,96,50

OF THE PUNJAB.

the year 1934-35.

and Disbursements.

(of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Modified grant, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions and Assignments to Central and Provincial Governments.						
51—Contributions and Assignments to Central Government.	..	..	..	..	..	..
51-A.—Miscellaneous adjustments between Central and Provincial Governments.	..	..	..	..	..	..
Total ..	..	..	..	..	..	..
Extraordinary items.						
52—Extraordinary charges ..	..	..	..	..	..	..
52—I.—Transfers to the Revenue Reserve Fund.	..	..	..	..	..	..
Total Revenue Expenditure charged to Revenue.	10,14,75	10,18,38	10,25,28	10,25,28	9,90,58	10,29,24
CAPITAL EXPENDITURE CHARGED TO REVENUE, I. E., MET FROM EXTRAORDINARY RECEIPTS.						
8-A.—Forests	1,62	3,53	3,66	3,66	3,98	..
16—Irrigation Works ..	..	..	..	..	..	..
35-A.—Industrial Development ..	1	5	..	..	2	1
41-A.—Civil Works	8,22	—92	4,55	4,55	11,83	8,78
41-B.—Hydro-Electric Scheme ..	..	..	..	..	..	..
45-A.—Commutation of pensions ..	..	..	..	..	..	..
Total Capital Expenditure charged to Revenue, i. e., met from Extraordinary Receipts.	9,85	2,66	8,21	8,21	15,83	8,79
Total Expenditure charged to Revenue.	10,24,60	10,21,04	10,33,49	10,33,49	10,06,41	10,38,03

GOVERNMENT
Detailed Estimates for
General Abstract of Receipts
(In thousands)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.
Public Debt Incurred.					
Loans raised in the market :—					
4 per cent. Punjab Bonds, 1948		8,28,61			
Total		3,28,61			
Advances from Provincial Loans Fund.					
Advance from Provincial Loans Fund.. .. .	75,00	70,00	50,00	1,50,00	2,16,25
Loans and Advances by Provincial Governments.					
Recoveries of loans and advances	27,25	26,39	24,58	25,38	25,60
Deposits and Advances.					
Famine Relief Fund	1,00	1,53	1,09	2,04	63
Appropriation for reduction or avoidance of Debt :—					
Sinking Fund for Provincial Loans	2,67	48	1,56	1,49	1,39
Other Appropriations.. .. .	9,20	10,35	26,32	23,88	9,20
Depreciation Reserve Fund for Government Presses.	54	39	39	56	60
Revenue Reserve Fund					33
Central Road Development Fund	5,50	6,69	7,00	6,38	5,75
Research Fund	1,54	1,33	97	35	
Miscellaneous Government Account (a)	2,64	48	1,52	1,44	1,40
Suspense				14	20
Total	23,09	21,25	38,85	36,28	19,50
Total Provincial Receipts	12,16,74	15,25,03	11,98,18	12,35,57	12,57,85
Opening Balance	90,99	68,88	40,28	11,97	12,70
GRAND TOTAL	13,07,73	15,93,91	12,38,46	12,47,54	12,70,55

(a) Represents face value of cancelled Punjab Bonds during the year concerned.

OF THE PUNJAB.

the year 1934-35.

and Disbursements,

of rupees.)

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Modified grant, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52-A.—Forest Capital Expenditure	..	..	..	..	..	3,94
55—Construction of Irrigation, Navigation, Embankment and Drainage Works.	23,52	41,84	26,10	26,10	11,46	39,17
56-C.—Industrial Development—Capital Expenditure.	..	..	..	..	—38	..
58—Hydro-Electric Scheme—Capital Expenditure.	84,50	57,50	67,54	67,54	1,04,04	1,26,06
60—Civil Works—Capital Expenditure.	..	..	..	..	..	3,00
60-B.—Payment of commuted value of pensions—Capital Expenditure.	9,49	12,09	11,13	11,13	12,14	9,79
Total Capital Expenditure not charged to Revenue.	1,22,51	1,11,43	1,04,77	1,04,77	1,27,26	1,81,96
Public Debt discharged. (a).						
Loans raised in the market—						
6½ per cent. Punjab Bonds, 1933	..	(b) 1,85,64	1,04	1,04	98	96
5½ per cent. Punjab Bonds, 1937	49	47	48	48	46	44
4 per cent. Punjab Bonds, 1948 ..	2,15	..	..	..	..	..
Total ..	2,64	1,86,11	1,52	1,52	1,44	1,40
Advances from Provincial Loans Fund.		(c)				
Advances from Provincial Loans Funds (Repayments).	9,20	1,42,45	26,32	26,32	23,88	9,20
Loans and Advances by Provincial Governments.						
Loans and Advances (Reserved) ..	7,96	16,01	9,54	9,54	7,63	9,64
Loans and Advances (Transferred)	3,07	2,54	4,56	4,56	99	4,09
Total ..	11,03	18,55	14,10	14,10	8,62	13,73
Deposits and Advances.						
Famine Relief Fund .. ..	..	..	..	..	..	58
Appropriation for reduction or avoidance of Debt—						
Sinking Fund for Provincial loans	2,69	48	1,56	1,56	1,48	1,40
Depreciation Reserve Fund for Government Presses.	73	48	48	48	47	21
Revenue Reserve Fund .. ..	..	..	..	..	..	33
Central Road Fund Development..	6,23	7,90	7,00	7,00	8,70	10,30
Research Fund	1,54	1,33	97	97	26	..
Miscellaneous—Discount on Punjab Bonds.	..	13,15	..	..	..	..
Suspense .. ..	..	..	..	..	14	1,44
Total ..	11,19	23,34	10,01	10,01	11,05	14,26
Total Provincial Disbursements..	11,81,17	15,02,92	11,90,21	11,90,21	11,78,66	12,58,58
Closing balance	1,26,56	90,99	49,25	49,25	68,88	11,97
GRAND TOTAL ..	13,07,73	15,93,91	12,38,46	12,38,46	12,47,54	12,70,55

(a) Represents face value of canceled Punjab Bonds during the year concerned.

(b) Represents face value of Punjab Bonds, 1933, paid by conversion into 4 per cent. Punjab Bonds, 1948, or in cash on maturity.

(c) Includes Rs. 1,32,10,000 repaid to the Provincial Loans Fund out of cash subscriptions to 4 per cent. Punjab Bonds 1948.

Pro-forma Account of Famine Relief, Sinking, Depreciation

(In thousands)

RECEIPTS.

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.
Famine Relief Fund.					
Opening balance	15,51	13,98	12,98	11,94	11,89
Receipts	1,00	1,53	1,09	2,04	63
Total ..	16,51	15,51	14,07	13,98	12,52
Sinking Fund.					
Opening balance	2	1	..	..	..
Receipts—Appropriation for reduction or Avoidance of debt.	2,67	48	1,56	1,47	1,38
Interest on cancelled bonds credited to the Sinking Fund.	..	..	..	2	1
Total ..	2,69	49	1,56	1,49	1,39
Depreciation Reserve Fund for Government Presses.					
Opening balance	1,04	1,13	96	1,04	66
Receipts	54	39	39	56	60
Total ..	1,58	1,52	1,35	1,60	1,26
Revenue Reserve Fund.					
Opening balance .. .. .	..	..	..	..	..
Receipts .. .. .	..	..	..	..	..
Market value of Punjab Bonds cancelled out of those received in sale of land in Nili Bar Colony.	..	..	..	..	31
Interest on uncancelled Bonds in the custody of the Accountant-General and on cancelled Bonds.	..	..	..	..	2
Total ..	..	..	..	..	33
Central Road Development Fund.					
Opening balance	73	1,94	..	4,26	8,81
Receipts	5,50	6,69	7,00	6,38	5,75
Total ..	6,23	8,63	7,00	10,63	14,56
Research Fund.					
Opening balance .. .. .	..	..	..	..	..
Receipts	1,54	1,33	97	35	..
Total ..	1,54	1,33	97	35	..

and Revenue Reserve, Central Road Development and Research Funds.

of rupees.)

DISBURSEMENTS.

HEADS OF ACCOUNT.	Budget Estimate, 1934-35.	Revised Estimate, 1933-34.	Budget Estimate, 1933-34.	Accounts, 1932-33.	Accounts, 1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.
Famine Relief Fund.					
Transfers to the Revenue Account :—					
Transfer from the Fund for expenditure on Famine Relief.	..	..	..	..	58
Closing balance	16,51	15,51	14,07	13,98	11,94
Total ..	16,51	15,51	14,07	13,98	12,52
Sinking Fund.					
Redemption of Provincial Loans	269	48	1,56	1,48	1,39
Closing balance .. .. .	..	1	..	1	..
Total ..	269	49	1,56	1,49	1,39
Depreciation Reserve Fund for Government Presses.					
Withdrawals	73	48	48	46	22
Closing balance	85	1,04	87	1,14	1,04
Total ..	1,58	1,52	1,35	1,60	1,26
Revenue Reserve Fund.					
Withdrawals .. .. .	..	..	..	..	33
Closing balance .. .. .	..	..	..	..	..
Total ..	..	..	..	..	33
Central Road Development Fund.					
Withdrawals	6,23	7,90	7,00	8,70	10,30
Closing balance .. .. .	..	73	..	1,94	4,26
Total ..	6,23	8,63	7,00	10,64	14,56
Research Fund.					
Withdrawals	1,54	1,33	97	26	..
Closing balance .. .. .	..	..	..	..	..
Total ..	1,54	1,33	97	26	..

PUBLIC DEBT OF THE PUNJAB.

When raised.	Amount.*	Rate of interest per cent.	Object.	Arrangements for repayment.
A.—Loans raised in the market.				
1925 ..	Rs. 85,87,400	5.75	Irrigation Capital Expenditure.	In 1937 } Arrangements have been made with the sanction of the Government of India whereby the amount which the Punjab Government are setting apart annually for the amortization of the loans are being utilised for the purchase of its own bonds in the market. Following this procedure Punjab Bonds, 1937, of the face value of Rs. 3,29,500 were purchased in the market by Government during the years 1926-27, to 1933-34.
1933 ..	3,28,61,100	4.00	Conversion ..		In 1948 }
B.—Loans from the Provincial Loans Fund.				
Prior to 31st March 1917.	21,42,75,559	3.9252	Irrigation Capital Expenditure.	Treated as advances made to the Local Government from the Revenues of India. (See Devolution Rule 24).
1917-21 ..	44,02,204	5.1979	Ditto ditto	Ditto ditto.
1927-28 ..	25,71,997	5.00	Hydro-Electric Capital Expenditure.	This loan was taken from 1st March 1928 and is being repaid in 25 annual equated instalments.
1928-29 ..	1,23,61,048	4.75 (a)	Productive Capital Expenditure.	This loan was taken from 1st March 1929 and is being repaid in 25 annual equated instalments.
1929-30 ..	1,87,97,531	5.50	Ditto ditto	This loan was taken as follows :— Rs. 1,00,00,000 on 1st April 1929, Rs. 40,00,000 on 1st March 1930, Rs. 60,00,000 on 31st March 1930, and is to be repaid in 30 annual equated instalments.

* Balance at the end of the year 1933-34.

NOTE.—The original amount of Loans from the public was—

	Rs.
Punjab Bonds, 1937	89,16,900
Punjab Bonds, 1948	3,28,61,100
(a) Prior to 1st October 1933 the rate of interest was 5 per cent.	

PUBLIC DEBT OF THE PUNJAB—continued.

When raised.	*Amount.	Rate of interest per cent.	Object.	Arrangements for repayment.
B.—Loans from the Provincial Loans Fund—continued.				
1930-31 ..	Rs. 1,77,78,105	(b) 5·00	Productive Capital Expenditure.	This loan was taken as follows :— Rs. 90,00,000 taken on 1st April 1930, Rs. 68,00,000 on 31st March 1931 } Repayable in 80 annual equated payments. Rs. 22,00,000 on 31st March 1931 } Repayable in 90 annual equated payments.
	22,64,270	(c) 5·25	Overdraft at the close of the year to cover deficit.	Rs. 23,00,000 on 31st March 1931 } Repayable in 60 annual equated payments.
1931-32 ..	99,77,334	(d) 6·00	Productive Capital Expenditure.	This loan was taken on 1st April 1931 and is to be repaid in 80 annual equated instalments.
	75,82,774	(d) 6·00	Ditto ditto	—These loans were taken —on 31st March 1932 as follows :— Rs. 76,00,000 repayable in 80 annual equated payments. Rs. 9,00,000 repayable in 15 annual equated payments. Rs. 3,00,000 repayable in 50 annual equated payments.
	8,22,068	(e) 6·25	Commuted value of pensions.	
	2,97,821	(e) 6·25	Unproductive Capital Expenditure.	
1932-33 ..	1,24,90,381	5·50	Productive Capital Expenditure.	Rs. 1,00,00,000 of this loan 1932, and Rs. 25,00,000 on 31st March 1933 and was taken on 1st April is repayable in 80 annual equated payments.
	24,98,077	5·50	Ditto ditto	This loan was taken on 31st March 1933, and is to be repaid in 80 annual equated payments.
1933-34 ..	50,00,000	4·50	Ditto ditto	This loan was taken on 1st April 1933 and is to be repaid in 80 annual equated payments.
	20,00,000	4·50	Ditto ditto	It is proposed to take this loan on 31st March 1934, and is to be repaid in 80 annual equated payments.
1934-35 ..	75,00,000	4·50	Ditto ditto	It is proposed to take 20 lakhs of this loan on 1st April 1934, and the balance of 55 lakhs on 31st March 1935, and is to be repaid in 80 annual equated payments.

*Balance at the end of the year 1933-34.

(b) Prior to 1st October 1933 the rate of interest was 6·25 per cent.
(c) Ditto ditto ditto 6·50 ditto.
(d) Ditto ditto ditto 6·25 ditto.
(e) Ditto ditto ditto 6·50 ditto.

PART A.

Memorandum on the Budget for 1934-35.

1. Before proceeding to a consideration of the Budget for 1934-35 a brief review of the somewhat chequered financial history of provincial finance from the initiation of the reformed constitution may prove instructive. The circumstances of a single year or even of the three years which are normally dealt with in forecast and retrospect in the budget memorandum do not tell us enough. Examination of a longer period is necessary in order to obtain a clear view of the whole chess board and to anticipate with some degree of certainty what are the possible future moves. There is little doubt that the reformed Government will at least be more favourably circumstanced than its predecessor of 1921-22, at least in knowledge, if not in goods. Not only was the first year of the present constitution a catastrophic one (revenue receipts were nearly a crore less than anticipated), but such was the confusion of capital, extraordinary and revenue accounts and so slight was the knowledge of financial control which could be brought to bear that for some time the very extent of the difficulties in which the province was involved could not be ascertained.

As far as can be calculated, the reformed Government inherited a balance in the revenue account of Rs. 66 lakhs : but by the end of the first year of its existence, the account showed a deficit of Rs. 1,39 lakhs which increased in the following year to Rs. 1,67 lakhs. Receipts in 1921-22 were far lower than they have ever been since (Rs. 8,64 lakhs, which is nearly a crore less than the next worst year, 1931-32). Disbursements were Rs. 10,69 lakhs, which is a higher figure than any since 1930-31 and over half a crore more than the budget estimate of 1934-35. By 1923-24 a greater measure of financial control and advance in the methods and technique of budgetting, and a vigorous retrenchment campaign, coupled with the discovery of additional sources of income, had altogether altered the position. In 1923-24, receipts were Rs. 10,22 lakhs and disbursements Rs. 9,79 lakhs. Financial solvency was practically restored by the end of 1924-25 and in 1925-26 a brief period of great prosperity began. In that year and in 1926-27 and 1927-28 receipts exceeded disbursements, and the revenue deficit was changed into a surplus balance of Rs. 1,28 lakhs. In 1925-26 receipts were the highest ever attained (Rs. 11,39 lakhs) and disbursements were more than half a crore higher than they had been in the previous year on account of large schemes of expansion and increased expenditure, particularly on the beneficent departments. 1928-29 was by no means a good year, and increased commitments had brought disbursements to the figure of Rs. 11 crores, while receipts fell to less than Rs. 10½ crores. In 1930 the collapse of the world markets and the unprecedented fall in commodity prices, particularly of primary products, began seriously to affect the Punjab, and the Finance Department prepared in that year a forecast of revenue and expenditure for the next five years on the assumption that the province would continue to live on the scale that the prosperity of the years 1924-25 to 1927-28 had encouraged it to adopt. The forecast showed that expenditure would exceed income by Rs. 87 lakhs, and the need for retrenchment became obvious. The menace of the summer of 1930 materialized, however, with astonishing rapidity, and for the year 1930-31 expenditure exceeded revenue by Rs. 88 lakhs. By 1932-33, however, expenditure had been reduced by the most drastic retrenchments to almost the level of the bad years immediately succeeding the introduction of the reforms. For the first time since 1924-25 it stood at under Rs. 10 crores and was only Rs. 4 lakhs above the receipts. (In 1930-31 it had exceeded the receipts by Rs. 88 lakhs and in 1931-32 by Rs. 68 lakhs). The revised estimate of 1933-34 (the year now closing) shows a surplus in the revenue account of Rs. 23 lakhs and the budget of 1934-35 of Rs. 51 lakhs. But for the disasters of the current year, recovery would have been quicker. If our expectations for 1934-35 are not falsified, that year will see the accumulated deficit in the revenue account reduced to Rs. 73 lakhs. Considering the fact that the period of great prosperity, which naturally encouraged the new Government to launch far-reaching schemes of development and to

NOTE.—It has been assumed in writing this Memorandum that the reader will refer constantly to the *pro forma* account at page 2 of the Memorandum and to the Abstract of Receipts and Disbursements at pages 10-17 of the Budget Volume for 1934-35. Understanding of the methods and vocabulary of budgetting will be facilitated by a study of the Budget Manual, especially Chapters 1, 2, 3.1, 3.2, 4.1-4.4, 5.1, 5.2, 7.1, 7.6, 10.1, 10.2, 11.1-11.11, 15, 17.1 and Appendix V.

Pro-forma Account showing the financial position of the Punjab Government under the various sections of accounts from the year 1921-22 to the year 1934-35.

(In lakhs of rupees.)

Year.	REVENUE ACCOUNT.				EXTRAORDINARY RECEIPTS.		CAPITAL ACCOUNT.				PROVINCIAL LOAN ACCOUNT.				Total deficit under Capital and Provincial Loans, columns 11 and 15.	Amount by which column 7 exceeds (+) or falls short of (-) column 16.	FAMINE RELIEF, SINKING, DEPRECIATION, CENTRAL ROAD AND REVENUE RESERVE FUNDS AND SUSPENS.							Total balance on all Accounts.	
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Receipts.	Total amount.	Loans for Capital Works.	Disbursements.	Deficit or surplus of the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.			Famine Relief Fund (balance).	Sinking Fund (balance).	Depreciation Fund (balance).	Central Road Development Fund (balance).	Revenue Reserve Fund (balance).	Suspense (balance).	Total balance in all Funds.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
Opening balance	...	...	...	66	...	1.27	...	...	...	...	...	...	...	*-52	*-52	+75	...	...	...	...	...	...	...	1.93
1921-22 (Accounts)	8.64	10.69	-2.05	-1.39	33	1.60	...	19	-19	-19	14	63	-19	-1.01	-1.20	+40	...	...	...	...	...	...	4	†-1.00
1922-23	†10.33	10.61	-28	-1.87	30	1.90	72	94	-22	-41	42	23	+19	-82	-1.23	+67	4	4	†96
1923-24	10.22	9.79	+43	-1.24	69	2.59	1.92	1.49	+43	+2	21	11	+10	-72	-70	+1.89	7	7	72
1924-25	10.86	9.71	+1.15	-9	68	3.27	...	1.06	-1.06	-1.04	18	30	-12	-84	-1.88	+1.39	10½	½	11	1.41
1925-26	11.39	10.26	+1.13	+1.04	1.28	4.55	73	1.88	-1.15	-2.19	15	18	-3	-87	-3.06	+1.49	14	1	15	2.68
1926-27	10.87	10.85	+2	+1.06	84	5.39	16	‡2.25	-2.09	-4.28	25	21	+4	-83	-5.11	+28	14	½	...	...	10	...	24½	1.59
1927-28	10.90	10.68	+22	+1.28	1.16	6.55	‡32	2.07	-1.75	-6.03	18	31	-13	-96	-6.99	-44	22	...	½	...	28½	...	43	1.30	
1928-29	10.23	11.01	-58	+70	72	7.27	1.40	2.12	-72	-6.75	18	58	-40	-1.36	-8.11	-84	21	...	1	...	2½	...	46	3	
1929-30	10.54	11.11	-57	+13	73	8.00	2.00	1.56	+44	-6.31	29	73	-44	-1.80	-8.11	-11	18	...	½	...	9½	2	80	32	
1930-31	10.10	10.98	-88	-75	47	8.47	2.03	1.76	+27	-3.04	27	25	+2	-1.73	-7.82	+65	12	(a) 1	1	9	...	...	23	13
1931-32	9.61	10.29	-68	-1.43	36	8.83	2.16	1.91	+25	-5.79	26	14	+12	-1.66	-7.45	+1.38	12	...	1	4	...	...	17	2
1932-33 (Budget Estimate)	10.38	9.82	+56	-96	27	9.03	1.25	1.59	-34	-6.42	31	17	+14	-1.50	-7.92	+1.11	13	(a) 1	1	...	...	...	15	30
1932-33 (Revised Estimate)	10.09	9.98	+11	-1.32	40	9.23	1.50	1.88	-38	-6.17	28	10	+18	-1.48	-7.65	+1.58	13	...	1	...	...	...	14	40
1932-33 (Accounts)	9.87	9.91	-4	-1.47	37	9.20	1.50	1.43	+7	-5.72	25	9	+16	-1.50	-7.22	+1.86	14	...	1	2	...	...	17	68
1933-34 (Budget Estimate)	10.54	10.25	+29	-1.03	31	9.54	50	1.13	-63	-6.80	24	14	+10	-1.38	-8.18	+1.36	14	...	1	...	...	...	15	489
1933-34 (Modified Grant)	10.54	10.25	+29	-1.03	31	9.54	50	1.13	-63	-6.80	24	14	+10	-1.38	-8.18	+1.36	14	...	1	...	...	...	15	4
1933-34 (Revised Estimate)	10.41	10.18	+23	-1.24	33	9.58	(b) 68	1.14	-46	-6.18	26	18	+8	-1.42	-7.0	+1.93	15	...	1	1	...	...	17	9
1934-35 (Budget Estimate)	10.66	10.15	+51	-73	25	9.83	75	1.32	-57	-6.75	27	11	+16	-1.26	-8.01	+1.32	16½	...	1	...	...	...	17½	1.26½

* On taking over the Provincial Loan Account in 1921-22, the local Government paid to the Government of the amount of outstanding loans which on recovery from borrowers will be credited to Provincial Funds.

† This deficit of 1 crore was treated as a loan which was repaid in 1923-24.

‡ Includes a revenue loan of 60 lakhs.

§ Includes 2 lakhs on account of nominal value of public debt discharged for which *per contra* credit has been given by the Accountant-General under Deposit Section in the accounts for the year 1927-28.

|| Is made up of loan of 30 lakhs and 2 lakhs on account of credit given by the Accountant-General in the accounts for the year 1927-28 under Miscellaneous Government Accounts.

(a) Represents the sum of Rs. 70,372 refunded by the Government of India as rebate of customs duty on Capital Provincial expenditure in 1925-26 which is shown under Deposits and Advances Receipts under the head Appropriation for Reduction or Avoidance of Debt—Other Appropriations.

(b) In 1933-34 an advance of 70 lakhs was taken but 68 lakhs have been shown here, the difference of 2 lakhs represents the amount paid by the Provincial Governments from its revenues in the loan transaction of the year. A loan of Rs. 3,23,61,000 was floated in the market. Of the amount realized Punjab Government Bonds 1933 of the face value of Rs. 1,35,64,000 were converted and paid in cash Rs. 1,32,10,000 were repaid to Provincial Loans Fund and Rs. 13,14,444 were paid as discount on 1948 Bonds.

incur heavy recurring commitments, was immediately followed by a period of unexampled depression, the financial position is not nearly as bad as might reasonably have been expected. Fortunately the seasons throughout the period of depression have on the whole been good, and comparatively abundant harvests have done something towards counter-balancing the fall in prices. In spite, therefore, of the marked lack of elasticity of revenue, which must characterize the finances of a country almost wholly dependent on agriculture, it has not been found necessary to make drastic sacrifices, and the progress made in the years of plenty has for the most part been maintained. The struggle has been hard and bitter, and has entailed great sacrifices by the people, but it has not been a losing one.

WAYS AND MEANS.

2. During the current year prices, especially of wheat, somewhat improved, and the seasons were on the whole favourable. Much damage was, however, caused in the south-eastern Punjab by excessive rains in September and October which necessitated a grant of special remissions in land revenue and water rates to the extent of Rs. 21,43,000. Receipts under other heads have been, on the whole, fairly satisfactory, and total receipts are expected to be only Rs. 13 lakhs below the budget estimate. On the expenditure side, the picture is brighter, as the total disbursements charged to revenue are expected to be Rs. 7 lakhs below the amount estimated. In 1932-33 it was hoped that for the first time for some years ordinary revenue would exceed expenditure, but this hope was not realized. This year, however, we expect to end with a surplus balance in the revenue account of Rs. 23 lakhs, which will reduce the accumulated revenue deficit from Rs. 1,47 lakhs to Rs. 1,24 lakhs. The budget for 1934-35 aims at a revenue surplus of Rs. 51 lakhs (Receipts—Rs. 10,66 lakhs, Disbursements, Rs. 10,15 lakhs). If these expectations are fulfilled, the accumulated revenue deficit will still further decline to Rs. 73 lakhs.

3. Extraordinary receipts are not technically capital, and no distinction is made between them and ordinary revenue in the Auditor-General's Appropriation Accounts. Capital receipts are strictly only sums received by way of loans, while our extraordinary receipts are essentially the result of sales of public assets in the form of Crown land. To regard such receipts as strictly revenue would obviously mean the endangering of the financial stability of the province, as the amount they are likely to bring in is subject to great fluctuation and land differs from all other commodities, in that the total amount available is ultimately subject to absolute limits. In due course this source of income must inevitably dry up, and were we to base recurring commitments upon it, we should inevitably be heading towards bankruptcy. Since the year 1923-24, when extraordinary receipts appeared for the first time in the provincial budget, their capital nature has always been recognized, and they have been used to finance certain capital expenditure in connection with forests, irrigation works and industrial development and also to meet the capital sums required for commutation of pensions. Until the year 1926, extraordinary receipts were the proceeds of—

- (i) sales of town sites in colonies ;
- (ii) sales of undeveloped agricultural land in colonies ;
- (iii) sales of proprietary rights to tenants in colonies ;
- (iv) interest on arrears of sale-proceeds ; and
- (v) unusually large sales of nazul lands.

(Nazul lands are the property of Government situated within the limits of a municipality, notified area or small town, not being a colony town, and also include encamping grounds, serais and other property of a non-agricultural character not being in departmental charge, wherever situated).

In the year 1926, it was decided to include among Extraordinary Receipts another item, *viz.*, rents for temporary cultivation. This source of income does definitely partake of the nature of ordinary revenue, as the assets from which it is drawn are not finally disposed of. In the current year this item is again included ; but owing to the pressing necessity of improving our revenue position as far as this may legitimately be done, it has been decided with effect

from the year 1934-35 to credit the proceeds of rents of temporary cultivation and rents of unallotted town sites to ordinary revenue. The budget estimate for the current year for extraordinary receipts was Rs. 30½ lakhs, but it is now expected to realize nearly Rs. 38 lakhs. The estimate for 1934-35 is Rs. 25 lakhs only, but this includes only those items which are definitely of a capital nature, and it is expected to credit the revenue account with proceeds of rents to the extent of Rs. 18½ lakhs.

4. At the close of the year 1932-33, the position of the capital account was as follows:—

Capital and Provincial Loan Account.	Rs.	Rs.
	(in lakhs).	
Expenditure on capital account since 1921-22		18,66
Receipts { (a) by loans	12,94	
{ (b) by Extraordinary receipts	9,20	
		22,14
Excess of receipts over expenditure		3,48

The accumulated debit balance since 1921-22 in the Provincial Loan Account (from which takkavi and other similar expenditure is financed) was on 31st March, 1933, Rs. 1,50 lakhs, and after this was provided for, the surplus in the capital account was reduced to Rs. 1,98 lakhs. The deficit in the revenue account was then, as already explained, Rs. 1,47 lakhs; and when that was met, the surplus balance was reduced to Rs. 51 lakhs, which with the balances under the famine, depreciation and other funds brought the total balance on all accounts to nearly Rs. 69 lakhs.

The working of the Capital Account in the current year 1933-34 is as follows:—

The year opened with a balance in all accounts of Rs. 68,88,000. In this was included Rs. 34,88,000, being the unspent balance of the previous year's loan from the Government of India. The Hydro-Electric Branch had failed to spend up to their estimates. There was, therefore, available to meet the capital expenditure—

	Rs.
	(lakhs).
(i) unspent balance carried over from the previous year	35
(ii) by working of Provincial Loan account	8
(iii) by Extraordinary receipts	38
Total	81

According to the first revised estimate, our capital expenditure was expected to be Rs. 1,33½ lakhs, and as it was not considered desirable to rely too much upon extraordinary receipts, which are always an uncertain quantity, it was decided to take a loan of Rs. 70 lakhs from the Central Government. The final revised estimate of capital expenditure has, however, owing to under-spending by the Irrigation and Hydro-Electric Branches, fallen to Rs. 1,14 lakhs. Of this sum, Rs. 99½ lakhs is for expenditure by the Irrigation and Hydro-Electric Branches, the remaining Rs. 14½ lakhs are made up of capital expenditure on Forests and Civil Works and Commutation of Pensions. These items have always been financed from extraordinary receipts. We shall, therefore, close the year with a balance of nearly Rs. 37 lakhs, of which Rs. 23½ lakhs represents our extraordinary receipts and Rs. 13½ lakhs the unspent balance of the loans received from the Government of India.

For the year 1934-35, the position is expected to be as follows:—

	Rs. (in lakhs)
Estimated capital expenditure	1,32
(a) Carried over from loans received from the Central Government	13½
(b) Surplus of extraordinary receipts of 1933-34 ..	23½
(c) by extraordinary receipts for 1934-35 ..	25
(d) by working of Provincial Loan Account ..	16
Total	77½
The balance to be found	54½

To meet this balance, it is proposed at present to ask for a loan of Rs. 20 lakhs from the Central Government on April 1st, 1934.

5. The opening and closing balances are struck after taking into account all transactions of the local Government on both revenue and capital accounts and also the amount held in deposit in the various funds. It is incumbent upon local Governments to provide for a closing balance, which must at least cover the amount in the Famine Relief Fund. In the current year this stood at Rs. 15 lakhs. The current year's budget provided for a closing balance on all accounts (capital, revenue and funds) of Rs. 76 lakhs, but it is now expected to close with a balance of Rs. 91 lakhs. The budget for 1934-35 estimates Rs. 1,26½ lakhs for the closing balance on all accounts, Rs. 17½ lakhs of which represent the amounts in the various funds.

THE YEAR 1932-33.

6. The accounts for the year 1932-33 have now been closed and compared as follows with the original and revised estimates:—

(In lakhs of rupees).

	Budget estimate (receipts) and modified grant (expenditure).	Revised estimate.	Actuals.	Difference between revised and actuals.	Net result on Provincial balances.
Revenue Account Receipts ..	10,38	10,09	9,87	—22	} —15
Revenue Account Expenditure ..	10,11	9,98	9,91	—7	
Extraordinary Receipts ..	27	40	37	—3	—3
Advances from Provincial Loans Fund and Provincial Loans repaid.	1,56	1,78	1,75	—3	—3
Capital expenditure and Provincial Loans given.	1,76	1,98	1,52	—46	—46

Agricultural conditions in 1932-33 were moderately good. The total production of wheat was about 7 per cent. below normal and the area under cotton decreased by 13 per cent. as compared with the previous year. Climatic conditions were on the whole unfavourable for sowing, especially for cotton and wheat. There was, however, no major disaster of any kind, and the deficiency in yield was made up by a general though slight improvement in prices. The average price of wheat throughout the year was Rs. 2-11-0 as against Rs. 2-1-0 in the preceding year and that of cotton Rs. 5-10-0 for Desi and Rs. 6-14-0 for American, as against Rs. 5-7-0 and Rs. 6-10-0 respectively

in 1931-32. It was not again necessary to forego the enormous sums of revenue which were remitted in 1931-32, and it was expected that ordinary expenditure would be balanced by ordinary receipts. This hope did not materialize, though the deficit of the year's working was only Rs. 4 lakhs. The year before it was Rs. 68 lakhs. The adverse effect of the depression on the purchasing power of the people continued to be shown by the final figures of receipts under various heads. The budget estimate of the Excise receipts was pitched extremely low, but even so the actuals fell short of it by Rs. 2 lakhs. Forests receipts were also more than Rs. $\frac{3}{4}$ lakhs down. Irrigation receipts were down by Rs. 22 lakhs. Gross receipts under this head actually fell by Rs. 31 lakhs, but this drop was partly counter-balanced by a saving of Rs. 9 lakhs on working expenses. Most of this decrease was due to failure to collect water-rates on the Sirhind Canal, the Upper Bari Doab, the Lower Bari Doab, the Lower Chenab and on the canals of the Sutlej Valley Project, and Rs. 18 lakhs of this amount has since been realized. Receipts under Land Revenue, on the other hand, were Rs. 4½ lakhs above the revised estimate, and on the expenditure side an excess occurred under three heads "19—Interest," "Police" and "Pension" and amounted to Rs. 3 lakhs only in all. Had it not been necessary temporarily to defer collection of water-rates on the canals mentioned above, the year would have shown a considerable surplus balance in the revenue account. Actually the final figures for revenue receipts were Rs. 9,87 lakhs and for revenue expenditure Rs. 9,91 lakhs. On the capital side advances from the Government of India increased from Rs. 1,25 lakhs to Rs. 1,50 lakhs. Capital expenditure fell from Rs. 1,59 lakhs to Rs. 1,43 lakhs, chiefly owing to under-spending by the Hydro-Electric Branch. Advances from the Provincial Loan Account (for Taccavi, etc.), fell from Rs. 17 lakhs to Rs. 9 lakhs, and recoveries from Rs. 31 lakhs to Rs. 25 lakhs. The closing balance on all accounts was Rs. 68 lakhs, as against the budget estimate of Rs. 30 lakhs.

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7. Wheat prices, which had fallen off during the last months of 1932-33, improved again when the new crop came into the market. By May the 15th, the Lyallpur district price, at which bulk prices were actually made, was Rs. 2-10-0 and by the 15th of July it had reached Rs. 2-14-6. In August it began to fall. By the 15th of October it reached Rs. 2-1-0. In November it rose a little and on the 15th of February it was Rs. 2-3-0. It seems possible that the rate may continue to rise, but on the whole it must be admitted that the prices for the last six months of the current year have been disconcertingly low. It is, however, likely that most of the small farmers, who cannot afford to hold back their supplies, had disposed of their stocks while the rates were comparatively good. On the other hand, the purchases of seed for sowing were probably made at the time when the price was extremely low, and if, as happened last year, prices rise again with the arrival of the new crop, the Punjab peasant will have done as well as the times permit. Yields of wheat last Rabi were on the whole distinctly above the average, though the areas sown were slightly less than usual. The cotton crop in some districts was at first thought to have been damaged by heavy rains, but the loss has turned out to be much less than was expected and in many districts, particularly in the canal colony areas, the yields have been altogether exceptional. Cotton prices have, however, been low, and last month the rate for Desi hardly exceeded Rs. 4. Since then there has been a slight improvement, and the rate for Desi is now about Rs. 4-15-0. On the whole, it can be said that the year would have been a fairly good one from the point of view of provincial finances had it not been for the calamity which befell the south-eastern districts of the province in September and October when unprecedentedly heavy rainfall caused disastrous floods, resulting in severe damage to the crops of Gurgaon, Rohtak and Karnal and also destroying great quantities of seed grain and many thousands of houses. This disaster necessitated special remissions to the extent of Rs. 21,43,000.

8. The revenue receipts for the current year were estimated at Rs. 10,54 lakhs and Revenue expenditure at Rs. 10,25 lakhs. Receipts according to the revised estimate have fallen to Rs. 10,41 lakhs and expenditure to Rs. 10,18 lakhs,

Budget and Revised Estimates.

The following table shows a comparison of the revised estimate with the original budget figures :—

(In lakhs of rupees.)

	Budget 1933-34.	Revised estimate.	Difference.	Result.
Revenue Receipts ..	10,54	10,41	-13	} -6
Revenue Expenditure ..	10,25	10,18	-7	
Extraordinary Receipts ..	31	38	+7	+7
Capital Receipts ..	50	70	+20	} +19
Capital Expenditure ..	1,13	1,14	+1	
Provincial loan recoveries ..	24	26	+2	} -2
Provincial loan advances ..	14	18	+4	

9. The loss of Rs. 13 lakhs in revenue receipts for the current year is distributed as follows :—

Revenue Account Receipts.

	Lakhs.
Principal Heads of Revenue	-30
Irrigation	+16
Debt services	+ $\frac{3}{4}$
Civil Administration	- $1\frac{1}{4}$
Beneficent Departments	+ $2\frac{1}{2}$
Miscellaneous	-1
Total	-13

The examination of the heads of revenue in detail shows that land revenue (gross) is down by just over Rs. 30 lakhs. The net land revenue is down by Rs. 22 lakhs, which is largely accounted for by the special remissions granted to the sufferers from floods in the south-east Punjab. Excise is down by Rs. 6 lakhs, which appears to be due to an over-estimate of realizations from the Still head duty on country spirit, which was reduced at the beginning of the year with the idea that consumption of licit liquor would increase in consequence. These hopes were not fulfilled. Further evidence of the decline in the purchasing power of the people was shown under Stamps which were down by nearly Rs. $4\frac{1}{2}$ lakhs. Forests are up by Rs. $1\frac{1}{2}$ lakhs and Registration by Rs. $\frac{3}{4}$ lakhs. Irrigation (Direct Receipts) is up by over Rs. 30 lakhs, Rs. 18 lakhs of which represents recoveries of outstandings from the previous year, the balance being due to extension of irrigation. Indirect Receipts (Land Revenue due to irrigation) are down by Rs. 8 lakhs. Irrigation working expenses have risen by Rs. $6\frac{1}{2}$ lakhs. The increase is due to (a) the cost of supplying power from the Renala power house, which is now run by the Electrical Engineer to Government. The necessity for meeting this debit was not foreseen, when the Irrigation Branch budget was prepared (2 lakhs); (b) emergent repairs on the Upper Jhelum Canal due to floods (nearly 2 lakhs); (c) strengthening the banks of the Lower Gugera and Burala branches of the Lower Chenab (East) in order to secure better distribution of water (2 lakhs). Under Civil Administration, the head Administration of Justice shows a decrease of over Rs. one lakh, and of the Beneficent Departments, Education shows a gain of Rs. $1\frac{1}{4}$ lakhs and Agriculture of nearly Rs. half-a-lakh. The only noticeable item under Buildings and Roads and Hydro-Electric Branches is the fall under "XXX-A—Hydro-Electric Scheme" of over Rs. six lakhs, which, however, is compensated for by a saving of nearly Rs. six lakhs on working expenses. XXXV—Miscellaneous shows a decrease of about Rs. one lakh. This is due to increased provision for refunds.

10. The following table shows in brief the comparison between expenditure in the revenue account during the current year with the original budget estimate :—

Revenue Account, 1933-34 : Expenditure.

Direct demands on the revenue	..	..	..	+$\frac{3}{4}$
Irrigation Revenue Accounts	..	..	..	..
Debt Services	..	..	..	-11
Civil Administration	..	..	..	-2
Beneficent Departments	..	..	..	+3
Buildings and Roads and Hydro-Electric	..	..	..	+1 $\frac{1}{2}$
Miscellaneous	..	..	..	+1 $\frac{1}{4}$
				—
				-6 $\frac{1}{2}$

Against this, however, must be set the fact that there has been a rise of Rs. 6 $\frac{1}{2}$ lakhs in Irrigation Working expenses shown as a deduct entry on the receipt side under XIII—Irrigation.

An examination of individual expenditure heads shows that there have been small savings under 7—Stamps, 8—Forests, 15—Miscellaneous Irrigation Expenditure, 21—Reduction or Avoidance of Debt (Rs. 17 lakhs), 22—General Administration (Reserved), 22—General Administration (Transferred), 24—Administration of Justice, 25—Jails and Convict Settlements (Rs. 1 $\frac{3}{4}$ lakhs), 32—Medical, 46—Stationery and Printing (Reserved) (1 $\frac{1}{2}$ lakhs), 46—Stationery and Printing (Transferred) and 47—Miscellaneous (Transferred). The saving of 17 lakhs under 21—Reduction or Avoidance of Debt requires some explanation. The figure originally budgetted was Rs. 27,88,000. This was to include the Rs. 15 lakhs remaining of the revenue deficit loan of 1931-32. It was thought when the budget for 1933-34 was framed that this could be paid back out of this year's revenue. Subsequently it was, however, decided to pay it back out of cash subscriptions to the Punjab 4 per cent. Loan (1948), and for purposes of comparison, therefore, the figure of the budget estimate should be taken as Rs. 12,88,000. Actual payments will fall short of this latter figure by just over Rs. 2 lakhs. The saving effected would have been greater owing to the repayment to the Central Government of the Productive loan of 1922-23 and the "revenue deficit loan" of the same year from the proceeds of the Punjab 4 per cent. loan floated last summer. As a result of this repayment the usual equated instalment of about 3 $\frac{1}{2}$ lakhs on these two loans was not actually made, and this had the effect of reducing the amount required for repayment of debt from Rs. 12,88,000 to Rs. 9,19,000. But the Government of India have recently allowed a reduction in the rate of interest on certain other outstanding loans, and it has been decided for the current year to repay a further instalment of principal on those loans from the savings accruing from the reduction in the rate of interest. These savings amount for the remainder of the current year to Rs. 1,65,000, and the provision for repayment of debt (principal) therefore amounts to Rs. 9,19,000 plus Rs. 1,65,000 = Rs. 10,84,000.

41—C. Civil Works—Hydro-Electric Scheme—Interest on Capital Outlay shows a saving (nearly Rs. 2 $\frac{1}{2}$ lakhs). This is due to capital expenditure having been less than was provided in the budget. Apart from these items, the savings effected require no particular comment.

The excesses occur under 5—Land Revenue (Rs. half a lakh), Excise (one-third of a lakh), 9—Registration, 14—Irrigation Works, 26—Police, 31—Education (Reserved), 31—Education (Transferred), 33—Public Health (Rs. 1 $\frac{1}{2}$ lakhs), 34—Agriculture (nearly 2 lakhs), 35—Industries, 41—Civil Works (Reserved), 45—Superannuation Allowances and Pensions, 41—Civil Works (Transferred) (nearly 4 lakhs) and 47—Miscellaneous (Reserved). The large excesses under Public Health, Agriculture and Civil Works are in great part due to the disastrous floods of September and October. The excess under Public Health is due to the necessity of providing additional sums in connection with the Kurukshetra Fair as well as to emergent relief measures in connection with the Rohtak floods, which could not be foreseen. The excess under head 'Agriculture' is due almost entirely to the very large additional provision of seed grain which had to be made for the inhabitants of the devastated areas in the south-eastern Punjab. That under 41—Civil Works was due to a number of causes, including

heavy expenditure on works connected with the Kurukshetra Fair, on repairs to works damaged by the floods in the south-eastern Punjab and also to the Chakki Bridge on the Pathankot-Dalhousie Road. There was also an excess of nearly a lakh of rupees on the provision for roads (Central Road Fund). This sum ought to have been paid in 1932-33, but lapsed owing to delay in the completion of land acquisition proceedings.

11. Extraordinary receipts in the current year have turned out surprisingly well and are expected to amount to nearly Rs. 38 lakhs against the budget estimate of Rs. 30½ lakhs. There has again been a large amount of land available for temporary cultivation and sales of town sites have brought good prices; while sales of undeveloped agricultural land have been much more profitable than was expected. The capital position has been explained in paragraph 4. Here it is only necessary to add that the original intention was to borrow Rs. 50 lakhs during 1933-34 and finance the rest of our capital expenditure from the extraordinary receipts. It was, however, decided later to take an additional loan of Rs. 20 lakhs, because as has been mentioned before, it was thought that extraordinary receipts might not come up to expectations, and it is also eminently desirable for the year to close with an adequate balance. The ways and means position between April and June, when our important receipts begin to come in, requires an opening balance of between Rs. 1,00 and 1,25 lakhs.

In the budget the Provincial Loan account was expected to show a surplus of Rs. 10½ lakhs over advances. This figure has now declined to just under 8 lakhs. The total accumulated outstandings in this account are now Rs. 142 lakhs.

There will be a balance of Rs. 15 lakhs in the Famine Relief Fund, into which the Local Government is bound to pay Rs. 2 lakhs yearly until the balance reaches Rs. 20 lakhs.

The year is expected to close with a balance of Rs. 91 lakhs on all heads of account.

12. The story of the year 1933-34 would be incomplete without mention of its most striking financial event which was the issue of the Punjab Loan. This was issued in two sections—

- (a) Cash, *i.e.*, bonds bearing interest at 4 per cent., redeemable in 1948.
- (b) Conversion of the existing 6½ per cent. Punjab Bonds, 1933, which were due to mature on the 16th October, 1933.

The loan opened on the 15th of August, 1933, and the cash section was heavily over-subscribed within an hour of opening. The actual amount realised by the cash section of the loan which was issued at 96 per cent. was Rs. 1,71½ lakhs. With the permission of the Government of India, a sum of approximately Rs. 1,32 lakhs of this amount was utilized in repaying in full the following debts:—

	Rs. (lakhs).
(i) Overdrafts for 1931-32 (Revenue deficit loan)	15.
(ii) Balance outstanding from overdrafts of 1922-23	Nearly 47½.
(iii) Balance outstanding of productive loan of 1922-23	A little over 69½.
Total ..	132.

The balance of Rs. 39½ lakhs was utilized for repaying in cash the uncovered 6½ per cent. Punjab Bonds of 1933.

The result of the conversion section of the loans was also extremely satisfactory. The total amount of the 6½ per cent. Punjab Bonds outstanding was approximately Rs. 1,86 lakhs. Applications were received for the conversion of over Rs. 1,44 lakhs. The unconverted portions were almost entirely repaid by the balance of Rs. 39½ lakhs on the cash subscriptions referred to above,

The annual saving in interest charges by the conversion of the 6½ per cent. Punjab Bonds will be approximately Rs. 2 lakhs and with the repayments mentioned above, which were carried out from the subscriptions received in the cash section of the Loan, the Punjab will save about Rs. 7½ lakhs annually in the interest charges on its loans.

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13. The brief summary of receipts and expenditure that has been given in paragraph 1 shows that even in the very best of years when yields are abnormally good and prices reasonably high, the maximum income of the province can hope to attain could never much exceed Rs. 11½ crores. Even with our extended resources due to the development of new canal colonies, the accounts of 1931-32 have shown that in a really bad year we can draw as little as Rs. 9½ crores, and should the prices of our staple products fall again this might by no means indicate the final limit of our possible decline. Wheat and cotton are our masters, and though they have been paying slightly better, of late, they are still not paying well. The factor of Sind has also to be taken into consideration. The new canal colonies there are producing very large quantities of wheat, and it is too early to say for certain yet what effect their next year's wheat crop will have on Punjab prices. Wheat prices in this province are still definitely better than they are elsewhere in Northern India. Not on one single day since May last could Punjab wheat have been sold at a profit in Karachi, even if it could have been railed there free of cost.

The district rate in the chief wheat centres of the province, especially Lyallpur, is invariably annas 2½ to annas 3½ a maund higher than the Karachi rate, and it is safe to assume that it will remain higher so long as there is no likelihood of import from outside. The fact that it costs annas 11 a maund to transport wheat from Lyallpur to Karachi is, according to one view, the factor which keeps local prices comparatively high. If the rates were lowered, they would have to be lowered both ways, *i.e.*, from Karachi to Lyallpur as well as from Lyallpur to Karachi. If this were done, it is conceivable that it might pay dealers in Australian wheat to import large quantities into the Punjab. At present the incidence of freights is too heavy to allow of such a possibility. But whether the cost of freight will prove sufficient protection against importation from Sind remains to be seen. If the drought continues and there is a shortage of expectations as regard the crop, it is possible that prices may, as last year, strengthen about the time of the arrival in the market of the new crop, but there is always a chance that an exceptionally good harvest both in our own province and in the territory of our neighbours may bring down prices with a run apart from the possibility of any interference by more distant rivals. If this happened, the budget would have to be entirely recast, and we should find ourselves back in the position of 1930-31 or even worse off than we were then. All that can be done in framing the budget is to assume that prices will remain more or less stable. We cannot attempt to make provision in advance for major disasters. Our sources of revenue are not sufficiently elastic, and our normal expenditure too nearly balances our receipts, even when it does not exceed them. We must, therefore, base our expectations on normality and rely on improvised measures for coping with any unusual calamity. All that we can do in advance is to insist upon the strictest possible economy, and in framing the estimate for 1934-35 this necessity has been borne in mind. The estimates of receipts have also been framed with caution. The estimate of revenue receipts is Rs. 1,066 lakhs, which is, however, considerably higher than it has been for some years and Rs. 25 lakhs higher than the revised estimate of the current year. It is in fact higher than the actuals of any year since 1927-28. Receipts for the years 1928-29 and 1929-30 would have been much higher, as prices were good in those years, had it not been for heavy losses owing to floods, and Rs. 10,66 lakhs need not at this stage be considered over optimistic.

Expenditure has been estimated at Rs. 10,15 lakhs and provides for all outgoing that can at this stage be foreseen. It is Rs. 3 lakhs lower than the revised estimate for the year 1933-34 and Rs. 10 lakhs lower than the budget estimate for that year. The cut in pay at the rate of 5 per cent. will continue till the end of March 1935 and will produce a saving of approximately Rs. 16 lakhs.

The expenditure budget is divided into two parts. The ordinary expenditure is included without the special scrutiny of Government. The new expenditure requires the sanction of Government and examination by the Standing Finance Committee before it can be included. The term "new expenditure" includes all items which, under the rules, require the annual sanction of Government before they can be again included in the estimate and much of it is only technically new expenditure.

Temporary establishment.—Certain temporary establishment has to receive fresh sanction every year, and the recurring and necessary allotments for minor works for all departments, for Tools and Plant in the Buildings and Roads and Irrigation Branches of the Public Works Department, are all treated as "new expenditure." The following table shows the provision for new expenditure, both technical and genuine, in the current year and for 1934-35:—

	(Lakhs.)	
	1933-34.	1934-35.
(1) Temporary establishment requiring fresh sanction.	6 $\frac{3}{4}$	7 $\frac{1}{4}$
(2) Minor Works, Tools and Plant (Buildings and Roads).	4	3 $\frac{1}{2}$
(3) Minor Works, Tools and Plant (Irrigation Branch).	10 $\frac{1}{2}$	10 $\frac{3}{4}$
(4) Real new expenditure (non-recurring).	25 $\frac{3}{4}$	26 $\frac{1}{2}$
(5) Real new expenditure (recurring) ..	3	$\frac{4}{5}$

Of the non-recurring new expenditure (item 4) 16 $\frac{3}{4}$ lakhs are debitable to capital. The items concerned include nearly 13 lakhs for the reconditioning of the Khanki Weir and nearly 2 $\frac{1}{2}$ lakhs for the construction of new police lines at Ludhiana (it is expected to make a handsome profit over the sale of the old site).

Real new expenditure (recurring) is lower than it has ever been. The largest single item is the provision of $\frac{1}{4}$ lakh for the strengthening of the Police Prosecuting Branch, and Rs. 13,000 has been provided for the appointment of a Land Acquisition Officer for the Buildings and Roads Branch of the Public Works Department. This appointment is expected to result in substantial savings and the detection of encroachments on Government land.

14. The following table shows how the estimate for revenue receipts compare with the revised and budget estimates for 1933-34:—

Revenue Receipts.	1934-35	1933-34 (Revised).	1933-34 (Budget).
	Lakhs of rupees.		
Principal Heads of Revenue ..	5,14 $\frac{1}{2}$	4,89	5,19 $\frac{1}{4}$
Irrigation	4,35	4,38 $\frac{1}{4}$	4,22 $\frac{1}{2}$
Debt Services	9 $\frac{1}{2}$	10	9 $\frac{1}{2}$
Civil Administration	23	22 $\frac{1}{2}$	23 $\frac{3}{4}$
Beneficent Departments	40	41 $\frac{1}{2}$	39
Buildings and Roads and Hydro-Electric	20 $\frac{1}{2}$	19	19
Miscellaneous	22 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{4}$
Total	1,066	1,040 $\frac{1}{2}$	1,054

If the special remissions given during the year 1933-34 which aggregated over twenty-one lakhs are added to the revised estimate of the current year, it will be observed that the budget estimate for 1934-35 is not too high on the assumption that no disaster occurs to throw out our calculations.

A more detailed examination of the figures shows that land revenue (gross) is Rs. 40 lakhs above the revised estimate and Rs. 10 lakhs above the budget estimate for 1933-34. An examination of the accounts of the past years shows,