

Bombay Government

Budget for 1944-45

Government of Bombay

BUDGET MEMORANDUM

FOR

1944-45



BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1944

Price—Rs. 2 As. 9 or 4s. 9d.

Government of Bombay

BUDGET MEMORANDUM FOR 1944-45

CONTENTS

	PAGES
ILLUSTRATIVE GRAPHS, I AND II	I & II
INTRODUCTORY NOTE	III-VII
STATEMENT SHOWING ITEMS APPROVED FOR EXPEN- DITURE FROM THE SPECIAL DEVELOPMENT FUND.	1-5
STATEMENT OF ACCOUNTS FOR 1938-39, 1939-40, 1940-41, 1941-42, 1942-43 AND 1943-44 (BUDGET) AND (REVISED) AND 1944-45 (BUDGET)	7-13
STATEMENT SHOWING ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT	14
STATEMENT OF OUTSTANDING DEBT	15
STATEMENT OF DEBT CHARGES	15
MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE—	
IV, TAXES ON INCOME OTHER THAN CORPORATION TAX... ..	16
VII & 7, LAND REVENUE	17-18
VIII & 8, PROVINCIAL EXCISE	19-20
IX & 9, STAMPS	21-22
X & 10, FOREST	23
XI & 11, REGISTRATION	24
XII & 12, RECEIPTS AND EXPENDITURE UNDER MOTOR VEHICLES ACTS	25-26
XIII & 13, OTHER TAXES AND DUTIES	27
XVII, XVIII & 17, 18, 18(1); 19, IRRIGATION RECEIPTS, INTEREST ON DEBT AND MAINTENANCE CHARGES INCLUDING EXTEN- SIONS AND IMPROVEMENTS OF NON-CAPITAL WORKS	44-50
XX & 22, INTEREST	51-52
23, APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	53-54
25, GENERAL ADMINISTRATION	55-56
XXI & 27, ADMINISTRATION OF JUSTICE	57-58
XXII & 28, JAILS AND CONVICT SETTLEMENTS	59
XXIII & 29, POLICE	60-61
30, PORTS AND PILOTAGE	62
36, SCIENTIFIC DEPARTMENTS	63
XXVI & 37, EDUCATION	64-65
XXVII & 38, MEDICAL	66-68
XXVIII & 39, PUBLIC HEALTH	69-71
XXIX & 40, AGRICULTURE	72-73
XXX & 41, VETERINARY	74
XXXI & 42, CO-OPERATION	75-76
XXXII & 43, INDUSTRIES	77-78
XXXVI & 47, MISCELLANEOUS DEPARTMENTS	79-80
XXXIX & 50, CIVIL WORKS	81
XL & 51, BOMBAY DEVELOPMENT SCHEME... ..	87-88
XLI, RECEIPTS FROM ELECTRICITY SCHEMES	89
53, CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE	89
XLIII, TRANSFERS FROM FAMINE RELIEF FUND AND 54, FAMINE	90
XLIV & 55, SUPERANNUATION	91
XLV & 56, STATIONERY AND PRINTING	92
XLVI & 57, MISCELLANEOUS	93-94
L, MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVIN- CIAL GOVERNMENTS	95
LI & 63, EXTRAORDINARY RECEIPTS AND CHARGES	96

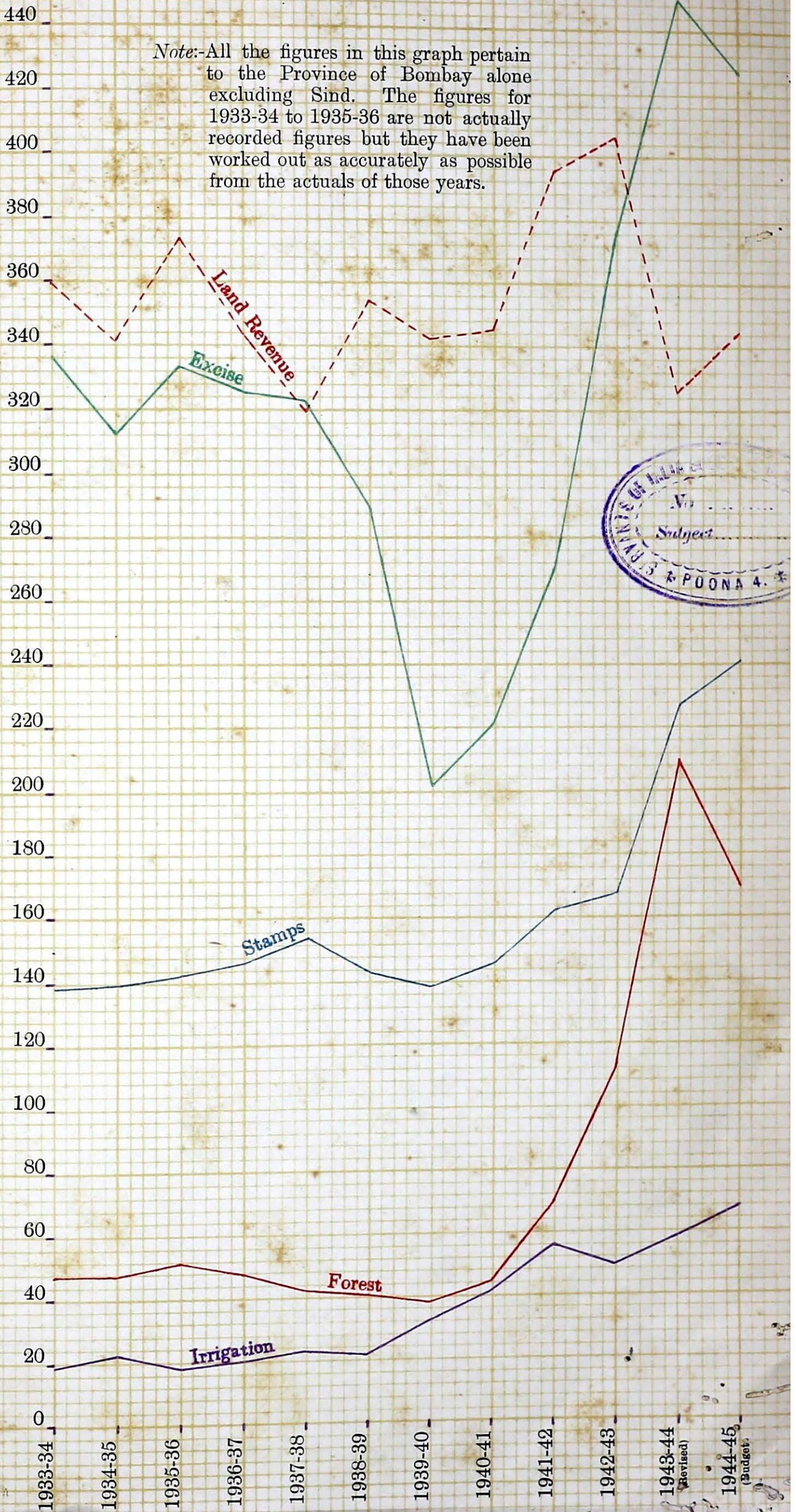
	PAGES
64-A, TRANSFERS TO THE REVENUE RESERVE (POST-WAR RECONSTRUCTION) FUND	97
LII-B & 64-B, CIVIL DEFENCE	98-99
68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE	100
70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH	101
80, BOMBAY DEVELOPMENT SCHEME	102-103
81, CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	104
83, PAYMENTS OF COMMUTED VALUE OF PENSIONS	105
85-A, CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH THE WAR, 1939	106
DEBT, DEPOSITS, ADVANCES AND REMITTANCES—	
PERMANENT DEBT	109
FLOATING DEBT	109
LOANS FROM CENTRAL GOVERNMENT	109-110
SPECIAL LOANS	111
STATE PROVIDENT FUNDS	112
FAMINE RELIEF FUND	113
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	114
SINKING FUND INVESTMENT ACCOUNT	114
PROVINCIAL ROAD FUND	115
SPECIAL DEVELOPMENT FUND	116
POST-WAR RECONSTRUCTION FUND	117
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES... ..	118
DEPOSITS OF DEPRECIATION RESERVES OF COMMERCIAL CONCERNS... ..	119
DEPOSITS OF LOCAL FUNDS	120
DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS	121
DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS	122-123
ADVANCES REPAYABLE	124
PERMANENT ADVANCES	125
ACCOUNTS WITH THE GOVERNMENT OF BURMA	125
ACCOUNTS WITH THE RESERVE BANK	125
SUSPENSE ACCOUNTS	126
CHEQUES AND BILLS	127
DEPARTMENTAL AND SIMILAR ACCOUNTS	127
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS	128-129
REMITTANCES	130
NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS	28-30
NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED	31
STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT FOR THE TRIENNIUM ENDING 1942-43	32-43
NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES	82-83
NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT	84
PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE CENTRAL ROAD FUND,	85
DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50, CIVIL WORKS"	86
PRO FORMA ACCOUNT OF THE SPECIAL DEVELOPMENT FUND	131-145
STATEMENT OF NEW ITEMS PROVIDED IN THE BUDGET FOR 1944-45	147-228
STATEMENT OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1944-45	229-232
STATEMENT OF NEW ITEMS SANCTIONED DURING THE YEAR 1943-44 FROM SAVINGS	233-236

LAKHS
OF RS.
460

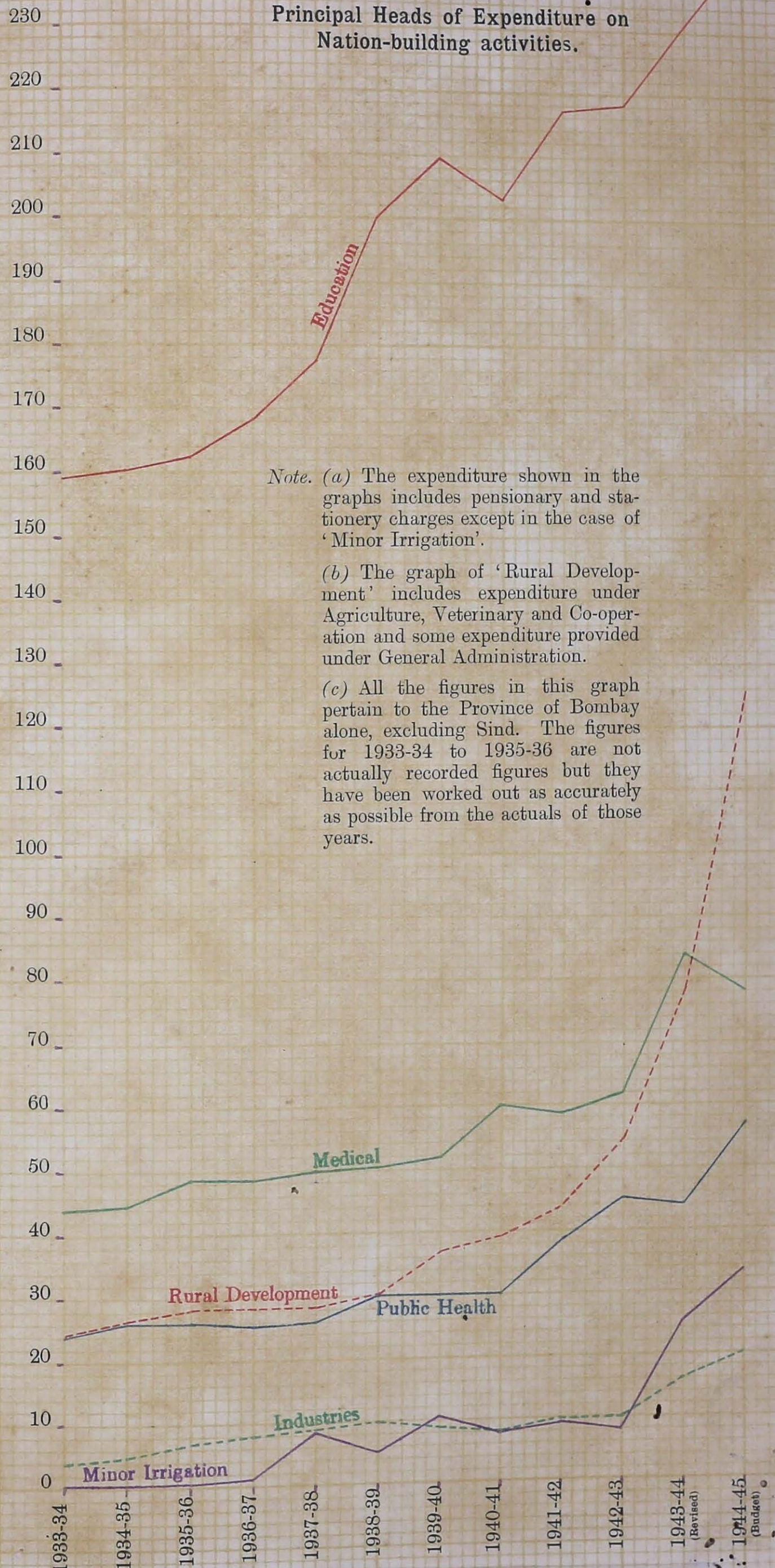
GRAPH No. I.

Principal Heads of Revenue.

Note: All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.



GRAPH No. II.
Principal Heads of Expenditure on
Nation-building activities.



Note. (a) The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation and some expenditure provided under General Administration.

(c) All the figures in this graph pertain to the Province of Bombay alone, excluding Sind. The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

INTRODUCTORY NOTE.

The budget estimates adopted by the Government of Bombay for the year 1944-45 will be found explained in detail in the body of the "Budget Memorandum". A summary of the main features of the budget, which it is the object of this Note to provide, may suitably be preceded by a brief reference to the finance accounts of 1942-43 and the revised estimates of 1943-44.

1942-43.

2. The accounts of the year closed with a revenue surplus of Rs. 191.53 lakhs against a surplus of Rs. 0.98 lakh estimated in the budget:—

	Rs.
Revenue receipts	1970.31 lakhs.
Revenue expenditure	1778.78 lakhs.
	191.53 lakhs.

3. On the receipts side the more important increases were under:

Provincial Excise (Rs. 132.33 lakhs); Land Revenue (Rs. 84.24 lakhs); Forest (Rs. 58.24 lakhs); Income Tax (Rs. 50.60 lakhs); Other Taxes and Duties (Rs. 40.53 lakhs) and Stamps (Rs. 31.20 lakhs).

On the expenditure side the main increases were under:

Forest (Rs. 36.64 lakhs); Police (Rs. 35.41 lakhs); Jails (Rs. 15.88 lakhs) and Civil Works (Rs. 11.52 lakhs).

Two new major heads were opened during the year:

"64-A—Transfer to the Revenue Reserve (Post-war Reconstruction) Fund" and "64-B—Civil Defence". Under the former was recorded an amount of Rs. 139.47 lakhs transferred to the Post-war Reconstruction Fund. Under the latter was recorded an expenditure of Rs. 73.62 lakhs incurred in connection with Civil Defence.

4. The following are brief explanations for the variations mentioned above:—

(a) RECEIPTS.

IV—TAXES ON INCOME (+Rs. 50.60 lakhs).

This increase is in the amount assigned to the Province as its share of the net proceeds of Taxes on Income. The increase corresponds to a general improvement in income-tax receipts.

VII—LAND REVENUE (+Rs. 84.24 lakhs).

A steep rise in agricultural prices resulted in unusually large collections both of current land revenue and of arrears.

VIII—PROVINCIAL EXCISE (+Rs. 132.33 lakhs).

The main factors were (i) increased consumption of country liquor and higher bids at auctions of toddy booths (Rs. 40.57 lakhs) and (ii) larger sales of Indian-made "foreign" liquor resulting from shortage of the imported variety (Rs. 76.94 lakhs).

IX—STAMPS (+Rs. 31.20 lakhs).

The increase was due mainly to an abnormal demand for the types of stamps required for transfer of shares and for transactions in respect of immovable properties.

X—FOREST (+Rs. 58.24 lakhs).

Increased demands for timber from the Defence Department (Rs. 31.62 lakhs) and better prices for coupes and compartments (Rs. 23.77 lakhs) account for most of this increase.

XIII—OTHER TAXES AND DUTIES (+Rs. 40.53 lakhs).

The main items under which there was an increase in collections were: (i) Betting Tax (Rs. 11.48 lakhs), (ii) Entertainment Tax (Rs. 10.57 lakhs) and (iii) Sales Tax on Motor spirit (Rs. 7.92 lakhs).

(b) EXPENDITURE.

10—FOREST (+Rs. 36.64 lakhs).

The increase in expenditure was mostly in connection with the supply of larger quantities of timber to the Defence Department.

28—JAILS AND CONVICT SETTLEMENTS (+Rs. 15.88 lakhs).

The additional expenditure was due chiefly to new jails having been opened to accommodate an increase in jail population.

29—POLICE (+Rs. 35·41 lakhs).

The main reason for the increased expenditure was that additions had to be made to the Police force on account of the war and political disturbances.

50—CIVIL WORKS (+Rs. 11·52 lakhs).

The chief items of increased expenditure were the execution of urgent Road Development Works and the enhancement of the rates payable to work-charged establishment.

5. The closing balance of the year was Rs. 706·80 lakhs made up as follows :—

	Closing cash balance for 1942-43 (in lakhs of rupees)
Central Road Development Fund	9·75
Famine Relief Fund	·01
Provincial Road Fund	20·88
Press Depreciation Reserve Fund	·97
Nasik Distillery Depreciation Fund	·81
Other Accounts (grants for specific purposes)	·48
Balance with the Reserve Bank and treasuries	41·00
Capital expenditure met from balances	—97·81
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	138·81
Civil Deposits	275·78
Advances Repayable	—526·53
Special Development Fund	214·68
Post-war Reconstruction Fund	139·47
Free Balance	488·50
	706·80

1943-44.

6. The budget estimates for 1943-44 provided for a revenue surplus of Rs. 0·46 lakh. On the basis of the latest revised estimates, framed on the actuals of the first eight months of the year, the revenue surplus anticipated is Rs. 163·43 lakhs :—

	Rs.
Revenue receipts	2387·90 lakhs.
Revenue expenditure	2224·47 lakhs.
Revenue surplus	163·43 lakhs.

The revised estimate of expenditure takes into account a transfer of Rs. 150·00 lakhs to the Special Development Fund and of Rs. 110·53 lakhs to the Post-war Reconstruction Fund. The latter amount is inclusive of Rs. 60·53 lakhs provided in the budget.

7. Part of the improvement in the revenue position is attributable to certain measures of taxation introduced by Government during the course of the year. Briefly, these measures involve a doubling of the Betting Tax, a somewhat similar enhancement of the Entertainment Duties, and the levying of a surcharge of 50 per cent. on most of the non-judicial stamp-duties and of 25 per cent. on judicial stamps and registration fees. The yield from this taxation is estimated to be about Rs. 130 lakhs for a full year. By the end of the current year, however, the new measures will have been in force for only about three months, and, for this period, the additional revenue on their account is estimated to be Rs. 35·5 lakhs. Two reasons weighed with Government in imposing this additional taxation: the need to combat inflation and the need to build up reserves for post-war reconstruction.

8. Of the increases anticipated over the budget estimates of receipts, the more important are under the following heads :—

Provincial Excise (Rs. 161·15 lakhs); Taxes on Income (Rs. 148·00 lakhs); Other Taxes and Duties (Rs. 97·65 lakhs); Forest (Rs. 84·38 lakhs) and Stamps (Rs. 82·43 lakhs).

Increases over budgeted expenditure are also anticipated, chiefly under :—

Famine Relief (Rs. 97·03 lakhs); Forest (Rs. 42·92 lakhs); Jails (Rs. 29·13 lakhs); Agriculture (Rs. 25·82 lakhs) and Police (Rs. 24·56 lakhs).

9. Brief explanations for the variations are given below :—

(a) RECEIPTS.

IV—TAXES ON INCOME (+Rs. 148·00 lakhs).

The increase is based on the latest estimate furnished by the Government of India.

VIII—PROVINCIAL EXCISE (+ Rs. 161·15 lakhs).

The increase is anticipated on account of (i) larger consumption of country liquor and country fermented liquor (Rs. 68·27 lakhs) and (ii) increased sale of Indian-made "foreign" liquor (Rs. 43·60 lakhs).

IX—STAMPS (+ Rs. 82·43 lakhs).

The additional revenue is anticipated partly on account of the increase in the number of business transactions and partly on account of the enhancement of Stamp Duties.

X—FOREST (+ Rs. 84·38 lakhs).

The increase is based on the larger supplies of timber booked for the Defence Department.

XIII—OTHER TAXES AND DUTIES (+ Rs. 97·65 lakhs).

The increase is due partly to the enhanced rates of Entertainment Duty and Betting Tax and partly to the increased attendance at race meetings and other places of entertainment.

(b) EXPENDITURE.

10—FOREST (+ Rs. 42·92 lakhs).

The increase is due mainly to larger supplies of timber to the Defence Department.

28—JAILS AND CONVICT SETTLEMENTS (+ Rs. 29·13 lakhs).

The main factors are an increase in jail population and the high cost of foodstuffs.

29—POLICE (+ Rs. 24·56 lakhs).

The increase is due to additions made to the Police force, rise in the cost of articles such as clothing, petrol and motor accessories, and the purchase of arms, ammunition and lorries.

40—AGRICULTURE (+ Rs. 25·82 lakhs).

The increase is due partly to various subsidies involved in the "Grow More Food" campaign and partly to the Bunding and Land Development Schemes undertaken during the course of the year.

54-A—FAMINE RELIEF (+ Rs. 97·03 lakhs).

The increase is due to the famine measures undertaken in Bijapur.

10. During the course of the year it was decided, at the instance of the Auditor General, that a new capital head "85-A—Capital Outlay on Provincial Schemes connected with the war, 1939" should be opened in the provincial accounts and that, among other transactions, those in respect of Civil Supplies should be recorded under this head. It is anticipated that the net capital requirements of Civil Supplies will exceed Rs. 10 crores during the current year. These requirements have so far been met from Provincial balances.

11. On the basis of the revised estimates, the closing cash balance of the year is anticipated to be Rs. 553·76 lakhs. The following is an analysis of the balance :—

	Closing cash balance for 1943-44 (in lakhs of rupees)
Central Road Development Fund	—·01
Famine Relief Fund	·01
Provincial Road Fund	19·49
Press Depreciation Reserve Fund	·81
Nasik Distillery Depreciation Fund	·97
Other Accounts (grants for specific purposes)	·29
Balance with the Reserve Bank and treasuries	41·00
Capital expenditure met from balances	—11,68·40
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	2,17·53
Civil Deposits	2,85·78
Advances Repayable	—12·73
Special Development Fund	2,88·21
Post-war Reconstruction Fund	2,50·00
Free Balance	6,30·81
	5,53·76

1944-45.

12. The budget estimates for 1944-45 provide for a revenue surplus of Rs. 0·86 lakh :—

	Rs.
Revenue receipts	2489·56 lakhs.
Revenue expenditure	2488·70 lakhs.
Revenue surplus	0·86 lakh.

With one exception, the individual estimates of revenue receipts are based on the continuance of all taxes and fees at the rates in existence at the close of the year 1943-44. The exception is the Urban Immovable Property Tax, the rates of levy of which it has been decided to reduce from $7\frac{1}{2}$ per cent. and $3\frac{1}{2}$ per cent. to 7 per cent. and $3\frac{1}{2}$ per cent. respectively. The reduction corresponds to an increase estimated to be Rs. 8 lakhs in 1944-45 in the revenue derived from the modification in Prohibition arrangements.

13. It is anticipated that, as compared with the revised estimate for the current year, there will be a further increase in revenue of Rs. 83.80 lakhs under Taxes on Income. This expectation is based on the latest information received from the Government of India. In two instances, there is a substantial reduction of expenditure in the budget. The estimate under "54-A—Famine Relief" is Rs. 105.03 lakhs less than the corresponding revised estimate for the current year. The budget provision under "64-B—Civil Defence" is Rs. 44.87 lakhs less than the revised estimate for the current year. The latter reduction is due to curtailment of A. R. P. measures.

14. The main considerations of policy underlying the budget proposals and the recent measures of taxation may be summed up as follows:—

- (i) Inflation must be countered.
- (ii) Reconstruction after the war must be amply provided for.
- (iii) Meanwhile, essential schemes of development must proceed.
- (iv) Non-essential expenditure must be severely curtailed.

Government has also kept in view the need to avoid committing the Province to permanent increases in expenditure on the basis of transitory war-time increases in revenue.

15. Following from some of the above considerations there are two features of the budget to which attention may be drawn. These are—

- (i) maximum provision for Post-war Reconstruction, and
- (ii) large-scale expenditure on agricultural development.

(i) The amount proposed to be transferred to the Post-war Reconstruction Fund in the budget year is Rs. $4\frac{1}{2}$ crores. Together with Rs. $2\frac{1}{2}$ crores, which is the estimated amount of the Fund at the end of 1943-44, this will make Rs. 7 crores at the end of 1944-45.

(ii) Government has undertaken an extensive programme of bunding in certain tracts of the Biapur district. It is proposed to extend the programme to other suitable tracts in the Province. Thus, during 1944-45, it is expected to cover about 5 lakhs acres in all: 2 lakhs in the Biapur district, and about 1 lakh each in the rest of the Karnatak, Sholapur District, and the rest of the Deccan. A total provision of Rs. 70 lakhs has been made for this purpose. Similar provisions have been made for 1945-46 and 1946-47. The schemes are to be financed from the Special Development Fund. The initial cost will be borne by Government, but some of it will be in the form of a recoverable loan.

Another item of large-scale expenditure on agricultural development is a scheme of irrigation works estimated to cost Rs. 22 lakhs in 1944-45. The scheme is part of the "Grow More Food" campaign and is to be financed from the Special Development Fund. An equal amount has been provided for 1945-46 from that Fund.

16. The Province pays an interest of $4\frac{1}{2}$ per cent. on the consolidated debt which it owes the Government of India. During the course of 1943-44 Government took advantage, as they had taken in 1942-43, of the favourable conditions of the money market to float a public loan with which to replace a part of this liability on more advantageous terms of interest. A loan of Rs. 350 lakhs was accordingly floated. It was issued at par, bears an interest of 3 per cent. and is repayable in 1956. In next year's budget a provision of Rs. 10.50 lakhs has been made for payment of interest on the new loan. Provisions amounting to Rs. 24.66 lakhs have also been made towards sinking fund and depreciation charges in respect of the new loan.

17. In the current year's budget a provision of about Rs. 87.00 lakhs was made for expenditure on dearness allowance to certain classes of Government servants. The rates at which this allowance was paid have since been increased as also the pay-limits up to which it is admissible. The present pay-limits are Rs. 150 in Bombay City and Rs. 120 in the mofussil. The rates are Rs. 11 in Bombay City and Rs. 8 in the mofussil for those whose emoluments are below Rs. 40 per mensem. For others the rates are Rs. 14 in Bombay City and Rs. 10 in the mofussil. The provision on account of dearness allowance at existing rates is distributed over various heads of expenditure in the budget. The total provision is about Rs. 125 lakhs and includes grants-in-aid to local bodies which adopt schemes of dearness allowance similar to the one sanctioned by Government.

18. It may be of interest to refer briefly to a few individual items of new or additional expenditure for which provision has been made in 1944-45.

Education.

The grant to non-Government Secondary Schools under private and local bodies has been increased by Rs. 1,30,000.

A special provision of Rs. 84,000 has been made for assisting non-Government Secondary Schools towards payment of dearness allowance to teachers.

Medical and Public Health.

It is proposed to continue the scheme of subsidizing private medical practitioners in rural areas at a cost of Rs. 3,63,620 per annum.

A department of Chemotherapy is to be established in the Haffkine Institute, Bombay, at a cost of Rs. 59,686. For serum manufacture in the same Institute an amount of Rs. 3,36,000 has been provided.

Agriculture.

Two schemes of agricultural research are to be financed from the Special Development Fund. In one case, eighteen centres are to be opened, six in each Revenue Division of the Province, for research work on the technique and economics of crop production. The provision made is Rs. 40,944. In the other case, it is proposed to take over from the Imperial Council of Agricultural Research the Sugar Research Station, Padegaon, along with its six sub-stations in the Deccan canal tract, and to convert these into an Agricultural Research Station and sub-stations. A provision of Rs. 2,07,165 has been made for the scheme.

Industries.

In order to organize and assist local and cottage industries four District Sale Depôts are to be opened in the districts of Kaira, Poona, Sholapur and Bijapur at a cost of Rs. 41,520.

19. The following statement indicates the amounts spent or provided from year to year on the nation building Departments of Government and gives comparable figures of expenditure on the Police and Jail Departments:—

Expenditure heads.	(In lakhs of rupees.)				
	1940-41 Accounts.	1941-42 Accounts.	1942-43 Accounts.	1943-44 Revised.	1944-45 Budget.
Education	193.30	206.73	209.31	220.64	233.03
Medical and Public Health	82.56	87.81	98.66	118.97	126.67
Minor Irrigation Works	8.39	9.42	8.00	22.72	33.00
Agriculture, Veterinary and Co-operation and Rural Development provided under "25—General Administration"	34.38	45.51	52.09	77.09	123.38
Total ..	318.63	349.47	368.06	439.42	516.08
Police and Jails	176.16	193.99	246.87	298.97	279.59

20. On the basis of the revised estimates of the current year and the budget estimates of the next year, the year 1944-45 is expected to close with a cash balance of Rs. 880.94 lakhs:—

	Closing cash balance for 1944-45 (in lakhs of rupees).
Central Road Development Fund .. .. .	.01
Famine Relief Fund .. .. .	.01
Provincial Road Fund	23.20
Press Depreciation Reserve Fund .. .. .	.73
Nasik Distillery Depreciation Fund	1.07
Other Accounts (grants for specific purposes) .. .. .	.29
Balance with the Reserve Bank and treasuries	41.00
Capital Expenditure met from balances	-11,17.30
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	1,88.72
Civil Deposits	2,85.78
Advances Repayable	-12.73
Special Development Fund	2,52.60
Post-war Reconstruction Fund	7,00.00
Free Balance	5,17.58
	8,80.94

B. VENKATAPPIAH,
Joint Secretary to Government.

Statement showing items approved for expenditure from the Special Development Fund over three years 1944-45, 1945-46 and 1946-47 including items already included in the budget for 1944-45.

(Figures in thousands of Rupees.)

	1944-45.	1945-46.	1946-47.
7, Land Revenue—			
Construction and repairs of <i>chavdis</i> (with effect from 1941-42)	1,50	1,50	....
Total—7, Land Revenue ..	1,50	1,50	....
10, Forest—			
Construction of quarters for forest subordinates in malarious places (with effect from 1942-43)	48	39	....
Total—10, Forest ..	48	39	....
18, Other Revenue Expenditure, etc.—			
Minor Irrigation Works (with effect from 1939-40)	7,81	7,00	....
Emergency Irrigation Works (with effect from 1943-44)	22,00	22,00	....
Total—18, Other Revenue Expenditure, etc. ..	29,81	29,00	....
25, General Administration—			
Grants to District Development Boards (with effect from 1941-42)	2,45	2,45	....
Discretionary grants to Collectors (with effect from 1941-42)	1,05	1,05	....
Pay etc. of the Rural Assistants working under the Collectors (with effect from 1941-42)	47	....	....
Total—25, General Administration ..	3,97	3,50	....
29, Police—			
Traffic amenities in Bombay City (with effect from 1942-43)	25	....	....
Total—29, Police ..	25	....	....
37, Education—			
Building grants to Secondary Schools (with effect from 1942-43)	25	65	65
Acquisition of playgrounds for Secondary Schools (with effect from 1942-43)	10	20	20
Acquisition of playgrounds for Primary Schools (with effect from 1942-43)	1	20	20
Grants for primary school buildings (with effect from 1939-40) .. .. .	....	75	....
Schema for the investigation of fish eggs and larvae in Bombay waters (Royal Institute of Science) (with effect from 1944-45)	3	3	3
Ameliorative measures for the Backward Classes—hostels, scholarships, etc. (with effect from 1943-44)	2,63	....	....
Total—37, Education ..	3,02	1,83	1,08

(Figures in thousands of Rupees.)

	1944-45.	1945-46.	1946-47.
38, Medical—			
Touring Medico-cum-propaganda units in the partially excluded areas (with effect from 1940-41)	12	....	....
Serum Manufacture at the Haffkine Institute (with effect from 1942-43)	3,36	....	....
College of Nursing, Bombay (with effect from 1943-44)	41	....	....
Staff for manufacture of sulphathiazol at Haffkine Institute, Bombay (with effect from 1941-42)	....	5	....
Hospital Equipment (in 1941-42 and with effect from 1944-45)	....	50	50
Research Scholarships at the Haffkine Institute (with effect from 1941-42)	4	4	....
Village medical aid for Backward class areas (with effect from 1943-44)	20	....	....
Total—38, Medical	4,13	59	50
39, Public Health—			
Village Water Supply (with effect from 1939-40)—			
(i) General Department	5,00	5,00	....
(ii) Public Works Department	6,15	10,00	....
Experimental control project and investigation on Malaria in Kanara District (with effect from 1944-45)	9	9	9
Experimental appointment of Health Officers and subordinate staff for selected districts (with effect from 1941-42)	1,84	1,18	....
Appointment of staff for dealing with epidemics (with effect from 1942-43)	1,50	1,20	1,20
Grants to Municipalities for Public Health purposes (with effect from 1942-43)	10,30	....	....
Grants to Local Boards for anti-malaria housing purposes (with effect from 1942-43)	10	....	....
Preparation and purchase of materials for Public Health Propaganda, e.g., films, magic lanterns, etc. (with effect from 1943-44)	20	2	....
Total—39, Public Health	25,18	17,49	1,29
40, Agriculture—			
Rice breeding sub-station at Vadgaon (with effect from 1940-41)	6	....	....
Tegur Cattle breeding farm (with effect from 1940-41)	11	7	....
Boring operations (with effect from 1940-41)	2	....	....
Demonstration of the method of the control of Katra caterpillars in North Gujarat (with effect from 1940-41)	2	....	....
Model project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District (with effect from 1942-43)	2	2	2
Grants-in-aid (with effect from 1942-43)	4	4	4
Potato Varietal Trial Scheme (with effect from 1942-43)	7	6	6
Training of rural assistants (with effect from 1941-42)	17	....	....
Bunding and Dry Farming Survey and Development Scheme (with effect from 1941-42)	70,00	76,30	75,00
Rice and ragi breeding sub-station at Igatpuri (with effect from 1941-42)	8	....	....
Research and experimental work in connection with agave cultivation (with effect from 1941-42)	1	....	....
Pulse Research Scheme (with effect from 1941-42)	6	....	....
Taluka Demonstration Centres (with effect from 1941-42)	1,63	....	....
Organisation and training in bee keeping (with effect from 1941-42)	3	....	....
Improvement of poultry in villages (with effect from 1942-43)	7	....	....
Investigation into Koleroga disease of betel nuts (with effect from 1942-43)	5	5	5

(Figures in thousands of Rupees.)

	1944-45.	1945-46.	1946-47.
<i>40, Agriculture—contd.</i>			
Tree Planting Scheme (with effect from 1941-42)	1	....	....
Research in Agricultural Economics (with effect from 1942-43)	4	....	....
Development of Dangi breed as a measure towards the improvement of cattle in the Konkan (with effect from 1942-43)	20	....	....
Extension of the Broach Cotton Breeding Scheme (in 1942-43 and with effect from 1944-45) .. .. .	....	6	6
Seed Multiplication scheme at the cereal Breeding Station, Niphad (with effect from 1942-43)	2	....	....
Development of horticultural work in co-operation with rural development boards (with effect from 1942-43)	4	2	2
Sheep breeding research sub-station at Bagalkot, District Bijapur (with effect from 1942-43)	4	4	4
Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad (with effect from 1942-43)	2	....	....
Improvement of butter industry (with effect from 1942-43)	1	....	....
Scientific research work on the cultivation of rice in salt lands (with effect from 1943-44)	6	5	5
Development research on sheep and wool improvement in villages (with effect from 1943-44)	12	15	15
Survey of citrus die-back diseases (with effect from 1943-44)	1	5	5
Genetic improvement of Kodra (with effect from 1943-44)	2	3	3
Research on small millets (with effect from 1943-44)	1	2	2
Formation of Kankrej Breed Society (with effect from 1943-44)	2	2	2
Scheme for the establishment of three Poultry Supply Farms (with effect from 1943-44)	1	1	1
Scheme for the extension of rice breeding farms in Bombay Province (with effect from 1943-44)	13	13	....
Improvement of Milk Supply (with effect from 1943-44)	3	3	3
Scheme for the extension of vegetable cultivation in Surat and Thana Districts (with effect from 1943-44)	4	4	4
Scheme for the intensification of Grow More Food Campaign (with effect from 1943-44)	80	80	80
Liaison Officer and Business Manager of the schemes run by the Agricultural Department (with effect from 1943-44)	11	11	11
Scheme for the production, storage and disposal of vegetable seeds (with effect from 1943-44)	5	5	5
Scheme for the botanical improvement of Indian vegetables (with effect from 1943-44)	7	7	7
Scheme for development of Fibre industry (with effect from 1943-44)	4	4	4
Scheme for the Control of Eelworms (with effect from 1943-44)	1	1	1
Vegetable extension scheme (with effect from 1943-44)	22	22	22
Scheme for organisation and extension of Protective Control against insect pests (with effect from 1943-44)	12	12	12
Opening of 18 centres for research work on the technique and economics of crop production under well irrigation (with effect from 1944-45)	41	32	32
Scheme for improvement of milch buffaloes in Bombay Province (with effect from 1944-45)	3	2	2
Scheme for the establishment of Agricultural Research Station, Deccan Canals with six sub-stations (with effect from 1944-45)	2,06	1,30	1,32
Scheme for the establishment of research sub-stations at Chas and Jeur under the Dry Farming Research Scheme (with effect from 1944-45)	6	5	5
Scheme for the establishment of Rice Breeding stations at (i) Nawagam, Taluka Matar and (ii) Bulsar, District Surat (with effect from 1944-45)	31	15	15
Total—40, Agriculture	77,56	80,45	78,97

(Figures in thousands of Rupees.)

	1944-45.	1945-46.	1946-47.
41, Veterinary—			
Immunisation of cattle against disease and consequent reduction in live-stock mortality (with effect from 1943-44)	62	54	....
Village flaying parties (with effect from 1943-44)	8	8	8
Ameliorative measures for the Backward Classes—Scholarships to backward and scheduled caste students at the Bombay Veterinary College (with effect from 1943-44) ..	2	....	....
Total—41, Veterinary ..	72	62	8
42, Co-operation—			
Debt Adjustment Boards (with effect from 1941-42)	81	51	....
Trained Rural Assistants (with effect from 1941-42)	32	....	....
Grant to Provincial Co-operative Marketing Society (with effect from 1941-42) ..	3	....	....
Grading of Mosambis (with effect from 1942-43)	3	....	....
Total—42, Co-operation ..	119	51	....
43, Industries—			
Issue of quality certificates for Industrial Products (with effect from 1941-42) ..	8	9	....
Inland Fisheries (with effect from 1941-42)	4	4	....
Fish Curing Yards (with effect from 1942-43)	29	....	....
Industrial Research Schemes (with effect from 1941-42)	10	....	....
Assistance to educated unemployed to set up in business (with effect from 1942-43) ..	20	20	20
Loans and subsidies to trained Artisans (with effect from 1942-43) /	25	20	20
Development of Handloom Industry (with effect from 1941-42)	23	....	....
Peripatetic Demonstration Party for Hemp manufacture (with effect from 1940-41) ..	3	....	....
Peripatetic School for training in boot laces, file-strings, etc. (with effect from 1940-41)	4	....	....
Weaving Schools (with effect from 1940-41)	12	....	....
Silk-Farm, Belgaum (with effect from 1940-41)	11	....	....
Sales Depots for Marketing Products of Cottage and Small Scale Industries (with effect from 1940-41)	41	....	....
Cottage Industry Experimental work-shop, Poona (with effect from 1940-41)	18	....	....
Village Oil Industry (with effect from 1941-42)	10	7	....
Coir Manufacture School (with effect from 1941-42)	3	....	....
Coir Supervisors (with effect from 1941-42)	3	....	....
Development of Pottery Industry (with effect from 1941-42)	15	11	....
Development of Arts and Crafts (with effect from 1941-42)	12	11	....
Lacquer Work Demonstration Party (with effect from 1941-42)	7	4	....
Development of cane and bamboo works (with effect from 1941-42)	8	3	....
Dyeing Demonstration Parties (with effect from 1941-42)	7	....	....
Peripatetic Wool-weaving School (with effect from 1941-42)	3	8	....
Glass Bangle Manufacture (with effect from 1941-42)	9	12	....
Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing (with effect from 1943-44)	12	7	7
Scheme for a substitute for rubber (with effect from 1943-44)	30	....	....
Peripatetic Demonstration Party for training Village Lohars and Sutars (with effect from 1943-44)	7	....	....

(Figures in thousands of Rupees.)

	1944-45.	1945-46.	1946-47.
<i>43, Industries—contd.</i>			
Scheme for a peripatetic demonstration school in leather working, Surat (with effect from 1943-44)	6	6	.....
Grant-in-aid to (1) Sisal Fibre School, Ahmednagar and (2) All-India Village Industries Association (with effect from 1940-41)	9	.....	.....
Fibre Industry (with effect from 1943-44)	3	3	3
Senior Marketing Officer and his staff (with effect from 1943-44)	9	9	9
Pay, etc., of Rural Assistants in the Department of Industries (with effect from 1943-44)	4	4	4
Ameliorative measures for the Backward Classes—Training in Industrial Schools, and Cottage Industries (with effect from 1943-44)	1,30	.....	.....
Total—43, Industries ..	4,95	1,33	63
<i>47, Miscellaneous Departments—</i>			
Nature Curé Dispensary at DeLisle Road, Bombay (with effect from 1942-43)	2	2	2
Four 'D' type centres in Bombay (with effect from 1942-43)	6	5	5
Nursery School at Naigaum, Bombay (with effect from 1942-43)	2	1	1
Nature Cure Dispensary at Ahmedabad (with effect from 1942-43)	1	1	1
Four 'C' type Centres at Ahmedabad (with effect from 1942-43)	8	8	8
Additional specially equipped 'C' type Centres at Bhawani Rishi Peth, Sholapur (with effect from 1943-44)	6	.....	.....
Circulating Library Scheme (with effect from 1941-42)	9	.....	.....
Five medical aid posts at five 'C' type recreation centres at Sholapur (with effect from 1942-43)	7	9	9
Ameliorative measures for the backward classes (with effect from 1943-44)	55	5,00	5,00
Hostels for the sons of members of the Defence Services (with effect from 1943-44)	17	.....	.....
Total—47, Miscellaneous Departments. ..	1,13	5,26	5,26
<i>50, Civil Works—</i>			
Constructing a high-level causeway over the Karangi river in mile 24/4 of Harnai-Khed road (with effect from 1942-43)	15	.....	.....
Constructing a high level causeway over the Phurus Nalla in mile 20/3 of Harnai-Khed road (with effect from 1942-43)	8	.....	.....
Total—50, Civil Works ..	23	.....	.....
<i>81, Capital Accounts of Civil Works not charged to revenue—</i>			
Construction of Syoes' quarters at the Haffkine Institute, Parel (with effect from 1944-45).	5,29	.....	.....
	5,29	.....	.....
Grand Total ..	1,59,41	1,42,47	87,81

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ACCOUNTS OF RECEIPTS
AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE
YEARS 1938-39, 1939-40, 1940-41, 1941-42, 1942-43
AND BUDGET AND REVISED ESTIMATES FOR
1943-44 AND BUDGET ESTIMATES
FOR 1944-45.

No. of Account Head.	Heads of Revenue.	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Budget).	1943-44 (Revised).	1944-45 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax ...	80,00	55,80	83,20	1,47,80	2,18,00	2,42,00	8,90,00	4,73,80
V	Salt ...	1	...	...	...	...	...	...	...
VII	Land Revenue ...	3,54,62	3,43,20	3,45,54	3,94,57	4,06,68	3,35,56	3,26,26	3,45,04
VIII	Provincial Excise ...	2,89,77	2,02,13	2,21,12	2,70,95	3,75,25	2,88,02	4,49,17	4,24,50
IX	Stamps ...	1,44,36	1,38,93	1,46,49	1,62,14	1,70,20	1,45,00	2,27,43	2,40,58
X	Forest ...	40,60	38,61	44,54	69,76	1,13,10	1,26,85	2,11,23	1,69,97
XI	Registration ...	14,41	13,77	15,02	16,88	20,93	17,23	26,45	26,14
XII	Receipts under Motor Vehicles Acts	45,39	41,78	49,72	45,24	43,40	40,35	45,33	42,17
XIII	Other Taxes and Duties ...	63,96	1,94,03	2,35,17	2,16,30	2,28,59	1,94,22	2,91,87	3,20,15
	Total ...	9,99,12	10,28,25	11,40,80	13,23,64	15,76,10	13,89,28	19,67,74	20,42,30
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept ...	15,34	19,38	26,55	41,18	36,95	25,41	81,34	80,88
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept ...	6,59	12,75	14,01	14,36	11,65	14,35	26,22	37,38
	Total ...	21,93	32,13	40,56	55,54	48,60	40,26	57,56	68,26
	Debt Service.								
XX	Interest ...	72,21	71,03	70,55	68,69	70,61	66,78	65,92	60,78
	Civil Administration.								
XXI	Administration of Justice ...	15,27	16,33	18,44	19,05	21,49	18,75	24,72	20,29
XXII	Jails and Convict Settlements ...	4,24	4,07	4,80	5,20	5,17	5,65	6,21	5,39
XXIII	Police ...	9,32	9,86	14,42	13,45	17,32	13,48	14,76	14,78
XXVI	Education ...	15,33	22,97	25,60	21,02	19,31	17,99	19,06	20,48
XXVII	Medical ...	14,64	15,15	15,80	17,63	19,55	28,84	29,89	30,16
XXVIII	Public Health ...	19,35	27,29	29,52	36,49	43,98	53,07	43,68	52,31
XXIX	Agriculture ...	3,46	4,27	4,57	8,77	14,73	14,60	36,52	30,73
XXX	Veterinary ...	37	39	42	35	29	1,12	84	1,03
XXXI	Co-operation ...	1,95	3,26	8,45	5,51	9,77	3,46	3,92	3,39
XXXII	Industries ...	5,03	4,42	4,18	5,33	6,41	9,25	10,26	11,85
XXXVI	Miscellaneous Departments ...	1,99	1,80	1,86	2,10	2,40	7,26	9,63	8,11
	Total ...	91,85	1,10,31	1,28,06	1,34,95	1,60,42	1,73,47	1,99,49	2,43,52
	Civil Works.								
XXXIX	Civil Works ...	40,08	37,02	31,81	64,14	64,80	60,14	51,54	35,81
XL	Bombay Development Scheme ...	8,29	11,90	14,26	15,21	15,35	15,06	15,11	15,12
XLI	Receipts from Electricity Schemes ...	...	...	2	3	4	...	-1	2
	Total ...	48,37	48,92	46,09	79,38	80,19	75,20	66,64	50,95
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund ...	2,22	1,89	2,21	1,52	2,81	2,34	2,40	2,37
XLIV	Receipts in aid of Superannuation ...	8,51	7,81	7,44	6,70	6,02	6,47	6,48	6,19
XLV	Stationery and Printing ...	3,63	3,30	4,16	5,80	5,72	4,83	5,64	5,60
XLVI	Miscellaneous ...	5,63	7,20	5,32	9,07	18,91	10,37	11,08	9,29
L	Miscellaneous adjustments between Central and Provincial Governments ...	28	25	20	2	15	8	10	10
	Total ...	20,27	20,45	19,33	23,11	33,61	24,09	25,70	23,55
	Extraordinary Items.								
LI	Extraordinary Receipts ...	6,84	3,14	2,85	1,08	30	...	1	...
LII-B	Civil Defence ...	...	...	...	...	48	12	4,84	20
	Total ...	6,84	3,14	2,85	1,08	78	12	4,85	20
	Total, Revenue ...	12,44,59	13,14,23	14,48,24	16,86,39	19,70,31	17,69,20	23,87,90	24,39,56

No. of Account Head.	Heads of Revenue.	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Budget).	1943-44 (Revised).	1944-45 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt ... ..	...	...	...	...	3,54,28	...	3,50,00	...
	Floating Debt	15,00	41,00	...	...	...	...	1,06,00	50,00
	Loans from the Central Government	...	...	...	...	...	...	8,00	...
	O.—Unfunded Debt.								
	Special loans ... ..	...	13,50	1,50	...	...	...	...	...
	State Provident Funds ...	58,06	57,15	57,23	62,38	62,51	63,00	68,50	64,50
	P.—Deposits and Advances.								
	Famine Relief Fund	3,89	2,20	2,55	4,62	2,77	2,34	2,40	2,37
	Appropriation for Reduction or Avoidance of Debt	6,27	6,86	6,03	6,36	6,06	28,90	38,25	1,05,24
	Provincial Road Fund	41,50	23,41	16,66	12,09	9,98	6,76	11,86	8,83
	Special Development Fund ...	50,00	25,00	1,00,00	1,27,29	20,00	...	1,50,00	1,23,80
	Postwar Reconstruction Fund ...	...	...	...	...	1,39,47	60,53	1,10,53	4,50,00
	Depreciation Reserve Fund—Government Presses	28	23	25	31	32	31	32	32
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)	20	7,88	20	20	20	20	20	20
	Deposits of Local Funds	3,32,21	3,21,15	3,13,50	3,49,56	3,67,61	3,44,00	3,89,00	3,96,00
	Departmental and Judicial Deposits—Civil Deposits	5,55,11	5,32,82	5,94,20	8,94,30	17,14,29	10,45,00	7,75,00	7,75,00
	Other Accounts	33,78	26,10	29,69	45,53	60,31	53,33	27,25	28,25
	Advances repayable	18,00	18,36	19,69	21,57	23,53	24,00	5,53,33	31,50
	Permanent Advances	8	3	5	3	30	6	9	10
	Accounts with foreign Governments and Indian States ... ..	...	...	...	...	...	...	...	...
	Accounts with the Government of Burma	59	1,10	12	6	2	20	8	8
	Accounts with the Reserve Bank ...	2,03	2,20	3,17	47	49	40	50	50
	Suspense Accounts	5,45,31	6,58,08	7,83,48	14,63,94	18,83,03	17,65,00	15,18,00	8,03,01
	Cheques and Bills	2,93,51	3,16,69	3,21,67	3,57,21	5,19,73	4,10,00	5,77,00	5,73,00
	Departmental and similar Accounts	96	49	1,05	1,23	1,07	1,20	2,70	1,10
	R.—Loans and Advances by Provincial Government	62,31	66,59	72,45	71,48	78,29	74,79	79,29	86,89
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,61,19	14,07,98	14,79,25	17,03,52	25,47,52	19,76,00	30,18,00	29,05,00
	Remittances by Bills	3,84,12	4,34,95	2,26,82	...	...	...	...	...
	Adjusting account between Central and Provincial Governments ..	1,91,36	2,63,23	84,77	95,12	1,24,43	1,03,00	1,94,00	1,78,00
	Adjusting accounts with Railways ... ..	...	49,76	14,29	18,00	21,33	18,00	27,00	25,00
	Inter-Provincial suspense account. Reserve Bank of India Remittances	21,84	20,08	1,85	1,03	3,83	2,00	2,25	2,25
		...	...	2,07,58	5,16,71	7,97,00	5,77,00	9,92,00	9,49,00
	Total, Debt Heads	39,57,55	42,97,34	43,41,05	57,53,01	87,45,37	65,56,52	89,91,55	75,62,94
	Total Receipts	52,02,14	56,11,37	57,89,29	74,39,40	1,07,15,68	83,25,72	1,13,79,45	1,00,52,50
	Opening balance	71,47	77,78	69,16	98,85	2,79,59	41,24	1,93,12	1,74,08*
	Grand Total	52,73,61	56,89,35	58,58,45	75,38,25	1,09,95,27	83,66,96	1,15,77,57	1,02,26,58

† This is exclusive of (a) 2,91,64 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

‡ This is exclusive of (a) 5,08,68 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

* This is exclusive of (a) 3,79,68 on account of investment of cash balance in Treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Budget).	1943-44 (Revised).	1944-45 (Budget).
1	2	3	4	5	6	7	8	9	10
Direct Demands on Revenue.									
7	Land Revenue	66,76	66,66	65,18	67,04	67,69	68,45	70,54	68,87
8	Provincial Excise	40,65	36,69	38,31	41,12	41,76	43,29	49,04	49,35
9	Stamps	1,94	1,94	2,01	2,12	2,45	2,08	2,84	2,74
10	Forest	26,87	26,30	28,09	34,38	68,11	80,86	1,28,78	1,18,85
11	Registration	5,35	5,29	5,24	5,80	6,22	5,88	7,27	6,78
12	Charges on account of Motor Vehicles Acts.	21,24	17,74	27,21	28,34	22,22	18,86	28,90	21,49
18	Other Taxes and Duties	13,78	13,19	10,00	15,36	9,37	15,07	4,57	3,28
	Total ...	1,76,54	1,67,81	1,76,04	1,88,91	2,17,82	2,84,49	2,81,94	2,70,86
Irrigation Revenue Account.									
17	Interest on Works for which capital accounts are kept—Irrigation Works.	41,67	41,69	41,72	41,76	41,73	41,81	41,78	41,79
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	3,68	2,24	86	85	85	80	1,02	1,56
	B. Navigation, Embankment and Drainage Works (P. W.).	43	37	7	6	7	6	8	6
	A. and B. Irrigation Works (Civil).	5,19	7,85	8,39	9,42	8,00	10,99	22,72	38,00
18 (1)	Other Revenue Expenditure financed from Famine Fund.	...	1,24	1,21	...	...	...	...	87
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	1	1	1
	Total ...	50,97	53,89	52,25	52,09	50,65	53,67	65,56	76,79
Debt Services.									
22	Interest on Debt and other obligations...	1,19,55	1,18,44	1,15,28	1,12,02	1,16,29	1,02,00	1,05,41	94,82
23	Appropriation for Reduction or Avoidance of Debt.	6,27	6,86	6,03	6,36	6,06	28,90	27,16	50,98
	Total ...	1,25,82	1,25,30	1,21,26	1,18,38	1,22,35	1,30,90	1,32,57	1,45,90

No. of Account Head.	Heads of Expenditure.	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Budget).	1943-44 (Revised).	1944-45 (Budget).
1	2	3	4	5	6	7	8	9	10
Civil Administration.									
25	General Administration ...	80,91	76,77	75,30	87,06	88,80	1,00,59	1,02,94	1,03,27
27	Administration of Justice ...	66,58	66,43	65,63	67,23	70,02	71,34	74,99	74,48
28	Jails and Convict Settlements ...	16,38	16,82	18,62	21,18	24,58	25,17	54,80	44,20
29	Police ...	1,43,70	1,50,81	1,57,54	1,72,81	2,12,29	2,20,11	2,44,67	2,35,39
30	Ports and Pilotage ...	2	5	6	1	-1	3	-2	2
36	Scientific Departments ...	1,08	1,14	1,09	1,07	1,21	1,09	1,11	1,11
37	Education ...	1,90,64	2,00,17	1,93,30	2,06,78	2,09,31	2,18,04	2,20,64	2,33,03
38	Medical ...	45,33	46,39	54,43	53,19	56,29	67,48	78,36	72,58
39	Public Health ...	27,54	28,10	28,13	34,62	42,37	53,43	40,61	54,29
40	Agriculture ...	14,80	11,99	11,74	19,74	30,38	29,84	55,66	1,02,44
41	Veterinary ...	4,10	4,41	4,99	4,57	5,08	6,04	6,51	6,33
42	Co-operation ...	6,14	15,76	16,25	15,05	12,24	10,71	10,18	10,46
43	Industries ...	8,92	7,65	6,96	8,80	9,40	16,13	15,48	19,27
47	Miscellaneous Departments ...	8,34	11,74	9,67	10,92	20,68	25,76	36,38	30,76
	Total ...	6,14,33	6,39,73	6,45,01	7,02,98	7,92,64	8,45,76	9,41,81	9,87,43
Civil Works.									
50	Civil Works ...	1,13,09	1,12,80	1,02,07	1,45,16	1,62,33	1,58,23	1,50,05	1,40,28
51	Bombay Development Scheme ...	9,96	9,79	8,08	8,02	10,56	8,66	8,94	8,94
52	Capital outlay on Electricity schemes met out of revenue.	...	8,72	13	6	1	...	...	...
	Total ...	1,23,05	1,26,31	1,10,28	1,53,24	1,72,90	1,66,89	1,58,99	1,49,22
Miscellaneous.									
54	Famine—								
	A. Famine Relief ...	3,08	66	1,00	1,52	12,72	10,00	1,07,03	2,00
	B. Transfers to Famine Relief Fund...	1,70	...	...	2,42	...	...	...	...
55	Superannuation Allowances and Pensions.	1,15,16	1,20,38	1,24,87	1,28,84	1,30,57	1,35,18	1,35,17	1,45,88
55-A	Commutation of Pensions financed from ordinary revenues.	4	3	...	...	...	...	...	...
56	Stationery and Printing ...	12,58	12,67	17,05	18,57	19,68	21,35	25,46	24,32
57	Miscellaneous ...	55,97	35,61	1,10,21	1,57,22	41,82	14,49	1,77,69	1,93,95
	Total ...	1,88,51	1,69,35	2,53,13	3,08,57	2,04,79	1,81,47	4,45,35	3,65,65
Extraordinary Items.									
63	Extraordinary Charges ...	36	1,38	2,84	1,21	4,53	...	...	...
64-A	Transfer to the Revenue Reserve (Post War Reconstruction) Fund.	...	...	...	...	1,39,47	60,58	1,10,58	4,50,00
64-B	Civil Defence ...	...	...	...	...	78,68	95,08	87,72	42,85
	Total ...	36	1,38	2,84	1,21	2,17,68	1,55,56	1,98,25	4,92,85
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue account).	12,79,58	12,83,27	13,80,81	15,25,38	17,78,78	17,68,74	22,24,47	24,82,70
	Capital Account not charged to Revenue.								
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	91	42	87	1,36	22	19	25	18
70	Capital outlay on improvement of Public Health.	1,13	74	32	7	2,28	4,20	1,91	55
80	Bombay Development Scheme ...	1,88	-58	-11	-5,90	-2,59	-70	-2,50	-1,46
81	Capital Account of Civil Works outside the Revenue Account.	...	...	6,18	6,29	6,16	2,37	5,90	2,04
83	Payments of Commuted value of Pensions.	3,76	4,01	2,71	20	-1,26	71	-2,76	-1,20
85	Payments to Retrenched Personnel ...	-30	...	...	...	...	...	...	...
85-A	Capital Outlay on Provincial Schemes connected with the War, 1939.	...	...	...	...	...	...	10,60,78	-57,74
	Total, Capital Expenditure outside the revenue account.	7,88	4,59	9,97	2,02	4,81	7,27	10,63,58	-57,63

No. of Account Head.	Heads of Expenditure.	19 38-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42. (Accounts).	1942-43 (Accounts).	1943-44 (Budget).	1943-44 (Revised).	1944-45 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt	27	28	4	14	2	...	2	...
	Floating debt	15,00	41,00	...	...	...	...	56,00	1,00,00
	Loans from the Central Government ...	60,13	62,32	65,62	68,02	4,18,90	70,80	4,19,06	70,83
	O.—Unfunded Debt.								
	Special Loans ... ..	...	12,00	89	63	1,14	...	87	...
	State Provident Funds	43,20	47,89	39,24	42,95	48,07	45,00	38,00	43,50
	P.—Deposits and Advances.								
	Famine Relief Fund	4,90	3,58	2,21	1,52	6,53	2,34	2,40	2,37
	Appropriation for Reduction or Avoidance of Debt ... ..	...	...	...	...	...	...	...	...
	Sinking Fund Investment Account ...	...	...	...	...	...	24,96	35,42	1,03,70
	Provincial Road Fund	20,51	9,19	15,05	13,54	6,63	5,50	18,25	5,12
	Special Development Fund ... ..	...	15,65	16,20	40,07	35,69	58,06	76,47	1,59,41
	Depreciation Reserve Fund—Government Presses	37	20	17	55	54	97	48	40
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...	5,23	7,72	2	8	5	10	4	10
	Deposits of Local Funds	3,27,20	3,25,92	3,21,22	3,41,85	3,59,29	3,44,00	3,89,00	3,96,00
	Departmental and Judicial Deposits—								
	Civil Deposits	5,39,80	5,12,97	5,89,29	6,84,13	16,83,76	10,45,00	7,65,00	7,75,00
	Other Accounts	33,05	31,42	26,95	45,69	54,57	53,33	37,20	23,25
	Advances repayable	13,11	13,73	13,70	22,01	5,54,44	24,00	39,55	34,50
	Permanent advances	5	7	5	39	26	6	9	10
	Accounts with Foreign Governments and Indian States ... ..	...	...	...	...	...	...	...	...
	Accounts with the Government of Burma ...	58	1,10	12	6	7	20	8	8
	Accounts with the Reserve Bank	2,30	3,54	97	39	52	40	50	50
	Suspense Accounts	5,80,03	7,40,95	9,33,86	17,00,28	18,13,37	17,56,00	18,89,01	11,44,00
	Cheques and Bills	2,91,29	3,14,03	3,21,44	3,53,90	5,14,55	4,10,00	5,77,00	5,73,00
	Departmental and similar accounts ...	94	67	91	1,21	1,09	1,20	2,70	1,10
	Miscellaneous Security Purchase Accounts ... ..	...	...	...	74,93	...	...	...	...
	Miscellaneous Government account ...	...	...	...	...	...	...	...	...
	R.—Loans and Advances by Provincial Government	9,27	10,74	10,17	9,62	21,22	19,89	40,55	23,04
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,59,35	14,06,00	14,32,84	16,96,84	25,42,75	19,76,00	30,18,00	29,05,00
	Remittances by Bills	3,84,34	4,34,13	2,29,11	...	4	...	...	...
	Adjusting account between Central and Provincial Governments	1,91,09	2,62,46	85,75	94,59	1,23,94	1,03,00	1,94,00	1,78,00
	Adjusting accounts with Railways ... ..	...	49,77	15,91	16,38	21,34	18,00	27,00	25,00
	Inter-Provincial Suspense Account	21,85	20,05	66	2,45	3,72	2,50	2,25	2,25
	Reserve Bank of India Remittances ... ..	...	...	2,06,43	5,19,04	7,96,06	5,77,00	9,92,00	9,49,00
	Total, Disbursements under Debt Heads	39,08,87	43,32,33	43,88,82	57,31,26	90,13,56	65,49,31	81,15,44	75,25,25
	Total, Capital and Debt Heads	39,16,25	43,36,92	43,98,79	57,33,28	90,18,37	65,56,58	91,79,02	74,67,62
	Total, Disbursements	51,95,83	56,20,19	57,59,60	72,58,66	1,07,97,15	83,25,32	1,14,08,49	93,56,92
	Closing Balance	77,78	69,16	98,85	2,79,59†	1,98,12†	41,54‡	1,74,08§	2,70,26||
	Grand Total	52,73,61	56,89,35	58,58,45	75,38,25	1,09,95,27	83,66,96	1,15,77,57	1,02,26,58

* For details, vide Appendix at pages 131-145 post.

† This is exclusive of (a) 5,08,68 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

‡ This is exclusive of (a) 2,32,64 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

§ This is exclusive of (a) 3,79,68 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

|| This is exclusive of (a) 6,10,68 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of Rupees.]

	Total estimated cost of works included in 1944-45 Budget Estimates.			Expenditure up to 31st March 1948.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1948-44	1944-45.	
1	2	3	4	5	6	7	8
Irrigation Works ...	44	...	44	2	12	18	12
Bombay Development Scheme ...	7,18,29*	...	7,18,29*	6,22,69	1*	8*	95,53*
Other Works ...	19,72	5,71	19,48	4,85	8,70	7,88	8,00
Total ...	7,82,45	5,71	7,88,16	6,27,56	8,83	8,09	98,68

Note.—The statement includes all capital expenditure whether met from (a) loan or (b) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* 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 but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 283.

STATEMENT C.
STATEMENT OF OUTSTANDING DEBT.

[In thousands of Rupees.]

1	Total out-standing on 1st April 1943.	To be borrowed in 1943-44.	To be repaid in 1943-44.	Total out-standing on 31st March 1944.	To be borrowed in 1944-45.	To be repaid in 1944-45.	Total out-standing on 31st March 1945.
I	2	3	4	5	6	7	9
I. Consolidated Debt—							
(a) Government share	13,99,00	..	3,60,54 (3,50,00* 10,54)	10,38,46	..	9,31	10,29,15
(b) Share of the Bombay Municipal Corporation, viz., three long-dated loans of the Improvement Trust ..	3,82,94	..	5,08	3,77,86	..	5,25	3,72,61
Total, Consolidated debt ..	17,81,94	..	3,65,62	14,16,32	..	14,56	14,01,76
II. Permanent Debt—							
(i) 3 per cent. Bombay Government Loan, 1955	3,54,23	..	..	3,54,23	..	..	3,54,23
(ii) 3 per cent. Bombay Government Loan, 1956 .. .. .	..	3,50,00	..	3,50,00	..	..	3,50,00
Total, Permanent Debt ..	3,54,23	3,50,00	..	7,04,23	..	..	7,04,23
III. Floating Debt—							
(a) Treasury Bills .. .. .	..	50,00	..	50,00	..	50,00	..
(b) Other Floating Debt .. .. .	..	56,00	56,00	..	50,00	50,00	..
Total, Floating Debt ..	..	1,06,00	56,00	50,00	50,00	1,00,00	..
IV. Loans to Bombay Municipal Corporation							
.. .. .	7,82,93	..	53,44	7,29,49	..	56,27	6,73,22
Total ..	29,19,10	4,56,00	4,75,06	29,00,04	50,00	1,70,83	27,79,21
Net debt on Government account items I (a), II and III) (i.e., ..	17,53,23	4,56,00	4,16,54	17,92,69	50,00	1,09,31	17,33,38

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1943 amounted to 4,25,40 and are expected to amount to 4,50,90 on 1st April 1944. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (see paragraphs 302-304).

The figures do not take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1943 to 1,14,61.

In addition a small sum of 1,11 on account of the Bombay Development Loan, 1920, was still lying unclaimed on 1st April 1943 (see paragraph 296).

*Repaid to the Government of India from the proceeds of the 3 per cent. Bombay Government Loan, 1956.

STATEMENT D.
STATEMENT OF DEBT CHARGES.

[In thousands of Rupees.]

	1942-43 (Accounts).			1943-44 (Revised).			1944-45 (Budget).		
	Interest.	Principal	Total.	Interest.	Principal	Total.	Interest.	Principal	Total.
Total debt charges included in the budget	1,62,29	4,18,91	5,81,20	1,51,37	4,75,06	6,26,43	1,40,76	1,70,83	3,11,59
Debt charges paid by local bodies in Bombay City and passed on to the Government of India	55,09	55,61	1,10,70	52,39	58,52	1,10,91	49,55	61,52	1,11,07
Net Debt charges borne by Provincial revenues	1,07,20	3,63,30	4,70,50	98,98	4,16,54	5,15,52	91,21	1,09,31	2,00,52

N.B.—The above figures of net debt charges do not take into account the receipts of interest on loans and advances made by Government which amount to about 7 lakhs.

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

IV, Taxes on Income other than Corporation Tax.

Page 13,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Share of taxes on income,	2,18,00	2,42,00	3,90,00	4,73,80

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent., of the prescribed percentage. The Order originally laid down that in addition to its own share the Central Government shall, during the years 1937-38 to 1941-42, retain either the whole of the Provincial share or so much of it as, together with the Railway contribution to general revenues, shall bring the Central Government's share up to 13 crores. This Order has since been modified and it has now been provided that with effect from 1st April 1939 the sum to be retained by the Central Government out of the provincial pool shall be a fixed sum of 4½ crores during each of the years 1939-40, 1940-41 and 1941-42. The same amount is fixed for retention by the Central Government during the years 1942-43, 1943-44, and 1944-45. The revised estimate of the current year is much higher than the current year's budget estimate, because the current year's income-tax receipts are expected to be considerably larger than originally estimated. The next year's estimate has been prepared on the basis of the latest information received from the Central Government.

VII and 7, Land Revenue.

Revenue.

Pages 13-14,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Ordinary revenue	4,03,11	3,32,00	3,20,00	3,40,00
Sale proceeds of waste lands and redemption of land tax ..	1,65	2,02	3,00	2,50
Recoveries on account of survey and settlement charges ..	2,58	2,10	2,60	2,30
Recovery of cost of maintenance of boundary pillars ..	5	....	1	....
Recoveries of overpayments	8	10	10	10
Collection of payments for services rendered	73	80	90	80
Miscellaneous	7,62	6,20	8,00	7,00
Receipts in England .. .. .	....	....	1	....
Transfer from the deposit account of the Special Development Fund	81	1,50	1,00	1,50
Deduct—Portion of land revenue due to irrigation	—7,06	—7,06	—7,06	—7,06
Total, Land Revenue	4,09,57	3,37,66	3,28,56	3,47,14
Deduct—Refunds	—2,94	—2,10	—2,30	—2,10
Total	4,06,63	3,35,56	3,26,26	3,45,04

Expenditure.

Pages 60-73,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Charges of Administration	25,10	24,90	26,32	25,12
Land Records	27,58	27,74	28,94	28,04
Assignments and Compensations	14,17	14,25	14,24	14,16
Special Development Programme	81	1,50	1,00	1,50
Charges in England	4	6	4	5
Total	67,70	68,45	70,54	68,87
<i>Charged</i>	6,66	6,61	6,47	6,45
<i>Voted</i>	61,04	61,84	64,07	62,42

Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation, which is subsequently transferred to irrigation heads (XVII and XVIII). The decrease in the current year's revised estimate is due to larger realisations during the last four months of the year 1942-43 mainly as a result of the advancing of the dates of instalments which affected the revenue of the current year. The next year's estimate is based on anticipation of a normal season.

3. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land. The revised and budget estimates are based on the past and the progress of the current actuals.

4. *Recoveries of survey and settlement charges.*—The increase in the current year's revised and the next year's budget estimates is due to larger recoveries anticipated on account of the cost of *pot hissa* measurement and the city survey operations.

5. *Miscellaneous.*—The receipts under this head are of a fluctuating nature; the estimates are based on the past and the progress of the current actuals.

6. *Transfer from the deposit account of the Special Development Fund.*—The estimates represent credit for expenditure to be financed from the Fund.

7. *Refunds.*—This is a fluctuating item. The revised estimate for the current year is based on the latest actuals.

Expenditure.

8. *Charges of Administration.*—The increase in the current year's revised estimate is mainly due to extra expenditure on account of (1) payment to the Defence Department for purchase of land, (2) purchase and improvements of khar bunds in the Northern Division, (3) increased rates of travelling and dearness allowances, (4) Special Land Acquisition Officer, Sewage Farm Lands for whom no provision was made. The decrease in the next year's budget, compared with the current year's revised estimate, is mainly due to the provision of only normal contingencies in the budget.

9. *Land Records.*—The increase in the current year's revised estimate is mainly due to the increase in the rates of travelling and dearness allowances and larger expenditure on account of the cost of boundary marks and *pot hissa* measurement operations. The decrease in the next year's budget as compared with the revised estimate is due to normal provision for the cost of boundary marks, etc. and contingencies.

10. *Assignments and Compensations.*—The next year's estimate, which is only a little lower than the current year's budget and revised estimates, is based on the past actuals.

11. *Special Development Programme.*—The decrease in the revised estimate is due to smaller expenditure anticipated on construction and repairs of *chavdis*. The next year's estimate is based on the provision made under this head.

VIII and 8, Provincial Excise.

Revenue.

Pages 15-18,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Country spirits	1,22,97	94,65	1,52,00	1,51,00
Country fermented liquor	49,26	46,33	57,25	52,25
Malt liquors	1,41	89	42	36
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,22,61	81,45	1,50,00	1,34,14
Receipts from commercial spirits including denatured spirits and medicated wines	3,12	3,60	1,50	1,50
Opium	18,22	15,30	20,05	18,78
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,96	3,06	2,70	3,50
Hemp and other drugs	18,54	15,01	20,81	19,80
Receipts from distilleries	33,35	26,00	41,73	40,49
Fines, confiscations and miscellaneous	6,06	4,77	6,65	6,31
Recoveries of overpayments	13	5	5	5
Collection of payments for services rendered	7	7	15	7
Total	3,78,70	2,91,18	4,55,31	4,27,75
Deduct—Refunds	—3,45	—3,16	—6,14	—3,25
Total	3,75,25	2,88,02	4,49,17	4,24,50

Expenditure.

Pages 74-82,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Superintendence	1,34	1,41	1,33	1,34
District charges	19,38	20,35	21,00	21,86
Distilleries	11,42	12,42	16,07	15,67
Departmental and commission shops	1,10	1,29	1,68	1,65
Cost of opium supplied to Provincial Excise Depart- ment	3,04	2,46	2,96	3,39
Purchase of ganja and other drugs	10	13	14	12
Compensations	5,27	5,20	5,79	5,27
Works	9	.. .. .	5	3
Charges in England	2	3	2	2
Total	41,76	43,29	49,04	49,35
Charged	3,94	3,85	3,90	3,85
Voted	37,82	39,44	45,14	45,50

Revenue.

12. *Country spirits.*—The increase in the current year's revised and the next year's budget estimates is due to increased consumption of liquor consequent on the rise in the purchasing power of the liquor consuming public and better bids realised and anticipated at the auctions.

13. *Country fermented liquor.*—The increase in the current year's revised and the next year's budget estimates is due to larger receipts realised and anticipated from tree tax and bids at the auctions. In view of the progress of actuals the current year's revised estimate has been placed higher than the next year's budget.

14. *Malt liquors.*—The decrease in the current year's revised and next year's budget estimates is due to fall in the imports of Indian made beer.

15. *Wines and Spirits.*—The increase in the current year's revised and the next year's budget estimates is due to larger sales of foreign and Indian made foreign liquor on account of the increase in the military personnel and the rise in the purchasing power of the liquor consuming public, combined with the enhancement of assessment fees on spirits. On the basis of progress of actuals the current year's revised estimate has been placed higher than the next year's budget.

16. *Receipts from commercial spirits including denatured spirits and medicated wines.*—The decrease in the current year's revised as well as next year's budget estimate is due to smaller imports of denatured spirits.

17. *Opium.*—The increase in the current year's revised and next year's budget estimates is due to higher bids realised and anticipated at the auctions. In view of the progress of actuals in the current year's revised estimate has been placed higher than next year's budget.

18. *Duties on medicinal and toilet preparations, etc.*—The decrease in the current year's revised estimate is due to smaller imports of medicinal preparations.

19. *Hemp and other drugs.*—The decrease in the current year's revised and the next year's budget estimates is due to higher bids realised and anticipated at the auctions.

20. *Receipts from Distilleries.*—The increase in the current year's revised and the next year's budget estimates is due to increased consumption of country spirit and Indian made foreign liquor manufactured at the Nasik Distillery.

21. *Fines, Confiscations and Miscellaneous.*—The receipts under this head are of a fluctuating nature. The variations are mainly under the head 'Miscellaneous.'

22. *Refunds.*—The revised estimate for the current year is based on the progress of actuals.

Expenditure.

23. *Superintendence.*—The decrease in the current year's revised and next year's budget estimates is mainly due to the deputation of senior personnel to other Departments and consequential less costly officiating arrangements.

24. *District charges.*—The increase in the current year's revised and next year's budget estimates is due to (i) the enhancement of the rates of dearness allowance, (ii) the grant of temporary increase in pay to the excise constabulary and (iii) smaller recovery of establishment charges from the Tobacco Department owing to transfer of control over the administration of the Department to the Government of India.

25. *Distilleries.*—The increase in the current year's revised and next year's budget estimates is due to the increase in the rates of dearness allowance and larger expenditure under contingencies of the Distilleries owing to increased output of liquor and high prices of materials.

26. *Departmental and Commissioned shops.*—The increase in the revised and the budget estimates is due to payment of higher charges for transport of liquor to departmental depots and purchase of ready-made articles of cloth for sale at the depots in West Khandesh District.

27. *Cost of opium supplied to Provincial Excise Department.*—The increase in the current year's revised and next year's budget is due to rise in the demand for opium. The next year's estimate also takes into account the increase in the cost price of opium.

28. *Compensations.*—The increase in the current year's revised estimate is mainly due to surplus compensation payable to the Jawhar State.

IX and 9, Stamps.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 10-2 Civil Budget Estimates.
<i>A—Non-Judicial.</i>					
Sale of stamps	1,09,58	86,20	1,57,00	1,65,11	
Duty on impressing documents	521	4,20	8,00	7,85	
Fines and penalties	20	20	43	24	
Miscellaneous	1,56	40	20	34	
<i>Deduct—Refunds</i>	-3,40	-1,00	-1,20	-1,63	
	1,13,15	90,00	1,64,43	1,71,91	
<i>B—Judicial.</i>					
Court fees realised in stamps	57,73	55,65	63,65	69,60	
Fines and penalties	2	2	5	2	
Miscellaneous .. .. .	....	1	1	....
<i>Deduct—Refunds</i>	-70	-68	-71	-1,00	
	57,05	55,00	63,00	68,62	
Total ..	1,70,20	1,45,00	2,27,43	2,40,53	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 63-8 Civil Budget Estimates.
<i>A—Non-Judicial.</i>					
Superintendence	45	35	38	37	
Charges for the sale of stamps	1,00	71	1,26	1,13	
Cost of Stamps supplied from Central Stamp Stores	36	25	37	34	
	1,81	1,31	2,01	1,84	
<i>B—Judicial.</i>					
Superintendence	23	35	37	37	
Charges for the sale of stamps	33	34	38	44	
Cost of stamps supplied from Central Stamp Stores	8	8	8	9	
	64	77	83	90	
Total—Voted ..	2,45	2,08	2,84	2,74	

Revenue.

29. *A—Non-Judicial.*—The increase in the revised estimate over the current year's budget is mainly due to—

(1) higher receipts anticipated as a result of the increased volume of business and more numerous transactions in regard to purchase and sale of properties, transfer of shares and execution of contractual agreements,

and

(2) enhanced stamp duties imposed by Bombay Act No. XIV of 1943.

The next year's budget is based on the past actuals, taking also into consideration the increase in business and in stamp duties.

30. *B—Judicial.*—The increases in the current year's revised and the next year's budget estimates, as compared with the current year's budget, are based on the progress of current actuals and the increase in court fees sanctioned by Bombay Act No. XV of 1943.

Expenditure.

31. The increases in the current year's revised and the next year's budget estimates over the current year's budget are chiefly due to larger payment of discount on the sale of stamps as a result of—

(1) increased sale of stamps,

and

(2) the enhancement in stamp duties and court fees.

X and 10, Forest.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Timber and other produce removed from the forests by Government agency	50,48	90,00	1,35,33	1,11,41
Timber and other produce removed from the forests by consumers or purchasers	37,58	33,61	70,00	53,77
Drift and waif wood and confiscated forest produce	1	1	1	1
Revenue from forests not managed by Government	24	9	14	14
Miscellaneous	4,83	3,00	5,69	4,29
Transfer from the Deposit Account of the Special Development Fund	23	29	42	48
Receipts in England	1	....	1	....
Total ..	1,13,38	1,27,00	2,11,60	1,70,10
<i>Deduct—Refunds</i>	<i>—25</i>	<i>—15</i>	<i>—37</i>	<i>—18</i>
Total ..	1,13,10	1,26,85	2,11,23	1,69,97

Pages 21-22
Civil Budget
Estimates.*Expenditure.*

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
General Direction	84	92	1,10	81
Conservancy and works	45,08	56,53	98,57	92,68
Establishments	20,95	22,30	22,66	23,51
Interest on capital outlay	33	33	33	33
Special Development Programme	23	29	42	48
Charges in England	68	49	70	54
Total ..	68,11	80,86	1,23,78	1,18,35
<i>Charged</i>	<i>3,58</i>	<i>3,17</i>	<i>3,52</i>	<i>3,49</i>
<i>Voted</i>	<i>64,53</i>	<i>77,69</i>	<i>1,20,26</i>	<i>1,14,86</i>

Pages 85-90,
Civil Budget
Estimates.*Revenue.*

32. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to increase in the quantity of timber to be supplied to the Defence Department and sale of pre-empted charcoal. The decrease in the ensuing year's budget estimate, compared with the revised estimate, is due to the anticipated decrease in the supply of timber to the Defence Department next year.

33. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to better prices realised for coupes and compartments including kurans and grass, and other minor forest produce. The next year's estimate is placed at a conservative figure as there is no certainty that the same prices will continue.

34. *Miscellaneous.*—The increase in the revised estimate, compared with the current year's budget estimate, is mainly due to increased overhead charges recoverable from the Supply Department on account of war supplies.

Expenditure.

35. *Conservancy and works.*—The increase in the revised estimate for the current year and the budget estimate for the next year, compared with the current year's budget estimate, is mainly due to (i) anticipated expenditure in connection with pre-empted charcoal supply, (ii) departmental working of additional compartments for manufacture of charcoal and supply of fuel to the military, and (iii) provision for payment of bonus and increase in cost of labour and material and in price of articles of clothing.

XI and 11, Registration.

Revenue.

Page 23,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Fees for registering documents	20,43	16,80	25,77	25,59
Fees for copies of registered documents	39	35	48	50
Miscellaneous	14	17	25	15
Total	20,96	17,32	26,50	26,24
<i>Deduct—Refunds</i>	—3	—4	—5	—10
Total	20,93	17,28	26,45	26,14

Expenditure.

Pages 91-92,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Superintendence	32	31	35	33
District charges	5,90	5,57	6,92	6,45
Total—Voted	6,22	5,88	7,27	6,78

Revenue.

36. The increase in the current year's revised and the next year's budget estimates over the current year's budget is mainly due to (1) larger investments in immovable properties and (2) the enhancement of registration fees.

Expenditure.

37. *District Charges.*—The increase in the revised estimate as compared with the current year's budget is due to (i) larger expenditure on temporary establishment and service postage and telegrams, (ii) rise in prices of photographic material and (iii) enhanced rates of dearness allowance. The decrease in the next year's budget compared with the current year's revised is mainly due to the provision of only normal contingencies.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Receipts under the Indian M. V. Act	3,36	3,75	4,46	3,72
Receipts under the Provincial M. V. Taxation Act	39,54	37,00	41,09	38,75
Fees and other receipts	49	12	30	20
Total ..	43,39	40,87	45,85	42,67
Deduct—Refunds	—49	—52	—52	—50
Total ..	43,40	40,35	45,33	42,17

Page 24,
Civil Bu
Estimate*Expenditure.*

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Charges of collection	2,23	1,88	1,95	2,06
Inspection of Motor Vehicles	2,97	3,05	3,29	3,45
Compensation to local bodies etc.	7,04	7,00	7,00	7,05
Other charges	1	1	1	1
Transfer to the Provincial Road Fund	9,77	6,76	11,52	8,83
Charges in England	20	16	13	9
Total ..	22,22	18,86	23,90	21,49
<i>Charged ..</i>	<i>17,86</i>	<i>14,77</i>	<i>19,52</i>	<i>16,81</i>
<i>Voted ..</i>	<i>4,36</i>	<i>4,09</i>	<i>4,38</i>	<i>4,68</i>

Pages 93-
Civil Bu
Estimate*Revenue.*

38. *Receipts under the Indian M. V. Act.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to re-registration of foreign vehicles and increased demand for temporary permits in connection with military work. The next year's estimate is placed at a lower figure to allow for possible fall in receipts as a result of petrol and tyre rationing and Spare Parts Control.

39. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate over the current year's budget is due to old vehicles, formerly out of use, being again put on the road to obtain more petrol and also due to the release of lease/lend vehicles. The next year's estimate allows for possible fall as a result of war conditions affecting the import of new cars and stringent tyre and petrol rationing.

40. *Fees and other receipts.*—The increase in the revised estimate is due to (1) old vehicles, which were out of use, being again put on the road to get more petrol, (2) release of lease/lend vehicles and (3) the supply of number plates and issue of driving licences. The next year's estimate takes into account normal receipts under this head.

Expenditure.

41. *Charges of Collection.*—The estimate under the minor head represents a fixed proportion of charges of the Motor Vehicles Department recorded in the first instance under the minor head "Inspection of Motor Vehicles."

42. *Inspection of Motor Vehicles.*—The increase in the revised estimate over the current year's budget estimate is due to (i) *ex-gratia* payment to the bus owners of Karnatak Region, (ii) additional maintenance charges of weighbridges, (iii) rise in prices of articles and (iv) enhanced rates of dearness allowance. The increase in the next year's budget as compared with the current year's revised estimate is mainly due (1) the creation of the new Konkan Region and (2) revision of pay-scales and re-organisation of the staff in the Motor Vehicles Department.

43. *Compensation to local bodies.*—Provision is made under this head for the payment of compensation to local bodies for abolition of tolls under section 9(I) of the Bombay Motor Vehicles Tax Act, 1935.

44. *Transfer to the Provincial Road Fund.*—Provision on account of the amount transferred to the Provincial Road Fund under section 9(3) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection of the tax. The details of the transfer are as shown below:—

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget- estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
Total Receipts under the Act	39,54,145	37,00,000	41,09,000	38,75,400
<i>Deduct</i> —Refunds	—47,635	—49,500	—49,500	—48,000
Cost of collection in India	—2,22,858	—1,88,600	—1,95,000	—2,06,300
Cost of collection in England	—2,021	—1,560	—1,300	—900
Overhead charges	—35,000	—27,340	—30,000	—30,000
Lump amount mentioned in sect on 9 (3) of the Act	—26,57,000	—26,57,000	—26,57,000	—26,57,000
Loss of revenue from the M. V. Tax remission under the P. G. Plant Scheme	—12,558	—1,00,000	—24,000	—50,000
Net receipts transferred to the Fund.. .. .	9,77,073	6,76,009	11,52,200	8,83,200

45. *Charges in England.*—The decrease in the current year's revised and the next year's budget estimates is mainly due to less expenditure on account of sterling overseas pay and family allotments of officers.

XIII and 13, Other Taxes and Duties.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 25, Civil Budget Estimates.
Taxes on Luxuries including taxes on entertainments, amusements, betting and gambling	48,53	29,05	95,87	1,22,95	
Receipts from Electricity Duty	34,52	34,32	38,87	35,95	
Receipts from Tobacco Duties	30,23	25,77	6,52	25,00	
Other items	1,15,32	1,05,08	1,50,61	1,36,25	
Total	2,28,60	1,94,22	2,91,87	3,20,15	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 97-100, Civil Budget Estimates.
Collection charges (Entertainment tax, Betting tax, Urban Immoveable Property tax, Sales tax and Prize Competitions)	2,71	-2,23	2,45	2,28	
Charges under the Electricity Acts	1,11	98	99	1,00	
Charges in connection with Tobacco Duties	5,55	11,86	1,13	....
Total	9,37	15,07	4,57	3,28	

Revenue.

46. *Taxes on Luxuries including taxes on entertainments, amusements, betting and gambling.*—The increase in the revised estimate of the current year and the budget estimate of the next year is due to the increase in the rates of entertainment tax and betting tax during the course of the year and to larger attendance at the race meetings and other places of entertainments. The next year's budget takes into account the increased rates of taxation for the whole year.

47. *Receipts from Electricity Duties.*—The revised estimate of the current year is based on the progress of current actuals. The next year's estimate is based on the past and the current actuals.

48. *Receipts from Tobacco Duties.*—The decrease in the revised estimate of the current year over the current year's budget estimate is due to the imposition of Central Excise Duty on Tobacco with effect from 1st April 1943. Next year's budget estimate represents this Government's share of the net proceeds of the Central Excise Duty on Tobacco.

49. *Other Items.*—This item includes receipts from Urban Immoveable Property Tax, Sales Tax and Prize Competitions Tax. The increase in the revised estimate of the current year and the next year's budget estimate is mainly under Sales Tax on account of the consumption of large quantities of petrol by the Military. The decrease in the next year's budget estimate as compared to the current year's revised estimate is mainly due to the reduction in the rates of Urban Immoveable Property Tax.

Expenditure.

50. *Charges in connection with Tobacco Duties.*—The decrease in the current year's revised estimate is due to the transfer of provision for grant-in-aid to the Improvement Trust of the Bombay Municipality to the head "57—Miscellaneous" and to the transfer of control over the administration of Tobacco Department to the Government of India. No provision is made in the next year's budget estimate for Tobacco establishment as it is expected that all Provincial taxation will be abolished with effect from 1st April 1944.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION
WORKS.

51. 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, for 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 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 in 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 can be determined.

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

53. The initial expenditure on the construction of an irrigation project for which capital accounts are 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.

54. 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 revenue from land 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".

55. As soon as a work begins 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 of the work.

56. 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 4 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 productive work for which a capital account is kept 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 applies to all extensions and improvements of an existing work.

57. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, 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 "68" 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 "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19A—Financed from Famine Relief Fund" and "B—Financed from ordinary Revenues" according to the source from which funds are provided. The net total of the major head "68", after the deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

58. 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 accounts of those works under a separate Revenue head "XVII—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 "68".

59. In the budget estimates of revenue for Irrigation Works under "XVII", 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 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.

60. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XVII" before the net revenue is shown and that is "refunds of revenue".

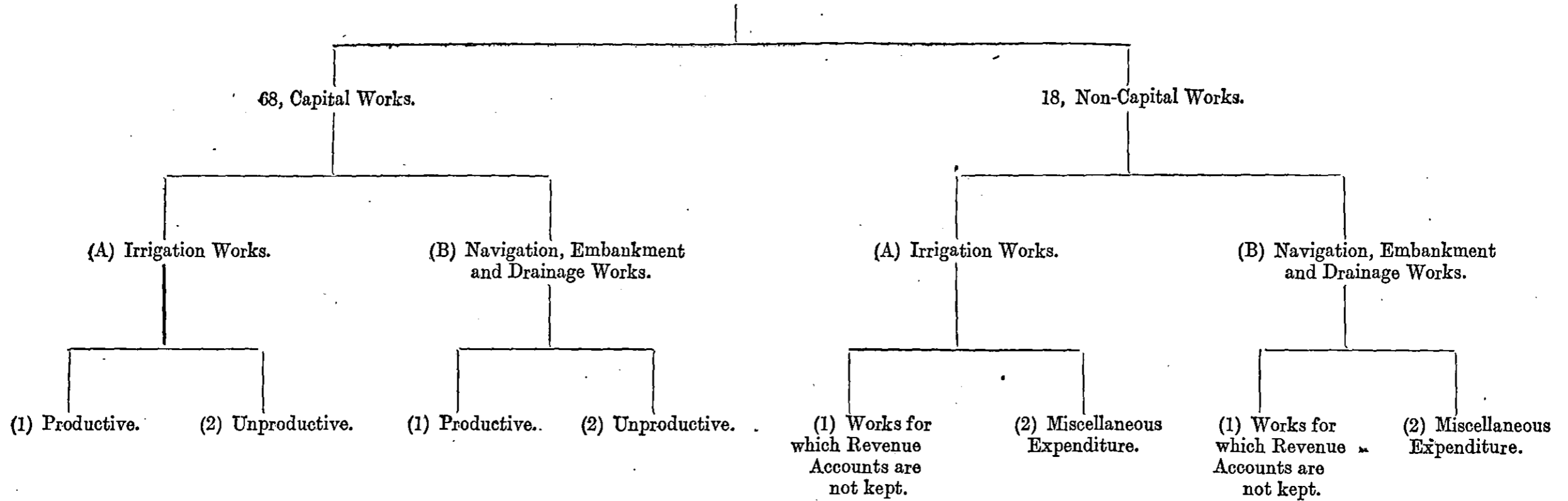
61. The interest on capital outlay is shown under the head "17, Interest on works for which Capital Accounts are kept".

62. The second division of irrigation works, viz., works for which capital accounts are not kept 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 extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head “18, 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 as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head “18”. The only comparison here possible is that between the gross revenue (shown under revenue head “XVII”) 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 programme 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 “18” without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head “68” for capital works, to deduct at the foot of the account of the major head “18” 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 “18 (1)—Other Revenue Expenditure financed from Famine Fund”.

63. The revenues earned by this class of works are shown under the Revenue head “XVIII—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.

IRRIGATION WORKS.



Definitions 1.—“*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 “68”. Revenue realised from them is credited to the head “XVII”.

2.—“*Non-Capital Works*” are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head “18”. Revenue realised from them is credited to the head “XVIII”.

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED.

64. Cultivation in this Province depends chiefly 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 necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

65. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—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 the 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.

66. *Mutha Canals.*—The Mutha Canals 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 and has cost about 70 lakhs of rupees.

67. *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 and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

68. *Nira Right and Left Bank Canals.*—The Nira Right and Left Bank Canals in the Poona and Sholapur Districts receive their supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. The Left Bank Canal was opened in 1885 and has cost about 147 lakhs of rupees (including Shetphal Tank). The Right Bank Canal was opened in 1924 and has cost about 412 lakhs of rupees.

69. *Gokak Canal.*—The Gokak Canal in the 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. 15½ lakhs have been spent on it.

70. *Girna Canal.*—The Girna Canal in the 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.

71. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up-weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

72. *Pravara River Works.*—The Pravara River Works system comprises (i) a storage reservoir, called Lake Arthur Hill, in the 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. 151 lakhs. The masonry dam or 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.

73. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

74. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1942–43 are shown in the accompanying statement.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	<i>Productive.</i>											
1	Gadikeri Tank	1940-41..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1941-42..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1942-43..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
	Mavinkop Tank.	1940-41..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	34	1,831	1,865
		1941-42..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
		1942-43..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
8	Ekrak Tank.	1940-41..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,70,555	..	1,70,555
		1941-42..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,96,073	..	1,96,073
		1942-43..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	2,10,899	..	2,10,899
4	Shahada Channel.	1940-41..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	7,543	5,473	13,016
		1941-42..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	8,608	5,473	14,081
		1942-43..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	6,511	5,473	11,984
	<i>Unproductive.</i>											
5	Kasurdi Tank.	1940-41..	1869-70..	1877-78..	40,812	4,778	45,590	1,33,657	1,79,247	761	..	761
		1941-42..	1869-70..	1877-78..	40,812	4,778	45,590	1,34,627	1,80,217	1,122	..	1,122
		1942-43..	1869-70..	1877-78..	40,812	4,778	45,590	1,33,245	1,78,835	3,522	..	3,522
6	Chikhli Canal.	1940-41..	1870-71..	1882-83..	53,803	3,639	57,442	1,27,300	1,84,742	2,391	..	2,391
		1941-42..	1870-71..	1882-83..	53,803	3,639	57,442	1,28,110	1,85,552	2,599	..	2,599
		1942-43..	1870-71..	1882-83..	53,803	3,639	57,442	1,29,507	1,86,949	2,019	..	2,019
7	Hathmati and Khari Cut Canals.	1940-41..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	15,21,835	28,40,564	8,656	56	8,712
		1941-42..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	16,17,062	29,35,791	15,983	370	16,353
		1942-43..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	16,59,805	29,78,534	58,155	2,178	60,331
8	Dambal Tank.	1940-41..	1880-81..	1884-85..	60,847	3,133	63,980	1,87,176	2,51,156	1,698	824	2,522
		1941-42..	1880-81..	1884-85..	60,847	3,133	63,980	1,88,470	2,52,450	1,283	821	2,104
		1942-43..	1880-81..	1884-85..	60,847	3,133	63,980	1,95,358	2,59,338	271	825	1,996
9	Medleri Tank.	1940-41..	1884-85..	1885-86..	78,354	3,038	81,392	1,93,171	2,74,563	540	..	540
		1941-42..	1884-85..	1885-86..	78,354	3,038	81,392	1,95,281	2,76,673	1,200	..	1,200
		1942-43..	1884-85..	1885-86..	78,354	3,038	81,392	1,98,530	2,79,922	874	..	874

*Interest is calculated as follows:—

At the average rate of 3.3252 per cent, on the Capital outlay to end of 1916-17, at 4.9 per cent, on the

capital accounts are kept, for the triennium ending 1942-43.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
1,400	710	544	166	....	4.20	4	418	4
129	1,981	544	1,437	....	11.71	4	418	4
970	1,440	544	596	....	6.74	4	418	4
264	1,601	1,004	597	....	4.78	4	617	6
256	1,584	1,004	580	....	4.73	4	617	4
259	1,581	1,004	577	....	4.72	4	617	4
21,381	1,49,174	40,837	1,08,337	....	11.13	4	16,941	3,59
23,822	1,72,251	40,837	1,31,414	....	12.85	4	16,941	4,90
35,822	1,75,077	40,837	1,34,240	....	13.06	4	16,941	5,43
8,114	4,902	3,976	926	....	4.56	5	2,400	1,95
9,244	4,837	3,976	861	....	4.50	5	2,400	1,01
8,200	3,784	3,976	....	192	3.52	5	2,400	2,30
688	73	1,357	....	1,284	0.04	4	150	1
735	387	1,357	....	970	0.21	4	150	....
783	2,739	1,357	1,382	....	1.53	4	150	....
1,604	787	1,789	....	1,002	0.43	4	1,478	35
1,620	979	1,789	....	810	0.53	4	1,478	41
1,627	392	1,789	....	1,397	0.21	4	1,478	38
34,609	-25,897	41,396	....	67,293	....	4	24,000	4
70,184	-53,831	41,396	....	95,227	....	4	24,000	7,42
61,678	-1,347	41,396	....	42,743	....	4	24,000	14,36
3,517	-995	2,023	....	3,018	....	4	1,000	31
1,375	729	2,023	....	1,294	0.29	4	1,000	19
5,961	-4,865	2,023	....	6,888	....	4	1,000	34
708	-163	2,605	....	2,773	....	4	600	9
705	495	2,605	....	2,110	0.18	4	600	10
1,518	-644	2,605	....	3,249	....	4	600	10

Capital outlay incurred from 1917-18 to 1936-37 and at 3.5 per cent. on the Capital outlay incurred from 1937-38 to 1942-43.

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grant total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Unproductive—contd.</i>										
10	Hartala Tank	1940-41..	1872-73..	1886-87..	47,948	25,434	73,382	1,01,520	1,74,902	406	406
		1941-42..	1872-73..	1886-87..	47,948	25,434	73,382	1,03,374	1,76,756	399	399
		1942-43..	1872-73..	1886-87..	47,948	25,434	73,382	1,02,891	1,76,273	2,787	2,787
11	Mhaswa Tank	1940-41..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,03,514	4,42,470	2,016	2,016
		1941-42..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,06,399	4,45,355	2,752	2,752
		1942-43..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,08,812	4,47,768	3,994	3,994
12	Madag Tank..	1940-41..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,25,438	5,93,036	2,199	2,199
		1941-42..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,33,204	6,00,802	2,219	2,219
		1942-43..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,38,347	6,05,945	2,181	2,181
13	Asundi Tank	1940-41..	1884-85..	1889-90..	60,741	14,254	74,995	1,29,458	2,04,453	1,790	2,453
		1941-42..	1884-85..	1889-90..	60,741	14,254	74,995	1,31,211	2,06,206	1,339	1,979
		1942-43..	1884-85..	1889-90..	60,741	14,254	74,995	1,33,302	2,08,297	344	983
14	Muchkundi Tank.	1940-41..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,15,455	4,74,162	1,130	1,130
		1941-42..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,20,018	4,78,725	881	881
		1942-43..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,24,522	4,83,229	981	981
15	Bhadalwadi Tank.	1940-41..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,04,483	6,31,905	7,430	7,430
		1941-42..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,08,788	6,36,210	6,337	6,337
		1942-43..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,13,037	6,40,459	8,356	8,356
16	Bhatodi Tank	1940-41..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,31,516	12,10,752	3,658	4,838
		1941-42..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,42,440	12,21,676	4,377	5,286
		1942-43..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,50,524	12,29,760	5,429	6,211
17	Koregaon Tank.	1940-41..	1868-69..	1891-92..	37,923	1,266	39,189	1,11,169	1,50,358	2,028	2,028
		1941-42..	1868-69..	1891-92..	37,923	1,266	39,189	1,14,810	1,53,999	1,383	1,383
		1942-43..	1868-69..	1891-92..	37,923	1,266	39,189	1,19,007	1,58,196	1,070	1,070
18	Krishna Canal.	1940-41..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,18,971	13,68,778	65,596	65,596
		1941-42..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,13,791	13,63,598	52,745	52,745
		1942-43..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,97,496	13,47,303	66,612	66,612
19	Upper Man River Works.	1940-41..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,57,598	14,96,884	6,663	6,663
		1941-42..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,71,036	15,10,322	6,693	6,693
		1942-43..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,88,064	15,27,350	2,777	2,777

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
1,159	-753	1,594	....	2,347	....	4	415	
659	-260	1,594	....	1,854	....	4	415	
710	2,077	1,594	483	....	1.18	4	415	
1,410	606	4,282	....	3,676	0.14	4	1,700	3
1,355	1,397	4,282	....	2,885	0.31	4	1,700	6
2,125	1,869	4,282	....	2,413	0.42	4	1,700	8
4,183	-1,984	5,362	....	7,346	....	4	1,345	4
4,623	-2,404	5,362	....	7,766	....	4	1,345	4
1,962	219	5,362	....	5,143	0.04	4	1,345	5
955	1,498	2,020	....	522	0.73	4	1,011	3
1,712	267	2,020	....	1,753	0.13	4	1,011	1
1,054	-71	2,020	....	2,091	....	4	1,011	1
1,490	-360	4,663	....	5,023	....	4	750	
781	100	4,663	....	4,563	0.02	4	750	
822	159	4,663	....	4,504	0.03	4	750	....
2,805	4,625	7,087	....	2,462	0.73	4	2,000	1.0
3,555	2,782	7,087	....	4,305	0.44	4	2,000	5
5,518	2,838	7,087	....	4,249	0.44	4	2,000	1.1
2,822	2,016	11,709	....	9,693	0.17	4	12,124	3
4,501	785	11,709	....	10,924	0.06	4	12,124	3
2,586	3,625	11,709	....	8,084	0.29	4	12,124	2
2,003	25	1,261	....	1,236	0.02	4	1,050	2
3,763	-2,380	1,261	....	3,641	....	4	1,050	1
4,006	-2,936	1,261	....	4,197	....	4	1,050	6
17,213	48,383	29,948	18,435	....	3.53	4	12,320	7.3
17,617	35,128	29,948	5,180	....	2.58	4	12,320	6.8
20,369	46,243	29,948	16,295	....	3.43	4	12,320	8.5
7,463	-800	13,827	....	14,827	....	4	2,080	1.1
6,304	389	13,827	....	13,438	0.03	4	2,080	3
5,978	-3,261	13,827	....	17,028	....	4	2,080	2

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Unproductive—contd.</i>												
20	Maini Tank	1940-41	1875-76	1891-92	4,70,538	25,792	4,96,330	9,10,037	14,06,367	6,311	..	6,311
		1941-42	1875-76	1891-92	4,70,538	25,792	4,96,330	9,21,038	14,17,368	10,252	..	10,252
		1942-43	1875-76	1891-92	4,70,538	25,792	4,96,330	9,33,701	14,30,031	7,717	..	7,717
21	Ashti Tank	1940-41	1881-82	1892-93	7,62,493	79,215	8,41,708	14,44,934	22,86,642	19,045	..	19,045
		1941-42	1881-82	1892-93	7,62,493	79,215	8,41,708	14,72,981	23,14,689	28,273	..	28,273
		1942-43	1881-82	1892-93	7,62,493	79,215	8,41,708	14,89,446	23,31,154	30,675	..	30,675
22	Rewari Canal	1940-41	1865-66	1892-93	56,771	3,040	59,811	67,581	1,27,342	1,868	..	1,868
		1941-42	1865-66	1892-93	56,771	3,040	59,811	68,451	1,28,262	3,259	..	3,259
		1942-43	1865-66	1892-93	56,771	3,040	59,811	71,743	1,31,554	1,335	..	1,335
23	Shirsuphal Tank.	1940-41	1879-80	1892-93	2,12,199	12,369	2,24,568	4,43,081	6,67,599	7,678	..	7,678
		1941-42	1879-80	1892-93	2,12,199	12,369	2,24,568	4,46,714	6,71,282	6,538	..	6,538
		1942-43	1879-80	1892-93	2,12,199	12,369	2,24,568	4,51,897	6,76,465	5,337	..	5,337
24	Lower Panjhra River Works.	1940-41	1851-52	1894-95	4,45,382	23,239	4,68,621	4,15,965	8,84,586	18,857	8,199	27,056
		1941-42	1851-52	1894-95	4,45,382	23,239	4,68,621	4,14,797	8,83,418	15,814	7,733	23,547
		1942-43	1851-52	1894-95	4,45,382	23,239	4,68,621	4,12,546	8,81,167	14,627	7,719	22,346
25	Yerla River Irrigation Works.	1940-41	1869-70	1895-96	7,35,672	45,836	7,81,508	15,59,106	23,40,614	21,181	..	21,181
		1941-42	1869-70	1895-96	7,35,672	45,836	7,81,508	15,68,400	23,49,908	28,177	..	28,177
		1942-43	1869-70	1895-96	7,35,672	45,836	7,81,508	15,77,332	23,58,840	29,224	..	29,224
26	Parsul Tank.	1940-41	1889-90	1895-96	2,08,007	6,988	2,14,995	3,32,765	5,47,760	9,797	..	9,797
		1941-42	1889-90	1895-96	2,08,007	6,988	2,14,995	3,35,334	5,50,329	6,145	..	6,145
		1942-43	1889-90	1895-96	2,08,007	6,988	2,14,995	3,39,369	5,54,364	4,728	..	4,728
27	Mutha Canal including Matoba Tank.	1940-41	1874-75	1896-97	67,21,020	2,98,558	70,19,578	32,40,499	1,02,60,077	4,07,304	66	4,07,370
		1941-42	1874-75	1896-97	67,21,020	2,98,558	70,19,578	31,07,827	1,01,27,405	4,49,476	66	4,49,542
		1942-43	1874-75	1896-97	67,21,020	2,98,558	70,19,578	29,37,760	99,57,338	5,03,385	66	5,03,451
28	Gokak Canal First Section and Storage Works.	1940-41	1884-85	1896-97	13,88,591	83,583	14,72,174	4,27,639	18,99,813	62,828	..	62,828
		1941-42	1884-85	1896-97	4,78,233	84,282	15,62,515	4,18,513	19,81,028	74,827	..	74,827
		1942-43	1884-85	1896-97	14,78,233	84,282	15,62,515	4,11,711	19,74,226	72,905	..	72,905

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,695	1,616	15,779	....	14,163	0.11	4	4,625	1,690
5,474	4,778	15,779	....	11,001	0.34	4	4,625	1,422
4,601	3,116	15,779	....	12,663	0.22	4	4,625	1,108
16,241	2,804	25,441	....	22,637	0.12	4	11,780	3,506
30,915	-2,842	25,441	....	28,083	....	4	11,780	4,010
21,699	8,976	25,441	....	16,465	0.39	4	11,780	43,50
2,948	-1,080	1,888	....	2,968	....	4	1,920	510
2,291	968	1,888	....	920	0.75	4	1,920	248
2,739	-1,404	1,888	....	3,292	....	4	1,920	678
2,798	4,880	7,056	....	2,176	0.73	4	1,800	1,128
3,165	3,373	7,056	....	3,683	0.50	4	1,800	1,043
3,464	1,873	7,056	....	5,183	0.28	4	1,800	249
3,636	23,420	14,810	8,610	....	2.65	4	12,627	2,412
7,569	15,978	14,810	1,168	....	1.81	4	12,627	1,769
5,285	17,061	14,810	2,251	....	1.94	4	12,627	2,401
11,976	9,205	24,716	....	15,511	0.39	4	5,480	4,622
12,755	15,422	24,716	....	9,294	0.66	4	5,480	4,842
13,440	15,784	24,716	....	8,932	0.67	4	5,480	4,533
2,271	7,526	6,917	609	....	1.37	4	1,000	929
1,797	4,348	6,917	....	2,569	0.79	4	1,000	1,056
1,846	2,882	6,917	....	4,035	0.52	4	1,000	332
1,05,838	3,01,532	2,30,238	71,294	....	2.94	4	20,050	18,831
86,632	3,62,910	2,30,238	1,32,672	....	3.58	4	20,050	16,603
1,03,205	4,00,246	2,30,238	1,70,008	....	4.02	4	20,050	16,844
13,876	48,952	47,465	1,487	....	2.58	4	17,627	9,716
16,667	58,160	49,034	9,126	....	2.94	4	17,627	10,929
15,482	57,423	50,603	6,820	....	2.91	4	17,627	12,171

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Unproductive—contd.</i>											
29	Mhaswad Tank.	1940-41 .. 1884-85 ..	1896-97 ..	20,05,553	90,463	20,96,016	32,91,657	53,87,673	51,751	..	51,751
		1941-42 .. 1884-85 ..	1896-97 ..	20,05,553	90,463	20,96,016	33,16,595	54,12,611	64,143	..	64,143
		1942-43 .. 1884-85 ..	1896-97 ..	20,05,553	90,463	20,96,016	33,44,571	54,40,587	59,566	..	59,566
30	Jamda Canal.	1940-41 .. 1870-71 ..	1901-02 ..	10,01,146	50,214	10,51,360	29,82,376	40,33,736	7,987	..	7,987
		1941-42 .. 1870-71 ..	1901-02 ..	10,01,146	50,214	10,51,360	30,14,657	40,66,017	17,395	..	17,395
		1942-43 .. 1870-71 ..	1901-02 ..	10,01,146	50,214	10,51,360	30,52,074	41,03,434	14,535	..	14,535
31	Pathri Tank.	1940-41 .. 1906-07 ..	1901-02 ..	6,27,825	15,021	6,42,846	6,33,863	12,76,709	9,964	..	9,964
		1941-42 .. 1906-07 ..	1901-02 ..	6,27,825	15,021	6,42,846	6,47,876	12,90,722	10,414	..	10,414
		1942-43 .. 1906-07 ..	1901-02 ..	6,27,825	15,021	6,42,846	6,63,155	13,06,001	9,352	..	9,352
32	Victoria Tank.	1940-41 .. Under construction.	..	52,041	4,032	56,073	72,626	1,28,699	..	..	..
		1941-42 .. Under construction.	..	51,788	4,032	55,820	74,387	1,30,207	..	..	..
		1942-43 .. Under construction.	..	51,818	4,032	55,850	76,144	1,31,994	..	..	..
33	Budhihal Tank.	1940-41 .. Under construction.	..	4,98,763	18,503	5,17,266	5,97,667	11,14,933	..	..	..
		1941-42 .. Under construction.	..	4,99,180	18,508	5,17,688	6,14,347	11,32,035	..	..	..
		1942-43 .. Under construction.	..	4,99,949	18,517	5,18,466	6,31,048	11,49,514	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1940-41 .. 1885-86 ..	1905-06 ..	1,41,87,091	4,97,542	1,46,84,633	16,75,869	1,63,60,502	7,41,317	..	7,41,317
		1941-42 .. 1885-86 ..	1905-06 ..	1,42,00,232	4,97,724	1,46,97,956	13,75,399	1,60,73,355	10,69,564	..	10,69,564
		1942-43 .. 1885-86 ..	1905-06 ..	1,42,09,707	4,97,798	1,47,07,505	12,27,808	1,59,35,313	9,21,124	..	9,21,124
35	Kadva River Works.	1940-41 .. 1868-69 ..	1907-08 ..	9,73,359	62,517	10,35,876	17,70,317	28,06,193	41,199	594	41,793
		1941-42 .. 1868-69 ..	1907-08 ..	9,73,359	62,517	10,35,876	17,73,144	28,09,020	58,723	594	59,317
		1942-43 .. 1868-69 ..	1907-08 ..	9,73,359	62,517	10,35,876	17,47,431	27,83,307	83,485	594	84,079
36	Wangroli Tank.	1940-41 .. 1904-05 ..	1908-09 ..	2,42,512	50,783	2,93,295	3,38,367	6,31,662	6,758	..	6,758
		1941-42 .. 1904-05 ..	1908-09 ..	2,42,512	50,783	2,93,295	3,43,922	6,37,217	9,596	..	9,596
		1942-43 .. 1904-05 ..	1908-09 ..	2,42,512	50,783	2,93,295	3,51,526	6,44,821	6,975	..	6,975
37	Transa-Nasgama Tanks.	1940-41 .. 1904-05 ..	1909-10 ..	2,38,032	42,603	2,80,635	3,53,055	6,33,690	2,373	..	2,373
		1941-42 .. 1904-05 ..	1909-10 ..	2,38,032	42,603	2,80,635	3,72,217	6,52,852	465	..	465
		1942-43 .. 1904-05 ..	1909-10 ..	2,38,032	42,603	2,80,635	3,80,016	6,60,651	3,130	..	3,130

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
22,776	28,975	66,688	....	37,713	0.54	4	24,800	2,589
22,283	41,860	66,688	....	24,828	0.77	4	24,800	2,166
21,298	38,268	66,688	....	28,420	0.70	4	24,800	2,470
14,962	-6,975	33,447	....	40,422	....	4	5,000	1,395
16,229	1,166	33,447	....	32,281	0.03	4	5,000	1,244
18,505	-3,970	33,447	....	37,417	....	4	5,000	2,460
3,715	6,249	20,876	....	14,627	0.49	4	2,500	651
3,551	6,863	20,876	....	14,013	0.53	4	2,500	511
3,755	5,597	20,876	....	15,279	0.43	4	2,500	1,147
....	....	1,837	....	1,837	....	4	....	....
....	....	1,761	....	1,761	....	4	....	....
....	....	1,757	....	1,757	....	4	....	....
....	....	16,662	....	16,662	....	4	....	....
....	....	16,680	....	16,680	....	4	....	....
....	....	16,701	....	16,701	....	4	....	....
1,89,542	5,51,775	5,88,859	....	37,084	3.37	4	1,13,280	74,491
1,79,172	8,90,392	5,89,922	3,00,470	....	5.54	4	1,13,280	74,746
1,82,892	7,38,232	5,90,599	1,47,633	....	4.63	4	1,13,280	74,126
32,233	9,560	32,391	....	22,831	0.34	4	18,022	3,078
29,758	29,559	32,391	....	2,832	1.05	4	18,022	3,968
25,976	58,104	32,391	25,713	....	2.08	4	18,022	6,179
6,927	-169	8,120	....	8,289	....	4	3,400	933
7,031	2,565	8,120	....	5,555	0.40	4	3,400	1,015
6,459	516	8,120	....	7,604	0.08	4	3,400	1,260
1,717	656	7,915	....	7,259	0.10	4	800	2
11,712	-11,247	7,915	....	19,162	....	4	800	280
3,014	116	7,915	....	7,799	0.02	4	800	168

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Unproductive—contd.</i>												
38	Savli Tank	1940-41 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,18,412	5,73,622	3,751	..	3,751
		1941-42 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,21,427	5,76,637	10,484	..	10,484
		1942-43 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,23,893	5,79,103	10,083	..	10,083
39	Chankapur Tank.	1940-41 ..	1909-10..	1909-10..	20,04,096	68,705	20,72,801	22,06,872	42,79,673	1,72,708	..	1,72,708
		1941-42 ..	1909-10..	1909-10..	20,05,372	68,715	20,74,087	21,87,033	42,61,120	1,43,479	..	1,43,479
		1942-43 ..	1909-10..	1909-10..	20,10,808	68,757	20,79,565	21,19,248	41,98,813	1,83,033	..	1,83,033
40	Saiat Tank	1940-41 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,23,305	5,07,334	1,948	584	2,532
		1941-42 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,26,517	5,10,546	5,018	322	5,340
		1942-43* ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Suki River	1940-41 ..	Under Construction.	.....	15,139	385	15,524	14,987	30,511	..	..	..
		1941-42 ..	Do.	.....	15,139	385	15,524	15,490	31,014	..	..	..
		1942-43 ..	Do.	.....	15,139	385	15,524	15,993	31,517	..	..	..
42	Godavari Canals.	1940-41 ..	1911-12..	1915-16..	1,01,37,530	5,03,591	1,06,41,121	58,18,018	1,64,59,137	6,63,552	..	6,63,552
		1941-42 ..	1911-12..	1915-16..	1,01,48,931	5,03,631	1,06,52,612	55,44,303	1,61,96,915	9,77,745	..	9,77,745
		1942-43 ..	1911-12..	1915-16..	1,01,54,976	5,03,728	1,06,58,704	54,68,906	1,61,27,610	7,32,226	..	7,32,226
43	Futelo Tank	1940-41 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,38,493	2,54,954	471	..	471
		1941-42 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,42,951	2,59,412	379	..	379
		1942-43 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,54,092	2,70,553	701	..	701
44	Dharma Canal	1940-41 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,54,162	2,51,994	3,488	-1,016	2,472
		1941-42 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,60,484	2,58,316	2,737	-1,016	1,721
		1942-43 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,63,705	2,61,537	2,521	-1,017	1,504
45	Gokak Canal Survey.	1940-41 ..	Under Construction.	.....	98,859	4,650	1,03,509	95,637	1,99,146	..	..	..
		1941-42 ..	Do.	.....	98,859	4,650	1,03,509	1,00,481	2,03,990	..	..	..
		1942-43 ..	Do.	.....	98,859	4,650	1,03,509	1,05,325	2,08,834	..	..	..
46	Nira Right-Bank Canal.	1940-41 ..	1924-25..	1937-38..	4,01,17,819	10,89,286	4,12,07,105	3,71,64,840	7,83,71,945	6,76,160	..	6,76,160
		1941-42 ..	1924-25..	1937-38..	4,01,32,036	10,89,319	4,12,21,355	3,82,82,054	7,95,03,409	9,96,082	..	9,96,082
		1942-43 ..	1924-25..	1937-38..	4,01,32,262	10,89,324	4,12,21,586	3,93,39,254	8,05,60,840	10,69,219	..	10,69,219

* The Classification of this Tank has been changed from the

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,558	-1,807	7,787	....	9,594	....	4	3,000	
5,712	4,772	7,787	....	3,015	0.83	4	3,000	2
4,762	5,321	7,787	....	2,466	0.92	4	3,000	1
54,397	1,18,311	68,695	49,616	....	2.76	4	8,500	11
54,638	88,841	69,002	19,839	....	2.08	4	8,500	12
46,128	1,36,905	69,120	67,785	....	3.26	4	8,500	11
3,372	-840	5,269	....	6,109	....	4	2,000	
3,283	2,057	5,269	....	3,212	0.40	4	2,000	
....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
2,71,270	3,92,282	3,45,170	47,112	....	2.38	4	79,440	38
3,57,995	6,19,750	3,46,032	2,73,718	....	3.83	4	79,440	36
3,10,492	4,21,734	3,46,337	75,397	....	2.61	4	79,440	45
1,153	-682	3,570	....	4,252	....	4	800	
1,289	-910	3,570	....	4,480	....	4	800	
8,272	-7,571	3,570	....	11,141	....	4	800	
3,061	-589	3,333	....	3,922	....	5	12,870	9
4,710	-2,989	3,333	....	6,322	....	5	12,870	9
1,392	112	3,333	....	3,221	0.04	5	12,870	9
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
3,42,459	3,33,701	18,03,033	....	14,69,332	0.43	6	132,000	45.4
3,10,387	6,85,695	18,03,305	....	11,17,610	0.86	6	132,000	56.2
3,22,769	7,46,450	18,03,206	....	10,56,756	0.93	6	132,000	74.1

1st April 1942 to "works for which no capital accounts are kept."

Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
								Direct receipts.	Portion of land revenue due to irrigation.	Total.	
2	3	4	5	6	7	8	9	10	11	12	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Unproductive—contd.</i>											
Pravara River Works.	1940-41 ..	1909-10..	1926-27..	1,45,81,401	5,14,390	1,50,95,791	1,13,67,900	2,64,63,691	9,02,536	76	9,02,612
	1941-42 ..	1909-10..	1926-27..	1,45,87,836	5,14,440	1,51,02,276	1,08,39,340	2,59,41,616	13,48,056	76	13,48,132
	1942-43 ..	1909-10..	1926-27..	1,45,87,791	5,14,457	1,51,02,248	1,06,10,906	2,57,13,154	10,55,229	76	10,55,305
Gokak Canal, second section.	1940-41 ..	Work in abeyance.	Work in abeyance.	1,76,306	13,978	1,90,284	4,07,783	5,98,067	..	..	..
	1941-42 ..	Do.	Do.	1,76,306	13,978	1,90,284	4,13,646	6,03,930	..	..	..
	1942-43 ..	Do.	Do.	1,76,306	13,978	1,90,284	4,19,509	6,09,793	..	..	..
Total ..	1940-41 ..	..	..	10,38,62,694	40,68,332	10,79,31,026	8,48,29,972	19,27,60,998	41,25,926	20,640	41,46,566
	1941-42 ..	..	..	10,39,98,976	40,69,401	10,80,68,371	8,50,28,946	19,30,97,317	56,43,062	19,910	56,62,972
	1942-43 ..	..	..	10,38,62,454	40,44,018	10,79,06,472	8,53,12,556	19,32,19,028	51,97,922	21,255	52,19,177

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net-revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
2,66,827	6,35,785	5,95,251	40,534	....	2.40	6	57,000	58,452
2,24,429	11,23,703	5,95,143	5,28,560	....	4.33	6	57,000	57,993
2,41,661	8,13,644	5,95,255	2,18,389	....	3.16	6	57,000	70,789
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
14,78,036	26,48,530	41,71,707	....	15,23,177	1.37	....	622,720	309,860
15,52,384	41,10,588	41,75,614	....	65,026	2.13	....	622,720	3,28,194
15,31,083	36,88,094	41,73,044	....	4,84,950	1.91	....	622,720	3,80,068

XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

75. 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 includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood, grass, etc.) while the latter 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 heads mentioned above in order to show the "net revenue" earned.

76. The figures of gross and net revenue for the years 1942-43 and 1943-44 and the budget estimate for the year 1944-45 are shown below:—

ages 26-33,
Civil Budget
estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Direct receipts	51,71	44,46	46,15	46,42
Portion of land revenue due to works	21	21	21	21
Gross revenue	51,92	44,67	46,36	46,63
<i>Deduct—Working expenses</i>	{ Charged	—93	—44	—53
	{ Voted	—14,24	—18,33	—15,22
Total	—14,97	—19,26	—15,02	—15,75
Net Revenue	36,95	25,41	31,34	30,88

In comparison with the budget estimate of gross revenue for 1943-44, the revised estimate shows an increase of 1,69 due to more receipts under "water rates," "Sales of water," "Plantations," "Other Canal Produce" and "miscellaneous".

The increase of 27 in the gross revenue expected during the next year over the revised estimate for 1943-44 is due to more receipts anticipated under water rates.

The decrease of 4,24 in the current year's revised estimate, compared with the budget estimate, under "Working expenses" is mainly due to slow progress on certain works in the Deccan Irrigation Circle on account of heavy rains in the tracts and shortage of labour and revision of establishment charges.

The increase in the next year's provision under working expenses as compared with the revised estimate is mainly due to enhanced provision for maintenance and repairs on account of high cost of materials and labour due to war and certain special repairs.

Provision required for the work-charged posts converted into permanent and temporary posts is included in the grant for repairs for 1944-45.

77. The provision for 1944-45 under the head XVII-Working expenses has been distributed as under:—

	Voted.	Charged.	Total.
Extensions and Improvements	1,60	....	1,60
Repairs	6,43	....	6,43
Establishment—			
(i) Ordinary (including charges in England)	2,09	48	2,57
(ii) Special	3,92	....	3,92
(iii) Collection charges in the Civil Department in respect of direct receipts	87	....	87
(iv) Pensionary charges	10	5	24
Tools and Plant (Ordinary)	12	....	12
Total	15,22	53	15,75

For purposes of appropriation accounts, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works" vide "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly, out of the total amount under the head "XVII" the provision of 2,57 and 12 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50-Civil Works" and the residue, viz., 13,06 has been included in the demand for Irrigation Works.

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

	Accounts, 1942-43:	Budget estimate, 1943-44	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	11,65	14,85	26,22	37,38

Page 34,
Civil Budget
Estimates.

78. The increase in the current year's revised estimate and the next year's budget is mainly due to larger transfer from the deposit account of the Special Development Fund on account of emergency irrigation scheme.

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

*Expenditure.*Page 100,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Interest on capital outlay on Irrigation Works—Charged	41,73	41,81	41,78	41,79

79. This is merely a *pro forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under "68". The expenditure under this head is deducted from the expenditure under "22, Interest" under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works, the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

80. The revised estimate for 1943-44 and the budget estimate for 1944-45 have been framed as follows:—

	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916-17	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917-18 to 1920-21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under "68, Capital Works" to the end of 1916-17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917-18 to 1936-37	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 5,73 on Irrigation Works from 1937-38 to 1942-43	20	20
(6) Interest charges at 3·5 per cent. on <i>half</i> the estimated capital outlay of 19 on Irrigation Works in 1943-44 .. .. .	..	..
(7) Interest charges at 3·5 per cent. on the estimated capital outlay of 19 on Irrigation Works in 1943-44 .. .. .	..	1
(8) Interest charges at 3·5 per cent. on <i>half</i> the estimated capital outlay of 19 on Irrigation Works in 1944-45 .. .. .	..	..
Total	41,78	41,79

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

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 101- 102, Civil Budget Estimates.
Gross expenditure	92	88	1,05	1,82	
<i>Charged</i>	3	2	2	3	
<i>Voted</i>	89	84	1,03	1,59	

81. The revised estimate of 1943-44 shows an increase of 19 over the budget estimate of that year due to expenditure on urgent improvements to certain irrigation work in the Northern Circle.

82. The budget estimate for 1944-45 has been distributed as under :—

	Voted.	Charged.	Total.
Extensions and Improvements	51	....	51
Repairs	45	....	45
Establishment—			
(i) Ordinary (including charges in England)	13	3	16
(ii) Special	41	....	41
(iii) Collection charges in the Civil Department in respect of direct receipts	3	....	3
(iv) Pensionary charges	1	....	1
Tools and Plant (Ordinary)	2	....	2
Grants-in-aid	3	....	3
Total	1,59	3	1,62

As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50, Civil Works". Out of the total amount of 1,62 the provisions of 16 and 2 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head "50, Civil Works" and the residue, viz., 1,44 has been included in the demand for Irrigation Works.

Provision required for the work charged posts converted into permanent and temporary ones is included in the grant for repairs.

18, Other Revenue Expenditure Financed from Ordinary Revenues—Irrigation Works (Civil).

*Expenditure.*Pages 103-104,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Grants for minor irrigation works (including maintenance and repairs, ordinary and special establishment and tools and plant charges) ..	8,00	10,99	22,72	33,37
<i>Deduct</i> —Amount transferred from the Famine Relief Fund ..	.....	.....	.....	—37
Net ..	8,00	10,99	22,72	33,00
<i>Charged</i> ..	30	38	49	73
Voted ..	7,70	10,61	22,23	32,27

83. The current year's budget estimate of 10,99 (gross) is made up of (i) 3,00 for maintenance and repairs, (ii) 58 for ordinary establishment charges, (iii) 7,37 for works and establishment and tools and plant charges thereon financed from the Special Development Fund, and (iv) 4 for tools and plant charges on repairs executed through the agency of the P.W.D. The increase in the revised estimate as compared with the current year's budget estimate is mainly due to the special expenditure of Rs. 14 lakhs for emergency irrigation works undertaken by the P.W.D. in furtherance of the Grow More Food Campaign.

84. The increase in the next year's estimate as compared with the current year's budget and the revised estimate is mainly due to a special provision of Rs. 22 lakhs for further expenditure on the emergency irrigation works.

Thus, a total expenditure of 36 lakhs is being incurred during the current and next years on the emergency irrigation works, which, when completed, are expected to irrigate a very large area of land for production of food crops.

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

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
18, Other Revenue Expenditure financed from Ordinary Revenues. (Civil)—Voted	37

Page 107,
Civil Budget
Estimates.

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 "18, 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 Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head.

An amount of 37 is expected to be available from the Famine Fund for financing irrigation works next year (cf. paragraph 234). This amount has been included in the demand for irrigation works.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 107,
Civil Budget
Estimates.

	Accounts, 1942-43	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Voted1	1	1

86. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1944-45 corresponds to the deduct entry under "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of the Victoria Tank in the Poona Irrigation and Research Division.

XX and 22, Interest.

Revenue.

Page 35,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(1) Interest on loans to Presidency Corporations	55,47	52,74	52,74	49,87
(2) Interest on other loans and Advances by the Provincial Govern- ment	7,15	6,63	6,14	6,38
(3) Interest on arrears of revenue	32	23	23	22
(4) Interest realised on investment of Provincial balances	6,81	6,25	6,34	3,80
(5) Miscellaneous	86	94	48	51
	70,61	66,79	65,93	60,78
(6) <i>Deduct</i> —Refunds .. .. .	.....	—1	—1	.....
Total ..	70,61	66,78	65,92	60,78

Expenditure.

Page 108,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
<i>A—Interest on Ordinary Debt.</i>				
(1) Interest on Permanent Loans	4,57	10,63	16,62	21,13
(2) Interest on loans in course of discharge	1	.....	.....	.....
(3) Discount on Loans	5,31	.....	.....	.....
(4) Interest on other floating loans .. .. .	.....	.....	10	4
(5) Management of Debt	4	7	11	14
(6) Expenditure connected with the issue of new loans	2,29	.....	2,29	.....
(7) Miscellaneous .. .. .	.....	.....	.....	.....
(8) Interest on consolidated debt	90,91	79,99	74,15	63,57
(9) Interest on loans to Presidency Corporations excluding those in- cluded in the consolidated debt	42,03	39,51	39,51	36,84
<i>B—Interest on Unfunded Debt.</i>				
(10) Special Loans-Endowments for Charitable and Educational Institutions	1,08	94	93	93
(11) State Provident Funds	16,04	16,92	17,11	18,11
<i>C—Interest on other obligations.</i>				
(12) Interest on Charitable and other Funds .. .. .	.....	.....	.....	.....
(13) Miscellaneous	1	.....	55	.....
Total ..	1,62,29	1,48,06	1,51,37	1,40,76
<i>D—Transfers—Deduct.</i>				
(14) Interest transferred to Commercial Departments—				
(i) "17, Interest on works for which capital accounts are kept" ..	—41,73	—41,81	—41,78	—41,79
(ii) Commercial undertakings—Dapuri Workshops	—8	—8	—11	—12
(15) Interest transferred to "10, Forest"	—33	—33	—33	—33
(16) Interest portion of equated payments on account of commuted value of pensions	—3,86	—3,84	—3,74	—3,60
Total ..	—46,00	—46,06	—45,96	—45,84
Net Total—Charged ..	1,16,29	1,02,00	1,05,41	94,92

Revenue.

87. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to "XX—Interest"—

(1) *Interest on loans to Presidency Corporations.*—The decrease of 2,87 in the next year's budget estimate is due to repayments of capital made in the current year.

(4) *Interest realised on investment of Provincial balances.*—The decrease of 2,54 in the next year's budget over the current year's revised estimate is due mainly to anticipated smaller investment in treasury bills.

Expenditure.

88. The following charges are debited to the head "22, Interest on debt and other obligations"—

(a) Interest and discount on permanent loans, treasury bills and other floating loans, management of debt, expenditure connected with the issue of new loans and other miscellaneous charges.

(b) Interest payable to the Central Government on advances taken from them.

(c) Interest on endowments for charitable and educational institutions and on the balances in the Provident Funds.

(d) Interest payable on other miscellaneous items.

Credit is given to this head under the heads :—

(a) *Deduct.*—Interest transferred to Commercial Departments—

(i) Interest on irrigation works, transferred to the head "17, Interest on works for which capital accounts are kept".

(ii) Interest on commercial undertakings (Dapuri Workshops).

(b) *Deduct.*—Interest transferred to "10, Forest" on account of capital outlay on forests.

(c) *Deduct.*—Interest portion of equated payments out of revenue provided under "55, Superannuation Allowances, etc."; in respect of the commuted value of pensions.

89. (1) *Interest on Permanent Loans.*—The increase in the current year's revised estimate is mainly due to interest payable to the public for the half year on account of the 3 per cent. Bombay Government Loan, 1956, floated during the current year. The next year's budget estimate provides interest for the full year for the same.

90. (4) *Interest on other floating loan.*—This represents interest payable on treasury bills and ways and means advances.

91. (5) *Management of debt.*—The increase in the current year's revised estimate and the next year's budget estimate is due to management charges payable to the Reserve Bank in respect of the 3 per cent. Bombay Government Loan, 1956.

92. (6) *Expenditure in connection with the issue of new loans.*—The current year's revised estimate represents non-recurring expenditure on underwriting commission, brokerage and advertisement charges, etc., payable to the Reserve Bank in respect of the 3 per cent. Bombay Government Loan, 1956.

93. (8) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction in the current year's revised estimate and the budget estimate for 1944-45 is due to the advance repayment of 3½ crores made to the Government of India towards the consolidated debt during the current year, from the proceeds of the 3 per cent. Bombay Government Loan, 1956.

94. (9) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,67 in the estimate of 1944-45 is due to the repayment of principal made in 1943-44.

95. (11) *State Provident Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy.

96. (13) *Miscellaneous.*—The provision of 55 in the current year's revised estimate is on account of interest payable to private parties in connection with civil suits.

97. (14) *Deduct—Interest transferred to Commercial Departments.*—(i) "17, Interest on works for which capital accounts are kept". The figures are explained under "17, Interest on works for which capital accounts are kept".

98. (15) *Deduct—Interest transferred to "10, Forest".*—A corresponding debit appears under the head "10, Forest".

99. (16) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 288 under "83, Payments of commuted value of pensions".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 105,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
A. (i) Sinking Funds—				
(a) 3 per cent. Bombay Government Loan, 1955 .. .. .	....	19,65	19,65	19,65
(b) 3 per cent. Bombay Government Loan, 1956 .. .. .	....	....	....	19,41
(ii) Depreciation Charges—				
(x) 3 per cent. Bombay Government Loan, 1955 .. .. .	....	5,31	5,31	5,31
(y) 3 per cent. Bombay Government Loan, 1956 .. .. .	....	....	....	5,25
B. Other Appropriations—				
Repayment of the consolidated debt	3,68,21	17,36	3,65,62	14,56
C. Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	—4,91	—5,08	—5,08	—5,25
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	—7,02	—6,99	—6,99	—6,53
(iii) Repayments made from the recoveries arising from the operations of the Provincial Loans and Advance Account	—1,30	—1,35	—1,35	—1,42
(iv) Proceeds from the 3 per cent. Bombay Government Loan, 1955	—3,48,92	....	....	....
(v) Proceeds from the 3 per cent. Bombay Government Loan, 1956 .. .. .	....	....	—3,50,00	....
Total—Charged	6,06	28,90	27,16	50,98

100. The minor head "Sinking Funds" is intended for the record of appropriations from revenue for maintaining a Sinking Fund and a Depreciation Fund in respect of the loan floated by the Provincial Government.

(a) 3 per cent. Bombay Government Loan, 1955.—The Depreciation Fund (5,31) is provided at 1½ per cent. of the total nominal amount (3,54,23) of the loan and is to be used, if necessary, for purchasing securities of the loan for cancellation.

It has been decided that the *minimum* contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, (5,31), it should suffice to liquidate the loan in 20 years. The *maximum* amount would be to contribute on 13 years basis as far as funds will permit. In view of the favourable revenue position, the maximum amount of 19,65 has been put in the Sinking Fund in the next year's budget estimate which with the amount of Depreciation Fund (5,31) will liquidate the loan in 13 years.

(b) 3 per cent. Bombay Government Loan, 1956.—The Depreciation Fund (5,25) is provided at 1½ per cent. of the total nominal amount (3,50,00) of the loan and is to be used, if necessary, for purchasing securities of the loan for cancellation.

The decision regarding contribution to the Sinking Fund referred to in paragraph 100 above applies to this loan also. In view of the favourable revenue position, the maximum amount (19,41) has been put in the Sinking Fund which with the Depreciation Fund (5,25) will liquidate the loan in 13 years.

101. The minor head "Other Appropriations" is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking funds. The consolidated debt referred to in paragraph 299 under the head "22" is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debitable to the head '23'. After excluding the amount of 3,50,00 repaid to the Government of India from the proceeds of the 3 per cent. Bombay Government Loan, 1956, the principal portion of the equated instalments payable during the current year works out to 15,62 against the budget estimate of 17,36. The reduction of 1,74 in the revised estimate is due to the advance repayment of 3½ crores made to the Government of India towards the consolidated debt during the current year, from the proceeds of the 3 per cent. Bombay Government Loan, 1956.

102. (c) Transfers—Deduct.—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under "83, Payments of

commuted value of Pensions" and loans utilised to finance the Provincial Loans and Advance Account, and it is explained below why repayments in respect of these loans are shown as deduct entries under "23"—

(i) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head "Loans and Advances by Provincial Government" (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head "A—Other Appropriations", a corresponding credit by a deduct entry is given to this head.

(ii) Loans included in the consolidated debt have been utilised for expenditure under "83, Payments of commuted value of Pensions". The expenditure debited to "83" is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to "55" and by credit of the principal portion to the capital head "83" and of the interest portion to "22".

(iii) The consolidated debt includes the loans taken to finance the Provincial Loans and Advance Account. With effect from 1940-41 it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the Provincial Loans and Advance Account to the extent necessary to repay the principal portion of the outstanding Provincial Loans and Advance Account debt on 1st April 1937 over a period of 45 years, at $4\frac{1}{2}$ per cent. interest.

(iv) This represents the realisation from the 3 per cent. Bombay Government Loan, 1955, which are utilised for advance repayment of the consolidated debt referred to in paragraph 100 above.

(v) This represents the realisation from the 3 per cent. Bombay Government Loan, 1956, which are utilised for the advance repayment of the consolidated debt referred to in paragraph 100 above.

25, General Administration

Expenditure.

Pages 110-151
Civil Budget,
Estimates.

	Accounts, 1942-43,	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
<i>A—Heads of Provinces.</i>				
Salary of the Governor	1,20	1,20	1,20	1,20
Secretariat staff of the Governor	1,15	1,16	1,18	1,20
Staff and household of the Governor	3,91	4,50	4,30	4,00
Sumptuary allowance of the Governor	25	25	25	25
Expenditure from contract allowance	1,21	1,23	1,30	1,35
Tour expenses	81	92	92	90
Advisers	1,85	2,32	2,27	2,28
Total, Heads of Provinces	10,38	11,58	11,42	11,22
<i>B—Legislative Bodies.</i>				
Provincial Legislative Assembly	42	48	23	26
Provincial Legislative Council	5	5	4	7
Elections for Legislatures	1	1	.....	.....
Total, Legislative Bodies	48	54	27	33
<i>C—Secretariat and Headquarters Establishment.</i>				
Civil Secretariat	19,16	22,00	23,40	23,93
Public Service Commission	1,00	1,02	1,05	99
Board of Revenue, etc.—Bombay Revenue Tribunal	23	24	24	24
Settlement Commissioner and Director of Land Records	44	49	49	49
Local Fund Audit Establishment	2,10	2,10	2,03	2,07
Total, Secretariat and Head quarters Establishments	22,93	25,85	27,21	27,72
<i>D—Commissioners.</i>				
Commissioners	2,99	2,95	3,13	3,02
<i>E—District Administration.</i>				
District Administration	42,98	49,04	50,62	50,60
<i>G—Miscellaneous.</i>				
Discretionary grants by Heads of Provinces	20	25	25	25
Expenditure from Rural Reconstruction Grants	4,40	4,33	4,75	4,15
Miscellaneous	22	5	7	6
Special Development Programme	2,02	3,97	3,39	3,97
Total, Miscellaneous	6,84	8,60	8,46	8,43
<i>H—Charges in England.</i>				
Secretary of State for India	36	2	2	2
High Commissioner for India	1,84	2,01	1,81	1,93
Total, Charges in England	2,20	2,03	1,83	1,95
Grand Total	88,80	1,00,59	1,02,94	1,03,27
<i>Charged</i>	<i>20,67</i>	<i>22,27</i>	<i>22,21</i>	<i>21,74</i>
<i>Voted</i>	<i>68,13</i>	<i>78,32</i>	<i>80,73</i>	<i>81,53</i>

103. *Secretarial Staff of the Governor.*—The increase in the current year's revised and next year's budget estimates is due to increase in the rates of local and dearness allowance and provision in the next year's budget for the appointment of an additional stenographer and increased provision for leave salary.

104. *Staff and Household of the Governor.*—The decrease in the revised estimate of the current year is mainly due to (a) the number of Aides-de-Camp on duty being below strength; (b) reduction of staff under Body Guard Establishment and (c) non-utilisation of the provision for purchase of new motor cars partly counterbalanced by increased expenditure due to higher rates of dearness and grain compensation allowances. The decrease in the next year's budget as compared with the revised estimate for current year is mainly due to reduction in the Body Guard Establishment.

105. *Expenditure from contract allowance.*—The increase in the current year's revised and next year's budget is due to the payment of dearness at higher rates.

106. *Advisers.*—The decrease in the current year's revised and next year's budget is due to less expenditure incurred and anticipated on touring and due to change in the personnel of the Personal Assistants.

107. *Provincial Legislative Assembly.*—The decrease in the current year's revised and next year's budget estimates is due to deputation of the personnel to other Departments.

108. *Provincial Legislative Council.*—The increase in the next year's estimate is due to the return of a senior clerk who was on deputation.

109. *Civil Secretariat.*—The increase in the current year's revised estimate is mainly due to extra expenditure on additional establishment and contingencies in the Finance Department (Supply) and additional expenditure on the scheme of village broadcasting by means of radio receiving sets.

110. *Public Service Commission.*—The increase in the current year's revised estimate is mainly due to expenditure on leave salary. The decrease in next year's budget is due to change in personnel.

111. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the central head "26-Audit" under which the details will be found. The decrease in the current year's revised and next year's budget estimates is mainly due to change in personnel.

112. *Commissioners.*—The increase in the current year's revised estimate is mainly due to the officiating promotion of a Commissioner, payment of leave salary, appointment of additional establishment and increase in the rates of travelling and dearness allowances. The increase in next year's budget is mainly due to increased provision for travelling and dearness allowances.

113. *District Administration.*—The increase in the current year's revised and next year's budget estimates is mainly due to increase in the rates of travelling and dearness allowances.

114. *Expenditure from Rural Reconstruction Grants.*—The increase in the current year's revised estimate is mainly due to the fact that an additional amount of 58 is available in the deposit account of the Government of India grants for rural development. The decrease in next year's budget estimate is mainly due to the balance in the deposit account of the Government of India grants being nil.

115. *Special Development Programme.*—The reduction in the current year's revised estimate is due to the transfer of expenditure equal to the additional amount available from the Government of India grants from this head to the head "Expenditure from Rural Reconstruction Grants."

116. *Charges in England—High Commissioner for India.*—The decrease in the current year's revised estimate is due to less expenditure under "Sterling Overseas Pay" and "Allotment of Pay of Officers" and reduction in the share of the cost of High Commissioner's establishment. The decrease in the next year's as compared to the current year's budget estimate is mainly due to reduced share of the cost of High Commissioner's Establishment.

XXI and 27, Administration of Justice.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 36, Civil Budget Estimates.
Sale proceeds of unclaimed and escheated property ..	53	60	1,00	47	
Court fees realised in cash	56	55	70	70	
General fees, fines and forfeitures	17,01	13,32	18,95	15,08	
Pleadership and Mukhtiarship examination fees	7	18	8	7	
Receipts of the Official Assignee	59	60	48	55	
Miscellaneous fees and fines	2,50	3,40	3,60	3,40	
Miscellaneous	42	26	26	26	
Recoveries of overpayments	4	4	4	4	
Collection of payments for Services rendered	37	30	36	30	
	22,09	19,25	25,47	20,87	
<i>Deduct—Refunds</i>	—60	—50	—75	—58	
Total ..	21,49	18,75	24,72	20,29	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 156- 176, Civil Budget Estimates.
High Court	12,37	12,94	13,50	13,22	
Law Officers	3,38	3,07	3,54	3,23	
Administrator General and Official Trustee	52	52	55	56	
Sheriff and Reporter, Bombay	47	47	46	47	
Official Assignee	1,10	1,17	1,18	1,22	
Coroner's Court	14	14	14	15	
Presidency Magistrates' Courts	3,32	3,34	3,08	3,79	
Civil and Sessions Courts	33,50	34,13	35,16	35,38	
Courts of Small Causes	4,06	4,16	4,14	4,27	
Criminal Courts	10,87	11,04	12,28	11,79	
Pleadership and Mukhtiarship examination charges	1	2	1	2	
Charges in England	28	34	35	38	
Total ..	70,02	71,34	74,99	74,48	
<i>Charged</i> ..	<i>19,73</i>	<i>20,20</i>	<i>20,84</i>	<i>21,28</i>	
<i>Voted</i> ..	<i>50,29</i>	<i>51,14</i>	<i>54,15</i>	<i>53,20</i>	

Revenue.

117. The increase in the revised estimate for 1943-44 is mainly under "General fees, fines and forfeitures" owing to larger receipts now anticipated, from magisterial fines than what could be anticipated at the time of framing the estimate originally.

Expenditure.

118. *High Court.*—The increase in the revised estimate is due to (i) increased provision on account of dearness allowance and (ii) the appointment of an additional High Court Judge and the entertainment of staff for him for a part of the year. The decrease in the next year's estimate compared with the revised estimate for the current year is due to the provision on account of the Additional High Court Judge and his staff not having been repeated.

119. *Law Officers.*—The increase in the revised estimate under voted is due to (i) fees in National Services cases for which no provision was made and (ii) higher expenditure under fees in civil and criminal cases which is highly fluctuating item. Next year's estimate takes into account larger expenditure required for fees in civil and criminal cases.

120. *Presidency Magistrates' Courts.*—The increase in the revised estimate for the current year, compared with the budget estimate for 1943-44, is mainly due to (i) increased provision on account of dearness allowance and (ii) the creation of two additional posts of Presidency Magistrates and staff for them. The increase in the next year's estimate, compared with the current year's revised estimate is due to the inclusion of provision on account of leave salary for some Presidency Magistrates in the next year's estimate.

121. *Civil and Sessions Courts.*—The increase in the revised estimate, compared with the Budget Estimate of the current year, is mainly due to (i) increased provision on account of dearness allowance, (ii) large expenditure under "Diet and Road Money to Witnesses" which is a fluctuating item and (iii) the creation of some temporary posts of Assistant Judges. The increase in the next year's budget compared with the current year's revised estimate is mainly due to the inclusion of provision for the purchase and supply of law books to District and Subordinate Courts.

122. *Courts of Small Causes.*—The decrease in the current year's revised estimate is due to deputation of some clerks to other offices and keeping one post of Judge in Bombay City vacant for some time partly counterbalanced by increased expenditure on account of dearness allowance. The next year's estimate provides for normal requirements.

123. *Criminal Courts.*—The increase in the revised estimate over the budget estimate of the current year is due to—

(i) increased provision on account of dearness allowance.

(ii) increased expenditure under "Diet and Road Money to Witnesses", and

(iii) The creation of a number of temporary appointments of Resident Magistrates and City Magistrates with staff to release Mamlatdars for war work, for the trial of C.D.O. cases and for the speedy disposal of cases of under-trial prisoners to reduce congestion in the jails.

The increase in the next year's budget estimate as compared with the current year's budget estimate is due to the provision on account of some of the temporary appointments of the Resident Magistrates mentioned above and their establishment having been repeated for the next year.

XXII and 28, Jails and Convict Settlements.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Jails	1,21	1,58	2,12	1,32
Jail Manufactures	3,95	4,06	4,06	4,06
Recoveries of overpayments .. .. .	.....	1	3	1
Collection of payments for services rendered	3	1	1	1
<i>Deduct—Refunds</i>	— 2	— 1	— 1	— 1
Total	5,17	5,65	6,21	5,39

Page 37,
Civil Budget
Estimates.*Expenditure.*

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Jails	31,33	21,62	50,33	39,77
Jail Manufactures	3,25	3,55	3,95	4,38
Charges in England .. .. .	.....	.....	2	5
Total	34,58	25,17	54,30	44,20
<i>Charged</i>	<i>58</i>	<i>55</i>	<i>76</i>	<i>76</i>
<i>Voted</i>	<i>34,00</i>	<i>24,62</i>	<i>53,54</i>	<i>43,44</i>

Page 176-181
Civil Budget
Estimates.*Revenue.*

124. The increase in the revised estimate as compared with the current year's budget estimate is mainly due to admission of military and naval prisoners and of Hur prisoners from Sind resulting in large recoveries on account of maintenance charges. The next year's budget estimate is based on normal receipts under the head.

Expenditure.

125. *Jails.*—The increase in the current year's revised estimate is mainly due to—

- (1) increased population in jails,
- (2) the entertainment of temporary staff,
- (3) the grant of compensatory allowance to the jail staff,
- (4) enhanced rates of dearness allowance, and
- (5) larger expenditure under contingencies on account of rise in prices of food-stuffs, etc.

The decrease in the next year's budget compared with the current year's revised estimate is mainly due to the provision of only normal contingencies.

126. *Jail Manufactures.*—The increase in the current year's revised and the next year's budget estimates is mainly due to rise in prices of raw materials such as yarn, wool dyes, etc., and larger requirements of clothing, etc., as a result of increase in jail population.

127. *Charges in England.*—The current year's revised and the next year's budget estimates provide for sterling overseas pay of the Backward Class Officer.

XXIII and 29, Police.

Revenue.

Pages 38-39,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Contribution for Railway Police	3,79	4,47	4,47	4,70
Police supplied to public Departments, Private Companies, etc. .	4	23	4	4
Receipts and recoveries on account of Presidency Police ..	4,53	4,29	4,28	4,58
Cash receipts under the Arms Act	83	78	80	80
Fees, fines and forfeitures	3,21	2,40	3,22	3,27
Recoveries of overpayments	8	15	50	20
Collection of payments for services rendered	4,70	78	1,24	80
Miscellaneous	20	16	28	20
Transfer from the Deposit Account of the Special Development Fund	6	25	22	25
Receipts in England	1	....	1	....
	17,45	13,51	15,06	14,84
<i>Deduct—Refunds</i>	—13	— 3	—30	— 6
Total ..	17,32	13,48	14,76	14,78

Expenditure.

Pages 189-222,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Presidency Police	59,73	65,63	71,18	68,33
Superintendence	2,06	2,02	2,35	2,38
District Executive Force	1,27,70	1,30,00	1,47,72	1,41,53
Police Training School	1,63	2,22	1,72	1,71
Special Police	4	4	4	4
Railway Police	9,65	10,05	10,72	10,97
Criminal Investigation Department	9,44	8,20	8,58	8,57
Cattle pounds	43	66	66	50
Special Development Programme	6	25	22	25
Works	36	....	15	....
Charges in England	1,19	1,04	1,33	1,09
Total ..	2,12,29	2,20,11	2,44,67	2,35,39
<i>Charged</i> ..	<i>8,23</i>	<i>7,92</i>	<i>8,21</i>	<i>8,06</i>
<i>Voted</i> ..	<i>2,04,06</i>	<i>2,12,19</i>	<i>2,36,46</i>	<i>2,27,33</i>

Revenue.

128. *Contribution for Railway Police.*—The increase in the next year's budget estimate is mainly due to additional police employed for protection of railways.

129. *Police supplied to public departments, private companies, etc.*—The decrease in the current year's revised and the next year's budget estimates is due to smaller recovery for police supplied to the Ammunitions Factories, etc.

130. *Receipts and recoveries on account of Presidency Police.*—The increase in the next year's budget estimate is due to anticipated increase in receipts under the Bombay Public-Conveyances Act and anticipated larger recovery from the Bombay Port Trust.

131. *Fees, fines and forfeitures.*—The increase in the current year's revised and the next year's budget estimates is based on the past and the current actuals and is mainly due to anticipated higher receipts under the Public Conveyances Acts and cattle pounds.

132. *Collection of payments for service rendered.*—The increase in the current year's revised estimate is due to the credit of 44 mainly on account of additional police employed for the protection of railways for the period preceding 1st April 1942.

133. *Transfer from the deposit account of Special Development Fund.*—The estimates under this head represents credits for expenditure on account of payments to the Bombay Municipality for traffic amenities in Bombay City.

Expenditure.

134. *Presidency Police.*—The increase in the current year's revised estimate is mainly under the heads "City Police," "Hospital Charges" and "Prohibition" due to:—

- (1) Employment of additional temporary Police force.
- (2) Grant of dearness allowance at higher rates.
- (3) Requisitioning of arms and ammunition for the Police.
- (4) Housing accommodation for constabulary and rental of private quarters for Police Stations and Officers.
- (5) Opening of a new Police station and a new hospital.
- (6) Expenditure on new chowkies.
- (7) Additional expenditure on telephones.

The increase in the next year's budget estimate is mainly due to (1) full year's provision for (i) the temporary additions to the establishment and (ii) dearness allowance at increased rates, (2) equipment of police and (3) the provision of 62 on account of new items.

135. *Superintendence.*—The increase in the current year's revised estimate and the next year's budget estimates is mainly due to the appointment of the Deputy Inspector General of Police, Headquarters.

136. *District Executive Force.*—The large excess in the current year's revised estimate is mainly due to:—

- (1) considerable increase in the number of executive officers and constabulary force and consequent additional expenditure on their travelling allowance, house rent and other allowances and clothing charges,
- (2) higher rates of dearness allowance,
- (3) rise in the price of clothing, other articles of outfit, petrol and other motor accessories,
- (4) heavy expenditure on the hire of buses,
- (5) expenditure on purchase of 30 Lease/Lend vehicles for the Police.

The next year's budget includes (1) full year's provision for the establishment sanctioned during part of the current year, (2) provision for higher cost of clothing and accoutrements, and (3) provision of 26 on account of new items.

137. *Police Training School.*—The decrease in the revised estimate for current year as well as budget estimate for next year is due to:—

- (a) change in personnel,
- (b) cancellation of military training due to war,
- (c) non-recruitment of probationary Assistant Superintendents of Police, and
- (d) postponement of the expansion of Head Constables' and constables' training classes.

138. *Railway Police.*—The increase in the revised estimate of the current year and the budget estimate of the next year is mainly due to the increased rates of dearness allowance, increased expenditure on telephones and clothing.

139. *Criminal Investigation Department.*—The increase in the current year's revised estimate and the next year's budget estimate is mainly due to higher rates of dearness allowance, increased expenditure on telephones and additional wireless sanctioned during the current year.

140. *Works.*—The revised estimate for the current year is for works actually carried out or anticipated to be finished during this year.

141. *Charges in England.*—The increase in the current year's revised estimate is mainly due to increased expenditure on leave salary and overseas pay.

30, Ports and Pilotage.

Page 223,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Ports, Establishments—				
Charges for the Survey of steam vessels.	-1	3	-2	2
Charged	-1	2	-2	2
Voted		1		

142. 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 Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial.

The minus figure in the revised estimate for the current year is due to the fact that receipts are expected to be more than expenditure.

36, Scientific Departments.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 223, Civil Budget Estimates.
A-Grants-in-aid and donations to Scientific Societies and institutions	15	16	16	16	
B-Museums	106	93	95	95	
Total—Voted	121	109	111	111	

143. *B-Museums.*—The increase (2) in the revised estimates for the current year and the next year's budget estimate is due to increased grant to the Natural History Section of the Prince of Wales Museum of Western India, Bombay, for payment of dearness allowance.

XXVI and 37, Education.

Revenue.

Pages 40-41,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
A—University	8,46	8,91	9,20	9,15
B—Secondary	1,61	1,70	1,63	1,73
C—Primary .. .. .	.....	.....	.....	.....
D—Special	55	62	61	57
E—General	8,75	6,82	7,68	9,09
	19,37	18,05	19,12	20,54
Deduct—Refunds	—6	—6	—6	—6
Total	19,31	17,99	19,06	20,48

Expenditure.

Pages 224-
260,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
A—University	19,08	19,22	19,21	20,05
B—Secondary	25,47	25,18	24,64	26,48
C—Primary	1,33,78	1,39,11	1,43,56	1,47,75
D—Special	12,03	13,91	12,35	14,44
E—General	18,80	20,47	20,73	24,11
F—Charges in England	15	15	15	20
Total	2,09,31	2,18,04	2,20,64	2,33,03
Charged	3,46	3,10	3,04	2,96
Voted	2,05,85	2,14,94	2,17,60	2,30,07

Revenue.

144. *A—University.*—The increase in the current year's revised estimate compared with the current year's budget estimate is mainly due to larger fee receipts anticipated in Government Arts Colleges owing to an increase in the number of students.

145. *B—Secondary.*—The decrease in the current year's revised estimate, compared with the budget estimate is due to a fall in the number of pupils and an increase in the number of free-studentships in secondary schools. The next year's budget estimate is based on expectation of normal attendance.

146. *D—Special.*—The decrease in the next year's budget estimate, compared with the current year's budget and revised estimates is due mainly to a reduction in the provision on account of fee receipts at the Sir J. J. School of Art, Bombay.

147. *E—General.*—The increase in the revised estimate, compared with the current year's budget estimate is due to (i) increase in the number of admission into Training Institutions for teachers from Indian States, (ii) recoveries of payments made to Local Authorities for previous years in excess of the amount actually due, and (iii) recovery of leave salary in respect of the staff of the Local Authorities taken over into Government service, partly counterbalanced by a decrease in the amount transferred from the Deposit Account of the Special Development Fund as a result of reduction in expenditure from the Fund.

The increase of 1,41 in the next year's budget estimate, compared with the current year's revised estimate, is due to the transfer of 2,63 from the Special Development Fund for ameliorative measures for the Backward classes partly counterbalanced by a decrease of 1,22 mainly due to the comparatively large recovery made during the current year from the Local Authorities on account of excess payments made in previous years against only the normal provision entered in the next year's budget.

Expenditure.

148. *A—University.*—The increase in the next year's budget estimate, as compared with the current year's budget and revised estimates is mainly due to the additional provision on account of the following items of expenditure:—

- (i) the scheme for practical training in the College of Engineering for Degree class students,
- (ii) recurrent and non-recurrent expenditure for providing facilities for the teaching of Botany as principal subject for the B.Sc. examination at the Karnatak College, Dharwar,

(iii) the contribution to the Town Planning Board, Ahmedabad,
 (iv) normal provision for the post of Principal, Gujarat College and the post of Professor of Zoology at the Royal Institute of Science and other gazetted appointments which were kept vacant for some months in 1943-44.

149. *B—Secondary.*—The reduction in current year's revised estimate, as compared with the current year's budget estimate, is due mainly to—

(i) reduced expenditure in consequence of the provision for purchase of equipment for the Elphinstone Technical High School remaining unutilised as a result of the shifting of the School to the new premises,

(ii) smaller expenditure owing to the appointment of junior men in place of senior Assistant Masters transferred to the Training Institutions or as Assistant Deputy Educational Inspectors and some posts in the Secondary and Vocational Schools remaining vacant,

(iii) reduction in expenditure from the Special Development Fund provided under "Special Development Programme" on account of want of claims,

partly counterbalanced by increases on account of special grants to non-Government secondary schools towards their expenditure on dearness allowance to their teachers and increased expenditure on dearness allowance in Government Secondary Schools.

The increase in the next year's budget estimate compared with the current year's revised estimate, is due to—

(a) increased provision for Technical Schools mainly on account of increase in expenditure on pay of establishment, and

(b) larger expenditure on account of the following items of expenditure:—

(i) additional provision for grants to non-Government Secondary Schools,

(ii) special grants to non-Government Secondary Schools towards their expenditure on payment of dearness allowance to their teachers,

(iii) for acquisition of land for the Agricultural farm for Government High School, Satara, partly counterbalanced by decreased expenditure under:—

(a) building grants under "Special Development Programme,"

(b) grants for Government Secondary Schools for Boys mainly due to reduction of expenditure in pay of establishment.

150. *C—Primary.*—The increase in the current year's revised estimate over the budget estimate, is due mainly to increased expenditure on account of grants to Local Authorities on their expenditure on dearness allowance to primary school teachers. The increase in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to increase—

(i) in the provision for grants to Mass Literacy Schools due to estimated increase in expenditure on the payment of dearness allowance to teachers serving in such schools and grants sanctioned for new Mass Literacy Schools,

(ii) in the provision for grants to Local bodies other than the Bombay Municipality on account of:

(a) normal expansion of primary education,

(b) new schemes for compulsory elementary education,

(c) underpayments in previous years,

(d) grants to Local Authorities towards expenditure incurred for previous years,

(e) estimated increase in expenditure on dearness allowance to School Board employees, and

(f) grants to certain Local Authorities on their expenditure on the payment of local allowance to their teachers.

151. *D—Special.*—The decrease in the current year's revised estimate, compared with the budget estimate, is due mainly to a reduction on account of—

(i) transfer of senior men drawing high pay and some posts remaining vacant in Government special Schools,

(ii) expenditure on stipends in Primary Training Institutions;

(iii) closure of some adult education classes,

(iv) decreased expenditure on grants to Local Authorities on account of (a) physical education, (b) medical inspection of school children and (c) Basic education.

The increase in the next year's budget estimate, compared with the current year's revised estimate is due mainly to increased provision for

(i) grants for (a) Adult education classes, (b) village reading rooms, (c) publication of literature for maintenance of literacy and (d) training of adult education workers,

(ii) grants to Local Authorities on their expenditure on (a) physical education, (b) basic education and (c) medical inspection of school children,

(iii) grants to Special Schools,

(iv) grants to Primary Training Institutions,

(v) Extension of the scheme of Basic education up to Standard VII in primary schools.

152. *E—General.*—The increase in the current year's revised estimate, compared with the budget estimate, is due mainly to extra cost on account of payment of dearness allowance at enhanced rates.

The increase in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to (1) the decision to debit to this head expenditure (2,63) incurred by the Director of Public Instruction in connection with ameliorative measures for the benefit of Backward classes (including the scheduled classes, Aboriginal and Hill Tribes and other Backward classes), (2) an additional provision under "Q—Scholarships" and (3) strengthening of the Inspecting staff.

153. *F—Charges in England.*—The increase in the next year's budget estimate is due mainly to enhanced provision on account of "leave salaries and deputation pay" in consequence of an I. E. S. Officer being on leave preparatory to retirement.

XXVII and 38, Medical.

Revenue.

Pages 42-48,
Civil
Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Medical school and college fees	2,26	2,34	2,00	2,23
Hospital receipts	3,41	3,03	3,30	3,35
Mental Hospital receipts	2,39	2,26	2,26	2,25
Sale of medicines .. .. .	....	1	9	1
Bacteriological Laboratories receipts	*	7,02	7,02	7,04
Contributions	6,82	6,80	6,80	7,00
Income from endowments	32	31	31	31
Recoveries of overpayments	28	20	20	20
Collection of payments for services rendered	44	16	58	30
Miscellaneous	3,64	3,33	3,33	3,41
Transfer from the deposit account of Special Development Fund	9	3,45	4,07	4,13
Total	19,65	28,91	29,96	30,23
Deduct—Refunds	—10	—7	—7	—7
Total	19,55	28,84	29,89	30,16

Expenditure.

Pages 261-
292,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Medical establishment	3,50	4,72	3,90	3,98
Hospitals and Dispensaries	34,81	36,86	44,48	39,42
Grants for Medical purposes	4,02	4,89	5,59	5,38
Medical Colleges and Schools	4,21	4,70	4,55	4,72
Mental Hospitals	8,32	7,32	10,35	8,41
Special Development Fund Programme	9	3,45	4,07	4,13
Chemical Examiner	47	46	45	44
Bacteriological Laboratories	*	4,73	4,74	5,52
Charges in England	27	35	23	38
Total	56,29	67,48	78,36	72,38
Charged	1,44	3,24	1,58	1,60
Voted	54,85	64,24	76,78	70,78

*Shown under "XXVIII and 39—Public Health".

Revenue.

154. *Medical School and College fees.*—The revised estimate for the current year is based on the progress of the current actuals. The next year's budget estimate is framed on the basis of the last three years' actuals.

155. *Hospital receipts.*—In view of the progress of the current actuals, the revised estimate is pitched higher than the current year's budget. The next year's budget estimate is based on the past actuals.

156. *Sale of Medicines.*—The increase in the revised estimate as compared with the current year's budget is based on the current actuals. The next year's budget estimate takes into account normal receipts under this head.

157. *Contributions.*—The next year's estimate is based on the amounts due from various local bodies.

158. *Collection of payments for services rendered.*—The revised estimate is pitched higher than the current year's budget in view of the progress of the actuals during the current eight months. The next year's budget estimate takes into account normal receipts under this head.

159. *Miscellaneous.*—This head includes receipts under the following sub-heads:—

- (1) Fees for Chemical Analysis,
- (2) Miscellaneous,
- (3) Contributions from the Government of India in respect of British I.M.S. Officers belonging to the War Reserve,
- (4) Recoveries from the Government of India for reservation of beds at J. J. and St. George's Hospitals for military patients.

The increase in the next year's budget, compared with the current year's revised estimate, is due to larger recoveries from the Government of India anticipated as a result of a larger number of military patients likely to come for treatment at the above Hospitals.

160. *Transfer from the Deposit Account of Special Development Fund.*—The receipts under this head correspond to the expenditure under "38—Medical" on schemes to be financed from the Special Development Fund.

Expenditure.

161. *Medical establishment.*—The main causes of the decrease in the revised estimate as compared with the budget estimate of the current year are (i) the reversion of some of the I.M.S. Officers to the Military Department as a result of the war and their replacement by B.M.S. Officers, (ii) changes in personnel and (iii) some posts having been vacant.

The increase in the next year's budget over the current year's revised estimate is chiefly due to:—

- (a) provision of a leave reserve of clerks for the Surgeon General's Office, and
- (b) full provision having been made in the next year's budget for some posts of S.M.S. Officers that have remained vacant during the current year.

162. *Hospitals and Dispensaries.*—The principal reasons for the increase in the revised estimate over the budget estimate for the current year are:—

- (i) abnormal expenditure under contingencies as a result of the increase in the prices of foodstuffs, clothing and other supplies,
- (ii) additional grants paid to the Royal Western India Turf Club, N. W. Maternity Hospital, Parel and some Mission Hospitals,
- (iii) enhanced rates of dearness allowance, and
- (iv) grant of house rent allowance to the Superintendent, G. T. Hospital and to the Medical Officer in Charge of Cama and Alibless Hospitals at a rate of Rs. 200 per mensem with retrospective effect from 1938.

The decrease in the next year's budget as compared with the revised estimate is mainly due to—

- (i) the provision being made only for normal contingencies, and
- (ii) the absence of the unusual provisions as in the current year; partially counterbalanced by the new expenditure on account of—
 - (a) improvement in diet scales at hospitals in the mofussil, and
 - (b) opening of six new dispensaries in Kanara District.

163. *Grants for Medical Purposes.*—The increase in the revised estimate as compared with the current year's budget is due to—

- (i) additional grant sanctioned to St. George's Hospital Nursing Association, and
- (ii) grant of dearness allowance to low-paid staff of Nursing Associations.

The decrease in the next year's budget as compared with the revised estimate is mainly due to the reduction in the grants to the Bombay Medical Council and the Board of Indian Systems of Medicine.

164. *Medical Colleges and Schools.*—The decrease in the revised estimate as compared with the current year's budget is due to—

- (1) some posts being vacant,
- (2) appointment of a non-I.M.S. officer as Superintendent, B. J. Medical School, Ahmedabad, and
- (3) changes in personnel.

The next year's provision is, however, made on the basis of the sanctioned personnel.

165. *Mental Hospitals*.—The increase in the revised estimate over the current year's budget is mainly on account of—

- (i) abnormal expenditure under contingencies as a result of rise in prices of supplies,
- (ii) entertainment of temporary staff at the Mental Hospitals at Yeravda and Dharwar, and
- (iii) enhanced rates of dearness allowance.

The decrease in the next year's budget as compared with the current year's revised estimate is due to the provision of only normal contingencies.

166. *Special Development Fund Programme*.—The increase in the revised estimate as compared with the current year's budget is mainly due to—

- (1) payment during the current year of charges on account of equipment for serum manufacture that was ordered last year, and

- (2) legal charges;

partially counterbalanced by the saving caused by delay in opening the College of Nursing.

The next year's estimate provide for the expenditure on the following items:—

(i) Touring Medico-cum-Propaganda units in the partially excluded areas	.. .. .	12
(ii) Two research scholarships at the Haffkine Institute	.. .. .	4
(iii) Scheme for serum manufacture at the Haffkine Institute, Bombay	.. .. .	3,36
(iv) College of Nursing, Bombay	.. .. .	41
(v) Village Medical Aid for Backward Class Areas	.. .. .	20

4,13

167. *Bacteriological Laboratories*.—The increase in the next year's budget, as compared with the current year's budget and revised estimate, is mainly due to the additional provision for the establishment of a Department of Chemotherapy at the Haffkine Institute, Bombay.

168. *Charges in England*.—The decrease in the revised estimate as compared with the current year's budget is due to—

- (i) smaller expenditure on sterling overseas pay, and

- (ii) no expenditure being expected to be incurred on the purchase of books, periodicals, etc. and under "Allotment of pay of officers".

The increase in the next year's budget, as compared with the current year's revised, is chiefly due to the additional provision on account of leave salary of the Surgeon General with the Government of Bombay.

XXVIII and 39, Public Health.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
*Sale proceeds of Sera and Vaccine	9,09	1,47	2,80	4,78
Contributions	1,81	2,09	2,09	2,15
Recoveries of over-payments	33	25	50	30
Collection of payments for services rendered	2,03	2,04	2,54	52
Transfer from the deposit account of Special Development Fund	12,35	28,13	12,83	25,18
Miscellaneous	18,39	19,10	22,97	19,39
Total	44,00	53,08	43,73	52,32
<i>Deduct—Refunds</i>	<i>—2</i>	<i>—1</i>	<i>—5</i>	<i>—1</i>
Total	43,98	53,07	43,68	52,31

Page 44,
Civil Budget
Estimates.

* The receipts of the Haffkine Institute are included under "XXVII-Medical" with effect from 1943-44.

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
A. Public Health Establishment—				
<i>Charged</i>	15	21	20	22
Voted	6,89	7,01	8,39	7,82
B. Grants for Public Health purposes—				
Voted	1,66	1,42	1,33	1,86
C. Expenditure in connection with epidemic diseases—				
Voted	3,63	3,30	5,30	4,95
D. Bacteriological Laboratories—				
<i>Charged</i>	43	@	....	....
Voted	4,58	@	....	....
E. Pasteur Institute—				
Voted	10	@	....	....
F. Works				
Voted	12,44	13,26	12,49	14,14
G. Special Development Fund—				
Voted	12,35	28,13	12,83	25,18
H. Charges in England—				
<i>Charged</i>	6	6	6	6
Voted	8	4	2	7
Total	42,37	53,43	40,61	54,29
⊙ Included under "38-Medical"—				
<i>Charged</i>	64	27	25	27
Voted	41,73	53,16	40,36	54,02

Pages 293-
311,
Civil Budget
Estimates.

Revenue.

169. The sale proceeds of quinine, sera and vaccine, etc., certain contributions from local bodies and receipts from water works are credited to this head.

170. *Sale proceeds of sera and vaccine, etc.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces, etc. The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to sale of quinine to private registered medical practitioners, hospitals and dispensaries and increased contribution from local bodies and Indian States towards the supply of lymph. The increase in the next year's estimate as compared with the budget estimate and revised estimate for the current year is due to the fact that a large additional provision has been made in the budget for the purchase of quinine for sale to private registered medical practitioners, hospitals and dispensaries.

171. *Contributions.*—This head represents contributions received from local bodies towards—

(i) Infectious Diseases Hospital, Poona,

(ii) Pay of Vaccinators and their peons,

(iii) Public Health Laboratory, Poona, and

(iv) Contribution from the Rockefeller Foundation towards the Health Unit, Sirur.

172. *Collection of payments for services rendered.*—The increase in the revised estimate for the current year is due to the recovery of establishment and tools and plant charges for more works executed on behalf of the military authorities.

173. *Transfer from the Deposit account of Special Development Fund.*—The receipts under this head correspond to the expenditure under "39—Public Health" on village water supply and other public health schemes to be financed from the Special Development Fund.

174. *Miscellaneous.*—The increase in the revised estimate for the current year, compared with the budget estimate, is mainly due to recovery of past claims due from the Poona Cantonment Authority in connection with the Poona Drainage Scheme. The next year's budget estimates of 19,39 comprise the following receipts:—

Salsette Water Supply	7,50
Poona Cantonment Water Works	9,00
Ambernath Water Supply	1,50
Pandharpur Water Works	51
Karad Water Works	30
Satara Camp Water Works	10
Ratnagiri Water Works	3
Miscellaneous	45
	19,39

Expenditure.

175. *Public Health Establishment.*—The increase in the revised estimate (voted) over the current year's budget estimate is mainly due to the increased rates of dearness allowance and pony allowance to vaccinators, the abnormal rise in the prices of materials required at the Vaccine Institute, Belgaum, the increase in the rates of postage and less recoveries from the local bodies than anticipated. The increase in the next year's estimate (voted) over the current year's budget estimate is mainly due to the increased rates of pony and dearness allowances to vaccinators, and increased provision for the Vaccine Institute, Belgaum, on account of dearness allowance, higher rates for food and hire of calves and increased amount for service postage and stamps.

176. *Grants for Public Health Purposes.*—The decrease in the revised estimate as compared with the budget estimate of the current year is due to the amount provided for the grant to the Sholapur Municipality, for the construction of the Sadar Bazar Nalla Sewer being surrendered to Government as the work could not be taken in hand by the Municipality. The increase in the next year's estimate as compared with the current year's estimate is due to increased provision made for grants-in-aid to Municipalities for public health works executed through the Public Works Department agency.

177. *Expenditure in connection with epidemic Diseases.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to the following reasons:—

(a) Purchase, on a very extensive scale, of quinine required for sale to private registered medical practitioners, hospitals and dispensaries,

(b) Provision for continuance of Plague Recrudescence Inquiry at the Haffkine Institute, Bombay, during the current year for which no provision was made in the budget, and

(c) Excess grant paid to the Pilgrim Committee, Pandharpur, for the purpose of disinfectants required at fairs.

The increase in the next year's provision as compared with the current year's budget estimate is mainly due to increased provision required for the purchase of quinine for sale to private medical practitioners and hospitals and dispensaries and increased provision for dearness allowance and supplies and services for the Infectious Diseases Hospital, Poona, and increase in the pay of Subsidised Allopathic Medical practitioners for public health work.

178. *Works.*—The revised estimate for the current year is based on the progress of actuals during the first 8 months. The increase in the next year's budget estimate compared with the current year's budget and revised estimates, is due to the cost of purchasing more water from the Irrigation Department on account of greater demand of water supply to Military from the Poona Cantonment Water Works and other Water Works; the maintenance of additional pumping plants and the Hospital Town Water Supply; and the increase in prices of materials on account of conditions created by the war.

179. *Special Development programme.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to the following reasons:—

(1) less expenditure under village water supply on account of non-availability of labour and difficulty in obtaining machines;

(2) less expenditure on grants to Municipalities for public health purposes;

(3) less expenditure on the scheme for experimental appointment of District Health Officers and staff for dealing with epidemics; and

(4) postponement of certain works on account of high prices of materials, late heavy rains, non-availability of overseers and scarcity of labourers and food-stuffs.

The decrease in the next year's estimate as compared with the current year's budget is mainly due to less grants placed at the disposal of the Public Works Department for village water supply works and less expenditure on the scheme for preparation and purchase of materials for public health propaganda such as films and magic lanterns partly counterbalanced by a provision of 30 on account of grants to municipalities for their slum clearance schemes.

XXIX and 40, Agriculture.

Revenue.

Page 5,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	5,13	3,44	11,51	3,07
Recoveries of overpayments	17	2	6	10
Collection of payments for services rendered	1	2	1	2
Transfer from the Deposit Account of the Special Development Fund	9,44	11,13	24,97	77,56
Total	14,75	14,61	36,55	80,75
<i>Deduct—Refunds</i>	<i>—2</i>	<i>—1</i>	<i>—3</i>	<i>—2</i>
Total	14,73	14,60	36,52	80,73

Expenditure.

Pages
312-372,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
Direction	93	97	1,11	1,12
Superintendence	82	91	99	1,04
Subordinate and Expert staff	2,17	2,14	2,28	2,58
Experimental Farms	1,38	1,33	1,81	1,46
Agricultural demonstration and propaganda, including public exhibitions and fairs	4,88	2,64	12,87	8,73
Agricultural experiments and research	3,46	3,59	3,94	2,57
Agricultural Education	3,85	3,81	4,03	4,01
Agricultural Engineering	44	49	55	50
Block grant for transfer to the deposit account of grants for the relief of groundnut cultivators	10	....	....	....
Grants-in-aid, contributions, etc.	2,88	2,74	2,97	2,81
Works .. .. .	....	6	2	....
Other charges .. .. .	....	....	9	3
Special Development Programme	9,44	11,13	24,97	77,56
Charges in England	3	3	3	3
Total	30,38	29,84	55,66	1,02,44
<i>Charged</i>	<i>60</i>	<i>51</i>	<i>56</i>	<i>55</i>
<i>Voted</i>	<i>29,78</i>	<i>29,33</i>	<i>55,10</i>	<i>1,01,89</i>

Revenue.

180. *Agricultural receipts.*—The increase in the current year's revised estimate as compared with the budget estimate is due mainly to rise in the prices of agricultural and farm produce, sale proceeds of groundnut cake, subsidies sanctioned by the Government of India from the Cotton Fund and other sources in connection with the supply of improved seed, bone meal and groundnut cake manures to cultivators at concession rates and larger transfers from the Sugar Excise Fund and grants of the Imperial Council of Agricultural Research. The decrease in the next year's budget as compared with the current year's revised is mainly due to smaller transfers from the Sugar Excise Fund and grants of the Imperial Council of Agricultural Research. The decrease is also due to the fact that the next year's estimate does not include provision for subsidies from the Government of India.

181. *Transfer from the Deposit of the Special Development Fund.*—The receipts under this minor head correspond to the expenditure to be financed from the Special Development Fund.

Expenditure.

182. *Direction.*—The increase in the revised estimate of the current year and the budget estimate for the next year as compared with the current year's budget estimate is due mainly to the special pay sanctioned to the Director of Agriculture, the additional staff sanctioned for the Director's office, increased rate of dearness allowance and increased expenditure under contingencies.

183. *Superintendence.*—The increase in the revised estimate as compared with the current year's budget estimate is due mainly to increased rates of dearness and travelling allowances and additional contingencies sanctioned for work in connection with the purchase and storage of sowing seed of food crops for famine and scarcity areas of the Province. The increase in the next year's estimate as compared with the current year's revised is due mainly to provision for dearness and travelling allowances at the increased rates for the whole year and for contingencies in connection with the "Grow More Food" campaign.

184. *Subordinate and Expert Staff.*—The increase in the revised estimate of the current year and the next year's budget estimate as compared with the current year's budget is due to the increased rates of dearness allowance, provision of fixed travelling allowance for the district staff under the Livestock Expert to Government and provision for travelling allowance due to increased activities in connection with the "Grow More Food Crops" campaign and other departmental activities.

185. *Experimental Farms.*—The increase in the current year's revised estimate as compared with the budget estimate is due mainly to (1) additional expenditure on account of pay and allowances of the additional staff sanctioned for the training of military personnel in poultry husbandry, (2) pay and allowances of the staff sanctioned in connection with the Chicken and Egg Drive Scheme, (3) increased provision on account of pay of agricultural officers due to the amalgamation of grades II and III and (4) additional contingencies. The decrease in the next year's budget estimate as compared with the current year's revised is mainly due to smaller provision under "Pay of establishment" in view of change of personnel and under "Contingencies" in connection with Chicken and Egg Drive Scheme.

186. *Agricultural Demonstration and Propaganda, including public exhibitions and fairs.*—The increase in the revised estimate as compared with the current year's budget is mainly due to the additional amount required to meet the anticipated loss in the personal ledger accounts of the Deputy Directors of Agriculture and the Superintendent of Agriculture, Konkan Division, sanctioned in connection with the "Grow More Food" campaign, the cost of publicity and propaganda, grant of rewards to cultivators for reduction of area under short staple cotton and subsidy to cultivators for the purchase of groundnut cake and bonemeal manures. The decrease in the next year's budget estimate as compared with the current year's revised is mainly due to absence of provision on account of (1) printing of posters and leaflets, (2) travelling allowance to non-official lecturers, (3) rewards to cultivators for reduction of area under short staple cotton and (4) subsidy for groundnut cake and bonemeal manures.

187. *Agricultural Experiments and Research.*—The increase in the revised estimate as compared with the current year's budget is due mainly to additional provision on account of (1) the pay of the Deputy Director of Agriculture, Crop Research, not included in the budget, (2) increased rates of labour and cultivation charges and increased prices of food-stuffs and concentrates and other materials, due to war, (3) grant of dearness allowance at higher rates, and (4) the scheme for composting town refuse into manure. The decrease in the next year's budget estimate as compared with the current year's revised is due to the closure of, and reduced expenditure on, certain research schemes sanctioned by the Imperial Council of Agricultural Research.

188. *Agricultural Education.*—The increase 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 mainly to (1) the grant of dearness allowance at increased rates, (2) increased cost of food-stuffs, concentrates and machine parts, tools, etc.

Agricultural Engineering.—The increase in the revised estimate as compared with the current year's budget is due mainly to the provision for the staff required in connection with the scheme for the supply of Diesel oil.

189. *Grants-in-aid, contribution, etc.*—The increase in the revised estimate of the current years compared with the budget estimate is due mainly to the provision required for the scheme for (1) the control of locusts in desert areas and (2) Vijaya Cotton Seed Distribution Scheme, Broach, and (3) for grant of subsidies to the Taluka Development Associations in connection with the "Grow More Food" campaign. The decrease in the next year's estimate as compared with the revised estimate for the current year is mainly due to absence of provision for the two schemes mentioned above.

190. *Special Development Programme.*—The increase in the revised estimate of the current year as compared with the budget estimate is due mainly to the provision required for the Bunding and Land Development Scheme and other new schemes sanctioned during the course of the year. The increase in the next year's estimate as compared with the current year's revised is due mainly to the provision for the opening of new taluka demonstration centres and expansion of the programme of the Bunding and Land Development Scheme.

XXX and 41, Veterinary.

Revenue.

Page 46,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(i) Veterinary College and School fees	14	13	14	14
(ii) Other receipts (exclusive of (iii) below)	5	2	5	3
(iii) Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	8	12	10	14
(iv) Transfer from the deposit account of the Special Development Fund	1	85	55	72
Total ..	28	1,12	84	1,03

Expenditure.

Pages 373-
380
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Superintendence	1,04	1,09	1,29	1,22
Veterinary Education and Research	87	84	85	89
Subordinate establishment	2,43	2,43	2,66	2,55
Hospitals and dispensaries	55	66	73	78
Other charges	12	11	37	12
Charges in England	6	6	6	5
Special Development Programme	1	85	55	72
Total ..	5,08	6,04	6,51	6,33
Charged ..	27	28	28	28
Voted ..	4,81	5,76	6,23	6,05

Revenue.

191. The differences between the current year's budget and revised estimates and the current year's revised and next year's budget estimates are accounted for mainly under transfers from the Special Development Fund. These estimates correspond with the estimates for expenditure from the Special Development Fund under "41-Veterinary" (*vide* paragraph 196).

Expenditure.

192. *Superintendence.*—The increase in the revised estimate for the current year as compared with the budget estimate is mainly due to (1) the creation of a new appointment of Assistant Director of Veterinary Services on a higher starting salary, (2) extensive touring necessitated by sudden outbreaks of cattle disease, (3) the increased rate of dearness allowance and (4) increased expenditure on purchase of sera and vaccine. The decrease in the next year's budget as compared with the current year's revised estimate is due to the expectation that expenditure to the same extent as the current year's will not be required to be incurred on purchase of sera and vaccine and (2) travelling allowance.

193. *Subordinate Veterinary Establishment.*—The increase in the revised estimate as compared with the budget estimate of the current year is due to larger expenditure on travelling allowance in consequence of widespread outbreak of cattle disease and grant of dearness allowance at the enhanced rate. The next year's budget estimate is based on the expectation that travelling of the staff will not be necessary to the same extent as in the current year.

194. *Hospitals and Dispensaries.*—The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to grants to veterinary hospitals and dispensaries at a higher rate.

The increase in the next year's estimate as compared with the current year's revised estimate is due to provision for grants-in-aid to five new veterinary dispensaries.

195. *Other Charges.*—The increase in the revised estimate as compared with the budget of the current year is due to the necessity to incur expenditure in the current year on (1) the appointment of a special officer for virus work, (2) heavy demand for virus, (3) increased prices of goats and (4) the opening of a sub-depot at Dharwar.

196. *Special Development Programme.*—The decrease in the revised estimate of the current year is due to the fact that the scheme for the immunisation of cattle against disease was started late in the year for want of materials. The next year's budget includes full provision for this scheme and the scheme for village flaying centres.

XXXI and 42, Co-operation.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 46, Civil Budget Estimates.
Audit fees	1,39	1,27	1,26	1,20	
Miscellaneous Receipts	6,10	1,15	1,63	1,02	
Transfer from the deposit account of the Special Development Fund	2,30	1,06	1,05	1,19	
Total ..	9,79	3,48	3,94	3,41	
<i>Deduct—Refunds ..</i>	<i>—2</i>	<i>—2</i>	<i>—2</i>	<i>—2</i>	
Total ..	9,77	3,46	3,92	3,39	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 381- 390, Civil Budget Estimates.
Direction	84	96	1,04	94	
Superintendence	5,18	6,16	5,65	5,70	
Grants-in-aid	83	89	89	1,02	
Other Charges	3,12	1,64	1,55	1,61	
Special Development Programme	2,30	1,06	1,05	1,19	
<i>Deduct—Amount met from the deposit account of grants for the relief of ground-nut cultivators</i>	<i>—3</i>	<i>....</i>	<i>....</i>	<i>....</i>	
Total ..	12,24	10,71	10,18	10,46	
<i>Charged ..</i>	<i>14</i>	<i>21</i>	<i>23</i>	<i>30</i>	
<i>Voted ..</i>	<i>12,10</i>	<i>10,50</i>	<i>9,95</i>	<i>10,16</i>	

Revenue.

197. *Audit fees.*—The decrease in the revised estimate and a further decrease in the budget estimate as compared with the budget estimate of the current year are due to the transfer of audit of an increasing number of societies to non-official professional auditors.

198. *Miscellaneous receipts.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to the payment of subsidies by the Government of India and the Imperial Council of Agricultural Research towards the scheme for co-operative training and education and the scheme for the improvement of agricultural marketing in this Province. The decrease in the next year's budget estimate as compared with the current year's revised estimate is mainly due to reduction in the grant payable by the Imperial Council of Agricultural Research and the termination of the subsidy from the Government of India towards the scheme for co-operative training and education.

199. *Transfer from the deposit account of the Special Development Fund.*—The provisions in the revised estimate for the current year and in the budget estimate for the next year represent transfer from Special Development Fund to finance various schemes.

Expenditure.

200. *Direction.*—The increase in the current years' revised and the next year's budget estimates of charged appropriation as compared with the budget estimate for the current year is due to the appointment of an I.C.S. officer as Deputy Registrar. The increase in the revised estimate (voted) is due to the appointment of a Provincial Service Officer as Registrar for some time and his leave salary, the special pays sanctioned to the Assistant Registrar, Co-operative Finance, and the Personal Assistant to the Registrar and increased rates of dearness allowance.

201. *Superintendence.*—The decrease in the revised estimate for the current year as compared with the budget estimate is due to the continuance on deputation of some of the senior officers to the Finance Department (Supply) and appointment of junior officers in their places. The increase in the next year's estimate as compared with the current year's revised estimate is due to creation of nine posts of clerks under District Co-operative Officers.

202. *Grants-in-aid.*—The increase in the next year's estimate as compared with the current year's budget and revised estimates is due to increased grants to be paid to Supervising Unions, new multi-purpose societies and the Education Committees of District Boards of Supervising Unions.

203. *Other charges.*—The decrease in the revised estimate for the current year as compared with the budget estimate is mainly due to suspension of recovery work in Bijapur and Dharwar districts and the appointment of junior officers in the marketing scheme. The increase in the next year's budget estimate as compared with the current year's revised estimate is mainly due to additional provision for two posts of Manager of Purchase and Sale Societies at Belgaum and Bagalkot and expenditure on account of organisation of a Co-operative Cotton Society in West Khandesh.

204. *Special Development Programme.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to a smaller number of rural assistants allotted to the Department, partly counterbalanced by an increase under "Debt Adjustment Boards" on account of the appointment of a committee to review the working of the Boards and the extra staff sanctioned during this year. The increase in the next year's budget estimate as compared with the budget and revised estimates of the current year is mainly due to increased provision under "Debt Adjustment Boards".

XXXII and 43, Industries.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Industries	4,76	4,86	6,16	5,64
Fisheries	1,38	86	88	1,26
Transfer from the Deposit Account of the Special Development Fund ..	28	3,53	3,22	4,95
Total ..	6,42	9,25	10,26	11,85
<i>Deduct—Refunds</i> ..	....	....	....	....
Total ..	6,42	9,25	10,26	11,85

Page 47,
Civil Budget
Estimates.

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Industries	7,86	8,85	9,17	9,71
Cottage Industries .. .. .	....	2,59	1,95	3,22
Fisheries	1,25	1,13	1,13	1,32
Special Development Programme	28	3,53	3,22	4,95
Charges in England	1	3	1	7
Total—Voted ..	9,40	16,13	15,48	19,27

Pages
391-429,
Civil Budget
Estimates.

Revenue.

205. *Industries.*—The increase in the revised estimate for the current year as compared with the budget estimate is based on the progress of the current actuals and is due mainly to an increase in receipts under the Weights and Measures Act as a result of more efficient enforcement of the Act. The next year's estimate is based on the normal anticipation of increase in receipts on the basis of the actuals of the past three years.

206. *Fisheries.*—The increase in the next year's budget estimate as compared with the current year's budget and revised estimates is due to anticipated increased receipts on account of brisk fishing season.

207. *Transfer from the Deposit Account of the Special Development Fund.*—The provisions in the revised estimate for the current year and in the budget estimate for the next year represent transfer from the Special Development Fund to finance certain industrial schemes.

Expenditure.

208. *Industries.*—The increase in the revised estimate for the current year as compared with the budget estimate is mainly due to (a) the extension of the period of appointment of the Accounts Officer, (b) the shifting of the Industrial Research Laboratory to its new premises at Matunga and the construction of Laboratory benches and (c) additional expenditure on the producer Gas Plant Scheme. The increase in the next year's budget estimate as compared with the current year's revised estimate is due mainly to the new items of expenditure in respect of the taking over of the management and maintenance of the Industrial School at Satara, the revision of the scale of pay of Assistant and Junior Assistant Chemists at the Industrial Chemist's Laboratory, Bombay, the appointment of four additional District Industrial Officers in the Districts of Kaira, Poona, Sholapur and Bijapur, and the continuance of the extra staff of the Accounts Branch in the office of the Director of Industries and the Industrial Chemist's Laboratory of the Department of Industries.

209. *Cottage Industries.*—The decrease in the revised estimate of the current year as compared with the budget estimate is due mainly to less expenditure on schemes pertaining to (1) manufacture of textiles by handloom industry for the Supply Department; and (2) Use of small scale industry for production of War Supplies due to a small number of orders received from the Government of India. The increase in the next year's budget estimate as compared with the current year's budget and revised estimates is due

to the increased provision for (1) the scheme regarding manufacture of textiles by handloom industry for the Supply Department; (2) the Handmade Paper Manufacturing Demonstration Centre which will be taken over by Government from 1st April 1944 and (3) opening additional sales depots at Anand, Poona, Sholapur and Bijapur.

210. *Fisheries*.—The increase in the next year's estimate as compared with the current year's budget and revised estimates is due to the anticipated brisk fishing season, higher cost of salt and completion of certain minor works already started during the current year.

211. *Special Development Programme*.—The decrease in the revised estimate of the current year as compared with the budget estimate is due to smaller expenditure on the various cottage industries schemes and the closure of the scheme of Sann Hemp experiments. The increase in the next year's budget estimate as compared with the current year's revised is mainly due to the transfer of provision (1,30) on account of ameliorative measures for the Backward Classes from the head "47-Miscellaneous Departments" and (2) continuance of certain schemes beyond the originally sanctioned periods.

XXXVI and 47, Miscellaneous Departments.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 48, Civil Budget Estimates.
Examination fees	28	31	32	31	
Fees for the inspection of steam boilers	1,44	1,33	1,33	1,38	
Administration of Indian Partnership Act	6	5	6	6	
Miscellaneous	23	25	2,60	25	
Transfer from the Deposit Account of the Special Development Fund ..	41	5,35	5,35	1,13	
	2,42	7,29	9,66	3,13	
Deduct—Refunds ..	—2	—3	—3	—2	
	2,40	7,26	9,63	3,11	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 430- 450, Civil Budget Estimates.
Inspector of Factories	1,49	1,61	1,51	1,59	
Labour	3,22	3,92	3,74	4,10	
Inspector of Steam Boilers	1,17	1,11	1,20	1,21	
Provincial Statistics	24	10	10	10	
Preservation and translation of ancient manuscripts ..	3	3	3	3	
Examinations	14	16	14	16	
Administration of Indian Partnership Act	3	4	5	4	
Miscellaneous	13,80	13,32	24,15	18,19	
Government Transport Services .. .. .	.....	.....	.....	4,05	
Special Development Programme	41	5,35	5,35	1,13	
Charges in England	15	12	11	16	
Total ..	20,68	25,76	36,38	30,76	
Charged ..	35	46	39	62	
Voted ..	19,83	25,30	35,99	30,14	

Revenue.

212. *Fees for the inspection of steam boilers.*—The budget estimate for the next year is based on past actuals.

213. *Miscellaneous.*—The increase in the revised estimate of the current year as compared with the budget estimates of the current and next years is due to the receipts on account of the Bombay Cotton Cloth Dealers Licensing Order, 1943.

214. *Transfer from the deposit account of the Special Development Fund.*—The decrease in the next year's budget estimate as compared with the budget and revised estimates of the current year is mainly due to the transfer of a major portion of the provision made under this head for ameliorative measures for the Backward Classes to other major heads in which the expenditure is incurred.

Expenditure.

215. *Inspector of Factories.*—The decrease in the revised estimate as compared with the current year's budget is due to the deputation of senior men to other offices and the appointment of junior men in their places. The increase in the next year's budget estimate as compared with the current year's revised estimate is mainly due to rent of the hired premises for the Factories Department.

216. *Labour.*—The decrease in the revised estimate as compared with the current year's budget is due to (1) the pay and leave salary of the Commissioner of Labour for the period he officiated as Joint Secretary to Government, Political and Services Department, having been debited to the head "25, General Administration" and (2) the deputation of senior personnel to the Government of India and other Departments, partly counterbalanced by larger expenditure on arbitration charges. The increase in the next year's budget estimate as compared with the current year's revised is due to (1) expansion in the activities of the Labour Welfare Department, and (2) anticipated higher expenditure on account of arbitration charges partly counterbalanced by reduced provision in connection with the Bombay Shops and Establishments Act.

217. *Inspector of Steam Boilers.*—The increase in the revised estimate of the current year and the budget estimate of the next year as compared with the current year's budget is due to more expenditure on touring and rent of the hired premises of the office of the Steam Boiler Department which was formerly located in the Secretariat building.

218. *Miscellaneous.*—The increase in the revised estimate of the current year as compared with the budget estimate is due to (i) increased provision for expenditure in connection with the civil supplies scheme, (ii) admission of more college students to the Backward Class Hostel, Poona, (iii) payment of grants to some Backward Class institutions, (iv) payment of a grant for re-organisation of industries, (v) increase in the number of inmates, rise in the prices of food stuffs and increased rates of dearness allowance, (vi) further increase in the rates of capitation fees for juveniles ordered to be detained in the institutions under the Bombay Children Act and increased grant-in-aid to the Children's Aid Society. The decrease in the next year's budget estimate as compared with the current year's revised is due to reduced provision on account of the civil supplies scheme.

219. *Special Development Programme.*—The decrease in the next year's budget estimate as compared with the current year's budget and revised estimates is due to the transfer of a major portion of the provision made under this head for the ameliorative measures of the Backward Classes to other major heads in which the expenditure is incurred.

XXXIX and 50, Civil Works.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 49, Civil Budget Estimates.
Revenue	64,81	60,14	51,54	35,81	
Expenditure	1,62,33	1,58,23	1,50,05	1,40,28	Pages 451- 477, Civil Budget Estimates.
Charged	5,34	5,28	4,29	4,92	
Voted	1,56,99	1,52,95	1,45,76	1,35,36	

Revenue.

220. The receipts consist mainly of rents of buildings, miscellaneous items, transfers from the Central Road Fund and the Special Development Fund. The decrease in the revised estimate for 1943-44, compared with the budget estimate for the year, is due mainly to smaller transfers from the Central Road Fund on account of postponement of 'escapable' works (18,36), partly counterbalanced by increased receipts under (a) 'Recoveries of expenditure' due to larger recoveries of establishment and tools and plant charges in respect of naval, military and contribution works (7,62); (b) 'Miscellaneous' on account of rent of steam road rollers lent to the Military Department (1,82), and (c) more receipts from the workshops (20). The decrease in the budget estimate for 1944-45, compared with the revised estimate for 1943-44, is mainly due to still smaller transfers from the Central Road Fund on account of postponement of 'escapable' works (5,77) and absence of any special receipts under 'Recoveries of expenditure' and 'Miscellaneous' (9,40).

Expenditure.

221. The decrease in the revised estimate for 1943-44, compared with the budget estimate for the year, is due mainly to postponement of 'escapable' Road Development works (18,36), counterbalanced to some extent by additional expenditure on certain ordinary works as well as on repairs to roads and buildings of urgent nature.

The decrease of 9,77 in the budget estimate for 1944-45, compared with the current year's revised estimate, is due mainly to (a) the provision being made only for those works which are of an urgent nature, and (b) smaller recoveries under establishment, counterbalanced partly by increased provisions for the maintenance of buildings and roads.

Provision required for the work-charged posts converted into permanent and temporary posts is included in the grant for 'Repairs'.

222. The budget estimate for the year 1944-45 is distributed as follows:—

Major works in progress—Voted	{ Ordinary .. 4,85 Special Development Fund .. 23
New major works Voted ..	Ordinary .. 52
Road works to be financed from Central Road Fund	Voted .. 24,95
Minor Works	{ Charged .. 34 Voted .. 9,03
Repairs	{ Charged .. 2,03 Voted .. 64,07
Establishment, Ordinary	{ Charged .. 2,52 Voted .. 18,30
Tools and Plant	Voted .. 1,80
Grant-in-aid, Ordinary	{ Charged .. 1 Voted .. 11,38
Grant-in-aid, Central Road Fund	Voted .. 7
Suspense	Voted .. 15
Charges in England—	
Establishment, Ordinary	{ Charged .. 2 Voted .. 1
	1,40,28
	Charged .. 4,92
	Voted .. 1,35,36

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

223. The staff of the Public Works Department does work which is accounted for under many major heads, e.g. revenue heads "XVII", "18", "39", "50", "51", "XLI", and "53", capital heads "68", "70", "80" and "81", deposit heads such as the Provincial Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. So far as deposit heads and work for other Governments excepting Government of India and Military Departments is concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely 24 establishment and 3 per cent. tools and plant which represented the average of the incidence of such costs. In respect of works done on behalf of Government of India and the Military Departments it has been decided with effect from the year 1943-44, that establishment and tools and plant charges should be levied at only 16 and 1.5 respectively. For the remainder, the establishment and tools and plant charges are debited, in the first instance direct to head "50-Civil Works", and are then distributed to each major head on a percentage basis.

However, in making the distribution for establishment charges the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The share of the establishment and tools and plant charges debitable to "18-Civil", "39", "54-A" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50-Civil Works" and the demand in respect of these charges is shown under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned, the demand for the ordinary establishment, etc., charges is made under "50-Civil Works" only.

As irrigation is treated as a commercial department, the heads "XVII", "18 (Public Works Department)" and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the ordinary establishment charges debitable to those heads on a percentage basis, by a credit to the head "55-Superannuation, etc.", where pensions of all Government servants are initially debited.

224. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper:—

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
1. Irrigation Heads—"XVII"—				
(a) Special Establishment .. Voted ..	3,42,897	4,79,000	4,80,000	3,92,300
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India ..				
{ Charged ..	55,242	71,400	33,800	40,200
{ Voted ..	2,65,090	3,52,400	1,75,800	2,09,000
Charges in England ..				
{ Charged ..	11,315	14,600	6,300	8,000
{ Voted ..	665	900	....	....
(c) Pensionary charges ..				
{ Charged ..	6,156	7,300	3,800	4,500
{ Voted ..	24,582	30,100	16,300	19,400
(d) Collection charges in the Civil Department in respect of direct receipts .. Voted ..	87,372	99,000	99,000	87,100
(e) Share of expenditure on retrenched personnel .. Voted ..	11	....	....	....
"18"—				
(a) Special establishment .. Voted ..	28,365	35,400	34,000	41,500
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India ..				
{ Charged ..	2,299	1,500	1,400	2,400
{ Voted ..	11,525	7,100	7,300	12,600
Charges in England ..				
{ Charged ..	471	300	300	500
{ Voted ..	28	....	....	....
(c) Pensionary charges ..				
{ Charged ..	257	100	200	300
{ Voted ..	1,068	600	800	1,200
(d) Collection charges in the Civil Department in respect of direct receipts .. Voted ..	2,856	1,600	1,600	2,900

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
1. Irrigation Heads—"XVII"—contd.				
"68"—				
(a) Ordinary establishment charges calculated on percentage basis—				
Charges in India	{ Charged .. 805	700	600	400
	{ Voted .. 3,871	3,200	3,000	2,200
Charges in England	{ Charged .. 165	100	100	100
	{ Voted .. 10	....	....	....
(b) Pensionary charges	{ Charged .. 90	100	100	100
	{ Voted .. 359	300	300	200
2. Civil Works—				
"50"—				
Establishment charges—				
Charges in India	{ Charged .. 2,77,710	2,76,000	1,98,300	2,52,100
	{ Voted .. 13,28,213	18,79,600	13,84,000	18,29,900
Charges in England	{ Charged .. 10,175	14,300	-6,800	2,300
	{ Voted .. -773	-900	800	800
"81"—				
Ordinary establishment charges calculated on percentage basis—				
Charges in India	{ Charged .. 20,420	9,400	12,600	15,600
	{ Voted .. 98,162	45,300	65,300	81,100
Charges in England	{ Charged .. 4,182	1,900	2,500	3,100
	{ Voted .. 246	100	....	....
3. Bombay Development Schemes—				
"51"—				
(a) Special establishment	.. Voted .. 1,31,862	1,55,900	1,55,700	1,45,200
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India	{ Charged .. 30,137	22,600	14,700	15,000
	{ Voted .. 1,44,876	1,10,000	76,700	76,000
Charges in England	{ Charged .. 6,173	4,700	3,000	3,000
	{ Voted .. 363	300	....	....
"80"—				
(a) Special establishment	.. Voted .. 4,605	4,600	4,000	3,900
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India	{ Charged .. 1,834	....	300	....
	{ Voted .. 8,817	....	1,300	....
Charges in England	{ Charged .. 376	....	....	....
	{ Voted .. 22	....	....	....
4. Electricity Heads—				
XLI—				
Ordinary establishment charges calculated on percentage basis—				
Charges in India	{ Charged .. 371	400	300	300
	{ Voted .. 1,783	2,000	1,800	1,400
Charges in England	{ Charged .. 76	100	100	....
	{ Voted .. 4	....	....	....
"53"—				
Ordinary establishment charges calculated on percentage basis—				
Charges in India	{ Charged .. 37	....	....	....
	{ Voted .. 177	....	....	....
Charges in England	{ Charged .. 7	....	....	....
	{ Voted .. ....	....	....	....
Total	29,15,354	36,32,000	27,79,600	32,54,600
Charged	4,28,298	4,25,500	2,72,100	3,47,900
Voted	24,87,056	32,06,500	25,07,500	29,06,700

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1944-45.

225. The total gross estimated cost of the Public Works Department Establishment for the year 1944-45 is Rs. 40,11,600 (Rs. 4,25,900 Charged and Rs. 35,85,700 Voted), while the total net estimated cost is Rs. 32,54,600 (Rs. 3,47,900 Charged and Rs. 29,06,700 Voted).

226. The following statement shows the variations between the figures of the cost of establishment for the years 1942-43, 1943-44 and 1944-45 :—

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges ..	36,76,742	41,36,300	40,02,100	39,85,900
2. <i>Deduct</i> —Establishment charges recoverable from other Governments and Departments ..	—7,93,900	—5,42,800	—12,43,800	—7,57,000
Net Establishment charges excluding pensionary charges ..	28,82,842	35,93,500	27,58,300	32,28,900
3. Pensionary charges of the Irrigation Department ..	32,512	38,400	21,300	25,700
	29,15,354	36,31,900	27,79,600	32,54,600

Item 1.—Total establishment charges excluding pensionary charges.—The decrease of 134 in the current year's revised estimate and of 151 in the budget estimate for the year 1944-45 as compared with the current year's budget estimate, is mainly due to the provision for conversion of certain work charged posts into permanent or temporary posts not being included in the revised estimate and the next year's budget, respectively. The amount required for this purpose is included in the grant under 'Repairs'.

Item 2.—Establishment charges recoverable from other Governments and Departments.—The increase of 701 in the current year's revised estimate as compared with the current year's budget estimate, is mainly due to increased recoveries anticipated from '18'—Civil and '54-A—Famine Relief'. The decrease of 487 in the anticipated recoveries during the year 1944-45 as compared with the revised estimate of the current year is due to smaller recoveries from the Provincial Road Fund and '54-A—Famine Relief'.

**PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM
CENTRAL ROAD FUND.**

	Rs.
Opening balance on 1st April 1942	3,95,208
Receipts in 1942-43	56,32,511
	60,27,714
Expenditure in 1942-43	50,52,135
Balance on 31st March 1943	9,75,579
Estimated receipts in 1943-44	21,03,000
	30,78,579
Estimated expenditure in 1943-44	30,79,000
	—421
Estimated balance on 1st April 1944	—421
Estimated receipts in 1944-45	25,02,000
	25,01,579
Estimated expenditure in 1944-45	25,02,000
	—421
Estimated balance on 31st March 1945	—421

**DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER
"50, CIVIL WORKS" FOR THE YEAR 1944-45.**

Name of Officer.	Amount— Rs.
Superintending Engineer, Northern Circle	87,000
Superintending Engineer, Central Circle	63,000
Superintending Engineer, Deccan Irrigation Circle	21,000
Superintending Engineer, Southern Circle	55,500
Electrical Engineer to Government	9,500
Consulting Public Health Engineer to Government	27,000
	2,63,000
 Distribution of the above total—	
Provincial Road Fund	3,800
39-Public Health	9,000
50-Civil Works, Provincial	1,80,000
51-Bombay Development Scheme	8,800
XLI-Receipts from Electricity Schemes—	
<i>Deduct</i> —Working Expenses	300
54-A-Famine Relief	1,000
70-Capital Outlay on Improvement of Public Health (General Department)	400
81-Capital Account of Civil Works outside the Revenue Account—	
Ordinary	2,600
Special Development Programme	6,600
 <i>Irrigation Heads</i> —	
XVII-Irrigation, Navigation, etc.	12,000
18-Irrigation—Public Works Department	1,500
18-Irrigation—Civil (Revenue Department)—	
A { Maintenance and repairs	2,500
Special Development Programme	27,000
(Including Emergency Irrigation Works).	
B { Maintenance and repairs	600
Special Development Programme	6,600
68-Irrigation	300
	2,63,000

XL and 51, Bombay Development Scheme.

227. Up to and inclusive of the year 1938-39 receipts and expenditure for all the schemes of the late Development Department, except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes, appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the capital head 80, Bombay Development Scheme. With effect from the year 1939-40 the revenue receipts and expenditure on repairs and maintenance of the latter scheme are recorded under the revenue heads XI and 51, Bombay Development Scheme, respectively. The revenue receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39, Public Health, respectively.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 40, Civil Budget Estimates.
Rents from properties	13,71	14,36	14,36	14,36	
Sale of electricity	19	14	20	20	
Miscellaneous receipts	1,45	57	57	57	
Deduct—Refunds .. .. .	....	—1	—2	—1	
Total ..	15,35	15,06	15,11	15,12	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 477- 479, Civil Budget Estimates.
I. Original Works—					
(a) Land Acquisition and law charges	2	1	....	1	
(b) Other Works—					
(1) Industrial Housing Scheme	12	3	23	8	
(2) S. S. 3 (Trombay North West)		5		8	
(3) S. S. 7 (Khar Model Suburb)		4	32	5	
(4) S. S. 16 (Shahar)		3		3	
(5) S. S. 18 (Kiorl North)		1		....
(6) S. S. 23 (Ambernath-Electricity) .. .. .		....	1	1	
(7) G-1 (a) Quarters and offices in Bombay		1	3	4	4
(8) Back Bay Reclamation Scheme		3	....	....	....
	14	21	60	30	
II. Repairs and maintenance including rents and taxes, etc. for Development Chawls	7,24	5,42	5,44	5,71*	
III. Establishment	30	22	15	15	
Tools and Plant	2,81	2,68	2,63	2,66	
Charges in England	1	8	9	9	
Charged	6	5	3	3	
Total ..	10,56	8,66	8,94	8,94	
Charged ..	36	27	18	18	
Voted ..	10,20	8,39	8,76	8,76	

*The approximate distribution of this amount will be as under:—

Executive Division.	Buildings.	Communica- tions.	Miscella- neous.	Total.
Presidency	5,20	....	25	5,45
Thana	2	4	....	6
Electrical	20	....	....	20
Total ..	5,42	4	25	5,71

Revenue.

228. The increase in the revised estimate for the current year and the budget estimate for next year under "Sale of Electricity" is on account of increase in demand for electricity by the consumers.

Expenditure.

229. The increase in the revised estimate for the current year compared with the current year's budget estimate under "Original Works" is due to the execution of certain urgent works. The increased estimate for 1944-45, compared with the budget estimate for the current year under "original works" takes into account an urgent minor work in the Industrial Housing Scheme (5), increased activities in the sale of plots in S. S. 3 (Trombay North West) and increase in prices of labour and materials. The increase in the next year's estimate compared with the current year's budget estimate under "Repairs" is almost entirely due to high prices of labour and materials.

230. *Establishment Charges.*—The decrease in the revised estimate for the current year and the budget estimate for the year 1944-45 compared with the budget estimate for the current year, is due to the stoppage of subsidy to the Bombay Electric Supply and Tramways Company, Limited, and revision of rates of ordinary establishment percentage charges.

For purposes of appropriation, ordinary establishment charges of 76 voted and 18 charged and tools and plant charges of 9 voted have been included in the demand under "50-Civil Works" and the residue 7,91 has been included in the demand under this head.

XLI, Receipts from Electricity Scheme.

Page 50,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Bhatgar Electricity Scheme—				
Sale of power	15	12	15	15
Miscellaneous Revenue .. .. .	.....	.....	.....	.....
Gross Revenue	15	12	15	15
Deduct—Working Expenses	-11	-12	-16	-13
Net Revenue	4	.....	-1	2

231. This head has been opened with effect from 1939-40 to record receipts and revenue expenditure on the maintenance of Electricity Schemes.

232. The increases in the revised estimate of gross revenue for the current year and the budget estimate for the next year, compared with the budget for the current year, are due to the supply of energy to more consumers. The increase in the revised estimate for the current year under "Working Expenses" is due to expenditure being incurred on special repairs to the roof of the Power House at Bhatgar.

For purposes of appropriation, out of the total provision of 13 under "Deduct—Working Expenses," ordinary establishment and tools and plant charges of 2 have been included in the demand under the head "50-Civil Works" and the residue, viz. 11 has been included in the demand under this head.

53, Capital Outlay on Electricity Schemes met out of Revenue.

Page 479,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Bhatgar Electricity Scheme—				
Works	1	.....	.....	.....
Establishment, tools and plant charges .. .. .	.....	.....	.....	.....
Total—Voted	1	.....	.....	.....

233. This head has been opened from 1939-40 to record capital expenditure on Electricity Schemes financed from ordinary revenue.

No provision has been made either for the current year or for the next year as no expenditure is anticipated on the Bhatgar Electricity Scheme.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 51,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Transfers from Famine Relief Fund	2,81	2,34	2,40	2,37
Total ..	2,81	2,34	2,40	2,37

Expenditure.

Page 480,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
54-A—Famine Relief—				
A—Salaries and establishments	38	50	1,15	10
B—Relief Works	1,88	4,00	34,75	65
D—Gratuitous relief	4,38	3,00	13,40	1,00
E—Miscellaneous	6,08	2,50	57,73	25
Total 54-A—Famine Relief ..	12,72	10,00	1,07,03	2,00
54-B—Transfers to Famine Relief Fund .. .. .	....	....	....	....
Total 54—Famine ..	12,72	10,00	1,07,03	2,00
Charged ..	2	....	....	....
Voted ..	12,70	10,00	1,07,03	2,00

Revenue.

234. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head "XLIII-Transfers from Famine Relief Fund". The revised estimate for the current year and the budget estimate of next year are placed at 2,40 and 2,37 respectively, as famine fund receipts to this extent will be available to meet famine expenditure. The whole of the receipts provided in the current year will be utilised on direct famine expenditure. Out of 2,37 provided for the next year, 200, will be utilised on anticipated direct expenditure and the balance of 37 on indirect famine expenditure on protective irrigation works.

Expenditure.

235. 54-A, Famine Relief.—Famine conditions continued in almost the whole of Bijapur district and scarcity conditions in some parts of the Sholapur, Dharwar and Belgaum districts up to December 1943. Much larger expenditure than that anticipated in the budget was incurred during the current year. Most of the major works sanctioned during the last financial year were actually undertaken for construction during the current year. Gratuitous relief had also to be given on a wider scale and at increased rates. Special measures were taken for the protection of cattle and for purchase of seed. The revised estimate under the minor head "Miscellaneous" also includes a debit of 34,53 on account of the loss incurred by Government in supplying foodgrains at concession rates in the Bijapur famine area.

The estimates for next year are based on the assumption that the season will be fairly normal.

236. 54-B—Transfers to Famine Relief Fund.—Under section 7 (1) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day on such year. Section 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. No provision was made in the current year's budget as it was quite impossible to forecast the market value of securities so far in advance. On the basis of the information now available, it is estimated that there will be no deficit in the invested funds at the end of the current year. The revised and budget estimates are, therefore, shown as nil.

XLIV and 55, Superannuation.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 51, Civil Budget Estimates.
Contributions for pensions and gratuities	6,43	6,45	6,40	6,17	
Miscellaneous .. .. .	....	2	8	2	
Receipts in England	1	1	1	1	
Deduct—Refunds	—42	—1	—1	—1	
Total ..	6,02	6,47	6,48	6,19	

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 481-484, Civil Budget Estimates.
Superannuation and Retired allowances	94,91	97,34	99,43	1,08,44	
Equated payments of commuted value of pensions transferred from capital	14,75	15,48	15,23	15,19	
Compassionate allowances	65	70	71	69	
Gratuities	22	18	20	25	
Pensions for distinguished and meritorious services or for political considerations	10	11	11	11	
Donations to service funds	23	22	22	23	
Donations to Provident Funds	38	25	26	27	
Government contribution payable under the I.C.S. Family Pension Rules	2	2	2	2	
Covenanted Civil Service Pensions	1,28	1,31	1,12	1,31	
Charges in England	24,14	25,51	24,04	24,83	
Loss or gain on exchange	4	....	4	....
Deduct—Actual amount of pensions recovered from other Governments	—5,70	—5,60	—6,00	—5,70	
Deduct—Pensionary charges transferred to commercial departments	—45	—39	—21	—26	
Total ..	1,30,57	1,35,13	1,35,17	1,45,38	
Charged ..	30,39	32,11	30,96	31,75	
Voted ..	1,00,18	1,03,02	1,04,21	1,13,63	

Revenue.

237. The decrease in the next year's budget estimate as compared with current year's budget and revised estimates is mainly due to retirement of certain teachers and short recovery from District Local Board, Dharwar.

Expenditure.

238. *Superannuation and retired allowances.*—The revised estimate for 1943-44 is based on the progress of actuals and takes into account the temporary increases in pension recently sanctioned by Government with effect from 1st December 1943. The estimate for 1944-45 provides for the growth of expenditure indicated by the trend of the actuals of recent years and increased cost on account of temporary increases in pensions referred to above.

239. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926-27, the capital expenditure debited to the head "83-Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The decrease in the current year's revised estimate as compared with the budget estimate for 1943-44 is due to the fact that the estimated expenditure in 1942-43 in respect of which equated payments were included in 1943-44 estimate, proved smaller in final accounts. Next year's estimate is based on equated instalments in respect of actual expenditure from 1929-30 to 1942-43 plus the estimated expenditure in 1943-44.

240. *Charges in England.*—The expenditure under this head includes pre-separation pension charges both in respect of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head "Deduct—Actual amount of pensions recovered from other Governments". The current year's revised and the next year's budget estimates are based on the latest information available.

241. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

242. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

XLV and 56, Stationery and Printing.

Revenue.

Page 52,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Stationery receipts	43	27	45	40
Sale of gazettes and other Government publications	1,64	75	1,50	1,29
Other Press receipts	3,69	3,85	3,71	3,94
Receipts in England .. .. .	.....	1	1	1
Deduct—Refund	—4	—5	—3	—4
Total	5,72	4,83	5,64	5,60

Expenditure.

Pages 484-
491,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Stationery Office and Stores	1,14	1,13	1,22	1,23
Purchase of stationery stores	11,48	12,00	15,00	14,16
Stationery supplied by other Governments .. .. .	.....	1	6	1
Deduct—Value of stationery supplied to other Governments and paying Departments	—41	—12	—12	—25
II Printing—				
Government Presses	7,96	8,66	9,06	8,93
Printing at private Presses	2	1	1	1
Cost of printing work done by other Governments .. .. .	.....	.....	.....	.....
Deduct—Cost of printing work done for other Governments and paying Departments	—41	—3	—3	—3
Charges in England	—10	19	26	26
Total	19,68	21,95	25,46	24,32

Revenue.

243. *Stationery receipts.*—The current year's revised estimate and the budget estimates of 1944-45 have been framed at 45 and 40 respectively on the basis of latest actuals. The increase in the current year's revised estimate and the budget estimate of the year 1944-45 as compared with the budget estimate of 1943-44 is due to (1) increase in the price of paper and stationery articles and (2) recovery from the officers of the Central Government.

244. *Sale of gazettes and other Government publications.*—The current year's revised estimate and the budget estimate of next year are based on the progress of current actuals.

245. *Other Press receipts.*—The decrease in the current year's revised estimate as compared with the budget estimate is due to the progress of current actuals. The increase in the next year's estimate as compared with the revised estimate for 1943-44 is due to larger recoveries anticipated under "Photozinco Press" and "Government Central Press" on account of printing work for local bodies and other Governments.

Expenditure.

246. *Stationery Office and stores.*—The increase in the revised estimate of the current year and budget estimate of next year as compared with the current year's budget estimate is mainly due to (1) increased rate of dearness allowance and (2) high price of packing materials.

247. *Purchase of stationery stores.*—The increase in the current year's revised estimate and budget estimate of next year as compared with the current year's budget estimate is mainly due to increased rates of stationery materials and also due to increase in the number of new offices specially in connection with civil supplies, and additional paper required for printing work for the Cotton Textiles, Naval Store Officer, etc.

248. *Stationery supplied by other Governments.*—The revised estimate is based on the progress of current actuals.

249. *Deduct value of stationery supplied to other Governments and paying departments.*—This provision is on account of supplies made to officers of Commercial Departments and to the offices the cost of which is debited to "64-B, Civil Defence" and is recoverable from the Government of India, such as the Press Control, Foreign Registration, Motor Spirit and Patrol Rationing Authorities. The increase in the budget estimate for 1944-45, compared with the current year's budget and revised estimate, is due to anticipated larger supplies.

250. *Government Presses.*—The increase in the current year's revised estimate and budget estimate of next year as compared with the budget estimate of 1943-44 is due mainly to (1) additional establishment, (2) increased rate of dearness allowance and (3) increased contingent expenditure.

251. *Charges in England.*—The increase of 7 in the revised estimate as compared with the budget estimate of 1943-44 is due to purchase of stores in England.

252. *Cost of services rendered by the Printing and Stationery Department.*—The cost of printing work done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1942-43 was Rs. 254 only.

XLVI and 57, Miscellaneous.

Revenue.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Unclaimed deposits	2,14	4,00	3,25	3,25
Sale of old stores and materials	18	18	18	18
Fees for Government audit	34	37	36	34
Contributions	23	28	28	27
Other fees, fines and forfeitures	71	19	30	30
Transfer from the deposit account of Special Development Fund	2,02	3,97	3,39	3,97
Transfer from the deposit account of grants for economic development and improvement of rural areas	9	24	82	....
Recoveries of overpayments	6,41	42	42	44
Collection of payments for services rendered	1,33	1,47	1,47	1,47
Miscellaneous	6,71	28	1,80	35
Receipts in England	9	1	1	1
Loss or gain by exchange on local transactions	-1	....	....	....
	20,24	11,41	12,28	10,58
Deduct—Refunds	-1,33	-1,04	-1,20	-1,29
Total	18,91	10,37	11,08	9,29

Page 53,
Civil B
Estimat

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Cost of books and periodicals	1	1	1	1
Donations for charitable purposes	3,37	3,37	2,90	3,33
Special Commissions of Enquiry	14	1	1	....
Petty Establishments	33	24	24	49
Irrecoverable temporary loans and advances written off	1,61	25	25	30
Rents, rates and taxes	5,36	1,42	1,42	1,44
Contributions	6,09	6,02	16,10	16,27
Miscellaneous compensations	1	1	1	1
Miscellaneous durbar charges	1	5	6	5
Charges in connection with Village Panchayats Act, Bombay	2,30	1,99	2,83	3,00
Miscellaneous and unforeseen charges	22,53	1,07	1,53,72	1,69,00
Charges in England	6	5	5	5
Total	41,82	14,49	1,77,69	1,93,95
Charged	25	23	19	23
Voted	41,57	14,26	1,77,50	1,93,72

Pages
492-498,
Civil Bu
Estimate

Revenue.

253. *Unclaimed deposits.*—The revised estimate of the current year and the budget estimate of the next year are based on the average of past actuals.

254. *Fees for Government audit.*—The next year's budget estimate is based on the average of past actuals.

255. *Other fees, fines and forfeitures.*—The revised estimate of the current year and budget estimate of the next year are based on the progress of current actuals.

256. *Transfer from the deposit account of Special Development Fund.*—The amounts represent credit for expenditure financed from the Special Development Fund. The expenditure has been provided for under "25—General Administration".

257. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The amounts represent credit of grant from the Government of India for rural development; the corresponding expenditure is provided for under "25—General Administration".

258. *Recoveries of overpayments and collection of payments for services rendered.*—The revised estimate for the current year and the budget estimate of the next year are based on the progress of current and past actuals.

259. *Miscellaneous.*—The increase in the current year's revised estimate as compared with the budget estimate is mainly due to the inclusion of an unusual item on account of collective fines. The next year's budget estimate is based on the average of past actuals.

Expenditure.

260. *Donations for charitable purposes.*—The decrease in the current year's revised estimate as compared with the budget is due to low actuals on account of grants-in-aid in lieu of urban immovable property tax. The increase in the next year's budget as compared with the current year's revised is due to full provision having been made for grants-in-aid on account of urban immovable property tax.

261. *Petty Establishments.*—The increase in the next year's estimate as compared with the current year's budget and revised estimates is due to anticipated local board elections.

262. *Contributions.*—The increase in the current year's revised and next year's budget is mainly on account of grant-in-aid of 10 lakhs to the Improvement Trust Account of Bombay Municipality which was hitherto provided under 13, Other Taxes and Duties.

263. *Charges in connection with Village Panchayats Act, Bombay.*—The current year's revised as well as next year's budget estimate is based on the progress of actuals.

264. *Miscellaneous and unforeseen charges.*—The increase in the revised estimate of current year is mainly due to (1) larger transfer to the Special Development Fund and (2) provision required for (i) payment of grant-in-aid to the Royal Western India Turf Club in connection with the special race meetings and (ii) payment of maintenance allowance to the families of security prisoners and other ex-gratia compensations. The increase in the next year's budget estimate as compared with the current year's revised is due to larger transfer to the Special Development Fund and provision for indirect expenditure arising out of the war.

L, Miscellaneous Adjustments between Central and Provincial Governments.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-46.	Page 53, Civil Bu Estimate
Agency charges under the Petroleum Act .. .. .	....	6	8	8	
Explosives Act .. .. .	....	2	2	2	
Total ..	15	8	10	10	

265. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938-39 these fees were credited direct to provincial revenues as agency fees. The Government of India, in consultation with the Auditor-General, decided that these fees should be credited to central revenues as they were a source of central revenue and that it would pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General, with effect from 1938-39, credits the total amount of fees received in the province in each year to central revenues by debit to "IX, Stamps" and "XXIII, Police" to which fees are first credited and an equal amount is credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment, an equal amount having been deducted from the receipts under "Stamps" and "Police".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

53, Budget notes.	Accounts, 1942-43.	Budget Estimate, 1943-44.	Revised Estimate, 1943-44.	Budget Estimate, 1944-45.
Sale of land .....	.....	.....	.....	.....
Other Items	30	.....	.....	.....
Receipts in England .....	.....	.....	1	.....
Total	30	.....	1	.....

Expenditure.

499, Budget notes.	Accounts, 1942-43.	Budget Estimate, 1943-44.	Revised Estimate, 1943-44.	Budget Estimate, 1944-45.
Expenditure on retrenched personnel .....	.....	.....	.....	.....
Expenditure on repurchase of lands forfeited during the civil disobedience movement. ....	.....	.....	.....	.....
Payment to Sind Government on account of the reallocation of surplus receipts of a capital nature realised before 1st April 1936 ..	4,53	.....	.....	.....
Total ..	4,53	.....	.....	.....
Charged ..	4,53	.....	.....	.....
Voted ..	.....	.....	.....	.....

Revenue.

266. No amount is expected to be realised under this head either this year or next year on account of sale of land or other items.

Expenditure.

267. Expenditure on account of payment to retrenched personnel and repurchase of lands forfeited during the civil disobedience movement is recorded under this head. No such expenditure is anticipated to be incurred in the current or next year.

64-A, Transfer to the Revenue Reserve (Post-War Reconstruction) Fund.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised, estimate, 1943-44.	Budget estimate, 1944-45.	Page 500, Civil Budget Estimates.
Transfer to the Post-War Reconstruction Fund—Voted	1,39,47	80,53	1,10,53	4,50,00	

268. The "Post-War Reconstruction Fund" has been created to provide, for activities which will arise after the war and for which it will be impossible to provide funds from the annual revenues, such as, resumption of building schemes of Government held up during the war for lack of steel, replantation of forests, the exploitation of which has been accelerated by war demands, and an economic programme to meet the situation caused by the release of skilled labour and the demobilisation of Indian soldiers. This fund is to be credited with sums which can be set apart from the balances and general revenues. The provisions made for transfer to the fund are shown under this head. The amounts proposed to be transferred to the fund in the current and next years are Rs. 110.53 lakhs and Rs. 450 lakhs respectively.

LII-B and 64-B, Civil Defence.

Revenue.

Page 53,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Sale of Identity Discs and A. R. P. furniture, Publications, etc.	48	12	4,84	20
Total	48	12	4,84	20

Expenditure.

Pages 500-
525,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Air Raid Precautions	1,07,98	94,72	50,40	6,80
Civic Guards	85	1,69	1,04	1,30
National War Front	2,62	2,74	3,15	4,30
Press Censor	42	41	48	50
Expenditure in connection with interning enemy subjects	10	11	6	8
Establishment in connection with Registration of Foreigners' Act, 1939	48	50	55	54
Establishment in connection with examination of activities of foreigners	37	44	42	45
War Police	24,06	37,48	51,58	50,04
Maintenance charges of detenus	1	1	.....	.....
War Committees	2,08	2,32	2,30	2,01
Motor spirit and tyre Rationing Scheme	1,15	1,36	1,44	1,42
Miscellaneous	3,16	31	10,00	8,67
Works	.....	.....	.....	.....
Charges in England (A. R. P.)	11	12	24	11
Loss or gain by exchange	.....	.....	.....	.....
Deduct—Share recoverable from other Governments, Departments, etc.	-89,76	-47,18	-33,94	-33,37
Total	73,63	95,03	87,72	42,85
Charged	53	72	73	29
Voted	73,10	94,31	86,99	42,56

Revenue.

269. It has been decided that A. R. P. receipts arising out of sale of A. R. P. furniture, store etc. should be apportioned between the Central and Provincial Governments in the same proportion in which A. R. P. expenditure was allocated between them in the preceding year. After allowing for the receipts to be passed on to the Government of India on this basis, the revised estimates of net receipts to Provincial Government on account of sale of A. R. P. furniture, sand bags, recovery from the Finance Department (Supply) for the running of the A. R. P. vehicles have been adopted at 4,02. Including other recoveries under this head, the total revised comes to 4,84. The larger recoveries are due to the Government of India's decision to declare Bombay as White Area, and consequent sale of A. R. P. furniture, etc.

Expenditure.

270. Civil Defence expenditure has been classified under the following minor heads :—

- (1) Air Raid Precautions.
- (2) Civic Guards.
- (3) National War Front.
- (4) Press Censor.
- (5) Expenditure in connection with interning of enemy subjects.
- (6) Expenditure in connection with Registration of Foreigners' Act, 1939.
- (7) Expenditure in connection with examination of activities of foreigners.
- (8) War Police.
- (9) Maintenance charges of detenus.
- (10) War Committees.
- (11) Motor spirit and tyre rationing scheme.
- (12) Miscellaneous.
- (13) Works.
- (14) *Deduct*—Share payable by the Central Government.

271. *Air Raid Precautions*.—According to the arrangements arrived at with the Government of India, all A. R. P. expenditure except on items considered as wholly provincial, is pooled and divided into fixed slabs. This Government has to bear wholly the first slab of Rs. 50 lakhs and share with the Government of India the subsequent two slabs of Rs. 50 lakhs each in the proportion of 50 : 50 and 25 : 75 respectively. Any expenditure beyond these slabs is to be divided between the Provincial and Central Governments in the proportion of $12\frac{1}{2} : 87\frac{1}{2}$. The gross poolable expenditure is estimated at 50,40 in the current year's revised estimate and on this basis, a sum of 20 only will be recoverable from the Government of India. The reduction in next year's estimate is largely due to the revised policy of the Government of India declaring Bombay a White Area, and to the transfer of the Transport Service from "64-B-Civil Defence" to "47-Miscellaneous Departments".

The expenditure provided for under the minor heads (3), (5) to (7), (9) and (11) mentioned above is wholly recoverable from the Government of India while that under the minor head (13) is recoverable from the Government of India to the same extent to which the cost of the original scheme to which the works pertain, is recoverable from the Government of India.

In regard to expenditure relating to Press Censor, it has been decided that expenditure on travelling allowance to members attending Press Advisory Committee's meetings and some expenditure on account of increased pay to the Press Adviser should be borne by this Government, while the rest should be recovered from the Government of India.

The estimated expenditure under the minor head "Civic Guards" is allocated between the Central and Provincial Governments in the proportion of 1 : 2. The minor head "War Committees" comprises (1) cost of administration of the Committees and (2) cost of schemes started by the Committees. The estimated cost under (1) is shared equally between the Central and Provincial Governments but in regard to (2) the Government of India have not undertaken to bear any portion of the cost which is therefore wholly provincial.

The accounting procedure in respect of expenditure incurred on the Police force employed as a result of the war is as follows. The additional Police force sanctioned has been divided into two categories, viz, (1) the force sanctioned prior to 1st April 1942 and (2) that sanctioned after that date. The additional Police sanctioned prior to 1st April 1942 was for (a) internal security and (b) protection of vital points, Railway properties, etc. The expenditure on (a) has been and will be borne entirely by this Government and the provisions appear under "29-Police". The cost of (b) is wholly or partly recoverable from the Government of India and the Railway, according to the interests of the Government of India and the Railway or the Bombay Government secured by the protection to the various vital points. The estimates for both the recoverable and non-recoverable portions have been provided under the minor head "War Police" under this head. For all non-agency additional police force sanctioned on or after 1st April 1942, the Government of India have agreed to bear a fixed proportion of the cost of all non-agency additional police force irrespective of considerations such as internal security, protection of vital points, etc., for which the force has been or may be sanctioned. The cost of all non-agency additional temporary police sanctioned on or after 1st April 1942 has therefore been provided under "64-B", the recoveries from the Government of India being taken at $\frac{1}{3}$ rd of the total cost.

272. Under the minor head "Miscellaneous" following important items are shown :—

	Revised estimate, 1943-44.	Budget estimate, 1944-45
(i) Scheme of Publicity and Propaganda by means of mobile publicity vans.	49	53
(ii) Extra staff and expenditure in connection with persons detained under the Defence of India Rules.	1,12	90
(iii) Village patrols for guarding railway lines	7,99	5,96
(iv) Village patrols for guarding Hydro-electric system		81
(v) Expenditure on account of Motor Vehicles Spare Parts Control Order, 1943.	40	47
Total	10,00	8,67

The Government of India have agreed to bear half the expenditure in respect of items (i) and (v) above while in the case of item (iii) the Railways bear one-third of the cost. Expenditure in respect of item (ii) is fully recoverable from the Government of India and that in respect of item (iv) is to be wholly borne by the Provincial Government.

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

Expenditure.

273. Provision for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the Province, or from the Famine Relief Fund, or from other sources, such as loans, accumulated balances of the previous years, etc.; but the major head "68" is intended to include only such expenditure as is incurred from the sources outside the ordinary revenues, and for this reason the provisions made from ordinary revenues, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and shown under a separate head, viz., "19".

274. The figures for the three years ending 1944-45 are shown below :—

Page 526,
Civil Budget
Estimates.

	Charged.	Voted.	Total.
1942-43 (Accounts)	1	21	22
1943-44 (Budget)	1	18	19
1943-44 (Revised)	1	24	25
1944-45 (Budget)	1	17	18

275. The increase in the revised estimate for 1943-44 over the budget estimate for that year is mainly due to completion of certain works in progress.

276. The details of the provision made for 1944-45 are given below :—

	Voted.	Charged.	Total.
Works	17	.....	17
Establishment—			
(i) Ordinary (including charges in England)	2	1	3
(ii) Pensionary charges	.....	.....	.....
(iii) Tools and Plant (Ordinary)	.....	.....	.....
Deduct—Receipts on capital account	—1	.....	—1
Deduct—Amount financed from ordinary revenues	—1	.....	—1
Total	17	1	18

277. As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in the demand for grant under the head "50, Civil Works". Out of the total amount of 18 the provision of 3 for ordinary establishment charges has, therefore, been included in the demand under the head "50, Civil Works" and the residue, viz., 15, has been included in the demand under this head.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 52 530, Civil Budg Estimates.
1. Kirkee Water Works	67	25	48	25	
2. Poona Cantonment Water Works	68	9	32	....
3. Ambernath Water Works	82	3,60	1,03	....
4. Sholapur Development Scheme	11	26	8	30	
Total ..	2,28	4,20	1,91	55	
Charged ..	5	7	4	1	
Voted ..	2,23	4,13	1,87	54	

278. *Item 1.*—The increase of 23 in the revised estimate for the current year, compared with the budget estimate, is due to execution, during the course of the year, of certain urgent works. The decrease in the Budget estimate for 1944-45, compared with the current year's revised estimate, is due to no provision being made for new works and no amount being required for any other works in progress. The provision of 25 represents the fourteenth instalment for the purchase of the Kirkee Water Works from the Government of India.

279. *Item 2.*—The increase of 23 in the revised estimate for the current year, compared with the budget estimate, is due to expenditure being incurred on completion of the work of improvements to water supply arrangements to the Yeravda area.

280. *Item 3.*—The decrease in the revised estimate for the current year, compared with the budget estimate, is due to the work of providing piped and filtered water supply to Kalyan, Thana and Dombivli having been stopped. Further expenditure on the work has been postponed until the return of normal conditions.

281. *Item 4.*—The provisions made under this head are for the Diversion of the Sadar Bazar Nala at Sholapur.

80, Bombay Development Scheme.

282. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), 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 (now 51) and XXXI (now XL), 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 those heads. During 1928-29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue heads. The Development Department was abolished from the 1st March 1930 and all charges pertaining to the schemes of the Department, except only those of the "Back Bay Scheme, were transferred to the revenue heads with effect from 1930-31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939-40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the head "XL" and "51", respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts are now recorded under this capital head.

283. The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks, Nos. III to VII, while Block No. VIII admeasuring 245 acres abuts on the Military lands at Colaba Point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres, out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. At present the dry filling operations have been suspended for the reason that the area falls within the prohibited military limits. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 is now being met from revenue under 51, Bombay Development Scheme. Against the modified project estimate, the total expenditure (excluding interest) incurred to the end of March 1943 is Rs. 6,22,69,130 leaving a balance of capital expenditure of Rs. 95,59,870 still to be incurred. Government has no intention at present of embarking on any works in Block No. VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks Nos. I and II, viz. the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40½ lakhs and have been started from 1934-35. An expenditure of Rs. 29.68 lakhs has been incurred till the end of 1942-43. Owing to acute shortage of cement, no provision has been made during 1943-44 and 1944-45 for works.

The total area of building plots in Blocks Nos. I and II is about 505,000 square yards, of which an area of 312,437 square yards has been leased up to 31st December 1943.

284. The following statement shows the expenditure and receipts entered under this head:—

es 531-

Budget estimates.	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
A—Works	35	....	10	....
B—Establishment and Contingencies—				
<i>Charged</i>	2	....	....	....
<i>Voted</i>	14	5	5	4
Tools and Plant	....	....	....	....
Charges in England—				
<i>Charged</i>	....	....	....	....
Suspense	2	....	....	....
<i>Deduct—Receipts from the sale of surplus plant</i>	....	—1	—15	—1
<i>Deduct—Receipts of a capital nature</i>	—3,13	—74	—2,50	—1,49
Total	—2,60	—70	—2,50	—1,46
<i>Charged</i>	2	....	....	....
<i>Voted</i>	—2,62	—70	—2,50	—1,46

The increase of 10 in the current year's revised estimate under works, compared with the budget estimate, is mainly due to the expenditure on the work of extension of the existing storm water drains at the Kennedy Sea Face and for payment of the value of Railway land near Marine Lines Railway Station. The increase in the current year's revised estimate under "Receipts from the sale of surplus plant" is due to the realization of the balance of the sale proceeds of pneumatic plant at Dapuri and sale of 5 ton crane to the Military Department. No such unusual receipts are anticipated during the next year. No provision has been made for any work next year on account of shortage of cement. The increase in the current year's revised estimate and the next year's estimate as compared with the current year's budget under "Receipts of a capital nature" is due to increased demand for land.

For purposes of appropriation, ordinary establishment and tools and plant charges are included in the demand under the head "50, Civil Works". As there are no works to be carried out during 1944-45 under "80, Bombay Development Scheme", these charges are nil.

81, Capital Account of Civil Works outside the Revenue Account.

Expenditure.

Pages 533-
534,
Civil Budget
Estimate.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
A—Ordinary—				
Works	4,92	2,27	5,02	1,74
Establishment	1,19	55	78	27
Tools and Plant	1	3	8	2
Charges in England (Establishment)	4	2	2	1
B—Special Development Programme—				
Works .. .. .	....	....	....	4,50
Establishment .. .. .	....	....	....	70
Tools and Plant .. .. .	....	....	....	7
Charges in England (Establishment) .. .. .	....	....	....	2
<i>Deduct</i> —Amount transferred from the Special Development Fund .. .. .	....	....	....	—5,29
Total	6,16	2,87	5,90	2,04
Net Total—81, Civil Works	25 5,91	11 2,76	15 5,75	19 1,85

285. The increase in the revised estimate for the current year under "Works", compared with the budget estimate, is due to expenditure being incurred on urgent items in connection with the Ahmedabad Police Scheme (1,88) and the Scheme for Sera Manufacture at the Haffkine Institute, Parel (87). The next year's estimate of 1,74 for "Works" is intended only for completion of the works at the Haffkine Institute which are now in progress. The Ahmedabad Police Scheme is nearing completion and hence no provision is required for it next year.

286. It has been decided to finance the work of constructing the Syces' quarters at the Haffkine Institute, Parel, under 81, Civil Works (as the total estimated cost including Departmental charges at 27 per cent. will exceed Rs. 5,00,000) from the Special Development Fund. As there is no receipt head corresponding to the Capital major head to record transfers from the Special Development Fund, the whole amount under "B" above is treated as a *minus* entry under the same major head.

287. For purposes of appropriation all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for the grant under "50, Civil Works". Accordingly ordinary establishment charges of 81 Voted and 19 Charged and tools and plant charges of 9 Voted have been included in the demand under "50, Civil Works" and the residue, viz., 95 has been included in the demand under this head.

83, Payments of Commuted Value of Pensions.

Page 535, Civil Budget, Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Payments of commuted value of pensions	9,63	12,35	8,73	10,39
<i>Deduct</i> —(1) Amount recovered from other Governments .. ..	....	....	....	....
(2) Capital portion of equated payments out of revenue	-10,99	-11,64	-11,49	-11,59
Total	-1,26	71	-2,76	-1,20
<i>Charged</i>	-42	52	75	26
Voted	-84	19	-3,51	-1,46

288. All payments on account of commutation of pensions are accounted for under the capital head "83, Payments of commuted value of pensions" and are 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 "55, Superannuation allowances and Pensions" and credits are transferred to (a) the capital head "83" of the capital portion of the payments and to (b) "22, Interest on debt and other obligations" of the interest portion.

289. *Payments of commuted value of pensions.*—The revised estimate of 1943-44 takes into account payment in respect of applications for commutations of pensions actually received. The budget estimate for 1944-45 is based on anticipated demands in view of recent actuals.

290. *Deduct—Capital portion of equated payments out of revenue.*—The revised estimate of 1943-44 shows repayment of principal portion to revenue on the basis of the equated instalments spread over fifteen years in respect of actual expenditure incurred on commutations of pensions from 1928-29 to 1942-43 while next year's estimate shows such repayment to revenue on the basis of equated instalments of actual expenditure incurred from 1929-30 to 1942-43 plus estimated expenditure in 1943-44.

85-A, Capital Outlay on Provincial Schemes connected with the War, 1939.

Pages 536-540;
Civil Budget
Estimates,

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Grain Supply Schemes	9,07,90	.....
Standard Cloth Scheme	62,32	- 62,32
Other Miscellaneous Schemes	90,56	4,58
Total	10,60,78	- 57,74

291. In accordance with the Auditor General's suggestion, Government has opened with effect from 1st April 1943 a new capital major head of account, viz., "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939" to record disbursements and receipts from schemes connected with the present war. Personal ledger accounts were opened for these schemes and advances were sanctioned for them by debit to "Advances Repayable" in the Debt Section of the Accounts. The Personal ledger accounts are to be retained under the new procedure which has been devised not only to provide the essence of control but also to combine the advantages of a final head of account with those of personal ledger accounts without undue complications in accounts.

292. Three minor heads have been opened under the new head, viz., "Grain Supply Schemes," "Standard Cloth Scheme" and "Other Miscellaneous Schemes." The third minor head includes other schemes such as "Purchase and sale of charcoal," "Handloom Industry Scheme for the manufacture and supply of textiles to the Supply Department," "Scheme for the purchase of potatoes," "Small scale Industry Scheme for production of war supplies" and "Scheme for the purchase of seed for the 'Grow More Food' campaign."

293. The transactions of the various schemes are recorded under the following detailed heads:—

- (1) Cost of Purchase.
- (2) Advances.
- (3) Suspense :
 - (a) Personal Deposits.
 - (b) Insurance Fund.
- (4) *Deduct*.—Receipts and recoveries on Capital Account :
 - (a) Repayment of advances.
 - (b) Other receipts.
- (5) *Deduct*.—Capital expenditure financed from ordinary revenues.

When a scheme is worked out without the aid of advance the expenditure is to be debited to (1). Since advances are provided for all the schemes, no expenditure is recorded under this detailed head.

(2) is intended to provide for advances granted for the working of the schemes. A corresponding credit is given to (3) (a) which also records the subsequent incomings and outgoings of the personal ledger accounts. The amount set apart to cover possible losses by fire, etc., appears on the credit side under (3) (b). The debit side of this detailed head will record the withdrawal from the fund if and when necessary to cover losses. All recoveries including those of advances and ultimate profits, if any, are to be accounted for under (4) and any losses under (1). On the winding up of a personal ledger account, the final result would either wipe out the original issue or, if not, the balance may be either left to the debit of the capital account under (1) or written off to revenue account against (5).

294. The amounts advanced to the personal ledger accounts of the various schemes before 1st April 1943 and those advanced after that date up to 1st January 1944 have been provided under the detailed head "Advances" opened for the various schemes with a corresponding credit to the head "Advances Repayable" (which was previously debited with those amounts) by a deduct entry in respect of advances made in the current financial year and by showing the credit on the receipt side in respect of advances in the previous years. The other estimates provide for the transactions of the schemes as at present anticipated.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

Debt, Deposits, Advances and Remittances.
PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) PERMANENT DEBT.

Receipts.

	Accounts, 1942-43.	Budget, estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Loans bearing interest—				
(i) 3 per cent. Bombay Government Loan, 1955 ..	3,54,23	....	....	....
(ii) 3 per cent. Bombay Government Loan, 1956 ..	....	....	3,50,00	....

Page 54,
Civil Budget
Estimates.

295. The revised estimate for 1943-44 represents the face value of the 3 per cent. Bombay Government Loan, 1956, floated during 1943-44.

Disbursements.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45
Loans not bearing interest—				
Expired loans—Charged	2	....	2	....

Page 541,
Civil Budget
Estimates.

296. The revised estimate for 1943-44 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1942-43.

(II) FLOATING DEBT.

Receipts and Disbursements.

	Receipts.				Disbursements.			
	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(a) Treasury Bills	50,00	....	..	..	..	50,00
(b) Other Floating loans	56,00	50,00	..	..	56,00	50,00

Page 54,
Civil Budget
Estimate.

297. (a) Three-monthly Treasury Bills of the face value of rupees fifty lakhs were floated on 31st January 1944 as it was anticipated that the cash balance of Government would be insufficient to meet expenditure on the purchase of foodgrains. The bills will be due for re-payment in April 1944.

(b) It has proved necessary to take ways and means advances amounting to rupees fifty-six lakhs in 1943-44 to cover temporary deficits in the minimum balance which, according to the agreement with the Reserve Bank, Government has to keep with the Bank. It is anticipated that ways and means advances amounting to rupees fifty lakhs in all will be required for short periods in 1944-45.

(III) LOANS FROM THE CENTRAL GOVERNMENT.

Receipts.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Loans for Food Production Drive	3,00	....
Total	3,00	....

Page 541,
Civil Budget
Estimates.

298. An amount of 3,00 in the current year's revised estimate represents an interest free loan from the Government of India for the purpose of giving interest-free tagai loans to lessees of cultivable waste lands, who grow only food crops during the period of the lease.

Disbursements.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
	Rs.	Rs.	Rs.	Rs.
Repayment of loans from the Central Government—				
(1) Consolidated debt	3,68,21	17,36	3,65,62	14,56
(2) Bombay Municipality	50,70	53,44	53,44	56,27
Total—Charged	4,18,91	70,80	4,19,06	70,83

299. (1) *Vide* paragraph 101 under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head. The amount of 3,65,62 in the revised estimate consists of (i) 3,50,00 repaid to the Government of India during the current year from the proceeds of the 3 per cent. Bombay Government Loan, 1956 and (ii) 15,62 payable to the Government of India during the current year after taking into account the advance repayment of the consolidated debt from the proceeds of the 3 per cent. Bombay Government Loan, 1956.

300. (2) *Vide* paragraph 330 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

SPECIAL LOANS.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 54 and 541, Civil Budget Estimates.
Receipt	....	....	....	....
Payment	1.14	....	37	....

301. Government accepted the offer of Rs. 9 lakhs and Rs. 6 lakhs respectively from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Munglal Goenka Trusts on certain conditions for establishment of the Anand Institute, one of these being that Government should pay to the governing body of the institute interest at the rate of $3\frac{1}{2}$ per cent. on the donations after deducting therefrom the actual expenditure on buildings and equipment of the Institute. The trustees accordingly paid Rs. 13.50 lakhs out of which a sum of Rs. 12.00 lakhs was invested in 1939-40 in long dated securities in order to reimburse to Government the amount payable to the governing body as interest. The balance namely 1.50 was received in 1940-41. Out of the donations, the amount estimated to be advanced to the Institute in the current year for expenditure on buildings and equipment is 37. It is expected that nothing will have to be advanced to the Institute during 1944-45.

UNFUNDED DEBT.

STATE PROVIDENT FUNDS.

*Receipts.*page 54,
Civil Budget
estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
General Provident Fund	56,91	58,00	58,00	58,80
I. C. S. Provident Fund	3,97	3,60	3,90	4,00
I. C. S. (Non-European Members) Provident Fund ..	55	40	50	60
Contributory Provident Fund	1,08	1,00	1,10	1,10
Other Miscellaneous Provident Funds .. .. .	....	....	....	....
	62,51	63,00	63,50	64,50

*Disbursements.*page 54,
Civil Budget
estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
General Provident Fund	45,41	41,00	36,00	40,00
I. C. S. Provident Fund	1,41	2,35	1,20	2,00
I. C. S. (Non-European Members) Provident Fund ..	7	5	30	10
Contributory Provident Fund	1,18	1,60	50	1,40
Other Miscellaneous Provident Funds .. .. .	....	....	....	....
	48,07	45,00	38,00	43,50

302. These are provident funds subscribed to by Government servants. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. During service, temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances.

303. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayment with interest of advances given to them from the funds, and interest on the balances in the funds paid by Government for which provision is made under "22, Interest on Debt and Other Obligations."

304. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 55, Civil Budget Estimates.
A—Famine Relief Fund—					
(a) Transfers from the revenue account .. ..	....	....	....	....
(b) Interest receipts	2,23	2,28	2,28	2,28	
(c) Recoveries of famine expenditure	54	6	12	9	
Total ..	2,77	2,34	2,40	2,37	

Disbursements.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 541, Civil Budget Estimates.
A—Famine Relief Fund—					
(a) Transfer to the revenue account	2,81	2,34	2,40	2,37	
B—Investment Account—					
(b) Purchase of securities	3,72	....	....	....
Total ..	6,53	2,34	2,40	2,37	

305. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at Rs. 63 lakhs on the 31st March of each financial year. The Fund comprises—

- (i) securities of the Government of India; and
- (ii) cash, which in turn comprises—
 - (a) interest which accrues from time to time on the invested securities;
 - (b) recoveries of famine expenditure; and
 - (c) contribution from general revenues under section 7(2) of the Act in order to make up any deficiency by which items (i) and (ii) (a) and (b) may fall short of Rs. 63 lakhs.

The Fund can be expended only upon—

- (1) the relief of serious famine in the Province; and
- (2) the relief of distress caused by serious drought, flood or other natural calamities in the Province.

Provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts.

306. Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,28 and 12 respectively. The amount available for transfer to the revenue account in 1943-44 is therefore 2,40. In 1944-45 the amount to be so transferred to the revenue account is 2,37.

DEPOSITS NOT BEARING INTEREST.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

*Receipts.*Page 55,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Appropriation for Reduction or Avoidance of Debt ..	6,06	28,90	38,25	1,05,24

307. A credit on account of the net amount provided under "23, Appropriation for Reduction or Avoidance of Debt" in the revenue section is given under this head. The profits realised on investment of the balances in the Sinking Fund are also credited under this head.

The Sinking Fund (19,65) set apart for the 3 per cent. Bombay Government Loan, 1955, during the current year is invested in the Loan itself and the Depreciation Fund (5,31) for the same is invested in Treasury Bills. The increase in the current year's revised estimate and the next year's budget estimate is due to credit being shown every quarter under this head of receipts on maturity of Treasury Bills purchased from the Depreciation Fund.

SINKING FUND INVESTMENT ACCOUNT.

*Disbursement.*Page 541,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Sinking Fund Investment Account	24,96	35,42	1,03,70

308. In cases where the amount at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head which will be credited to the same extent—when the securities are sold, any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt, Sinking Funds".

The Sinking Fund (19,65) on account of the 3 per cent. Bombay Government Loan, 1955, is invested in the Loan itself during the current year. The Depreciation Fund on account of the same (5,31) is invested in Treasury Bills.

The increase in the current year's revised and the next year's budget estimate is due to debits on account of the investment of the Depreciation Fund in Treasury Bills every quarter.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUNDS.

Receipts.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Provincial Road Fund—				
Other Account	9,98	6,76	11,86	8,83
Total	9,98	6,76	11,86	8,83

Page 55,
Civil Budget
Estimates.*Disbursements.*

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1943-44.
Other Account—				
(i) (a) Modernising the Bombay-Poona Road	3,91	1,42	11,25	1,18
(b) Modernising the Bombay-Nasik Road		1,81		9
(c) Other Road		1,10		....
Establishment		1,04		31
Tools and Plant		13		4
(ii) Grants-in-aid to District Local Boards for improvement of roads .. .. .	....	....	....	....
(iii) Approach road to villages	2,72	1,00	2,00	3,50
(iv) Grant-in-aid for traffic amenities in Bombay City .. .. .	....	....	....	....
Total—Charged	6,63	6,50	13,25	6,12

Page 542,
Civil Budget
Estimates.

309. Under section 9 (3) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000 the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. The expenditure from the Provincial Road Fund is to be treated as charged. The head "Provincial Road Fund" has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

310. The sums on receipt side show the surplus realised in 1942-43 and the estimated surpluses for the years 1943-44 and 1944-45 together with the amounts credited to this head on account of refunds of grants, popular contributions, etc. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head "Other Account" of the head.

Disbursements.

311. The expenditure from the fund under this head in the current year is incurred mainly on modernising the Bombay-Poona and Bombay-Nasik Roads and on approach roads to villages. Next year, provision been made for speeding up the modernising of the Bombay-Poona and Bombay-Nasik Roads after setting apart 3,50 for approach roads to villages.

DEPOSITS NOT BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

Pages 55 and
542, Civil
Budget
Estimates.

	Accounts, 1942-43.	Budget estimates, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Receipts	20,00	....	1,50,00	1,23,80
Disbursements	35,89	68,06	76,47	1,59,41

312. A fund called the "Special Development Fund" was created at the end of 1938-39 by the transfer of Rs. 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for schemes including experimental schemes, of a beneficent or nation building character, e.g. development schemes of agriculture, education or public health. It has also been laid down that expenditure from this Fund should either be non-recurrent or spread over a limited period not extending beyond five years. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this the following accounting procedure has been laid down. Expenditure on different development activities is recorded in the revenue section under the major heads concerned and corresponding credit is given at the same time under the corresponding receipt heads, with a *per contra* debit to the fund in the deposit section. A sum of Rs. 150 lakhs will be transferred to the Fund in the current year and it is proposed to transfer an amount of Rs. 123.8 lakhs in the next year. A *pro forma* account of the various schemes financed from the Special Development Fund since its inception has been given in Appendix on pages 131-145 *post*.

DEPOSITS NOT BEARING INTEREST.

POST-WAR RECONSTRUCTION FUND.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 55, Civil Budget Estimates.
Receipt	1,39,47	60,53	1,10,53	4,50,00	

313. This head records the receipt of the amount transferred to the Post-War Reconstruction Fund by debit to "64-A, Transfer to the Revenue Reserve (Post-War Reconstruction) Fund" (vide paragraph 268).

DEPOSITS NOT BEARING INTEREST.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

Page 55
and 542,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Receipts	32	31	32	32
Disbursement	54	97	48	40

314. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipt consists of—

(a) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned.

(b) the book value of plant, machinery and furniture disposed of during the year.

The "Disbursements" represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under "56, Stationery and Printing" with a corresponding "deduct" entry.

315. The balance in the depreciation fund for Government Presses was 1,19 at the end of 1941-42 and it is estimated at 73 at the end of the next year, as follows:—

	Accounts, 1942-43.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Opening Balance	1,19	97	81
Receipts	32	32	32
Total	1,51	1,29	1,13
Disbursements	54	48	40
Closing Balance	97	81	73

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF DEPRECIATION RESERVE OF COMMERCIAL CONCERNS.

Receipts.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 55, Civil Budget Estimates.
(i) Depreciation Reserves of Nasik Distillery	20	20	20	20	
Total ..	20	20	20	20	

Disbursements.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 542, Civil Budget Estimates.
A—Depreciation Reserves of Nasik Distillery—renewals and replacements	5	10	4	10	
Total ..	5	10	4	10	

316. The sum of 20 set aside annually for depreciation is credited on the receipt side under Debt Head by debit to "8, Provincial Excise." The amount required for renewals and replacements is met from the Depreciation Reserve and it is provided under Debt Head by corresponding deduct entry under "8, Provincial Excise."

317. The position of the Nasik Distillery Depreciation Reserve Fund is shown below:—

	Accounts, 1942-43.		Revised estimate, 1943-44.		Budget estimate, 1944-45.	
	Cash.	Invest- ment.	Cash.	Invest- ment.	Cash.	Invest- ment.
Opening Balance	66	17,86	81	17,86	97	17,86
Receipts	20	..	20	..	20	..
Total ..	86	17,86	1,01	17,86	1,17	17,86
Disbursements	5	..	4	..	10	..
Closing Balance	81	17,86	97	17,86	1,07	17,86

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF LOCAL FUNDS.

*Receipts.*Page 55,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
District Funds	2,02,76	1,86,50	2,15,00	2,20,00
Other Funds—				
Municipal Funds	38,78	34,00	40,00	41,00
Port and Marine Funds	1,67	1,50	1,80	1,80
Education Funds	1,21,47	1,19,40	1,29,00	1,30,00
Medical and Charitable Funds	3	3	4	4
Village Panchayat Funds	2,65	2,32	2,90	2,90
Other Miscellaneous Funds	25	25	26	26
Total ..	3,67,61	3,44,00	3,89,00	3,96,00

*Disbursements.*Page 542,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
District Funds	1,98,92	1,86,50	2,15,00	2,20,00
Other Funds—				
Municipal Funds	36,43	34,00	40,00	41,00
Port and Marine Funds	1,79	1,50	1,80	1,80
Education Funds	1,19,42	1,19,40	1,29,00	1,30,00
Medical and Charitable Funds	1	3	4	4
Village Panchayat Funds	2,50	2,32	2,90	2,90
Other Miscellaneous Funds	22	25	26	26
Total ..	3,59,29	3,44,00	3,89,00	3,96,00

318. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST:

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Receipts.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 56, Civil Budget Estimates.
Revenue Deposits	52,94	44,00	64,00	64,00	
Civil Courts Deposits	1,07,44	98,00	1,35,00	1,35,00	
Criminal Courts Deposits	12,30	9,00	23,00	23,00	
Personal Deposits	14,72,49	8,56,00	5,00,00	5,00,00	
Forest Deposits	5,91	4,00	10,00	10,00	
Public Works Deposits	12,85	9,50	14,00	14,00	
Trust Interest Deposits	34,00	8,50	13,00	13,00	
Deposits for work done for Indian States, public bodies or private individuals	15,17	15,40	15,00	15,00	
Unclaimed Deposits in the Contributory and General Provident Funds	53	10	10	10	
Deposits of fees received by Government servants for work done for private bodies	66	50	90	90	
Total	17,14,29	10,45,00	7,75,00	7,75,00	

Disbursements.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Page 543, Civil Budget Estimates.
Revenue Deposits	42,33	44,00	59,00	64,00	
Civil Courts Deposits	1,01,37	98,00	1,30,00	1,35,00	
Criminal Courts Deposits	9,15	9,00	23,00	23,00	
Personal Deposits	14,69,89	8,56,00	5,00,00	5,00,00	
Forest Deposits	3,53	4,00	10,00	10,00	
Public Works Deposits	11,26	9,50	14,00	14,00	
Trust Interest Funds	33,93	8,50	13,00	13,00	
Deposits for work done for Indian States, public bodies or private individuals	11,53	15,40	15,00	15,00	
Unclaimed Deposits in the General Provident Fund	11	10	10	10	
Deposits of fees received by Government servants for work done for private bodies	67	50	90	90	
Total	16,83,76	10,45,00	7,65,00	7,75,00	

319. The transactions brought to account under this head relate to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc. The actuals for 1942-43 are high because in these years the large amounts advanced to the personal ledger accounts of the General Civil Supply Schemes in Bombay City and the Mofussil and the transactions of the turnover of those personal ledger accounts were recorded under this head. With effect from the current year, these transactions appear under the new head "85-A, Capital Outlay on Provincial Schemes connected with War, 1939".

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS.

*Receipts.*Pages 56-57,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(1) Subventions from the Central Road Fund	56,33	49,15	21,03	25,02
(2) (a) Deposit account of grants for economic development and improvement of rural areas .. .. .	....	24	1,40	....
(b) Deposit account of grants for the scheme of co-operative training and education .. .. .	....	16	56	....
(c) Deposit account of grants from the Central Government for development of the cottage and small scale woollen industries	17	16	17	17
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,51	1,30	2,02	1,70
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,17	1,04	1,06	80
(5) Deposit account of grants from the Central Government for the development of handloom industries	42	42	44	42
(6) Deposit account of grants from Sugar Excise Duty	61	56	57	14
(7) Deposit account of grants for the relief of groundnut cultivators	10	....	....	....
(8) Council of Scientific and Industrial Research Fund .. .. .	....	....	....	....
Total	60,31	53,33	27,25	28,25

*Disbursements.*Pages 543-544,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(1) Subvention from the Central Road Fund	50,52	49,15	30,79	25,02
(2) (a) Deposit account of grants for economic development and improvement of rural areas	9	24	1,40	....
(b) Deposit account of grants for the scheme of co-operative training and education	1	16	56	....
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	19	16	17	17
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,57	1,60	2,02	1,70
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,18	1,04	1,16	80
(5) Deposit account of grants from the Central Government for the development of handloom industries	41	42	44	42
(6) Deposit account of grants from Sugar Excise Duty	56	56	66	14
(7) Deposit account of grants for relief of groundnut cultivators	4	....	....	....
(8) Council of Scientific and Industrial Research Fund .. .. .	....	....	....	....
Total	54,57	53,33	37,20	28,25

320. The annual petrol tax receipts allocated to Provincial Governments are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Government can ask for the allotment from the Government of India only after utilizing the unspent balance at the end of the previous year. The amount received from the Government of India is credited on the receipt side under Debt Head and the expenditure is shown on the disbursement side.

The actual expenditure is, however, recorded in the first instance under "50, Civil Works" which is counterbalanced by corresponding receipt under "XXXIX—Civil Works." The amount estimated to be received in 1943-44 is 21,03 while the expenditure expected to be incurred is 30,79. The expenditure on petrol-tax works in 1944-45 has been estimated at 25,02 and the same estimate has been adopted on the receipt side.

(a) In the year 1935-36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and it was utilized fully on various schemes approved by the Bombay Legislative Council. A further allotment of Rs. 5 lakhs was promised by the Government of India in 1936-37 and this allotment is likely to be fully utilized by the end of the current year. With effect from 1941-42, the expenditure on improvements of rural areas is being debited to the head "25, General Administration" in the first instance. An equal amount is debited to the deposit head with a corresponding credit under "XLVI—Miscellaneous."

(b) The Government of India has also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilized in full, the local Government will endeavour to carry on the work of training from its own revenues. This grant is likely to be fully utilized by the end of the current year. The procedure for the accounting of expenditure from the grant is similar to that followed in the case of subventions from the Central Road Fund.

(c) The Government of India originally agreed to make a grant for five years with effect from 1936-37 for the scheme for Cottage and Small Scale Woollen Industries. The period expired at the end of 1940-41 but the Government of India have been sanctioning the continuance of the scheme from year to year. The accounts procedure is the same as in the case of subventions from the Central Road Fund.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years:—

	Balance at the beginning of 1943-44.	Receipts during 1943-44 (Revised).	Disbursements during 1943-44 (Revised).	Balance at the end of 1943-44.	Receipts during 1944-45.	Disbursements during 1944-45.	Balance at the end of 1944-45.
(a) Deposit account of grant from the Central Government for economic development and improvement of rural areas	1,40	1,40	....	....	....	....
(b) Deposit account of grants for the scheme of co-operative training and education	56	56	....	....	....	....
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	17	17	....	17	17	....
Total	2,13	2,13	....	17	17	....

321. With effect from 1937-38 the transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipt and disbursement sides of the Provincial Accounts.

322. The accounting procedure for subsidies from the Imperial Council of Agricultural Research and Sugar Excise Fund is similar to that followed in the case of subventions from the Central Road Fund.

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

*Receipts.*Page 58,
Civil
Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Civil Advances—				
Advances for the purchase of producer gas plant ..	....	....	24	50
Advances for the purchase of passages	1	....	....	....
Objection book advances	5,73	7,00	4,50	7,00
Medical supplies for Military Department .. ..	....	2	....	....
Forest advances	22,39	16,68	21,50	26,00
Advances to the Students and other Indians in the United Kingdom	5	....	1	....
Other advances (includes advances for the General Civil Supply Schemes, advances to the Director of Industries, advances to the officers of Agricultural Department, etc.) ..	40	30	5,27,08	1,00
Total ..	28,58	24,00	5,53,33	34,50

*Disbursements.*Page 544,
Civil
Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Civil Advances—				
Advances for the purchase of producer gas plant Voted ..	....	....	3,60	50
Advances for the purchase of passage Voted ..	....	....	....	....
Objection book advances Voted ..	5,78	7,00	4,50	7,00
Medical supplies for Military Department .. ..	....	2	....	....
Forest advances	22,41	16,68	21,50	26,00
Advances to the Students and other Indians in the United Kingdom	4	....	....	....
Other advances (includes advances to the Supply Department for financing the General Civil Supply Scheme, advances to the Director of Industries for the purchase of raw materials for the manufacture of war supplies, etc.) Voted ..	5,26,21	30	9,95	1,00
Total ..	5,54,44	24,00	39,55	34,50
Total—Voted ..	5,31,99	7,30	18,05	8,50

323. Generally the dominant figures under this head are those against "Objection Book Advances" and "Forest Advances". The actuals for 1942-43 on disbursement side under "Other Advances" are high mainly on account of large amounts advanced for the General Civil Supply Schemes in Bombay City and the Mofussil. The revised estimate of the current year on receipt side under "Other Advances" are high as it has now been decided to debit the advances granted for the General Civil Supply and other schemes connected with war to the new head "85-A.—Capital Outlay on Provincial Schemes connected with the War, 1939", by giving credit for advances outstanding on 31st March 1943 to the head "Advances Repayable". Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 58 and 544, Civil Budget Esti- mates.
Receipts	30	6	9	10	
Disbursements	26	6	9	10	

324. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past and current actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 58 and 544, Civil Budget Esti- mates.
Receipts	2	20	8	8	
Disbursements	7	20	8	8	

325. This head records transactions of the Government of Burma through the books of the Government of Bombay.

ACCOUNTS WITH THE RESERVE BANK.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.	Pages 58 and 544, Civil Budget Esti- mates.
Receipts	49	40	50	50	
Disbursements	52	40	50	50	

326. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head.

SUSPENSE ACCOUNTS.

*Receipts.*Page 58,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Suspense Account	17,65	38,00	25,00	20,00
Local Public Works Expenditure	36	....	....	....
Central Accounts Office—				
Reserve Bank Suspense	—11	....	....	....
Cash Balance Investment Account	18,49,02	17,13,00	14,53,00	7,49,00
Departmental Adjusting Account	3	....	....	....
Recoveries of service payments	18,08	14,00	40,00	34,00
Discount on Treasury Bills .. .. .	....	....	....	1
Total ..	18,85,03	17,65,00	15,18,00	8,03,01

*Disbursements.*Page 545,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Suspense Account	20,58	38,00	25,00	20,00
Local Public Works Expenditure	33	....	....	....
Central Accounts Office—				
Reserve Bank Suspense	—11	....	....	....
Cash Balance Investment Account	17,74,33	17,04,00	13,24,00	10,90,00
Departmental Adjusting Account	16	....	....	....
Recoveries of service payments	18,08	14,00	40,00	34,00
Discount on Treasury Bills .. .. .	....	....	1	....
Total ..	18,13,37	17,56,00	13,89,01	11,44,00

327. The heads "Suspense Account" and "Local Public Works Expenditure" record expenditure on purchase of stores, road materials, etc., and they are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded transactions relating to Reserve Bank Suspense which shows credits and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department, and Charges in England. It has been decided by the Auditor General that with effect from 1941-42, the system of showing the credit by "minus debit" instead of plus credit should be followed by all Provincial Governments. The effect of this decision is that no figures will appear either as receipts or payments against this head at the close of the year and consequently no provision is required in the budget.

The head "Cash Balance Investment Account" records the transactions of the Provincial Government by way of investment of its cash balances in short term loans, e.g., the Treasury Bills of the Government of India, or of other Provincial Governments. The interest derived from such investment is credited as receipts under "XX—Interest—Interest realised on investments of Provincial balances". All that appears under this head on the disbursement side is the total of the amounts invested for short period from time to time during the course of the year and on receipt side the total amounts realised during the course of the year.

The head "Departmental Adjusting Account" is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head "Recoveries of service payments" records recoveries made in the course of audit before they are finally brought to account.

CHEQUES AND BILLS.

Receipts.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Preaudit Cheques	4,02,35	3,30,00	4,27,00	4,23,00
Departmental Cheques	1,17,38	80,00	1,50,00	1,50,00
Total ..	5,19,73	4,10,00	5,77,00	5,73,00

Page 58,
Civil Budget
Estimates.*Disbursements.*

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Preaudit Cheques	3,98,79	3,30,00	4,27,00	4,23,00
Departmental Cheques	1,15,76	80,00	1,50,00	1,50,00
Total ..	5,14,55	4,10,00	5,77,00	5,73,00

Page 545,
Civil Budget
Estimates.

328. The Disbursement side of this account contains debits of the following transactions—

- (1) Cheques issued in payment of bills at the preaudit counter of the Accountant General's Office
- (2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques.

When these transactions are passed on to the service or other heads concerned, this head is cleared by a credit on the receipt side. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

DEPARTMENTAL AND SIMILAR ACCOUNTS.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
Receipts	1,07	1,20	2,70	1,10
Disbursements	1,09	1,20	2,70	1,10

Pages 59 and
545,
Civil
Budget
Estimates.

329. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) REPAYMENT OF LOANS GIVEN TO PRESIDENCY CORPORATIONS.

*Receipts.*Page 59,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget Estimate, 1943-44.	Revised Estimate, 1943-44.	Budget Estimate, 1944-45
(a) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	4,91	5,07	5,07	5,25
(b) Repayment by the Bombay Municipality of other loans ...	51,45	54,23	54,23	57,09
	56,36	59,30	59,30	62,34

330. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (i) for improvement purposes, granted to the late Improvement Trust, (ii) for general purposes, (iii) for development purposes and (iv) for the construction of the Vihar Lake and Water Works. The outstanding on 31st March 1937 of loans advanced in 1931-32, 1932-33 and 1935-36 under (i) have been included in the consolidated debt referred to in paragraph 300 under "22, Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937-38. The other loans under (i) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (ii) by annual equated instalments of principal and interest spread over 30 years. The loans under (iii) 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. The balance of the 1923-24 loans outstanding at the beginning of 1934-35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924-25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929-30. The loan of 82,67 advanced in 1935-36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (iv) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable including interest in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) LOANS TO GOVERNMENT SERVANTS.

*Advances and Recoveries.*Page 545,
Civil Budget
Estimates.

	Accounts, 1942-43.		Budget estimate, 1943-44.		Revised estimate, 1943-44.		Budget estimate, 1944-45.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government servants ..	63	87	82	70	46	47	41	23

(3) ADVANCES TO CULTIVATORS, LOCAL BODIES AND OTHERS.

*Advances and Recoveries.*Pages 59 and
545, Civil
Budget
Estimates.

	Accounts, 1942-43.		Budget Estimate, 1943-44.		Revised Estimate, 1943-44.		Budget Estimate, 1944-45.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities district and other local fund committee for public works	1,32	4,27	1,30	4,20	1,30	..	4,11
(2) Loans to land-holders and other notabilities	25	..	13	..	4	..	15

	Accounts, 1942-43.		Budget estimate, 1943-44.		Revised estimate, 1943-44.		Budget estimate, 1944-45.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(3) Loans to cultivators ..	14,66	12,40	7,18	10,21	31,71	13,00	22,99	16,33
(4) Loans through Co-operative Societies Banks ..	50	1,00	..	6	5	3	..	..
(5) Loans for the purposes of the Co-operative Societies Act ...	..	1	4	2	10	2	10	1
(6) Loans to Co-operative multi-purpose Societies ..	20	..	50	1	20	9	40	2
(7) Loans to non-agriculturists in flood affected areas ..	18	21	..	6	15	2	..	3
(8) Loans to Co-operative Housing Societies ..	47	3,27	..	40	..	89	..	23
(9) Loans to Co-operative Housing Societies in flood affected areas ..	..	..	..	4	..	4	..	3
(10) Loans under the State-aided Building Scheme ...	5	1,26	31	1,96	8	1,90	22	1,73
(11) Loans to Small Industries (including loans for Producer Gas Plant) ..	2,07	58	5,15	29	1,05	1,08	1,35	15
(12) Loans for establishment of grain depots ..	2,41	71	1,50	30	2,50	1,09	2,50	1,53
(13) Loans to subsidised medical practitioners ..	..	..	10	..	3	..	5	..
(14) Other Miscellaneous Loans ..	5	4	2	1	2	2	2	2
Total ..	20,59	21,05	19,07	14,79	40,09	19,52	27,63	24,33

331 (1). *Loans to Municipalities, District and other Local Fund Committees for public works.*—The provision of 4,20 in the revised estimate for advances is on account of loans to the Pandharpur Municipality for drainage scheme (1,05) and to the Bijapur (2,24) and Belgaum (79) District Local Boards against the suspension of the recovery of the Local Fund Cess during the year 1942-43 owing to scarcity conditions prevailing in those Districts.

332 (3). *Loans to cultivators.*—The increase in the current year's revised estimate under advances is due mainly to increased demands for tagai advances on account of scarcity conditions prevailing in the Bijapur District and also due to larger tagai advances sanctioned in the Central Division for the purchase of Numbri seed potatoes.

333 (11). *Loans to Small Industries.*—The decrease of 4,10 in the current year's revised estimate is mainly due to lack of suitable applicants for loans and also due to the fact that the advances for the purchase of Producer Gas Plant are now being debited to the head "Advances Repayable."

334 (12). *Loans for the establishment of grain depots and cheap grain shops.*—The increase of 1,00 in the current year's revised as compared to the budget estimate is due to larger amounts advanced to Municipalities and Village Panchayats for this purpose.

REMITTANCES.

*Receipts.*Page 59,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(a) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant General	25,47,52	19,76,00	30,18,00	29,05,00
(b) Remittances by Bills .. .. .	....	....	....	....
(c) Adjusting account between Central and Provincial Governments	1,24,43	1,03,00	1,94,00	1,78,00
(d) Adjusting accounts with Railways	21,33	18,00	27,00	25,00
(e) Inter-Provincial Suspense Account	3,83	2,50	2,25	2,25
(f) Reserve Bank of India Remittances	7,97,00	5,77,00	9,92,00	9,49,00
Total ..	34,94,11	26,76,50	42,33,25	40,59,25

*Disbursements.*Page 545,
Civil Budget
Estimates.

	Accounts, 1942-43.	Budget estimate, 1943-44.	Revised estimate, 1943-44.	Budget estimate, 1944-45.
(a) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	25,42,74	19,76,00	30,18,00	29,05,00
(b) Remittances by Bills	4	....	....	....
(c) Adjusting account between Central and Provincial Governments	1,28,95	1,03,00	1,94,00	1,78,00
(d) Adjusting account with Railways	21,34	18,00	27,00	25,00
(e) Inter-Provincial Suspense Account	3,72	2,50	2,25	2,25
(f) Reserve Bank of India Remittances	7,96,06	5,77,00	9,92,00	9,49,00
Total ..	34,92,85	26,76,50	42,33,25	40,59,25

335. This head appears in the provincial accounts both on the receipt and disbursement sides and the estimates are framed on the basis of current actuals.

Item (a) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, Public Work remittances, transfers between Public Work officers and miscellaneous remittances.

Under item (b) transactions relating to supply bills—Local and foreign and remittance transfer receipts were recorded. With effect from 1941-42, these transactions are being recorded under the new head "Reserve Bank of India Remittances": *vide* item (f) above.

Item (c) and (e) record remittance transactions on behalf of Central and other Provincial Governments.

Item (d) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to 1st April 1939 these transactions were adjusted under the head "Adjusting account between Central and Provincial Governments".

APPENDIX.

Pro forma Account of the Special Development Fund.

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1938-39— Accounts	Amount transferred from revenue.	50,00,000	Expenditure	Nil.
			Closing Balance	50,00,000
	Total ..	50,00,000	Total ..	50,00,000
1939-40— Accounts	Opening Balance ..	50,00,000	18, Other Revenue Expenditure ..	5,70,057
	Add—Amount transferred from revenue.	25,00,000	37, Education	4,84,760
			39, Public Health	5,09,725
	Total ..	75,00,000	Total, Expenditure ..	15,64,542
			Closing Balance ..	59,35,458
	Total ..	75,00,000	Total ..	75,00,000
1940-41— Accounts	Opening Balance ..	59,35,458	18, Other Revenue Expenditure ..	6,37,813
	Add—Amount transferred from revenue.	1,00,00,000	37, Education	3,53,828
			38, Medical	5,624
			39, Public Health	3,24,567
			40, Agriculture	49,926
			42, Co-operation	2,43,898
			50, Civil Works	4,387
	Total ..	1,59,35,458	Total, Expenditure ..	16,19,843
		Closing Balance ..	1,43,15,615	
	Total ..	1,59,35,458	Total ..	1,59,35,458
1941-42—Accounts	Opening Balance ..	1,43,15,615	7, Land Revenue	56,334
	Add—Amount transferred from revenue	1,27,29,000	18, Other Revenue Expenditure, etc. ..	6,69,401
			25, General Administration	1,03,908
			37, Education	2,35,000
			38, Medical	1,01,519
			39, Public Health	7,29,276
			40, Agriculture	4,70,485
			41, Veterinary	6,590
			42, Co-operation	1,91,059
			43, Industries	8,886
			47, Miscellaneous Departments ..	12,758
			50, Civil Works	14,22,335
	Total ..	2,70,44,615	Total, Expenditure ..	40,07,551
			Closing Balance ..	2,30,37,064
	Total ..	2,70,44,615	Total ..	2,70,44,615

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts ..	Opening balance ..	2,30,37,064	<i>7, Land Revenue.</i> 1. Construction and repairs of chavdis ..	80,866
	Add—Amount transferred from revenue ..	20,00,000		80,866
			<i>10, Forest.</i> 2. Construction of an additional block for sawmill labourers at Dandeli .. 3. Construction of quarters for forest subordinates in malarious places ..	23,590
				23,590
			<i>18, Other Revenue Expenditure, etc.</i> 4. Minor Irrigation Works ..	4,05,808
				4,05,808
			<i>25, General Administration.</i> 5. Grants to District Development Boards .. 6. Discretionary grants to Collectors ..	1,80,140 41,884
				2,02,024
			<i>29, Police.</i> 7. Traffic amenities in Bombay City ..	5,928
				5,928
			<i>37, Education.</i> 8. Building grants for primary schools .. 9. Building grants for secondary schools .. 10. Building grants for basic schools .. 11. Acquisition of playgrounds for secondary schools ..	75,000 86,045 20,000 16,665
				1,97,710

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts— <i>contd.</i>				
			38, Medical.	
			12. Touring medico-cum-propaganda parties in the partially excluded areas.	9,355
				9,355
			39, Public Health.	
			13. Village water supply	7,77,653
			14. Eradication of malaria in Kanara district	1,356
			15. Experimental appointment of Health Officers and subordinate staff for selected districts	65,330
			16. Appointment of staff for dealing with epidemics	41,557
			17. Research Scholarships	1,600
			18. Grants to Municipalities for Public Health purposes (for their water supply and drainage schemes) ..	1,49,948
			19. Serum manufacture at the Haffkine Institute, Bombay	1,97,557
				12,35,019
			40, Agriculture.	
			20. Rice Breeding Sub-station, Vadgaon..	4,022
			21. Togur Cattle Breeding Farm	7,250
			22. Boring operations	668
			23. Demonstration of the method of control of Katra Caterpillars in North Gujarat	1,215
			24. Model Project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panoh Mahals District	1,236
			25. Grants-in-aid	3,900
			26. Potato Varietal Trial Scheme	4,957
			27. Training of Rural Assistants	1,20,768
			28. Bunding and Dry Farming Survey and Development Schemes	1,01,347
			29. Rice and Ragi Breeding Sub-station, Igatpuri	6,915

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts— contd.			<i>40, Agriculture—contd.</i>	
			30. Research and experimental work in connection with Agave cultivation	1,821
			31. Reclamation of marl lands in Sholapur District	4,573
			32. Pulse Research Scheme	4,890
			33. Taluka Demonstration Centres	28,610
			34. Scheme of organisation and training in Bee-keeping.	4,627
			35. Improvement of poultry in villages	4,328
			36. Scheme of investigation into the Koleroga disease of Betelnut.	4,446
			37. Kunta Farm	12,661
			38. Government Poultry Farm, Dhulia	2,100
			39. Groundnut Scheme	1,486
			40. Tree-planting Scheme	1,000
			41. Development of Dangji Breed as a measure towards the improvement of cattle in Konkan	1,874
			42. Seed multiplication scheme at the cereal breeding station, Niphad	2,821
			43. Development of Horticultural work in co-operation with Rural Development Board	897
			44. Establishment of a Sheep Breeding Research Station at Bagalkot	7,143
			45. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad	1,565
			46. Improvement of Butter Industry	3,193
			47. Broach Cotton Breeding Scheme	4,757
			48. Grant-in-aid to Gokhale Institute for Scheme for Research in Agricultural Economics	3,500
			49. Acquisition of land for Anand Institute.	14,004
			50. Anti-erosion Scheme	5,49,903
			51. Schemes for a model village and agricultural project for aboriginal tribes of Khardi	1,430
			52. Famine Relief, Bijapur District	20,785
			53. Scheme for the survey of grass lands and fodder	3,664
			54. Scheme for extension of vegetable cultivation	6,327
				9,44,162
			<i>41, Veterinary.</i>	
			55. Grants-in-aid towards the construction of Veterinary Dispensaries	1,062
				1,062

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts— contd.			<i>42, Co-operation.</i>	
			56. Peripatetic Demonstration Party for Hemp manufacture	1,575
			57. Peripatetic School for training in boot-laces, file strings, carpets, etc. ..	2,932
			58. Weaving schools	7,487
			59. Debt Adjustment Boards	59,397
			60. Silk Farm, Belgaum	7,258
			61. Sales Depôts for marketing products of cottage and small-scale industries..	28,217
			62. Cottage Industry Experimental Workshops	12,077
			63. Sisal Fibre School, Ahmednagar ..	2,630
			64. All-India Village Industries Association	14,530
			65. Bhil Seva Mandal	845
			66. Provincial Co-operative Marketing Society	8,000
			67. Village Oil Industry	15,303
			68. Coir Manufacture School	2,634
			69. Coir Supervisor	3,712
			70. Scheme for the development of Pottery Industry	10,818
			71. Lacquer Work Demonstration Party ..	2,687
			72. Development of cane and bamboo work	2,432
			73. Dyeing Demonstration Parties ..	4,749
			74. Peripatetic Wool Weaving School ..	1,887
			75. Development of Arts and Crafts ..	8,482
			76. Sann Hemp Experiments	7,485
			77. Imitation Gold Thread Manufacture..	3,178
			78. Glass Bangle Manufacture	9,552
			79. Grading of Mosambis	2,090
			80. Development of cottage and small-scale woollen industry	1,195
			81. Trained Rural Assistants	9,352
			82. Grant-in-aid to Kagdis of Brandol and Junnar	2
				2,30,485
			<i>43, Industries.</i>	
			83. Issue of Quality Certificates for Industrial Products. ..	4,469

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts— concl.			<i>43, Industries—contd.</i>	
			84. Inland Fisheries	3,244
			85. Grants in-aid, contributions, etc.— Loans and subsidies to trained artisans	19,053
			86. Industrial Research Scheme	786
				27,552
			<i>47, Miscellaneous Departments.</i>	
			87. Nature Cure Dispensary at DeLisle Road, Bombay	1,336
			88. Four "D" type centres in Bombay	9,529
			89. Nursery School at Naigaum, Bombay.	1,470
			90. Nature Cure Dispensary at Ahmed- abad.	763
			91. Four "C" type centres at Ahmedabad.	8,509
			92. "A" type centre and dispensary at Sholapur	4,025
			93. Additional specially equipped "C" type centre at Bhawani Rishi Peth, Sholapur	6,607
			94. Circulating Library Scheme	7,882
				40,721
			<i>50, Civil Works.</i>	
			95. Communications	1,03,135
			96. Original works—Buildings	62,016
				1,65,151
			Total, Expenditure	35,69,353
			Closing balance	2,14,87,711
		Total	Total	2,50,37,064

RECEIPT.		EXPENDITURE.		
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1943-44—Revised Estimate	Opening balance ..	2,14,67,711	<i>7, Land Revenue.</i>	
	Add—Amount transferred from revenue.	1,50,00,000	1. Construction and repairs of Chavdis ..	1,00,000
				1,00,000
			<i>10, Forest.</i>	
			2. Construction of quarters for forest subordinates in malarious places ..	42,000
				42,000
			<i>18, Other Revenue Expenditure.</i>	
			3. Minor Irrigation Works including emergency Irrigation Works ..	18,54,000
				18,54,000
			<i>25, General Administration.</i>	
			4. Grants to District Development Boards.	1,87,000
			5. Discretionary grants to Collectors ..	1,05,000
			6. Pay etc., of the rural assistants working under the Collector ..	47,400
				3,39,400
			<i>29, Police.</i>	
			7. Traffic amenities in Bombay City ..	22,000
				22,000
			<i>37, Education.</i>	
			8. Building grants for secondary schools.	40,000
			9. Acquisition of playgrounds ..	6,000
				46,000
			<i>38, Medical.</i>	
			10. Touring medico-cum-propaganda units in the partially excluded areas ..	12,400
			11. Research scholarships at the Haffkine Institute ..	900
			12. Serum manufacture at the Haffkine Institute, Bombay ..	3,55,900
			13. College of Nursing, Bombay ..	37,800
				4,07,000
			<i>39, Public Health.</i>	
			14. Village Water Supply ..	7,63,000
			15. Eradication of Malaria in Kanara District ..	10,100
			16. Experimental appointment of Health Officers and subordinate staff for selected Districts ..	97,700
			17. Appointment of staff for dealing with epidemics ..	75,200
			18. Grants to Municipalities for Public Health purposes ..	3,00,000
			19. Grants to Local Boards for Public Health purposes ..	10,000
			20. Preparation and purchase of material for Public Health Propaganda such as films and magic lanterns ..	27,000
				12,83,000

RECEIPT.		EXPENDITURE.	
Year.	Amount.	Description of item.	Amount.
1943-44—Revised Estimate—contd.	Rs.		Rs.
		<i>40, Agriculture.</i>	
		21. Rice Breeding Sub-Station, Vadgaon ..	5,000
		22. Tegur Cattle Breeding Farm ..	10,100
		23. Boring Operations	1,500
		24. Model Project for the introduction and demonstration of Agricultural Improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	2,000
		25. Grants-in-aid	3,800
		26. Potato Varietal Trial Scheme ..	6,500
		27. Training of Rural Assistants ..	1,39,400
		28. Bunding and Dry Farming Survey and Development Scheme ..	15,18,000
		29. Rice and Ragi Breeding Sub-station, Igatpuri	10,800
		30. Research and Experimental work in connection with Agave cultivation ..	1,500
		31. Reclamation of marl lands in Sholapur District	3,200
		32. Pulse Research Scheme	4,900
		33. Additional Taluka Demonstration Centres	1,22,000
		34. Organisation of and training in bee-keeping	4,500
		35. Improvement of Poultry in Villages ..	6,700
		36. Investigation into Koleroga disease of betelnuts	5,000
		37. Tree planting scheme	1,000
		38. Research in Agricultural Economics ..	4,000
		39. Development of Dangi Breed as a measure towards the improvement of cattle in the Konkan ..	12,000
		40. Seed multiplication scheme at the Cereal Breeding Station, Niphad ..	2,100
		41. Development of Horticultural work in co-operation with Rural Development Boards	3,800
		42. Sheep Breeding Research Sub-Station at Bagalkot, District Bijapur ..	4,600
		43. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad ..	2,100
		44. Improvement of butter industry ..	3,300
		45. Anti-erosion schemes	3,82,300
		46. Scientific Research work on the cultivation of rice in salt-lands ..	8,600
		47. Development Research on Sheep and Wool improvement in villages..	14,400

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
1943-44—Revised Estimate—contd.		Rs.		Rs.
			<i>40, Agriculture—contd.</i>	
			48. Survey of Citrus die-back diseases ..	2,200
			49. Genetic improvement of Kodra ..	2,400
			50. Research on small millets ..	1,100
			51. Formation of Kankrej Breed Society..	1,300
			52. Scheme for the extension of the Rice Breeding Farms in Bombay Province.	27,500
			53. Deputy Director of Agriculture (Dairy Farming).	7,400
			54. Deputy Director of Agriculture (Head-quarters) Grow More Food Campaign ..	12,300
			55. Liaison Officer and Business Manager of the schemes run by the Agricultural Department ..	5,300
			56. Scheme for the production, storage and disposal of vegetable seeds ..	3,000
			57. Scheme for the botanical improvement of Indian Vegetables ..	3,600
			58. Scheme for the development of Fibre Industry ..	4,500
			59. Scheme for the control of Eel worms ..	700
			60. Scheme for the extension of vegetable cultivation ..	23,300
			61. Construction of three tanks in Sholapur District ..	42,600
			62. Famine Relief Measures in Sholapur District ..	19,500
			63. Scheme for hiring charges of bullocks in scarcity areas ..	36,000
			64. Famine Measures in Bijapur District, ..	2,100
			65. Grow More Food Campaign ..	11,000
			65A. Scheme for a model village and agricultural project for aboriginal tribes of Khardi ..	8,100
				24,97,000
			<i>41, Veterinary.</i>	
			66. Immunisation of cattle against disease and consequent reduction in livestock mortality ..	41,200
			67. Village Flaying Parties ..	4,300
			67A. Grants-in-aid etc. ..	1,000
			67B. Poultry farming, chicken and egg drive ..	8,500
				55,000
			<i>42, Co-operation.</i>	
			68. Debt Adjustment Boards ..	75,000
			69. Trained Rural Assistants ..	22,600
			70. Grant to Provincial Co-operative Marketing Society ..	4,000
			71. Grading of Mosambis ..	3,000
				1,04,600
			<i>43, Industries.</i>	
			72. Issue of Quality certificates for Industrial Products ..	7,000
			73. Inland Fisheries ..	4,000
			74. Fish Curing Yards ..	41,000
			75. Industrial Research Schemes ..	10,000
			76. Assistance to educated unemployed to set up in Business ..	20,000
			77. Loans and subsidies to trained Artisans ..	20,000
			78. Development of Hand-loom Industry.	22,300
			79. Peripatetic Demonstration Party for Hemp Manufacture ..	2,800
			80. Peripatetic school for training in boot-laces, file-strings, carpets, etc. ..	3,800
			81. Weaving Schools ..	10,900
			82. Silk-Farm, Belgaum ..	9,100
			83. Sales Depots for Marketing Products of Cottage and Small Scale Industries ..	35,700
			84. Cottage Industry Experimental Work-shop, Poona ..	15,900
			85. Grants-in-aid to—	
			(1) Sisal Fibre School, Ahmednagar.	4,400
			(2) All India Village Industries Association ..	12,600

RECEIPT.			EXPENDITURE.		
Year.	—	Amount.	Description of item.	Amount.	
		Rs.		Rs.	
1943-44—Revised Estimate—concl'd.			<i>43, Industries—contd.</i>		
			86. Village Oil Industry	18,000	
			87. Coir Manufacture School	3,200	
			88. Coir Supervisors	3,600	
			89. Development of Pottery Industry	9,500	
			90. Development of Arts and Crafts	6,300	
			91. Lacquer Work Demonstration Party	3,300	
			92. Development of cane and bamboo works	3,400	
			93. Dyeing Demonstration Parties	5,200	
			94. Peripatetic Wool-weaving School	1,400	
			95. Sann-Hemp experiments	100	
			96. Glass Bangle Manufacture	7,200	
			97. Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing	3,800	
			98. Peripatetic Demonstration Party for training village Lohars and Sutars	2,100	
			99. Scheme for a substitute for rubber	30,300	
			100. Scheme for a peripatetic demonstration school in leather working, Ahmednagar	5,000	
				3,22,000	
				<i>47, Miscellaneous Departments.</i>	
				101. Nature cure dispensary at DeLisle Road, Bombay	1,600
				102. Four "D" type Centres in Bombay	6,000
				103. Nursery School at Naigaum, Bombay	1,700
			104. Nature cure dispensary at Ahmedabad	1,100	
			105. Four "C" type centres at Ahmedabad	8,200	
			106. Additional specially equipped "C" type centre at Bhawni Rishi Peth, Sholapur	5,500	
			107. Circulating Library Scheme	7,500	
			108. Five medical aid posts at five "C" type recreation Centres at Sholapur	3,400	
			109. Ameliorative measures for the Backward Classes	5,00,000	
			5,35,000		
			<i>50, Civil Works.</i>		
			110. Constructing a high level causeway over the Naringi River in mile 24/4 of Harnai-Khed Road	24,000	
			111. Constructing a high level causeway over the Phurus Nalla in mile 20/3 of Harnai-Khed Road	12,000	
			112. Buildings	4,000	
			40,000		
		Total ..	Total expenditure ..	76,47,000	
		3,64,67,711	Closing Balance ..	2,88,20,711	
			Total ..	3,64,67,711	

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1944-45— Budget Estimate ..	Opening balance ..	2,89,20,711	<i>7, Land Revenue.</i> 1. Construction and repairs of Chavdis ..	1,50,000
	<i>Add—</i> Amount transferred from revenue.	1,23,80,000		1,50,000
			<i>10, Forest.</i> 2. Construction of quarters for forest subordinates in malarious places ..	48,000
				48,000
			<i>18, Other Revenue Expenditure.</i> 3. Minor Irrigation Works including emergency Irrigation Works ..	29,81,000
				29,81,000
			<i>25, General Administration.</i> 4. Grants to District Development Boards.	2,45,000
			5. Discretionary grants to Collectors ..	1,05,000
			6. Pay etc., of the rural assistants working under the Collectors ..	47,400
				3,97,400
			<i>29, Police.</i> 7. Traffic amenities in Bombay City ..	25,000
				25,000
			<i>37, Education.</i> 8. Buildings grants to secondary schools.	25,000
			9. Acquisition of playgrounds for secondary schools ..	10,000
			10. Acquisition of playgrounds for primary schools ..	500
			11. Scheme for the investigation of fish eggs and larvae in Bombay waters (Royal Institute of Science) ..	3,000
			12. Amiliorative measures for the Backward Classes, hostels, scholarships, etc. ..	2,02,500
				3,01,000
			<i>38, Medical.</i> 13. Touring medico-om-propaganda units in the partially excludcd areas ..	12,400
			14. Research scholarships at the Haffkine Institute ..	3,600
			15. Serum manufacture at the Haffkine Institute, Bombay ..	3,36,000
			16. College of Nursing, Bombay ..	41,000
			17. Village medical aid for Backward class areas ..	20,000
				4,13,000

RECEIPT.			EXPENDITURE.		
Year.		Amount.	Description of item.	Amount.	
		Rs.		Rs.	
1944-45— Budget Estimate— contd.			<i>39, Public Health.</i>		
			18. Village Water Supply	11,15,300	
			19. Experimental control project and investigation on Malaria in Kanara District	9,000	
			20. Experimental appointment of Health Officers and subordinate staff for selected Districts	1,84,000	
			21. Appointment of staff for dealing with epidemics	1,50,200	
			22. Grants to Municipalities for Public Health purposes.	10,30,000	
			23. Grants to Local Boards for anti-malaria, housing purposes	10,000	
			24. Preparation and purchase of material for Public Health Propaganda such as films and magic lanterns etc.	19,500	
				25,18,000	
				<i>40, Agriculture.</i>	
				25. Rice Breeding Sub-Station, Vadgaon	5,800
				26. Tegur Cattle Breeding Farm	10,900
				27. Boring Operations	1,500
				28. Demonstration of the Method of control of Katra Caterpillars in North Gujarat.	2,200
				29. Model Project for the introduction and demonstration of Agricultural Improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District -	1,700
				30. Grants-in-aid	3,800
				31. Potato Varietal Trial Scheme	7,300
				32. Training of Rural Assistants	16,900
				33. Bunding and Dry Farming Survey and Development Scheme	70,00,000
				34. Rice and Ragi Breeding Sub-station, Igatpuri	8,200
				35. Research and Experimental work in connection with Agave cultivation	1,400
				36. Pulse Research Scheme	5,500
				37. Taluka Demonstration Centres	1,63,100
				38. Organisation of and training in bee-keeping	2,800
				39. Improvement of Poultry in Villages	7,000
				40. Investigation into Koleroga disease of betelnuts	5,000
				41. Tree planting scheme	1,000
				42. Research in Agricultural Economics	4,000
				43. Development of Dangi Breed as a measure towards the improvement of the cattle in the Konkan	19,700

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
1944-45—Budget Estimate—contd.		Rs.		Rs.
			<i>40, Agriculture—contd.</i>	
			44. Seed multiplication scheme at the Cereal Breeding Station, Niphad ..	2,200
			45. Development of Horticultural work in co-operation with Rural Development Boards ..	3,900
			46. Sheep Breeding Research Sub-Station at Bagalkot, District Bijapur ..	4,200
			47. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad ..	2,500
			48. Improvement of butter industry ..	1,500
			49. Scientific Research work on the cultivation of rice in salt-lands ..	6,100
			50. Development Research on Sheep and Wool improvement in villages ..	11,900
			51. Survey of Citrus die-back diseases ..	1,450
			52. Genetic improvement of Kodra ..	2,350
			53. Research on small millets ..	1,000
			54. Formation of Kankrej Breed Society ..	1,700
			55. Scheme for the establishment of three Poultry Supply Farms ..	720
			56. Scheme for the extension of rice breeding farms in Bombay Province ..	13,700
			57. Improvement of Milk Supply ..	3,400
			57A. Scheme for the extension of vegetable cultivation in Surat and Thana Districts ..	4,100
			58. Scheme for the Intensification of "Grow More Food Campaign" ..	80,400
			59. Liaison Officer and Business Manager of the schemes run by the Agricultural Department ..	10,920
			60. Scheme for the production, storage and disposal of vegetable seeds ..	4,700
			61. Scheme for the botanical improvement of Indian vegetables ..	6,600
			62. Scheme for development of Fibre Industry ..	3,920
			63. Scheme for the control of Eel worms ..	680
			64. Vegetable extension Scheme ..	21,600
			65. Scheme for the organisation and extension of Protective Control against insect pests ..	11,700
			66. Opening of 18 centres for research work on the technique and economics of crop production under well irrigation ..	41,000
			67. Scheme for improvement of milch buffaloes in Bombay Province ..	2,700
			68. Scheme for the establishment of Agricultural Research Station, Deccan Canals, with six sub-stations ..	2,06,300
			69. Scheme for the establishment of research sub-stations at Chas and Jeur under the Dry Farming Research Scheme ..	5,800

RECEIPT.		EXPENDITURE.		
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1944-45—Budget Estimate—contd.			<i>40, Agriculture—contd.</i>	
			70. Scheme for the establishment of rice breeding stations at (i) Nawagam, Taluka Matar and (ii) Bulsar, District Surat	31,200
				77,58,000
			<i>41, Veterinary.</i>	
			71. Immunisation of cattle against disease and consequent reduction in livestock mortality	62,200
			72. Village faying parties	8,060
			73. Ameliorative measures for the Backward Classes—Scholarships to backward and scheduled caste students at the Bombay Veterinary College.	1,740
				72,000
			<i>42, Co-operation.</i>	
			74. Debt Adjustment Boards	81,000
			75. Trained Rural Assistants	31,500
			76. Grant to Provincial Co-operative Marketing Society	3,000
			77. Grading of Mosambis	3,100
				1,18,600
			<i>43, Industries.</i>	
			78. Issue of Quality certificates for Industrial Products	7,700
			79. Inland Fisheries	4,000
			80. Fish Curing Yards	28,800
			81. Industrial Research Schemes	10,000
			82. Assistance to educated unemployed to set up in business	20,000
			83. Loans and subsidies to trained artisans	25,000
			84. Development of Hand-loom Industry.	22,700
			85. Peripatetic Demonstration Party for Hemp Manufacture	2,900
			86. Peripatetic school for training in boot-laces, file-strings, carpets, etc.	3,700
			87. Weaving Schools	12,000
			88. Silk-Farm, Belgaum	11,200
			89. Sales Depots for Marketing Products of Cottage and Small Scale Industries	41,000
			90. Cottage Industry Experimental Work-shop, Poona	18,400
			91. Village Oil Industry	10,100
			92. Coir Manufacture School	3,200
			93. Coir Supervisors	3,200
			94. Development of Pottery Industry	15,400
			95. Development of Arts and Crafts	11,800
			96. Lacquer Work Demonstration Party	7,200
			97. Development of cane and bamboo works	7,700
			98. Dyeing Demonstration Parties	6,500

RECEIPTS.		EXPENDITURE.		
Year.		Amount.	Description of Item.	Amount.
1944-45—Budget & Estimate—concl'd.		Rs.		Rs.
			<i>43, Industries—contd.</i>	
			99. Peripatetic Wool-weaving School ..	3,200
			100. Glass Bangle Manufacture ..	9,390
			101. Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing ..	12,200
			102. Peripatetic Demonstration Party for training village Lohars and Sutars ..	7,200
			103. Scheme for a substitute for rubber ..	30,800
			104. Scheme for a peripatetic demonstration school in leather working, Surat ..	5,700
			105. Grant-in-aid to (1) Sisal Fibre School, Ahmednagar and (2) All-India Village Industries Association ..	9,100
			106. Fibre Industry ..	2,600
			107. Senior Marketing Officer and his Staff.	8,800
			108. Pay, etc., of Rural Assistants in the Department of Industries ..	3,800
			109. Ameliorative measures for the Backward Classes—Training in Industrial Schools and Cottage Industries ..	1,30,300
				4,95,000
			<i>47, Miscellaneous Departments.</i>	
			110. Nature cure dispensary at DeLisle Road, Bombay ..	1,600
			111. Four "D" type Centres in Bombay..	5,900
			112. Nursery School at Naigaum, Bombay.	1,800
			113. Nature cure dispensary at Ahmedabad	1,300
			114. Four "C" type centres at Ahmedabad	8,800
			115. Additional specially equipped "C" type centre at Bhawni Rishi Peth, Sholapur ..	5,700
			116. Circulating Library Scheme ..	8,700
			117. Five medical aid posts at five "C" type recreation Centres at Sholapur.	6,600
			118. Ameliorative measures for the Backward Classes ..	55,600
			119. Hostels for the sons of members of the Defence Services ..	17,000
				1,13,000
			<i>50, Civil Works.</i>	
			120. Constructing a high level causeway over the Naringi River in mile 24/4 of Harnai-Khed Road ..	15,300
			121. Constructing a high level causeway over the Phurus Nalla in mile 20/3 of Harnai-Khed Road ..	7,500
				22,800
			<i>81, Capital account of Civil Works not charged to revenue.</i>	
			122. Construction of Syces' quarters at the Haffkine Institute, Parel ..	5,29,000
				5,29,000
		4,12,00,711	Total expenditure ..	1,59,41,000
			Closing Balance ..	2,52,59,711
			Total ..	4,12,00,711

STATEMENT E.

**STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET
FOR 1944-45.**

8, PROVINCIAL EXCISE.

ITEM 1. Continuance of posts of 2 additional clerks and 1 additional accounts clerk in the office of the Superintendent, Nasik Distillery.

Recurrent	..	Rs.	<i>Nil.</i>	Non-recurrent	..	Rs.	<i>Nil.</i>
Total	..	..	<i>Nil.</i>	Ultimate annual recurrent	..	..	<i>Nil.</i>

Remarks.—Clerical work at Nasik Distillery has greatly increased since the retrenchment of 1932.

The introduction at Nasik Distillery of the budget system embodying various checks on accounts, the opening of 42 departmental depôts for the sale of liquor in West Khandesh, Kaira and Poona Districts, the collection of mhowra flowers through departmental agency in West Khandesh and Thana and the transfer of control, so far as the manufacture of liquor is concerned, over the Dhadgaon Distillery from the Divisional Forest Officer to the Superintendent, Nasik Distillery, have resulted in a great increase of work in the office of the Superintendent, Nasik Distillery.

2. In 1942 two additional posts of clerks in the grade of Rs. 25—5/2—55—60—5/2—75 were created in the office of the Superintendent up to 28th February 1943 in the first instance. These posts have been continued on a temporary basis up to 29th February 1944. An additional post of accounts clerk in the grade of Rs. 85—5/2—100 has been sanctioned during the current year up to 29th February 1944. As the clerical and accounts work at the Distillery is steadily increasing, it is proposed to continue these posts for another year.

			Rs.
Total—8, Provincial Excise ..	{	Recurrent	.. <i>Nil.</i>
		Non-recurrent	.. <i>Nil.</i>
		Total	.. <i>Nil.</i>

10, FOREST.

ITEM 2. Conversion of Satara Sub-division into a full Division.

Recurrent	..	.. Rs.	660	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	660	Ultimate annual recurrent	..	.. "	4,620

Remarks.—As a measure of retrenchment the old Satara division was reduced to the status of a sub-division in 1938 and amalgamated with the Poona division. The clerical establishment of the old Satara division consisted of 1 Head Clerk, 1 Junior Accountant and 4 clerks, but only two clerks—one Junior Accountant and one clerk—were allotted to the Satara sub-division. After a reasonable trial, it was found that the office work in the sub-divisional office was very heavy and the arrangements for managing the sub-division with the retrenched staff were not working satisfactorily. To improve matters, two clerks were transferred from the Poona division to the Satara sub-division and the latter was constituted an independent sub-division with effect from 1st March 1939.

2. The existing arrangements are, however, not adequate. Satara has an area of 519 square miles of forest which is almost equal to that of the average division. From its climate, configuration and distribution of forests, Satara is eminently fitted for the extension of Land Development operations in the fields as well as in the forests that drain into them. Satara will be an active centre for development work after the war as recruiting has been good in that district and consequently demobilisation problems will be more acute there and it will be necessary, after the end of the war, not only to have a Divisional Forest Officer in charge of the division but also to give him a Sub-divisional Forest officer under him to cope with the increased work.

3. It is, moreover, necessary that in a district like Satara where forest interests are closely connected with those of the countryside, the forests should be under the control of a Divisional Forest Officer of Class I who can exercise sufficient control and influence in the administration of the forests and in dealing with officials of other departments. It is therefore proposed to restore the status of the Satara sub-division to that of a division with effect from 1st March 1944 and to place it in charge of a Divisional Forest Officer of Class I of the Bombay Forest Service. The recurrent cost during the year 1944-45 will be Rs. 660 and the ultimate annual recurrent cost on account of the proposal will be Rs. 4,620.

ITEM 3. Redistribution of Sanjan and Palghar ranges.

Recurrent	..	.. Rs.	2,676	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	2,676	Ultimate annual recurrent	..	.. "	2,868

Remarks.—Owing to the unwieldiness of the Sanjan and Palghar ranges, it was decided to redistribute them into three, with effect from 1st March 1942 for one year in the first instance and to create posts of one ranger on Rs. 80—5—150, one clerk on Rs. 25—5/2—55 and two forest guards on Rs. 15—1/2—20 each for the new range. This establishment is being continued on a temporary basis till 29th February 1944. The arrangement is working satisfactorily. Continuance of the establishment on a temporary basis makes it difficult to get the right type of recruits as temporary posts on more attractive terms are available elsewhere, e.g., on defence and other works. It is, therefore, proposed to make the establishment permanent with effect from 1st March 1944. The cost on account of pay and allowance of the establishment will amount to Rs. 2,676 for 1944-45 as shown below:—

Pay of Establishment—

	Rs.
1 Ranger on Rs. 90 per mensem in the grade of Rs. 80—5—125—E.B.—5—150 (Average pay Rs. 123·05)	1,080
1 Clerk on Rs. 35 per mensem in the grade of Rs. 25—5/2—55 (Average pay Rs. 46·42)	420
2 Forest guards on Rs. 16 per mensem in the grade of Rs. 15—1/2—20 (Average pay Rs. 18·64)	384

Allowances, Honoraria, etc.—

Permanent travelling allowance of Rs. 30 per mensem to Range Forest Officer	360
Contingent allowance of Rs. 2 per mensem to the Range Forest Officer	24
Dearness allowance	408
	2,676

ITEM 4. Constitution of a new range in the Poona Division.

Recurrent	..	.. Rs.	2,571	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	2,571	Ultimate annual recurrent	..	.. "	2,815

Remarks.—Up to March 1942 the Poona Division had three independent rounds of Paud, Ghera Purandhar and Saswad which were too large for foresters to manage efficiently. The arrangement whereby foresters, who were not given clerical and other assistance, were required to do the duties of Range Forest Officers on a small scale, was also found unsatisfactory. It was therefore decided to amalgamate the three rounds with the Poona range, to reform this area into two separate ranges—Poona East and Poona West—with Poona as headquarters, to constitute a new range in the Poona division and to create posts of one ranger on Rs. 80—5—150, one clerk on Rs. 25—5/2—55 and one forest guard on Rs. 15—1/2—20 with effect from 1st March 1942 for one year in the first instance. This

10, FOREST—contd.

establishment is being continued on a temporary basis till 29th February 1944. The arrangement is working satisfactorily. Continuance of the establishment on a temporary basis makes it difficult to get the right type of recruits as temporary posts on more attractive terms are available elsewhere, e.g., on defence and other works. It is therefore proposed to make the establishment permanent with effect from 1st March 1944. The cost on account of the pay and allowances of the establishment will amount to Rs. 2,571 for 1944-45 as shown below:—

	Rs.
<i>Pay of establishment—</i>	
1 Ranger on Rs. 90 per mensem in the grade of Rs. 80—5—125—E.B.—5—150 (Average pay Rs. 123·05).	1,080
1 Clerk on Rs. 35 per mensem in the grade of Rs. 25—5/2—55 (Average pay Rs. 46·42)	420
1 Guard on Rs. 16 per mensem in the grade of Rs. 15—1/2—20 (Average pay Rs. 18·64)	192
<i>Allowances, Honoraria, etc.—</i>	
Permanent travelling allowance at Rs. 30 per mensem	360
Dearness allowance	312
<i>Contingencies—</i>	
Contingent allowance of Rs. 2-8-0 to Range Forest Officer	30
Rent for office	300
Total	2,694
<i>Deduct—</i>	
Permanent travelling allowance of guard at Rs. 10 per mensem and contingent allowance at Re. 0-4-0 due to the abolition of one round.	123
	2,571

ITEM 5. Additional clerical establishment for certain offices in Forest Department.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	Rs.	912
Total	..	..	..	912	Ultimate annual recurrent	..	..	Nil.

Remarks.—The staff of a divisional forest office normally consists of 6 members—1 Head clerk, 1 accountant and 4 clerks. The existing staff of the West Khandesh and Satara sub-divisions consists of 5 members only—1 Head clerk, 1 accountant and 3 clerks. These two sub-divisions function for all practical purposes as full divisions and have the same amount of office and account work as in a normal division. Up to 1st March 1942 there was a post of clerk on Rs. 30—5/2—80 in each of these sub-divisions but these posts were abolished with effect from 1st March 1942 when the posts of Head clerk and Accountant were created. The work in these sub-divisions has fallen into heavy arrears and with a view to restore normal efficiency in these offices, it is proposed to sanction one temporary post of clerk on Rs. 25—5/2—55 plus dearness allowance for each of these sub-divisions for one year in the first instance with effect from 1st March 1944.

ITEM 6. Creation of a new and separate cadre for forester surveyors.

Recurrent	..	..	Rs.	2,960	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	2,960	Ultimate annual recurrent	..	..	..	5,904

Remarks.—The existing strength of the survey establishment, which is merged into the cadres of rangers and foresters, consists of (i) one ranger on Rs. 175, (ii) two rangers in the grade of Rs. 80—5—125—E. B.—5—150, (iii) one forester on Rs. 60, (iv) nine foresters on Rs. 50, (v) nine foresters on Rs. 45, (vi) seventeen foresters in the grade of Rs. 30—1—40 and (vii) two guards on Rs. 25. The forester surveyors have to work for the greater part of the year in unhealthy forest tracts and to perform responsible duties such as demarcation of coupes, etc. Only men, who are properly trained in survey work in hilly tracts and who can stand the rigour of an outdoor forest life, are suitable for forester surveyors' posts. As it is not possible to recruit suitable qualified men on the existing rates of pay, it is proposed to create a new and separate cadre of forester surveyors, to earmark six rangers' posts in the last grade of Rs. 80—5—125—E. B.—5—150 for these surveyors, to put the remaining surveyor foresters' posts into the time scales of Rs. 25—5/2—55 and 60—5/2—75 in the proportion of 2 : 1, to lay down Matriculation examinations plus Intermediate Drawing examination as the minimum qualification for surveyors' posts, to give a starting pay of Rs. 30 to matriculates and Rs. 40 to those who possess a diploma of the Engineering College, corresponding to the starting pay of matriculates and graduates in the ministerial service and to bring the present surveyors into the revised grades at a suitable stage in the time-scale according to their present pay. The proposal involves an extra cost of Rs. 2,960 during 1944-45 and an average annual recurrent cost of Rs. 5,904.

		Rs.	
Grand Total—10, Forest	}	Recurrent ..	8,867
		Non-recurrent ..	912
		Total ..	9,779

11, REGISTRATION.

ITEM 7. Formation of combined cadre for Sub-Registry Karkuns and District Registry Karkuns.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total	Rs.	Nil.	Ultimate annual recurrent	Rs.	7,110

Remarks.—At present there are two separate cadres for Sub-Registry Karkuns and District Registry Karkuns in the scale of pay of Rs. 25—1—45 and Rs. 25—2—55 respectively. The total number of Sub-Registry Karkuns and District Registry Karkuns is 125. As the qualifications required for the posts and duties attached to them are identical, this difference in the grades should not be continued and both the posts should be inter-changeable. Since 1935, the School Leaving Examination certificate is prescribed as the minimum educational qualification for these posts and in view of the revised scales of Rs. 25—5/2—55 and Rs. 60—5/2—75 into which similar clerical posts in the Revenue Department requiring the same minimum educational qualification are divided, it is proposed to bring these posts on one cadre and to distribute them in the two grades as shown below with effect from 1st March 1944 :—

	Grade.	Scale.	No. of posts.
1	Rs. 45—2—55	42
2	25—1—45	83
			125

The ultimate additional expenditure involved on the formation of the combined cadre is Rs. 7,110 per annum. No immediate extra cost is involved in the proposal.

Total—11, Registration	{	Recurrent	Rs.
		Non-recurrent	Nil.
		Total	Nil.

12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

ITEM 8. Creation of a new region to be called the Konkan Region for the Administration of the Motor Vehicles Act, 1939, and the rules framed thereunder.

Recurrent	..	.. Rs.	8,958	Non-recurrent	..	.. Rs.	Nil.
Total	..	..	8,958	Ultimate annual recurrent	..	..	Nil.

Remarks.—For the administration of the Motor Vehicles Act, 1939, and rules framed thereunder, the Province of Bombay has been divided into five regions. One of these regions, viz. the Bombay Region, with headquarters at Bombay, includes the City of Bombay, districts of Bombay Suburban, Thana and Kolaba, and a part of the Ratnagiri District. The Chairman and Secretary of the Regional Transport Authority are in Bombay and they do not get an opportunity to keep in close touch with the rural transport requirements of the region. It is, therefore, proposed to create a new region comprising the Districts of Thana and Kolaba and part of Ratnagiri District, with headquarters at Thana. The Regional Transport Officer, Bombay, is also Deputy Commissioner of Police, Motor Vehicles and Taxation and has to attend to the Motor Vehicles work in addition to his Police duties. The creation of the new region will give relief to him and the Regional Transport Officer of the new region will be able to devote more time to Motor Vehicles cases alone. It is, therefore, proposed to create new posts of (a) Regional Transport Officer and (b) 2 peons and the extra cost on account of their pay and allowances will be as follows:—

Serial No.	Designation.	No. of posts.	Scale of pay and allowances.	Expenditure during 1944-45
				Rs.
1.	Regional Transport Officer	1	Rs. 400—25—500 plus special pay of Rs. 100 per mensem plus permanent travelling allowance of Rs. 175 per mensem.	8,100
2	Peon	2	Rs. 17 per mensem	408

The following staff at present attached to the office of the Regional Transport Authority, Bombay, will be transferred to the Konkan Region:—

- 3 Motor Vehicles Inspectors (Rs. 200—10/2—300).
- 6 Assistant Motor Vehicles Inspectors (Rs. 125—5—200).
- 12 Clerks:—(9 Ordinary clerks and 3 clerks as Head Clerk, Accountant and Senior Grade Clerk).
- 4 Peons (Rs. 17).
- 6 Operators (Rs. 20—1/3—30).

The net extra cost on account of the creation of the new region for the financial year 1944-45 will amount to Rs. 8,958.

ITEM 9. Revision of pay-scale and reorganisation of the staff in the Motor Vehicles Department.

Recurrent.	..	.. Rs.	11,798	Non-recurrent	..	.. Rs.	Nil.
Total	..	..	11,798	Ultimate annual recurrent	..	..	Nil.

Remarks.—The Motor Vehicles Act, 1939, and the rules framed under it came into operation from 1st March 1940. For their administration, a new Motor Vehicles Department on a temporary basis was created and the Province was divided into five regions. Originally, it was proposed that the Department should remain on a temporary basis for 2 years only. Owing to the effects of the war on the general transport situation and the consequential effects on the work of this Department it has however not been possible to review its establishment and make it permanent. In the meantime due to the introduction of various controls such as tyre rationing, petrol rationing, spare parts control order, etc. the work of the Department in both the Regional Transport Officers' offices and the Secretary, Provincial Transport Authority's office has greatly increased and it has been found necessary to sanction more staff and in some cases improved pay scales for the proper organisation of the establishments. The Secretary, Provincial Transport Authority, has made the following proposals in this behalf:—

- (1) pay-scale of the Head Clerk in the Provincial Transport Authority's office should be revised from Rs. 145—5—180—10—230 to Rs. 225—15—300 per mensem.
- (2) grant of special pay of Rs. 20 per mensem to the clerk in the Provincial Transport Authority's office doing the work of a cashier.
- (3) conversion of 2 posts of junior grade clerks in the grade of Rs. 50—5/2—90 in the Provincial Transport Authority's Office into selection grade clerks on Rs. 95—5—140.

12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—contd.

- (4) creation of five additional posts of Assistant Motor Vehicles Inspectors in the grade of Rs. 125—5—200 per mensem for the four mofussil regions.
- (5) conversion of four existing posts of junior grade clerks in the mofussil regions into selection grade posts on Rs. 80—5/2—95 per mensem.

It is proposed to sanction these proposals for a period of 1 year in the first instance.

The net extra cost of these proposals for 1944-45 will be as follows :—

Serial No.	No. of posts and designation.	Scale of pay and allowance.	Expenditure during 1944-45.
		Rs.	Rs.
1	5 Assistant Motor Vehicles Inspectors	125—5—200	7,500
2	1 Head Clerk in the Provincial Transport Authority's office	225—15—300	900
3	1 Cashier in the Provincial Transport Authority's office	Special pay of Rs 20 per mensem.	240
4	2 Selection grade clerks in Provincial Transport Authority's office	95—5—140	860
5	4 Selection grade clerks in the mofussil	80—5/2—95	2,160

The five Assistant Motor Vehicles Inspectors will each draw clothing allowance at Rs. 3-8-0 per mensem and the cost on this account will be Rs. 210 per annum. As regards the clerical establishment, the additional cost on account of the dearness allowance will be Rs. 96 only. Against this, the Head Clerk in the Provincial Transport Authority's Office in the revised scale of pay will cease to draw dearness allowance and the saving on this account will amount to Rs. 168 per annum. The net extra cost for 1944-45 will be :—

	Rs.
	11,966
Less ..	—168
Net ...	<u>11,798</u>

		Rs.
Grand Total—12, Charges on account of Motor Vehicles Acts.	Recurrent ..	20,756
	Non-recurrent	<i>Nil.</i>
	Total ..	<u>20,756</u>

XVII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—A—IRRIGATION WORKS.

ITEM 10. Employment of 5 Measurers (2 for a full year and 3 for four months in a year) in the Sholapur Division.

Recurrent	Rs. 1,120	Non-recurrent	Rs. Nil.
Total	1,120	Total annual recurrent	1,476

Remarks.—In order to avoid unauthorised irrigation and consequent loss of Government revenue it is necessary that measurement of crops should be done by a subordinate who is not connected with the distribution of water. At present canal karkuns employed on irrigation tanks in the Sholapur Division look after, *inter alia*, the distribution of water as also the measurement of crops. These karkuns have also other duties to perform and are in consequence overworked. It is accordingly proposed to appoint 5 measurers on the temporary establishment on Rs. 20 per mensem each in the scale of Rs. 20—5/3—50 as shown below :—

1 on Ekruk tank for a full year	} Under XVII, Irrigation, etc.
1 on Ashti tank for a full year	
1 on Koregaon tank for 4 months in a year	
1 on Pathri tank for 4 months in a year	
1 on Wadshivne tank for 4 months in a year .. .. .		Under "18—Other Revenue, etc."

The measurers will be granted in addition to pay, travelling allowance and dearness allowance as is admissible under the rules.

2. The expenditure on account of the employment of measurers during 1944-45 will be Rs. 1,120 as shown below :—

	Rs.
(i) Pay of Establishment	680
(ii) Travelling allowance	170
(iii) Dearness allowance	270
Total—Voted	<u>1,120</u>

A portion of the amount, viz. Rs. 130 will be debited to "18—Other Revenue, etc."

(2) UNPRODUCTIVE.

ITEM 11. Improvements to Krishna Canal at Kodshi Weir (raising and strengthening of flank embankment), Satara Division.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 29,750
Total	29,750	Ultimate annual recurrent	Nil.

Remarks.—It is necessary to raise the upstream flank embankment and to provide pitching up to the level of the masonry flank wall with a reasonable free board to protect the village of Kodshi from high floods.

The work is estimated to cost Rs. 29,750 and has been administratively approved by Government.

ITEM 12. Appointment of revenue establishment in the Deccan Irrigation Circle.

Recurrent	Rs. 2,090	Non-recurrent	Rs. 308
Total	2,398	Ultimate annual recurrent	2,844

Remarks.—The Rawalgaon Sugar Farm Ltd. have been guaranteed a supply of water for 1,400 acres of sugar cane on the Girna Canal. It is proposed to appoint one telephone operator in the Nasik Irrigation Division on Rs. 20 per mensem upto the 28th February 1945, in the first instance, for the efficient regulation of this canal and irrigation in the Factory area.

2. Due to "Food and Fodder Drive" undertaken by Government the work in the Baramati, Pandhare and Malsiras Sub-Divisions of the Nira Canals Division has increased and cannot be managed by the existing Daftar Karkuns in those Sub-divisions. It is, therefore, proposed to appoint one additional temporary Daftar Karkun for each of the three Sub-divisions in the scale of Rs. 25—5/3—60 upto the 28th February 1945 in the first instance.

3. For the efficient management of irrigation in the areas allotted to the Agricultural Products Ltd. and Messrs. Kudale and Boravake and on distributary No. 39 of the Nira Right Bank Canal for the area of the Marsland

XVII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—contd.

Price and Company, 3 patkaries are required to be appointed—two in the Malsiras Sub-division and one in the Phaltan Sub-division. These patkaries will be appointed in the scale of Rs. 13—1/2—20 upto the 28th February 1945 in the first instance.

4. The telephone office at Bhaloni is at a distance of 1½ miles from the Sectional office and it is not possible for the Sectional karkun to attend to the telephone calls. In the interest of efficient management and distribution of water it is proposed to appoint an operator for this telephone on Rs. 20 per mensem in the Nira Canals Division upto the 28th February 1945.

5. There are 12 telegraph instruments in the Ahmednagar Division out of which 11 are working stations. There are only 10 signallers in the Division. Accordingly the post of one temporary relieving signaller was sanctioned last year. As the necessity of continuing this post indefinitely is apparent it is proposed to convert the temporary post into a permanent pensionable post in the scale of Rs. 25—2—45—1—60 with effect from the 1st March 1944. Provision required for the temporary post has been made in the Budget for 1944—45. Additional provision is not necessary on this account.

6. The cost involved in the appointment of the posts mentioned in paragraphs 1—5 above, during 1944—45 will be Rs. 2,398 as shown below :—

	Rs.
Pay	1,694
Dearness allowance	704
	<hr/>
Total	2,398
	<hr/>

		Rs.	
Grand Total—XVII, Irrigation, etc. ..	}	Recurrent	3,210
		Non-recurrent	30,058
		Total	<hr/> 33,268

25, GENERAL ADMINISTRATION.

ITEM 13. Making permanent the temporary post of Junior Assistant in Separate Department.

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	Nil.	Ultimate annual recurrent	..	.. "	2,064

Remarks.—The permanent clerical strength of the Separate Department consists of a Head Clerk and a Clerk-Accountant. This meagre staff which was sanctioned long ago has been found totally inadequate to cope with the increase in the work of the Department. In the words of the Chief Secretary "It is an impressive list of duties. In fact if it had been put forward at an earlier stage I have no doubt the post would have been made permanent by now". The duties of the Head Clerk are multifarious and he can no longer discharge them efficiently single-handed. The need for giving him an assistant though felt long ago, was actually met in October 1942 when a temporary post of a Senior Assistant in the grade of Rs. 180—10—220—15—260 was created. This post was converted, from 25th January 1943, into that of a Junior Assistant in the grade of Rs. 100—5—120—10—220, when as a result of the experience gained, it was found that the needs of the Department would be met if it was given a Junior instead of a Senior Assistant. This post has been continued up to 29th February 1944. This additional post appears to be the minimum by which the staff should be strengthened as a permanent measure. Besides Separate Department work is specialised, and Separate Department needs a Junior Assistant to be trained up to replace the Head Clerk, who is due to retire in a few years. It is therefore proposed to make the post permanent.

ITEM 14. Making permanent the temporary establishment of a second grade Deputy Collector and his subordinate staff required for the Third Prant Office in East Khandesh District.

Recurrent	...	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	Nil.	Ultimate annual recurrent	..	.. "	10,446

Remarks.—In 1940 Government approved the redistribution of the two sub-divisions, in the East Khandesh District, which were excessive in size, into three and sanctioned the employment of the following establishment for a period of two years in the first instance with effect from 1st January 1941 :—

	Average cost per annum.	Provision for 1944-45.
	Rs.	Rs.
<i>Establishment—</i>		
1 Deputy Collector in the scale of Rs. 300—20—420—E.B.—20—480—E.B.— 20—520	5,994	4,320
1 Shirastedar in the scale of Rs. 80—5/2—95	1,092	1,020
2 Clerks in the scale of Rs. 25—5/2—55	1,056	720
1 Naik on Rs. 17 per mensem	204	204
3 Peons on Rs. 14 per mensem	504	504
<i>Allowances, Honoraria, etc.—</i>		
Permanent travelling allowance to the Deputy Collector at Rs. 85 per mensem..	1,020	1,020
Permanent travelling allowance to the Shirastedar at Rs. 18 per mensem ..	216	216
Permanent travelling allowance to the clerks at Rs. 15 per mensem ..	360	360
	10,446	8,364

This period has been further extended till the end of February 1944. The experience gained shows that three sub-divisions are necessary as a permanent measure in view of the large area of the district, its large revenue and its revenue, Agriculturists, Co-operative and Educational problems. It is therefore proposed to make the present temporary establishment for the Third Prant Officer, which is the minimum necessary for efficient administration, permanent from 1st March 1944. The ultimate annual cost comes to Rs. 10,446.

ITEM 15. Continuance of the post of Deputy Accountant and the creation of posts of 2 temporary clerks at the Thana Treasury.

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	2,276
Total	..	.. "	Nil.	Ultimate annual recurrent	..	.. "	Nil.

Remarks.—Since the Thana and Kolaba District Treasuries were amalgamated the work of the combined Thana Treasury has been found to be very heavy even in normal times. Now on account of schemes connected with war the accounts work has increased considerably as a result of which a large number of irregularities have

25. GENERAL ADMINISTRATION—contd.

occurred. To remedy this state of affairs Government sanctioned a temporary post of Deputy Accountant in the grade of Rs. 105—5/2—140 in 1942. This post has since been continued up to 29th February 1944. The report received from the Commissioner, Northern Division, indicates that though the number of irregularities has been reduced, the necessity for the post still exists. It is therefore proposed to continue the post on a temporary basis up to 28th February 1945. The clerical establishment of the treasury also needs to be strengthened and two temporary posts of clerks in the grade of Rs. 25—5/2—55 are also proposed to be created up to 28th February 1945 with effect from 1st April 1944. The following provision is required in the next year's budget:—

Pay of establishment	Rs.
Dearness allowance	1,980
	296
Total	<u>2,276</u>

Grand Total—25, General Administration	Recurrent	Rs.
	Non-recurrent	Nil.
	Total	<u>2,276</u>

27, ADMINISTRATION OF JUSTICE.

ITEM 16. Continuance of the temporary appointments of Additional Presidency Magistrates.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	70,536
Total	..	70,536	Ultimate annual recurrent	..	Nil.

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrates, Bombay) is 8 permanent and 4 temporary Magistrates. One of the four temporary appointments of Additional Presidency Magistrates was sanctioned in 1938, mainly for the trial of cases under the Gambling Act as there was an abnormal increase in the number of cases under that Act. This appointment has been continued on a temporary basis from year to year till 29th February 1944. Another temporary appointment of Additional Presidency Magistrate was sanctioned in 1939 in order to cope with the increase in the magisterial work on the introduction of the Prohibition Scheme in Bombay. This appointment has also been continued on a temporary basis from year to year till 29th February 1944. The third temporary appointment of Additional Presidency Magistrate was sanctioned in 1942 in connection with the Civil Disobedience Movement and the exigencies of the war. The present term of this appointment is due to expire on 29th February 1944. The fourth temporary appointment of Additional Presidency Magistrate was sanctioned this year in the month of February for one year in the first instance for the purpose of dealing with cases in connection with the breach of Food-Control Orders issued by Government from time to time.

2. The state of work in the Presidency Magistrates' Courts has been reviewed by the Chief Presidency Magistrate and he has proposed the continuation of the four posts. The High Court has recommended the proposal of the Chief Presidency Magistrate. The volume of magisterial work arising in the City clearly demonstrates the need for such continuation. The total number of cases brought to trial during the year ending September 1943, was 31,531 as against 26,946, during the corresponding period for the last year. Of these 4,150 were pending at the end of September 1943.

It is essential, therefore, to continue further all the four temporary appointments of Additional Presidency Magistrates for a period of at least one year from 1st March 1944.

The extra expenditure involved during the year 1944-45 will be Rs. 70,536 as shown below:—

<i>Pay of Officers—</i>					Rs.
4 Presidency Magistrates	..	..	..	..	40,800
<i>Pay of Establishment—</i>					
17 Clerks	Rs. 21,600	}			25,248
12 Servants	3,648				
<i>Allowances, Honoraria, etc.—</i>					
Dearness allowance	..	..	..	..	3,528
<i>Contingencies—</i>					
Telephone Charges	..	..	..	..	960
				Total	70,536

The details of expenditure are as follows:—

(1) <i>Pay of Officers—</i>					
4 Presidency Magistrates at the rate of Rs. 850 per mensem each in the scale of Rs. 350—50/5—950	..	..	..	..	40,800
(2) <i>Pay of Establishment—</i>					
4 Judicial clerks at the rate of two on Rs. 170 per mensem, one on 160 and one on 150 each in the scale of Rs. 150—10/2—200	..	..	..	..	7,800
4 Interpreters at the rate of two on Rs. 170 per mensem, one on Rs. 160 per mensem, and one on Rs. 150, each in the scale of Rs. 150—10/2—200	..	..	..	..	7,800
4 Clerks at the rate of two on Rs. 60, one on Rs. 55 and one on Rs. 50, each in the scale of Rs. 50—5/2—90	..	..	..	..	2,700
4 Typists at the rate of two on Rs. 60, one on Rs. 55 and one on Rs. 50, each in the scale of Rs. 50—5/2—90	..	..	..	..	2,700
1 Cashier and Accountant at Rs. 50 in the scale of Rs. 50—5/2—90	..	..	..	..	600
4 Peons at the rate of Rs. 23 each	..	..	..	..	1,104
4 Hamals at the rate of Rs. 23 each	..	..	..	..	1,104
4 Chaprasis at the rate of Rs. 30 per mensem each	..	..	..	..	1,440
(3) <i>Allowances, Honoraria, etc.—</i>					
Dearness allowance for 1 Judicial clerk and 1 Interpreter at Rs. 4 each per mensem, and for 1 Judicial Clerk, 1 Interpreter, 1 Cashier and Accountant, 4 clerks and 4 typists at Rs. 14 each per mensem	..	..	..	..	1,944
Dearness allowance for 12 inferior servants at the rate of Rs. 11 per mensem each	..	..	..	..	1,584
(4) <i>Contingencies—</i>					
4 Telephones at the residence of the 4 Magistrates at Rs. 240 each per year	..	..	..	..	960
				Total	70,536

27. ADMINISTRATION OF JUSTICE—contd.

ITEM 17. Juvenile Court for Bombay City and Bombay Suburban District.

Recurrent	..	Rs.	Nil.	Non-recurrent	..	Rs.	Nil.
Total	..	..	Nil.	Ultimate annual recurrent	..	..	13,000

Remarks.—With a view to improve the administration of the Bombay Children Act in Bombay City and Bombay Suburban District the post of a whole-time first Class Stipendiary Magistrate was created in April 1942 for the Juvenile Court in Bombay and in addition to do Juvenile Court work at Bandra and Kurla.

The first incumbent of the post was a lady Magistrate and on her death another lady has been appointed to the post. The experiment of appointing a lady Magistrate on whole-time Juvenile work for the city and the Bombay Suburban District has proved to be eminently successful both administratively and from the point of view of the Juveniles whose cases come before the Magistrate. The Chief Presidency Magistrate has recommended, after review of the working of this arrangement, that the post may now be made permanent. The High Court has supported the proposal. It is now proposed to make the Juvenile Court permanent with effect from the 1st April 1944.

The staff required is as follows :—

Pay of Officers—

1 Presidency Magistrate at Rs. 400 per mensem	Rs.	400
---	----	----	----	----	-----	-----

Pay of Establishment—

1 Judicial clerk at Rs. 160 per mensem in the scale of Rs. 150—10/2—200	..	..	..	..	Rs.	183·3
1 Typist at Rs. 55 in the scale of Rs. 50—5/2—90	..	..	..	..	..	72·6
1 Clerk on Rs. 50 in the scale of Rs. 50—5/2—90	..	..	..	..	..	72·6
1 Peon at Rs. 23 per mensem	..	..	..	..	..	23
1 Chaprasi at Rs. 30 per mensem	..	..	..	..	..	30

Allowances, Honoraria, etc.—Dearness Allowance—

1 Judicial Clerk at Rs. 4	..	..	..	..	Rs.	4
1 Typist and 1 clerk at Rs. 14 each	..	..	..	..	..	28
2 Inferior servants Rs. 11 each	..	..	..	..	..	22

Conveyance Allowance—

Presidency Magistrate at Rs. 50 per mensem	..	..	..	..	Rs.	50
Judicial clerk at Rs. 16-8-0 per mensem	..	..	..	..	..	16·5
Typist at Rs. 11 per mensem	..	..	..	..	..	11
1 Clerk at Rs. 11 per mensem	..	..	..	..	..	11
Peon at Rs. 3-5-0 per mensem	..	..	..	..	..	3·3

927·3
or Rs. 11,127·6
per mensem

Contingencies—

1 Telephone at Court House, Umarchadi	..	..	..	..	Rs.	280
1 Telephone at Presidency Magistrate's Residency	..	..	..	..	per annum.	240
					per annum.	520
					per annum.	520

The necessary provision has been made in the next year's budget.

Total .. 11,647

ITEM 18. Making the temporary post of Resident Magistrate, Sholapur, and his staff permanent.

Recurrent	..	Rs.	5,029	Non-recurrent	..	Rs.	Nil.
Total	..	..	5,029	Ultimate annual recurrent	..	..	5,266

Remarks.—Sholapur is a big industrial City and its population has increased in recent years from 140,000 to 200,000. Consequently there is a large increase in Crime and Criminal Work involving communal, labour and political matters. There is at present no permanent full time City Magistrate at Sholapur. The Huzur Deputy Collector, Sholapur, who does duty as ex-officio City Magistrate, Sholapur, is a Revenue Officer who has multifarious duties besides criminal work, e.g. treasury work, jail work, juvenile court work, etc. and thus he cannot cope with the great volume of magisterial work arising in the City. In view of this position, a temporary post of Resident Magistrate was sanctioned at Sholapur in 1942, and is at present continued on a temporary basis till 29th February 1944. The increased magisterial work in this City must now be regarded as a permanent feature and the District

27, ADMINISTRATION OF JUSTICE—contd.

Magistrate, Sholapur, and the Commissioner, Central Division, have strongly recommended that the temporary post of Resident Magistrate at Sholapur should now be made permanent. On the analogy of comparable cities in the Province a strong case has been made out for making the post of Resident Magistrate, Sholapur, permanent.

3. The extra expenditure involved during the year 1944-45 for making the post of Resident Magistrate and his staff permanent will be as shown below :—

(1) Pay of Officers—

	Rs.
1. Resident Magistrate of the rank of Mamlatdar of the Second Grade in the scale of Rs. 200—15/2—260	2,975
	<u>2,975</u>

(2) Establishment—

Pay of one clerk on Rs. 60 per mensem for 4 months and at Rs. 65 per mensem for 8 months in the scale of Rs. 60—5/2—75	760
Pay of one clerk on Rs. 30 per mensem for 4 months and at Rs. 35 per mensem for 8 months in the scale of Rs. 25—5/2—55	400
Pay of two peons on Rs. 14 each	336
Dearness allowance for the above establishment	408
Contingencies	150
	<u>2,054</u>

The cost on account of the establishment (Rs. 2,054) will be shown under "25, General Administration", as the posts will be a permanent addition to the establishment of the Collector of Sholapur.

ITEM 19. Continuance of the temporary appointments of the third Additional City Magistrate at Ahmedabad.

Recurrent	Rs. 7,620	Non-recurrent	Rs. Nil.
Total	7,620	Ultimate annual recurrent	Nil.

Remarks.—In view of the considerable increase in the Magisterial work in Ahmedabad City and the consequential increase in the number of pending cases in the Criminal Courts, Government sanctioned in October 1940 the creation of a temporary appointment of a third Additional City Magistrate of the rank of a Deputy Collector upto 28th February 1941 in the first instance and continued it further upto 29th February 1944. The volume of Magisterial work continues to be large and the continuance of the post is necessary. It is, therefore, proposed to continue the appointment on a temporary basis for a further period of 2 years from the 1st March 1944. The extra expenditure involved during the ensuing financial year by the continuance of the appointment of the said Magistrate and his establishment will be as follows :—

	Rs.
(1) Pay of the third Additional City Magistrate at Ahmedabad (of the rank of a Deputy Collector in the scale of Rs. 300—20—440—E.B.—20—480—E.B.—20—520)	6,240
(2) 2 Clerks in the scale of Rs. 25—5/2—55	738
(3) 1 Peon on Rs. 17 per mensem	204
(4) Dearness Allowance	288
(5) Contingencies	150
	<u>7,620</u>

ITEM 20. Additional establishment for the office of the Administrator General and Official Trustee, Bombay.

Recurrent	Rs. 2,200	Non-recurrent	Rs. 616
Total	2,816	Ultimate Annual recurrent	3,488

Remarks.—Due to abnormal increase of work in the office of the Administrator General and Official Trustee, his staff of 8 clerks, which had practically remained stationary since 1909, was strengthened initially in 1940 by the addition of 4 permanent clerks and one temporary clerk for the current year only. Experience since 1939 has proved that this addition to the staff was not commensurate with the volume of work which had increased in 1939 by 68 per cent. of that in 1932 and further again in 1942 by 13 per cent. of that in 1939. It is necessary, therefore, to augment the staff of the Administrator General and Official Trustee. It is accordingly proposed to sanctioned 4 permanent clerks in the grade of Rs. 50—5/2—£0 for the office of the Administrator General and Official Trustee with effect from 1st April 1944, one of them being in lieu of the temporary clerk sanctioned for the current year.

	Rs.	
Grand Total—27, Administration of Justice .. .	Recurrent	14,849
	Non-recurrent	71,152
	Total	<u>86,001</u>

28, JAILS AND CONVICT SETTLEMENTS.

ITEM 21. Appointment of Agricultural Assistants at Central Prisons at Yeravda, Ahmedabad and Nasik Road.

Recurrent	Rs.	1,419	Non-recurrent	Rs.	Nil.
Total	Rs.	1,419	Ultimate annual recurrent	Rs.	Nil.

Remarks.—It is considered desirable that the services of Agricultural Assistants should be made available for training prisoners in improved methods of vegetable gardening. It is, therefore, proposed to appoint from 1st April 1944, for a period of two years in the first instance, one Agricultural Assistant at each of the Central Prisons at Yeravda, Ahmedabad and Nasik Road in the scale of Rs. 30—2—50 with a house rent allowance of Rs. 5 per mensem in lieu of free quarters and dearness allowance at the sanctioned rates.

ITEM 22. Creation of a post of clerk and of 5 Junior Supervisors at the Borstal School, Dharwar.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total	Rs.	Nil.	Ultimate annual recurrent	Rs.	2,088

Remarks.—There has been a steady increase in the population of the Borstal School, Dharwar, in recent years as will be seen from the following figures:—

Year.	Daily average.
1938	404
1939	433
1940	491
1941	503
1942	508

Owing to the increase in the population of the School, it was necessary to engage the following temporary establishment with effect from 1st October 1940:—

5 Junior Supervisors on pay of Rs. 22 per mensem each plus house rent allowance of Rs. 3 per mensem each in lieu of rent free quarters and dearness allowance at the sanctioned rate.

1 clerk in the scale of Rs. 25—5/2—55 plus house rent allowance of Rs. 5 per mensem in lieu of rent free quarters and dearness allowance at the sanctioned rate.

As the increase in the population of the School is of a permanent nature, it is now proposed to make the above appointments permanent with effect from 1st April 1944.

ITEM 23. Appointment of a lady assistant to the Lady Superintendent at the Criminal Tribes Settlement, Sholapur.

Recurrent	Rs.	770	Non-recurrent	Rs.	Nil.
Total	Rs.	770	Ultimate annual recurrent	Rs.	838

Remarks.—The Lady Superintendent at the Sholapur Settlement who, on appointment, was entrusted with the school and welfare work for that Settlement only has now been put in charge of all Marathi Schools in the Settlements. As the Children's Home at Sholapur has been put directly under her control and as her work under the Children's Act has also increased in consequence of an increase in the number of children in the Home, it is necessary that she or any other responsible assistant should always be at Sholapur, but this is not possible in the case of the Lady Superintendent because of the additional work thrown on her. An assistant to the Lady Superintendent is, therefore, considered necessary and it is accordingly proposed to create an appointment of a Lady Assistant to the Lady Superintendent in the grade of Rs. 60—5/2—75, and dearness allowance at the sanctioned rate.

Grand Total—28, Jails and Convict Settlements	Recurrent	Rs.	2,189
	Non-recurrent	Rs.	Nil.
	Total	Rs.	2,189

29, POLICE.

ITEM 24. Reorganisation of the Record and Registry system of the office of the Commissioner of Police, Bombay.

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	Nil.
Total	..	..	.. Nil.	Ultimate annual recurrent	..	..	4,918

Remarks.—In April 1942 the Commissioner of Police represented to Government that the record and registry system of his office required some improvement. There had been a great increase in the number and variety of subjects dealt with by his office and the number of inward and outward letters had risen from 30,555 to 80,424. Difficulty was being experienced in the tracing of papers and he suggested that the whole system be re-examined by a person having experience of clerical work in the Secretariat. Accordingly, Rao Saheb B. M. Rane was appointed for this purpose. His report and the Commissioner of Police's recommendations thereon were fully considered by Government and in March 1943 it was decided *inter alia* to strengthen the clerical staff by (1) the conversion of 3 posts of Junior Clerks into 3 posts of Senior Clerks as the number of supervising clerks in the Upper Grade was found to be disproportionately low, (2) the creation of 4 additional posts of Junior Clerks for the Record branch and (3) the creation of temporary posts of 1 Senior Clerk and 2 Junior Clerks for the immediate reorganisation of the existing records. Proposals (1) and (2) were sanctioned for the period up to 29th February 1944 and proposal (3) for a period of 6 months. It is now proposed to make the 3 converted posts of Senior Clerks and 2 out of the 4 additional posts of Junior Clerks permanent and to retain the other 2 posts of Junior Clerks on a temporary basis for a further period of one year. The cost on account of pay and allowance for 12 months comes to Rs. 4,368 as shown below:—

29, Police—Presidency Police—Superintendence.

	Cost per mensem.		
	Rs.	a.	p.
<i>Pay of Establishment—</i>			
Conversion of 3 posts of clerks in the scale of Rs. 60—4—100—3—160 into that of Senior Clerks in the scale of Rs. 145—5—180—10—230. Additional cost at Rs. 66 per mensem	66	0	0
4 Additional Junior Clerks on Rs. 50—5/2—90	200	0	0
	<hr/>		
	266	0	0
	<hr/>		
<i>Allowances, Honoraria—</i>			
Dearness allowance to 3 Senior Clerks and 4 Junior Clerks at Rs. 14 each, per mensem	98	0	0
	<hr/>		
	364	0	0
	<hr/>		
		×	12
	<hr/>		
Total	4,368	0	0
	<hr/>		

29, POLICE—contd.

ITEM 25. Reorganisation of the Bombay City Police Motor Transport Section.

Recurrent	.. Rs.	Nil.	Non-recurrent	.. Rs.	24,493
Total	.. ..	24,493	Ultimate annual recurrent	.. ..	Nil.

Remarks.—It was represented to Government that with the substantial increase in the number of motor vehicles in charge of the Motor Transport Section of the Bombay City Police, it was imperative to consider the reorganisation of the staff manning this Section. It was considered that the vehicles in the Motor Transport Section could not be allowed to deteriorate for want of technicians to attend to them and keep them going and that the number of drivers was insufficient for the large number of vehicles in the Motor Transport Section. Government, therefore, sanctioned up to 29th February 1944 the creation of the following additional staff:—

- 1 Fitter.
- 1 Assistant Fitter.
- 1 Tinsmith.
- 1 Assistant Electrician.
- 1 Carpenter.
- 1 Assistant Blacksmith.
- 20 Constable-drivers.

It is now proposed to continue this staff temporarily for one year more. The cost of the proposal for 12 months of 1944-45 amounts to Rs. 24,493 as detailed below:—

29, Police—Presidency Police—City Police.

<i>Pay of Establishment—</i>		Cost per mensem.
		Rs.
1 Fitter in the scale of Rs. 80—3—95	.. ..	80
1 Assistant Fitter in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	.. ..	30
Special pay to Assistant Fitter at Rs. 35 per mensem	.. ..	35
1 Tinsmith in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	.. ..	30
Special pay to Tinsmith at Rs. 30 per mensem	.. ..	30
1 Assistant Electrician in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	.. ..	30
Special pay to Assistant Electrician at Rs. 35 per mensem	.. ..	35
1 Carpenter in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	.. ..	30
Special pay to carpenter at Rs. 35 per mensem	.. ..	35
1 Assistant Blacksmith in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	.. ..	30
Special pay to Assistant Blacksmith at Rs. 30 per mensem	.. ..	30
20 Constable-drivers in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	.. ..	600
Special pay to 20 constable-drivers at Rs. 20 per mensem each..	.. ..	400
Temporary increase in pay to 20 constable-drivers at Rs. 3 per mensem each	.. ..	60
		1,455
<i>Allowances, Honoraria, etc.—</i>		Rs. a. p.
House rent allowance to 1 fitter, 1 Assistant fitter, 1 Tinsmith, 1 Assistant Electrician, 1 carpenter, 1 Assistant Blacksmith and 20 Constable-drivers at Rs. 7 per mensem each	.. ..	182 0 0
Clothing allowance to the above staff at Rs. 1-8-8 per mensem each	.. ..	40 1 4
Dearness allowance to the above staff at Rs. 14 per mensem each	.. ..	364 0 0
		586 1 4
Total		2,041 1 4
		× 12
		24,493 0 0

ITEM 26. Retention of the post of Steward at the Northcote Police Hospital, Bombay.

Recurrent	.. Rs.	1,980	Non-recurrent	.. Rs.	Nil.
Total	.. ..	1,980	Ultimate annual recurrent	.. ..	2,068

Remarks.—The two clerks at the Northcote Police Hospital, Bombay, are fully engaged with their present duties and the S.M.S. Officer in sub-charge has to do a part of the Steward's Department work viz. to maintain dead stock register, to receive raw articles of diets and to keep accounts of clothing and other articles and supplies of the hospital

29, POLICE—contd.

in addition to his administrative and professional duties. In the interest of the day administration of the Hospital it was considered necessary to relieve him of these duties by creating a post of Steward in the grade of Rs. 95—5—125. A temporary post of Steward was accordingly sanctioned by Government for a period of one year from 1st April 1943. The post of Steward is now proposed to be made permanent from 1st April 1944.

The cost of the proposal for 12 months of the year, amounts to Rs. 1,980 as shown below :—

	Rs.	a.	p.
29—Police—A—Presidency Police Hospital charges—			
Pay of Establishment	1,302	0	0
Allowance, Honoraria, etc.—			
House rent and other allowances	510	0	0
Dearness allowance	168	0	0
Total	1,980	0	0

ITEM 27. Increase in the strength of the Police Stations of Bombay City to deal with clerical work.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total	,,	Nil.	Ultimate annual recurrent	,,	12,084

Remarks.—The strength of the clerical establishment working in the seventeen police stations in Bombay City till 1942 was determined and sanctioned in 1927. Since then various factors have very greatly increased the work of the Police Stations, and what constituted an adequate strength in 1927 was found to be no longer so, e.g., special Acts of the Legislature, elaboration of departmental procedure, increase in crime and the increasing recourse of the public to the Police for redress of their grievances. This increase in the work led to the practice of drafting away unofficially the literate members of the executive staff to do the additional clerical work. This practice is objectionable among other things because the Executive force is to that extent weakened very often of its most experienced members. The Executive force incidentally can least afford to be so weakened in the present times. It was therefore represented to Government in 1942 that the staff doing clerical work at the 17 Police Stations required strengthening. The addition of 5 Head Constables and 22 Constables, with a leave reserve of 4 Constables was proposed. Out of this establishment 2 Head Constables and 11 Constables were sanctioned permanently with effect from the year 1943-44 and the remaining establishment of 3 Head Constables and 15 Constables was sanctioned as a temporary addition. It is now proposed to make permanent the latter establishment viz. of 3 Head Constables and 15 Constables. The cost of the proposal amounts to Rs. 11,949 as detailed below :—

29, Police—Presidency Police—City Police.

	Cost per mensem.		
	Rs.	a.	p.
<i>Pay of Establishment—</i>			
3 Head Constables in the scale of Rs. 38—1—50	114	0	0
Temporary increase in pay at Rs. 4 per mensem each	12	0	0
15 Constables in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{3}$ —36	450	0	0
Temporary increase in pay at Rs. 3 per mensem each	45	0	0
	621	0	0
<i>Allowances, Honoraria, etc.—</i>			
House rent allowance to 3 Head Constables at Rs. 10 per mensem each	30	0	0
House rent allowance to 15 Constables at Rs. 7 per mensem each	105	0	0
Dearness allowance to 3 Head Constables and 15 Constables	207	0	0
	342	0	0
<i>Contingencies—</i>			
Clothing charges of 3 Head Constables and 15 Constables at Rs. 1-8-8 per mensem each	27	12	0
Total per mensem	990	12	0
	×12		
Total	11,889	0	0
<i>Add—</i>			
Non-recurrent expenditure, cost of belts, batons, etc. at Rs. 3-5-0 each	59	10	0
Grand Total	11,948	10	0
	or		
	11,949	0	0

29, POLICE—contd.

ITEM 28. Additional staff for traffic section of the Bombay City Police.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	29,952.
Total .. .. .	..	29,952	Ultimate annual recurrent .. .. .	..	35,438.

Remarks.—Due to the following causes the volume of traffic work for the Police has greatly increased in recent years :—

(a) Many new traffic regulations have come into force and many new roads have been opened to traffic due to the expansion of the City, principally in its northern and southern areas.

(b) Many changes have been made for the better regulation of traffic such as "one way streets", roundabouts, special parking areas and unilateral parking systems have been introduced in certain busy streets. These require the services of patrolmen who must constantly be on the watch to enforce the rules. Similarly according to the regulation introduced in 1938, all traffic must now pull up at the kerbs in the direction of running traffic. This also requires the services of patrolmen.

(c) New regulations imposed for A. R. P. purposes in respect of head lights and parking lights on motor vehicles have given extra duties to traffic men.

(d) Pedestrians are being educated to cross the streets at certain demarcated pedestrian crossings at busy junctions. The services of traffic policemen are required to control these crossings.

(e) Greater traffic supervision is necessary for the control of vehicles at Cinemas, especially in the Fort area.

It was therefore proposed in 1941 to sanction an increase in the strength of the traffic section by 1 Deputy Inspector, 15 Head Constables and 77 Constables. Out of this, a staff of 1 Deputy Inspector, 6 Head Constables and 27 constables only, estimated to cost Rs. 25,000 annually was sanctioned permanently from the 1st April 1942. It is now proposed to sanction the remaining staff of 9 Head Constables and 50 constables from the 1st April 1944 for one year. The cost on account of pay, allowances, etc., of these additional men for 11 months of the year amounts to Rs. 29,757 as detailed below :—

29, Police—Presidency Police—City Police.

	Cost per mensem.		
	Rs.	a.	p.
<i>Pay of establishment—</i>			
9 Head Constables in the scale of Rs. 38—1—50	342	0	0
Special pay at Rs. 3-8-0 each per mensem	31	8	0
50 Constables in the scale of Rs. 30— $\frac{1}{2}$ —33— $\frac{1}{4}$ —36	1,500	0	0
Special pay at Rs. 2 each per mensem	100	0	0
Increase in pay at Rs. 4 for Head Constable and Rs. 3 for constable	186	0	0
	<u>2,159</u>	<u>8</u>	<u>0</u>
<i>Allowances, Honoraria, etc.—</i>			
Travelling allowance to 9 Head Constables at Rs. 1-10 per mensem each	14	10	0
House rent allowance to 9 Head Constables at Rs. 10 each per mensem	90	0	0
House rent allowance to 50 constables at Rs. 7 each per mensem	350	0	0
	<u>454</u>	<u>10</u>	<u>0</u>
<i>Contingencies—</i>			
Clothing charges to 9 Head Constables and 50 constables at Rs. 1-8-8 each per mensem	91	0	0
	<u>2,705</u>	<u>2</u>	<u>0</u>
	X 11		
	<u>29,756</u>	<u>6</u>	<u>0</u>
<i>Add—</i>			
Non-recurrent expenditure—cost of belts, buttons, etc., for 59 Constables at Rs. 3-5-0 each	195	7	0
	<u>29,951</u>	<u>13</u>	<u>0</u>
	or	29,952	0 0
		in round figures.	
	Grand Total	29,951	13 0
		29,952	0 0

29, POLICE—contd.

ITEM 29. Conversion of one of three posts of Sub-Inspectors of Police sanctioned for the Police Wireless Communication Scheme in Bombay City into that of a Deputy Inspector.

Recurrent	..	..	Rs. Nil.	Non-recurrent	..	..	Rs. Nil.
Total	..	..	.. Nil.	Ultimate annual recurrent	..	..	5,040

Remarks.—When the Police Wireless Communication Scheme was introduced in Bombay City with effect from 1st April 1942, three posts of Sub-Inspectors were sanctioned for the operation and maintenance of the wireless sets. The Commissioner of Police has now reported that one of the Sub-Inspectors, who originally initiated the Police Wireless Scheme, has been appointed to officiate as Deputy Inspector in the Armed Section and that, as there is no other senior officer of the rank of Sub-Inspector in the Bombay City Force with a sufficient technical knowledge of the operation and maintenance of wireless sets, this officer has to be asked to supervise the work of the other two Sub-Inspectors in addition to his own duties as Deputy Inspector, Armed Branch. The Commissioner of Police has simultaneously represented that in view of the development of the wireless communication scheme it is now necessary to have an officer of higher rank than that of a Sub-Inspector to be in charge of it and has accordingly recommended the conversion of one of the three posts of Sub-Inspectors into that of a Deputy Inspector. The recommendation has been accepted and has already been given effect to on a temporary basis. It is now proposed to continue this arrangement permanently. The expenditure involved during 1944-45 amounts to Rs. 5,040 as shown below :—

29, Police—Criminal Investigation Department, Bombay.

<i>Pay of establishment—</i>		Cost per mensem.
		Rs.
Pay of 1 Deputy Inspector at Rs. 275 per mensem	.. ..	275
Temporary increase in pay Rs. 20 per mensem	.. ..	20
<i>Allowances, Honoraria, etc.—</i>		
<i>Travelling Allowance (fixed)—</i>		
Conveyance allowance of Deputy Inspector at Rs. 25 per mensem	.. ..	25
<i>Clothing allowance—</i>		
Clothing allowance of Deputy Inspector at Rs. 10 per mensem	.. ..	10
<i>Contingencies—</i>		
<i>House Rent—</i>		
House rent of Deputy Inspector at Rs. 90 per mensem	.. ..	90
		Total .. 420
		× 12
Total cost for 12 months		5,040

ITEM 30. Additional staff for the Arms and Ammunition Department of the Head Police Office, Bombay.

Recurrent	..	..	Rs. 5,027	Non-recurrent	..	..	Rs. 92
Total	..	..	5,119	Ultimate annual recurrent	..	..	6,778

Remarks.—It was represented to Government that the present staff of the Arms and Ammunition Department attached to the Head Police Office was inadequate to perform fully and adequately all the functions enjoined by the Indian Arms Act and the Rules made thereunder, causing much delay and inconvenience to the public thereby. The special officer appointed by Government to examine the Records and Register system of the Commissioner of Police's Office, who was asked to examine the requirements of the Arms and Ammunition Department, recommended certain additional staff. Government accepted the recommendation of the Special Officer in so far as it pertained to the additional appointment of one Sub-Inspector, one Constable orderly, and two clerks. In view of the urgency of the need for the Sub-Inspector and the Constable orderly, Government sanctioned these appointments temporarily during 1943-44. It is now proposed to continue this staff for one year more in the first instance.

29, POLICE—contd.

The cost of the full proposal during 1943-44 (i) for the full year for Sub-Inspector and Constable orderly and (ii) for 11 months for the 2 clerks amounts to Rs. 5,119 as shown below :—

29, Police—Presidency Police—City Police.

		Cost per mensem.		
		Rs.	a.	p.
Pay of Establishment—				
1 Sub-Inspector in the scale of Rs. 125—5—200	..	125	0	0
Temporary increase in pay at Rs. 15 per mensem	..	15	0	0
1 Constable in the scale of Rs. 30—1/3—33—1/3—36	..	30	0	0
Temporary increase in pay at Rs. 3 per mensem	..	3	0	0
		<u>173</u>	<u>0</u>	<u>0</u>
Allowances, Honoraria, etc.—				
Travelling allowance to 1 Sub-Inspector at Rs. 25 per mensem	..	25	0	0
Clothing allowance to 1 Sub-Inspector at Rs. 10 per mensem	..	10	0	0
House-rent allowance to 1 Constable at Rs. 7 per mensem	..	7	0	0
Dearness Allowance to—				
1 Sub-Inspector at Rs. 14 per mensem	..	25	0	0
1 Constable at Rs. 11 per mensem	..			
		<u>67</u>	<u>0</u>	<u>0</u>
Contingencies—				
House-rent to 1 Sub-Inspector at Rs. 60 per mensem	..	60	0	0
Clothing charges for 1 Constable at Rs. 1-8-8 per mensem	..	1	8	8
		<u>61</u>	<u>8</u>	<u>8</u>
	Total	301	8	8
				× 12
		<u>3,618</u>	<u>8</u>	<u>0</u>
Pay of Establishment—				
2 Clerks in the scale of Rs. 50—5/2—90—5—140	..	100	0	0
Allowances, Honoraria, etc.—				
Dearness allowance to—				
2 Clerks at Rs. 14 per mensem	..	28	0	0
		<u>128</u>	<u>0</u>	<u>0</u>
				× 11
		1,408	0	0
Add—Non-recurrent expenditure for furniture	..	92	0	0
	Grand Total	5,118	8	0
				or
		5,119	0	0
		in round figures.		

ITEM 31. Appointment of an additional Sub-Police prosecutor for the Ahmednagar District.

Recurrent	..	Rs.	Nil.	Non-recurrent	..	Rs.	Nil.
Total	..	..	Nil.	Ultimate annual recurrent	..	..	2,580

Remarks.—There are two permanent Police Prosecutors in the Ahmednagar District, both stationed at Ahmednagar. One conducts cases from the Northern Division and the other cases from the Southern Division.

There are in all 41 Magistrates' Courts in Ahmednagar District and in addition a whole-time Resident Magistrate was appointed in 1941 at Belapur Road. As it was impossible for the two Police Prosecutors to do any more work in excess of what they were already doing the appointment of a Resident Magistrate at Belapur Road necessitated the appointment of an additional Sub-Police Prosecutor in the Ahmednagar District. A temporary appointment was accordingly sanctioned for a year in December 1941. It has since been continued till the 29th February 1944.

It has, however, been represented to Government that 2 Police Prosecutors are entirely inadequate for the amount of work arising in this District even normally, apart from the present special circumstances, and statistics have been furnished to bear out the contention. The inadequacy of Police Prosecutors who have to move about between the Courts of Magistrates results in frequent adjournments of cases, waste of magisterial time, and delay in disposal.

It is therefore now proposed to make this appointment permanent. The cost of the proposal for a full year will be Rs. 2,580.

29, POLICE—contd.

ITEM 32. Appointment of an additional Sub-Police Prosecutor for the Dharwar District.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total	Rs.	Nil.	Ultimate annual recurrent	Rs.	2,580

Remarks.—It was represented to Government that the three appointments of Sub-Police Prosecutors sanctioned for Dharwar District were inadequate to deal with the large number of cases to which this Prosecuting staff have to attend. To afford relief to this staff an experiment was tried to utilising of the services of the Railway Police Prosecutor at Hubli to assist in the District Prosecution work of Hubli Town and Taluka. This experiment was found to be unsatisfactory from the point of view of both the Railway and the District work and had to be abandoned. The recent addition of two posts of Resident Magistrates, First Class, one at Gadag and the other at Haveri has made the inadequacy of the prosecuting staff even more acute. Government therefore sanctioned an additional appointment of a Sub-Police Prosecutor up to 29th February 1944. This appointment is now proposed to be made permanent. The cost of the proposal for a full year amounts to Rs. 2,580.

ITEM 33. Division of Shahada Police Station, West Khandesh District, into two Police Stations.

Recurrent	Rs.	2,500	Non-recurrent	Rs.	Nil.
Total	Rs.	2,500	Ultimate annual recurrent	Rs.	2,513

Remarks.—The present charge of the Shahada Police Station in West Khandesh District is unusually extensive with 6 outposts and 202 villages and a population of 113,949. Due to the heaviness of this charge a 2nd Sub-Inspector has been posted there since 1922. This arrangement, however, is not conducive to the maintenance of efficiency in police work as the senior Sub-Inspector is not relieved of his responsibility as Police Station Officer and other multifarious duties connected therewith. The figures of reported crime which were 96 in 1934 are now 173. Moreover this is one of the most troublesome and difficult talukas of the District. For these reasons and following the accepted principle that small charges with individual responsibility as against larger charges with joint responsibility tend to more efficiency, the local officers unanimously recommend that Shahada should be divided into two separate Sub-Inspectorates. Government has accordingly decided that the present Shahada Police Station should be divided into "Shahada South" and "Shahada North" Police Stations with head-quarters at Shahada. The proposal involves a net increase of 2 Head Constables and 3 Constables (unarmed) only and the cost for 11 months of the year 1944-1945 amounts to Rs. 2,500, as shown below:—

29, Police—District Executive Force—District Police.

	Cost per mensem.		
	Rs.	a.	p.
<i>Pay of Establishment—</i>			
2 Head Constables on Rs. 28 per mensem	56	0	0
3 Constables on Rs. 20 per mensem in the scale of Rs. 20—1/3—1/7—2/10—24	60	0	0
Literacy allowance at Rs. 2 per mensem of 2 Head Constables and 3 Constables	10	0	0
Writers allowance at Rs. 3 per mensem to 1 Head Constable and Rs. 2 per mensem to 1 Constable	5	0	0
Temporary increase in pay at Rs. 4 per mensem to 2 Head Constables and Rs. 3 per mensem to 3 Constables	17	0	0
	<hr/>		
	148	0	0
<i>Allowances, Honoraria, etc.—</i>			
Clothing allowance to the Head Constables and Constables at Rs. 1-4-0 each per mensem	6	4	0
Dearness allowance	40	0	0
<i>Contingencies—</i>			
Hutting money to the Head Constables and Constables at Rs. 4 each per mensem	20	0	0
Rent of 2nd Police Station	10	0	0
Lighting charges	3	3	0
	<hr/>		
	33	3	0
	<hr/>		
	227	7	0
			× 11
	<hr/>		
Total	2,501	13	0
	or		
	2,500	0	0
	in round figures.		

29, POLICE—contd.

ITEM 34. Creation of 5 permanent posts of Sub-Inspectors in connection with the re-organisation of the Ahmedabad District Police.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Rs. Nil.	Ultimate annual recurrent	Rs. 11,420

Remarks.—Five Police Stations in Ahmedabad are in charge of Inspectors of Police, but only three Sub-Inspectors have been allotted to each of them. In Bombay, Police Stations in charge of Inspectors have twelve subordinate officers of and above the rank of Sub-Inspector and Karachi has six. In times of emergency such as riots and anti-Government movements the shortage of officers of the rank of Sub-Inspector is very acutely felt at Ahmedabad and ordinary police station routine and investigation have had to be held up. It was represented to Government that it was absolutely necessary that the five Police Stations should be strengthened by the appointment of an additional Sub-Inspector to each of them. Government accordingly sanctioned these appointments for the period up to 29th February 1944. It is now proposed to make these appointments permanent. The cost for 12 months amounts to Rs. 8,600 as shown below :—

29, Police—District Executive Force.

	Rs.	a.	p.
<i>Pay of Establishment—</i>			
5 Sub-Inspectors in the scale of Rs. 75—5—145—150—160	375	0	0
Increase in pay Rs. 15	75	0	0
	450	0	0
<i>Allowances, Honoraria, etc.—</i>			
Conveyance allowance to 5 Sub-Inspectors at Rs. 25 each	125	0	0
Clothing allowance to 5 Sub-Inspectors at Rs. 3-5-4 each	16	10	8
	141	10	8
<i>Contingencies—</i>			
House rent to 5 Sub-Inspectors at Rs. 25 each	125	0	0
	716	10	8
		×	12
Total	8,600	0	0
Grand Total	8,600	0	0

ITEM 35. Conversion of the post of the Additional Inspector appointed in connection with the reorganisation of the Broach and Panch Mahals into that of a Deputy Superintendent of Police.

Recurrent	Rs. 2,998	Non-recurrent	Rs. Nil.
Total	Rs. 2,998	Ultimate annual recurrent	Rs. 7,692

Remarks.—The Panch Mahals District consists of 5 talukas which group themselves naturally into two distinct and separate parts, with state territory intervening. To attain a reasonable standard of efficiency in investigation and Police work generally it was necessary to supplement the supervisory Police staff, and Government accordingly sanctioned an additional Sub-Divisional Police Inspector with his Headquarters at Dohad and 1 Constable writer and 1 Constable Orderly for him. It is now represented to Government that even this arrangement is inadequate for the peculiar position of the five talukas of the Panch Mahals District. The appointment of the Inspector does not afford sufficient relief to the Additional District Superintendent of Police who is required under the rules to visit personally scenes of serious crimes and to issue instructions regarding their investigation, etc. With nearly 100 crimes requiring visitation per annum the Superintendent cannot find time to conduct their investigation thoroughly and at the same time devote sufficient attention to the diverse problem of the District. As relief in this work can be given to the Additional District Superintendent of Police only with the appointment of a Deputy Superintendent of Police who is empowered under the rules to exercise these functions of the Additional District Superintendent of Police, it is proposed to convert permanently the post of the Additional Sub-Divisional Police Inspector into that of a Deputy Superintendent of Police and to provide for one of the two clerks and one Peon required by him. The remaining establishment for the Deputy Superintendent of Police of 1 Reader Sub-Inspector, 1 clerk and 3 Armed constables

29, POLICE—contd.

(orderlies) will be provided out of the existing strength. The net cost of this proposal for 11 months of the year 1944-45 amounts to Rs. 2,998 as shown below:—

"29, Police—District Executive Force—District Police."

		Cost per mensem.			
		Rs.	a.	p.	
<i>Pay of Establishment—</i>					
1 Deputy Superintendent of Police ..	..	510	0	0
1 Clerk in the scale of Rs. 25—5/2—55 ..	..	25	0	0
1 Peon on Rs. 14 per mensem ..	..	14	0	0
<i>Less—</i>					
1 Inspector of Police in the scale of Rs. 180—5/2—255—270—300 ..	..	180	0	0
Temporary increase in pay at Rs. 25 per mensem ..	..	25	0	0
2 Constables (one writer and one Orderly) in the scale of Rs. 20—1/3—1/7—2/10—24 ..	..	40	0	0
Literacy Allowance to 2 Constables at Rs. 2 per mensem, each ..	..	4	0	0
Writer's Allowance to 1 Constable at Rs. 2 per mensem ..	..	2	0	0
<i>Allowances, Honoraria, etc.—</i>					
House Rent Allowance to the Reader—Sub-Inspector at Rs. 18 per mensem ..	..	18	0	0
House Rent Allowance to the 3 Armed Constables at Rs. 5 per mensem each ..	..	15	0	0
Dearness Allowances to 1 Clerk at Rs. 9 per mensem and to 1 Peon at Rs. 8 per mensem ..	..	17	0	0
<i>Less—</i>					
Conveyance Allowance to 1 Inspector at Rs. 25 per mensem ..	..	25	0	0
House Rent Allowance to 1 Inspector at Rs. 23-3-0 per mensem ..	..	23	3	0
Clothing Allowances to 1 Sub-Inspector at Rs. 3-12-0 per mensem ..	..	3	12	0
Clothing Allowance to 2 Constables at Rs. 1-4-0 per mensem each ..	..	2	8	0
Dearness Allowance to 2 Constables at Rs. 8 per mensem each ..	..	16	0	0
House Rent Allowance to the Second Sub-Inspector at Godhra Taluka Police Station ..	..	13	0	0
Hutting money to 2 Constables at Rs. 3 per mensem ..	..	6	0	0
<i>Contingencies—</i>					
Rent for the Sub-Divisional Police Officer's Office ..	..	20	0	0
<i>Less—</i>					
House Rent Allowance to 2 Constables at Rs. 3 per mensem each ..	..	6	0	0
		Total ..	272	9	0
				× 11	
			2,998	3	0
				OR	
			2,998	in round	figures.

ITEM 36. Increase in the staff of the Finger Print Bureaux, Poona and Bombay.

Recurrent	Rs. 8,904	Non-Recurrent	Rs. Nil.
Total	8,904	Ultimate annual recurrent	5,291

Remarks.—The existing staff of the Finger Print Bureaux at Poona and Bombay were sanctioned in 1927 and 1934 respectively. Since then, the number of slips received for search at these two Bureaux has increased greatly, thereby rendering inadequate the sanctioned strength of the staffs at the two Bureaux. Owing to the peculiar nature of the work in the Finger Print Bureaux, the strain which was imposed by the pressure of work on the insufficient staff was found to have affected the health of some of the members. It was therefore represented to Government that additional staff was immediately necessary in order that the work of the Bureaux should not suffer, with consequential delays in the disposal of magisterial and other work. Government accordingly sanctioned in July 1943, temporarily 2 Second Experts (one each at Poona and Bombay), 1 Senior Searcher (at Bombay), 6 Junior Searchers (five at Poona and one at Bombay) and 1 peon (at Poona). It is now proposed to continue the staff for one year in the first instance. The cost of the proposal for 12 months of the year amounts to Rs. 8,904 as shown below:—

29, POLICE—contd.

29, Police—Criminal Investigation Department Presidency.

		Cost per mensem.
		Rs.
<i>Pay of Establishment—</i>		
2	Second Experts at Rs. 105 per mensem in the scale of Rs. 100—5—130	210
1	Senior Searcher in the scale of Rs. 80—5/2—90	80
6	Junior Searchers in the scale of Rs. 40—5/2—45	240
1	Peon on Rs. 17 per mensem	17
		547
<i>Allowances, Honoraria, etc.—</i>		
	Expert allowance to 2 Second Experts at Rs. 10 per mensem each	20
	Compensatory local allowance at Bombay to 1 Second Expert at Rs. 25 per mensem	25
	Dearness allowance to 2 Second Experts at Rs. 14 for Bombay and Rs. 10 for Poona	24
	Compensatory local allowance at Bombay to Senior Searcher at Rs. 25 per mensem	25
	Dearness allowance to 1 Senior Searcher at Rs. 14 per mensem	14
	Compensatory local allowance at Bombay to 1 Junior Searcher at Rs. 15 per mensem	15
	Dearness allowance to 1 Junior Searcher at Rs. 14 per mensem in Bombay and to 5 Junior Searchers at Rs. 10 per mensem in Poona	64
	Dearness allowance to 1 peon at Rs. 8 per mensem	8
		195
Total		742
		× 12
Grand Total		8,904

ITEM 37. Opening of an independent dispensary in the Headquarters Police Lines at Bhamburda, Poona.

Recurrent	Rs. 2,028	Non-recurrent	Rs. 1,400
Total	3,428	Ultimate annual recurrent	2,912

Remarks.—Sick policemen in the Headquarters Police Lines at Bhamburda are at present treated at the Agricultural College Dispensary. This arrangement which was sanctioned some 17 years ago is now found to be unsatisfactory for the following reasons:—

During the last few years there has been a large expansion of the police force at Poona and the daily average of sick policemen and their relatives in the Lines is now about 40. At the College Dispensary Police patients are usually attended to after 9-30 a.m.—the time allotted to them—and this delay makes it difficult to arrange for the proper distribution of police duties. The distance of the Agricultural College Dispensary from the Headquarters Lines is also a handicap in cases of serious illness. The families of policemen are not treated at the College Dispensary, but have to be taken to the Sassoon Hospitals about 2½ miles away, which is not a suitable arrangement. It is therefore considered that in Headquarters of the size of Poona, the Police should have their own dispensary within the lines. This facility will make for far greater convenience and help in reducing wastage of man-power through sickness. The Surgeon General who was consulted on this proposal has advocated its adoption for the additional reasons that it would be possible with such an independent unit to do "preventive medical work" in the police lines. Government has accordingly approved administratively the opening of a dispensary in the Headquarters Lines with a staff of one S. M. S. Officer, one resident nurse, and a peon dresser. It is proposed to give effect to this proposal from 1st April 1944. The extra expenditure involved during 1944-45 is Rs. 3,428 as shown below:—

29, Police District Executive Force Hospital Charges.

		Cost per mensem.		
		Rs.	a.	p.
<i>Pay of Establishment—</i>				
1	S. M. S. Officer in the scale of Rs. 60—5/1—170	60	0	0
1	Nurse on Rs. 35 per mensem	35	0	0
1	Peon dresser on Rs. 18 per mensem	18	0	0
<i>Allowances, Honorarium etc.—</i>				
	House rent allowance to S. M. S. Officers	20	0	0
	Dearness Allowance to S. M. S. Officer	10	0	0
	Uniform allowance to nurse	2	8	0
	Dearness allowance to nurse	8	0	0
	Dhobi allowance to nurse	2	8	0
	Dearness allowance to peon dresser	8	0	0
		164	0	0
		× 11		
		1,804		

29, POLICE—conold.

		Cost per mensem.		
		Rs.	a.	p.
<i>Contingencies—</i>				
Cost of medicines	..	800	0	0
Other Contingencies	..	200	0	0
		<hr/>		
		2,804	0	0
<i>Deduct—</i>				
Annual expenditure at present incurred on account of share of cost of Agricultural College Dispensary	..	—776	0	0
		<hr/>		
		2,028	0	0
<i>Non-recurrent—</i>				
Cost of instruments and equipment including furniture	..	1,400	0	0
		<hr/>		
Total		3,428	0	0

		Rs.
Grand Total—29, Police	Recurrent	23,437
	Non-recurrent	55,937
	Total	<hr/> 79,374

37, EDUCATION.

ITEM 38. Creation of two additional posts of clerks—one for Elphinstone College, Bombay, and the other for the Gujarat College, Ahmedabad.

Recurrent	..	.. Rs. Nil.	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, Nil.	Ultimate annual recurrent	..	.. ,, 1,320

Remarks.—The present clerical staff of the Elphinstone and the Gujarat Colleges is as under :—

Elphinstone College.

- (1) One librarian and Hostel Superintendent.
- (2) Four clerks.

Gujarat College.

Five clerks of whom one clerk works as a Librarian and Hostel Superintendent.

With the introduction of the Bifurcation scheme from June 1937, the number of students in these two colleges has considerably increased—in the Elphinstone College from 640 in 1936-37 to above 1,000 and in the Gujarat College from 916 in 1936-37 to about 1,200 in 1943-44. On account of the increase in the number of students and consequent increase in the staff, both teaching and inferior, the clerical work has increased so much that the existing staff finds it impossible to cope with it. Therefore the post of additional clerk at each College in the scales of Rs. 25—5/2—55 for the Gujarat College and Rs. 50—5/2—90 for the Elphinstone College sanctioned as a temporary measure for the current year. It has been proposed to make these two posts permanent. Necessary provision has been made in next year's budget.

ITEM 39. Additional staff and contingent expenditure on account of increased admission of students at the Karnatak College, Dharwar.

Recurrent	..	.. Rs. Nil.	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, Nil.	Ultimate annual recurrent	..	.. ,, 13,908

Remarks.—The present staff in Physics, Chemistry and Biology at the Karnatak College, Dharwar, is as under :—

Physics.—

- One Lecturer in the B. E. S. Class II.
- Three Assistant Lecturers in the S. E. S.
- Two Demonstrators.

Chemistry.—

- One Professor in the B. E. S. Class II.
- Three Assistant Lecturers in the S. E. S.
- Three Demonstrators.

Biology.—

- One Professor in the B. E. S. Class I.
- Three Assistant Lecturers in the S. E. S.
- Two Demonstrators.

Owing to the rush for admission and in view of the representation made to Government by the residents, Dharwar, the Principal has been allowed to admit 25 more students to the Jr. B.Sc. Class in Physics and Chemistry and 15 more students to the Jr. B.Sc. Biology Class and as many students in the F. Y. Sc. class as can be accommodated. Government has sanctioned for the current academic year additional staff and extra recurring and non-recurring contingent expenditure for the Physics, Chemistry and Biology Departments. As the increased admission of students to the Junior B.Sc. class will be a permanent feature and as there will be a corresponding increase in the number of students in the Sr. B.Sc. class with effect from the next academic year it is proposed that the additional staff as well as the contingent expenditure already sanctioned should be continued. It is also proposed that an additional post of Demonstrator in Chemistry in the scale of Rs. 75—5—175 should be created with effect from June 1944 and an extra contingent expenditure of Rs. 500 will be necessary for the Biology Department with effect from 1944-45. The details regarding the additional staff and the contingent expenditure to be sanctioned are given below :—

Staff.	Cost during the next year for 12 months.	Dearness allowances.	Average annual extra cost.
	Rs.	Rs.	Rs.
(i) <i>Physics—</i>			
One Assistant Lecturer in the grade of Rs. 130—10—200 ..	1,560	....	1,980
One Laboratory Assistant in the grade of Rs. 30—1—40—2—60 ..	360	96	540
One Laboratory hamal on Rs. 23 ..	276	96	276

37, EDUCATION—contd.

Staff.	Cost during the next year for 12 months.	Dearness allowances.	Average annual extra cost.
	Rs.	Rs.	Rs.
(ii) <i>Chemistry</i> —			
One Assistant Lecturer in the grade of Rs. 130—10—200.	1,560	....	1,980
One Demonstrator in the grade of Rs. 75—5—175 (to be appointed from June 1944)	675	90	1,500
	(for 9 months)		
One Laboratory Assistant in the grade of Rs. 30—1—40—2—60	360	96	540
One Laboratory hamal on Rs. 23	276	96	276
(iii) <i>Biology</i> —			
One Demonstrator in Zoology in the scale of Rs. 75—5—175	900	120	1,500
One Demonstrator in Botany in the grade of Rs. 75—5—175	900	120	1,500
One Laboratory Assistant in the grade of Rs. 30—1—40—2—60	360	96	540
One Laboratory hamal on Rs. 23	276	96	276
	7,503	906	10,908
(iv) <i>Contingent expenditure</i> —			
(i) for the Physics and Chemistry Departments	2,500	....	2,500
(ii) for the Biology Department	500	....	500
	10,503	906	13,908

The proposal involves an additional expenditure of Rs. 11,409 during 1944-45. Against the extra expenditure, there will be an additional income of over Rs. 12,000 from fees of extra students.

ITEM 40. Continuance of the temporary posts of additional part-time Professors at the Government Law College, Bombay.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 9,000
Total	9,000	Ultimate annual recurrent	Nil.

Remarks.—In view of the great rush for admission to the First LL.B. class of the Government Law College, Bombay, the Board of Visitors of the College recommended that a second division of the First LL.B. class should be opened and that 3 posts of Part-time Professors on Rs. 250 per mensem each should be sanctioned for the purpose from July 1943. Government have accepted the Board's recommendation for the appointment of three additional part-time Professors but appointed them on a temporary basis for the current academic year only. As it will be necessary to have second division of the First LL.B. class during 1944-45, it is proposed to extend the period of these 3 additional posts up to 31st May 1945 and to review the situation at the end of that year.

ITEM 41. Additional ministerial staff—Continuance of the temporary post of an accountant for the College of Engineering, Poona.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	1,320

Remarks.—The annual expenditure of the College of Engineering, Poona, is over Rs. 2,25,000. The Principal has also been allowed to carry out minor works and current and special repairs to all College buildings, for which proper accounts have to be maintained. The Advisory Committee of the College, therefore, recommended the appointment of an Accountant for the College. This proposal was considered in connection with the budget for 1943-44 and it was decided that a post in the scale of Rs. 80—5—140 should be created on a temporary basis till the end of February 1944. It is now considered necessary to make the post permanent from 1st March 1944. Necessary provision has been made in next year's budget.

ITEM 42. Creation of an additional post of Assistant Lecturer in Mathematics at the Gujarat College, Ahmedabad.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	1,980

Remarks.—The present permanent staff in Mathematics at the Gujarat College consists of—

- 1 Professor in the Bombay Educational Service—Class II.
- 1 Lecturer in the Bombay Educational Service—Class II.
- 1 Assistant Lecturer in the Subordinate Educational Service.

The College has been teaching mathematics to Arts and Science classes from First Year to M.A. and M.Sc. With effect from the examination held in March 1940, the University has revised the courses in Mathematics for B.A.(Hons.) and B.Sc.(Principal and Subsidiary). Alternative courses—one suitable for the Arts and the other suitable for the Science students have been prescribed. It is, therefore, difficult for the staff of three persons to cope with the work. Government has, therefore, sanctioned an additional post of Assistant Lecturer in Mathematics in the scale of Rs. 130—10—200 temporarily up to the end of February 1944. It is proposed to make the post permanent. Necessary provision has been in next year's budget.

37, EDUCATION—contd.

ITEM 43. Continuance of the post of a Lecturer in English in the Bombay Education Service—Class II at the College of Engineering, Poona:

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total .. .. .	.. .. . Nil.	Ultimate annual recurrent	3,938

Remarks.—The subject "Technical Essay and Precis" has been prescribed for the final year of the B.E. degree. The arrangement for the teaching of the subject by a member of the ordinary teaching staff of the College of Engineering was not considered satisfactory and it was thought desirable to make arrangements for the teaching of English to the students in all three years of the degree classes and also to the students of the Diploma Classes. A temporary post of a Lecturer in English in the Bombay Educational Service—Class II was, therefore, created for the purpose for a period of two years from June 1942. It is proposed to continue the post of Lecturer in English in the Bombay Educational Service—Class II at the College on a permanent basis from June 1944. Necessary provision has been made in next year's budget.

ITEM 44. Creation of a post of Electrical Mechanician at the College of Engineering, Poona.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total .. .. .	.. .. . Nil.	Ultimate annual recurrent	1,008

Remarks.—With a view to carrying out repairs and adjustments of the various electrical installations and working the Arc Welding Plant for the instruction of students, the Principal, College of Engineering, Poona, represented the need of a competent Electrical Mechanician. It is not possible for the existing two mechanicians to carry out the repairs and adjustments, and there is no other member on the staff of the workshop qualified to do the work. As the need was urgent, Government sanctioned the creation of a temporary post of Electrical Mechanician at the College in the scale of Rs. 65—5/2—80—5/2—100 up to the end of February 1944, and a suitable person has been appointed to the post. It is necessary to put the post on a permanent basis with effect from 1st March 1944. Necessary provision has been made in next year's budget.

ITEM 45. Scheme for practical training within the college for Degree class students of the College of Engineering, Poona.

Recurrent	Rs. 1,425	Non-recurrent	Rs. 5,800
Total .. .. .	.. .. . 7,225	Ultimate annual recurrent	3,425

Remarks.—With a view to giving practical training within the College for the Degree class students in Civil, Mechanical and Engineering, the Advisory Committee of the College of Engineering, Poona, approved in its meeting held in September 1939, a scheme of practical exercise by students within the college which would increase the efficiency of the work done. As the scheme involved a large financial outlay (Rs. 35,901) recurring and Rs. 91,331 (non-recurring) it was decided that it should be postponed till the war is over. The Principal of the College introduced a scheme on a modest scale as an experimental measure from June 1940, and made a report on the working of the scheme to the Advisory Committee which met in August 1941, stating that the exercises were enthusiastically performed by the students. Government sanctioned an amount of Rs. 2,000 for one year only for expenditure on the practical training during 1942-43. The question of practical exercises was again considered by the Advisory Committee which recommended that, for the duration of the war, a revised programme of practical exercises involving a recurrent cost of Rs. 3,425 and a non-recurrent cost of Rs. 5,800 be given effect to with effect from 1943-44. As no increased provision could be made, the scheme was continued during 1943-44 on the existing lines. It is desirable that the revised programme recommended by the Advisory Committee should be sanctioned. The extra provision required is Rs. 1,425 recurrent and Rs. 5,800 non-recurrent.

ITEM 46. Teaching of principal Botany for the B.Sc. Examination at the Karnatak College, Dharwar.

Recurrent	Rs. 4,574	Non-recurrent	Rs. 21,000
Total .. .. .	.. .. . 25,574	Ultimate annual recurrent	7,200

Remarks.—The Karnatak College is at present affiliated to the University of Bombay for the teaching of Zoology (Principal and Subsidiary) and Botany (Subsidiary) for the B.Sc. Examination. The absence of the provision for the teaching of Botany as a principal subject is a handicap to the students from the Karnatak who wish to take up this subject for the B.Sc. Examination. Repeated representations have been made to Government that this subject should be taught in the Karnatak College. It is, therefore, proposed to introduce the teaching of principal Botany for the B.Sc. Examination at the College with effect from June, 1944, and to admit 10 to 20 students for principal Botany. The proposal involves:—

- (i) a non-recurring expenditure of Rs. 21,000 for the purchase of apparatus, furniture, library books etc.
- (ii) a recurring expenditure of Rs. 1,500 on apparatus etc., and
- (iii) the appointment of the following extra staff:—

- (1) One Lecturer in Botany in the Bombay Educational Service—Class II in the scale of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500.
- (2) One Demonstrator in the scale of Rs. 75—5—175.
- (3) One laboratory hamal on Rs. 16 per mensem.
- (4) One Field Collector on Rs. 17 per mensem.

37, EDUCATION—contd.

The total extra expenditure involved will be as under:—

	Non-recurring expenditure.	Recurring expenditure.	
		During the year 1944-45.	Average annual cost.
	Rs.	Rs.	Rs.
<i>Staff.</i>			
One Lecturer in Botany (B. E. S.—Class II). (Scale of Rs. 170—10—250—E. B.—15—400—E. B.—20—500).		1,870	3,804
One Demonstrator in the scale of Rs. 75—5—175 plus Dearness allowance ..	....	(for eleven months). 675	1,500
One Laboratory hamal on Rs. 16 per mensem plus Dearness allowance ..	....	(for nine months). 90 144	192
One Field Collector on Rs. 17 per mensem plus Dearness allowance ..	....	(for nine months). 72 153 72	204
<i>Grants.</i>			
(i) <i>Non-recurring</i> —			
(a) Apparatus	Rs. 16,000	21,000	
(b) Library	1,500		
(c) Furniture	3,000		
(d) Garden	500		
	21,000		
(ii) <i>Recurring</i> —			
(a) Apparatus including expenditure on garden ..	1,000	1,500	1,500
(b) Library and Electricity	500		
	1,500		
Total ..	21,000	4,574	7,200

ITEM 47. Creation of the post of a draftsman in mechanical and electrical engineering drawing at the College of Engineering.

Recurrent	Rs. 990	Non-recurrent	Rs. Nil.
Total	990	Ultimate annual recurrent	1,500

Remarks.—Owing to the increase in the number of students in both the mechanical and electrical engineering classes, it is found difficult to arrange for the supervision of the work in drawing satisfactorily without a draftsman. Machine drawing is essentially a tutorial subject, and it is not possible for the professor or lecturer in mechanical engineering to devote the time that is necessary for efficient instruction to students in this subject. The draftsman, if appointed, will be able to prepare plates showing different parts of machines and this would be of considerable help in lectures to explain to the students the detailed working of different parts of machines. The civil engineering department has a lecturer as well as a demonstrator to look after the civil engineering drawing. It is, therefore, proposed that the post of a draftsman in mechanical and electrical engineering drawing on the scale of Rs. 100—5/2—150 be sanctioned with effect from 1st June 1944.

ITEM 48. Grants to non-Government Secondary Schools under private and local bodies.

Recurrent	Rs. 1,30,000	Non-recurrent	Rs. Nil.
Total	1,30,000	Ultimate annual recurrent	1,30,000

Remarks.—Under the old grant-in-code rule regarding Secondary schools they were entitled to a grant equal to one-half of the total assets or one-third of the total expenditure during the previous official year. Under this rule certain old schools used to get a grant up to 33 per cent., while no grant could be paid to many recognised schools for want of funds. As it was not found possible, to make greater provision for paying grants to unaided schools, Government, with a view to distribute the grants on an equitable basis, passed the following orders in 1939:—

- (1) The grants to all recognised boys' schools should be paid at the rate of 20 per cent. of their expenditure and those to all girls' schools at the rate of 25 per cent.
- (2) The grants to those schools which received more than the percentage mentioned above should be reduced to that percentage.
- (3) The grants to schools getting no grants or getting less should be gradually raised within three years to the percentage mentioned above.
- (4) New schools recognised after 1st June 1938 should receive aid from savings, if any, in the allotment provided in the budget and the position should be reviewed after a period of three years when the question of providing additional funds to aid new schools should be considered.

37, EDUCATION—contd.

These revised orders have been in operation since 1939-40 and during this period orders in clauses (1), (2) and (3) above have been given effect to; but this could be done only partially as the grants had to be calculated on the expenditure of the schools for 1937-38 and not on the previous year's expenditure as provided under the grant-in-aid code. This was necessitated on account of inadequate budget provision. These orders have affected the old schools in three ways, viz. (1) their grants were reduced from 33 per cent. to 20 per cent., (2) even the reduced percentage grant is based on the expenditure for 1937-38 and not on the previous year's expenditure, and (3) their expenditure has considerably increased since 1937-38 on account of the general rise in expenditure and certain fresh liabilities imposed by Government on them, such as medical inspection of school children, institution of provident funds for teachers and compulsory physical education.

The result of this has been that though Government has been nominally paying grants at the rate of 20 per cent. many schools are actually getting them at the rate of even less than 10 per cent. It is considered desirable that the grants of old Schools should be assessed 20 per cent. or 25 per cent. (in the case of schools for Girls) on their admitted expenditure in 1941-42 and the new Schools should be paid grants at 15 per cent. (or 20 per cent. in the case of Girls' Schools) on the basis of their expenditure on 1941-42. The additional liability is estimated at Rs. 1,30,000.

ITEM 49. Special grants to non-Government Secondary Schools towards their expenditure on dearness allowance to teachers.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 84,000
Total	Rs. 84,000	Ultimate annual recurrent	Rs. Nil.

Remarks.—Owing to the present high cost of living, it has been represented that a special grant may be paid to non-Government Secondary Schools on their expenditure on dearness allowance to teachers. The scales of pay of teachers in private employment are generally lower than those of teachers in Government schools and owing to abnormal rise in prices it has been extremely difficult for them to balance their household budgets. The Secondary Teachers' Associations in the various parts of the Province have repeatedly urged the need for giving special relief to schools in this respect. It is desirable to extend relief to non-Government Secondary Schools in the form of a special non-recurring grant at 20 per cent. of their expenditure on dearness allowance at the rates sanctioned by them, subject to the limits laid down by Government for their employees.

There are at present about 9,000 teachers in aided Secondary Schools and at an average rate of Rs. 6 per mensem on dearness allowance payable to the teachers in non-Government Secondary Schools, the total liability on account of special grant to be paid by Government to the non-Government Secondary Schools is estimated at about Rs. 1½ lakhs. All schools may not, however, be paying dearness allowance to their teachers. A provision of Rs. 84,000, which is likely to meet the requirements on account of special grant, has been included in the estimates for 1944-45.

ITEM 50. Creation of a post of Secretary for the Commercial Art Section of the School of Art, Bombay.

Recurrent	Rs. 1,100	Non-recurrent	Rs. Nil.
(for eleven months).			
Total	Rs. 1,100	Ultimate annual recurrent	Rs. 1,500

Remarks.—The existing teaching staff of the Commercial Art Section of the School of Art consists of (i) Superintendent, (ii) Assistant Teacher, (iii) One Fellow, and (iv) two Demonstrators. The permanent staff particularly the Superintendent has at present to attend to the administrative and management side of the section, as neither the two Demonstrators or one Fellow whose appointment is generally renewable annually can be expected to perform duties pertaining to the general management of the Section. Although it is proposed to strengthen the existing teaching staff by addition of one Assistant Teacher, the staff can hardly find time to look to other duties in addition to their teaching work, as the responsibility of the members of the staff has considerably increased owing to rapid growth of the section, since 1935. Further the work requires specialised technical knowledge in Commercial Art and cannot therefore be carried out by the clerical establishment of the School. It is considered that, in the interest of the efficient organisation of the section, it is essentially necessary to create with effect from the next financial year, a post of Secretary of the section on Rs. 90—5—135 who will attend to the clerical work and general management of the section.

ITEM 51. Opening of additional divisions in standards IV and V of the A. K. Girls' High School, Dharwar.

Recurrent	Rs. 1,580	Non-recurrent	Rs. Nil.
Total	Rs. 1,580	Ultimate annual recurrent	Rs. 3,344

Remarks.—The A. K. Girls' High School, Dharwar, has at present 2 classes each in standards I to III and only one class each in standards IV to VII. The number of girls in standards IV and V is expected to be much larger next year than can be accommodated in one class under each standard and unless a second division under each of standards IV and V is opened from June, 1944, quite a large number of girls will have to go without further education, as there is no other girls High School at Dharwar. In view of the backwardness of the Southern Division in regard to girls' education, it is very desirable to open the additional divisions. The extra expenditure involved amount to Rs. 1,580 recurrent on account of the entertainment of the additional teachers in the scale of Rs. 85—175 and contingent expenditure.

37, EDUCATION—contd.

ITEM 52. Acquisition of a plot of land for the purpose of an Agricultural farm for the Government High School, Satara.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 21,000
Total	21,000	Ultimate annual recurrent	Nil.

Remarks.—A plot of land measuring about 22 acres and 8 gunthas has been leased for the purpose of an Agricultural farm of the Government High School, Satara, which was converted into an Agricultural High School in 1939. As the plot is permanently required, it was considered essential to acquire the land. An amount of Rs. 29,000 was provided in the current year's budget for acquisition of a part of the land. The remaining survey numbers are proposed to be acquired in 1944-45, and a provision of Rs. 21,000 on this account is necessary.

ITEM 53. Increase in the rates offered to visiting Lecturers and visiting Assistant Teachers in the Architectural Section of the Sir J. J. School of Art, Bombay:

Recurrent	Rs. 2,600	Non-recurrent	Rs. Nil.
Total	2,600	Ultimate annual recurrent	2,600

Remarks.—The sanctioned rates of remuneration to Visiting Lecturers and Assistant Teachers, viz. Rs. 150 and Rs. 80 respectively, are very inadequate. They work out respectively at Rs. 3-2-0 and Rs. 1-11-0 per hour only, whereas in their professions these specialists charge Rs. 15 to Rs. 30 per hour. They are also paid for eight months in the year only. In the current year it was found very difficult to retain the old staff or recruit suitable new staff on these rates. Government, therefore, increased the rates to Rs. 175 to Visiting Lecturers and Rs. 100 to Visiting Assistant Teachers in the current year, pending further consideration of the matter. It is essential to raise the fees to Rs. 200 and Rs. 150 respectively in order to be able to attract suitable men from next year. The extra cost will be Rs. 4,240 per annum, but a portion of this has already been included in the budget estimates for next year on the basis of the temporary increase sanctioned during the current year, and the net additional provision required is Rs. 2,600.

ITEM 54. Conversion of the temporary posts of a Studio Assistant in the scale of Rs. 75-5-150 and two Demonstrators on an honorarium of Rs. 30 per mensem each in the Commercial Art Section of the Sir J. J. School of Art, Bombay, into permanent posts.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	2,182

Remarks.—In view of the increase in the number of students in the Commercial Art Section of the Sir J. J. School of Art, Bombay, and of the introduction of additional subjects such as photography, process and block-making and interior decoration Government sanctioned the creation of the posts of one Studio Assistant in the scale of Rs. 75-5-150 and two demonstrators on an honorarium of Rs. 30 per mensem each for a period of one year with effect from June 1942. These posts have been further continued up to the end of financial year 1943-44. The principal object in sanctioning the additional staff was to help the teaching staff which is very small compared with the number of students and the classes. It is now proposed that the posts of the Studio Assistant and the two Demonstrators should be continued on a permanent basis beyond March 1944. The extra cost involved on this account will be Rs. 1,584 next year and the ultimate average cost will be Rs. 2,182. Necessary provision has been made in next year's budget.

ITEM 55. Additional provision for ordinary recurring grants to non-Government special schools.

Recurrent	Rs. 23,000	Non-recurrent	Rs. Nil.
Total	23,000	Ultimate annual recurrent	23,000

Remarks.—The usual provision available for grants to non-Government special schools other than Training Institutions (Schools for defectives, industrial schools, etc.) was Rs. 31,000 up to the year 1941-42. The provision was increased to Rs. 52,000 during 1942-43, and was found to be still inadequate. It is considered desirable that full admissible grants should be paid to certain types of special schools, viz., schools for defectives which do humanitarian work and industrial schools for girls which are increasing and deserve encouragement. It is therefore proposed to include an additional provision of Rs. 23,000 equal to half the total additional requirements.

ITEM 56. Remuneration to Superintendents, Supervisors, etc. appointed in connection with the Drawing Grade examinations.

Recurrent	Rs. 3,425	Non-recurrent	Rs. Nil.
Total	3,425	Ultimate annual recurrent	3,425

Remarks.—At present no remuneration is paid to superintendents, supervisors, drawing teachers, clerks and inferior servants in connection with the Drawing Grade examinations. A proposal for the grant of remuneration to these persons was first considered by Government in the year 1929 and the necessary provision on this

37, EDUCATION—contd.

account was proposed for inclusion in the budget of 1930-31, and again in 1937-38 and subsequent years but it was not found possible to provide the requisite amount. The number of candidates appearing for these examinations is increasing every year and unless the superintendents, supervisors, etc., are remunerated as in the case of other public examinations, it will be difficult to maintain the efficient conduct of these examinations. It is, therefore, proposed to remunerate the superintendents, supervisors, etc., at some 50 examining centres in this Province at the rates shown in the schedule below. A provision of Rs. 3,425 will be necessary for the purpose. No remuneration will be paid at centres located in the neighbouring Indian States and other Provinces and at centres where the number of candidates is less than 50.

The examinations are more than self-supporting, the average fee receipts during the last 3 years being Rs. 42,500 and the average annual expenditure about Rs. 29,400 :—

Serial No.	Item.	Rate.	Annual cost of 50 centres in the Province for holding the Elementary and Intermediate Drawing Grade examinations for 6 days.
			Rs.
1	Superintendent of Centre	Rs. 5 per day	1,500
2	Supervisors (100)	Rs. 2 per day	1,200
3	Drawing teachers	Rs. 5 up to 100 candidates and in addition Re. 1 for each batch of 50 or part thereof in excess of 100.	300
4	Clerks	Rs. 5 up to 100 candidates and in addition Re. 1 for each batch of 50 or part thereof in excess of 100.	300
5	Peons	Rs. 2 for the first 100 candidates and Re. 1 for each additional 100.	125
		Total	3,425

ITEM 57. Opening of a second division in Standard II of the A. K. Girls' High School, Bijapur.

Recurrent	Rs. 855	Non-recurrent	Rs. 1,380
Total	2,235	Ultimate annual recurrent	1,674

Remarks.—Government approved the proposal to duplicate classes in Standards I to III of the A. K. Girls' High School, Bijapur, as a special case, as there is no other Girls' High School in the Bijapur District which is backward in this respect. A second division has accordingly been opened in Standard I with effect from the academic year 1943-44. It is now proposed to duplicate Standard II with effect from June 1944 as both the classes of Standard I are full. The proposal would involve a recurrent annual expenditure of Rs. 765 on account of the entertainment of an additional teacher in the scale of Rs. 85—175 and a non-recurrent expenditure of Rs. 1,380 for purchase of furniture.

ITEM 58. Direct grants to primary schools conducted by local authorities and private agencies under the Mass Literacy Scheme.

Recurrent	Rs. 23,000	Non-recurrent	Rs. 7,000
Total	30,000	Ultimate annual recurrent	30,000

Remarks.—A scheme for the liquidation of mass illiteracy was launched by Government during the year 1938-39. The intention underlying the scheme is to encourage voluntary agencies to open primary schools in small villages with no existing school. It was considered that the attendance at such schools was not likely to justify the opening of regular primary schools of the standard required by the Primary Education Act and that, even if such schools were opened by private agencies, the Local Authorities with their existing resources would generally be unable to aid them adequately or in sufficient numbers. The schools opened under the scheme, which are known as "Mass Literacy" or "Voluntary" schools receive grants direct from Government and not from Local Authorities as in the case of other aided primary schools. The standard of instruction in them is lower than that in ordinary municipal and local board primary schools and is on a level obtaining in "B" class primary schools which are at present aided by Local Authorities in accordance with the provisions of the Primary Education Rules. Local Authorities have also been permitted, subject to certain conditions, to open schools under this scheme and to receive grants from Government. The actual number of voluntary schools aided during the year 1942-43 was 5,612.

These schools are serving an excellent purpose and deserve every encouragement. The enthusiasm with which this scheme has been taken up by public workers is encouraging. Government therefore proposes to aid such new schools as may be opened in villages with a population of less than 700 during the course of the next financial year and it is expected that the number will be about 200. The provision required for the purpose is Rs. 30,000 as shown below :—

	Rs.
<i>Recurring</i> —	
Maintenance grant to 200 schools at an average rate of Rs. 115 per school	23,000
<i>Non-recurring</i> —	
Equipment grant at the rate of Rs. 35 per school	7,000
Total	30,000

37, EDUCATION—contd.

ITEM 59. Additional grants to Local Authorities on account of schemes of voluntary expansion of Primary Education.

Recurrent	Rs. 25,000	Non-recurrent	Rs. Nil.
Total	25,000	Ultimate annual recurrent	1,00,000

Remarks.—A provision of Rs. 5,60,000 was made in the budget for the year 1941-42 to enable Government to pay grants to Local Authorities on account of the additional admissible expenditure incurred by them which was not till then admitted for Government grant for want of funds. This provision has been fully utilised by Government in sanctioning such expenditure. Proposals of some Local Authorities involving an annual expenditure to Government of about Rs. 25,000 have since been sanctioned by Government on condition that the Government grant will be paid if and when funds permit. Other proposals involving a liability of about Rs. 73,000 are under consideration and some more are expected to be received for Government sanction in the course of the next year. In order to enable Government to meet its liability in this respect an additional provision of Rs. 1,00,000 is necessary but it is proposed to provide Rs. 25,000 in next year's budget.

ITEM 60. Revision of charges in connection with the Primary School Certificate Examination for boys and girls.

Recurrent	Rs. 7,400	Non-recurrent	Rs. Nil.
Total	7,400	Ultimate annual recurrent	Nil.

Remarks.—The number of candidates appearing at the Primary School Certificate Examinations for boys and girls is increasing every year, and there is a corresponding increase in the work to be done by those responsible for the proper conduct of these examinations. The persons responsible for the conduct of the examination for boys are paid remuneration at certain rates which are considered to be very low in view of the increasing amount of work. Those conducting the girls' examination are not paid any remuneration at present. It is considered that this discrimination is not justified. In the interest, therefore, of the efficiency and proper conduct of these examinations, it is necessary to revise the rates of remuneration paid to Presidents and Supervisors at the boys' examination, and to sanction the payment of remuneration to the Chairman, Clerks, peons and Supervisors doing work in connection with the girls' examination. The revised rates of these allowances will be as follows:—

Designation of the official.	Present scales.		Revised scale.	
	Boys.	Girls.	Boys.	Girls.
1	2	3	4	5
President and Chairman .. Rs. 40	.. Nil.	.. Nil.	.. Rs. 40 for the first 500 boys and Rs. 5 for every subsequent 250 or such part thereof as is not less than 100.	.. Rs. 30 for the first 500 girls and Rs. 3 for every subsequent 250 or such part thereof as is not less than 100.
Supervisors .. Re. 1 per day	.. Re. 1 per day	.. Re. 1 per day in case services of supervisors without remuneration are not available.	.. Rs. 2 per day	.. The same as in the case of the boys' examination.
Clerks* .. Rs. 15 for the first 500 candidates and Re. 1 for every subsequent 50 or part thereof.	.. Nil.	.. Nil.	.. No change	.. Do.
Peons* .. Rs. 5 for the first 500 candidates and Re. 1 for every subsequent 100 or part thereof.	.. Nil.	.. Nil.	.. No change	.. Do.

* When they attend to examination work in addition to their own. The total extra cost next year is estimated to come to Rs. 7,400. The cost in future will depend upon the number of candidates appearing at the examinations.

ITEM 61. Continuance of two additional temporary posts of clerks in the office of the Director of Public Instruction.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	2,316

Remarks.—Owing to increase of work in the office of the Director of Public Instruction, Government sanctioned the creation up to 28th February 1943 of two posts of clerks in the grade of Rs. 80—5/2—95 (new) or Rs. 85—5/2—100 (old). These posts have been continued up to 29th February 1944. The necessity for these additional posts has been recognised and it is proposed to sanction them as a permanent measure. Necessary provision has been made in next year's budget.

37, EDUCATION—contd.

ITEM 62. Continuance of a post of Stenographer for the Director of Public Instruction's office.

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	Nil.	Ultimate annual recurrent	..	.. "	1,535

Remarks.—The Director of Public Instruction's office has one permanent stenographer who generally accompanies the Director on tour. The necessity for a second stenographer for the other officers had long been felt and was also stressed by the officer who was placed on special duty in the Director of Public Instruction's office in 1939. Government has accordingly sanctioned with effect from May 1942 an additional post of stenographer in the scale of Rs. 100—5/2—135 temporarily for the period ending 28th February 1943, and has extended the period up to the end of February 1944. It is proposed to make the post permanent. Necessary provision has been made in next year's budget.

ITEM 63. Additional clerks for the offices of the Deputy Educational Inspectors.

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. "	Nil.	Ultimate annual recurrent	..	.. "	8,190

Remarks.—The clerical work in the offices of the Deputy Educational Inspectors having increased considerably Government has sanctioned temporarily, up to 31st March 1944, 15 posts of clerks in the scale of pay of Rs. 25—5/2—55 for the offices of the Deputy Educational Inspectors, Thana, Poona, Satara, Sholapur, Ahmednagar, East Khandesh, West Khandesh, Panch Mahals, Surat, Dharwar, Belgaum, Bijapur, Kanara, Nasik and Ratnagiri. As the work in these offices shows no signs of decrease, it is proposed to sanction the 15 additional posts permanently with effect from 1st April 1944. Necessary provision has been made in next year's budget.

ITEM 64. Creation of three posts of Assistant Deputy Educational Inspectors for Agricultural Bias schools.

Recurrent	..	.. Rs.	4,597	Non-recurrent	..	.. Rs.	300
Total	..	.. "	4,897	Ultimate annual recurrent	..	.. "	6,214

Remarks.—There are at present 80 Agricultural Bias schools in this Province and some 100 additional schools are likely to be opened in the near future. Up to standard IV these institutions are entirely educational; but from standard V onwards agricultural bias is introduced. These schools should, therefore, be inspected and supervised by officers of the Educational Department with the requisite agricultural training. The existing arrangements for their inspection are, however, quite inadequate. At present, an Assistant Deputy Educational Inspector is put in charge of all the Agricultural Bias schools in the District. This officer has normally the most rudimentary knowledge of agricultural subjects and, in most cases, is unable to give guidance and help in the technical subjects to the teachers in charge of these schools.

2. The mere opening of extra agricultural bias schools would, however, be of little use unless proper arrangements are made for their inspection, supervision and guidance. Government, therefore, proposes to create for a period of two years in the first instance as an experimental measure 3 new posts of Assistant Deputy Educational Inspectors for Agricultural Bias schools, the men to be appointed to these posts being B.Ags. or B.Scs. with agriculture. The cost involved in the proposal is as shown below:—

Item.	Cost during the year 1944-45 (for 11 months).			Average annual cost.		
	Rs.	a.	p.	Rs.	a.	p.
<i>Recurring.</i>						
(1) Pay of Establishment—						
(i) 3 Assistant Deputy Educational Inspectors in the Subordinate Educational Service in the scale of Rs. 45—175 (average cost Rs. 102·7). Pay of Assistant Deputy Educational Inspector at Rs. 50 per mensem.	1,650	0	0	3,687	12	0
(ii) Peons for the Assistant Deputy Educational Inspectors at Rs. 17 per mensem in Poona and Ahmedabad and at Rs. 14 per mensem in Dharwar	528	0	0	576	0	0
(2) Allowances, honoraria, etc.—						
(i) Dearness Allowance to Assistant Deputy Educational Inspectors at Rs. 10 per mensem each	330	0	0	....	
(ii) Dearness Allowance to peons at Rs. 8 per mensem each	264	0	0	....	
(iii) Travelling Allowance at Rs. 500 for each Assistant Deputy Educational Inspector and his peon	1,375	0	0	1,500	0	0
(3) Contingencies—						
(i) Contract grant at Rs. 75 for each Assistant Deputy Educational Inspector	225	0	0	225	0	0
(ii) Allotment for service postage at Rs. 75 for each Assistant Deputy Educational Inspector	225	0	0	225	0	0
	4,597	0	0	6,213	12	0
<i>Non-recurring.</i>						
Grant for furniture, etc., for 3 Assistant Deputy Educational Inspectors at Rs. 100 each	300	0	0			
	4,897	0	0			

37, EDUCATION—contd.

ITEM 65. Strengthening of the Government Inspecting staff.

Recurrent	..	.. Rs.	22,000	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. ,,	22,000	Ultimate annual recurrent	..	.. ,,	37,203

Remarks.—The inspecting staff maintained at present is inadequate to exercise efficient supervision over the primary schools in the Province. Since 1939, 87 additional posts of Assistant Deputy Educational Inspectors have been sanctioned by Government but even with this additional staff it has not been found possible to inspect and supervise primary schools adequately. The total number of primary schools of all kinds including voluntary schools and adult education classes in the Province excluding the City of Bombay is 20,700 while the total number of Assistant Deputy Educational Inspectors including the Assistant Deputy Educational Inspectresses is 221. It is very difficult for an inspecting officer to supervise so many as 95 schools on an average per year. The Provincial Board of Primary Education has drawn attention to the importance of having an adequate inspecting staff and has recommended one inspecting officer for not more than 50 schools.

On the basis of one inspecting officer for 50 schools there should be a staff of about 400 Assistant Deputy Educational Inspectors. As a first step, however, it is proposed to sanction additional staff so that no officer may have more than 75 schools in his charge. On this basis the total inspecting staff should be at least 276 i.e., 55 more inspecting officers than at present. 20 additional posts of Assistant Deputy Educational Inspectors have recently been sanctioned for the Technical Training Scheme as a temporary measure. Government therefore proposes to sanction 18 additional posts (including 3 posts of Assistant Deputy Educational Inspectresses) from the next academic year, i.e., from June 1944. The cost involved in the proposal is shown below :—

	Cost to Government during the year 1944-45.	Average cost.
	Rs.	Rs.
I. 15 Assistant Deputy Educational Inspectors in the Subordinate Educational Service on Rs. 45—175 (average cost Rs. 100-4-0) (Rs. 65 × 9 × 15)	8,775	18,045
II. 3 Assistant Deputy Educational Inspectresses on Rs. 85—175 (average cost Rs. 137-3-0) (Rs. 90 × 9 × 3)	2,430	4,938
III. 15 peons at Rs. 14 per mensem each	1,890	2,520
IV. 3 peons at Rs. 17 per mensem each	459	612
V. Contingencies at Rs. 75 per inspecting officer (Rs. 75 × 18)	1,350	1,350
VI. Service postage at Rs. 25 per inspecting officer (Rs. 25 × 18)	450	450
VII. Travelling allowance at Rs. 300 per inspecting officer (Rs. 225 × 18) for 9 months	4,050	5,400
VIII. Dearness allowance to 18 Assistant Deputy Educational Inspectors and Inspectresses at Rs. 10 per mensem per each Deputy Educational Inspector	1,620	2,160
IX. Dearness allowance to 18 peons at Rs. 8 per mensem per peon	1,296	1,728
Total	22,320 or 22,000 in round figures.	37,203

ITEM 66. Additional clerical staff for the offices of the Educational Inspectors.

Recurrent	..	.. Rs.	1,122	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. ,,	1,122	Ultimate annual recurrent	..	.. ,,	1,404

Remarks.—The clerical work in the offices of the Divisional Educational Inspectors having increased considerably as a result of the transfer of control of the inspection of primary schools from the Local Authorities to Government from 1938, Government sanctioned twelve permanent additional clerks as shown below for these offices :—

- 5 posts for the office of the Educational Inspector, Central Division.
- 3 posts for the office of the Educational Inspector, Bombay Division.
- 2 posts for the office of the Educational Inspector, Northern Division.
- 2 posts for the office of the Educational Inspector, Southern Division.

In addition to the above, one post of clerk each for the offices of Educational Inspectors, Bombay Division and Central Division have been sanctioned temporarily for the period ending 31st March 1945. The clerical work of these two offices is on the increase as a result of new schemes of education started by Government and in view of the increase in the number of schools. It is, therefore, proposed to sanction two additional temporary posts of clerk as shown below with effect from 1st April 1944 for a period of one year in the first instance :—

One post in the scale of Rs. 25—5/2—55 for the office of the Educational Inspector, Central Division.

One post in the scale of pay of Rs. 50—5/2—90 for the office of the Educational Inspector, Bombay Division.

37, EDUCATION—contd.

ITEM 67. Creation of a post of an additional Assistant teacher for the Commercial Art Section of the School of Art, Bombay.

Recurrent (for nine months)	.. Rs.	900	Non-recurrent	.. ..	Rs.	Nil.
Total	.. ..	900	Ultimate annual average recurrent	.. ..	1,738	

Remarks.—Since 1935, the Commercial Art Section of the Sir J. J. School of Art has expanded considerably and the present staff is not adequate. It consists of three permanent members viz. :—(1) Superintendent of Section, (2) Assistant Teacher, (3) Studio Assistant and seven part-time lecturers. The Studio Assistant is in charge of the management of the three studios and has to assist the part-time lecturers. The part-time lecturers are only available for subsidiary subjects and on fixed days of the week and they cannot be expected to assist in the daily Teaching work of the three classes of the Section, the specialization Commercial Art classes and special classes for the subsidiary subjects, especially as these classes have two sessions in the morning and afternoon. It is accordingly proposed to create from June 1944 a post of an additional Assistant Teacher in the scale of Rs. 60—5—100—E.B.—5—135—8—175. In view of the qualifications of the candidate to be selected viz., Diploma in Drawing and Painting or an Art Master's Certificate and teaching experience for at least two years, he will start on Rs. 90 in the scale.

ITEM 68. Scheme for the investigation of fish eggs and larvæ in Bombay waters (Royal Institute of Science) (to be financed from the Special Development Fund).

Recurrent	.. ..	Rs.	2,535	Non-recurrent	.. ..	Rs.	500
Total	.. ..	3,035	Ultimate annual recurrent	.. ..	Nil.		

Remarks.—Dr. D. V. Bal, Assistant Lecturer in Zoology, at the Royal Institute of Science, Bombay, has submitted to the Imperial Council of Agricultural Research, New Delhi, a scheme for the investigation of fish eggs and larvæ in Bombay waters for the Council's approval and financial assistance. The object is to study the biology of Bombay food fishes, particularly their life histories, spawning seasons, eggs and young ones. It is hoped that the data collected will enable us to determine the extent, seasonal abundance and variations in the spawning of a number of fishes. The Council has approved of the scheme and agreed to give a grant equal to half the cost spread over a period of three years subject to certain conditions, and the remaining cost of the scheme is to be met from Provincial funds. It is proposed to credit the amount of the grant to be received from the Council to Provincial revenues and to debit the whole cost of the scheme to Provincial funds. The scheme is proposed to be introduced with effect from 1st April, 1944. It is necessary to appoint a Zoological Assistant in the scale of Rs. 130—10—150 and one Fieldman in the scale of Rs. 30—2—36. The scheme involves an expenditure of Rs. 3,035 during the next year for eleven months from 1st April 1944, while the total expenditure on the scheme during the next three years will be Rs. 8,907 as shown below :—

Item of expenditure.	Expenditure during				Total.
	1944-45.	1945-46.	1946-47.		
I	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
One Zoological Assistant in the scale of Rs. 130—10—150	1,430	1,680	1,800	4,910	
Dearness allowance at Rs. 14 per mensem	154	168	168	490	
One Fieldman on Rs. 30—2—36	330	384	408	1,122	
Dearness allowance at Rs. 11 per mensem	121	132	132	385	
Travelling allowance	200	200	200	600	
Contingencies—					
(a) Recurring	300	300	300	1,400	
(b) Non-recurring	500	....	....
Total cost	3,035	2,864	3,008	=8,907	

ITEM 69. Conversion of the temporary establishment at the College of Engineering, Poona, paid from contingencies into permanent and pensionable establishment.

Recurrent	.. ..	Rs.	Nil.	Non-recurrent	.. ..	Rs.	Nil.
Total	.. ..	Nil.	Ultimate annual recurrent	.. ..	1,836		

Remarks.—In accordance with the recommendation of the Advisory Committee of the College of Engineering, Poona, it is proposed to bring on to the permanent establishment forty-eight full-time posts of skilled workmen which are at present treated as part of the temporary establishment. Opportunity will be taken to introduce graded scales of pay in place of the existing fixed rates of pay for incumbents of these posts in future. While bringing the staff on to the permanent establishment on the new graded scales, it is proposed to reduce the present pay of the existing incumbents by 16 per cent., subject to the proviso (1) that no pay will be reduced below the initial pay of the scale and (2) that pay of Rs. 20 or less will not be subject to reduction. Half the period of the service rendered by each member of the staff prior to his being made permanent will be allowed to count towards his pension. The existing incumbents will be given the option of electing to remain on the temporary establishment. Details regarding the designations of the posts and the new scales proposed are given in the appended statement. The proposal involves a total additional cost of Rs. 1,836 per annum,

37, EDUCATION—contd.

Statement regarding the staff at the College of Engineering, Poona, paid from contingencies and now proposed to be made permanent and pensionable.

Serial No.	Present designation of the post.	Proposed designation.	Present pay (August 1942).	Proposed scale of pay.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
<i>A—Staff paid from contract contingencies.</i>					
1	Engine Driver	Skilled Artisan, Grade I	70	45-3-60	
2	Assistant Driver	Skilled Grade II	35	35-1-50	
3	Fireman	Do.	38	35-1-50	
4	Mason	Do.	60	35-1-50	
5	Beltman	Do.	55	35-1-50	
6	Carpenter	Do.	50	35-1-50	
7	Carpenter	Do.	50	35-1-50	
8	Carpenter	Do.	35	35-1-50	
9	Machine Attendant	Machine Attendant Grade I	25	20-1-30	
10	Do.	Do.	Not known.	20-1-30	
11	Do.	Do.	Do.	20-1-30	
12	Do.	Do.	30	20-1-30	
13	Do.	Do.	25	20-1-30	
14	Do.	Do.	30	20-1-30	
15	Do.	Do.	30	20-1-30	
16	Do.	Do.	30	20-1-30	
17	Do.	Machine Attendant Grade II	Varying from 14 to 20.	15-1-20	
18	Do.	Do.	Do.	15-1-20	
19	Do.	Do.	Do.	15-1-20	
20	Do.	Do.	Do.	15-1-20	
21	Do.	Do.	20	15-1-20	
22	Do.	Do.	19	15-1-20	
23	Do.	Do.	19	15-1-20	
24	Do.	Do.	Not known	15-1-20	
25	Do.	Do.	16	15-1-20	
26	Do.	Do.	Varying from 14 to 20	15-1-20	
27	Do.	Do.	Do.	15-1-20	
28	Do.	Do.	Do.	15-1-20	
29	Do.	Do.	Do.	15-1-20	
30	Do.	Do.	15	15-1-20	
31	Do.	Do.	15	15-1-20	
32	Do.	Do.	Varying from 14 to 20	15-1-20	
33	Do.	Do.	Do.	15-1-20	
34	Do.	Do.	Do.	15-1-20	
35	Do.	Do.	14	15-1-20	
36	Do.	Do.	Varying from 14 to 20	15-1-20	
37	Do.	Do.	Do.	15-1-20	
<i>B—Staff paid from non-contract contingencies.</i>					
1	Hamal in Technical Department (Elec.)	Machine Attendant Grade II	20	15-1-20	
2	Do. do.	Do.	Not known	15-1-20	
3	Do. (Workshops)	Do.	20	15-1-20	
4	Do. (Civil Engineering.)	Hamal in Technical Department (Civil Engineering.)	15	15-1-20	
5	Do. do.	Do.	16	15-1-20	
6	Do. do.	Do.	15	15-1-20	
7	Gas Plant Attendant	Hamal in Technical Department Geology (Gas Plant).	15/12	15-1-20	
8	Hamal in Technical Department Geology.	Hamal in Technical Department Geology.	15	15-1-20	
9	Hamal	Hamal	17	15-1-20	
10	Do.	Do.	Not known.	15-1-20	
11	Do.	Do.	Do.	15-1-20	

ITEM 70. Creation of additional posts of (i) Assistant Lecturer in Electrical and Mechanical Engineering and (ii) Turner at the Elphinstone Technical High School.

Recurrent ..	Rs. 2,277	Non-recurrent ..	Rs. Nil.
Total ..	2,277	Ultimate annual recurrent ..	3,390

Remarks.—The technical course will be introduced in Standard VII of the Elphinstone Technical High School with effect from June 1944. This requires additional staff, and it is therefore, proposed to create the following posts on a permanent basis, with effect from June 1944 :—

(i) Assistant Lecturer in Electrical and Mechanical Engineering on Rs. 130—10—200 and

(ii) Turner on Rs. 60—3—75.

The incumbents of these posts will be entitled to Bombay Compensatory allowance and dearness allowance as admissible under the rules. A provision of Rs. 2,277 will be required on this account in the next year's budget.

37, EDUCATION—concl'd.

ITEM 71. Grants to Local Authorities on the expenditure incurred by them on the payment of local allowance to primary teachers.

Recurrent	Rs. 17,934	Non-recurrent	Rs. Nil.
Total	17,934	Ultimate annual recurrent	17,934

Remarks.—As a result of the recommendation made by the Moos Paranjpe Committee Government sanctioned the revised basic scale of Rs. 25—1/2—1—40 for all 2nd year trained teachers recruited or trained after 1st April 1935. This scale is applicable alike to teachers serving in rural as well as urban areas. This has put the new entrant teachers serving in urban areas to a disadvantage in that they have to serve in more expensive places than those serving in rural areas. To compensate them for the high cost of living in urban areas, the Moos Paranjpe Committee has recommended the grant of a non-pensionable local allowance not exceeding Rs. 5 per mensem each. The following Local Authority Municipalities have, accordingly proposed to compensate the teachers serving under them by granting them a non-pensionable local allowance. Government considers that the teachers serving under these Local Authorities should be compensated for the high cost of living in those areas by the payment of an allowance of Rs. 5 per mensem per teacher and it is proposed to admit the expenditure of the Local Authorities concerned on the grant of the allowance at that rate. The cost to Government involved in these proposals is Rs. 26,413 per annum as shown below :—

Name of the Local Authority.	Cost of Government.
	Rs:
(1) Hubli Municipality	4,080
(2) Sholapur Municipality	5,104
(3) Bandra Municipality	2,430
(4) Poona City Municipality	3,500
(5) Gadag Municipality	2,820
	<hr/>
	Total .. 17,934
	<hr/>
	Recurrent .. 2,76,314
	Non-recurrent .. 1,49,980
	<hr/>
	Total .. 4,26,294

Grand Total—37, Education .. {

38, MEDICAL.

ITEM 72. Appointment of Personal Assistant to the Civil Surgeon, Poona.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	4,900
Total .. .. .	.. .. .	4,900	Ultimate annual recurrent .. .. .	.. .. .	Nil.

Remarks.—Medical Officers are rarely trained in business methods and generally have neither the aptitude nor the time required for administrative work pertaining to large hospitals. Government has therefore sanctioned as an experimental measure a temporary post of Gazetted Personal Assistant to the Civil Surgeon, Poona, for a period of one year from 1st April 1943 to assist the Civil Surgeon in the administrative work on a scale of pay of Rs. 400—25—700. This post has not yet been filled. It is necessary therefore to sanction its continuance for a further period of one year. The expenditure required during the year 1944-45 will be about Rs. 4,900.

ITEM 73. Hostel for post-graduate Medical Women at the Cama and Albless Hospitals, Bombay.

Recurrent	Rs.	1,644	Non-recurrent	Rs.	Nil.
Total .. .. .	.. .. .	1,644	Ultimate annual recurrent .. .. .	.. .. .	1,352

Remarks.—The Cama and Albless Hospitals, Bombay, are recognised for post-graduate training for M.D. Branch III—Midwifery and Gynæcology—of the Bombay University. These Hospitals constitute one of the largest centres for Midwifery in the City, but full advantage cannot be taken of them by post-graduate students unless they reside on the premises of the Hospitals, which would provide them with the opportunity to see, and assist in, emergent cases.

The demand for this accommodation has already been indicated and the hostel is expected to be fully occupied. Accommodation for 12 women students is, therefore, proposed to be provided on the 2nd floor of the New Jaffar Suleman Dispensary building, recently constructed in the compound of these hospitals. In accordance with the wishes of the Jubilee Committee of the Hospital, which raised contributions for the construction of the new Dispensary building, it is proposed not to charge any rent to the post-graduate students for hostel accommodation. They will however be charged a tuition fee of Rs. 50 for a term of 3 months, one-third of which will be credited to Government and two-thirds distributed among the tutors. The details of the cost for the up-keep and maintenance of the hostel are as follows:—

Staff.	Cost for 11 months.	Ultimate recurrent.
	Rs.	Rs.
1 Hamal at Rs. 23 per mensem	253	276
1 Ayah at Rs. 23 per mensem	253	276
1 Mehtrani at Rs. 25 per mensem	275	300
	<hr/>	<hr/>
	781	852
	<hr/>	<hr/>
Dearness allowance to three servants at Rs. 11 per mensem	363	..
Contingencies—Rates and Taxes	500	500
	<hr/>	<hr/>
Total Rs.	1,644	1,352

As against this, a sum of Rs. 666 approximately is expected to be received from the Tuition fees of the students.

ITEM 74. Appointment of additional nurse at the Civil Hospital, Surat.

Recurrent	Rs.	825	Non-recurrent	Rs.	Nil.
Total .. .. .	.. .. .	825	Ultimate annual recurrent .. .. .	.. .. .	1,008

Remarks.—The Civil Hospital, Surat, has accommodation for 64 beds. The present nursing staff at the hospital consists of 1 Matron, 3 staff nurses and 12 student nurses. The Matron is fully occupied with the management of the operation theatre and other administrative work and with the additional duty of supervising the training school for nurses recently started at the hospital. Consequently a staff of only three trained nurses is available for work in the wards day and night. It is considered that there should be at least two trained nurses for day duty and two for night duty. It is therefore proposed to appoint one additional nurse on the scale of pay of Rs. 60—3/2—75 + Rs. 5 per mensem for uniform and Dhobi allowance and Rs. 10 per mensem as house rent allowance as quarters are not available for her. As the nurse will be engaged through the N. M. Nursing Institute, Surat, the Institute will be given an additional grant equal to the pay and allowances of the nurse. The proposal will involve an expenditure of Rs. 825 during the year 1944-45 and an ultimate recurring expenditure of Rs. 1,008 per annum.

38. *MEDICAL*—contd.

ITEM 75. Continuance of subsidy to private medical practitioners under the Rural Medical Relief Scheme.

Recurrent	Rs. 3,63,620	Non-recurrent	Rs. Nil.
Total	3,63,620	Ultimate annual recurrent	Nil.

Remarks.—As an experimental measure, Government sanctioned, in October 1936, a scheme for subsidising private medical practitioners in six selected centres in six districts where the need for medical relief was most felt. The scheme was extended subsequently by the opening of a number of additional rural medical relief centres. Originally, the subsidy was guaranteed for a period of seven years after which it was expected that the S.M.P.s would have built up a private practice and would be in a position to carry on without subsidy. This expectation has, however, not materialised. As the scheme has proved to be of good service to the rural population, it is proposed to continue it for a further period of at least seven years.

The subsidies in question are guaranteed at the time of recruiting the practitioners and, as they are recruited at different times, the dates on which the guarantee expires vary in individual cases. It is, therefore, proposed, to renew the guarantee at the same time in the case of all practitioners appointed under the scheme for a further period of seven years, with effect from 1st April 1944. The proposal involves a total expenditure of Rs. 3,63,620 per annum.

ITEM 76. Leave reserve for clerical establishment of the Medical Department.

Recurrent	Rs. 2,805	Non-recurrent	Rs. Nil.
Total	2,805	Ultimate annual recurrent	Nil.

Remarks.—There is at present no leave reserve sanctioned for clerks of the Medical Department and the absence of trained clerks as reliefs in cases of leave or temporary vacancies is very keenly felt. Recently the position has become worse as neither are candidates so readily available as in the past, nor does the same candidate offer himself for succeeding vacancies. The result is a succession of raw candidates, and the position is aggravated by the number of senior clerks surrendered for appointments outside this Department. It is proposed to sanction a leave reserve of five clerks as an experimental measure for a period of two years, on the following conditions:—

(1) that the Surgeon General should not engage substitutes in leave arrangements even if the number of absentees exceeds five.

(2) that, the additional clerks should be on a fixed pay, viz., minimum starting pay.

The proposal involves an extra expenditure of Rs. 2,805 per annum. A provision of Rs. 2,805 will be required during the year 1944-45.

ITEM 77. Creation of posts of a male nurse and an overseer at the Mental Hospital, Dharwar.

Recurrent	Rs. 1,680	Non-recurrent	Rs. Nil.
Total	1,680	Ultimate annual recurrent	Nil.

Remarks.—At the Mental Hospital, Dharwar, the supervising superior staff is very inadequate. There are 326 patients at the Hospital and a staff of four nurses and one overseer is necessary. There is however only one permanent nurse and no overseer. In view of the urgent necessity of a supervising staff, a male nurse and one overseer have been sanctioned for this hospital upto 31st March 1944 and it is necessary to continue these posts. It is accordingly proposed to continue for one year in the first instance, the posts of a male nurse and an overseer on the pay and allowances mentioned below:—

Scale of pay	Rs. 45—5—70.
Mental Hospital Allowance	10 per mensem.
House Rent Allowance	5 per mensem.

The staff will be eligible to dearness allowance at the sanctioned rate.

ITEM 78. Additional clerk at the Central Mental Hospital, Yeravda.

Recurrent	Rs. 456	Non-recurrent	Rs. Nil.
Total	456	Ultimate annual recurrent	528

Remarks.—The clerical work at the Central Mental Hospital, Yeravda, has greatly increased, owing to the increased number of patients at the Hospital and it is therefore desirable to have an additional clerk. At present, a temporary post of clerk in the grade of Rs. 25—5/2—55 has been sanctioned by Government up to 29th February 1944. It is now proposed to make this post permanent from 1st March 1944. The proposal involves an extra expenditure on average basis of Rs. 528 and a provision of Rs. 456 will be required during the year 1944-45.

38, *MEDICAL*—contd.

ITEM 79. Improvement in diet-scale at the Hospitals in the Mofussil.

Recurrent	..	..	Rs. 34,000	Non-recurrent	..	..	Rs. Nil.
Total	..	..	34,000	Ultimate annual recurrent	..	..	34,000

Remarks.—The present full diet for Indian patients in force at Civil Hospitals in the Mofussil excepting Poona and Ahmedabad, is not considered satisfactory and it is therefore proposed to introduce in its place the scale at present obtaining at the J. J. Hospital, Bombay, which is found to be sufficiently good as regards caloric and vitamin contents. Good food is the best medicine and the most important part of treatment to patients. Besides it is hoped that some educative effect on diet and nutrition will be produced slowly by this measure.

The present and the proposed diet scales are as follows :—

Existing full diet scale at Civil Hospitals in the Mofussil.

Full diet.								Lbs.	Oz.
Article.									
Flour (Staple flour of the District)	..	..	..	..	..	..	..	0	10
Rice	..	..	..	..	..	..	..	0	8
Dall	..	..	..	..	..	..	..	0	3
Ghee	..	..	..	..	..	..	..	0	1
Salt	..	..	..	..	..	..	..	0	$\frac{1}{2}$
Curry Stuff	..	..	..	..	..	..	..	0	$\frac{1}{2}$
Vegetables	..	..	..	..	..	..	..	0	6
Milk	..	..	..	..	..	..	..	0	2
Sugar	..	..	..	..	..	..	..	0	$\frac{1}{2}$
Tea	..	..	..	..	..	..	..	0	$\frac{1}{2}$
Firewood	..	..	..	..	..	..	..	2	8

Note.—At Karwar and Ratnagiri six ounces of fish to be added to Full Diet and the following to be diminished :—

- 2 Oz. Rice.
- 1 Oz. Dall.

If fish is not taken, the original quantities to stand.

Full diet scale proposed to be introduced in the Civil Hospitals in the Mofussil.

Article.	Full Diet.			
	" A " (Non-vegetarian).		" B " (Vegetarian).	
	Lbs.	Ozs.	Lbs.	Ozs.
Bread	0	10	0	4
Butter	0	1	0	$\frac{1}{2}$
Cocum	0	$\frac{1}{2}$	0	$\frac{1}{2}$
Curry stuff	0	$\frac{1}{2}$	0	3
Dall Tur	0	2	0	6
Flour Wheat	0	0	0	1
Ghee	0	$\frac{1}{2}$	0	10
Milk	0	10	0	0
Mutton	0	5	0	4
Potatoes	0	2	0	6
Rice	0	5	0	6
Salt	0	$\frac{1}{2}$	0	$\frac{1}{2}$
Sugar	0	1	0	1
Tea	0	$\frac{1}{2}$	0	$\frac{1}{2}$
Vegetables, Country	0	3	0	3
Vegetables, leafy	0	4	0	4
Fire wood	2	8	2	8

The proposal involves an expenditure of Rs. 34,000 per annum as shown in the following statement :—

38, MEDICAL—contd.

Statement showing the Extra Cost involved on account of the Improvement in Diet Scales at the Civil Hospitals in the Mofussil.

Name of Hospital.	Cost of present full diet per patient.		Cost of proposed full diet per patient.		Daily average number of full dieted patients.		Annual extra expenditure on the introduction of the revised scale.	
	Vegetarian.	Non-vegetarian.	Vegetarian.	Non-vegetarian.	Vegetarian.	Non-vegetarian.	Rs.	a. p.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
Civil Hospital, Kaira	0 9 0	.....	0 15 5	.....	10	..	1,460	0 0
Civil Hospital, Surat	0 11 0	.....	1 3 2	.....	33	..	6,147	0 0
Civil Hospital, Broach and Panch Mahals	0 11 8	.....	1 0 2	.....	10	..	1,026	0 0
Civil Hospital, Thana	0 7 7 ⁹⁵	.....	0 13 1 ²	.....	15	..	1,873	0 0
Civil Hospital, Ahmednagar	0 7 11	.....	0 9 9	.....	10	..	418	0 0
Civil Hospital, Nasik	0 15 6	.....	1 6 6	.....	22	..	3,513	0 0
Civil Hospital, Jalgaon	0 10 6	.....	0 14 0	.....	30	..	2,395	0 0
Civil Hospital, Dhulia	0 9 6	.....	0 14 0	.....	12 ¹	..	1,232	0 0
Civil Hospital, Sholapur	0 9 4 ¹	.....	0 13 8 ¹	0 15 1	4	19	2,880	0 0
Civil Hospital, Satara	0 10 5	.....	1 2 4	.....	4	..	730	0 0
Civil Hospital, Mahabaleshwar .. .. .	.....	.....	.....	.....	.....	..	.....	.....
Civil Hospital, Alibag .. .. .	.....	0 6 0	0 13 0	.....	.....	..	2	456 0 0
Civil Hospital, Ratnagiri	0 9 0	.....	0 12 0	0 14 2	.....	..	4	403 0 0
Civil Hospital, Karwar	0 6 10	.....	1 0 10	0 15 7	3	7	2,366	0 0
Civil Hospital, Bijapur	0 6 1	.....	0 12 3	0 11 2	15	5	2,690	0 0
Civil Hospital, Belgaum	0 6 11	.....	0 9 3	.....	31	..	1,969	0 0
Civil Hospital, Dharwar	0 9 0	.....	0 12 0	0 15 4	12	4	1,390	0 0
Civil Hospital, Godhra	0 7 8	.....	0 11 10	.....	7 ¹	..	713	0 0
Podar Hospital, Worli, Bombay	0 7 11	.....	0 11 5 ¹	.....	40	..	2,330	0 0
							34,041	0 0

ITEM 80. Conversion of the post of Woman S. M. S. Officer at the Civil Hospital, Belgaum, into B. M. S. Class II (Women's Branch) post.

Recurrent	Rs. 1,650	Non-recurrent	Rs. Nil.
Total	1,650	Ultimate annual recurrent	2,856

Remarks.—Representations from several leading residents of the Belgaum District have been addressed to Government requesting that a B. M. S. Class II Officer (Women's Branch) may be posted in place of the Woman S. M. S. Officer at the Civil Hospital, Belgaum. Up to 1925, a Woman Assistant Surgeon from the B. M. S. Class II Women's cadre used to be posted at the Hospital, but in 1926, the post was transferred to the Civil Hospital, Dharwar; as it was considered that the officer had greater scope for work at Dharwar. There are 55 beds at the Civil Hospital, Belgaum, for female patients. That hospital is also a training centre for nurses. A Woman B. M. S. Officer who would be a great asset to Belgaum, specially, in training ladies in Nursing and Midwifery, is, therefore, required at the Hospital. It is not possible to retransfer the post which was transferred to Dharwar in 1926, because a training centre for nurses has also been started at the Civil Hospital, Dharwar. It is, therefore, proposed to convert the post of Woman S. M. S. Officer at the Civil Hospital, Belgaum, into that of Woman B. M. S. Officer, on the scale of Rs. 200—40/3—400—50—450 with Efficiency Bars at Rs. 240 and Rs. 320; Probationers Rs. 150 in the 1st year and Rs. 180 in the 2nd year.

ITEM 81. Creation of the post of Woman S. M. S. Officer at the Civil Hospital, Satara.

Recurrent	Rs. 770	Non-recurrent	Rs. Nil.
Total	770	Ultimate annual recurrent	1,398

Remarks.—The post of Honorary Physician for Women and Children at the Civil Hospital, Satara, has been vacant, as no lady doctor is available for the appointment. The average daily attendance of women and children is about 123 and separate arrangements have been made for them by extending the out-patients' Department. There is in-door accommodation for 10 women patients at the Hospital and a maternity ward with 3 beds has been recently added. A separate lady doctor is therefore necessary at the Hospital. A lady S. M. S. Officer from the 'Reserve' has been kept on general duty at the Hospital since 1st October 1942, but this depletes the 'reserve' maintained for the S. M. S. and leads to administrative inconvenience. Besides the permanent requirements of the hospital cannot be met by such make-shift arrangement. It is therefore proposed to create a post of a Woman S. M. S. Officer at the Civil Hospital, Satara, with effect from the next financial year, in the scale of Rs. 60—5—170 (Probationers Rs. 50 per mensem for two years), plus House Rent Allowance of Rs. 10 per mensem. The cost during 1944-45 will be Rs. 770 as follows:—

Pay	Rs. 550
House Rent Allowance	110
Dearness allowance	110
Total	770

38, MEDICAL—contd.

ITEM 82. Opening of six new dispensaries in heavy forest tracts in the Kanara District.

Recurrent	Rs.	18,953	Non-recurrent	Rs.	5,700
Total .. .. .	.. , ,	24,653	Ultimate annual recurrent .. , ,	.. , ,	23,448

Remarks.—It has been found that subsidised medical practitioners are not willing to settle in the forest tracts of the Kanara District. These areas are thus without adequate medical aid. It is, therefore, proposed to establish six dispensaries in the following places in the Kanara District, the entire cost on running the dispensaries being borne by Government :—

- (1) Kumbharwada.
- (2) Kirwatti.
- (3) Kadra.
- (4) Kyadgi.
- (5) Dehalli.
- (6) Ramangulli.

These places have been selected by the Surgeon General and the Civil Surgeon, Karwar, in consultation with the Collector of Kanara and the Forest Department.

Accommodation for dispensaries at these places is available free of charge, excepting at Dehalli, where Government will have to pay a rent of Rs. 72 per annum:

2. The cost during 1944-45 will be Rs. 18,953 and the ultimate annual recurrent cost Rs. 23,448. The non-recurring cost will be Rs. 5,700. Details of the expenditure are shown in the following statement.

Statement showing the expenditure (recurrent and non-recurrent) involved in the proposal for the opening of six dispensaries in the heavy forest tracts in the Kanara District.

Serial No.	Designation.	Scale of pay.	Average cost per mensem.	Recurrent.			Total per mensem.	Contingencies per annum.	Non-recurrent expenditure Rs. per annum.	
				Bad Climate Allowance per mensem.	House rent allowance per mensem.					
			Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs.	Rs.		
1	S. M. S. Officer .. (Probationers Rs. 50 for 2 years.)	Rs. 60-5-170	108 8 0	15	..	121 8 0	Diet Medicines Clothing to patients. Miscellaneous.	300 800 50 150	Surgical Instruments. Furniture Bedding and Linen.	500 350 100
2	Compounder ..	Rs. 25-5/2-70..	51 0 0	7	2	60 0 0				
3	Dresser ..	Rs. 14 ..	14 0 0	2	1	17 0 0		1,300		950
4	Sweepers ..	Rs. 12 ..	12 0 0	2	1	15 0 0		×6		×6
				Total..			213 8 0	7,800	Total non-recurrent.	5,700
								Rent for Dispensary at Dehalli.	72	
								7,872		
Expenditure on staff ..		= Rs. 213 8 0 × 6 × 12 per annum.								
		= Rs. 15,372 0 0 per annum.								
		Rs. 204 0 0 on account of house rent to the S. M. S. Officers.								
		Rs. 15,576 per annum.								
Expenditure on contingencies and rent.		Rs. 7,872								
Total recurrent ..		Rs. 23,448								
									Rs.	
									11,737	
									7,216	
									18,953	
									5,700	
									24,653	
									Total expenditure (recurrent plus non-recurrent).	

ITEM 83. Grant-in-aid to the Nair Hospital Dental College, Bombay.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	1,000
Total .. .. .	.. , ,	1,000	Ultimate annual recurrent .. , ,	.. , ,	Nil.

Remarks.—Government has paid a non-recurring token grant of Rs. 1,000 to the Nair Hospital Dental College during the last as well as the current year. The College is doing useful work in the field of dental education and about 25 of its students have joined the Indian Medical Service Emergency Commission (Dental Branch). In recognition of the good work done by the College, it is proposed to sanction a grant of Rs. 1,000 to it for one year.

38, MEDICAL—contd.

ITEM 84. Grant of stipends to candidates attending the Training course for Compounders.

Recurrent	Rs. 1,320	Non-recurrent	Rs. Nil.
Total	1,320	Ultimate annual recurrent	1,440

Remarks.—Since 1939, Government has placed the training of compounders on a systematic basis. Three training centres have been established one each at the J. J. Group of Hospitals, Bombay, the Civil Hospital, Ahmedabad, and the Sassoon Hospitals, Poona. The course of training which lasts for a year covers a specified number of lectures, demonstrations and dispensary practice. A fee of Rs. 25 for the whole course is charged, and the minimum qualification fixed for admission to the course is the passing of the Matriculation Examination. Recently there has been a fall in the number of candidates joining the course, and there are only 2 candidates undergoing training this year. This is considered to be due to the fact that the candidates have to undergo training in cities where living is expensive. In order to encourage deserving but poor candidates to join the course, it is proposed to sanction 2 stipends of Rs. 20 per mensem each at each of the three training centres. The cost involved is Rs. 1,440 per annum.

ITEM 85. Establishment of a Department of Chemotherapy at the Haffkine Institute, Bombay.

Recurrent	Rs. 34,686	Non-recurrent	Rs. 25,000
Total	59,686	Ultimate annual recurrent	35,203

Remarks.—The Institute has for some time been playing its part in research work into treatment of disease by synthetic chemistry, which has in recent years achieved such phenomenal progress. A small beginning was made in 1939 with the scholarship from the Lady Tata Memorial Fund. About this time the Institute discovered a very important drug for the treatment of plague, viz. Sulphathiazol, and a small temporary unit consisting of one Senior Chemist and other ancillary staff was sanctioned in 1940 for the preparation of this drug for experimental purposes and since then this unit has carried out notable work during the short period of its existence. For instance, over 150 new compounds of Sulphathiazol have been synthesized and some of these are expected to be as good as the original. A new process has been invented for its preparation and the patent office has accepted the patent. When the patent is sealed, it should be possible to make the drug available to the Health Department and to the medical profession at a very reasonable price. Preparations have also been made to manufacture atebirin and plasmoquine at the Institute, as the supply of these drugs from abroad has been temporarily cut off. The efficacy of this temporary unit having been proved beyond doubt, Government considers that the time has now come to convert it to a permanent Department of Chemotherapy with increased staff. The expenditure involved in the proposal is detailed below:—

	Initial. Rs.	Average. Rs.
<i>(a) Personnel—</i>		
1 Officer-in-charge—B.M.S. Class I, Division II. Scale of pay Rs. 350—25—400—30—550—E.B.—585—35—760—E.B.—805—45—850. (Probationers Rs. 300) plus Rs. 100 Special Pay and plus Rs. 100 as compensation in lieu of Private practice plus Bombay Compensatory allowance at half the rates, plus free quarters	5,858	10,080
3 Assistant Chemists, Rs. 220—10—360—E.B.—20—440, each	7,260	12,312
2 Assistant Technicians, Rs. 90—5—200 per mensem each	1,980	3,504
1 Typist clerk at Rs. 50—5/2—90	550	888
6 Laboratory Assistants at Rs. 50—5/2—90 per mensem each plus free quarters	3,300	5,328
10 Laboratory Attendants—4 on Rs. 27 per mensem each and 6 on Rs. 25 per mensem each plus free quarters	2,838	3,091
	<hr/>	<hr/>
	21,786	35,203
<i>(b) Contingencies—</i>		
For research, chemicals, replacement of equipment, gas, electricity, water, etc. 20,000	20,000	20,000

Non-recurring—

Equipment—Pilot plant and chemical equipment will be needed to fit up the new department	25,000
The expenditure is classifiable as follows:—	

38-Medical—

H-Bacteriological Laboratories.	
H. I-Haffkine Institute, Bombay:—	
H-1(1) Pay of Officers	11,660
H-1(2) Pay of Establishment	8,668
H-1(3) Allowances, honoraria, etc. House rent and other allowances	1,458
Dearness allowance	2,596
H-1(4) Contingencies	20,000
	<hr/>
	44,382

38, MEDICAL—contd.

2. Although the main work of this Department will be research, it is contemplated that patents may be taken out in respect of some of the discoveries which can be sold or licensed to reputable firms. The Department could also, either as a check on prices or in times of emergency, manufacture drugs for the use of Government hospitals.

3. Out of the total recurrent cost of Rs. 44,382, a provision of Rs. 9,696 for the temporary unit working at present has already been made in the next year's budget. Therefore the additional provision to be made in 1944-45 will be Rs. 34,686.

ITEM 86. Establishment of Medical centres in Mewasi Estates.

Recurrent	Rs. 2,400	Non-recurrent	Rs. 1,653
Total	4,053	Ultimate annual recurrent	2,550

Remarks.—During the next financial year it is proposed to open three Subsidised Medical Relief Centres of the Ayurvedic type in the Mewasi Estates at Raisingpur (Raisingpur Estate), Khapar (Chikhali Gangtha Estate) and Kathi. As these places are in unhealthy and backward areas, it is proposed to fix the honorarium of the Subsidised Medical Practitioners (Ayurvedic) at the rate of Rs. 35 per mensem, i.e., Rs. 5 more than that ordinarily admissible to practitioners of this type. The medical practitioners in charge of each of these centres will be paid the following honorarium and allowances:—

(i) Honorarium at Rs. 35 per mensem.

(ii) Travelling allowance (fixed Rs. 15 per mensem).

(iii) Grant for Medicine Rs. 150 per annum—to be increased to Rs. 250 per annum temporarily for the duration of the war.

The proposal involves an average expenditure of Rs. 2,550 per annum. A provision of Rs. 2,400 will be required for the year 1944-45.

Non-recurring expenditure of Rs. 1,653 will be necessary for the construction of three huts for housing the medical practitioners and the dispensaries. This expenditure will be met from the discretionary grant of the Surgeon General under "50, Civil Works—Provincial".

2. It is usual for Government to bear 4/5th of the expenditure of such centres, leaving the remaining 1/5th to be borne by the District Local Board concerned. Government however, proposes to bear the entire expenditure in the case of these centres, as the District Local Board, West Khandesh, is not concerned with these areas.

ITEM 87. Entertainment of additional staff at the Mental Hospital, Ahmedabad.

Recurrent	Rs. 8,423	Non-recurrent	Rs. Nil.
Total	8,423	Ultimate annual recurrent	7,514

Remarks.—The Mental Hospital, Ahmedabad, is greatly overcrowded. The authorised accommodation is for 206 male patients and 61 female patients. The average attendance during 1942 at this hospital was 270 male patients and 87 female patients and on 1st August 1943 the actual number of patients was 288 male and 96 female. The present staff, both superior and inferior, is found to be very inadequate and, in the interest of efficiency of hospital administration, it is proposed to entertain the following additional staff:—

Designation of Post.	Pay and allowances.	Provision required in 1944-45.		Ultimate annual cost.	
		Rs.	a. p.	Rs.	a. p.
1	2	3	4	5	6
1 Overseer .. .. .	.. Scale of pay Rs. 70—5/2—90 (Average cost Rs. 85—8-0). House-rent allowance Rs. 10 per mensem. Special pay (on passing the prescribed Examination) Rs. 25 per mensem (Provisional). Uniform allowance Rs. 19 per annum.	1,009	0 0	1,465	0 0
<i>Male attendants.</i>					
1 Second grade .. .. .	.. Pay Rs. 26 per mensem each	3,750	0 0	3,128	0 0
3 Third grade .. .. .	.. Pay Rs. 23 per mensem each				
6 Fourth grade .. .. .	.. Pay Rs. 19 per mensem each				
<i>Female attendants.</i>					
5 Second grade .. .. .	.. Pay Rs. 18 per mensem each (house-rent allowance at Rs. 4 per mensem each and free supply of uniforms at Rs. 14 each biennially).	1,720	0 0	1,390	0 0
<i>Sweepers.</i>					
3 Male .. .. .	.. Pay Rs. 16 per mensem each (house-rent allowance at Rs. 4 per mensem each and free supply of uniforms at Rs. 11-8-0 to males and Rs. 8 per annum to females).	1,203	8 0	990	8 0
1 Female .. .. .	.. Pay Rs. 15 per mensem each				
1 Peon .. .. .	.. Pay Rs. 17 per mensem (house-rent allowance at Rs. 4 per mensem).	319	0 0	252	0 0
<i>Paid from contingencies.</i>					
1 Tailor .. .. .	.. Pay Rs. 20 per mensem (house-rent allowance at Rs. 4 per mensem).	352	0 0	288	0 0
		8,423	0 0	7,514	0 0

The staff will be eligible to draw dearness allowance according to the rates sanctioned by Government.

N.B.—The condition regarding residence within a quarter of a mile from the hospital is proposed to be waived in the case of the additional attendants and other inferior servants.

The proposals involve an expenditure of Rs. 7,514 per annum.

Grand Total—38, Medical .. .	Recurrent	Rs. 4,73,232
	Non-recurrent	38,253
	Total	5,11,485

39, PUBLIC HEALTH.

ITEM 88. Establishment of Rural Sanitary Class, Sirur.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	2,625
Total .. .. .	..	2,625	Ultimate annual recurrent .. .. .	..	Nil.

Remarks.—The Central Advisory Board of Health in its resolution on the work of Health Units in India, passed at its 4th meeting has observed that the Health Units are valuable for field training of the regular public health staff and rural medical practitioners and for the study of health problems affecting the rural population and the testing of improved methods. The suggestion that the Sanitary Inspectors' Class now conducted by the Bombay Municipality should be shifted permanently out of Bombay City to a place like Sirur is under detailed consideration. In the meantime Government considers it desirable to establish at Sirur a temporary school for the training of Sanitary Inspectors and to permit Ayurvedic and Unani Medical Practitioners to attend a short 3 months' course of instructions. Instruction will be given by the Medical Officer in charge of the Unit and by an experienced medical officer to be deputed for the purpose.

The cost during the year 1944-45 will be as follows:—

(1) *Recurring cost during 1944-45 :*

	Rs.
<i>Pay of Establishment—</i>	
Pay of one Epidemic Medical Officer at Rs. 60 per mensem for 3 months	180
Special pay at Rs. 20 per mensem for 3 months	60
Total ..	240
<i>Allowances—</i>	
Compensatory allowance to the Epidemic Medical Officer for loss of private practice at Rs. 10 per mensem for 3 months	30
Permanent travelling allowance to Epidemic Medical Officer at Rs. 40 per mensem for 3 months	120
Travelling allowance for the permanent Epidemic Medical Officer to be deputed	35
Total ..	185
Total, annual recurrent cost ..	425

(*Vide* also the note below).

(2) *Non-recurring cost during 1944-45 :*

<i>Contingencies—</i>	
Equipment—models, charts, stationery, etc.	700
Total ..	700
Grand Total ..	1,125

Note.—It is proposed to grant an honorarium of Rs. 10 per mensem to each rural medical practitioner deputed for training to the training class proposed to be established at Sirur. The actual provision on this account will depend on the number of rural practitioners to be sent to the class. The cost will not exceed Rs. 1,500.

ITEM 89. Appointment of one temporary Assistant Storekeeper and one additional temporary clerk in the Poona Water Works Sub-division.

Recurrent	Rs.	726	Non-recurrent	Rs.	Nil.
Total .. .. .	..	726	Ultimate annual recurrent .. .. .	..	1,140

Remarks.—The work in the Stores Section of the Poona Water Works Sub-division has considerably increased mainly owing to the increase in the stock transactions valued at over Rs. 2 lakhs per annum. It is, therefore, proposed to appoint one temporary Assistant Storekeeper in the scale of Rs. 25-5/2-65, up to the 28th February 1945, in the first instance.

2. There has also been considerable increase in the clerical work of the Sub-division by way of typing, preparation of bills, correspondence, etc., mainly due to increase in the water rate bills and revenue. It is proposed to appoint one temporary clerk in the scale of Rs. 25-5/4-55 up to the 28th February 1945, in the first instance.

The cost involved during 1944-45 will be Rs. 726 as shown below:—

	Rs.
Pay	550
Dearness allowance	176
Total ..	726

39. PUBLIC HEALTH—contd.

ITEM 90. Appointment of one temporary overseer in the Nasik Division. (To be met from Special Development Fund.)

Recurrent	Rs. 1,356	Non-recurrent	Rs. Nil.
Total	1,356	Ultimate annual recurrent	1,572

Remarks.—The Nasik Municipal Water Works have been taken over by Executive Engineer, Nasik Division, from the Municipal Borough, Nasik, with effect from the 1st January 1943 for management. The Executive Engineer was asked to carry out required improvements to them. The services of the overseer who has been placed in charge of these water works will be required to be continued so long as the water works remain in charge of the Public Works Department.

It is proposed to employ one temporary overseer on Rs. 70 per mensem in the B. S. E. S. scale, up to the 28th February 1945, in the first instance.

The cost involved during 1944-45 will be Rs. 1,356 as shown below:—

Pay	Rs. 840
Travelling allowance	396
Dearness allowance	120
Total	1,356

ITEM 91. Increase in the pay of Subsidised Allopathic Medical Practitioners for additional public health work.

Recurrent	Rs. 1,650	Non-recurrent	Rs. Nil.
Total	1,650	Ultimate annual recurrent	1,800

Remarks.—According to the Rural Medical Relief Scheme and rules thereunder vaccination work is required to be done by the subsidised medical practitioners in times of epidemics only. In view of the increase in the incidence of small-pox in the Province, it is proposed to call upon the allopathic subsidised medical practitioners to undertake vaccination and re-vaccination work in villages allotted to them throughout the year with the object of increasing the number of protected children and adults in villages. It is also proposed to assign general public health work to them. The kind of work which these practitioners will be called upon to undertake throughout the year under the proposed scheme is (1) vaccination, (2) watching the result of vaccination, (3) re-vaccination of unprotected children and adults in villages, (4) death registration, and (5) such other public health work as the District Health Officers, Civil Surgeons, etc. may require them to do. This is proposed to sanction an additional remuneration of Rs. 10 per mensem for these extra duties. The sanctioned number of subsidised allopathic centres in the Province is 147. The cost involved in the proposal is Rs. 17,640 per annum (Rs. 10 × 12 × 147 = Rs. 17,640).

2. Under the conditions of the Rural Medical Relief Scheme 1/5th of the expenditure is to be borne by the District Local Boards. Out of the 20 District Local Boards 11 Boards have expressed their willingness to bear their share of the additional expenditure but as Government has appointed its own district health officers in the Districts of Surat, Sholapur and Bijapur, it is proposed to introduce the scheme in the first instance in respect of the 15 centres in these three districts only in the next year. The cost for 11 months during 1944-45 will be Rs. 1,650 (Rs. 10 × 11 × 15).

The ultimate annual cost to Government will vary as and when the scheme is extended to other Districts in the Province.

ITEM 92. Experimental control projects and investigation on Malaria in the Kanara District (to be financed from Special Development Fund).

Recurrent	Rs. 7,000	Non-recurrent	Rs. Nil.
Total	7,000	Ultimate annual recurrent	9,000

Remarks.—Malaria is rampant in the Kanara District. With a view to eradicating malaria from this District Government had decided in 1942 to make a thorough inquiry into the causes of the prevalence of malaria in the District. This inquiry is likely to take a long time. Pending the inquiry, it was considered desirable that supervise spraying should be undertaken by rapid movement in groups of villages where there are fair means of communication. A provision of Rs. 2,225 was accordingly made in the budget estimates of 1942-43 and 1943-44. Government has also sanctioned an additional expenditure of Rs. 12,570 for the scheme of experimental control projects and investigations in malaria in the Kanara District for the period ending 31st March 1944. These control measures are undertaken in the areas so far surveyed jointly by the Malaria Unit of the Government of India and the staff of the Malaria Organisation in this Province against 'A' fluviatilis, found to be the vector species, which is responsible for transmitting malaria in these areas. The Malaria problems in North Kanara are many and varied and a comprehensive control programme cannot be undertaken until the methods which offer the best prospects of success have been thoroughly tested in the field. It has accordingly been proposed that the scheme of experimental control projects may be continued for a period of at least 3 years successively with effect from 1944-45 in order to determine the results of the experiment which can be profitably extended to other areas with similar conditions in the Kanara District which

39, PUBLIC HEALTH—contd.

are under survey at present. As an amount of Rs. 2,000 has been earmarked for the purpose, from the Special Development Fund for 1944-45 the extra expenditure will be Rs. 7,000 only. The ultimate annual recurring expenditure will be Rs. 9,000, details of which are as follows:—

Non-contract Contingencies—

	Rs.
Disinfectants and laboratory charges. (Pyroside 20, sprayers, etc.)	6,000
Other charges (such as malarial, paris green, ground-nut oil, etc.)	1,000
Labour charges	2,000
Total ..	9,000

ITEM 93. Creation of a new post of Head Clerk in the Selection grade of Rs. 200—10—300 in the Town Planning and Valuation Department.

Recurrent	Rs. 2,200	Non-recurrent	Rs. Nil.
Total	,, 2,200	Ultimate annual recurrent	,, 2,905

Remarks.—Due to considerable increase in the non-technical work of the Department as a result of the opening of Branch Offices at Ahmedabad, Bombay, Hubli, etc. and consequential increase in technical and non-technical staff to cope with the increased work connected with Town Planning, Valuation and land acquisition, the necessity of an office Superintendent or a non-technical Assistant in the Town Planning and Valuation Department was very keenly felt for some years in the past.

In the absence of a Personal Assistant, or an office Superintendent, or a trained accountant, the burden of non-technical work of an administrative character had to be borne by the Head of the Department with the result that it materially affected the amount of disposal of Departmental work and the necessity of appointment of a Personal Assistant or Office Superintendent has become paramount.

With a view to assisting the quick disposal of work, at the same time keeping down cost as far as possible, it is considered that the creation of a Head clerk's post in the selection grade of Rs. 200—10—300 for the Town Planning and Valuation Department will suffice for the present. As there is a steady increase in the town planning, valuation, land acquisition and other activities of the Department which are not likely to decrease in the near future, it is essential that the post should be created on a permanent basis.

ITEM 94. Appointment of a District Health Officer in the Ahmedabad District (to be financed from special Development Fund).

Recurrent	Rs. 40,023	Non-recurrent	Rs. 1,300
Total	,, 41,323	Ultimate annual recurrent	,, Nil.

Remarks.—As an experimental measure Government decided in 1941 to appoint three District Health Officers in selected districts with the necessary subordinate staff in order to carry on intensive public health work which could not be done by the Local Boards. It is proposed to extend this scheme to Ahmedabad District for a period of one year in the first instance. At present the public health of the district is in charge of an Inspector of Sanitation and Vaccination who is, however, unable to look after it adequately. The repercussions of ineffective health measures in the district on a large industrial city like Ahmedabad can be grave. Cholera epidemics have been breaking out and Government considers that intensive measures should be undertaken for improving public health in the district which is peculiarly liable to infection from the border areas. Smallpox is endemic in the district and general mortality has risen from 25·16 in 1933 to 35·19 in 1942. Government proposes to appoint a District Health Officer with the necessary staff of Sanitary Inspectors and Sub-Inspectors and gangs of coolies on the same lines as in the three selected districts at present. The cost for eleven months during 1944-45 would be as follows:—

Recurring—

	For 11 months. Rs.
<i>Pay of Establishment—</i>	
1 District Health Officer at Rs. 300 per mensem in the scale of Rs. 300—40/3—500	3,300
3 Sanitary Inspectors, at Rs. 45 per mensem each in the scale of Rs. 45—5/2—85 (3 × 11 × 45)	1,485
4 Sub-Inspectors at Rs. 40 per mensem each in the scale of Rs. 40—1—60 (4 × 11 × 40)	1,760
2 Clerks at Rs. 30 per mensem each in the scale of Rs. 25—5/2—55 (2 × 11 × 30) (qualified clerk starts on Rs. 30 per mensem)	660
4 Health Visitors at Rs. 50 per mensem each in the scale of Rs. 50—5/2—80 (4 × 11 × 50)	2,200
13 Peons at Rs. 14 per mensem each—2 for District Health Officer, 3 for Sanitary Inspectors, 4 for Sub-Inspectors, 4 for Health Visitors (13 × 14 × 11)	2,002
64 Sweepers and coolies at Rs. 14 per mensem each—16 Sanitary parties of 4 men each (one out of which is to be called cooly Mukadam) (64 × 14 × 11)	9,856
Total ..	21,263

39, PUBLIC HEALTH—conold.

Allowances—

	Rs.
Permanent Travelling Allowance to—	
1 District Health Officer at Rs. 100 per mensem	1,100
3 Sanitary Inspectors at Rs. 20 per mensem each (3 × 11 × 20)	660
4 Sub-Inspectors at Rs. 15 per mensem each (4 × 11 × 15)	660
4 Health Visitors at Rs. 15 per mensem each (4 × 11 × 15)	660
9 Peons under District Health Officers, Sanitary Inspectors and Health Visitors at Rs. 5 per mensem each (9 × 11 × 5)	495
4 Peons under Sub-Inspectors at Rs. 3 per mensem each (4 × 3 × 11)	132
64 Sweepers and coolies at Rs. 3 per mensem each (3 × 64 × 11)	2,112
Allowances to 16 Cooly Mukadams at Rs. 2 per mensem each (16 × 2 × 11)	352
Dearness allowance	8,162
	14,333

Contingencies—

	Rs.
Supplies and Services—	
Vaccine and Medicines	1,600
Extra paid labour	1,092
Non-contract contingencies—	
Service postage and stamps	400
Rents, rates and taxes—	Rs.
Rs. 50 for District Health Officers (50 × 11)	550
Office rent for Sub-Inspectors and Health Visitors (7 × 5 × 11)	385
	935
Petty supplies	400
	4,427
Non-recurrent—	
Equipment including furniture	1,300
	Grand Total .. 41,323

ITEM 95. Conversion of one coolie's post in a Sanitary squad to that of a Mukadam on a salary of Rs. 19 per mensem (to be financed from Special Development Fund).

Recurrent	Rs. 2,750	Non-recurrent	Rs. Nil
Total	2,750	Ultimate annual recurrent	3,000

Remarks.—The experimental scheme for the appointment of District Health Officers in the Bijapur, Sholapur and Surat Districts was sanctioned in 1941. Supervision over the squads was entrusted to the Vaccinators. But it is not possible for them to do so as some times the squad is working in one side of the Taluka, while the vaccinator is busy in another part of the taluka. There is a feeling among the Vaccinators that vaccination is their main or even perhaps the only duty for which they are paid and that the supervision of squad work, which has recently been introduced, is an extra burden thrown on them without any extra remuneration. Hence they are not keen on squad work particularly in view of a feeling among them that supervision of squads is the work of a coolie mukadam. It is, therefore, considered desirable that one of the four squad workers should be a selected person, who should be able to read and write the local language and that he should be a Mukadam responsible for work of the squad, and should submit a diary of the work done to the Sub-Inspector or Vaccinator and also to write it in a village register to be maintained by the Village Patil. It is accordingly proposed that the Mukadam should be paid a salary of Rs. 19 per month in view of the higher qualifications demanded of him and that he should be held directly responsible for the squad work. There will be 50 such Mukadams in all and the extra cost in 1944-45 will be Rs. 2,750.

	Rs.
Recurrent	55,705
Non-recurrent	3,925
Grand Total—39, Public Health	59,630

40, AGRICULTURE.

ITEM 96. Construction of a well at the Manjri Dry Cattle Sub-Station.

Recurrent	Rs. Nil.	Non-recurrent .. .	Rs. 5,570
Total	5,570	Ultimate annual recurrent .. .	Nil.

Remarks.—It is proposed to sink a well during 1944-45 at an estimated cost of Rs. 5,570 in order to provide clean and safe drinking water to the cattle at the Manjri Dry Cattle Sub-Station. The present arrangements are unsatisfactory and the construction of the proposed well is essential in the interest of the pedigree stock of cattle of the Agricultural College Dairy.

ITEM 97. Opening of 18 centres for research work on the technique and economics of crop production under well irrigation (to be financed from the Special Development Fund).

Recurrent	Rs. 31,944	Non-recurrent .. .	Rs. 9,000
Total	40,944	Ultimate annual recurrent .. .	Nil.

Remarks.—On the recommendation of the Provincial Rural Development Board it is proposed to establish six centres in each Division of the Province to carry out scientific research work on the technique and economics of crop production on well irrigation under departmental supervision and control for a period of five years. Each centre will be situated in a small area on well irrigation, preferably in tracts where this form of irrigation is declining or in which there may be special problems relating to well-irrigated agriculture. The centres will be worked by tenants appointed by Government who will agree to carry on farming operations under the instruction and supervision of a resident agricultural assistant appointed by the Director of Agriculture. Very close attention will be paid to the maintenance of reliable costings and to investigation of local problems relating to the production of crops on well water. It will be necessary to employ an agricultural assistant and a fieldman at each centre and an extra clerk in each of the offices of the Deputy Directors of Agriculture concerned for maintaining records, etc., in connection with the work of the centres. The expenditure during the year 1944-45 will be:—

							Rs.
A. Non-recurring—							
Repairs to wells, implements, etc.	..	..	..	..	..	..	9,000
B. Recurring—							
(a) Staff—							
18 Agricultural Assistants in the grade of Rs. 35-5/2-60-E.B.-4-100	..					..	6,930
18 Fieldmen in the grade of Rs. 30-35-5/2-60	..	..	..	..	..	..	5,940
3 clerks in the grade of Rs. 25-5/2-55	..	..	..	..	..	..	990
(b) Allowances, Honoraria, etc.—							
Travelling allowance	..	..	..	..	..	..	3,240
Dearness allowance	..	..	..	..	..	..	3,432
(c) Contingencies—							
Rent of lands taken on lease	..	..	..	..	..	..	3,600
Insecticides, etc.	..	..	..	..	..	..	3,240
Office expenses and miscellaneous	..	..	..	..	..	..	4,572
						Total ..	40,944

ITEM 98. Employment of Malis for Horticultural work.

Recurrent	Rs. Nil.	Non-recurrent .. .	Rs. Nil.
Total	Nil.	Ultimate annual recurrent .. .	1,440

Remarks.—The employment of four malis in the grade of Rs. 20-1-40 for assisting horticultural work in the districts was sanctioned in 1939. The malis have since been continued year after year. These malis are posted at different centres and their services are utilised in assisting fruit growers in improving their gardens and laying out new orchards on a scientific basis. They give timely help in orchard practices such as improved methods of manuring, pruning, training, root exposure and root pruning, etc. The services of the malis have proved very useful, and it is proposed to retain them on a permanent basis with effect from 1st March 1944.

40, AGRICULTURE—contd.

ITEM 99. Establishment for the water finder work.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	2,190
Total .. .. .	.. .. .	2,190	Ultimate annual recurrent .. .. .	.. .. .	Nil.

Remarks.—In 1942 Government sanctioned an allotment of Rs. 1,70,000 for the grant of subsidies equal to two-thirds of the cost of deepening wells to cultivators in Bijapur and Sholapur districts and also Rs. 1 lakh for interest free tagai loans for digging katcha wells. In view of the scarcity and famine conditions prevailing in the Central and Southern Divisions it was anticipated that there would be demand for the sinking of new wells in the scarcity areas and that the water finder machine, which was lying idle with the Agricultural Department would prove useful in this connection. One Agricultural Officer and one peon under the Agricultural Chemist to Government were therefore, sanctioned for this purpose for a period of one year. This period expires on 8th January 1944. The public demand for the use of the water finder machine was very heavy and the machine has proved useful in locating sites for well sinking. It is, therefore, proposed to continue the establishment entertained in connection with the working of the machine for one year more. The cost on this account during 1944-45 will amount to Rs. 2,190 as shown below :—

	Rs.	Rs.
(1) <i>Pay of establishment</i> —		
One Agricultural Officer in the scale of Rs. 60—60—70—5—100	720	
One peon on Rs. 17 per mensem	204	
	—————	924
(2) <i>Allowances and Honoraria</i> —		
Travelling allowance	1,000	
Dearness allowance	216	
	—————	1,216
(3) <i>Contingencies</i> —		
Office expenses and miscellaneous	50	
	—————	50
Total		2,190

ITEM 100. Continuance of Establishment sanctioned for livestock work.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	47,200
Total .. .. .	.. .. .	47,200	Ultimate annual recurrent .. .. .	.. .. .	Nil.

Remarks.—With a view to enable the Livestock Section of the Agricultural Department to give adequate attention to the question of livestock improvement in the villages and also to meet the ever increasing demand for premium bulls and cows, Government has sanctioned the following temporary staff during the current year :—

- 7 Agricultural Officers.
- 20 Cattle Kamgars.
- 1 Clerk.
- 7 Peons.

The present term of this staff will expire on 29th February 1944. As the activities of the Livestock Section have now considerably increased, it is absolutely necessary to retain the additional staff to cope with the increased work in the districts. It is, therefore, proposed to continue the temporary staff for one year more with effect from 1st March 1944. The expenditure on this account during 1944-45 will amount to Rs. 47,200 as shown below :—

	Rs.	Rs.
<i>Recurrent</i> —		
<i>Pay of Establishment</i> —		
(i) 7 Agricultural Officers. (Rs. 60—60—70—5—100—E.B.—110—8—150)	5,130	
20 Kamgars (Rs. 30—35—5/2—60)	7,800	
1 Clerk (Rs. 25—5/2—55)	360	
7 Peons (Rs. 15—1/2—20)	1,260	
	—————	14,550

40, AGRICULTURE—contd.

	Rs.	Rs.
<i>(ii) Allowances and Honoraria, etc.—</i>		
Travelling allowance	11,880	
Dearness allowance	3,528	
	<hr/>	15,408
<i>(iii) Contingencies—</i>		
Rent, rates and taxes	1,560	
Office expenses and miscellaneous	525	
Service postage and telegrams	1,700	
Premium bulls	10,000	
Apparatus and Chemicals	2,900	
	<hr/>	16,685
<i>Non-recurrent—</i>		
Dead stock	550	
	<hr/>	550
Total Recurrent and Non-recurrent .. .. .	....	47,198
		or 47,200
		(in round figures).

ITEM 101. Continuance of the additional temporary clerical establishment in the office of the Director of Agriculture.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 3,192
Total .. .. .	.. ,, 3,192	Ultimate annual recurrent .. .. .	.. ,, Nil.

Remarks.—The clerical work in the office of the Director of Agriculture has increased considerably in connection with the following schemes:—

- (a) Grow More Food Campaign.
- (b) Scheme for the Supply of Potatoes and Vegetables to the military.
- (c) Bunding and Dry-farming Survey and Development Schemes.
- (d) Work relating to Taluka Development Centres, distribution of seeds in the scarcity areas, supply of imported vegetable seeds, etc.

The period of the 4 additional posts of clerks,—2 clerks on Rs. 85—5/2—100 (old) or 80—5/2—95 (new) and 2 clerks on Rs. 25—5/2—55, sanctioned temporarily for the purpose, expires on 29th February 1944. As there is an all round increase in work in the office of the Director of Agriculture and as this work is also likely to increase, it is proposed to continue the four posts of clerks for a further period of one year from 1st March 1944. The cost is estimated as shown below:—

	Rs.	Rs.
<i>Pay of Establishment—</i>		
2 clerks in the scale of Rs. 85—5/2—100 (old)	2,040	
Rs. 80—5/2—95 (new)		
2 clerks in the scale of Rs. 25—5/2—55	720	
	<hr/>	2,760
<i>Allowances and Honoraria—</i>		
Dearness allowance		432
		<hr/>
		3,192

*40, AGRICULTURE—contd.

ITEM 102. Continuance of additional establishment required for Jarilla Cotton Seed Multiplication and Distribution Scheme.

Recurrent	Rs. 6,825	Non-recurrent	Rs. 123
Total	6,948	Ultimate annual recurrent	Nil.

Remarks.—In 1942, Government sanctioned for a period of two years an additional establishment of 2 Agricultural Officers, 4 Assistants and 2 peons under the Cotton Superintendent, Khandesh, for work in connection with the Jarilla Cotton Seed Multiplication and Distribution Scheme. The present term of the establishment will expire on 29th February 1944. As the work for which the additional establishment has been entertained could not be finished within a period of two years, it is proposed to continue this establishment for a further period of two years from 1st March 1944. The proposal involves a total expenditure of Rs. 13,745. The expenditure in this connection during 1944-45 is as shown below:—

	Rs.	Rs.
<i>Recurrent—</i>		
<i>I. Pay of Establishment—</i>		
(1) 2 Agricultural Officers—		
(i) One Agricultural Officer (60—60—70—5—100—E.B.—110—8—150) (Pay Rs. 60 per mensem from 1st March 1944 and Rs. 70 from 13th October 1944)	767	
(ii) One Agricultural Officer (Rs. 60—60—70—5—100—E.B.—110—8—150)	720	
(2) 4 Agricultural Assistants—		
(i) One Agricultural Assistant (Rs. 35—5/2—60—4—100) (Rs. 35 per mensem from 1st March 1944 and Rs. 40 from 1st August 1944) ..	455	
(ii) One Agricultural Assistant (Rs. 35—5/2—60—4—100) (Rs. 35 per mensem from 1st March 1944 and Rs. 40 from 5th August 1944) ..	455	
(iii) One Agricultural Assistant (Rs. 35—5/2—60—4—100) (Rs. 35 per mensem from 1st March 1944 and Rs. 40 per mensem from 17th August 1944)	453	
(iv) One Agricultural Assistant (Rs. 35—5/2—60—4—100) (Rs. 35 from 1st March 1944 and Rs. 40 from 27th August 1944)	451	
(3) 2 Peons—		
(i) One peon (Rs. 15—1/2—20) (Rs. 15 per mensem from 1st March 1944 and Rs. 16 per mensem from 10th November 1944)	184	
(ii) One peon (Rs. 15—1/2—20)	180	
	<hr/>	3,665
<i>II. Allowances and Honoraria—</i>		
(i) Travelling allowance	1,680	
(ii) Dearness allowance	870	
	<hr/>	2,550
<i>III. Contingencies—</i>		
(i) Rent for two offices (Rs. 15 per mensem each)	360	
(ii) Office expenses and miscellaneous	250	
	<hr/>	610
	Total, Recurrent	6,825
<i>Non-recurrent—</i>		
Purchase of seed stock	123	
	Total, Non-recurrent	123
	Total, Recurrent and Non-recurrent	6,948

40, AGRICULTURE—contd.

ITEM 103. Scheme for improvement of milch buffaloes in Bombay Province. (To be financed from the Special Development Fund.)

Recurrent	..	..	Rs.	2,200	Non-recurrent	..	..	Rs.	500
Total	..	..	..	2,700	Ultimate annual recurrent	..	..	..	Nil.

Remarks.—It is proposed to start a scheme for the improvement of two well-known breeds, viz., (i) the Soorti and (ii) the Pandharpur milch buffaloes.

The main objects of the scheme are as under :—

(i) To select male calves from high milk yielding buffaloes of the respective breeds for rearing and their distribution as breeding bulls.

(ii) Milk recording and testing of buffaloes in co-operation with buffalo keepers or goulies to enable selection to be made of the best milking buffaloes.

(iii) To examine the present methods employed for the utilisation of milk and to suggest ways and means of securing better results. The total cost of the scheme amounts to Rs. 33,060 spread over a period of 5 years. The expenditure for the first year of the scheme will be Rs. 2,700. A provision of Rs. 2,700 is proposed to be made in the next year's estimates. The details of the provision are as follows :—

	Rs.	Rs.
<i>Recurring—</i>		
<i>Contingencies—</i>		
Maintenance charges for 60 male calves	..	1,700
Office expenses and miscellaneous	..	500
		2,200
<i>Non-recurring—</i>		
Office furniture, etc.	..	500
		500
		2,700

ITEM 104. Making permanent the post of the Assistant Superintendent on Rs. 90—5/2—115 in the Office of the Director of Agriculture.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	..	1,380

Remarks.—A temporary post of Assistant Superintendent in the grade of Rs. 90—5/2—115 was sanctioned for the collection of statistical and other information required by the Government of India in connection with the forecasts of rabi and kharif crops. The work is of a permanent nature and the post will be permanently required. The period of the temporary post expires on 31st March 1944. It is proposed to continue the post on a permanent basis with effect from 1st April 1944. The cost is estimated as shown below :—

	Rs.
<i>Pay of Establishment—</i>	
One Assistant Superintendent in the scale of Rs. 90—5/2—115	..
	1,165
<i>Allowances and Honoraria—</i>	
Dearness allowance	..
	120
	1,285

ITEM 105. Making permanent 19 temporary posts of clerks on Rs. 25—5/2—55 in the offices of District Agricultural Officers.

Recurrent	..	..	Rs.	8,664	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	8,664	Ultimate annual recurrent	..	..	..	10,032

Remarks.—The clerical work of the District Agricultural Officers has considerably increased. Nineteen posts of clerks on Rs. 25—5/2—55 were sanctioned on a temporary basis. As the increase in the clerical work is of a permanent nature it is proposed to sanction these posts on a permanent basis from 1st March 1944. The cost is estimated as shown below :—

	Rs.
<i>Pay of Establishment—</i>	
19 clerks in the grade of Rs. 25—5/2—55	..
	6,840
<i>Allowance and Honoraria—</i>	
Dearness allowance	..
	1,824
	8,664

40, AGRICULTURE—contd.

ITEM 106. Scheme for the establishment of Agricultural Research Station, Deccan Canals, with six sub-stations.
(To be financed from the Special Development Fund.)

Recurrent	Rs. 1,09,240	Non-recurrent	Rs. 96,925
Total	2,06,165	Ultimate annual recurrent	Nil.

Remarks.—The Sugarcane Research Scheme, Padegaon, was originally sanctioned in 1932 for a period of five years in the first instance, and has been extended from time to time. It is due to terminate on 30th June 1944. Part of the cost of the scheme is borne by the Imperial Council of Agricultural Research and part by this Government.

2. The results of the scientific work done under this scheme have proved of great importance to the Deccan Canal tracts. The bulk of the work done at Padegaon during the past 10 years has, however, been concentrated upon one crop, sugarcane. As 75 per cent. of the area under irrigation in the Deccan Canals tract is under crops other than sugarcane, and as it is of the utmost importance that the cultivators of these crops should also have guidance regarding the technique and expansion of cultivation of irrigated crops, it is proposed on the termination of the Sugarcane Research Scheme to utilise the Research Station, Padegaon, along with its sub-stations in canal areas as an "Agricultural Research Station, Deccan Canals" under the control of the Director of Agriculture and financed from Provincial revenues. The activities of the proposed Agricultural Research Station will be confined to six sections, *viz.*, (1) Plant Breeding, (2) Agronomy, (3) Crop Physiology, (4) Insect Pests, (5) Soil Physics and (6) Extension work and of three sub-sections, *viz.*, (i) Mixed farming, (ii) Livestock and (iii) Horticulture.

3. The cost of the scheme estimated for a period of five years is as shown below :—

	Non-recurring. Rs.	Recurring. Rs.
1st year	96,925	1,09,240
2nd year	1,30,172*
3rd year	1,32,003*
4th year	1,33,803*
5th year	1,35,353*

* Exclusive of dearness allowance.

The estimated receipts under the scheme for a period of five years are as under :—

	Rs.
From 1st July 1944 to 31st March 1945	35,000
1945-46	44,600
1946-47	46,100
1947-48	48,100
1948-49	48,750

4. The cost of the scheme during 1944-45 will be Rs. 2,06,165 as shown below :—

	Rs.
<i>Non-recurring—</i>	
Buildings and land	56,750
Livestock, deadstock and miscellaneous	40,175
	<hr/>
	96,925
<i>Recurring—</i>	
Pay of Officers	1,390
Pay of establishment	28,067
Allowance and Honoraria	16,992
Contingencies	62,791
	<hr/>
	1,09,240

ITEM 107. Grant of a subsidy to Kandivli Gowshala.

Recurrent	Rs. 4,000	Non-recurrent	Rs. Nil.
Total	4,000	Ultimate annual recurrent	Nil.

Remarks.—In the year 1923, Government approved a scheme of co-operation with the authorities of the Bombay Gowrakshak Mandali for the utilisation of their institution at Kandivli for improvement of cattle. The co-operation so provided proved an unqualified success. With a view to carrying out the work more carefully Government undertook to bear the charge on account of the pay of the Manager appointed by that body, subject to the condition that the appointment should be made with the approval of the Livestock Expert. An agreement for a period of 5 years was accordingly drawn up with the Bombay Gowrakshak Mandali in 1924, according to which agreement the Mandali had to place at the disposal of the Livestock Expert a Gowshala at Kandivli for the breeding of pure bred

40, AGRICULTURE—contd.

Gir bulls to be sent out to the district for breeding purposes. The Mandali is given a subsidy of Rs. 2,400 per annum on this account. The Gowshala agreed to maintain the necessary record and submit monthly reports of the breeding herd and their milk yields in the prescribed forms. Owing to the satisfactory work of the Gowshala, the agreement with that body was renewed for five years in 1929 and thereafter for the same period in 1934 and in 1938. The present agreement expires on 31st March 1944. In view of the great demand for Gir cows and heifers and in view of the very useful work done by the Gowshala it is now proposed to renew the agreement for a further period of 5 years with effect from 1st April 1944 and to grant an enhanced subsidy of Rs. 4,000 per annum to the Gowrakshak Mandali during that period.

ITEM 108. Bunding and Dry Farming Survey and Development Scheme. Expansion of staff employed under—and programme of land development. (To be financed from the Special Development Fund.)

Recurrent	Rs. Nil.	Non-recurrent	Rs. 66,96,000
Total	66,96,000	Ultimate annual recurrent	Nil.

Remarks.—Bombay Province is practically entirely dependent on rainfall for crop production as the area under irrigation is only about 3 per cent. of the total cropped area. The rainfall is often untimely and defective and the terrain being undulating and irregular for the most part, agriculturists are unable to utilise the rain-water fully for the production of crops. A very large portion of the rain-water is lost as a result of "run off" down the slopes into numerous streams and nalas and through them into rivers and eventually into the sea. Considerable quantities of fertile soil are washed away annually along with this "run off" of rain-water. The result is that valuable surface soil is lost year by year, the streams and nalas grow wider and deeper and the fields subject to such constant and steady erosion, lose their productivity. The results are particularly disastrous in a year of scanty rainfall when the rain-water disappears into the streams and the country side is faced with famine.

2. Scientific research and experimental work carried out by the Agricultural Department have proved conclusively that all this wastage of rain-water and the loss of valuable soil through erosion can be prevented by a system of land development through field bunding, levelling and in some cases, terracing. Research and experimental work have also proved that good crops can be raised in areas where the rainfall is usually scanty by bunding and terracing the land in such a manner that the rainfall is conserved on the land and not allowed to run into the streams and by the adoption of dry farming methods and the cultivation of improved high yielding and drought-resistant varieties of crops.

3. During the current year considerable progress has been made in connection with land development. Particular attention has been paid to the execution of anti-erosion measures on a large scale in those parts of the Province which have suffered from famine and scarcity, and the results obtained so far are sufficiently encouraging to justify a wide expansion of the scheme which will not only increase the productivity of lands, but will in precarious tracts, be an insurance against scarcity and famine.

4. During 1944-45 it is proposed to undertake large scale development schemes covering areas of about 500,000 acres as shown below:—

	Acres.
Bijapur District	200,000
Karnatak	100,000
Sholapur District	100,000
Deccan	100,000
	500,000

To carry out this expansion of the scheme it is necessary to employ 17 additional Gazetted Officers (10 Survey-Engineers, 5 Dry Farming Officers and 2 Sub-Divisional Forest Officers) and large technical, clerical and inferior staff in the Bunding Section of the Agricultural Department.

The total cost of the programme for 1944-45 is estimated at Rs. 80,00,000 as follows:—

	Rs.
<i>Capital, i.e., non-recurring expenditure—</i>	
Purchase of survey instruments, etc.	6,35,000
<i>Recurring expenditure—</i>	
Pay of staff	7,03,500
Travelling allowances, etc.	2,10,000
Dearness allowance	1,04,000
Contingencies	34,000
<i>Land development charges—</i>	
508,000 acres (including Government land)	50,80,500
Additional amount required for developing and reclaiming lands in the Konkan districts and Bombay Suburban District	12,00,000
Training Charges	33,000
	80,00,000

A part of the expenditure on land development will be recovered from the landowners concerned.

40, AGRICULTURE—contd.

Out of the amount of Rs. 80,00,000, Rs. 10,00,000 were placed at the disposal of the Director of Agriculture during 1943-44 so as to enable him to recruit the additional staff and to purchase survey instruments, tools, and implements in advance for the expanded programme.

The provision required for the works during 1944-45 is Rs. 70,00,000. A provision of Rs. 3,04,000 has been included in the next year's budget as a sanctioned charge. The net extra amount required to be provided is, therefore, Rs. 66,96,000.

ITEM 109. Scheme for the establishment of research sub-stations at Chas and Jeur under the Dry Farming Research Scheme. (To be financed from the Special Development Fund.)

Recurrent	..	.. Rs.	5,209	Non-recurrent	..	.. Rs.	550
Total	..	.. „	5,759	Ultimate annual recurrent	.. „	..	Nil.

Remarks.—The scheme for the establishment of two research sub-stations—one at Chas in the Ahmednagar district and the other at Jeur in the Sholapur district—in connection with dry farming work was originally sanctioned for a period of three years in 1941. The present term of the scheme will expire on 30th June 1944. The results obtained so far are encouraging and the cultivators in the area have shown a keen interest in the dry farming experiments, but the past two seasons were not normal and the data collected so far cannot be taken as the basis for final conclusions regarding the methods of dry farming most suitable for these areas. It is, therefore, proposed that the scheme must be extended for a further period of three years.

2. The total cost of the scheme spread over 3 years amounts to Rs. 16,302. The expenditure on the scheme during 1944-45 amounts to Rs. 5,759 as shown below:—

							Rs.	
<i>Recurring—</i>								
Pay of establishment	..	..	..	..	..	..	1,375
Travelling allowance	..	..	..	..	..	..	150
Dearness allowance	..	..	..	..	..	..	240
Contingencies	..	..	..	..	..	..	3,444
<i>Non-recurring—</i>								
For water arrangements at Jeur	..	..	..	..	..	..	550
Total							..	5,759

ITEM 110. Scheme for the establishment of Rice Breeding stations at (i) Nawagam, taluka Matar and (ii) Bulsar, district Surat. (To be financed from the Special Development Fund.)

Recurrent	..	.. Rs.	14,558	Non-recurrent	..	.. Rs.	16,645
Total	..	.. „	31,203	Ultimate annual recurrent	.. „	..	Nil.

Remarks.—The scheme for the establishment of two rice breeding stations at (i) Nawagam, taluka Matar and (ii) Bulsar, district Surat, for scientific work for the improvement of rice crop has been sanctioned by the I. C. A. R. The estimated expenditure on the scheme for rice breeding is Rs. 80,337 (Rs. 63,692 recurring and Rs. 16,645 non-recurring) spread over a period of 5 years from 1st April 1944. This amount is exclusive of dearness allowance. The I. C. A. R. has agreed to contribute half the total recurring cost of the scheme, i.e., Rs. 29,300 during the period. The expenditure during the 1st year of the scheme amounts to Rs. 31,203 as shown below:—

							Rs.
<i>Recurring—</i>							
<i>(i) Nawagam Station—</i>							
<i>Pay of Establishment—</i>							
1 Breeder on Rs. 150 per mensem in the scale of							
Rs. 105—5—140—E.B.—150—5—200 (Old)	..	..	..	..	..	..	1,800
Rs. 60—60—70—5—100—E.B.—110—8—150 (Revised)	..	..	..	..	..	..	840
2 Sub-overseers on Rs. 35 per mensem each in the scale of Rs. 35—5/2—60—E.B.—4—100	..	..	..	..	..	..	240
1 Mukadam in the scale of Rs. 20—1—40	..	..	..	..	..	..	180
1 Watchman in the scale of Rs. 15—1/2—20	..	..	..	..	..	..	720
3 Counters in the scale of Rs. 20—1—30	..	..	..	..	..	..	417
Leave salary	..	..	..	..	..	..
Total							4,197

	Rs.
<i>Allowances and Honoraria—</i>	
Travelling allowances	300
Dearness allowance (For two sub-overseers and one mukadam at Rs. 8 per mensem each) ..	288
	<u>588</u>
<i>Contingencies</i>	2,496
Nawagam Station—Total ..	<u>7,281</u>
 <i>(ii) Bulsar Station—</i>	
<i>Pay of Establishment—</i>	
One Breeder on Rs. 150 per mensem in the scale of Rs. 105—5—140—E.B.—150—5—200 (Old) Rs. 60—60—70—5—100—E.B.—110—8—150 (Revised)	1,800
One Sub-overseer in the scale of Rs. 35—5/2—60—E.B.—4—100	420
One Mukadam in the scale of Rs. 20—1—40	240
One Watchman in the scale of Rs. 15—1/2—20	180
Two Counters in the scale of Rs. 20—1—30	480
Leave salary	345
	<u>3,465</u>
 <i>Allowances and Honoraria, etc.—</i>	
Travelling allowance	300
Dearness allowance (For one sub-overseer and one mukadam at Rs. 8 per mensem each) ..	192
	<u>492</u>
<i>Contingencies</i>	2,000
Bulsar Station—Total ..	<u>5,957</u>
Grand total for Nawagam and Bulsar Stations ..	<u>13,238*</u>

*50 per cent. of the cost, i.e., Rs. 6,619 to be borne by the Imperial Council of Agricultural Research.

To be borne by Bombay Government.

	Nawagam. Rs.	Bulsar. Rs.
<i>Recurring—</i>		
Rent of land	320	300
Storage containers	200	150
Books and periodicals	100	100
Unforeseen	Nil.	150
	<u>620</u>	<u>700</u>
Total		1,320
 <i>Non-recurring—</i>		
Nawagam station		Rs. 8,485
Bulsar station		8,160
		<u>16,645</u>
Total for recurrent ..		14,558
Total for recurrent and non-recurrent ..		31,203

ITEM 111. Opening of additional taluka demonstration centres. (To be financed from the Special Development Fund.)

Recurrent	Rs. Nil.	Non-recurrent	Rs. 34,880
Total	34,880	Ultimate annual recurrent	Nil.

Remarks.—To acquaint cultivators with modern improvements in agriculture and the use of improved seed, implements, etc., by practical demonstrations on their own lands 174 taluka demonstration centres were opened in 1938-39, 1941-42, 1942-43 and 1943-44 in selected centres in the Province. These centres are located on the lands of cultivators who agree to co-operate with the Agricultural Department by placing at its disposal suitable areas to be utilised as demonstration centres and by cultivating their lands under the directions of the officers of the Agricultural Department.

2. Improved seeds and implements are provided free by the Agricultural Department and a kamgar is stationed at each centre to give all possible assistance to the cultivator in cultivating the land according to the improved agricultural methods. The produce of the land so cultivated remains the property of the landowner.

3. A small seed and implement depot is opened on or near each demonstration centre for the convenience of neighbouring cultivators and also as a centre for the supply of improved seed, implements, etc., at the cheapest possible rates.

4. In view of the urgent necessity of popularising improved methods of cultivation and selected strains of seeds and thereby increasing the yield of food and other crops the 174 existing centres have been continued and it is proposed to open 40 more during 1944-45. The cost during 1944-45 will be Rs. 34,880 as shown below :—

	Rs.
(1) <i>Non-recurring</i> —	
Purchase of implements, seeds, etc., at Rs. 250 per centre	10,000
(2) <i>Recurring</i> —	
(i) <i>Pay of Establishment</i> —	
40 Kamagars at Rs. 30 per mensem in the grade of Rs. 30—35—5/2—60	13,200
(ii) Allowances, Honoraria, etc. including dearness allowance	5,920
	1,82,640
Grand Total —40, Agriculture	69,12,775
	Total .. 70,95,415

41, VETERINARY.

ITEM 112. Creation of additional posts to strengthen the superior staff of the Civil Veterinary Department.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 8,197
Total	8,197	Ultimate annual recurrent	Nil.

Remarks.—The activities of the Civil Veterinary Department have of late increased considerably as a result of increase in the number of veterinary dispensaries, free vaccination and inoculation, rural development work and work resulting from several Agricultural Department schemes, the veterinary aspects of which are supervised and controlled by the Civil Veterinary Department. The existing supervisory staff consisting of 3 Divisional Veterinary Officers is not adequate to cope with these increased activities. It is, therefore, proposed to create for a period of one year, in the first instance, with effect from 1st April 1944, one additional post of Divisional Veterinary Officer in class II of the Bombay Veterinary Service in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 and two posts of clerks in the grade of Rs. 25—5/2—55 and 3 posts of peons on Rs. 14 per mensem each for work in his office.

2. The clerical work in the office of the Director of Veterinary Services has also of late increased considerably and due to want of adequate supervisory staff the Director has to spend a large amount of his time in looking after the routine work of his office. With a view to relieve the Director of this routine work it is proposed to create a new post of Office Superintendent in the office of the Director of Veterinary Services in the scale of Rs. 200—10—260 for one year in the first instance with effect from 1st April 1944.

3. The cost of the proposals for next year is estimated at Rs. 8,197 as shown below :—

	Rs.
(1) Pay—	
1 Divisional Veterinary Officer (Rs. 170—10—250—15—400—20—500) ..	1,870
1 Office Superintendent in the office of the Director of Veterinary Services (Rs. 200—10—260)	2,200
2 Clerks (Rs. 25—5/2—55)	660
3 Peons (Rs. 14 per mensem each)	462
(2) Allowances, etc.—	
Travelling allowance	1,375
Dearness allowance	440
(3) Contingencies—	
Contract contingencies	660
Non-contract contingencies—	
Office rent	330
Service postage and telegrams	200
	8,197

ITEM 113. Grant of house-rent allowance to Reserve Veterinary Assistant Surgeons.

Recurrent	Rs. 3,780	Non-recurrent	Rs. Nil.
Total	3,780	Ultimate annual recurrent	3,780

Remarks.—Veterinary Assistant Surgeons whose services are lent to district local boards and municipalities for being in charge of veterinary dispensaries are entitled to either rent-free quarters or house-rent allowance in lieu thereof at the cost of local bodies under the rules framed by Government. There are other Veterinary Assistant Surgeons (not in charge of dispensaries) who are held in reserve for work in connection with outbreaks of cattle diseases and for leave purposes and these are not entitled to any such concession at present, although prior to 1936 they were in receipt of house-rent allowance. Since then the allowance has been discontinued on the ground that the officers concerned are not required to stay near the dispensaries. It has now been represented that when reserve Veterinary Assistant Surgeons are not on epidemic or relieving duty they are stationed at dispensaries where additional men are required on account of heavy work. When these officers are at headquarters, they have definite duties to do at the dispensaries to which they are attached in that they have to share with the stationary officers all work both at the headquarters and on tour, have to take charge of all work when the stationary officers are absent on tour or on leave and are required to undertake emergent duties on such occasions. It will, therefore, be advantageous for Reserve Veterinary Assistant Surgeons to stay near the dispensaries for the proper discharge of their duties. It is accordingly proposed to grant the Reserve Veterinary Assistant Surgeons attached to veterinary dispensaries house-rent allowance on the following scale from the next financial year :—

Ahmedabad and Poona cities	Rs. 15 per mensem.
Elsewhere	Rs. 10 per mensem.

The ultimate annual recurrent cost comes to Rs. 3,780. Much difficulty is at present experienced in recruiting Veterinary Assistant Surgeons due to low scales of pay. It is, therefore, necessary that the proposed concession of house-rent allowance should be sanctioned urgently.

41, VETERINARY—contd.

ITEM 114. Making permanent temporary post of Veterinary Assistant Surgeon sanctioned for the veterinary dispensary at Sanand.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	1,080	

Remarks.—A temporary post of Veterinary Assistant Surgeon was created in 1940 for a period of three years in the first instance for the Veterinary Dispensary at Sanand, District Ahmedabad. This period having expired in October 1943, the post has been further continued on a temporary basis up to the end of February 1944. Sanand being one of the most important cattle breeding centres, the veterinary dispensary will be needed permanently. It is, therefore, proposed to make the present temporary post of Veterinary Assistant Surgeon permanent with effect from 1st March 1944. The ultimate annual cost comes to Rs. 1,080.

ITEM 115. Extension of the scheme for investigation into diseases of poultry.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	Nil.	

Remarks.—The scheme for the investigation into diseases of poultry was originally sanctioned by the Imperial Council of Agricultural Research for a period of three years in 1941, the expenditure being shared between this Government and the Council in equal proportions. The present term of the scheme will expire on 11th July 1944. As the work of investigation could not be finished within a period of three years, Government has decided that the scheme must be extended for a further period of three years. The Imperial Council of Agricultural Research has also accorded its approval to the extension and sanctioned its share of the cost.

2. The total cost of the scheme spread over three years amounts to Rs. 12,000. The Imperial Council of Agricultural Research has agreed to bear half the cost, viz., Rs. 6,000. The expenditure on the scheme during 1944-45 amounts to Rs. 4,325 as shown below:—

								Rs.
<i>Recurring—</i>								
Pay of officer	..	..	..	..	..	..	..	2,117
Pay of peon	..	..	..	..	..	..	..	276
Travelling allowance	..	..	..	..	..	..	..	1,200
Dearness allowance	..	..	..	..	..	..	..	132
Contingencies	..	..	..	..	..	..	..	600
							Total	4,325

The share of the Provincial Government amounts to Rs. 2,162 (50 per cent. of Rs. 4,325).

ITEM 116. Employment of additional Veterinary Assistant Surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent	..	..	Rs. 5,550	No-recurrent	..	..	Rs.	Nil.
Total	..	..	..	5,550	Ultimate annual recurrent	..	..	7,650

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities, but Government gives them the services of Veterinary Assistant Surgeons free of charge, and a grant of Rs. 450 per annum to each dispensary towards its maintenance. There are at present only 135 veterinary dispensaries in this Province. This leaves many talukas unprovided with veterinary dispensaries, a position which is obviously unsatisfactory. It is accordingly proposed to open 5 new dispensaries with effect from 1st April 1944 in areas where the need of such dispensaries is most felt. The proposal involves the appointment of five more Veterinary Assistant Surgeons on the revised scale of Rs. 50—4—90—5—125. The expenditure on this account during 1944-45 will amount to Rs. 3,300 (Rs. 2,750 for pay and Rs. 550 for dearness allowance), and Rs. 2,250 will be required for grants-in-aid.

ITEM 117. Making permanent the six temporary posts of clerks in the offices of the Divisional Veterinary Officers.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	3,168	

Remarks.—Six additional posts of clerks in the grade of Rs. 25—5/2—55 were created on a temporary basis in 1942 with a view to strengthen the clerical staff in the offices of the Divisional Veterinary Officers, Northern Division, Central Division and Southern Division, to cope with the expansion in clerical work consequent on the increased activities of the Veterinary Department. The posts have since been continued on a temporary basis up to the end of March 1944. The experience gained shows that the increase in work in those offices is permanent and the posts will be required permanently. It is accordingly proposed to make these posts permanent with effect from 1st April 1944. The ultimate annual recurrent cost comes to Rs. 3,168.

41, VETERINARY—conold.

ITEM 118. Making permanent the five temporary posts of additional Veterinary Assistant Surgeons.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	..	5,400

Remarks.—Five temporary posts of additional Veterinary Assistant Surgeons in the scale of pay of Rs. 50—4—90—5—125 were created for a period of one year in the first instance from 1st April 1942, as it was found that the reserve staff of Veterinary Assistant Surgeons being inadequate it was very difficult to arrange for the relief of officers proceeding on leave or to depute additional men to infected areas for disease control duty during epidemics. The posts have been continued on a temporary basis up to 31st March 1944. Temporary service, however, does not attract the number of qualified men required as Army and other departments offer more attractive terms for temporary employment. The Director of Veterinary Services consequently finds it extremely difficult to recruit the sanctioned number. The experience gained shows that it is absolutely necessary to continue these additional posts as a permanent measure to conserve the cattle wealth of the Province and it is, therefore, proposed to make these posts permanent from 1st April 1944. The ultimate annual cost comes to Rs. 5,400.

ITEM 119: Making permanent twelve temporary posts of Veterinary Assistant Surgeon sanctioned for certain veterinary dispensaries.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	..	12,960

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities, but Government gives them the services of Veterinary Assistant Surgeons free of charge. In 1942 eight new veterinary dispensaries were authorised to be opened in areas where the need of such dispensaries was most felt and for this purpose eight new posts of Veterinary Assistant Surgeon in the grade of Rs. 50—4—90—5—125 were created for a period of one year in the first instance. These posts have been continued on a temporary basis up to 31st March 1944. Four more veterinary dispensaries have been opened during 1943—44 and four new posts of Veterinary Assistant Surgeon have been sanctioned for the purpose till the end of the year 1943—44. As the dispensaries for which the twelve new temporary posts were created are permanent and as it is very difficult to recruit the staff if the posts are continued on a temporary basis, it is proposed to make the twelve temporary posts in question permanent from 1st April 1944. The ultimate annual recurrent cost comes to Rs. 12,960.

Grand Total—41, Veterinary	..	}	Recurrent	..	Rs.	9,330
			Non-recurrent	..	..	8,197
			Total	..	..	17,527

42, CO-OPERATION.

ITEM 120. Creation of nine posts of clerks under District Co-operative Officers.

Recurrent	Rs. 4,818	Non-recurrent	Rs. Nil.
Total	„ 4,818	Ultimate annual recurrent	„ Nil.

Remarks.—There are 16 District Co-operative Officers. These officers have proved to be a very useful link in the chain of administrative staff of the Co-operative Department. The gradual expansion of the activities of the Department has made it necessary to relieve the Assistant Registrars of Co-operative Societies of some of the routine work by transferring it to the District Co-operative Officers, and the latter have, therefore, to be provided with clerical assistance. Eventually, it would be necessary to give a clerk to each District Co-operative Officer but for the present it is proposed to sanction a clerk, on a permanent basis, for each of the District Co-operative Officers in the districts where the work is heavy and where special type of work is being done. Accordingly 9 posts of clerks—3 in the grade of Rs. 60—5/2—75 and 6 in the grade of Rs. 25—5/2—55 are proposed to be created with effect from 1st April 1944 for the District Co-operative Officers, Ahmedabad, Broach, Surat, Thana, West Khandesh, Poona, Satara, Sholapur and Bijapur and a provision of Rs. 4,818 for pay and dearness allowance of the clerks is proposed to be made in next year's estimates.

ITEM 121. Employment of additional sub-auditors.

Recurrent	Rs. 5,280	Non-recurrent	Rs. Nil.
Total	„ 5,280	Ultimate annual recurrent	„ Nil.

Remarks.—It is the statutory duty of the Registrar of Co-operative Societies to get the accounts of each society audited at least once a year. The strength of the permanent audit staff of the Department at the beginning of 1943-44 was—

4 Special Auditors.
23 Auditors and
53 Sub-auditors.

In addition, the temporary post of Special Auditor created in 1938 has been continued up to 30th June 1944 and it is likely to be continued further. Two posts of auditors in the grade of Rs. 135—5—180 have since been converted into those of District Co-operative Officers and two posts of District Co-operative Officers in the grade of Rs. 95—5—130 have been transferred to the cadre of sub-auditors. Two posts of Sub-auditors were created from 1st April 1943 on a permanent basis. The total audit staff thus consists of 4 special auditors, 21 auditors and 57 sub-auditors.

2. Several Co-operative Societies have undertaken the work of purchase and supply of food grains and other domestic requirements and their audit has become complicated. This expansion of the non-credit aspect of the Co-operative movement is a permanent feature and there will be further expansion in this direction during the post-war period. To keep pace with the increase in audit work it is proposed to create four posts of sub-auditors, two in the grade of Rs. 95—5—130 and two in the grade of Rs. 75—5/2—90, for one year in the first instance and a provision of Rs. 5,280 for their pay and allowances is accordingly proposed to be made in the next year's estimate. The details of the provision are—

	Rs.	Rs.
<i>Pay of Establishment—</i>		
2 Sub-auditors on Rs. 95 per mensem in the grade of Rs. 95—5—130 ..	2,090	
2 Sub-auditors on Rs. 75 per mensem in the grade of Rs. 75—5/2—90 ..	1,650	
		<u>3,740</u>
<i>Allowances, Honoraria, etc.—</i>		
Travelling allowance (Ordinary)	1,100	
Dearness allowance	440	
		<u>1,540</u>
		<u>5,280</u>

Total—42, Co-operation ..	} Recurrent ..	Rs.
		10,098
	} Non-recurrent ..	Nil.
	Total ..	<u>10,098</u>

43, INDUSTRIES.

ITEM 122. Taking over the management and maintenance of the Industrial School at Satara.

Recurrent Rs.	10,454	Non-recurrent Rs.	Nil.
Total ,,	10,454	Ultimate annual recurrent ,,	11,820

Remarks.—The School of Industry, Satara, is the only recognised technical institution in the District. It is at present managed by the District Local Board at an average annual expenditure of about Rs. 8,441. The average Government grant-in-aid during the last three years has been 1,372. The remaining expenditure has been borne by the District Local Board which is not willing to continue to maintain the school any further. In view of the need for technical education in the District which sends a large number of mill hands to Bombay, it is proposed that the School should be taken over by Government and reorganised as a modern high-grade institution. The construction of the necessary buildings and the provision of equipment required for the re-organisation are not practicable during war time. It is, therefore, proposed that the courses which are being taught at present should continue till the cessation of hostilities. Certain changes in the staff with a view to obtaining greater efficiency are, however, considered necessary. The contemplated changes in the staff and an estimate of recurring cost are indicated in the statement below :—

Designation of the post.	Present scale of pay.	Revised scale.	Cost for first year.	Average cost.
	Rs.	Rs.	Rs.	Rs.
Superintendent (The person on this post at present is designated Head Master).	70—3—100	130—10—200	1,430	2,208
One Technical Draughtsman (Drawing Master)	35—3/2—55	70—3—130	770	1,188
One Carpentry Instructor (Carpentry Teacher)	25—3/2—50	60—3—75	660	864
One Assistant Carpentry Instructor	30—3/2—45	35—2—45	385	516
One Smith (Smithy teacher)	30—3/2—45	35—2—45	385	516
One Handloom Instructor	30—3/2—45	60—3—75	660	864
One Clerk .. ..	.....	25—5/2—55	275	552
One Peon .. ..	.....	15 per mensem.	165	180
One Hamal .. ..	.....	14 per mensem.	154	183
Contingencies, stores, Accessories, Stamps .. ..	.....	.....	3,000	3,000
Scholarships .. ..	.....	.....	1,800	1,800
Dearness allowance .. ..	.....	.....	770	.....
			10,454	11,856

ITEM 123. Continuance of the model demonstration fish curing sheds at Malwan in the Ratnagiri District and at Majali in the Kanara District.

Recurrent Rs.	1,934	Non-recurrent Rs.	Nil.
Total ,,	1,934	Ultimate annual recurrent ,,	Nil.

Remarks.—In order to give demonstrations of improved methods of curing fish, Government sanctioned in 1938 two model fish curing sheds, at Malwan in the Ratnagiri District and Majali in the Kanara District with the following establishment :—

Two master curers on Rs. 40—2—50 per mensem each.

Two fishermen on Rs. 15—1—20 per mensem each.

The practical results of the experiments carried out there by the master-curers have been very encouraging and their usefulness has been acknowledged by the fish-curers who are confident that, with the new methods they have learnt, they will be able to compete successfully with Ceylon and other exporting centres. So far as master-curers are concerned, the potential advantages of the system have been increased by the establishment of fishery schools, the construction of cement platforms at Ratnagiri and Majali and of a smoke house at Ratnagiri. In the circumstances, it is proposed to continue the sheds at Malwan and Majali inclusive of the appointment of the two master-curers and two fishermen for a further period of three years ending 31st March 1947.

ITEM 124. Continuance of the additional staff for the Industrial Chemist's Laboratory of the Department of Industries on a permanent basis.

Recurrent Rs.	1,956	Non-recurrent Rs.	Nil.
Total ,,	1,956	Ultimate annual recurrent ,,	1,680

Remarks.—When the Industrial Chemist's Laboratory of the Department was first established in 1937, its staff consisted only of one clerk-stenographer in the scale of Rs. 50—5/2—90—5—140. Finding a considerable increase

43, INDUSTRIES—contd.

in the work of this Laboratory (now to be moved to new and larger premises at Matunga) Government created on a temporary basis till the 28th February 1944 the following additional staff :—

- (1) One Stores clerk in the scale of Rs. 50—5/2—90.
- (2) One Night Watchman on Rs. 23 per mensem.
- (3) One peon on Rs. 23 per mensem.
- (4) One sweeper on Rs. 20 per mensem.

The staff is eligible for dearness allowance at the rates sanctioned by Government from time to time. Since the necessity for this staff is beyond question, it is proposed to continue it on a permanent basis after the end of February 1944.

ITEM 125. Continuance of the posts of District Industrial Officers and their establishment on a permanent basis.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	11,960.	

Remarks.—In 1941, Government sanctioned as an experimental measure the following staff for the three districts of Surat, Belgaum and Nasik, in order to organise, develop and supervise the various activities of the Department of Industries in those districts :—

- (1) One District Industrial Officer in the scale of Rs. 150—10—250—E.B.—15—400.
- (2) One Accounts Clerk in the scale of Rs. 25—5/2—55.
- (3) One Clerk-typist in the scale of Rs. 25—5/2—55.
- (4) Two peons at Rs. 14 per mensem each.

Experience has shown that these Industrial Officers have been of considerable assistance and benefit to the small scale and cottage industries and their continuance on a permanent basis is justified by the results achieved. It is, therefore, proposed to make the posts permanent and pensionable with effect from 1st April 1944.

ITEM 126. Entertainment of additional establishment in connexion with schemes (1) for assistance to educated unemployed to set up in business, etc., and (2) for grant of subsidies and loans to artisans for purchase of appliances and tools.

Recurrent	..	..	Rs.	5,160	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	5,160	Ultimate annual recurrent	..	..	Nil.	

Remarks.—In 1941, Government sanctioned two schemes (1) for the grant of subsidies and loans to artisans for purchase of appliance and tools, and (2) for assistance to educated unemployed to set up in business or to start or develop industries. Additional establishment as detailed below was also sanctioned for work in the office of the Director of Industries in connexion with these schemes :—

- (1) One Senior clerk in the scale of Rs. 135—5—180.
- (2) One accounts clerk in the scale of Rs. 95—5—140*.
- (3) One junior clerk in the scale of Rs. 50—5/2—90*.
- (4) One typist in the scale of Rs. 50—5/2—90*.
- (5) One peon on Rs. 23 per month*.

*(With dearness allowance to each at the rate admissible).

The schemes have been continued up to 1945-46 and it is therefore proposed to continue the establishment also for the same period.

ITEM 127. Centralisation of the Accounts Branch in the office of the Director of Industries, Bombay.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	6,336
Total	..	..	..	6,336	Ultimate annual recurrent	..	..	Nil.	

Remarks.—In view of the increase in the activities of the Department and the necessity of a fuller control over its accounts, it was considered desirable to have a separate Accounts Branch in the office of the Director of Industries under one officer and the following extra staff was sanctioned on a purely temporary basis for a period of six months in the first instance :—

- (1) One Accounts Officer in the General Provincial Service, Class II, in the Industries Department, on the scale of pay of Rs. 170—10—250—E.B.—15—400—E.B.—20—500.
- (2) One cashier on Rs. 95—5/2—140 plus special pay of Rs. 20 per mensem.
- (3) One clerk on Rs. 50—5/2—90 for work in connection with the supply of stationery and clothing to peons and for other miscellaneous work.

43, INDUSTRIES—contd.

In addition, the two temporary clerks who were entertained on fixed pays (of Rs. 100 and 95 per mensem respectively) for budget and appropriation accounts work were continued for a further period of six months. The further continuance of the staff mentioned above is considered unavoidable, and it is proposed to continue it up to the end of February 1945 on a purely temporary basis, subject to the following modifications, viz., (1) that the scale of the cashier should be revised from Rs. 95—5/2—140 to Rs. 95—5—140 and (2) that the two temporary clerks entertained by the Director of Industries on a fixed pay should be put in the times scale of Rs. 95—5—140.

ITEM 128. Revision of the scales of pay of Assistant and Junior Assistant Chemists at the Industrial Chemist's Laboratory, Bombay.

Recurrent	..	..	Rs.	1,210	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	1,210	Ultimate annual recurrent	..	..	..	2,208

Remarks.—In 1937, Government sanctioned the following scales of pay for the two posts of Assistant Chemist and Junior Assistant Chemist at the Industrial Chemist's Laboratory, Bombay :—

						Rs.
Assistant Chemist	..	..	..	..	..	100—5—150
Junior Assistant Chemist	..	..	..	..	..	75—5/2—100

It has transpired that the scales are too low to attract any persons other than new graduates and they too remain only until they can secure better posts elsewhere. It is therefore proposed to increase the scales as follows :—

						Rs.
Assistant Chemist	..	..	..	..	..	130—10—200
Junior Assistant Chemist	..	..	..	..	..	100—5—150

ITEM 129. Making permanent the post of Textile Expert and Designer.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	..	5,067

Remarks.—The post of Textile Expert and Designer, originally designated as Textile Expert, was first created for five years from 3rd September 1935 under the scheme for the development of marketing facilities for the handloom industry, subsidised by the Government of India. Although this period expired in 1940-41 the Government of India has continued to pay the subsidy on the same scale as before and the scheme is being financed to the extent of about Rs. 23,000 a year since 1942-43 from Provincial Revenues as the Government of India subsidy is not sufficient to meet the cost of the expanded activities under the scheme. With the extension of the scheme the post of Textile Expert and Designer has also been continued and put in the scale of Rs. 300—20—500 since 1st February 1943. In addition to the Textile Expert and Designer is given a special pay of Rs. 40 per mensem and a conveyance allowance of Rs. 30 per mensem for work in connection with the manufacture and supply of handloom textiles to the Department of Supply. Apart from the scheme for the development of marketing facilities, it is necessary to retain the Textile Expert and Designer to advise and assist the handloom weavers in manufacturing improved and up-to-date marketable designs. It is, therefore, proposed to make his post permanent and pensionable.

ITEM 130. Appointment of four additional District Industrial Officers and their establishments in the districts of Kaira, Poona, Sholapur and Bijapur.

Recurrent	..	..	Rs.	23,240	Non-recurrent	..	..	Rs.	1,600
Total	..	..	..	24,840	Ultimate annual recurrent	..	..	..	Nil.

Remarks.—In 1941 three District Industrial Officers were appointed at Surat, Belgaum and Nasik as an experimental measure in order to organise and assist the development of local Industries. The experiment has proved fruitful and these appointments have given considerable stimulus to the development of small scale and cottage Industries in these districts. It is now proposed to make these posts permanent and pensionable from 1st April 1944.

2. It is further proposed to extend the experiment to four more districts, viz. Kaira, Poona, Sholapur and Bijapur, for a period of three years in the first instance. These appointments will be particularly helpful for establishment of District Sales Depots which are under contemplation. The following staff will be required for each of the districts :—

- (1) One District Industrial Officer in the scale of Rs. 150—10—250—E. B.—15—400 (Starting pay Rs. 200 per mensem).
- (2) One Accounts Clerk in the scale of Rs. 25—5/2—55 (starting pay Rs. 30 per mensem).
- (3) One clerk-typist in the scale of Rs. 25—5/2—55 (starting pay Rs. 30 per mensem).
- (4) Two peons at Rs. 14 per mensem each.

43, INDUSTRIES—contd.

The following provision on account of pay, allowances, honoraria and contingencies will also be required for the four districts :—

		Rs.
<i>Pay—</i>		
4 District Industrial Officers	200 × 11 × 4 =	8,800
4 Accounts Clerks	30 × 11 × 4 =	1,320
4 Typist clerks	30 × 11 × 4 =	1,320
8 Peons	14 × 11 × 8 =	1,232
	Total ..	12,672
<i>Allowances, Honoraria, etc.—</i>		
Conveyance allowance at Rs. 20 per mensem each to the Industrial Officers ..		880
Dearness allowance to the staff		1,408
Travelling allowance		1,200
<i>Contingencies—</i>		
<i>Recurrent—</i>		
Rents and Taxes		2,200
Books and Publications		800
Service Postage Stamps		3,200
Miscellaneous Expenditure		880
<i>Non-recurring—</i>		
Office furniture, etc.		1,600
	Total ..	12,168
	Total ..	24,840

ITEM 131. Continuance of lacquer work demonstration (to be financed from the Special Development Fund).

Recurrent	Rs. 3,158	Non-recurrent	Rs. Nil.
Total	3,158	Ultimate annual recurrent	Nil.

Remarks.—The scheme for a peripatetic demonstration party for introducing modern implements and methods of lacquer work among the village artisans was sanctioned in 1937 as an experimental measure for one year. The scheme could not, however, be put into operation till 1st April 1939 as the demonstrators who were employed to conduct the demonstration had to be sent to Lahore to undergo a course of training for about 11 months. The scheme was continued for two years from 1st April 1939. In 1941 the demonstration was split up into two units, one in charge of the Head Demonstrator and the other in charge of an Assistant Demonstrator, and was continued for three years. In 1942 an additional Assistant Demonstrator was sanctioned for a period of two years up to 31st March 1944. The demonstrator is doing useful work. So far it has held demonstrations only at three places; one each in Poona, Kolaba and Belgaum districts. As there are several other centres where it is considered desirable to extend the activities of the demonstration for the benefit of the village artisans, it is proposed to continue it for a further period of two years from 1st April 1944, in the first instance. It is proposed to put all the three demonstrators in one grade of Rs. 50—2—80 and designate all of them as Lacquer Work Demonstrators. The pay proposed is necessary to attract suitable candidates for these posts.

The expenditure during 1944—45 on the demonstration party will be as under :—

		Rs.
<i>Pay of Establishment—</i>		
3 Lacquer Work Demonstrators on Rs. 50—2—80		1,800
		1,800
<i>Allowances, Honoraria—</i>		
Travelling allowance (Ordinary)	200	
Dearness allowance	360	
	560	
<i>Contingencies—</i>		
Rent, sweeping charges and other miscellaneous expenditure	1,550	
Raw materials, e.g., wood, colour, chemicals, repairs and replacements	2,450	
Stipends to 12 students at annas 3 per day of attendance	702	
Prizes of Rs. 2 per mensem—two for best attendance and two for excellent work	96	
	4,798	
	Total ..	7,158

2. A provision of Rs. 4,000 has been made as a sanctioned charge and the net extra cost will be Rs. 3,158 during 1944—45.

43, INDUSTRIES—contd.

ITEM 132. Continuance of the Silk Farm at Belgaum. (To be financed from the Special Development Fund.)

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	2,228
Total .. .. .	..	2,228	Ultimate annual recurrent .. .. .	..	Nil.

Remarks.—In June 1940 the scheme for the establishment of a silk farm at Belgaum was sanctioned for a period of two years in the first instance and it was subsequently ordered to be continued up to 31st March 1944. The results achieved show that mulberry can be grown well as a bush, medium plant, hedge or standard tree, that silk worms can be reared successfully, and that they thrive well throughout all seasons of the year and that looking to the growth of mulberry and yield of cocoons silk worm rearing would be a profitable spare time occupation. It is, however, necessary to carry on investigations for some time more. It is therefore proposed to continue the silk farm at Belgaum for a further period of one year in the first instance from 1st April 1944. The expenditure during the year 1944-45 will be :—

					Rs.
(a) Staff—					
Sericulturist and Superintendent in the scale of Rs. 250—10—350	..	..	..	..	3,080
Assistant Superintendent in the scale of Rs. 190—5—175	..	..	..	..	1,100
Accounts clerk in the scale of Rs. 55—5/2—75	..	..	..	..	775
3 Operatives in the scale of Rs. 25—1—35	..	..	..	..	885
Reeler in the scale of Rs. 30—2—40	..	..	..	..	330
Peon on Rs. 15 per mensem	..	..	..	..	180
(b) Allowances, Honoraria, etc.—					
Travelling Allowance	..	..	..	..	300
Dearness Allowance	..	..	..	..	702
Cycle Allowance	..	..	..	..	376
(c) Contingencies—					
Working charges of the farm	..	..	..	..	3,500
					11,228

2. An amount of Rs. 9,000 has been provided as a sanctioned charge. The net extra cost will, therefore, be Rs. 2,228.

ITEM 133. Continuance of six peripatetic tanning demonstration parties.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total .. .. .	..	Nil.	Ultimate annual Recurrent .. .. .	..	Nil.

Remarks.—Government sanctioned the organisation of two peripatetic tanning demonstration parties in August 1935, one in July 1937 and three in November 1937, for teaching improved methods of flaying and tanning to local tanners and in August 1939 orders were issued for their continuance up to 31st March 1944. Local tanner show have taken great interest in these tanning demonstration parties and have benefitted by the training given to them. They have now begun to learn modern scientific methods of tanning. With the help of the new methods taught to them the tanners have been able to improve the quality of hides and skins and consequently raise their income.

The parties are very popular and there is a demand for them from all districts. It is, therefore, proposed to continue these parties for five years more in the first instance from 1st April 1944. The expenditure during 1944-45 will be :—

					Rs.
(a) Staff—					
6 Tanning Demonstrators at Rs. 50 per mensem	..	..	..	..	3,600
6 Assistant Tanning Demonstrators at Rs. 30 per mensem	..	..	..	..	2,160
(b) Allowances, Honoraria, etc.—					
Travelling Allowance	..	..	..	..	500
Dearness Allowance	..	..	..	..	1,296
(c) Contingencies—					
Raw materials	..	..	..	..	800
Miscellaneous Office Expenses	..	..	..	..	1,400
Rent, rates and taxes	..	..	..	..	500
Grant-in-aid to tanners	..	..	..	..	600
					10,856

43, INDUSTRIES—contd.

ITEM 134. Opening of additional district sales depots at Anand, Poona, Sholapur and Bijapur.

Recurrent	Rs. 9,720	Non-recurrent	Rs. 31,800
Total	41,520	Ultimate annual recurrent	Nil

Remarks.—In pursuance of the recommendation of the Bombay Economic and Industrial Survey Committee for the organisation of district industrial associations for the purpose of helping cottage industrial workers, three sales depots were established at Surat, Nasik and Belgaum. These depots have been working satisfactorily. It is, therefore, proposed to open four additional sales depots for a period of three years in the first instance in the following districts :—

Division.	District.	Location of the depot.
Northern Division	.. Kaira	.. Anand.
Central Division	.. Poona	.. Poona.
	Sholapur	.. Sholapur.
Southern Division	.. Bijapur	.. Bijapur.

The depots will arrange to purchase raw materials required by the artisans in the cheapest markets and sell their finished products to their best advantage without the intervention of any middle men. The working of the depots will be supervised by the District Industrial Officers and the depots will be opened two months after their appointment so that they may prepare the ground for the successful working of the depots. Provision for appointment of these officers is also being made as a new item of expenditure in the next year's budget. Assuming that the depots will be opened with effect from 1st June 1944 the total cost of the four additional sales depots will be Rs. 41,520 as shown below :—

	Rs.	Rs.
<i>Pay of Staff—</i>		
4 Managers (Rs. 70 per mensem each)	2,520	
4 Salesmen (Rs. 30 per mensem each)	1,080	
4 Clerks (Rs. 30 per mensem each)	1,080	
4 Peons (Rs. 15 per mensem each)	540	
4 Night watchmen (Rs. 10 per mensem each)	360	
	<hr/>	5,580
<i>Allowances, Honoraria, etc.—</i>		
Travelling allowances	750	
Dearness allowance	1,512	
	<hr/>	2,262
<i>Contingencies—</i>		
Rent, advertising charges, etc.	1,875	
Purchase of furniture, shop equipment, etc.	1,800	
Working capital	30,000	33,675
	<hr/>	<hr/>
		41,517
	or say Rs. ..	41,520
		<hr/>

ITEM 135. Continuance of the Special Section for Commercial and Industrial Intelligence created in the Department of Industries as permanent measure.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total .. .. .	.. Nil.	Ultimate annual recurrent .. .. .	.. Nil.

Remarks.—In 1941 Government sanctioned the creation of a Special Section for Commercial and Industrial Intelligence in the Department of Industries, and its establishment for a period of three years in the first instance. The passing of the Industrial Statistics Act, 1942, and the appointment of the Director of Industries as the Statistics

43, INDUSTRIES—concl.

Authority for the collection of statistics under the Act makes it necessary to continue this section as a permanent measure. The staff and expenditure on account of the section is as follows :—

Establishment—

One Intelligence Officer on a scale of Rs. 300—20—420—E.B.—30—660—E.B.—40—900 plus a Conveyance Allowance of Rs. 60 per mensem.

Industrial Intelligence Assistant—scale of pay Rs. 200—10—350.

Commercial Intelligence Assistant—scale of pay Rs. 200—10—350.

One Senior clerk—scale of pay Rs. 50—5/2—90—5—140.

Five junior clerks—scale of pay Rs. 50—5/2—90 each.

One Steno-typist—scale of pay Rs. 50—5/2—90—5—140 plus a shorthand allowance to be granted at the following rates :—

Rs. 15 per mensem for those who have attained a speed of 60 words a minute,

Rs. 30 per mensem for 100 words a minute, and

Rs. 40 per mensem for 130 words a minute and over.

One Assistant to the Librarian clerk on Rs. 40 per mensem (minimum qualification—Matriculation).

Two peons on Rs. 23 per mensem each.

II. Allowances, Honoraria, etc.—

	Rs.
Travelling Allowance (Ordinary)	100
Travelling Allowance (Fixed)	720
Dearness Allowance	1,608

*III. Contingencies—**Recurring—*

Telephone	150
Service postage	250
Books and Publications	500
Miscellaneous office expenses	200

Total recurring .. 1,100

	Rs.
Grand Total—43, Industries ..	56,832
	41,964
	98,796

47, MISCELLANEOUS DEPARTMENTS.

ITEM 136. Appointment of an Inspector and a peon in connection with the Bombay Shops and Establishments Act for the Poona Cantonment area.

Recurrent	Rs. 1,550	Non-recurrent	Rs. Nil.
Total	1,550	Ultimate annual recurrent	1,460

Remarks.—The charges in connection with the administration of the Bombay Shops and Establishments Act in Cantonment areas are to be borne by Government in accordance with sub-section (2) of section 25 of the Act. One Inspector and one peon were temporarily entertained for the Poona Cantonment in connection with the work in 1940 and their posts have been continued till 29th February 1944. It is proposed to sanction the two posts on a permanent basis with effect from 1st March 1944. The Inspector's scale of pay is Rs. 70—5—100 with a conveyance allowance of Rs. 15 per mensem. The pay of the peon is Rs. 17 per mensem. Both of them will also be entitled to the dearness allowance admissible.

ITEM 137. Payment of maintenance charges at enhanced rates in respect of Children committed to Certified Schools under the Bombay Children Act, 1924.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 40,000
Total	40,000	Ultimate annual recurrent	Nil.

Remarks.—It has been found that the recently enhanced capitation fees sanctioned in Government Resolution, Home Department, No. 7462/3, dated the 7th January 1943, viz., Rs. 12 per mensem per child for the Bombay City and Bombay Suburban District Institutions and Rs. 10 per mensem per child for mofussil Institutions, in respect of children committed to Certified Schools are inadequate in comparison with the present increased prices of food stuffs, books, etc.

As the increased prices of food stuffs, etc., are expected to continue for some time it is proposed to further increase the capitation fees to Rs. 14 per mensem per child for Bombay City and Bombay Suburban District Institutions and Rs. 12 for mofussil Institutions from 1st September 1943.

			Rs.
Grand Total—47, Miscellaneous Departments ..	}	Recurrent ..	1,550
		Non-recurrent ..	40,000
		Total ..	<u>41,550</u>

50, CIVIL WORKS.

ITEM 138. Temporary establishment for the Dapuri Workshops.

Recurrent*	Rs. 1,793	Non-recurrent	Rs. Nil.
Total	„ 1,793	Ultimate annual recurrent	„ 2,976

Remarks.—The outturn of work in the Dapuri Workshop has increased from Rs. 1.28 lakhs in 1939-40 to Rs. 3.49 lakhs in 1942-43. The supervising staff which at present consists of one Mechanical Assistant to the Sub-divisional Officer and one Mechanical Overseer cannot cope with the increased work. It is therefore proposed to sanction one temporary Mechanical Assistant on Rs. 130-10-250. As the clerical work has also increased it is proposed to create one additional temporary clerk's post in the scale of Rs. 25-5/2-65. These two posts will be sanctioned up to the 28th February 1945 in the first instance.

Pay	Rs. 1,705
Dearness allowance	88
Total	1,793

ITEM 139. Daftaries for the offices of the Executive Engineers, Poona Irrigation and Research, Ahmednagar and Nasik Irrigation Divisions.

Recurrent	Rs. 924	Non-recurrent	Rs. Nil.
Total	„ 924	Ultimate annual recurrent	„ 1,008

Remarks.—The records in the offices of the Executive Engineers, Poona Irrigation and Research, Ahmednagar and Nasik Irrigation Divisions are at present looked after by clerks on regular establishment in addition to their own duties. Due to amalgamation of Divisional charges in the Deccan Irrigation Circle, there has been an all round increase of clerical work in those offices. It has not been possible for these clerks to devote the required attention to the Divisional records, which are, therefore, in a somewhat chaotic condition. As much time is wasted in hunting out the records the efficiency has suffered. A full time daftary is considered essential for such of the three Divisions. It is, therefore, proposed to appoint three daftaries, one for each Divisional offices mentioned above, on Rs. 20 per mensem each on a permanent pensionable basis. The following amount will be required to be provided for the purpose during 1944-45 :—

Pay	Rs. 660
Dearness allowance	264
Total	924

ITEM 140. Employment of peons under sectional officers.

Recurrent	Rs. 68,000	Non-recurrent	Rs. Nil.
Total	„ 68,000	Ultimate annual recurrent	„ 74,000

Remarks.—A P. W. D. sectional office is run as an office distinct from either a Sub-divisional or a Divisional Office. The Sectional officer, therefore, requires an inferior servant for various duties. In G. R. No. 3460/27, dated the 12th October 1931, orders were issued to the effect that an inferior servant should be allowed to a subordinate in charge of a section. This inferior servant has till now been employed by debit to "Works".

2. Proposal was made from time to time that these inferior servants should be brought on permanent pensionable basis as their necessity was established. It was, however, postponed on financial considerations.

It is considered that the practice of employing inferior servants by debit to "Works" is irregular and needs to be set right. It is accordingly proposed that the following 240 posts of inferior servants, whose pay is at present being debited to "Works", should be placed on the permanent pensionable basis.

Circle.	Number of posts.
Northern Circle	51
Southern Circle	51
Central Circle	64
Deccan Irrigation Circle	74
Total	240

The rates of pay to be allowed to these peons will be the sanctioned revised rates for lowest grade of peons in the same locality where the sectional office is situated.

3. The pay of these inferior servants was so far debited to "Works" and thus indirectly included in the grant for works. On their appointment to the permanent establishment their pays will be debited to the regular establishment. There will, however, be some extra cost on account of leave and pensionary charges of these peons. This is estimated at Rs. 9,000 (Rs. 4,200 for pensionary charges and Rs. 4,800 for leave charges).

50, CIVIL WORKS—contd.

The total cost involved during the year 1944-45 will be Rs. 68,000 as shown below :—

Pay of Establishment	Rs.	45,000
Dearness allowance		23,000
Total		68,000

ITEM 141. Appointment of one overseer in the Poona Division.

Recurrent	Rs.	1,350	Non-recurrent	Rs.	Nil.
Total		1,350	Ultimate annual recurrent		1,686

Remarks.—Ever since the transfer of the Poona Roads Section from the Poona North Sub-division to the Building Sub-division in April 1939, the Sectional charges in the latter Sub-division had been too heavy and unwieldy for management. The Sectional charges in the Poona Buildings Sub-division and the Government House Sub-division have had to be reorganised in July 1943 which necessitated the formation of an additional Sectional charge in the Government House Sub-division.

It is, therefore, proposed to appoint one overseer on a permanent pensionable basis to hold charge of the newly constituted section.

The cost involved during 1944-45 will be as shown below :—

Pay	Rs.	770
Travelling allowance		470
Dearness allowance		110
Total		1,350

ITEM 142. Continuance of temporary establishment in the office of the Executive Engineer, Poona Division.

Recurrent	Rs.	2,070	Non-recurrent	Rs.	Nil.
Total		2,070	Ultimate annual recurrent		2,268

Remarks.—On account of the situation created by war, sanction was accorded, *inter alia*, to the creation of the marginally noted temporary posts in the office of the Executive Engineer, Poona Division, during 1942-43. As the heavy work in the Divisional office continued during the year 1943-44 the four temporary posts have been continued during that year also.

2 Clerks on Rs. 40 per mensem each.
1 Assistant Storekeeper on Rs. 40 per mensem.
1 Tracer on Rs. 30 per mensem.

2. The Superintending Engineer, Central Circle, has reported that unless these four temporary posts are continued during the year 1944-45 the Executive Engineer, Poona Division, will be handicapped in improving the work of his Divisional office. It is, therefore, proposed to continue these posts further up to the 28th February 1945, in the first instance, in the sanctioned scales as shown below :—

Clerks	Rs.	25-5/2-65
Assistant Storekeepers		25-5/2-65
Tracer		25-2-55-3-70

3. The cost involved during 1944-45 will be Rs. 2,070 as under :—

Pay	Rs.	1,650
Dearness allowance		420
Total		2,070

ITEM 143. Appointment of additional Sub-divisional clerks in the Public Works Department.

Recurrent	Rs.	22,000	Non-recurrent	Rs.	Nil.
Total		22,000	Ultimate annual recurrent		27,360

Remarks.—The Accountant General, Bombay, observed that the delays in the disposal of accounts matters in the Divisional and Sub-divisional offices in the P. W. D. were far too common and reported that the Sub-divisional offices were not functioning efficiently.

2. In the general retrenchments effected in the P. W. D. since 1931, the jurisdictions of Sub-divisional charges were extended with the result that works expenditure in almost all Sub-divisions had more than doubled in recent years as compared with previous years. The delegation of financial powers to Sub-divisional officers considerably increased the clerical work in Sub-divisions, which were already overworked.

50, CIVIL WORKS—concl'd.

3. In order to relieve the existing Sub-divisional clerks of some work and to expedite and improve the work it is proposed to appoint one additional temporary clerk in the grade of Rs. 25—5/4—55 in each of Sub-divisions; where work is too heavy. It is anticipated that 60 additional clerks will be required to meet the immediate needs. The clerks will be appointed on temporary establishment up to the 28th February 1945 in the first instance.

4. The cost involved during the year 1944—45 will be Rs. 22,000 as shown below :—

	Rs.
Pay	16,500
Dearness allowance	5,500
Total ..	22,000

	Rs.
Grand Total—50, Civil Works ..	96,137
{ Recurrent ..	96,137
{ Non-recurrent ..	Nil.
{ Total ..	96,137

51, BOMBAY DEVELOPMENT SCHEME.

ITEM 144. Conversion of the temporary post of the Manager, Development Department Chawls, into a permanent pensionable post.

Recurrent Rs.	Nil.	Non-recurrent Rs.	Nil.
Total "	Nil.	Ultimate annual recurrent "	5,424

Remarks.—The detailed work connected with the Development Department Chawls consists of two branches, viz. (1) revenue and administrative and (2) Engineering. Up to the year 1937, the Collector of Bombay was entrusted with the collection of revenue and administrative work of the Chawls, while the Public Works Department was looking after the engineering side of the work, such as maintenance and repairs. Government considered this dual control and consequent inefficiency to be unsatisfactory and directed in 1937 that the management side of the Development Department Chawls should also be transferred to the Public Works Department. This change resulted in increasing the annual revenue of these chawls, which in 1940 was about Rs. 8·11 lakhs.

2. In October 1940, the Industrial Housing Committee considered in detail the question of combining the functions of revenue, administrative and engineering, in the interest of all round efficiency in the administration of the chawls and recommended that these functions should be entrusted to a P. W. D. Engineer Officer. A temporary post of a Deputy Engineer was accordingly created in the B. S. E. Class II with effect from the 1st March 1941 and this officer was kept in charge of the combined duties. The Deputy Engineer's post has been continued on the temporary establishment since then.

3. The Industrial Housing Scheme of the late Development Department has been placed under the entire control of the Public Works Department since November 1942. The revenue realised from the Development Department Chawls during the years 1939-40 to 1942-43, excluding the *pro forma* credit on account of Government inferior servants housed in these chawls, is as shown below :—

Years.	Revenue realised.
	In lakhs of Rs.
1939-40	8·11
1940-41	8·64
1941-42	9·37
1942-43	8·24

There is no possibility of the revenue declining appreciably in future years. It is, therefore, proposed to convert the temporary Deputy Engineer's post into a permanent pensionable post with effect from the 1st March 1944.

4. Provision required for the continuance of the temporary Deputy Engineer's post during 1944-45 has been made in the Budget for that year. There will, however, be some additional cost to Government on account of leave and pension charges.

		Rs.
Grand Total—51, Bombay Development Scheme ..	{ Recurrent ..	Nil.
	{ Non-recurrent ..	Nil.
	{ Total ..	Nil.

55, SUPERANNUATION ALLOWANCES AND PENSIONS.

ITEM 145. Increase in grant for the compassionate Fund.

Recurrent	..	Rs. 6,000	Non-recurrent	..	Rs.	<i>Nil.</i>
Total	..	„ 6,000	Ultimate annual recurrent	..	„	<i>Nil.</i>

Remarks.—An annual provision of Rs. 9,000 including Rs. 2,000 for compassionate fund allowances is made in the budget for the grant of compassionate gratuities to the dependants of deceased Government servants left in indigent circumstances through the premature death of the Government servant upon whom they depended for support. Government has found that this provision has of late proved inadequate to grant sufficient relief to the families of deserving Government servants. Several applications have had to be rejected, and even in very deserving cases sometimes nominal amounts have had to be paid for want of sufficient funds. In view of the increased number of applications for gratuities and the greater distress on account of the increased cost of living at present, Government has decided to supplement this provision temporarily. It is accordingly proposed to increase the annual provision by Rs. 6,000 from Rs. 9,000 to Rs. 15,000 per annum for three years in the first instance.

				Rs.
		Recurrent	..	6,000
Grand Total—55, Superannuation Allowances and Pensions	..	Non-recurrent	..	<i>Nil.</i>
		Total	..	<u>6,000</u>

56, STATIONERY AND PRINTING.

ITEM 146. Creation of a temporary post of mechanic in charge of the Mono-operating machines at the Government Central Press, Bombay.

Recurrent	Rs.	1,584	Non-recurrent	Rs.	Nil.
Total	„	1,584	Ultimate annual recurrent	„	—

Remarks.—At present there is only one mechanic in charge of 14 casting and 14 operating machines at the Government Central Press. The present machines are old and replacement is overdue but owing to the war this is not possible. Due to want of adequate supervision there is delay in the execution of work at the Press, as one mechanic is not able to attend to all the machines. It is, therefore, proposed to create a temporary post of Mechanic in charge of Mono-operating machines, in the grade of Rs. 130—4—150 for one year from 1st March 1944.

			Rs.
Grand Total—56, Stationery and Printing ..	}	Recurrent ..	1,584
		Non-recurrent ..	Nil.
		Total ..	<u>1,584</u>

57, MISCELLANEOUS.

ITEM 147. Increasing the annual grant-in-aid to St. Catherine's Home, Andheri.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	1,000
Total	..	..	..	1,000	Ultimate annual recurrent	..	..	..	Nil.

Remarks.—The St. Catherine's Home, Andheri, was established for the welfare of fallen women. It embraces work in connection with the "Rescue" "Protection" and "Prevention" cases. It is a Roman Catholic Home but non-Catholics are readily taken provided they are suitable cases and fit in with the daily routine of the Home. It is divided into four Departments viz., (1) House for Prevention and Protection, (2) House for mothers and babies, (3) School-age Protection Section, and (4) Nursery and Kindergarten—for children born in the Home.

• The Home was declared a certified School in 1938 under the Bombay Children Act, 1924, for the reception of Roman Catholic Girls under the Act.

2. The Home was in receipt of an annual grant-in-aid of Rs. 4,000 from Government since 1923 up to the year 1942-43. It has been raised to Rs. 5,000 for the year 1943-44. The grant was fixed in accordance with the principle laid down by the Finance Committee of 1923, viz., that Government should give assistance to institutions like the League of Mercy, whatever caste and creed they dealt with, provided the amount of the grant is limited to one-third of the total annual expenditure of the institution.

3. Except for the year 1943-44, the Government grant has remained what it was since 1923 although the number of inmates in the institution has increased considerably. Since the outbreak of war owing to the difficulty of obtaining donations and the increased cost of living, the institution has been finding it hard to make the two ends meet. The Home is doing excellent work and stands in need of additional financial assistance from Government.

4. It is accordingly proposed to continue the increased grant-in-aid of Rs. 5,000 to this Home for the year 1944-45.

				Rs.
Grand Total—57, Miscellaneous	{	Recurrent	..	Nil.
		Non-recurrent	..	1,000
		Total	..	1,000

64-B, CIVIL DEFENCE

ITEM 148. Location of part of the Armed Police of Bombay City at Worli and creation of additional appointments of Superintendent and Inspector of Police.

Recurrent	..	Rs.	Nil.	Non-recurrent	..	Rs.	10,247
Total	..	..	10,247	Ultimate annual recurrent	..	..	Nil.

Remarks.—The armed police of Bombay City is under the command of a Superintendent of Police. Prior to the outbreak of the war the total number amounted to 715 officers and men. The number now employed is 2,329 officers and men. It became obvious that this force had become too unwieldy for one Superintendent to administer it. Besides, the Superintendent is also in charge of the Police Training School, the stores, the list of property and Police Notice offices, recruitment and training of recruits for the armed and unarmed branches of the force and he has also to supervise the training and instruction of young officer cadets. The Commissioner of Police represented to Government that for the purpose of proper control, efficiency and discipline of such a large force it was essential that the Armed Police should be divided into two sections each under a Superintendent and he recommended that 1,000 Head Constables and Constables with the necessary staff of officers should be located at Worli in charge of the new Superintendent of Police and that the remaining strength should continue to remain at the Naigaum Headquarters, in charge of the existing Superintendent. The Commissioner of Police also represented that the large increase in the strength of the Bombay City Police force had correspondingly increased the work of the Stores Department and he recommended that an Inspector be put in charge of this Department, who would, in addition, take over the work of the lost property and police notice offices. Government accepted these recommendations and sanctioned in July last the creation of additional posts of a Superintendent and Inspector for the period ending 29th February 1944. It is now proposed to continue these posts for a further period on one year. The cost for 12 months amounts to Rs. 15,870 as shown below :—

					Rs.	a.	p.
<i>Pay of Officers—</i>							
1 Superintendent in the scale of Rs. 500—50—800	...	..	..	..	500	0	0
1 Inspector in the scale of Rs. 300—10—400	..	..	..	..	300	0	0
Temporary increase in pay to Inspector	..	..	..	..	25	0	0
					<hr/>		
					825	0	0
<i>Allowances, Honoraria, etc.—</i>							
Conveyance allowance to Superintendent at Rs. 137-8 per mensem	..	..	..	..	137	8	0
Conveyance allowance to Inspector at Rs. 30 per mensem	..	..	..	..	30	0	0
Clothing allowance to Inspector at Rs. 10 per mensem	..	..	..	..	10	0	0
					<hr/>		
					177	8	0
<i>Contingencies—</i>							
House rent to Superintendent Rs. 200 per mensem	..	..	..	..	200	0	0
House rent to Inspector Rs. 120 per mensem	..	..	..	..	120	0	0
					<hr/>		
					320	0	0
				Total	1,322	8	0
							12
					<hr/>		
				Grand Total	15,870	0	0
				Deduct $\frac{1}{2}$ cost to be recovered from the Government of India	5,623	0	0
					<hr/>		
					10,247	0	0

64-B, CIVIL DEFENCE—contd.

ITEM 149. Staff for the administration of the Motor Vehicles Spare Parts Control Order, 1943.

Recurrent Rs.	22,600	Non-recurrent Rs.	900
Total ,,	23,500	Ultimate annual recurrent ,,	Nil.

Remarks.—Establishment for the administration of the Motor Vehicles Spare Parts Control Order, 1943, was sanctioned by Government in July and October 1943. The Spare Parts Control Order is expected to remain in force until the War is over and it is necessary to make provision for the entertainment in the Budget estimates for 1944-45. The staff for the whole of the Province of Bombay consists of 1 Supervising Inspector, 5 Inspectors, 1 Head Clerk for Bombay, Provincial Motor Transport Controller's Office, 6 Selection Grade Clerks, 7 Lower Grade Clerks and 6 peons.

The cost for the entertainment of the establishment for the year ending 31st March 1945 will be as shown below :—

Designation.	Average cost.		
	Rs.	a.	p.
1 Supervising Inspector in the scale 200—10/2—300 (250 × 12)	3,000	0	0
5 Inspectors in the scale 200—10/2—300 (250 × 5 × 12)	15,000	0	0
1 Head Clerk in the scale 145—5—180—10—230 (199 × 12)	2,388	0	0
2 Selection Grade Clerks in the scale 95—5—140 (125/12 × 2 × 12)	3,018	0	0
4 Selection Grade Clerks in the scale 80—5/2—95 (91 × 4 × 12)	4,368	0	0
5 Lower Grade Clerks in the scale 50—5/2—90 (72/10 × 5 × 12)	4,357	8	0
2 Lower Grade Clerks in the scale 30—5/2—55 (16/10 × 2 × 12)	399	0	0
3 Peons at Rs. 23 per mensem (23 × 2 × 12)	828	0	0
2 Peons at Rs. 17 per mensem (17 × 2 × 12)	408	0	0
2 Peons at Rs. 15 per mensem (15 × 2 × 12)	360	0	0
	34,126	8	0
Allowances and Honoraria—			
Compensatory allowance for 2 Inspectors at Rs. 35 per mensem	840	0	0
Clothing allowance for 6 Inspectors at Rs. 3-8-0 per mensem	252	0	0
Dearness allowance	2,964	0	0
Travelling Allowance	1,700	0	0
Stenographer's allowance at Rs. 30 per mensem	360	0	0
Overtime allowance at Rs. 5 per mensem	60	0	0
	6,176	0	0
Contingencies and other charges—			
Furniture	450	0	0
Advertisement	900	0	0
Trunk Calls	450	0	0
Service Postage	4,500	0	0
Miscellaneous	400	0	0
	6,700	0	0
	Total	47,002	0 0
Non-recurrent expenditure—			
	Rs.	a.	p.
Furniture	450	0	0
Advertisement	900	0	0
Trunk Calls	450	0	0
	Total	1,800	0 0
	Less	1,800	0 0
Recurrent expenditure		45,202	8 0
		45,200	0 0

As half the cost is recoverable from the Government of India the net annual cost to this Government will be Rs. 22,600 recurrent plus Rs. 900 non-recurrent.

		Rs.
Grand Total—64-B, Civil Defence	Recurrent	22,600
	Non-recurrent	11,147
	Total	33,747
Grand Total of all Heads charged to Revenue (excluding Major Works).	Recurrent	12,65,330
	Non-recurrent	73,67,576
	Total	86,32,906

**LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET
FOR 1944-45.**

List of New Major Works for 1944-45 under 50, Civil Works.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		<i>Communications (Ordinary).</i>			
South Thana	Improvement to the existing landing at Dharamtar (Pen side).	18,112	18,100	Administratively approved and technically sanctioned. Alibag, the headquarters of the Kolaba District, is surrounded by unbridged and uncrossable creeks on the south and the east and by the sea on the other sides and hence has always remained very difficult to approach from other parts of the District. The only means of approach by vehicles across the Dharamtar Creek is by ferry and the crossing needs suitable landing stages on the two banks. The landing stage on the left (Alibag side) has been put up and that on the right (Pen side) needs some improvement. This work is of great necessity and urgency for the safety of ferry passengers and vehicular traffic.
Surat and Broach.	Constructing a bridge over the Dhobi Khadi in mile 13/2 of the Bulsar-Vapi Section of the Bombay-Ahmedabad Road.	13,668	13,600	Administratively approved and technically sanctioned. There is a low dip over the Khadi which gets submerged during the monsoon with consequent serious inconvenience to traffic on the important trunk Road (Bombay-Ahmedabad), which is now being bridged and drained with a view to making it an all-weather road.
Ahmednagar	Providing cement concrete track 7' wide on the North side of the Poona-Nagar Road, miles 73 and 74.	20,362	20,300	Administratively approved and technically sanctioned. The present road surface especially in miles 73 and 74 of the Poona-Nagar road for 8 feet on either side has rutted very badly for want of proper foundations. The work is essential and urgent.

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED DURING THE YEAR 1943-44 FROM SAVINGS.

38, MEDICAL.

ITEM 1. Additional staff at the Civil Hospitals, Ratnagiri and Alibag.

	Rs.
Expenditure sanctioned in 1943-44	422
Average annual cost	1,668

Remarks.—The Civil Hospitals, Ratnagiri and Alibag, are not working to capacity on account of inadequate inferior staff to attend on the patients and it is not possible to effect any improvement unless the staff of these hospitals is augmented. In the case of Alibag it is expected that this improvement will relieve some pressure on the Bombay City Hospitals which receive a large number of patients from outside at present. The following additional staff has, therefore, been sanctioned with effect from 1st January 1944.

Civil Hospital, Ratnagiri.

	Per mensem.
(1) 3 Ward servants	Pay Rs. 14 plus house rent Rs. 2.
(2) 1 Sweeper	Pay Rs. 12 plus house rent Rs. 2.

Civil Hospital, Alibag.

	Per mensem.
(1) 2 Ward servants (male)	Pay Rs. 13 plus house rent Rs. 2.
(2) 1 Ward servant (female)	Pay Rs. 15 plus house rent Rs. 2.
(3) 1 Male sweeper and one dispensary servant..	Pay Rs. 13 plus house rent Rs. 2 (each).

The above staff is granted dearness allowance at sanctioned rates.

ITEM 2. Establishment of a Central Linen Department and appointment of one additional cook and one cook's mate at the Sassoon Hospitals, Poona.

	Rs.
Expenditure sanctioned in 1943-44	963
	208
Annual average cost	1,080

Remarks.—The Linen Department of the Sassoon Hospitals, Poona, is in charge of the Assistant Lady Superintendent at the Hospital. With the gradual increase in the number of patients, there has been a proportionate increase in the quantity of linen stocked and consequently the volume of work, especially the clerical and mending work, has increased. A nurse used to be detailed to assist the Assistant Lady Superintendent in the work of the Linen Department but this removed a nurse from the wards. This arrangement was thus not satisfactory. Government have, therefore, sanctioned a post of a clerk in the scale of Rs. 30—5/2—55 and that of a tailor on Rs. 17 per mensem on a temporary basis for a period of two years in the first instance with effect from 1st June 1943. The purchase of a hand-sewing machine at an approximate cost of Rs. 208 for the use of the Linen Department was also sanctioned.

In view of the increase in the number of indoor patients at the Sassoon Hospitals, Poona, the staff of 3 cooks and one cook's mate on the Indian side was found to be inadequate to cope with the work. It was necessary to augment the staff and Government have, therefore, sanctioned the entertainment of an additional cook and a cook's mate on a pay of Rs. 17 per mensem and Rs. 11 per mensem respectively.

The annual average cost involved on account of the above is Rs. 1,080.

ITEM 3. Grant-in-aid to Silver Jubilee Leper Hospital, Sankeshwar.

	Rs.
Expenditure sanctioned in 1943-44	2,000
Annual average cost	2,000

Remarks.—The Silver Jubilee Leper Hospital, Sankeshwar, provides accommodation for about 40 lepers and is doing good work. As the question of revision of capitation grants to Leper Hospitals is under consideration, this hospital has been paid non-recurring grants as and when required towards maintenance and provision of work for lepers. The Hospital authorities reported that for lack of funds they had to refuse admission to leper patients during this year and asked for a recurring maintenance grant. A grant of Rs. 2,000 is, accordingly, sanctioned to this hospital for a period of 3 years with effect from 1943-44.

ITEM 4. Entertainment of six additional attendants at the Central Mental Hospital, Yeravda.

	Rs.
Expenditure sanctioned in 1943-44	2,088
Annual average cost	1,512

Remarks.—In the Central Mental Hospital, Yeravda, insane prisoners of war and enemy aliens etc., are required to be admitted at present and they need special watch to prevent escape. Six additional male attendants on Rs. 21 per mensem each were, therefore, sanctioned at this hospital from 24th October 1941 and they are continued from year to year. Sanction has now been accorded to the continuance of this staff up to the 31st March 1945. This involves expenditure as follows :—

	Per annum.
	Rs.
Pay of inferior establishment	1,512
Allowances, Honoraria, etc.—	
Dearness allowance	576
Total	2,088