

FINAL ISSUE.

GOVERNMENT OF BOMBAY

CIVIL
BUDGET ESTIMATE
PROVINCIAL

FOR THE YEAR

1922-23

NOTE.—Items marked with asterisks are non-voted.

[Price—Rs. 2-6-0]

A—Statement of the Revenue of the Government

	Page.	Accounts 1920-1921.			Budget Estimate 1921	
		India	England.	Total.	India.	England.
		Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
II.—Taxes on Income	22					
V.—Land Revenue	23			4,31,46,964	5,81,28,000	.....
VI.—Excise	24			4,54,85,644	4,24,50,000	.....
VII.—Stamps—						
A. Non-Judicial	27			1,01,03,174	1,03,15,000	.....
B. Judicial				76,25,983	86,85,000	.....
VIII.—Forest	28			68,64,673	92,00,000	.....
IX.—Registration	29			14,46,122	15,40,000	.....
				11,46,72,560	13,03,18,000	.....
Irrigation—						
XIII.—Works for which capital accounts are kept—						
(1) Productive Works—						
Direct Receipts				2,50,425	2,73,000	.....
Portion of Land Revenue due to Irrigation				15,34,940	23,55,000	.....
Deduct—Working Expenses				22,26,150	19,04,300	1,47,000
Net receipts or payments				-4,40,785	7,23,700	1,47,000
(2) Protective Works—						
Direct Receipts				14,26,318	11,92,000	.....
Portion of Land Revenue due to Irrigation . . . . .				.....	.....	.....
Deduct—Working Expenses				4,04,815	3,62,850	.....
Net receipts or payments				10,21,503	8,29,150*	.....
(3) Unproductive Works—						
Direct Receipts				8,90,097	8,72,000	.....
Portion of Land Revenue due to Irrigation				2,62,622	4,13,000	.....
Deduct—Working Expenses				8,77,802	8,79,850	37,000
Net receipts or payments				2,74,917	4,05,150	37,000
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation				-1,92,190	2,28,000	
Total net receipts	29					
XIV.—Works for which no capital accounts are kept	30					
Debt Service—						
XVI.—Interest	30					
Carried over						

Total	Revised Estimate 1921-1922.			Increase + or Decrease — as compared with Budget, 1921-1922.	Budget Estimate 1922-1923.			Increase + or Decrease — as compared with Revised Estimate column 15 and column 11.
	India	England.	Total.		India.	England.	Total.	
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	3,00,000	.....	3,00,000	+ 3,00,000
5,51,23,000	5,63,24,000	.....	5,69,24,000	- 12,04,000	5,97,25,000	.....	5,97,25,000	+ 28,01,000
4,21,52,000	3,31,00,000	.....	3,31,00,000	- 93,50,000	3,70,76,000	.....	3,70,76,000	+ 39,76,000
1,63,15,000	85,77,000	.....	85,77,000	- 17,33,000	1,80,00,000	.....	1,30,00,000	+ 44,23,000
86,85,000	77,12,000	.....	77,12,000	- 9,73,000	1,00,00,000	.....	1,00,00,000	+ 22,88,000
92,00,000	79,00,000	.....	79,00,000	- 13,00,000	88,70,000	.....	88,70,000	+ 9,70,000
15,40,000	13,00,000	.....	13,00,000	- 2,40,000	14,50,000	.....	14,50,000	+ 1,50,000
13,03,13,000	11,55,13,000	.....	11,55,13,000	- 1,48,05,000	13,04,21,000	.....	13,04,21,000	+ 1,49,08,000
2,73,000	2,40,000	.....	2,40,000	- 33,000	2,46,000	.....	2,46,000	+ 6,000
23,55,000	24,19,000	.....	24,19,000	+ 64,000	25,35,000	.....	25,35,000	+ 1,16,000
20,51,300	22,16,125	65,000	22,81,125	+ 2,29,825	18,88,100	46,000	19,34,100	- 3,47,0
5,75,700	4,42,575	65,000	3,77,575	- 1,98,125	8,92,900	46,000	8,46,900	+ 4,69,025
11,92,000	.....	.....	.....	- 11,92,000	.....	.....	.....	.....
8,62,550	.....	.....	.....	- 3,62,850	.....	.....	.....	.....
6,29,150	.....	.....	.....	- 8,29,150	.....	.....	.....	.....
8,72,000	23,18,000	.....	23,18,000	+ 14,46,000	23,53,000	.....	23,53,000	+ 35,000
4,13,000	3,49,000	.....	3,49,000	- 64,000	4,13,000	.....	4,13,000	+ 64,000
9,16,550	14,18,575	.....	14,18,575	+ 5,02,025	10,48,900	.....	10,48,900	- 3,69,975
3,63,150	12,43,125	.....	12,43,125	+ 8,79,975	17,17,100	.....	17,17,100	+ 4,63,975
- 2,28,000	- 2,28,000	.....	- 2,28,000	.....	- 2,28,000	.....	- 2,28,000	.....
15,46,000	14,63,000	65,000	13,98,000	- 1,48,000	23,32,000	46,000	23,36,500	+ 9,38,000
68,000	1,20,000	.....	1,20,000	+ 32,000	1,20,000	.....	1,20,000	.....
63,50,000	64,90,000	.....	64,90,000	+ 1,40,000	76,44,000	.....	76,44,000	+ 11,54,0
13,52,02,000	12,35,96,000	65,000	12,35,21,000	- 1,47,81,000	14,05,67,000	46,000	14,05,21,000	+ 1,70,00

A.—Statement of the Revenue of the Government

Head of Revenue. 1	Reference to detailed estimate. 2	Accounts 1920-1921.			Budget Estimate 1921	
		India. 3	England. 4	Total. 5	India. 6	England. 7
Brought forward	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
				11,67,98,916	13,84,86,000	1,84,000
Civil Administration—						
XVII.—Administration of Justice	32			10,47,619	10,87,000	
XVIII.—Jails and Convict Settlements	33			4,48,525	3,97,000	
XIX.—Police	33			2,24,474	2,29,000	
XX.—Ports and Pilotage	34			48,234	56,000	
XXI.—Education	34					
A. University				2,54,214	2,78,000	
B. Secondary				2,98,426	2,87,000	
C. Primary . . . . .				.....	1,000	
D. Special				8,705	9,000	
E. General				1,83,610	1,72,000	
XXII.—Medical	36			6,81,036	5,26,000	
XXIII.—Public Health	37			14,050	12,000	
XXIV.—Agriculture	38			2,58,134	3,02,000	
XXV.—Industries	39			19,788	1,07,000	
XXVI.—Miscellaneous Departments	39			94,102	91,000	
Total				35,80,917	35,54,000	
Currency, Mint and Exchange—						
XXIX.—Exchange on transactions with London . . . . .	...			.....	.....
Total				.....	.....
Buildings and Roads—						
XXX.—Civil works (Civil)	40			4,492	4,000	
XXX.—Civil works (P. W.)	40			19,11,728	16,80,000	
XXXI.—Waterways and Embankments . . . . .	...			.....	.....
Total				19,16,220	16,84,000	
Miscellaneous—						
XXXII.—Transfers from Famine Insurance Fund	40			.....	.....
XXXIII.—Receipts in aid of Superannuation	41			7,64,623	7,19,000	
XXXIV.—Stationery and Printing	42			2,47,664	1,90,000	
XXXV.—Miscellaneous	43			1,39,284	1,75,000	
Total				11,51,571	10,78,000	
Contributions and Assignments to the Central Government by Provincial Governments—						
XL.—Miscellaneous adjustments between the Central and Provincial Governments	45			.....	17,000	
Total				.....	17,000	
Grand Total Revenue				12,34,47,024	14,48,19,000	1,84,000

of Bombay in India and in England—continued.

Total	Revised Estimate, 1921-1922.			Increase + or Decrease — as compared with Budget, 1921-1922.	Budget Estimate, 1922-1923.			Increase + or Decrease — as compared with Revised Estimate Column 15 and Column 11.
	India.	England.	Total.		India.	England.	Total.	
8	9	10	11	13	14	15	16	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13,93,02,000	12,37,56,000	65,000	12,35,21,000	-1,47,81,000	14,05,67,000	46,000	14,05,21,000	+1,70,00,000
10,87,000	10,00,000	.....	10,00,000	-87,000	10,50,000	.....	10,50,000	+50,000
3,97,000	5,00,000	.....	5,00,000	+1,03,000	4,53,000	.....	4,53,000	-42,000
2,20,000	2,21,000	.....	2,21,000	-8,000	2,19,000	.....	2,19,000	-2,000
53,000	53,000	.....	53,000	-3,000	53,000	.....	53,000	.....
2,73,000	2,53,000	.....	2,53,000	-20,000	3,14,000	.....	3,14,000	+61,000
2,57,000	3,10,000	.....	3,10,000	+53,000	3,63,000	.....	3,63,000	+53,000
1,000	20,000	.....	20,000	+19,000	1,000	.....	1,000	-19,000
9,000	14,000	.....	14,000	+5,000	9,000	.....	9,000	-5,000
1,73,000	1,64,000	.....	1,64,000	-8,000	1,79,000	.....	1,73,000	+14,000
5,26,000	6,00,000	.....	6,00,000	+74,000	5,88,000	.....	5,88,000	-12,000
12,000	13,000	.....	13,000	+1,000	12,000	.....	12,000	-1,000
3,02,000	2,50,000	.....	2,50,000	-42,000	2,90,000	.....	2,90,000	+30,000
1,07,000	39,000	.....	39,000	-68,000	22,000	.....	22,000	-17,000
91,000	91,000	.....	91,000	.....	89,000	.....	82,000	-2,900
35,54,000	35,33,000	.....	35,33,000	-16,000	35,46,000	.....	36,46,000	+1,08,000
.....
.....
4,000	4,000	.....	4,000	.....	4,000	.....	4,000	.....
16,80,000	13,00,000	.....	12,00,000	+1,20,000	7,25,000	.....	7,25,000	-10,75,000
.....
16,84,000	13,04,000	.....	13,04,000	+1,20,000	7,29,000	.....	7,29,000	-10,75,000
.....
7,13,000	8,79,000	.....	8,79,000	+1,66,000	8,90,000	.....	8,90,000	+11,000
1,90,000	2,20,000	.....	2,20,000	+30,000	1,92,000	.....	1,92,000	-28,000
1,75,000	5,31,000	.....	5,31,000	+3,56,000	2,45,000	.....	2,45,000	-2,86,000
10,73,000	16,30,000	.....	16,30,000	+5,52,000	13,27,000	.....	13,27,000	-3,03,000
17,000	25,20,000	.....	25,20,000	+25,03,000	.....	.....	.....	-25,20,000
17,000	25,20,000	.....	25,20,000	+25,03,000	.....	.....	.....	-25,20,000
.....
14,46,35,000	13,30,73,000	65,000	13,30,13,000	-1,16,22,000	14,62,60,000	45,000	14,62,23,000	+1,32,10,000

Heads of Expenditure.	Reference to detailed estimate.	Accounts, 1920-1921.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—								
2.—Taxes on Income . . . . .				.....
5.—Land Revenue	48			2,29,83,167				
6.—Excise	63			43,75,191				
7.—Stamps—								
A.—Non-judicial	68			3,51,639				
B.—Judicial								
8.—Forest	70			53,05,022				
9.—Registration	73			6,97,979				
Total				3,42,33,048				
Irrigation Revenue Account—								
14.—Interest on Works for which capital accounts are kept—								
Irrigation works—								
Interest on works financed from Capital obtained from Government of India	75			31,17,308				
Interest on works financed from Loan raised in the open market . . . . .				.....
15.—Other Revenue expenditure Financed from ordinary Revenue Public Works Department.	75			34,65,160				
Do. Civil								
Total				65,82,468				
Irrigation Capital Account (Charged to Revenue)—								
16.—Construction of Irrigation Works—								
A.—Financed from Famine Insurance grants	7			36,65,109				
B.—Financed from ordinary revenues				5,429				
Total				36,71,538				
Debt Services—								
19.—Interest on Ordinary Debt	77			20,67,489				
21.—Sinking Funds	77			.....			
Total				20,67,489				
Civil Administration—								
22.—General Administration—	78							
A.—Heads of Provinces (including Governor General) and Executive Councils				36,86,739				
B.—Legislative Bodies								
C.—Secretariat and headquarters establishment								
D.—Commissioners and District Officers								
E.—District Administration								
24.—Administration of Justice	99			74,62,024				
25.—Jails and Convict Settlements.	122			29,96,904				
Carried over				1,41,45,667				
				4,65,54,543				

of the Government of Bombay in India and England.

Budget Estimate 1931-1932.							
Reference to detailed Estimate. 10	India 11	England. 12	Total. 13	Distribution of total into			
				Reserved.		Transferred.	
				Voted. 14	Non-voted. 15	Voted. 16	Non-voted. 17
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....
	2,35,82,000	2,71,000	2,38,03,000	1,19,64,000	1,18,39,000	.....	.....
	30,15,000	7,000	30,33,000	.....	.....	21,19,000	9,03,000
	} 3,83,000	} 1,61,000	} 5,44,000	} 5,44,000	.....	.....	.....

	59,13,000	64,000	59,97,000	.....	.....	55,51,000	4,46,000
	6,93,000	3,000	6,95,000	.....	.....	6,93,000	2,000
	3,35,35,000	5,36,000	3,40,61,000	1,25,08,000	1,18,39,000	83,63,000	13,51,000

	32,54,000	.....	32,54,000	.....	32,54,000	.....	.....

	47,06,000	43,000	47,49,000	46,23,000	1,25,000	.....	.....

	79,60,000	42,000	80,03,000	46,23,000	33,79,000	.....	.....

	48,93,000	4,00,000	52,93,000	51,61,000	1,32,000	.....	.....
	1,51,000	.....	1,51,000	1,51,000	.....	.....	.....
	50,44,000	4,00,000	54,44,000	53,12,000	1,32,000	.....	.....

	90,16,000	.....	90,16,000	.....	90,16,000	.....	.....
	9,39,000	.....	9,39,000	.....	9,39,000	.....	.....
	99,55,000	.....	99,55,000	.....	99,55,000	.....	.....

	46,30,000	2,60,000	49,40,000	36,76,000	12,64,000	.....	.....

	77,25,000	1,71,000	78,96,000	65,60,000	13,36,000	.....	.....
	23,51,000	19,000	23,70,000	27,67,000	1,03,000	.....	.....
	1,52,56,000	4,50,000	1,57,06,000	1,30,03,000	27,03,000	.....	.....
	5,64,94,000	9,63,000	5,74,62,000	2,24,43,000	2,53,05,000	63,63,000	13,51,000

Revised Estimate 1921-1922.

Reference to detailed Estimate.	Distribution of total into						
	India.	England.	Total.	Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
				19	20	21	22	23	24	25
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	---	---	---	---	---	---	---
	2,09,95,000	27,000	2,10,22,000	1,03,73,000	1,06,49,000	---	---
	28,99,000	13,000	29,12,000	---	---	30,07,000	3,65,000
	3,15,000	2,65,000	5,80,000	5,80,000	---	---	---
	65,92,000	77,000	66,69,000	---	---	63,95,000	4,44,000
	6,79,000	---	6,79,000	---	---	6,79,000	---
	3,14,80,000	3,82,000	3,18,62,000	1,03,53,000	1,06,49,000	89,11,000	12,49,000
	32,16,000	---	32,16,000	---	32,16,000	---	---
	---	---	---	---	---	---	---
	40,00,000	---	40,00,000	38,43,000	1,52,000	---	---
	---	---	---	---	---	---	---
	72,16,000	---	72,16,000	38,43,000	33,68,000	---	---
	40,86,000	33,000	41,24,000	---	41,24,000	---	---
	76,000	---	76,000	76,000	---	---	---
	41,62,000	38,000	42,00,000	76,000	41,24,000	---	---
	84,24,000	---	84,24,000	---	84,24,000	---	---
	9,39,000	---	9,39,000	---	9,39,000	---	---
	93,63,000	---	93,63,000	---	93,63,000	---	---
	69,85,000	3,63,000	73,48,000	48,29,000	25,19,000	---	---
	67,20,000	95,000	68,15,000	56,13,000	12,02,000	---	---
	31,83,000	23,000	32,06,000	30,97,000	1,08,000	---	---
	1,68,87,000	4,81,000	1,73,68,000	1,35,39,000	38,29,000	---	---
	5,22,21,000	4,20,000	5,26,41,000	1,48,77,000	2,73,04,000	89,11,000	12,49,000

Budget Estimate, 1922-1923.									
Increase + or decrease — compared with the Budget estimate 1921-1922, columns 12 and 21.	India.	England.	Total.	Increase + or decrease as compared with the revised estimate 1921-1922, columns 21 and 29.	Distribution of total into				Number of demands for Grants.
					Reserved.		Transferred.		
					Voted.	Non-voted.	Voted.	Non-voted.	
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
-27,81,000	2,10,31,000	54,000	2,10,85,000	+63,000	1,03,14,000	1,07,71,000	.....	.....	1
-1,10,000	29,44,000	10,000	29,54,000	+42,000	.....	.....	20,77,000	8,77,000	2
+86,000	3,65,000	1,49,000	5,14,000	-66,000	5,14,000	.....	.....	.....	3
+6,72,000	53,53,000	78,000	55,31,000	-10,23,000	.....	.....	50,79,000	5,52,000	4
-16,000	7,61,000	.....	7,61,000	+82,000	.....	.....	7,61,000	.....	5
-21,99,000	8,06,54,000	2,91,000	8,09,45,000	-9,17,000	1,08,28,000	1,07,71,000	79,17,000	14,29,000	
-38,000	34,64,000	.....	34,64,000	+2,48,000	.....	34,64,000	.....	.....
.....	92,000	.....	92,000	+92,000	.....	92,000	.....	.....
-7,48,000	43,36,000	48,000	43,74,000	+3,74,000	42,30,000	1,44,000	.....	.....
.....	25,000	.....	25,000	+25,000	25,000	.....	.....	.....
-7,86,000	79,07,000	48,000	79,55,000	+7,39,000	42,55,000	37,00,000	.....	.....	6
-11,69,000	.....	.....	.....	-41,24,000	.....	.....	.....	.....
-75,000	.....	.....	.....	-76,000	.....	.....	.....	.....
13,44,000	.....	.....	.....	-42,00,000	.....	.....	.....	.....
-5,92,000	1,13,52,000	4,000	1,13,56,000	+29,32,000	.....	1,13,56,000	.....	.....
.....	9,77,000	.....	9,77,000	+38,000	.....	9,77,000	.....	.....
-5,92,000	1,23,29,000	4,000	1,23,33,000	+29,70,000	.....	1,23,33,000	.....	.....
+24,08,000	71,19,000	2,69,000	73,88,000	+40,000	49,53,000	24,35,000	.....	.....	7
-10,81,000	64,48,000	1,15,000	65,63,000	-2,52,000	54,37,000	11,26,000	.....	.....	8
+3,35,000	26,98,000	34,000	27,32,000	-4,73,000	25,89,000	1,43,000	.....	.....	9
+16,62,000	1,62,65,000	4,18,000	1,66,83,000	-6,85,000	1,29,79,000	37,04,000	.....	.....
-43,21,000	5,08,90,000	3,49,000	5,12,39,000	-14,08,000	1,50,63,000	2,69,04,000	79,17,000	14,29,000	

B.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed estimate.	Accounts 1920-1921.							
		India.	England.	Total.	Distribution of total into				
					Reserved.		Transferred.		
					Voted.	Non-voted.	Voted.	Non-voted.	
1	2	3	4	5	6	7	8	9	
Brought forward	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Administration—(contd.)				4,65,54,543					
26.—Police	132			1,41,45,667					
27.—Ports and Pilotage	167			1,74,63,210					
30.—Scientific Departments	169			59,745					
31.—Education—	170			1,70,923					
A.—University									
B.—Secondary				19,73,538					
C.—Primary				33,27,647					
D.—Special				68,17,091					
E.—General Expenditure				15,26,968					
32.—Medical	198			14,80,543					
33.—Public Health	216			39,29,937					
34.—Agriculture	229			18,24,235					
35.—Industries	247			23,62,115					
37.—Miscellaneous Departments	250			2,76,046					
Total				2,78,630					
Currency, Mint and Exchange.				5,49,36,300					
40.—Exchange on transactions with London	255	.....	.....	.....	.....	.....	.....	.....	.....
Total		.....	.....	.....	.....	.....	.....	.....	.....
Buildings and Roads—									
41.—Civil Works (Civil)	255			20,35,853					
41.—Civil Works (P.W.)	255			1,87,18,665					
42.—Waterways and Embankments	75			5,685					
Total				2,07,60,203					
Carried over				12,23,51,046					

Reference to detailed estimate.	Budget Estimate 1921-1922.						
	India.	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	564,94,000	9,68,000	5,74,62,000	2,24,49,000	2,59,05,000	83,63,000	19,51,000
	1,52,56,000	4,50,000	1,57,06,000	1,30,03,000	27,03,000	.....	.....
	1,88,97,000	1,96,000	1,90,93,000	1,75,12,000	15,81,000	.....	.....
	2,18,000	.....	2,18,000	1,64,000	54,000	.....	.....
	1,53,000	.....	1,53,000	53,000	49,000	51,000	.....
	12,28,000			.....	.....	8,62,000	3,66,000
	27,59,000			6,16,000	.....	21,08,000	35,000
	1,07,42,000			20,000	.....	1,07,22,000	.....
		1,89,000	1,82,39,000			54,000	85,000
	12,25,000			12,000	.....	11,73,000	40,000
	21,46,000			38,000	19,000	19,36,000	1,53,000
	54,09,000	1,57,000	55,66,000	9,000		48,71,000	6,86,000
	26,40,000	29,000	26,69,000	.....	.....	24,77,000	1,86,000
	27,66,000	39,000	28,05,000			25,32,000	2,73,000
	7,49,000	2,79,000	10,28,000			9,98,000	90,000
	4,36,000	.....	4,36,000	3,66,000	52,000	18,000	.....
	6,46,24,000	12,83,000	6,59,07,000	3,17,93,000	44,58,000	2,77,42,000	19,14,000

	19,99,000	.....	19,99,000	20,000	.....	19,79,000	.....
	2,02,20,000	2,59,000	2,04,79,000	10,48,000	.....	1,87,91,000	6,40,000
	25,000	.....	25,000	25,000	.....	.....	.....
	2,22,44,000	2,59,000	2,25,03,000	10,93,000		2,07,70,000	6,40,000
	14,93,62,000	25,10,000	14,58,72,000	5,53,29,000	2,97,63,000	5,68,75,000	39,05,000

Revised Estimate 1921-1922.

Reference to detailed Estimate.	Distribution of total into						
	India.	England.	Total.	Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	5,32,21,000	4,20,000	5,25,41,000	1,48,77,000	2,75,04,000	89,11,000	13,49,000
	1,63,87,000	4,81,000	1,73,68,000	1,35,39,000	38,29,000	-----	-----
	1,97,41,000	1,63,000	1,59,04,000	1,85,80,000	12,24,000	-----	-----
	1,80,000	-----	1,80,000	1,53,000	27,000	-----	-----
	1,75,000	-----	1,75,000	57,000	25,000	91,000	-----
	12,36,000	-----	-----	-----	-----	8,68,000	3,68,000
	27,12,000	-----	-----	6,16,000	-----	20,61,000	35,000
	1,07,73,000	-----	-----	20,000	-----	1,07,53,000	-----
	-----	83,000	1,61,79,000	-----	-----	35,000	48,000
	14,28,000	-----	-----	12,000	-----	13,76,000	40,000
	19,47,000	-----	-----	38,000	19,000	17,55,000	1,35,000
	48,34,000	1,18,000	49,52,000	9,000	-----	41,53,000	7,90,000
	23,99,000	56,000	24,55,000	-----	-----	23,04,000	1,51,000
	27,77,000	68,000	28,45,000	-----	-----	25,80,000	2,65,000
	7,04,000	3,24,000	10,28,000	-----	-----	9,65,000	63,000
	4,28,000	24,000	4,52,000	3,97,000	33,000	17,000	-----
	6,62,19,000	13,17,000	6,75,36,000	3,35,21,000	51,62,000	2,62,58,000	18,95,000
	12,25,000	-----	12,25,000	-----	12,25,000	-----	-----
	12,25,000	-----	12,25,000	-----	12,25,000	-----	-----
	19,84,000	-----	19,84,000	10,000	-----	19,74,000	-----
	1,89,15,000	7,71,000	1,96,86,000	14,87,000	-----	1,76,49,000	5,50,000
	25,000	-----	25,000	25,000	-----	-----	-----
	2,09,24,000	7,71,000	2,16,95,000	15,22,000	-----	1,93,23,000	5,50,000
	14,05,89,000	25,08,000	14,30,97,000	4,99,20,000	3,38,91,000	5,54,92,000	37,24,000

Increase + or decrease — as compared with the Budget estimate 1921-1922. Columns 13 and 21. 26	Budget Estimate, 1922-1923.								Number of demands for Grants. 85
	India. 27	England. 28	Total. 29	Increase + or decrease — as compared with the Revised estimate 1921-1922. Columns 21 and 29. 30	Distribution of total into				
					Reserved.		Transferred.		
					Voted. 31	Non-voted. 32	Voted. 33	Non-voted. 34	
Rs. -48,21,000	Rs. 5,08,90,000	Rs. 3,43,000	Rs. 5,12,33,000	Rs. -14,08,000	Rs. 1,50,83,000	Rs. 2,68,04,000	Rs. 79,17,000	Rs. 14,29,000	
+16,62,000 +3,11,000	1,62,65,000 1,86,53,000	4,18,000 1,83,000	1,66,83,000 1,68,22,000	-6,85,000 -10,82,000	1,29,79,000 1,72,70,000	37,04,000 15,52,000	.....	.....	10
-38,000	1,20,000	.....	1,20,000	-60,000	54,000	66,000	.....	.....	11
+20,000	60,000	.....	60,000	-1,13,000	.....	.....	60,000	.....	12
	12,67,000 23,09,000				..... 5,48,000	.....	8,42,000 16,19,000	4,25,000 42,000	
	1,01,75,000				4,000	.....	1,01,71,000	.....
-60,000		1,03,000	1,73,68,000	-8,11,000			59,000	44,000	13
	14,40,000				1,23,000	.....	12,63,000	54,000	
	21,74,000				19,000	19,000	19,43,000	1,93,000	
-6,14,000	41,56,000	93,000	42,49,000	-7,03,000	8,000	.....	33,30,000	9,11,000	14
-2,08,000	17,97,000	39,000	18,36,000	-6,19,000	.....	.....	15,02,000	3,34,000	15
+40,000	24,92,000	20,000	25,12,000	-3,38,000	.....	.....	22,02,000	3,10,000	16
.....	4,49,000	14,000	4,63,000	-5,65,000	.....	.....	3,75,000	88,000	17
+16,000	4,48,000	22,000	4,70,000	+18,000	3,58,000	98,000	19,000	.....	18
+16,29,000	6,17,05,000	8,78,000	6,25,83,000	-49,53,000	3,13,63,000	54,34,000	2,38,85,000	24,01,000	
+12,25,000	13,02,000	.....	13,02,000	+77,000	7,37,000	5,65,000	.....	.....
+12,25,000	13,02,000	.....	13,02,000	+77,000	7,37,000	5,65,000	.....	.....
-15,000	14,50,000	.....	14,50,000	-5,34,000	8,000	.....	14,42,000	.....
-7,93,000	1,19,92,000	3,16,000	1,23,08,000	-73,78,000	3,43,000	.....	1,13,98,000	5,67,000	19
	.....	.....	.....	-25,000	.....	.....	.....	.....
-8,03,000	1,34,42,000	3,16,000	1,37,58,000	-79,37,000	3,51,000	.....	1,28,40,000	5,67,000	
-27,75,000	12,73,39,000	15,37,000	12,88,76,000	-142,21,000	4,75,34,000	3,28,03,000	4,41,42,000	43,97,000	

Heads of Expenditure. 1	Reference to detailed estimate. 2	Accounts 1920-1921.						
		India. 3	England. 4	Total. 5	Distribution of total into			
					Reserved.		Transferred.	
					Voted. 6	Non-voted. 7	Voted. 8	Non-voted. 9
Brought forward	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				12,22,51,046				
Miscellaneous—								
43.—Famine Relief and Insurance	257							
A.—Famine Relief				14,66,996				
B.—Transfers to Famine Insurance Fund . . . .				...
45.—Superannuation Allowances and Pensions	258			49,87,859				
46.—Stationery and Printing	260			24,10,787				
47.—Miscellaneous	268			8,30,789				
Total				90,85,864				
Contributions and Assignments to the Central Government by Provincial Governments—								
51.—Contributions and Assignments to the Central Government by Provincial Governments	272			.....			
52.—Miscellaneous adjustments between the Central and Provincial Governments	273			...				
Total								
Total Expenditure charged to Revenue				18,19,36,910				

Budget Estimate, 1921-1922.							
Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16	17
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	14,33,62,000	25,10,000	14,58,72,000	5,53,29,000	2,97,63,000	5,63,75,000	39,05,000
	10,67,000		10,67,000	-----	10,67,000	---	-----
	50,33,000	35,000	50,67,000	49,40,000	1,27,000		
	15,74,000	2,25,000	17,99,000	16,59,000	-----	1,40,000	-----
	10,68,000	18,000	10,86,000	3,27,000	18,000	7,41,000	-----
	67,41,000	2,78,000	90,19,000	69,26,000	12,12,000	8,81,000	
	56,00,000		56,00,000	-----	56,00,000	-----	-----
	5,000		5,000	5,000		-----	-----
	56,05,000		56,05,000	5,000	56,00,000	-----	-----
	15,77,08,000	27,28,000	16,04,96,000	6,22,60,000	3,65,75,000	5,77,56,000	39,05,000

Revised Estimate, 1921-1922.							
Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	14,05,89,000	25,08,000	14,30,97,000	4,99,20,000	3,38,91,000	5,54,92,000	37,94,000
	32,00,000		32,00,000		32,00,000		
	47,96,000	1,69,000	49,65,000	47,53,000	2,12,000	.....	.....
	21,73,000	2,25,000	23,98,000	22,59,000	.....	1,39,000	
	23,00,000	17,000	23,17,000	15,48,000	1,000	7,65,000	
	1,24,69,000	4,11,000	1,28,80,000	85,60,000	34,13,000	9,07,000	
	56,00,000		56,00,000	.....	56,00,000	.....	.....
	3,000	.....	3,000	3,000	.....	.....	.....
	56,03,000		56,03,000	3,000	56,00,000		
	15,86,61,000	29,19,000	16,15,80,000	5,84,83,000	4,29,04,000	5,63,99,000	37,94,000

Budget Estimate, 1922-1923.									
Increase + or decrease — as compared with the Budget Estimate 1921-1922. Columns 13 and 21. 26	India. 27	England. 28	Total. 29	Increase + or decrease — as compared with the Revised Estimate 1921-1922. Columns 21 and 29. 30	Distribution of total into				Number of demands for Grants. 35
					Reserved.		Transferred.		
					Voted. 31	Non-voted. 32	Voted. 33	Non-voted. 34	
Rs. -27,75,000	Rs. 12,73,39,000	Rs. 15,37,000	Rs. 12,83,76,000	Rs. -1,42,21,000	Rs. 4,75,34,000	Rs. 3,28,03,000	Rs. 4,41,42,000	Rs. 43,97,000	
+21,33,000	63,82,000	19,000	63,51,000	+31,51,000	.....	63,51,000			
-1,02,000	49,59,000	3,60,000	53,49,000	+3,84,000	49,47,000	4,02,000	.....	.....	21
+5,99,000	12,76,000	7,27,000	20,03,000	-3,25,000	17,41,000	5,000	2,57,000	.....	22
+12,31,000	29,92,000	13,000	30,05,000	+6,83,000	15,44,000	2,000	14,59,000	.....	23
+33,61,000	1,55,89,000	11,19,000	1,67,08,000	+38,23,000	82,32,000	67,60,000	17,16,000	.....
.....	56,00,000	.....	56,00,000	.....	.....	56,00,000	.....	.....
-2,000	50,000	.....	50,000	+47,000	50,000	.....	.....	.....	24
-2,000	56,50,000	.....	56,50,000	+47,000	50,000	56,00,000	.....	.....
+10,81,000	14,85,73,000	26,56,000	15,12,34,000	-1,03,16,000	5,58,16,000	4,51,63,000	4,58,58,000	43,97,000	

Receipts.	Reference to detailed estimate.	Accounts, 1920-1921.			Revised Estimate, 1921-1922.			Budget Estimate, 1922-1923.		
		India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
1	2	3	4	5	6	7	8	9	10	11
Revenue from (statement A)	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				12,34,47,024	13,30,78,000	65,000	13,30,13,000	14,62,69,050	46,000	14,62,23,000
Excess of revenue over expenditure charged to Revenue				...			...			...
Capital Account not charged to Revenue—										
XLIII.—Bombay Development Scheme	46			2,77,151	42,00,000	...	42,00,000	89,93,000	...	89,93,000
Total, Capital Account Receipts				2,77,151	42,00,000	...	42,00,000	89,93,000	...	89,93,000
Debt, Deposits and Advances—	47									
Permanent Debt incurred—										
For Development				9,88,93,000	...	...	...	7,90,00,000	...	7,90,00,000
For Other purposes				...	...	...	...	1,98,31,000	...	1,98,31,000
Famine Insurance Funds				...	...	...	...	...	...	...
Deposits and Advances—										
Deposits of Sinking Funds				...	9,66,000	...	9,66,000	10,33,000	...	10,33,000
Other Deposits				...	3,00,00,000	...	3,00,00,000	...	...	...
Loans and Advances by Provincial Government—										
For Development				...	1,61,07,000	...	1,61,07,000	1,14,000	...	1,14,000
For other purposes				63,50,873	72,31,000	...	72,31,000	87,04,000	...	87,04,000
Loans between Central and Provincial Governments				...	15,07,97,000	...	15,07,97,000	1,90,00,000	...	1,90,00,000
Total Debt, Deposits and Advances				10,02,43,873	80,61,01,000	...	20,61,01,000	12,76,82,000	...	12,76,82,000
Total Receipts				23,39,83,048	34,23,79,000	65,000	34,23,14,000	25,99,44,000	46,000	28,28,98,000
Opening balance				4,43,94,704			(a) 2,96,23,000			(b) 1,21,82,000
Grand Total							37,19,42,000			29,50,50,000

(a) Arrived at after deducting from the closing balance for the year 1920-21 the payment of the instalment of Rupees 10,00,000 from the outstanding balances of the Provincial Advance and Loan Account, the ordinary balance being Rs. 3,01,02,000 and the Development balance minus Rs. 4,74,000.

(b) Ordinary balance Rs. 98,75,000 plus development balance Rs. 23,07,000.

Disbursements.	Reference to detailed estimate.	Accounts, 1920-1921.					Revised Estimate, 1921-1922.					Budget Estimate, 1922-1923.					Number of demand for Grants.
		India,	England.	Total.	Distribution of Total into		India.	England.	Total.	Distribution of Total into		India.	England.	Total.	Distribution of Total into		
					Voted.	Non-voted.				Voted.	Non-voted.				Voted.	Non-voted.	
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Expenditure from (statement B)—	Page.	Rs.	Rs.	Rs. 13,13,86,910	Rs.	Rs.	Rs. 15,86,61,000	Rs. 29,19,000	Rs. 16,16,80,000	Rs. 11,48,82,000	Rs. 4,66,98,000	Rs. 14,88,73,000	Rs. 26,56,000	Rs. 15,12,34,000	Rs. 10,16,74,000	Rs. 4,95,60,000	
Excess of expenditure over revenue				79,09,674					2,85,67,000					50,11,000			
Capital Account not charged to Revenue—																	
52A Forest Capital outlay		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,00,000	.....	10,00,000	10,00,000	.....
55. Construction of Irrigation works	273	.....	.....	2,68,875	.....	.....	6,50,000	.....	6,50,000	6,17,000	83,000	77,93,000	4,87,000	82,80,000	80,47,000	2,83,000	28
56A Capital outlay on improvement on public health		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,00,000	.....	6,00,000	6,00,000	.....
59. Bombay Development Scheme	274	.....	.....	67,94,798	.....	.....	2,41,08,000	94,50,000	3,35,58,000	3,82,83,000	2,75,000	3,06,34,000	33,16,000	3,39,50,000	3,35,29,000	4,21,000	26
60 Capital outlay for Civil Works (P.W).		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,01,000	.....	53,01,000	53,01,000	.....
60A Other Provincial expenditure not charged to Revenue.	275	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,50,000	.....	17,50,000	17,50,000	.....	27
Total Capital Account Disbursements				70,63,668			2,47,58,000	94,50,000	3,42,08,000	3,39,00,000	3,03,000	4,70,73,000	38,03,000	5,08,81,000	5,02,27,000	6,54,000	
Debt, Deposits and Advances—	279																
Permanent Debt discharged—																	
Development Loans																	
Other purposes Loans																	
Famine Insurance Funds Suspense Accounts Bombay Development				3,00,00,000													
Deposits and Advances—																	
Sinking Funds							9,65,000		9,65,000		9,65,000	9,90,000		9,90,000		9,90,000	
Other Deposits																	
Miscellaneous— Government Accounts							11,37,97,000		11,37,97,000		11,37,97,000						
Loans and Advances by Provincial Government—																	
For Development				5,79,50,000			4,00,00,000		4,00,00,000	4,00,00,000		6,82,00,000		6,62,00,000	6,62,00,000		29
For other purposes				77,89,609			92,10,000		92,10,000	92,10,000		77,04,000		77,04,000	77,04,000		
Loans between Central and Provincial Governments												29,00,000		29,00,000		29,00,000	
Total Debt, Deposits and Advances				9,57,39,809			16,39,72,000		16,39,72,000	4,92,10,000	11,47,62,000	7,77,94,000		7,77,94,000	7,89,04,000	88,90,000	
Total Disbursements Closing balance				23,41,40,987			34,78,91,008	1,23,69,000	35,97,60,000	19,79,92,000	16,17,68,000	27,34,80,000	64,59,000	27,99,09,000	22,58,05,000	5,41,04,000	
Grand Total				(c) 9,06,27,719					1,21,82,000					1,51,71,000			
									87,19,42,000					29,50,80,000			

(c) The figure of actual balance (Ordinary Rs. 3,11,01,678 and Development minus Rs. 4,73,963) of the Provincial Government has been entered while the figures of accounts have been modified according to the classification introduced under the Reforms.

(d) Ordinary balance Rs. 98,75,000 plus Development balance Rs. 23,07,000.

(e) Ditto Rs. 1,01,13,000 Ditto Rs. 50,68,000.

**D.—Schedule of demands for grants of the Government of Bombay for the year 1922-23
as voted by the Legislative Council.**

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	Refunds.	Total.
	A.—Expenditure from Revenue.		Rs.	Rs.	Rs.
1	Land Revenue	Land Revenue	1,03,38,000	3,60,000	1,06,98,000
2	Excise	Excise	20,79,000	4,88,000	25,67,000
3	Stamps	Stamps	5,88,000	2,10,000	7,98,000
4	Forests	Forests	50,95,000	33,000	51,28,000
5	Registration	Registration	7,61,000	8,000	7,69,000
6	Irrigation (including Working Expenses)	Works for which capital accounts are kept Miscellaneous Irrigation Expenditure and Construction of Irrigation Works.	71,24,000	18,000	71,42,000
7	General Administration	General Administration	49,57,000	.....	49,57,000
8	Administration of Justice	Administration of Justice	54,44,000	50,000	54,94,000
9	Jails and Convict Settlements	Jails and Convict Settlements	25,98,000	.....	25,98,000
10	Police	Police	1,72,79,000	1,000	1,72,80,000
11	Ports and Pilotage	Ports and Pilotage	54,000	.....	54,000
12	Scientific Departments	Scientific Departments	60,000	.....	60,000
13	Education	Education	1,66,20,000	2,000	1,66,22,000
14	Medical Services	Medical	33,49,000	20,000	33,69,000
15	Public Health	Public Health	15,05,000	.....	15,05,000
16	Agriculture	Agriculture	22,07,000	1,000	22,08,000
	Civil Veterinary Services	"			
17	Industries	Industries	3,77,000	.....	3,77,000
18	Miscellaneous Departments	Miscellaneous Departments	3,81,000	1,000	3,82,000
19	Civil Works	Civil Works	1,33,49,000	.....	1,33,49,000
21	Superannuation Allowances and Pensions	Superannuation Allowances and Pensions.	49,62,000	2,000	49,64,000
22	Stationery and Printing	Stationery and Printing	23,58,000	.....	23,58,000
23	Miscellaneous	Miscellaneous	30,08,000	8,000	30,16,000
24	Miscellaneous adjustments between the Central and Provincial Governments	Miscellaneous Adjustments between Central and Provincial Governments.	50,000	.....	50,000
	TOTAL		10,45,43,000	12,02,000	10,57,45,000
	B.—Expenditure not charged to Revenue.				
25	Irrigation	Construction of Irrigation Works	80,47,000	.....	80,47,000
26	Bombay Development Schemes	Bombay Development Scheme	3,35,29,000	.....	3,35,29,000
27	Other Provincial expenditure not charged to Revenue		86,51,000	.....	86,51,000
	C.—Debt Heads.		5,02,27,000	.....	5,02,27,000
29	Loans and advances by Provincial Government	Loans and advances	7,39,01,000	.....	7,39,01,000
	Grand Total		22,86,74,000	12,02,000	22,98,76,000

Note:—The difference in the demand figure and that shown in the abstract by Major Heads is due to provision for gain or loss due to exchange being separately provided for under 40 Exchange in anticipation of the sanction of Legislative Council.

CIVIL BUDGET ESTIMATE
OF
PROVINCIAL
REVENUE AND RECEIPTS

FOR THE YEAR

1922-23.

II.—TAXES ON INCOME.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Share of receipts due to the Provincial Government	3,00,000	—	.....	.....

V.—LAND REVENUE.

		Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
Ordinary Revenue	VA	5,30,15,000	5,03,94,000	5,13,00,000	3,53,18,417
Miscellaneous	VB	3,00,000	3,00,000	2,00,000	3,82,031
		5,33,15,000	5,06,94,000	5,15,00,000	3,56,80,448
Deduct—Portion of Land Revenue due to Irrigation (page)		27,20,000	25,40,000	25,40,000	16,05,372
Net Total		5,05,95,000	4,78,54,000	4,89,60,000	3,40,75,076
Assessment of Alienated Lands, less Quit-rents	VC	94,83,000	94,30,000	94,68,000	93,98,697
Total, Land Revenue		6,00,85,000	5,72,54,000	5,54,28,000	4,34,73,773
Deduct—Refunds		3,60,000	3,60,000	3,00,000	3,26,809
TOTAL		5,97,25,000	5,69,24,000	5,51,28,000	4,31,46,964

DETAILED ACCOUNT No. VA.—LAND REVENUE.—Ordinary Revenue.				
	Budget Estimate, 1922-23.	Revised Estimate, 1921-1922.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
FIXED COLLECTIONS—				
Ordinary Fixed Revenue	4,21,16,00	3,80,94,000	3,88,00,000	2,66,24,388
Revenue from Canals (Sind)	90,00,000	90,00,000	95,00,000	52,95,444
FLUOTUATING COLLECTIONS—				
Miscellaneous Land Revenue appearing in Tharavbands	19,00,000	30,00,000	20,00,000	33,93,585
TOTAL	5,30,16,000	5,00,94,000	5,13,00,000	3,53,18,417
DETAILED ACCOUNT No. VB.—LAND REVENUE.—Miscellaneous.				
Recoveries of Law charges in England on account of appeals to His Majesty's Privy Council . . . . .	.....	.....	.....	2
Other Items	3,00,000	3,00,000	2,00,000	3,62,029
TOTAL	3,00,000	3,00,000	2,00,000	3,62,031
DETAILED ACCOUNT No. VC.—LAND REVENUE.—Assessment of Alienated Lands, less Quit-rents.				
NON-SERVICE LANDS—				
Warshasans and Dewasthans (charitable allowances and allowances to temples and mosques)	9,18,000	9,17,000	9,15,000	80,71,808
Ináms	64,50,000	63,95,000	64,30,000	
District and Village Officers	7,53,000	7,82,000	7,92,000	
SERVICE LANDS—				
Village Servants useful to Communities	2,11,000	2,11,000	2,03,000	2,10,810
Village Servants useful to Government—				
Revenue	7,36,000	7,35,000	7,34,000	7,39,841
Police	3,91,000	3,90,000	3,88,000	3,76,238
TOTAL	94,89,000	94,30,000	94,68,000	93,98,697

BOMBAY—REVENUE AND RECEIPTS.

VI.—EXCISE.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate 1921-22.	Budget Estimate, 1921-22.	Actuals, 1921-22.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors	VIA	3,30,72,000	2,90,37,000	3,76,38,000	4,23,97,623
Gain on Sale-proceeds of Excise Opium	VIB	18,50,000	17,50,000	25,50,000	19,01,280
Hemp drugs; Ganja, bhang and charas	VIC	25,44,000	27,15,000	26,11,000	15,92,936
Fines, Confiscations and Miscellaneous	VID	98,000	98,000	51,000	1,76,004
Total Excise		3,75,64,000	3,38,00,000	4,28,50,000	4,60,67,843
<i>Deduct—Refunds</i>		4,88,000	5,00,000	4,00,000	5,82,199
TOTAL		3,70,76,000	3,31,00,000	4,24,50,000	4,54,85,644

DETAILED ACCOUNT NO. VIA.—EXCISE.—License and Distillery Fees, etc.

SUMMARY.					
PRESIDENCY EXCISE DEPARTMENT		3,10,03,000	2,69,66,000	3,48,23,279	3,88,47,101
SIND EXCISE DEPARTMENT		18,80,000	18,84,000	26,32,871	33,68,810
OTHER MINOR DEPARTMENTS		1,89,000	1,87,000	1,81,850	1,81,712
TOTAL		3,30,72,000	2,90,37,000	3,76,38,000	4,23,97,623

DETAILS.					
PRESIDENCY EXCISE DEPARTMENT.					
<i>Country Spirits—</i>					
Still-head duty		1,87,76,000	1,88,19,000	2,06,83,113	1,91,11,826
Fees for sale of distillery spirit	{ Vend Fees	64,00,000	29,00,000	79,47,954	86,50,441
	{ License Fees	4,00,000	4,00,000	4,84,262	4,66,524
Receipts from out-still system . . . . .		.....	.....	12,500	.....
<i>Toddy—</i>					
Trees-tax receipts		17,50,000	16,33,000	18,12,894	17,97,126
Fees for sale of toddy	{ Vend Fees	15,00,000	12,80,000	16,53,325	6,76,082
	{ License Fees	1,52,810	1,53,000	2,02,195	11,75,761
<i>Malt Liquors—</i>					
License fees for sale of beer manufactured in India or elsewhere.		225	.....	125	.....
<i>Wines and Spirits—</i>					
Duty on Indian-made wines and spirits excised at tariff rates		5,70,000	4,57,000	5,70,250	5,31,965
License fees for sale of Foreign liquors generally—whether imported or Indian-made		4,56,000	4,50,000	3,62,062	3,50,174
Receipts from commercial spirits including medicated wines		1,00,000	75,000	1,00,323	.....
<i>Opium—</i>					
Fees for sale of opium	{ Vend Fees	8,87,255	7,88,000	9,93,676	8,80,309
	{ License Fees	10,710	11,000	600	13,66,893
Total Presidency Excise Department		3,10,03,000	2,69,66,000	3,48,23,279	3,88,47,101

DETAILED ACCOUNT No. VIA.—EXCISE.—License and Distillery Fees, etc.— <i>continued.</i>					
	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	
Sind Excise Department.					
<i>Country Spirits—</i>					
Still-head duty	11,23,000	11,21,000	15,26,000	20,43,802	
Fees for sale of distillery spirit	{ Vend Fees	4,00,000	4,00,000	6,29,100	3,26,149
	{ License Fees	1,000	1,59,515	2,60,191
Receipts from out-still system . . . . .	.....	.....	.....	.....
<i>Toddy—</i>					
Fees for sale of toddy	{ Vend Fees	1,200	1,000	1,100
	{ License Fees	12,388
<i>Malt Liquors—</i>					
License fees for sale of beer manufactured in India or elsewhere.	9,500	9,000	1,500	.....
<i>Wines and Spirits—</i>					
Duty on Indian-made wines and spirits excised at tariff rates . . . . .	.....	1,000	1,500	3,216
License fees for sale of Foreign liquors generally—whether imported or Indian-made	1,39,840	1,40,000	1,05,652	1,05,330	
Receipts from commercial spirits including medicated wines . . . . .	.....	.....	2	.....
<i>Opium—</i>					
Fees for sale of opium	{ Vend Fees	2,01,460	2,00,000	1,17,502	2,16,229
	{ License Fees	8,000	91,200	4,01,505
Total Sind Excise Department	18,80,000	18,84,000	26,32,871	33,68,810	
Other Minor Departments.					
<i>Country Spirits—</i>					
Still-head duty	55,515	47,900	48,900	65,219	
Fees from Distilleries	1,600	6,400	400	.....
Fees for sale of distillery spirit	{ Vend Fees	260	275	275
	{ License Fees	2,631
<i>Wines and Spirits—</i>					
License fees for sale of Foreign liquors generally—whether imported or Indian-made	1,30,545	1,31,310	1,31,205	1,11,217	
<i>Opium—</i>					
Fees for sale of opium	{ Vend Fees	180	215	170	250
	{ License Fees	900	900	900	2,395
Total Other Minor Departments	1,89,000	1,87,000	1,81,850	1,81,712	
DETAILED ACCOUNT No. VIB.—EXCISE.—Gain on Sale-proceeds of Excise Opium.					
Presidency Excise Department	16,00,000	15,00,000	22,50,000	16,89,802	
Sind Excise Department	2,50,000	2,50,000	3,00,000	2,41,478	
TOTAL	18,50,000	17,50,000	25,50,000	19,01,280	

DETAILED ACCOUNT No. VIC.—EXCISE.—Hemp Drugs; Ganja, Bhang and Charas.				
	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Actuals, 1920-21.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
Presidency Excise Department	Rs. 17,81,040	Rs. 13,12,610	Rs. 18,84,553	Rs. 12,37,738
Sind Excise Department	7,57,200	7,96,500	7,21,077	3,51,304
Other Minor Departments	5,760	5,890	5,370	3,894
TOTAL	25,44,000	27,15,000	26,11,000	15,92,936
DETAILS.				
Presidency Excise Department.				
Hemp Drugs—				
Duty on Ganja	11,03,000	8,92,000	9,53,370	.....
Duty on Bhang	33,040	36,368	40,217	.....
Duty on Charas . . . . .	.....	3,10,000	2,47,500	.....
Vend Fees (wholesale, retail and warehouse dues)	6,43,000	6,74,242	6,43,466	.....
Total, Presidency Excise Department	17,81,040	19,12,610	18,94,553	12,37,738
Sind Excise Department.				
Hemp Drugs—				
Duty on Ganja	1,79,200	4,45,339	1,23,302	.....
Duty on Bhang	2,16,000	4,45,339	2,20,750	.....
Duty on Charas	40,000	3,51,161	1,07,900	.....
Vend Fees (wholesale, retail and warehouse dues)	3,20,000	3,51,161	2,63,725	.....
Total, Sind Excise, Department	7,57,200	7,96,500	7,21,077	3,51,304
Other Minor Departments.				
Hemp Drugs—				
Duty on Ganja	5,180	5,060	4,940	.....
Duty on Bhang	15	10	10	.....
Duty on Charas	220	240	240	.....
Vend Fees (wholesale, retail and warehouse dues)	345	580	180	.....
Total, Other Minor Departments	5,760	5,890	5,370	3,894
DETAILED ACCOUNT No. VID.—EXCISE.—Fines, Confiscations and Miscellaneous.				
Presidency Excise Department	82,035	82,083	45,630	1,70,264
Sind Excise Department	13,465	13,417	3,070	3,783
Other Minor Departments	2,500	2,500	2,300	1,957
TOTAL	98,000	98,000	51,000	1,76, CC4

VII.—STAMPS.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—					
Sale of General Stamps	VIIA	86,00,000	81,45,000	98,00,000	95,87,510
Duty on impressing documents	VIIIB	4,00,000	4,24,000	5,30,000	5,65,488
Fines and Penalties		23,000	22,000	20,000	16,324
Miscellaneous	VIIIC	77,000	77,000	65,000	76,480
Unallocated revenue		40,00,000	.....	.....	.....
Total A.—Non-judicial stamps		1,31,00,000	86,68,000	1,04,15,000	1,02,45,802
Deduct—Refunds		-1,00,000	-91,000	-1,00,000	-1,42,628
TOTAL		1,30,00,000	85,77,000	1,03,15,000	1,01,03,174
B.—Judicial:—					
Sale of Court-fee Stamps		81,00,000	78,17,000	87,00,000	76,63,933
Fines and Penalties		9,000	8,000	20,000	16,323
Miscellaneous	VIIID	1,000	1,000	65,000	76,479
Unallocated revenue		20,00,000	.....	.....	.....
Total B.—Judicial Stamps		1,01,10,000	78,26,000	87,85,000	77,56,735
Deduct—Refunds		-1,10,000	-1,14,000	-1,00,000	-1,30,752
TOTAL		1,00,00,000	77,12,000	86,85,000	76,25,983
GRAND TOTAL		2,30,00,000	1,62,89,000	1,90,00,000	1,77,29,157

DETAILED ACCOUNT No. VIIA.—STAMPS.—Sale of General Stamps.

SALE OF GENERAL (NON-JUDICIAL) STAMPS—				
Impressed Stamps—				
Impressed Stamp Papers		26,75,000	26,74,000	27,56,000
Bills of Lading		54,000	53,000	54,000
Hundi Stamped Papers		4,30,000	4,61,000	4,74,000
Special Impressed (Adhesive) labels—				
Hundies or Bills of Exchange denoted with Special Adhesive Stamps		3,50,000	3,50,000	7,54,000
Insurance Policies		3,50,000	78,000	1,58,000
Advocates, Vakils and Attorneys (High Court)		28,000	25,000	30,000
Unstamped Documents		24,00,000	22,44,000	26,82,000
Foreign Bill Stamps—				
Foreign Bill		4,20,000	4,43,000	7,56,000
Notarial		8,000	8,000	4,000
Share Transfer Stamps		14,60,000	14,14,000	18,00,000
Civil Department's share of sale-proceeds of Unified Stamps		3,30,000	3,30,000	3,30,000
Broker's Notes Stamps		5,000	5,000	2,000
Agreement Stamps		90,000	60,000	.....
TOTAL		86,00,000	81,45,000	98,00,000

DETAILED ACCOUNT No. VIIIB.—STAMPS.—Duty on Impressing Documents.

Duty on embossing receipt, cheque and other stamps	3,40,000	3,30,000	3,49,000	3,62,550
Do. do. two-anna Stamps on forms of agreements and contracts	9,000	8,000	10,000	8,200
Do. documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	20,000	45,000	78,000	47,168
Do. unstamped or insufficiently stamped documents levied under chapter IV of Act II of 1899	30,000	40,000	92,000	1,45,984
Other Items	1,000	1,000	1,000	1,591
TOTAL	4,00,000	4,24,000	5,30,000	5,65,488

DETAILED ACCOUNT No. VIIC.—STAMPS.—Miscellaneous.

Adjudication Fees	600	1,000	500	601
Composition of Stamp Duty	75,000	75,000	63,500	75,000
Other Items	1,400	1,000	1,000	979
TOTAL	77,000	77,000	65,000	76,480

DETAILED ACCOUNT No. VIID.—STAMPS.—Miscellaneous.

Adjudication Fees	100	100	500	500
Composition of Stamp Duty . . . . .	.....	.....	63,500	75,000
Other Items	900	900	1,000	979
TOTAL	1,000	1,000	65,000	76,479

VIII.—FOREST.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency.	VIIIA	42,27,000	35,03,000	47,26,000	23,87,403
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	VIIIB	44,79,000	42,26,000	42,80,000	42,63,788
III.—Drift and Waif Wood and Confiscated Forest Produce		6,000	3,000	4,000	12,138
IV.—Revenue from Forests not managed by Government	VIIIC	12,000	12,000	10,000	11,133
V.—Miscellaneous	VIIID	1,79,000	1,89,000	2,00,000	2,24,123
TOTAL FOREST		89,03,000	79,33,000	92,20,000	68,98,585
<i>Deduct—Refunds</i>		<i>33,000</i>	<i>33,000</i>	<i>20,000</i>	<i>33,912</i>
TOTAL		88,70,000	79,00,000	92,00,000	68,64,673

DETAILED ACCOUNT NO. VIIIA.—FOREST.—Timber, etc., removed from the Forests by Government Agency.

(a) Timber	32,03,000	25,23,000	33,50,000	12,66,007
(b) Firewood and charcoal	9,26,000	7,00,000	5,90,000	4,16,048
(c) Bamboos	1,000	1,000	1,000	172
(d) Sandalwood	52,000	50,000	50,000	62,383
(e) Grass and other minor produce	35,000	20,000	35,000	6,42,793
(f) Famine fodder	—	20,000	200,000	—
TOTAL	42,27,000	35,03,000	47,26,000	23,87,403

DETAILED ACCOUNT NO. VIIIB.—FOREST.—Timber, etc., removed from the Forests by Consumers or Purchasers.

(a) Timber	31,00,000	28,50,000	29,92,000	29,71,837
(b) Firewood and charcoal	6,20,000	6,20,000	5,58,000	5,75,311
(c) Bamboos	85,000	90,000	85,000	95,550
(d) Grazing and fodder grass	4,70,000	4,70,000	4,50,000	4,44,975
(e) Other minor produce	1,75,000	1,75,000	1,75,000	1,77,015
TOTAL	44,79,000	42,26,000	42,80,000	42,63,788

DETAILED ACCOUNT NO. VIIIC.—FOREST.—Revenue from Forests not managed by Government.

(a) Duty on foreign timber and other forest produce	8,000	8,000	6,000	9,571
(b) Revenue from shared and private forests	4,000	4,000	4,000	1,562
TOTAL	12,000	12,000	10,000	11,133

DETAILED ACCOUNT NO. VIIID.—FOREST.—Miscellaneous.

(a) Fines and Forfeitures	20,000	28,000	25,000	40,838
(b) Refunds	2,000	5,000	10,000	13,619
(c) Other sources	1,57,000	1,56,000	1,65,000	1,69,636
TOTAL	1,79,000	1,89,000	2,00,000	2,24,123

IX.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Fees for registering documents	IXA	13,82,000	12,28,000	14,75,000	13,82,786
Fees for copies of registered documents		36,000	35,000	40,000	30,287
Miscellaneous		40,000	45,000	35,000	43,961
TOTAL Registration		14,58,000	13,08,000	15,50,000	14,56,984
<i>Deduct—Refunds</i>		<i>—8,000</i>	<i>—8,000</i>	<i>—10,000</i>	<i>—10,862</i>
TOTAL		14,50,000	13,00,000	15,40,000	14,46,122

DETAILED ACCOUNT NO. IXA.—REGISTRATION.—Miscellaneous.

Fines and Penalties	27,000	33,000	21,000	39,938
Fees for authentication of Powers of Attorney	2,000	2,000	2,000	84
Other Items	11,000	10,000	12,000	3,939
TOTAL	40,000	45,000	35,000	43,961

XIII.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT (a).

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
(1) Productive Works—				
Direct Receipts	2,46,000	2,40,000	2,73,000	2,50,425
Portion of Land Revenue due to Irrigation	25,55,000	24,19,000	23,55,000	15,31,940
TOTAL	27,81,000	26,59,000	26,28,000	17,85,365
<i>Deduct—Working Expenses.</i>	<i>18,88,100</i>	<i>22,16,125</i>	<i>19,04,300</i>	<i>22,26,150</i>
Net receipts.	8,92,900	4,42,875	7,23,700	—4,40,785
(2) Protective Works—				
Direct Receipts . . . . .	.....	.....	11,92,000	14,23,318
Portion of Land Revenue due to Irrigation . . . . .	.....	.....	.....	.....
TOTAL . . . . .	.....	.....	11,92,000	14,23,318
<i>Deduct—Working Expenses.</i>	<i>.....</i>	<i>.....</i>	<i>3,62,850</i>	<i>4,04,815</i>
Net receipts . . . . .	.....	.....	8,29,150	10,21,503
(3) Unproductive Works—				
Direct Receipts	23,53,000	23,18,000	8,72,000	8,90,097
Portion of Land Revenue due to Irrigation	4,13,000	3,49,000	4,13,000	2,62,622
TOTAL	27,66,000	26,67,000	12,85,000	11,52,719
<i>Deduct—Working Expenses</i>	<i>10,43,900</i>	<i>14,13,875</i>	<i>8,79,550</i>	<i>8,77,812</i>
Net receipts	17,17,100	12,43,125	4,05,450	2,74,907
Net Total receipt	26,10,000	16,91,000		
<i>Deduct—</i>				
(1) Collection charges in Civil Department in respect of Land Revenue due to Irrigation	2,28,000	2,28,000	19,58,000	8,55,615
(2) Expenditure in England (leave allowances).	46,000	65,000	1,81,000	1,92,191
TOTAL	2,74,000	2,93,000	4,12,000	1,92,191
Net receipts	23,36,000	13,98,000	15,46,000	6,63,415
Working Expenses—				
Voted—				
Productive	18,57,100	21,91,125	19,45,000	
Unproductive	10,11,900	13,43,875	11,28,000	
TOTAL	28,69,000	35,35,000	30,73,000	
Non-Voted—				
Productive	77,000	90,000	1,06,000	
Unproductive	37,000	75,000	1,52,000	
TOTAL	1,14,000	1,65,000	2,58,000	

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

XIV.—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. A				
	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Works for which only revenue accounts are kept	86,000	86,000	71,000	88,820
Works for which neither capital nor revenue accounts are kept	34,000	34,000	17,000	30,293
TOTAL	1,20,000	1,20,000	88,000	1,19,113

A.—Details are available in the Public Works Issues.

XVI.—INTEREST.					
	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Interest on Loans granted by Bombay Development Department		60,55,000	49,23,000	49,23,000	3,00,684
Interest on Provincial Loans and Advances	XVIA	15,80,000	15,65,000	14,21,000	10,38,816
Interest on arrears of Revenue		7,000	4,900	4,000	2,268
Miscellaneous		2,000	100	2,000	1,591
TOTAL INTEREST		76,44,000	64,93,000	63,50,000	13,43,359
<i>Deduct—Refunds</i>		.....	-3,000	.....	-161
TOTAL		76,44,000	64,90,000	63,50,000	13,43,198

DETAILED ACCOUNT NO. XVIA.—INTEREST.—Interest on Provincial Loans and Advances.

SUMMARY.					
INTEREST ON LOANS TO INDIAN STATES		1,59,000	1,66,000	1,61,000	1,17,621
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporations) (a)		2,42,000	3,29,000	2,06,000	1,56,480
INTEREST ON LOANS TO LANDHOLDERS AND OTHER NOTABILITIES		2,000	2,000	2,000	2,349
" ADVANCES UNDER SPECIAL LAWS		20,000	50,000	35,000	409
" " TO CULTIVATORS		11,38,000	10,00,000	10,00,000	7,50,337
" LOANS TO CO-OPERATIVE CREDIT SOCIETIES		10,000	10,000	10,000	10,171
" MISCELLANEOUS LOANS AND ADVANCES		9,000	8,000	7,000	1,449
TOTAL		15,80,000	15,65,000	14,21,000	10,38,816

(a) Vide details on page (31).

DETAILED ACCOUNT No. XVIA.—INTEREST.—Interest on Provincial Loans and Advances.—concluded.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
DETAILS.				
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporations)—				
	Rs.		Rs.	
Bombay Municipality	88,000		48,661	
Amalner Municipality	1,039		1,100	
Pen "	212		232	
Savda "	623		654	
Ahmednagar "	1,134		1,066	
Bandra "	949		1,250	
Bijapur "	4,212		4,548	
Bhusaval "	806		988	
Chiplun "	89		99	
Dharwar "	4,714		5,314	
Dhulia "	-----		360	
Gadag-Bettigiri, "	18		87	
Karad "	3,230		3,376	
Lonavla "	7,837		3,828	
Nasik "	5,705		7,483	
Panvel "	103		255	
Roha Ashtami "	-----		6	
Hubli "	6,600		14,000	
Ranebennur "	464		621	
Sholapur "	18,353		17,585	
Jaigaon "	499		673	
Poona City "	41,261		50,659	
Barsi "	17,292		-----	
East Khandesh "	13,212		13,799	
West Khandesh "	1,943		2,061	
Aden Port Trust	23,599		26,089	
Karachi "	-----		1,023	
Nawabshah District Local Board	531		-----	
Trimbak "	-----		400	
	2,42,537		2,06,227	
For rounding	- 537		- 227	
TOTAL INTEREST ON LOANS TO MUNICIPALITIES, ETC.	2,42,000	3,23,000	2,03,000	1,56,436

XVII.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property		75,000	61,000	75,000	77,443
Court-fees realised in Cash	XVIIA	70,000	84,000	60,000	66,037
General Fees, Fines and Forfeitures	XVII B	8,45,000	8,00,000	8,94,000	7,92,948
Pleadership Examination Fees		3,000	3,000	5,000	1,860
Miscellaneous Fees and Fines	XVIIC	67,000	65,000	70,000	68,618
Miscellaneous		40,000	37,000	40,000	90,384
Total Administration of Justice		11,00,000	10,50,000	11,44,000	10,97,290
<i>Deduct—Refunds</i>		50,000	50,000	57,000	49,671
TOTAL		10,50,000	10,00,000	10,87,000	10,47,619

DETAILED ACCOUNT NO. XVIIA.—ADMINISTRATION OF JUSTICE.—Court-fees realised in Cash.

Process-servers' Fees	500	500	500	-----
Recoveries in Pauper Suits	27,500	30,500	22,500	24,917
Other Items	42,000	53,000	37,000	41,120
TOTAL	70,000	84,000	60,000	66,037

DETAILED ACCOUNT NO. XVII B.—ADMINISTRATION OF JUSTICE.—General Fees, etc.

Fees of the High Court	-----	-----	200	-----
Sheriff's Fees	54,000	55,000	40,800	53,783
Fees and receipts on Deposits of the Administrator General and Official Assignee	35,000	40,000	61,000	43,065
Fees of the District and Subordinate Courts	20,000	10,000	16,000	9,187
Fines by Civil and Sessions Courts	26,000	25,000	30,000	20,503
Magisterial Fines	6,67,000	6,32,000	7,00,000	6,27,650
Other Items	40,000	35,000	43,000	36,323
Fees realized by Registrar of Courts of Political Agent, Aden, for management of Estates, etc.	3,000	3,000	3,000	2,437
TOTAL	8,45,000	8,00,000	8,94,000	7,92,948

DETAILED ACCOUNT NO. XVIIC.—ADMINISTRATION OF JUSTICE.—Miscellaneous Fees and Fines.

Cash Receipts of Record-rooms in offices which are charged to Law and Justice	60,000	58,000	61,000	62,994
Fines recovered by Government Officers under Act XXVI of 1881	1,000	1,000	2,000	637
Other Items	6,000	6,000	7,000	4,957
TOTAL	67,000	65,000	70,000	68,618

XVIII.—JAILS AND CONVICT SETTLEMENTS.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Actuals, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Jails	XVIII A	1,20,000	1,00,000	1,27,000	66,893
Jail Manufactures—					
Sale-proceeds of Jail Manufactures		3,23,000	4,00,000	2,70,000	3,81,901
TOTAL JAILS		4,53,000	5,00,000	3,97,000	4,48,794
Deduct—Refunds		-----	-----	-----	- 274
TOTAL		4,53,000	5,00,000	3,97,000	4,48,520

DETAILED ACCOUNT No. XVIII A.—JAILS AND CONVICT SETTLEMENTS.

Hire of Convicts	80,000	55,000	80,000	37,755
Recoveries of Transportation and Jail Charges from Indian States, Provincial and Colonial Governments	15,000	15,000	5,000	14,356
Miscellaneous	25,000	30,000	42,000	14,757
TOTAL	1,20,000	1,00,000	1,27,000	66,893

XIX.—POLICE.

Presidency Police	XIX A	1,44,000	1,40,000	1,54,000	1,14,675
Cash Receipts under the Arms Act		1,000	1,000	1,000	15
Fees, Fines and Forfeitures	XIX B	38,000	44,000	38,000	54,433
Miscellaneous	XIX C	37,000	37,000	37,000	53,714
Total		2,20,000	2,22,000	2,30,000	2,24,854
Deduct—Refunds		-1,000	-1,000	-1,000	-420
TOTAL		2,19,000	2,21,000	2,29,000	2,24,474

DETAILED ACCOUNT No. XIX A.—POLICE.—Presidency Police.

Cattle Pounds	25,000	23,000	17,000	17,026
Fees recoverable for Licenses granted under the Police Act	5,000	5,000	5,000	5,819
do. do. Motor Act	80,000	80,000	95,000	73,370
Miscellaneous	15,000	15,000	15,000	14,67
Cash Receipts under the Petroleum Act	4,000	4,000	4,000	3,907
Grain Compensation Recoveries	-----	-----	-----	-----
Fees for the examination and certification of films	15,000	14,000	13,000	-----
TOTAL	1,44,000	1,40,000	1,54,000	1,14,675

DETAILED ACCOUNT No. XIX B.—POLICE.—Fees, Fines and Forfeitures.

Cash Receipts under the Petroleum Act, VIII of 1881	13,000	13,000	13,000	15,224
Miscellaneous	25,000	31,000	25,000	13,209
TOTAL	38,000	44,000	38,000	54,433

DETAILED ACCOUNT No. XIX C.—POLICE.—Miscellaneous.

SPECIAL POLICE—				
MAHI KANTHA—				
Miscellaneous				1,272
POLITICAL AGENCIES—				
Miscellaneous				-----
PALANPUR—				
Miscellaneous	2,000	2,000	2,000	-----
SPECIAL RAILWAY POLICE—				
Miscellaneous				-----
Sind Railway Police—Miscellaneous				6
RIWA KANTHA—				
Miscellaneous				-----
TOTAL SPECIAL POLICE	2,000	2,000	2,000	1,278
DISTRICT POLICE—				
Other items	22,000	22,000	22,000	50,974
Ordnance stores returned by the Police Department	6,000	6,000	6,000	3,442
TOTAL	37,000	37,000	37,000	55,714

XX.—PORTS AND PILOTAGE.

	Budget Estimate, 1922-23,	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Actuals, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous	53,000	53,000	56,000	48,654
<i>Deduct—Refunds</i>	—	—	—	—420
TOTAL	53,000	53,000	56,000	48,234

XXI.—EDUCATION.

A.—University—					
Fees, Government Arts Colleges		1,51,000	1,23,000	1,40,000	1,36,363
Fees, Government Professional Colleges	XXI-A	1,63,000	1,30,000	1,33,000	1,17,851
Total		3,14,000	2,53,000	2,78,000	2,54,214
B.—Secondary—					
Fees, Government Secondary Schools		3,63,000	3,10,000	2,87,000	2,98,426
C.—Primary—					
Fees, Government Primary Schools		1,000	20,000	1,000	
D.—Special—					
Fees, Government Special Schools	XXI-B	9,000	14,000	9,000	8,705
E.—General—					
Contributions		3,000	1,000	5,000	2,425
Income from endowments		89,000	88,000	88,000	83,257
Miscellaneous	XXI-C	88,000	78,000	80,000	1,00,013
<i>Deduct—Refunds</i>		—2,000	—3,000	—1,000	—2,085
Total General		1,78,000	1,64,000	1,72,000	1,83,610
Grand Total		8,65,000	7,61,000	7,47,000	7,44,955

DETAILED ACCOUNT No. XXIA.—EDUCATION.—A.—University—Fees, Government Professional Colleges.

Fees, Government Professional Colleges—					
Law College		81,000	74,000	70,000	5,7052
Engineering or Science College		47,000	25,900	40,000	23,202
Sydenham College of Commerce and Economics, Bombay		35,000	31,000	28,000	37,597
TOTAL		,63,000	1,30,000	1,38,000	1,17,851

DETAILED ACCOUNT No. XXIB.—EDUCATION D.—Special.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Actuals, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Special Schools.				
Sir J. J. School of Art, Bombay	6,000	8,000	6,000	6,783
Training and Industrial Schools	3,000	6,000	3,000	1,922
TOTAL	9,000	14,000	9,000	8,705

DETAILED ACCOUNT No. XXIC.—EDUCATION.—General.

Miscellaneous.				
School Final Examination Fees . . . . .	.....	.....	.....	616
Sale-proceeds of Books	30,000	30,000	20,000	29,157
Workshop Receipts	6,800	7,000	6,800	4,387
Yeravda Reformatory School Receipts	3,000	.....	3,000	395
Cambridge Senior Local Examination Fees . . . . .	.....	8,000	6,000	6,404
Vernacular Final Examination Fees	14,900	7,000	10,000	11,543
London Chamber of Commerce Certificate Examination Fees	5,000	6,000	5,000	5,157
Drawing and Arts Examination Fees at the School of Art	15,000	9,000	14,100	7,594
Government Scholarship Examination Fees	1,900	.....	1,900	.....
Secondary Teachers' Examination Fees	400	.....	500	85
Other Items	11,000	11,000	12,700	13,640
Royalty on Vernacular Text books . . . . .	.....	.....	.....	21,035
TOTAL	88,000	78,000	80,000	1,00,013

XXII.—MEDICAL.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Medical School and College Fees		2,85,800	2,57,000	2,40,000	2,22,002
Hospital Receipts	XXIIA	2,15,000	2,70,000	2,00,000	2,16,369
Lunatic Asylum Receipts	XXIIB	45,000	43,000	42,800	39,430
Medicines sold by Civil Surgeons		200	.....	200	.....
Contributions	XXIIC	41,000	35,000	42,000	1,92,685
Income from endowment		16,000	16,000	16,000	15,050
Miscellaneous	XXIID	5,000	5,000	5,000	11,804
Total Medical		6,08,000	6,26,000	5,46,000	6,97,340
<i>Deduct—Refunds</i>		<i>—20,000</i>	<i>—26,000</i>	<i>—20,000</i>	<i>—16,304</i>
TOTAL		5,88,000	6,00,000	5,26,000	6,81,036

DETAILED ACCOUNT No. XXIIA.—MEDICAL.—Hospital Receipts.

Receipts from Paying Patients	1,91,000	2,45,000	1,88,500	1,90,505
Nursing Fees	10,000	10,000	9,500	3,554
Other items	14,000	15,000	2,000	22,310
TOTAL	2,15,000	2,70,000	2,00,000	2,16,369

DETAILED ACCOUNT No. XXIIB.—MEDICAL.—Lunatic Asylum Receipts.

Payments for the maintenance of non-pauper Patients	37,000	33,000	38,000	36,348
Proceeds of Patients' Labour	7,000	4,000	4,000	.....
Other Items	1,000	1,000	800	3,082
TOTAL	45,000	43,000	42,800	39,430

DETAILED ACCOUNT No. XXII-C.—MEDICAL.—Contributions.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Contributions by the Bombay Port Trust towards the maintenance of the European General Hospital	31,000	31,000	31,202	31,202
Other Contributions	10,000	4,000	10,798	1,61,483
TOTAL	41,000	35,000	42,000	1,92,685

DETAILED ACCOUNT No. XXIIID.—MEDICAL.—Miscellaneous.

Fees for Chemical Analysis	300	300	325	280
Miscellaneous	4,700	4,700	4,675	11,524
TOTAL	5,000	5,000	5,000	11,804

XXIII.—PUBLIC HEALTH.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Medicines and Vaccines	7,400	7,000	7,400	5,825
Contributions	1,100	2,000	1,100	4,315
Miscellaneous	3,500	4,000	3,500	4,375
TOTAL	12,000	13,000	12,000	14,515
Deduct Refunds	-----	-----	-----	—465*
TOTAL	12,000	13,000	12,000	14,050

XXIV.—AGRICULTURE.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Agricultural Receipts	XXIVA	2,78,000	2,48,000	2,83,000	2,45,561
Veterinary Receipts	XXIVB	13,000	13,000	19,000	12,573
Total Agriculture		2,91,000	2,61,000	3,02,000	2,58,134
<i>Deduct—Refunds</i>		<i>—1,000</i>	<i>—1,000</i>	<i>—</i>	<i>—</i>
TOTAL		2,90,000	2,60,000	3,02,000	2,58,134

DETAILED ACCOUNT NO. XXIVA.—AGRICULTURE—Agricultural Receipts.

Agricultural College and School Fees	12,000	11,000	11,000	—
Receipts on account of Experimental Cultivation	1,92,000	1,62,000	2,06,000	1,71,909
Botanical and other Public Garden Receipts	3,000	500	2,000	391
Other Sale-proceeds	35,000	70,000	35,000	68,321
Agricultural Engineers Receipts	32,000	2,000	25,000	2,018
Government Bull Receipts	—	100	—	—
Veterinary Dispensary Fees (Bhambhurda)	2,000	—	2,000	—
Receipts of the Registrar, Co-operative Societies	—	400	—	321
Miscellaneous	2,000	2,000	2,000	2,601
TOTAL	2,78,000	2,48,000	2,83,000	2,45,561

DETAILED ACCOUNT NO. XXIVB.—AGRICULTURE—Veterinary Receipts.

Veterinary College Fees	4,000	4,000	3,500	2,938
Municipal Contribution to Veterinary College, Bombay	2,500	—	2,500	—
Government Stallion Receipts	1,500	1,000	4,000	819
Other Receipts	5,000	8,000	9,000	8,816
TOTAL	13,000	13,000	19,000	12,573

XXV.—INDUSTRIES.					
	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Industries	XXVA.	22,000	39,400	1,07,000	19,788
Deduct—Refunds . . . . .		.....	—400	.....	...
Total Industries .		22,000	39,000	1,07,000	19,788
DETAILED ACCOUNT No. XXVA. INDUSTRIES.					
		Rs.	Rs.	Rs.	Rs.
Receipts from Dapuri workshop		21,000	21,000	21,000	19,788
Receipts from working of the trawler . . . . .		.....	18,200	86,000	.....
Miscellaneous		1,000	200	.....	.....
TOTAL .		22,000	39,400	1,07,000	19,788
XXVI.—MISCELLANEOUS DEPARTMENTS.					
	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Examination Fees		10,000	20,000	20,000	15,914
Fees for Inspection of Steam Boilers (including examination fees)		80,000	72,000	70,200	66,156
Miscellaneous . . . . .		.....	.....	3,000	13,175
Total Miscellaneous Departments .		90,000	92,000	93,200	95,245
<i>Deduct—Refunds .</i>		<i>1,000</i>	<i>1,000</i>	<i>2,200</i>	<i>1,143</i>
TOTAL .		89,000	91,000	91,000	94,102

XXX.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
In charge of Public Works Officers (a)	.	7,25,000	18,00,000	16,80,000	19,11,728
In charge of Civil Officers	XXX A.	4,000	4,000	4,000	4,492
TOTAL		7,29,000	18,04,000	16,84,000	19,16,220

DETAILED ACCOUNT No. XXX-A.—CIVIL WORKS.—In Charge of Civil Officers.

Travellers' Bungalows	280	300	300	340
Miscellaneous Public Improvements	3,720	3,700	3,700	4,152
TOTAL	4,000	4,000	4,000	4,492

(a) Details are available in Public Works Issues.

BOMBAY—REVENUE AND RECEIPTS.

XXXII.—TRANSFERS FROM FAMINE INSURANCE FUND.

	Rs.	Rs.	Rs.	Rs.
TOTAL				

XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Contributions for Pensions and Gratuities.	XXXIII-A	7,92,000	7,84,000	7,15,000	7,67,416
Miscellaneous . . . . .		.....	.....	.....	.....
Commuted value of Pensions paid by Bombay Government on behalf of Central		1,00,000	99,000	.....	.....
	TOTAL	8,92,000	8,83,000	7,15,000	7,67,416
<i>Deduct—Refunds</i>		—2,000	—4,000	—2,000	2,793
	TOTAL	8,90,000	8,79,000	7,13,000	7,64,623

DETAILED ACCOUNT No. XXXIII-A.—SUPERANNUATION, etc.—Contributions for Pensions and Gratuities.

Officers lent to Foreign Service—					
District Local Fund Officers		5,11,000	7,84,000	7,15,000	4,98,185
Municipal and other (excluding District) Local Fund Officers		1,53,000			1,35,800
Other Foreign Service		1,23,000			1,33,431
	TOTAL	7,92,000	7,84,000	7,15,000	7,67,416

XXXIV.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-23.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Stationery Receipts	XXXIV A	28,000	26,000	18,000	21,255
Sale of Gazettes and other Publications	XXXIV B	37,000	37,000	45,000	68,812
Other Press Receipts	XXXIV C	1,27,000	1,57,000	1,27,000	1,57,700
Deduct—Refunds					-103
TOTAL		1,92,000	2,20,000	1,90,000	2,47,864

DETAILED ACCOUNT No. XXXIV-A.—STATIONERY AND PRINTING.—Stationery Receipts.

Sale-proceeds of other Stationery and Stationery Boxes	}	28,000	26,000	18,000	21,255
Sale-proceeds of Stationery Boxes					
TOTAL		28,000	26,000	18,000	21,255

DETAILED ACCOUNT No. XXXIV-B.—STATIONERY AND PRINTING.—Sale of Gazettes and other Publications

Indian Law Reports	}	9,300	27,000	9,500	331	
Government Central Press		16,000		27,000	26,797	
Commissioner in Sind's Press	}	11,700	10,000	1,200	-----	
High Court Press				}	7,300	41,681
Jail Press						
Other Presses						
TOTAL		37,000	37,000	45,000	68,812	

DETAILED ACCOUNT No. XXXIV-C.—STATIONERY AND PRINTING.—Other Press Receipts.

High Court Press	}	1,000		1,000		
Government Central Press		25,000		25,000		
Commissioner in Sind's Press	}	16,000		24,000		
Jail Press		}		85,000	77,000	
Other Presses						
TOTAL		1,27,000	1,57,000	1,27,000	1,57,700	

XXXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-23.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits . . . . .		.....	.....	87,000	.....
Treasure Trove		1,000	400	1,000	136
Sale of old Stores and Materials		9,100	9,000	10,000	3,330
Percentage on Capital cost of furniture supplied to high Officers		200	200	200	133
Fees for Government Audits	XXXV A	900	900	3,000	900
Rents		10,000	10,000	10,000	9,940
Other Fees, Fines and Forfeitures	XXXV B	15,000	15,000	15,000	66,832
Miscellaneous	XXXV C	51,000	2,81,000	51,000	33,339
Sale-proceeds of Darbar presents		800	500	800	100
Sale of land and houses		1,65,000	2,22,000	.....	.....
		2,53,000	5,39,000	1,83,000	1,70,210
<i>Deduct—Refunds</i>		—8,000	—8,000	—8,000	—30,926
TOTAL		2,45,000	5,31,000	1,75,000	1,39,284

DETAILED ACCOUNT No. XXXVA.—MISCELLANEOUS.—Fees for Government Audits.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Local Audit Fees	900	900	8,000	900
TOTAL	900	900	8,000	900

DETAILED ACCOUNT No. XXXVB.—MISCELLANEOUS.—Other Fees, Fines and Forfeitures.

Marriage and Burial Fees	15,000	15,000	15,000	66,832
Fees for Pilgrims' Brokers' Licenses				
Fees for Stamping Weights and Measures				
Fees for Registering Copyrights, Inspecting, and Copying Declarations				
Other Items				
TOTAL	15,000	15,000	15,000	66,832

DETAILED ACCOUNT No. XXXVC.—MISCELLANEOUS.—Miscellaneous.

Cash Recoveries of Service Payments in previous years	40,000	40,000	40,000	64,606
Other Items	11,000	2,37,000	11,000	19,233
Refund of Contributions by Local Boards for overdrawal of balances . . . . .	.....	4,000	.....	.....
TOTAL	51,000	2,81,000	51,000	83,839

XL.—Miscellaneous adjustments between the Central and Provincial Governments.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Interest on Steam Vessels Survey Fund (G. I., F. D, No. 1239A, dated 9th August 1918)	2,000	.....
Interest realized from securities of the Gujrat College, Ahmedabad (G. I., F. D., No. 313A, dated 7th April 1915)	14,667	.....
Assignment in connection with famine operations in previous years	14,00,000	.....	.....
	14,00,000	16,667	.....
For Rounding	+ 333	.....
Total	14,00,000	17,000	.....

XLII.—BOMBAY DEVELOPMENT SCHEME.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Sale of Land	70,00,000	25,00,000	25,00,000	.....
Sale of Water	95,000	.....	.....	.....
Rents from properties	1,88,000	.....	.....	.....
Cotton Cess revenue	17,00,000	17,00,000	17,00,000	2,75,606
Miscellaneous	10,000	.....	.....	1,545
Total, XVII Bombay Development scheme ...	89,93,000	42,00,000	42,00,000	2,77,151

BOMBAY—RECEIPTS.

DEBT HEADS.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
<i>Permanent Debt incurred—</i>				
(1) For Bombay Development	7,90,00,000	.....	5,00,00,000	9,38,93,000
(2) For other purposes	2,00,00,000	.....	70,00,000	.....
<i>Deposits and Advances—</i>				
(1) Deposits of Sinking Funds—				
Bombay Development Loan	9,95,000	9,66,000	9,39,000	.....
Other Sinking Funds Deposits	38,000	.....	.....	.....
(2) Other Deposits-Bombay Development Treasury Bills . . . . .	.....	3,00,00,000	3,00,00,000	.....
<i>Loans and Advances by Provincial Governments—</i>				
(1) For Bombay Development—				
Bombay Port Trust	1,14,000	1,07,000	.....	.....
Deposit with Bank . . . . .	.....	1,60,00,000	1,20,00,000	.....
	1,14,000	1,61,07,000	1,20,00,000	.....
(2) For other purposes—				
Class I—Advances to cultivators and Co-operative Societies...	77,87,000	61,65,000	63,90,000	53,18,340
Class II—Advances under special laws	54,000	48,000	70,000	1,43,995
Class III—Loans to landholders and Indian States	4,96,000	3,68,000	5,40,000	4,34,683
Class IV—Loans to mofussil Municipalities	2,61,000	3,12,000	2,60,000	2,91,873
Class V—Miscellaneous loans and advances	1,06,000	38,000	1,00,000	1,61,982
	87,64,000	72,31,000	73,60,000	88,50,873
<i>Loans between Central and Provincial Governments—</i>				
(1) For Bombay Development	1,90,00,000	2,90,00,000	.....	.....
(2) For other purposes . . . . .	.....	(a) 12,17,97,000	3,28,23,000	.....

(a) Includes 11,27,97 being the balance of the Provincial Loan Account on 31st March 1921 and Capital expenditure on irrigation works upto 1st April 1921.

5.—LAND REVENUE (RESERVED).

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Charges of Administration (a)	{ Voted 5 A	44,19,000	45,23,000	59,44,000	} 69,19,539
	{ Non-voted	38,000*	40,000*	12,37,000*	
Survey and Settlement	{ Voted 5 B	1,83,000	1,84,000	1,87,000	} 2,21,794
	{ Non-voted	34,000*	48,000*	45,000*	
Land Records	{ Voted 5 C	50,10,000	49,42,000	50,85,000	} 46,09,222
	{ Non-voted	17,000*	18,000*	74,000*	
Allowances to District and Village Officers (a)	{ Voted 5 D	7,30,000	7,00,000	6,83,000	} 97,59,166
	{ Non-voted	90,98,000*	90,40,000*	90,80,000*	
Compensations	{ Voted 5 E	5,000	3,000	3,000	} 14,73,446
	{ Non-voted	15,77,000*	14,97,000*	15,19,000*	
		2,11,16,000	2,09,95,000	2,38,57,000	
Add—Expenditure in England	{ Voted	47,000	21,000	62,000	
	{ Non-voted	7,000*	6,000*	1,84,000*	
		2,11,70,000	2,10,22,000	2,41,03,000	
Deduct for Probable saving		—85,000		—3,00,000	
		2,10,85,000	2,10,22,000	2,38,03,000	2,29,83,167
		1,03,14,000	1,03,73,000	1,19,64,000	
		1,07,71,000*	1,06,49,000*	1,18,39,000*	

DETAILED ACCOUNT NO. 5A.—LAND REVENUE.—Charges of Administration.

SUMMARY.					
Payments to officers of other provinces, General Establishments	17,21,000	17,55,000	{ 23,49,000 } 12,37,000	1,51,377	
Sub-Divisional Establishments	22,42,000	22,50,000	30,87,000	38,93,860	
Contingencies	8,15,000	9,32,000	9,11,000	30,20,019	
Temporary and Provisional Allowance	50,000	—	10,65,000	12,22,067	
Leave and deputation allowance to officers and establishment	50,000	48,31,000	49,37,000	85,49,000	82,88,513
(b) Deduct—					
Fixed amount transferred to "7. Stamps—Superintendence—District Establishments" (page) on account of Establishment charges of Collectors	18,000			18,000	
Do. transferred to "6. Excise—District Executive Establishment" (page) on account of Establishment charges of Collectors	18,000			18,000	
Do. transferred to "2. Income Tax—Collection of Income Tax—Upcountry or Mofussil charges" on account of Establishment charges of Collectors	3,000			3,000	
Do. transferred to "9. Registration—District charges" (page) on account of Establishment charges of Collectors in Sind	1,000			1,000	
Do. transferred to "22. General Administration—General Establishment of Local Funds" (page) on account of Establishment charges of Collectors	59,000			59,000	
Do. transferred to "24. Administration of Justice—Courts of Law—Civil and Sessions Courts—Process-serving Establishment" (page) on account of Establishment charges of Collectors	24,000			24,000	
Do. transferred to "24. Administration of Justice—Courts of Law—Criminal Courts—General Establishment" (pages and) on account of Salaries of Collectors, etc., and Establishment charges of Collectors.—Vide foot note on this page	2,05,000			12,00,000	
Do. transferred to "24. Administration of Justice—Courts of Law—Criminal Courts—Judicial Establishment" (page) on account of Establishment charges of Collectors	18,000			18,000	
Do. transferred to "29. Political—Political Agents—Minor Agencies" on account of Establishment charges of Collectors	18,000			18,000	
Do. to Army Estimates as per G. O., R. D., No. 11151, dated 15th September 1917	9,804			9,804	
		3,73,804	3,74,000	13,68,804	13,68,804
Add or deduct	44,57,196			71,80,196	
For rounding	—196			804	
	44,57,000		45,63,000	71,81,000	69,19,539
TOTAL					
Voted	44,19,000		45,23,000	59,44,000	
Non-voted	*38,000		*40,000	12,37,000	

(a) Under the control of Commissioners of Divisions in the Presidency and of Commissioner in Sind in that Province.

(b) Fixed as per G. O., F. D., No. 361 dated 23rd January 1918.

DETAILED ACCOUNT No. 5A.—LAND REVENUE.—Charges of Administration—*contd.*

	Number.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-23.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of officers—	2		Collectors					41,400				
	24	1	Collectors (600 to 2,500 + Dy. A.) . .	*32,650		*33,000		7,07,400				
		1	Dy. Commissioner					24,600				
		64	Assistant Collectors					9,88,800				
			Local Allowance to Collectors and Assistant Collectors in Sind 8 (100)					9,600				
					32,650		33,000		17,71,800			
			Chitnis								16,34,353	
		1	1	Manager (600 to 1,600 + Dy. A.) . .	14,450		*7,000		21,000			1,04,352
		1		Assistant Manager			15,000		7,800			
		2		Deputy Managers		6,540				5,700		
						20,990		22,000		24,500		24,246
		1		Talukdari Settlement Officer . . .					18,600			
								...	18,600		2,451	2,451
		3		Deputy Collectors and Magis- trates Selection grade					36,000			
		12		1st "					1,00,800			
		25		2nd "					1,65,000			
		18		3rd "					64,800			
		11		Dy. Collectors on old scale					52,800			
				Local Account Officers	35,600							
		2		Probationers					16,200			
				Local Allowance to Deputy Col- lectors					1,500			
				Provision in lump on account of revision					2,05,368			
						35,600		45,000		6,42,768		
			Carried over		89,240		1,00,000		24,67,668		17,65,402	

DETAILED ACCOUNT No. 5A.—LAND REVENUE.—Charges of Administration—*contd.*

GENERAL ESTABLISHMENTS— <i>contd.</i>		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		89,240		1,00,000		24,67,668		17,65,402	
<i>Pay of officers— contd.</i>	<i>Deduct—</i>									
	Portion transferred to "24—Administra- tion of Justice—Courts of Law—Civil and Sessions Courts" (page ) . . . .				...	87,000	87,000		
							23,80,668			
	Salaries of Indian Candidates who have been nominated for the I. C. S. otherwise than by open competition						5,000			
	Temporary appointments of Deputy Collectors						10,000			
	Chitnises and Head Clerks transferred from Mamledars, etc. (page)						98,340			
	Settlement Allowance to Assistant and Deputy Collectors for Settlement Work						2,000			
	Charges on account of salaries of three recruits of I. C. S. assigned to Bombay						16,800			
								1,32,140		
								25,12,808		
	<i>Deduct—Probable Savings</i>						4,62,808			
							20,50,000		17,65,402	
<i>Pay of Establish- ment—</i>	Treasury Accountants & Clerks	13,20,720				8,41,392		12,58,874		
	Surveyors							9,829		
	Book Binders					4,380		7,466		
	Servants	1,26,188				1,18,000		1,81,736		
	Temporary Establishment	44,816				60,080		2,93,052		
	Establishment in connection with preparation of Survey Registers	48,000				48,834				
	Typing allowance to clerks					6,000				
			15,39,724		16,00,000		10,78,686		17,50,957	
	Carried over		16,28,964		17,00,000		31,28,686		35,16,359	

DETAILED ACCOUNT NO. 5A.—LAND REVENUE.—Charges of Administration—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS—<i>concl'd.</i>									
<i>Allowances, Honoraria, etc</i>	Brought forward		16,28,964		17,00,000		31,28,686		35,16,359
	Grain Compensation Allowance						428		
	Travelling Allowance	1,16,940				4,50,000		4,14,486	
	Temporary and Provisional allowance	75,000							
	House-rent Allowance	8,312				8,174		8,901	
			1,95,252		1,55,000		4,58,174		4,23,815
									39,40,174
	<i>Deduct—</i>								
	Contribution from Manager, Encumbered Estates in Sind								
	Contribution from Talukdari Settlement Officer		-1,00,000		-100,000		1,00,860		-46,314
		17,24,216							
For Rounding			316						
		17,24,000							
	TOTAL GENERAL ESTABLISHMENT				17,55,000		34,86,000		38,93,860
	Voted		16,86,000		17,15,000		22,49,000		
	Non-voted		38,000*		40,000*		12,37,000		
SUB-DIVISIONAL ESTABLISHMENTS.									
Mamlatdars.									
<i>Pay of Officers—</i>	Number.								
	1921-22.								
	36	First grade				1,08,000			
	40	Second „				1,08,000			
	52	Third „				1,24,800			
	60	Fourth „				1,26,000			
	73	Fifth „				1,31,400			
	4	Probationary Mukhtyarkars				4,800			
		Local Allowance				1,860			
		Total Mamlatdars, etc.					6,04,860		
	Lump provision for the revision of salaries of Mamlatdars and Mukhtyarkars					2,85,392			
						8,90,252		5,77,573	
	<i>Deduct—</i>								
	Amount transferred to General Establishment on account of Chitnises and Head Clerks (page)					98,340			
	Carried over					7,91,912		5,77,573	

DETAILED ACCOUNT No. 5A.—LAND REVENUE.—Charges of Administration—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward						7,91,912		5,77,573
SUB-DIVISIONAL ESTABLISH- MENTS—<i>concluded.</i>								
<i>Pay of Establish- ment—</i>								
Mahalkaries						45,420		
Clerks	14,69,897					9,20,360	15,10,328	
Servants	3,30,000					3,30,360	5,93,486	
Temporary Establishment	55,476					88,934	72,904	
Appointment of temporary special mamlatdar for preparation of the Irrigation Record of Rights . . . . .	...					3,000		
Revision of the Subordinate Establishment. . . . . .	...					5,62,500		
		18,55,373		20,90,000		19,50,574		21,76,718
<i>Deduct—</i> Contribution from Local Boards							—9,844	—89,236
Bad Climate Allowance	3,720			1,60,000		19,40,730		20,87,482
Temporary Provisional Allowance	2,50,000					4,270		
<i>Allowances, Honoraria, etc.—</i>								
Travelling Allowance	1,32,650					3,50,000	3,50,073	
Plague Allowance							970	
House Rent Allowance							3,676	
Grain Compensation Allowance							245	
		3,86,370				3,54,270		3,54,964
		22,41,743				30,86,912		
<i>Add or deduct</i> for rounding		+ 257				88		
TOTAL SUB-DIVISIONAL ESTABTS.		22,42,000		22,50,000		30,87,000		30,20,019
Voted		22,42,000		22,50,000		30,87,000		
Non-voted . . . . .		...				

DETAILED ACCOUNT No. 5A.—LAND REVENUE—Charges of Administration—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CONTINGENCIES.									
<i>Contingencies—</i> Service Postage and Telegrams	4,54,000				4,62,000		4,08,563		
Rents, Rates and Taxes	39,573				23,316		23,567		
Construction and repairs of Chawdis (Village offices)	15,000				1,00,000		64,487		
Cost of Boundary Marks and division of Survey numbers	10,000				15,000		5,943		
Petty Construction and Repairs	1,050				1,000		2,900		
Purchase and improvement of Land	1,500				3,000		1,92,987		
Acquisition and improvement of land for village sites . . . . .	...				7,000		10,008		
Service of processes against defaulters and diet money	5,425				5,000		5,306		
Purchase of Tents . . . . .	...				12,830		4,112		
Charges for conducting Law Suits	2,900				5,000		2,044		
Telephone charges	1,350				1,350				
Office Expenses and Miscellaneous	13,251				...		1,35,363		
Commissioners' Discretionary Grants	8,650								
Contract Contingencies	2,61,134				2,75,000		2,85,847		
Charges in connection with Tarwad Seed . . . . .	...				1,000		3,781		
Charges in connection with fodder Reserve							4,219		
Charges in connection with Sholapur Development Scheme							72,429		
Construction of Ghatpaths	800				8,800		1,800		
		8,14,633				9,20,296		12,23,766	
Recoveries from Public Bodies and private persons on account of village sites . . . . .	...					9,296			679
Rounding		367							
TOTAL CONTINGENCIES		8,15,000		9,32,000		9,11,000		12,23,087	
Voted		8,15,000		9,32,000		9,11,000			
Non-voted									

DETAILED ACCOUNT No. 5B.—LAND REVENUE—Survey and Settlement—concluded.

	Number.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22a.		Accounts, 1920-21.	
	1921-22	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONSULTING SURVEYOR TO GOVERNMENT.											
Pay of Officers—	1	1	Consulting Surveyor, (1500-50-2250)	23,900				22,800		33,420	
	1	1	Asstt. do. do. (750-50-1,250). Asstt. and Dy. Com. Consulting Surveyor	10,150				9,600			
			Tempy. Appointment for an Assistant to Consulting Surveyor	15,540				4,800		2,000	
				10,200				13,200			
Pay of Establishment—			Clerks, etc.	27,720	59,790		56,000		50,400		35,420
			Servants	408				35,280		26,883	
			Temporary Establishment	10,000				408		1,286	
			Estt. for the land acquisition Officer, Poona	5,220				15,000			
Allowances, Honoraria, etc.—			Temporary and Provisional Allowances	216	43,348			216			
			Travelling Allowance	8,730			35,000		50,904		28,169
			House-rent Allowance					5,000		9,633	
Contingencies—			Freight and value of Europe Stores		8,916		20,000		5,600		9,633
			Office Expenses and Miscellaneous	7,000						2	
			Service postage and telegram charges							4,905	
			Contract contingencies		7,000		16,000		7,000	641	
										9,140	14,688
			TOTAL	1,19,084			1,27,000		1,13,304		87,910
			Rounding	84							
				1,19,000			73,000		67,704		
			Voted	85,000							
			Non-voted	*34,000			*54,000		*45,600		

DETAILED ACCOUNT No. 5C.—LAND REVENUE.—Land Records.

SUMMARY.							
PRESIDENCY PROPER AND SIND.							
DIRECTOR OF LAND RECORDS AND INSPECTOR GENERAL OF REGISTRATION (c)						33,000	33,675
						33,000	
SUPERINTENDENCE (a) INCLUDING DIST. SURVEY OFFICERS AND FIELD PARTIES	1,57,000	2,25,000			1,05,000		2,35,493
					41,000		
SUPERINTENDENT, CITY LAND RECORDS BOMBAY (a)	86,000	1,10,000			50,000		1,03,887
ALIENATION OFFICE, POONA	9,000	10,000			8,000		9,148
DISTRICT CHARGES	47,54,000	46,15,000			48,73,000		42,27,019
SPECIAL MEASUREMENT OPERATIONS, DEMARCATIONS OF WASTE LANDS (b)					16,000		
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS & ESTT.	21,000						
		50,27,000					
For rounding							
TOTAL		50,27,000		49,60,000		51,59,000	46,09,222
Voted		50,10,000		49,42,000		50,85,000	
Non-voted		*17,000		*18,000		74,000	

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

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

(c) The Details have been shown under "22 General Administration."

DETAILED ACCOUNT No. 5C.—LAND REVENUE.—Land Records.

	Numbers.		DETAILS.	Budget Estimate, 1922-23		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22	1922-23		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			SUPERINTENDENCE.								
<i>Pay of Officers—</i>	2	2	Superintendents—2 (600 to 1,600 + Dy. A)	33,400		20,000*		40,800			
	2	2	Superintendents, 2 (600 + Dy. A 100)				37,000		17,400		
				33,400		57,000		58,200		45,231	
<i>Pay of Establishment—</i>			Clerks and register writers	63,080				31,692		68,609	
			Surveyors and draftsmen						7,908		28,923
			Servants	6,168				5,448		9,251	
			Temporary Establishment	2,760				180		33,775	
					72,008			...			
								11,207			
<i>Allowances</i>			Temporary and Provisional Allowances	5,924			1,06,000		56,435	1,40,558	
<i>Honoraria, etc.—</i>			Grain compensation allowance	...		...		...		42
			Travelling Allowance	13,091		21,000		15,000		24,463	
			Plague allowance	...		...		...		6
<i>Contingencies—</i>			Service Postage and Telegrams	7,000	19,014		21,000	4,900	15,000	24,511	
			Pay of Menials							183	
			Rents, Rates and Taxes	1,040				600		857	
			Office Expenses and Miscellaneous	20,217				6,232		11,685	
			Contract Contingencies	3,725				4,000		5,976	
			Special measurement operations	...						80	
					31,982		41,000		15,732	25,193	
			Add or deduct for roundings		1,56,445			1,45,367	633		
			TOTAL SUPERINTENDENCE		1,57,000		2,25,000	1,46,000		2,35,493	
			Voted		1,40,000		2,05,000	1,05,000			
			Non-voted		17,000*		20,000*	41,000			

DETAILED ACCOUNT No. 5C.—LAND REVENUE.—Land Records—*contd.*

Number 1922-23.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	City Land Records, Bombay									
	Superintendent, Bombay City Survey (1,150—50/3—1,300)		11,650					21,287		
	Surveyors	} 25,790						7,887	}	
	Clerks, Classers and Measurers						10,439			
	Servants		1,380					1,957		
	Local Allowance		10,550							
	Temporary Establishment		16,416					44,515		
	Travelling Allowance		3,980					7,701		
	Grain Compensation		...					48		
	Plague Allowance		...							
	House-rent allowance		672					401		
	Office Expenses and Miscellaneous		14,818					9,652		
				73,608						
				85,258						
				744						
	Total, City Land Records, Bombay		86,000		1,10,000		50,000		1,03,887	
	Voted		86,000		1,10,000		50,000			
	Non-voted		...		...		...
	ALIENATION OFFICE, POONA. (a)									
Pay of Establish- ment—	Clerks		6,420				3,648		6,092	
	Servants		1,356				1,256		2,419	
	Temporary establishment								174	
Allowances, Honoraria, &c.—	Temporary and Provisional Allowance		792		7,776		9,500	2,001	7,005	8,685
	Travelling Allowance		100				100		11	
				892		200		100		11
Contingencies—	Service Postage and Telegram Charges		300				300		200	
	Office Expenses and Miscellaneous		515		815		740		252	
				9,483		300		1,040		452
	Add or deduct for rounding		483		483		8,145		-145	
	TOTAL, ALIENATION OFFICE, POONA		9,000		10,000		8,000		9,148	
	Voted		9,000		10,000		8,000			
	Non-voted		...		...		...

Total provision of Rs. 1,44,868 under this head was reduced to Rs. 80,000 in lump by Government. Hence distribution is not available.

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

DETAILED ACCOUNT No. 5C.—LAND REVENUE.—Land Records—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT CHARGES.									
Kanungo Establishments.									
<i>Pay of Establishment—</i>	District and Assistant Inspectors, and Masters	11,32,316			56,040		87,942		
	Clerks, Tapedars and Circle Inspectors				6,45,000		11,33,710		
	Servants and Kotors	1,90,564			1,82,000		2,57,541		
	Temporary Establishment for Record of Rights . . . . .	...			20,000			
	Do. for the maintenance of city surveys . . . . .	...			3,000			
	Do. for Akarband work	25,000			10,000				
	Do. for Settlement work	13,000			5,000				
	Training of Distt. Inspectors, Circle Inspectors, etc. . . . .	...			3,425			
	Temporary Establishment	24,268			32,812		29,534		
	Cost of Temporary Field Survey Parties . . . . .	...			10,000			
<i>Allowances, Honoraria, &c.—</i>	Travelling Allowance	3,94,460	13,85,148	16,00,000	5,00,000	9,67,277	4,92,610	15,13,727	
	Temporary and Provisional Allowance	2,75,096							
	House Rent Allowance	48			48		4,490		
	Plague Allowance						20		
	Cycle Allowance	252			1,116				
	Grain Compensation Allowance						8		
	Scholarships	9,400			14,400		13,079		
	Training of Talatis, Circle Inspectors and Surveyors		6,79,256	4,40,000		5,15,564		5,10,207	
							223		
							1,440		
<i>Contingencies—</i>	Rents rates and taxes . . . . .	...			200		1,440	
	Service Postage and Telegrams	7,365			12,640		9,306		
	Office Expenses and Miscellaneous		78,210	90,000	95,810		67,032		
	Temporary and Provisional Allowance					1,08,680		78,001	
			21,42,614			5,30,000			
	<i>Deduct—Contributions from Municipalities and for probable savings</i>		—10,000			21,21,521		21,01,935	
			+ 386			13,521		—7,133	
	Total Kanungo Establishment		21,33,000		21,30,000		21,08,000		20,94,802
	Carried over		21,33,000		21,30,000		21,08,000		20,94,802

DETAILED ACCOUNT No. 5D.—LAND REVENUE—Allowances to District and Village Officers.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUMMARY.										
PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES		7,30,000		7,00,000		6,83,000		7,36,707		
ASSESSMENT OF ALIENATED LANDS LESS QUIT RENTS		90,98,000*		90,40,000*		90,80,000*		90,22,459		
TOTAL			98,28,000		97,40,000		97,63,000		97,59,166	
Voted			7,30,000		7,00,000		6,83,000			
Non-voted			90,98,000		90,40,000		90,80,000			
DETAILS.										
<i>Allowances—</i>	PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.									
	House-rent and other allowances								13,846	
	Village Executive Officers		5,65,230				5,17,624		6,13,809	
	Extra allowance in connection with Famine.		---						198	
	Remuneration for the Collectors of Land Revenue		28,027				28,280			
				5,93,257		5,80,000		5,45,904		
									6,27,853	
<i>Supplies and Services and Contingencies—</i>	Village Executive Officers		1,26,734				1,18,034		88,316	
	Rest-houses, etc.		2,550				9,850		16,786	
	Commutations		5,100				2,200		---	
	Rewards		2,000				7,000		3,752	
				1,36,384		1,20,000		1,37,084		
									1,08,854	
				7,29,641				6,82,988		
	Add or deduct for rounding and probable savings			359				12		
	TOTAL PARGANA AND VILLAGE, ETC.			7,30,000		7,00,000		6,83,000		7,36,707
	Voted			7,30,000		7,00,000		6,83,000		
Non-voted			---		---		---			
<i>Assessment of Alienated Lands, less Quit rents.</i>										
<i>Non-Service Lands—</i>										
Warehasans and Dewasthans (charitable allowances and allowances to temples and mosques)		9,18,000*				9,15,000		8,67,365		
Indms		64,49,000*				64,30,000		64,11,192		
District and Village Officers		7,83,000*				7,92,000		7,93,251		
<i>Service Lands—</i>										
Village Servants useful to Communities		2,11,000*				2,09,000		2,10,810		
Village Servants useful to Government—Revenue		7,37,000*				7,34,000		7,39,841		
TOTAL			90,98,000		90,40,000		90,80,000		90,22,459	
Voted			---		---		---			
Non-voted			90,98,000		90,40,000		90,80,000			

DETAILED ACCOUNT NO. 5E.—LAND REVENUE.—Compensations.

SUMMARY.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inamdars		2,000 *5,25,000		*4,90,000		*4,90,000		4,73,336	
District and village officers		3,000 *6,25,000		3,000 *6,22,000		3,000 *6,13,000		6,05,907	
Village servants useful to Communities		*25,000		*20,000		*25,000		22,538	
Devasthans		*3,37,000		*3,00,000		*3,26,000		3,13,547	
Miscellaneous Land Revenue Compensations		*65,000		*65,000		*65,000		58,118	
TOTAL			15,82,000		15,00,000		15,22,000		14,73,446
Voted			5,000		3,000		3,000		
Non-voted			*15,77,000		*14,97,000		*15,19,000		
DETAILS.									
<i>Exceeding Rs. 5,000 per annum—</i>	Jagirdar of Sangli	*6,850				*6,850			
	Raja of Rajpipla	*12,286				*12,286			
	Pant Sachiv of Bhor	*23,740				*23,740			
	Seikh Gulam Jalani of Wai	*22,070				*22,070			
	Pant Pratinidhi of Vishalgad	*29,807				*29,807			
	Fattesing Raje Bhosle Akalkotkar	*6,441				*6,441			
	Jalasing Bharatsingh of Surat	*7,253				*7,253			
	Narpatsing Gomansingh Chaturising do.	*5,579				*5,579			
	Gunpatsingh Rai Sing Bawn Sing of Umeta Ranjitsingh Chadrasingh and others of Surat.	*5,191 *7,197					*5,191 *7,197		
<i>Not exceeding Rs. 5,000 per annum—</i>	Inams not exceeding Rs. 5,000 per annum	*3,98,887							
	Commutations	...							
	Fluctuating allowances	1,618							
			*4,00,505						
			*1,26,414				*1,26,414		1,18,459
			*5,26,919				*3,63,393 *1,000	3,52,366 2,721	
									3,54,877
	For rounding		+ 81				807		
TOTAL INAMDARS			*5,27,000		4,90,000		*4,90,000		4,73,336
Voted			2,000						
Non-voted			*5,25,000		*4,90,000		*4,90,000		

DETAILED ACCOUNT No. 5E.—LAND REVENUE—Compensations.

COMPENSATIONS—contd.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT AND VILLAGE OFFICERS								
<i>Fixed Allowances</i>	*6,21,575				*5,79,892		5,90,633	
<i>Fluctuating Allowances</i>	3,400				3,250		2,812	
<i>Commutations</i> . . . . .	...				*32,850		12,462	
		6,27,975				6,15,992		
For rounding		25				8		
TOTAL DISTRICT AND VILLAGE OFFICERS	*6,28,000		6,25,000		6,16,000		6,05,907	
Voted		3,000		3,000		3,000		
Non-voted		*6,25,000		*6,22,000		*6,13,000		
VILLAGE SERVANTS USEFUL TO COMMUNITIES.								
<i>Bhil Nemrukhs</i>	*2,035				*2,035		2,072	
<i>Cash Allowances, Fixed</i>	*22,344				*22,466		20,466	
<i>Cash Allowances, Fluctuating</i>	*124				*224			
<i>Commutations</i>	*400				*200			
		*24,903				*24,925		
For rounding		97				75		
TOTAL VILLAGE SERVANTS, ETC.		25,000		20,000		25,000		22,538
Voted								
Non-voted		*25,000		20,000		*25,000		
DEWASTHANS.								
<i>Allowances to Temples and Mosques—</i>								
<i>Annual Payment exceeding Rs. 5,000—</i>								
<i>Narsingh Dev (Poona)</i>	*5,655				*5,655			
<i>Temple of Parwati (do.)</i>	*17,862				*17,862			
<i>Trimbackeshwar (Nasik)</i>	*11,462				*11,462			
Total annual payments exceeding Rs. 5,000		*34,979				34,979		38,995
<i>Annual payments not exceeding Rs. 5,000</i>	*3,01,979				*2,89,555		2,74,402	
<i>Commutations</i> . . . . .	...				*1,000		150	
		*3,01,979				2,90,555		2,74,552
Rounding		*3,36,958 +42				3,25,534 466		
Total Dewasthans		*3,37,000		3,00,000		3,26,000		3,13,547
Voted		...		...		...
Non-voted		*3,37,000		3,00,000		3,26,000		
<i>Miscellaneous Land Revenue Compensations.</i>								
<i>Exceeding Rs. 5,000 per annum—</i>								
<i>Jehangir, son of Sir Cawasji Jehangir Readymoney, Baronet</i>	*50,000				*50,000		50,000	
<i>Pant Sachiv of Bhor</i>	*6,331				*6,331			
<i>Not exceeding Rs. 5,000 per annum</i>	*9,023				*9,023		8,118	
		*65,354 354				65,354 354		
For rounding								
Total		65,000		*65,000		65,000		58,118
Voted		...		...		...
Non-voted		*65,000		*65,000		65,000		

6.—EXCISE. (a) (Transferred)

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Presidency Establishment	6A	47,000	38,000	38,000	1,43,587
{ Voted ...					
{ Non voted .					
District Executive Establishment	6B	17,23,000	3,88,000	3,83,000	30,78,060
{ Voted ...					
{ Non voted .		17,000*			
Portion of the Combined Salt and Excise Establishment	C		12,71,000	13,92,000	5,87,825
{ Voted ...					
{ Non voted .			18,000*	18,000*	
Excise Compensations	C	3,04,000	3,04,000	3,04,000	11,65,719
{ Voted ...					
{ Non voted .		8,53,000*	8,80,000*	8,80,000*	
Expenditure in England	C	3,000	6,000	2,000	
{ Voted ...					
{ Non voted .		7,000*	7,000*	5,000*	
TOTAL		29,54,000	29,12,000	30,22,000	49,75,191
Voted		20,77,000	20,07,000	21,19,000	
Non-voted		8,77,000*	9,05,000*	9,03,000*	

DETAILED ACCOUNT No. 6A.—EXCISE.—Presidency Establishment.

	Numbers.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
Inspection and Preventive Establishment.					
<i>Pay of Establishment—</i>	Inspectors	...		...	68,217
	Servants	19,802	19,802	22,087	29,223*
<i>Allowances, Honoraria, etc.</i>	Temporary and provisional Allowance	16,556		10,792	...
		16,556			
	Total Inspection and Preventive Establishment	36,358	33,000	32,879	91,440
Establishment in Collectors' etc., Offices.					
	Clerks				306
	Total Establishment in Collectors', etc., Offices				306
	Carried over	36,358	33,000	32,879	91,746

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

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 6A.—EXCISE—Presidency Establishment—concluded.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward		36,353		33,000		32,879		91,746
		Tobacco Establishment.								
<i>Pay of Establishments.</i>		Assistant Collector (Allowance)	1,800				1,800		375	
		Supervisor	5,400				4,500		4,585	
		Inspectors	10,020				4,200		5,892	
		Clerks	4,752				2,580		5,091	
		Servants	12,492				11,688		15,709	
		Hoistman					600			
		Provision for increase of pay and revision of establishment					20,760			
<i>Allowances Honoraria, etc.</i>		Provision for Leave Allowances	2,000							
		Temporary and Provisional Allowance	10,800	36,464			9,294			
		Grain Compensation Allowance							14	
		Travelling Allowance	2,340				2,100		1,903	
		Plague Allowance	50				50			
		House-rent Allowance	10,116				6,972		6,990	
				23,306						
		Total Tobacco Establishment.		59,770	64,000		64,544			40,559
<i>Establishment charges recoverable from other Governments, etc.</i>		<i>Deduct—Contribution from the Bombay Municipality.</i>		59,781	66,000		66,454			47,204
		<i>Add 12 per cent. of the portion of pay of the Clerks of the Commissioner's Main Office transferred from "9.—Customs"</i>				2,000		1,910		1,367
		Total Establishment, etc.		36,347	31,000		30,969			86,468
<i>Allowances—Honoraria, etc.</i>		Travelling Allowance	3,500				3,000		8,698	
		House-rent Allowance	6,132				4,176		16,443	
				9,632	7,000		7,176			25,14
<i>Contingencies—</i>		Provincial Share of Customs and Excise Laboratory, Bombay	1,000	1,000						31,979
				46,979				38,145		
		For rounding		21				145		
		TOTAL		47,000	38,000		38,000			1,43,587
		Voted		47,000	38,000		38,000			
		Non-voted		...	...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 6B.—EXCISE.—District Executive Establishment.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>		Inspection and Preventive Establishment.	...							
		Deputy Commissioner of Excise	...				...			14,931
<i>Pay of Establishment—</i>		Inspectors and Sub-Inspectors.	1,920				1,440		2,63,063	
		Supervisors and Assistant Supervisors	...				...		115	
		Gaugers and Assistant Gaugers	4,860				...		1,677	
		Clerks . . . . .	...				...		6,806	
		Servants and Guards	1,96,615				1,68,162		2,57,723	
		Boat Establishment	600				600		851	
		Temporary Establishment	3,983				3,279		2,623	
		Provision for leave allowance	700				...		...
		Maintenance charges in connection with the project for the trenching of the Khanapur Distillery Spent wash . . . . .	...				10,000		...	
<i>Establishment charges payable to other Governments, etc.</i>		Add—Fixed amount transferred from "5.—Land Revenue—Charges of Administration" on account of establishment charges of Collectors (page)	18,000				18,000		18,000	
				2,26,678		2,78,000		2,01,481		5,50,856
<i>Allowances, Honoraria, etc.—</i>		Temporary and Provisional Allowance	1,13,970				87,000			
		Travelling Allowance	52,000				50,000		2,44,045	
		Plague allowance	580				...		10	
		House-rent Allowance	3,477				1,536		10,897	
		Grain Compensation . . . . .	...				...		21	
				1,70,027		52,000		1,38,536		2,54,973
		Carried over		3,96,705		3,30,000		3,40,017		8,20,762

DETAILED ACCOUNT No. 6C.—EXCISE—Compensations.

	Compensations.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Native States—</i>	<i>Akalkot</i>	19,200*				19,200*			
	<i>Aundh</i>	11,500*				11,500*			
	<i>Bavisi Villages.</i>	2,549*				2,549*			
	<i>Bhor</i>	38,150*				38,150*			
	<i>Chickli</i>	1,599*				1,599*			
	<i>Daflapur</i>	450*				450*			
	<i>Ghodasar and Haldarvas</i>	2,450*				2,450*			
	<i>Jamkhandi State and Inamdars</i>	43,600*				43,600*			
	<i>Jath</i>	4,700*				4,700*			
	<i>Jawhar</i>	47,400*				47,400*			
	<i>Kalhi</i>	10,414*				10,414*			
	<i>Kurundwad (Senior)</i>	9,706*				9,706*			
	<i>Kurundwad (Junior)</i>	17,696*				17,696*			
	<i>Mahi Kaniha Agency</i>	1,18,402*				82,192*			
	<i>Miraj (Senior)</i>	41,500*				41,500*			
	<i>Miraj (Junior)</i>	5,700*				5,700*			
	<i>Mudhol</i>	22,400*				22,400*			
	<i>Nale</i>	3,186*				3,186*			
	<i>Nawalpur</i>	1,107*				1,107*			
	<i>Phaltan</i>	9,000*				9,000*			
	<i>Raisingpur</i>	1,034*				1,034*			
	<i>Ramdurg</i>	12,600*				12,600*			
	<i>Rewa Kaniha Agency</i>	78,589*				78,589*			
	<i>Sangli</i>	82,600*				82,600*			
	<i>Sachin</i>	32,000*				32,000*			
	<i>Singpur</i>	4,278*				4,278*			
	<i>Wadikar's Estate</i>	58*				58*			
	<i>Adjustment of the amount of Compensation paid to Native States for the lease of their abkari revenue</i>	...						4,57,502	
	<i>Compensation for leasing the hemp drugs revenue of certain Native States</i>	2,30,234*				2,23,000*		2,84,634	
	<i>Jagirdar of Bhagdari</i>	907*				907*		1,27,005	
<i>Other Parties—</i>	<i>Contributions to Local Boards in lieu of one-anna cess on excise revenue</i>	1,55,000	8,53,009*			1,55,000	8,79,502*	1,46,234	8,69,141
	<i>Bombay Municipality</i>	1,43,750				1,43,750		1,43,750	
	<i>Private Parties</i>	5,701				5,701		6,594	
			3,04,451				3,04,451		2,96,578
			11,57,460				11,83,953		11,65,719
			-460				47		
		For rounding							
	TOTAL	11,57,000			11,84,000	11,84,000			
	Voted	3,04,000			3,04,000	3,04,000			
	Non-voted	8,53,000*			8,80,000*	8,80,000*			

7.—STAMPS (a) reserved.

	Detailed Account No.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. NON-JUDICIAL.									
Superintendence	7A	96,000		93,000		92,000		84,142	
Charges for the sale of General Stamps	7B	1,62,000		1,17,000		1,90,000		1,71,134	
Total A Non-Judicial, Voted		2,58,000		2,10,000		2,82,000		2,55,276	
B. JUDICIAL.									
Superintendence	7A	85,000		77,000		77,000		63,512	
Charges for the sale of Court fee Stamps	7C	22,000		28,000		24,000		24,782	
Total B Judicial, Voted		1,07,000		1,05,000		1,01,000		88,294	
Expenditure in England, Voted		1,49,000		2,65,000		1,61,000		18,119	
Grand Total, Voted		5,14,000		5,80,000		5,44,000		3,61,689	

DETAILED ACCOUNT No. 7A.—STAMPS.—Superintendence.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXECUTIVE ESTABLISHMENT	1,47,000		1,36,000		1,35,000		1,14,386	
DISTRICT ESTABLISHMENTS	34,000		34,000		34,000		33,268	
TOTAL VOTED		1,81,000		1,70,000		1,69,000		1,47,654

	Numbers.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	1	PRESIDENCY EXECUTIVE ESTABLISHMENT. STAMP OFFICE. Asstt. Superintendent <i>Deduct—</i> 3/4ths transferred to 46—Stationery and Printing. Leave Allowance	7,350				9,900		8,200	
				1,100				-3,960			
Pay of Establishment—			Clerks Servants Lump provision for revision of clerical establishments in the office of the Superintendent of Stamps, Bombay and Karachi Leave Allowance	64,716				31,008		52,802	
				9,984				9,360		15,723	
Allowances, Honoraria, etc.—			Temporary and Provisional Allowance House-rent Allowance Travelling Allowance Grain Compensation Typing Allowances Assistant Superintendents' Allowance		80,700		81,000		55,368		68,525
				7,368				19,651			
Contingencies—			Rents, Rates and Taxes Service Postage and Telegrams Office Expenses and Miscellaneous Pay of menials Contract Contingencies	15,000				8,400		4,900	
				1,975				1,975		1,963	
Special Charges—			Charges for the purchase of and erection of the Electric Machine for Impression work	650				650			
				822				822			
				26,000			26,000		24,490		31,353
				44,447			40,800		37,847		
									10,000		
				1,47,447			1,36,000		1,35,288		
				-447					-288		
			TOTAL PRESIDENCY EXECUTIVE ESTABLISHMENT	1,47,000			1,36,000		1,35,000		1,14,386
			Non-voted								
			Voted		1,47,000		1,36,000		1,35,000		1,14,386

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

DETAILED ACCOUNT No. 7A.—STAMPS.—Superintendence—continued.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT ESTABLISHMENTS.									
<i>Pay of Establishment—</i>	Clerks		1,800		2,000		1,800		2,108
<i>Allowances, Honorary, etc.—</i>	Travelling Allowance	100				50		171	
	Temporary and provisional Allowance	432				432		—	
<i>Contingencies—</i>	Service Postage and Telegram Charges	1,020	532		100	1,020	482	595	171
	Contract Contingencies	12,696				12,696		12,394	12,989
			13,716		13,900		13,716		
<i>Establishment Charges payable to other Governments Departments, etc.</i>	<i>Add—Fixed amount transferred from "5, Land Revenue—Charges of District Administration," page 43 on account of Establishment Charges of Collectors</i>		18,000		18,000		18,000		18,000
			31,018		31,000		33,998		
	For rounding		—48				+2		
	TOTAL DISTRICT ESTABLISHMENTS		31,000		31,000		31,000		33,268
	Non-voted		—		—		—		—
	Voted		31,000		31,000		31,000		33,268

DETAILED ACCOUNT No. 7B.—STAMPS.—Charges for the sale of General Stamps.

<i>Establishment—</i>	Official Vendors		—				3,000		3,512
<i>Allowances, Honorary, etc.—</i>	Temporary and provisional allowance		—				1,884		—
<i>Contingencies—</i>	Commission		—				—		—
	Discount	1,62,000			1,17,000	1,85,000		1,67,622	1,67,622
			1,62,000		1,17,000		1,89,884		
	For rounding		—		—		+116		
	TOTAL		1,62,000		1,17,000		1,90,000		1,71,134
	Non-voted		—		—		—		—
	Voted		1,62,000		1,17,000		1,90,000		1,71,134

DETAILED ACCOUNT No. 7C.—STAMPS.—Charges on sale of Court-fee Stamps.

<i>Contingencies—</i>	Commission	200				275		154	
	Discount	22,000			28,000	21,000		24,623	24,782
			22,200		28,000		21,205		24,782
	For rounding		—200				—205		
	TOTAL		22,000		28,000		21,000		24,782
	Non-voted		—		—		—		—
	Voted		22,000		28,000		21,000		24,782

BOMBAY—EXPENDITURE.

8.—FOREST—(Transferred).

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	Voted ... 8A	28,20,000	37,51,000	29,72,000	30,42,796
B.—Establishments	{ Voted ... 8B	22,26,000	24,41,000	25,60,000	} 22,62,226
	{ Non-voted ...	5,07,000*	4,00,000*	4,00,000*	
Expenditure in England	{ Voted ...	33,000	33,000	19,000	
	{ Non-voted ...	45,000*	44,000*	46,000*	
Total, 8 Forest		56,31,000	66,69,000	59,97,000	53,05,022
	Voted	50,79,000	62,25,000	55,51,000	
	Non-voted	5,52,000*	4,44,000*	4,46,000*	

DETAILED ACCOUNT No. 8A.—FORESTS.—A—Conservancy and Works.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—								
a. Timber	16,58,769				11,32,090		8,20,798	
b. Firewood and Charcoal	4,43,450				3,40,480		3,57,428	
c. Bamboos	700				700		948	
d. Sandalwood	4,375				4,850		5,748	
e. Grass and other minor produce	15,700				11,750		7,62,499	
f. Famine-Fodder Operations	...				...
Berad settlement at Khanapur	...				22,500			
Appointment of Forest Engineers and their Establishments.					88,800			
		21,22,994		24,08,000		16,01,170		19,47,421
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS		77,530		74,700		73,005		71,499
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.		760		800		660		244
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHARE-HOLDERS IN FORESTS MANAGED BY GOVERNMENT.		61,170		50,700		40,000		39,815
VI.—LIVE-STOCK, STORES, TOOLS AND PLANT—								
a. Purchase of Cattle	1,900				3,950		656	
b. Feed and keep of Cattle	11,500				10,725		5,440	
c. Purchase of Stores, Tools and Plant	27,864				1,15,985		81,131	
		41,264		1,40,800		1,30,660		87,227
Carried over		23,03,718		26,75,000		18,45,495		21,46,206

DETAILED ACCOUNT No. 8A.—FORESTS.—A—Conservancy and Works—concluded.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		23,03,718		26,75,000		18,45,495		21,46,206
VII.—COMMUNICATIONS AND BUILDINGS—								
a. Roads and Bridges	82,800				3,47,010		3,15,393	
b. Buildings	53,135				3,94,285		1,81,741	
c. Other works	25,430				32,740		19,144	
TOTAL VII.—COMMUNICATIONS AND BUILDINGS		1,61,365		6,95,000		7,74,035		5,16,278
VIII.—DEMARICATION, IMPROVEMENT AND EXTENSION OF FORESTS—								
a. Demarcation	8,055				10,000		6,162	
b. Cost of Forest Settlements compensation for land and rights	54,270				23,870		76,610	
c. Surveys	1,000				1,000			
d. Working Plans	14,070				16,085		8,984	
e. Sowing and Planting	1,24,695				1,50,870		1,22,285	
f. Protection from Fire	60,355				69,400		61,948	
g. Other works	6,330				14,555		3,340	
TOTAL VIII.—DEMARICATION, ETC.		2,68,775		2,81,000		2,85,780		2,79,329
IX.—MISCELLANEOUS—								
a. Law Charges	600				700		168	
b. Grain Compensation Allowance	10,575				10,390		30,860	
c. Other Charges	74,690				87,157		69,955	
TOTAL IX.—MISCELLANEOUS		85,865		1,00,000		98,247		1,00,983
		28,19,723				30,03,557		
For rounding		277				31,557		
TOTAL		28,20,000		37,51,000		29,72,000		30,42,795
Voted		28,20,000		37,51,000		29,72,000		
Non-voted		...		...		...

DETAILED ACCOUNT No. 8B.—FORESTS.—B—Establishment.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Pay of Officers—	1	1	Chief Conservator, (2,500-125-2,750)	33,000*				31,500*		1,10,450	
	3	3	Conservators (1,750-100-2,150)	74,400*				68,400*			
		25	Superior Officers	3,34,030*			4,00,000*	3,03,300*			
		39	Superior Officers	2,00,470				1,84,800			3,85,477
			Pay and travelling allowance of recruits of the Imperial Forest Officers	59,257*				40,000*			
			Provision for Temporary Forest Officers	7,850				43,850			
					7,09,007				6,71,850		4,48,873
II.—Pay of Establishment—			Subordinate Forest and Depot Establishment.	9,87,557				6,36,108		7,50,565	
			Provision for leave allowances	30,000				1,75,836		2,34,198	
			Office establishments	3,25,100				49,689			
			Temporary Establishments	37,360				3,150			
			Typing allowance to clerks	...				...
			Grain compensation	...				...			961
			Plague allowance	...				...			25
			Lump provision for certain Subordinate Forest Establishment	69,075		14,49,092		3,60,000			
							19,73,000				
			Deduct—For probable savings			-137				12,24,783	19,30,549
III.—Allowances, Honoraria, &c.—			Provision for stipends to students to College at Dehra Dun	46,750			23,17,000				
			Deputation and special allowances	6,000*			1,47,000	25,300	3,00,000		
			Deputation and special allowances	1,00,380							
			Provision for Forest College, Dharwar					4,20,758			
			Travelling allowances	32,1208				2,65,000		2,38,507	
IV.—Contingencies—			Plague allowance	1,900				2600			
			Forest School	...				1,6400		6,616	
			Stationery	10,670	4,76,238		284,000	11,000	7,30,058	6,812	2,45,123
			Carriage of Tents and Records	14,710				14,000		12,191	
			Rents, Rates and Taxes	13,025				17,000		14,707	
			Service Postage and Telegram Charges	36,565				32,000		29,114	
			Utilization circle.	4,000				...			
			Sundries	19,830			93,000	19,000		29,730	
				98,800				93,000		86,554	
		Total B. Establishment		27,33,000		28,41,000		29,60,000		22,62,226	
		Voted		22,26,000		24,41,000		25,60,000			
		Non-voted		5,07,000*		4,00,000*		4,00,000*			

9.—REGISTRATION. (a) (Transferred).

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Ra.	Ra.	Ra.	Ra.
Superintendence	Voted 9 A	29,000	30,000	25,000	28,504
District Charges	Voted 9 B	7,32,000	6,49,000	6,67,000	5,79,475
Expenditure in England	{ Voted	.....	.....	1,000	.....
	{ Non-voted	.....	.....	2,000	.....
TOTAL		7,61,000	6,79,000	6,95,000	6,07,979
Voted		7,61,000	6,79,000	6,93,000	6,07,979
Non-voted . . . . .		.....	.....	2,000	.....

DETAILED ACCOUNT NO. 9A.—REGISTRATION.—Superintendence.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Pay of Officers—	5	5	13,920				11,400		1,790	
				13,920		14,000		11,400		1,790
Pay of Establishment—			2,772				1,800		4,131	
			600				600		1,006	
			390				...		12,419	
			...				...		64	
			3,762		8,500		2,400		17,620	
Allowances Honoraria, etc.—			9,720				8,580		7,823	
			540				1,515		...	
			48				48		28	
			10,308		6,000		10,143		7,851	
Contingencies—			125				125		195	
			955				955		650	
			...				...		398	
			1,080		1,500		1,080		1,243	
			29,070				25,023			
				70			23			
				29,000		30,000		25,000		28,504
				29,000		30,000		25,000		28
			

DETAILED ACCOUNT NO. 9B.—REGISTRATION.—District Charges.

Pay of Officers—	2	Sub-Registrars, Bombay 1 (450 for 8 months, 480 for 4 months), 1 (300 for 8 months 330 for 4 months)	9,240				8,280		32,160
		Leave Allowance	1,386				2,14,620		...
	351 (a)	Special Sub-Registrars and Village Registrars (b)	3,19,892				62,194		2,66,721
		Carried over		3,30,518		3,44,060		2,85,094	2,94,881

(a) Under the control of the Inspector-General of Registration.
 (b) Details are not known.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 9B.—REGISTRATION.—District Charges.									
		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		3,30,518		3,44,000		2,85,094		2,98,881
<i>Pay of Establishment—</i>	Clerks	1,31,652				81,404		1,28,415	
	Servants	12,750				12,942		20,842	
	Leave allowance	9,243						...	
<i>Establishment charges payable to other Government Departments, etc.</i>	Add—Fixed amount transferred from "5.—Land Revenue—Charges of Administration," page on account of Establishment Charges of Collectors in Sind	...				1,000		1,000	
	Temporary Establishment	18,561				10,061		24,803	
	Discretionary Grant	2,820				2,820		...	
	Additional Staff	10,000				10,000		...	
	Revision of Establishment	1,13,780				1,00,000		...	
			2,98,806		1,86,000		2,18,227		1,75,060
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance	6,500				10,000		...	
	Commission to Sub-Registrars and Village Registrars (a)	572				572		14,320	
	Temporary and Provisional Allowance	12,192				55,213		...	
	House-Rent Allowance	2,302				1,104		1,238	
	Plague Allowance	107				155		260	
	Grain Compensation	...				...		487	
			21,673		25,000		67,044		16,305
<i>Contingencies—</i>	Petty Construction and Repairs	350				350		...	
	Purchase of carpets	.....				2,000		1,599	
	Rent, Rates and Taxes	3,534				1,797		1,154	
	Service Postage and Telegrams	60,000				75,000		59,809	
	Pay of Menials	...				480		675	
	Office Expenses and Miscellaneous	275				275		10,372	
	Contract contingencies	17,407				16,827		15,620	
			81,566		94,000		96,729		89,229
			7,32,563				6,67,094		
	For rounding		563				94		
	TOTAL		7,32,000		6,49,000		6,67,000		5,79,475
	Voted		7,32,000		6,49,000		6,67,000		5,79,475
	Non-voted		...		...		...		...

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

14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT (Reserved).

IRRIGATION WORKS.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Interest on works financed from Capital obtained from Government of India	84,64,000*	82,16,000*	82,54,000*	81,17,808*
Interest on works financed from Loan raised in the open market	92,000*	.....	.....	.....
Total	85,56,000*	82,16,000*	82,54,000*	81,17,808*
Voted	.....	.....	.....	.....
Non-voted	85,56,000*	82,16,000*	82,54,000*	81,17,808*

15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (a). (Reserved.)

A.—IRRIGATIONS WORKS.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Works for which only Revenue Accounts are kept { Voted Non-voted	16,17,000 52,000*	15,54,600 62,000*	18,10,950 55,000*	19,59,794
Works for which neither Capital nor Revenue Accounts are kept { Voted Non-voted	25,41,000 84,000*	22,61,600 90,000*	27,80,800 70,000*	21,05,366
Miscellaneous expenditure { Voted Non-voted	72,000 8,000*	81,800	81,850	
TOTAL	48,74,000	40,00,000	47,48,000	84,65,160
Voted	42,80,000	38,48,000	46,28,000	
Non-voted	1,44,000*	1,52,000*	1,20,000*	

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

BOMBAY—EXPENDITURE.

15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.

B.—NAVIGATION EMBANKMENTS AND DRAINAGE WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
RESERVED.	Rs.	Rs.	Rs.	Rs.
<i>CIVIL.</i>				
Free grants for encouragement of irrigation in precarious tracts (voted) ...	25,000	25,000	25,000	5,685

16.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS (a). (Reserved.)

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
A. Financed from Famine Insurance grants	41,24,000*	52,93,000*	36,66,109
	76,000	19,000	5,429
B. Financed from Ordinary Revenue	1,32,000*	
TOTAL	42,00,000	54,44,000	36,71,538
Voted	76,000	53,12,000	
Non-voted	41,24,000*	1,32,000*	

19.—INTEREST ON ORDINARY DEBT. (Reserved.)

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advance and Loan Account	...	13,31,000*	14,71,000*	15,63,000*	15,24,833
Interest on Loan for Bombay Development and other purposes	19 A	1,00,21,000*	69,53,000*	74,53,000*	5,42,656
Expenditure in England	...	4,000*	.....	.....	.....
Total Non-voted	...	1,13,56,000*	84,24,000*	90,16,000*	20,67,489

DETAILED ACCOUNT No. 19-A.—INTEREST ON ORDINARY DEBT.
(Interest on loan for Development and other purposes.)

Interest on loan of 1921-22 for Development purposes	...	26,99,000	.....	.....	.....
Interest on loan of 1921-22 for other purposes	...	5,85,000	.....	5,00,000	.....
Do. on Bombay Development Loan	...	66,12,000	69,53,000	69,53,000	5,42,656
Interest on the loan of 1922-23 for General purposes	...	1,25,000	.....	.....	.....
Total	...	1,00,21,000*	69,53,000*	74,53,000*	5,42,656

21.—SINKING FUNDS. (Reserved.)

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Sinking Fund for the Bombay Development Loan	9,39,000*	9,39,000*	9,39,000*	Nil.
Other Sinking Fund Deposits	38,000*	.....	.....	.....
Non-voted	9,77,000*	9,39,000*	9,39,000*	.....

22.—GENERAL ADMINISTRATION. (RESERVED)

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
			Rs.	Rs.	Rs.
A—HEADS OF PROVINCES					
Salary of the Governor		1,20,000*	1,20,000*	1,20,000*	1,20,000
Sumptuary Allowance of the Governor		33,000	34,000	34,000	48,445
Staff and Household of the Governor	22A(a)	4,88,000	4,77,000	5,98,000	5,87,055
Expenditure from Contract Allowances		91,000*	1,00,000*	90,000*	
Tour Expenses	22A(b)	1,00,000 (a)	1,00,000	1,00,000	1,15,868
Executive Council	22A(c)	80,000	80,000	80,000	8,95,601
Ministers		23,000	13,000	23,000	
		2,56,000*	2,56,000*	2,56,000*	2,59,356
		1,92,000	1,92,000	1,92,000	
Total, A—Heads of provinces		13,33,000	13,72,000	14,93,000	14,76,320
Voted		8,66,000	8,96,000	10,27,000	
Non-voted		4,67,000*	4,76,000*	4,66,000*	
B—PROVINCIAL LEGISLATIVE COUNCILS.					
Salary of the President and Deputy President		42,000*	39,000*	1,00,000*	Nil
Provincial Legislative Councils		88,000	96,000	1,20,000	
Total, B—Provincial Legislative Councils		1,30,000	1,35,000	2,20,000	Nil
C—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.					
Civil Secretariat	22C(a)	12,77,000	12,02,000	18,51,000	13,84,799
Local Fund Audit Establishments	22C(b)	3,95,000*	3,98,000*	3,28,000*	
Director of Land Records and Inspector General of Registration	22C(c)	1,46,000	1,50,000	1,86,000	1,83,862
		39,000	34,000	.....
Total, C—Secretariat and Headquarters Establishments		33,000*	38,000*	Under L. R.	Under L. R.
		18,90,000	18,22,000	23,65,000	15,68,101
Voted		14,62,000	13,86,000	20,37,000	
Non-voted		4,28,000*	4,36,000*	3,28,000*	
D—COMMISSIONERS.					
Commissioner in Sind	22D(a)	2,04,000	1,72,000	1,95,000	2,48,065
Commissioners	22D(b)	65,000*	84,000*	61,000*	
		2,04,000	1,95,000	1,71,000	3,33,571
		1,20,000*	1,32,000*	1,14,000*	
Total, D—Commissioners		5,93,000	5,83,000	5,41,000	5,81,636
Voted		4,08,000	3,67,000	3,66,000	
Non-voted		1,85,000*	2,16,000*	1,75,000*	
E—DISTRICT ADMINISTRATION.					
General Establishments	22E(a)	9,44,000	9,00,000	Under L. R.	
Sub-Divisional Establishments		10,53,000*	10,00,000*		
		11,08,000	11,12,000		
Other Establishments	22E(b)	.....	.....	61,000	60,682
Total, E—District Administration		61,000	61,000	61,000	60,682
		31,66,000	30,73,000	61,000	60,682
Add Expenditure in England		9,000	11,000	65,000	.....
Reserve		2,60,000*	3,52,000*	1,95,000*	.....
		7,000	.....	.....	.....
GRAND TOTAL		73,98,000	73,43,000	49,40,000	36,86,789
Voted		49,53,000	48,29,000	36,76,000	
Non-voted		24,35,000*	25,19,000*	12,64,000*	

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

DETAILED ACCOUNT No. 22A(a).—GENERAL ADMINISTRATION—HEADS OF PROVINCES.—
Staff and Household of the Governor.

SUMMARY.		Budget estimate, 1922-23.		Revised estimate, 1921-22.		Budget estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Private Secretary		70,000		71,000		1,72,000		68,763	
Military Secretary		4,59,000		5,06,000		5,05,000		4,68,292	
Durbar Presents and allowances to Vakils, etc.		...		...		8,000			
Miscellaneous		...		...		3,000			
	TOTAL		5,29,000		5,77,000		6,88,000		5,37,055
	Voted		4,38,000		4,77,000		5,98,000		
	Non-voted		91,000		1,00,000		90,000		

Numbers.		DETAILS.							
1921-22.	1922-23.	PRIVATE SECRETARY.							
		Pay of Officers—							
1	1	Private Secretary (1,450 to 1,525)	17,425*			16,200*			
1	1	Assistant Private Secretary	1,050*	18,475		25,000*	16,200*		49,757
		Pay of Establishment—							
		Superintendent	6,700			6,300			
		European Stenographer and Typist	5,280			5,040			
		Clerks	13,806			12,216			
		Temporary Establishment	500			500			
		Leave Allowance	2,600			...		1,546	
		Allowances Honoraria, etc.—		28,886		25,000	24,056		1,546
		Temporary and Provisional Allowance	800			1,700			
		Travelling, House-rent and Hill Allowances	9,000			7,500		9,390	
		Contingencies—		9,800		9,000	9,200		9,390
		Contingencies, including rent of telephone, office, fuel, etc.	4,000			4,000		5,316	
		Postage and Telegrams	8,000			8,000		2,491	
		Subscription to Indian News Agency	450			450		263	
		Special charges—		12,450		12,000	12,450		8,070
		Lump provision for expenses at Government House in connection with the Royal Visit					1,10,000		
		TOTAL PRIVATE SECRETARY		69,611		71,000	1,71,906		
		Rounding		+ 389			+ 94		
		TOTAL		70,000		71,000	1,72,000		68,763
		Voted		51,000		46,000	1,56,000		
		Non-voted		19,000		25,000	16,000		

Number.		MILITARY SECRETARY.							
1921-22.	1922-23.	Pay of officers—							
1	1	Military Secretary (1,250)	15,000*			15,000*		5,000	
3	2	Aides-de-Camp 2 (1,000)	24,000*			27,000*		...	
2	1	Extra aides-de-Camp	9,300*			18,000*		...	
		Indian Aide-de-Camp	9,130			9,120		...	
1	1	Surgeon, (1,950)	23,400*			14,400*		15,750	
1	1	Assistant Surgeon 400 + Special allowance 50 + 30 extra allowance	5,760			75,000* 15,600	6,360	6,377	27,127
				86,590			89,880		
		Carried over		86,590		90,600	89,880		27,127

**DETAILED ACCOUNT No. 22A(a).—GENERAL ADMINISTRATION—HEADS OF PROVINCES.—
Staff and Household of the Governor—concl.**

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY SECRETARY—concl.								
Pay of Establishment. Brought forward		86,590		90,600		89,880		27,127
Establishment of the Military Secretary—								
Superintendents	7,000				6,600			
Clerks	12,700				11,808			
Servants	9,300				10,044			
Temporary Establishment	1,000				550			
Revision of pay of establishment	1,250				...			
Leave Allowance	3,700				...			
		34,950		32,000		29,002		30,704
Bodyguards Establishment.								
Body Guards Establishment	53,556				55,872			
Sub-Assistant Surgeon	1,812				1,812			
Conservancy Establishment	15,691				13,375			
Establishment of Government House Garden	7,140	71,059		72,000	6,180	71,059		81,896
		7,140		7,000		6,180		5,265
Dispensary Establishment.								
Compounders	960				960			
Servants	492				492			
Band Establishment		1,452		2,400		1,452		2,587
		58,020				57,900		44,946
ALLOWANCES, HONORARIA, ETC.								
Temporary and Provisional Allowance	4,320				3,943			...
Travelling Allowance and Other Allowances	39,000				41,163			26,648
Allowances to Bandmen and Musicians	8,400				8,400			4,083
Staff Allowance	...				12,600			...
		51,720				66,106		30,731
CONTINGENCIES.								
Presents and Charities	...				...			3,776
Furniture for new buildings at Government House	3,760				60,000			...
Supplies to bodyguards	3,000				3,000			2,345
Contingencies of the Military Secretary including Newspapers and Telephone	7,500				7,500			18,902
Postage and Telegrams	2,500				2,500			10,743
Band Contingencies	3,000				2,250			3,209
Rations, Clothing and fuel for Bands	15,000				15,000			5,825
Household Rates and Taxes, i.e., Water Rates, etc.	25,000				20,000			12,866
Grant to Horse Fund	2,070				2,070			...
Purchase and Repairs of Furniture, Carpets and Equipment	30,200				30,200			1,30,121
Maintenance of Government House Gardens	30,000				30,000			33,238
Purchase and Maintenance of Pictures in Government Houses	1,000				8,200			...
Inauguration Grant for Furniture and Carpets	10,000				...			...
Purchase of Tents	10,250				...			...
Purchase of Motor Cycles	2,000				...			...
Dispensary Contingencies	3,000				3,000			24,011
		1,48,280		3,02,000		1,83,720		2,45,036
Total Military Secretary		4,59,211		5,06,000		5,05,299		4,68,292
Rounding		—211		...		—299		...
Total		4,59,000		5,06,000		5,05,000		4,68,292
Net Total		4,59,000		5,06,000		5,05,000		4,68, 92
Voted		3,87,000		4,31,000		4,31,000		
Non-Voted		72,000		75,000		74,000		

DETAILED ACCOUNT No. 22A(b).—GENERAL ADMINISTRATION—HEADS OF PROVINCES.—Tour Expenses.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and repairs of camp equipment							2,271	
Railway freight on tents, heavy goods, horses, etc., in connection with His Excellency's tours	53,000				53,000		4,212	
Carriage of goods, and cost of Special trains for the conveyance of heavy goods and stable between Government Houses							1,076	
Reserved accommodation for members of His Excellency's family	1,000				1,000			
Cart and coolie hire on tour	(a)				(a)		4,842	
Cart and coolie hire during transfer between Government Houses	(a)				(a)		16,285	
Saddle, horses and carriages on tour	(a)				(a)		—	
Payments and presents for services rendered on tour	2,000				2,000		1,980	
Railway fares and carriage of household while on tour	(a)				(a)		13,499	
Railway fares and carriage of household while in transit between Government Houses	(a)				(a)		9,711	
		56,000				56,000		53,876
Special trains for His Excellency's own use and haulage of, and repairs to, his Saloon Carriage		24,000				24,000		3,41,725
TOTAL		80,000		80,000		80,000		3,95,601
Voted		80,000		80,000		80,000		
Non-voted		—		—		—		

(a) Included in Rs. 53,000 above.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22A(c).—GENERAL ADMINISTRATION—HEADS OF PROVINCES.—Executive Council.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Pay of Officers—</i>	4		4	<i>Members of Council 4 (5,333)</i>		2,56,000*		2,56,000*		2,56,000*		2,32,086
<i>Allowances, Honoraria, etc.—</i>			Hill Journey Allowances	3,500				3,500		...	
			Travelling Allowance	20,000				20,000		26,680	
			House Rent		23,500		13,000		23,500	590	27,270
			Total Executive Council	2,79,500			2,69,000		2,79,500		
			Rounding		- 500				- 500		
			TOTAL	2,79,000			2,69,000		2,79,000		2,32,356
			Voted	23,000			13,000		23,000		
			Non-voted	2,56,000			2,56,000		2,56,000		

DETAILED ACCOUNT No. 22C(a).—GENERAL ADMINISTRATION—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.—Civil Secretariat.

CIVIL SECRETARIAT.					
SUMMARY.					
Home Department and Home Department (Political)	2,85,000		4,65,000	4,02,000	3,70,277
Political Department	1,93,000				
Finance Department	2,58,000	3,04,000		1,74,000	} 1,00,000
Revenue Department	2,57,000	1,59,000		2,40,000	
General, Educational, Marine, Ecclesiastical and Plague Departments	2,80,000	2,53,000		2,32,000	2,12,715
Legal Department	2,06,000	1,97,000		56,000	47,276
Separate Department	86,000	71,000		60,000	53,514
Translators' Department	91,000	82,000		76,000	75,009
Secretariat Record Office	16,000	29,000		28,000	33,043
Lump provision for increase in Sanitaria Allowance to Clerks.				11,500	
Lump provision for revision of pay and entertainment of additional Establishment				1,50,000	
Lump provision for purchase and construction of houses for Government Officers				7,50,000	
				31,70,500	
For rounding				- 500	
Total	16,72,000	16,00,000		21,79,000	13,84,739
Voted	12,77,000	12,02,000		18,51,000	
Non-voted	3,95,000	3,98,000		3,28,000	

DETAILED ACCOUNT No. 22C.—GENERAL ADMINISTRATIONS.—Secretariat
and Head-quarters Establishments.—*continued.*

	Numbers.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	2	1	Secretaries, (3,000)	36,000*	}	1,17,000*		61,200*	}	48,639	
	1	1	Deputy Secretary (2,250-2,300 + 200 Dy.A.)	29,650*				28,200*		61,879	
	1	---	Under Secretary	---	}	33,000		16,800*	}	---	
	2	2	Assistant Secretaries (650-700 + L.A. 170) and (650) + lump addition of 355 ordered by Govt. Leave Allowance.	18,545 2,046				17,400		---	
					86,241		1,50,000		1,23,600		1,10,518
<i>Pay of Establishment—</i>			Superintendents and Assistant Superintendents	84,765				1,08,558		94,160	
			Clerks					49,776		46,628	
			Reservists	39,675				3,480		---	
			Stenographer					1,890		---	
			Servants	1,632				3,384		5,695	
			Temporary Establishment	7,716				19,726		36,527	
			Leave Allowance	9,000				---		---	
			Lump provision for additional Establishment	---				24,000	2,10,724	---	1,83,010
	<i>Allowances, Honoraria, etc.—</i>			Temporary and Provisional Allowance	1,440	1,42,768		2,07,000	1,728		---
				Travelling Allowance	3,200				2,400		2,185
			Hill Journey Allowance	12,000				7,000		---	
			House-rent Allowance	2,476				7,000		10,671	
			Allowance for passport work	---				1,800*		---	
<i>Contingencies—</i>			Purchase and repairs of Furniture	1,500	19,116		33,000	---	19,928	---	12,856
			Rents, Rates and Taxes	1,000				---		---	---
			Services Postage and Telegrams	17,000				32,000		18,841	
			Contract Contingencies	17,000				16,000		45,712	
			Indian News Agency Telegrams.	615				---	43,000	---	64,552
			Running		37,115		75,000	---	43,000		---
				2,85,260		4,65,000		4,92,252		---	
				-260				-252			
		TOTAL POLITICAL, etc., DEPARTMENTS.		2,85,000		4,65,000		4,02,000		3,70,927	
		Voted		2,19,000		3,43,000		2,91,000			
		Non-voted		66,000		1,17,000		1,08,000			

DETAILED ACCOUNT No. 22C.—(a) GENERAL ADMINISTRATION.—Secretariat
and Head-quarters Establishments—*continued.*

	Numbers.	1922-23	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.										
POLITICAL DEPARTMENT.										
<i>Pay of Officers.</i>	1		Secretary (2,750) ...	33,000*						
	1		Assistant Secretary (750—800) ...	9,100						
			Leave allowance ...	1,024						
					43,124					
<i>Pay of Establishment—</i>			Superintendents and Assistant Superintendents.	54,240						
			Clerks ...		} 31,672					
			Reservists ...							
			Servants ...	1,152						
			Temporary Establishment ...	15,924						
			Leave allowance ...	6,750						
					1,09,938					
<i>Allowances, Honoraria, etc.—</i>			Temporary and Provisional Allowance ...	960						
			Travelling Allowance ...	1,200						
			Hill Journey Allowance ...		} 7,664					
			House-rent Allowance ...							
			Allowance for passport work ...	1,800						
					11,624					
<i>Contingencies—</i>			Indian News Agency Telegrams ...	615						
			Service Postage and Telegrams ...	13,000						
			Contract Contingencies ...	13,000						
			Purchase and repairs of furniture ...	1,400						
					28,015					
					1,92,701					
			Rounding ...		+ 299					
			Total ...		1,93,000					
			Voted ...							
			Non-voted ...		1,60,000					
					33,000					

Note.—Entries for the last three columns are merged in those for the Home Department and are not separately available.

DETAILED ACCOUNT No. 22C.—(a) GENERAL ADMINISTRATION.—Secretariat and Head Quarters Establishments—*contd.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FINANCE DEPARTMENT.											
Pay of Officers—	1	1	Chief Secretary (3,750)	*45,000				*45,000		75,690	
	1	1	Deputy Secretary (1,675—1,750 + Dy. A. 200)	*22,875				*23,400		1,24,661	
	1	...	Under Secretary	...				*12,600		11,232	
	1	1	Assistant Secretary (850)	10,200				9,000			
	...	1	Secretary to the Retrenchment Committee	*27,429							
	...	1	Assistant do. Leave Allowance	12,000 1,147							
				1,18,651		1,48,000		90,000		2,11,583	
Pay of Establishment—	Superintendents and Assistant Superintendents			52,680				34,440		1,07,332	
	Clerks							17,952		50,933	
	Reservists			27,518				1,260		...	
	Servants			1,608				2,616		5,782	
	Leave allowance			6,000				...		...
	Temporary Establishment			8,000				8,000		83,046	
	Establishment of Secretary, Retrenchment Committee			9,360				...		...
					1,05,166		1,20,000		64,268		2,47,093
Allowance, Honoraria, etc.—	Temporary and Provisional Allowance			1,440				1,368		20,123	
	Travelling Allowance			10,000				2,000		...	
	Hill Journey Allowance			2,000				1,500		...	
	House-rent Allowance			2,348				2,844		11,224	
	Grain Compensation allowance			...				18		32	
				15,738		13,000		7,730		31,379	
Contingencies—	Purchase of Furniture			800				...		...
	Service Postage and Telegrams			6,000				5,000		22,339	
	Indian News Agency Telegrams			615				...		...
	Contingencies of Secretary, Retrenchment Committee			2,000				...		...
	Contract Contingencies			9,000				7,000		48,448	
					18,415		23,000		12,000		70,787
TOTAL FINANCE DEPARTMENT					2,58,020		3,04,000		1,73,998		
Rounding					-20				+2		
Total					258,000		3,04,000		1,74,000		5,60,842
Voted					1,63,000		1,98,000		93,000		
Non-voted					95,000		1,06,000		81,000		

**DETAILED ACCOUNT No. 22C(a).—GENERAL ADMINISTRATION.—Secretariat
and Head Quarters Establishments—contd.**

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE DEPARTMENT.										
<i>Pay of Officers—</i>	1	1	Secretary (9,125)	97,500*	} 50,000	}	37,500*			
	1	1	Deputy Secretary (1,850-1,950+200 Dy. A.)	25,100*			28,200*			
	1	...	Under Secretary	...			13,200			
	1	1	Assistant Secretary (650-700)+ Lump addition of 250 Leave Allowance	8,600 939	6,600 ...					
				72,139		70,000	85,500			
<i>Pay of Establish- ment—</i>	Superintendents and Assistant Superin- tendents		87,660				73,080			
	Clerks and Stenographers		} 51,936				42,972			
	Reservists									
	Servants		1,764				2,448			
	Leave Allowance		9,000				...			
	Temporary Establishment		300				6,738			
				1,50,660		1,03,000	1,25,238			
<i>Allowances, Hono- raria, etc.—</i>	Travelling Allowance		800				800			
	Temporary and Provisional Allowance		1,560				1,296			
	Hill Journey Allowance		1,500				1,500			
	House-rent Allowance		3,924				4,020			
	Honoraria to reviewers		700				...			
	Grain Compensation		...				18			
				8,484		10,000	7,634			
<i>Contingencies—</i>	Service Postage and Telegrams		12,000				12,000			
	Purchase of Furniture		650				...			
	Contract Contingencies		13,500				9,560			
				26,150		16,000	21,560			
TOTAL REVENUE DEPARTMENT				2,57,433		1,99,000	2,39,932			
		Rounding		-433			+68			
		Total		2,57,000		1,99,000	2,40,000			
		Voted		1,94,000		1,49,000	1,74,000			
		Non-voted		63,000		50,000	66,000			

Note.—Figures for Accounts column are merged in those of the Finance Department and are not separately available.

DETAILED ACCOUNT No. 22C(a).—GENERAL ADMINISTRATION.—Secretariat and Head Quarters Establishments—*contd.*

	Numbers.		GENERAL, EDUCATIONAL, MARINE, ECCLESIASTICAL AND PLAGUE DEPARTMENTS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	1	Secretary (2,750)	33,000*				30,000*		30,795	
	1	1	Deputy Secretary (1,600—1,675+200 Dy. A.)	21,975*		50,000		20,100*			
	2	2	Assistant Secretary (950), (700)	19,800				16,800			
			Officers on special Duty	...				...			772
			Leave Allowance	2,227		30,000		...			
	1	1	Compiler, General Administration Report	1,500				1,500			412
				78,502		80,000		68,400			57,236
<i>Pay of Establishment—</i>			Superintendents and Assistant Superintendents	99,120				81,180		78,712	
			Clerks					39,288		41,444	
			Reservists		58,308			2,520		...	
			Stenographers					7,200		...	
			Servants	1,752				2,052		3,698	
			Leave Allowance	12,000				...		...
			Temporary Establishment	1,941				1,107		3,380	
			Do. do. (Census)	...				3,696		...	
				1,73,121		1,35,000		1,37,043			1,27,234
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	900				900		933	
			Hill Journey Allowance	1,450				1,450		...	
			House-rent and other allowances	4,134				3,201		4,276	
			Plague Allowance	...				200		...	
			Grain Compensation	...				41		23	
			Temporary and Provisional allowance	1,560				1,008			
<i>Contingencies—</i>					8,044		15,000		6,800		5,232
			Service Postage and Telegrams	10,000				10,000		10,502	
			Contract Contingencies	10,000				10,000		12,552	
					20,000		23,000		20,000		23,054
		TOTAL GENERAL, ETC., DEPARTMENTS.		2,79,667		2,53,000		2,32,243			
		Rounding		+333				-243			
		TOTAL		2,80,000		2,53,000		2,32,000			2,12,756
		Voted		2,25,000		2,03,000		1,82,000			
		Non-voted		55,000		50,000		50,000			

DETAILED ACCOUNT No. 22C(a).—GENERAL ADMINISTRATION.—Secretariat and Head-quarters Establishments—contd.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Legal Department.										
<i>Pay of Officers—</i>	1	1	Secretary and Remembrancer of Legal Affairs.								
			Secretary and Legal Remembrancer (3,150)		37,800*			31,200*		39,537	
		1	Deputy Secretary (2,150-2,250) 200 Dy. A.		28,700*	} 75,000*		29,400*	}	36,160	
		1	Assistant Legal Remembrancer and Ex-officio Secretary to the Legislative Council (1,350-1,400)		16,450*			15,000*			
		1	Assistant Secretary (950)		11,400			9,600			
			Officer on Special Duty		...		} 15,000	4,250		...	
			Leave Allowance		1,283			
				95,633		90,000	89,450		75,697		
<i>Pay of Establishment—</i>	Superintendents and Assistant Superintendents		48,180				45,360		37,993		
	Clerks		} 19,260				15,636		21,046		
	Reservists		}				480		...		
	Servants		3,264				2,712		2,758		
	Temporary Establishment		1,260				...		1,492		
	Leave Allowance		5,250				...		...
	Revision of pay of Establishment		9,540				...		...
<i>Allowances, Honoraria, etc.</i>	Travelling Allowance		5,000		86,754		73,000	64,188	63,289		
	House Rent and other Allowances		3,744				3,612		6,482		
	Duty Allowance		600				600		...		
	Hill Journey Allowance		4,631				10,229		...		
	Temporary and Provisional Allowance		1,920				1,296		...		
	Grain Compensation Allowance		...				36		35		
	Service Postage and Telegrams		4,500		15,895		17,000	19,773	9,591		
<i>Contingencies—</i>	Purchase of Books		1,000				1,000		3,879		
	Discretionary Grant		500				500		...		
	Contract Contingencies		1,835				1,835		3,567		
					7,835		17,000	12,335	8,976		
<i>Establishment charges recoverable from other Governments, Departments, etc.</i>	Deduct—7/10ths portion transferred to 24, Administration of Justice—Courts of Law—Law Officers		2,06,117				1,97,000	1,85,746	1,57,553		
			...				...	-1,30,000	-1,10,287	
	Total Legal Department		2,06,117				1,97,000	55,746	47,266		
	Rounding		-117				...	+254			
	TOTAL		2,06,000				1,97,000	56,000	47,266		
Voted		1,23,000				1,32,000	33,000				
Non-voted		83,000				75,000	23,000				

DETAILED ACCOUNT No. 22C (a).—GENERAL ADMINISTRATION—Secretariat
and Head-quarters Establishments—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	SEPARATE DEPARTMENT.								
<i>Pay of Establishment—</i>	Clerks	4,872				2,844		3,380	
	Leave Allowance	375				...		...
	Servants	10,992				6,060		9,568	
	Temporary Establishment (Messengers at Poona)	3,134				...		...
	Temporary Establishment . . . . .	...				1,692		1,758	
	Provision for additional menial establishment . . . . .	...				8,328		...	
			19,373		22,000		18,924		14,704
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance	1,300				510		1,309	
	Temporary and Provisional Allowance	8,760				2,880		...	
	Hill Journey Allowance	1,500				1,500		...	
	House-rent and other Allowances	5,628				2,856		3,471	
			17,188		7,000		7,746		4,780
<i>Contingencies—</i>	Rates and Taxes	2,000				2,000		...	
	Service Postage and Telegrams	1,600				1,400		1,454	
	Subscription to Newspapers	2,400				2,400		1,835	
	Garden Charges	1,000				1,000		845	
	Pay of Menials	2,640				2,300		2,328	
	Indian News Agency Telegrams	3,075				...		...
	Office Expenses and Miscellaneous	600				600		7,371	
	Purchase of Furniture for High officials at Poona	3,900				...		...
	Contract Contingencies	32,600				23,400		50,567	
				49,815		42,000		33,100		64,400
			86,376		71,000		59,770		
	Rounding		-376				+230		
	TOTAL SEPARATE DEPARTMENT		86,000				60,000		83,884
	Voted		86,000		71,000		60,000		
	Non-voted . . . . .		...		...		...

**DETAILED ACCOUNT No. 22C(a)—GENERAL ADMINISTRATION.—Secretariat
and Head Quarters Establishments—contd.**

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSLATORS' DEPARTMENT.											
<i>Pay of Officers—</i>	1	1	Oriental Translator (1,000—1,050)	12,400				11,400		14,515	
	1	1	Portuguese Translator (75)	900				900		983	
			Leave Allowance	1,395				...		...
					14,695		13,000		12,300		15,498
<i>Pay of Estab- lishment—</i>			Assistant Translators	51,210				9,600		11,313	
			Additional Staff	3,630				...		...
			Clerks	8,049				46,056		42,649	
			Servants	936				936		1,515	
			Leave Allowance	4,500				...		...
					68,325		62,600		56,592		55,477
<i>Allowances, Hono- raria, etc.—</i>			Travelling Allowance	740				740		1,074	
			House-rent and other Allowances	588				588		2,031	
			Temporary and Provisional Allowance	840				504		...	
			Hill Journey Allowance	2,500				2,000		43	
			Plague Allowance	...				75		...	
			Honoraria to reviewers	1,000				1,000		...	
					5,668		4,400		4,907		3,148
<i>Contingencies—</i>			Service Postage and Telegrams	1,000				1,000		804	
			Purchase of Books and Newspapers	200				200		187	
			Telephone Charges	263				263		...	
			Contract Contingencies	500				500		895	
					1,963		2,000		1,963		1,886
					90,651		82,000		75,762		
			Rounding	+349			...		+238		
			TOTAL TRANSLATORS' DEPARTMENT.		91,000		82,000		76,000		76,009
			Voted		91,000		82,000		76,000		
			Non-Voted		...		...		...

DETAILED ACCOUNT No. 22C(a).—GENERAL ADMINISTRATION.—Secretariat and Head Quarters Establishments—*consolid.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
SECRETARIAT RECORD OFFICE.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	Payments to officers of other Provinces		...		...		...		1,406
<i>Pay of Establish- ment—</i>	Record-keeper	2,640				2,040		2,439	
	Clerks	7,716				6,228		6,567	
	Leave Allowance	750				...			
	Servants	1,980				1,524		2,261	
	Temporary Establishment . . . . .	...				12,006		19,316	
			13,086		27,928		21,798		30,583
<i>Allowances, Ho- noraria, etc.—</i>	House-rent Allowance	924				840			
	Temporary and Provisional Allowance	1,320				2,940			
			2,244		840		3,780		919
<i>Contingencies—</i>	Rates and Taxes	42				42		...	
	Section Work . . . . .	...				2,000		...	
	Service Postage and Telegrams	10				10		...	
	Contract Contingencies	180				180		137	
			232		232		2,232		137
			15,562		29,000		27,810		33,045
	Rounding		+438		...		+190		...
	TOTAL SECRETARIAT RECORD OFFICE.		16,000		29,000		28,000		33,045
	Voted		16,000		29,000		28,000		
	Non-Voted . . . . .		...		...		...

DETAILED ACCOUNT No. 22C(b).—General Administration—Local Fund Audit Establishments.

	Numbers.		Local Fund Audit Establishments.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Officers—</i>	1	1	Examiner (900+200 L. A.)	13,200				13,800		} 23,298		
	1	1	Assistant Examiner (500—800) L. A. 100	10,600				10,080				
			Leave allowance to Gazetted officers	750				7,000				
					24,550		18,000		30,880			23,298
<i>Pay of Establishment—</i>			Auditors	63,780				65,040			99,677	
			Clerks	57,444				2,400			3,816	
			Servants	2,544				2,544			3,958	
			Temporary Establishment	...				4,240			10,715	
			Lump Provision for revision of Establishment.	...				31,185			...	
				1,23,768		93,000		1,05,409			1,18,166	
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	40,000				29,600			38,460	
			Temporary and Provisional Allowance	1,776				14,055			...	
			House-rent Allowance	2,136				2,136			598	
			Grain Compensation Allowance	...				54			28	
				43,912		36,000		45,845			39,081	
<i>Contingencies—</i>			Service Postage and Telegrams	2,500				1,600			1,592	
			Binding Charges					50			4	
			Office Expenses and Miscellaneous	2,000				450			760	
			Contract contingencies					1,500			461	
								
				4,500		3,000		3,600			2,817	
<i>Establishment and other charges recoverable from other Governments, Departments, etc.</i>			Deduct 4th debitable to Central		-50,745		...	...			...
					1,45,985		1,50,000		1,85,734			
			For rounding		+15		...	+266				
					1,46,000		1,50,000		1,86,000		1,83,362	
			TOTAL LOCAL FUND AUDIT ESTABLISHMENTS		1,46,000		1,50,000		1,86,000		1,83,362	
			Voted		1,46,000		1,50,000		1,86,000			
			Non-Voted		...		...		...

DETAILED ACCOUNT NO. 22C (c).—General Administration. Director of Land Records and Inspector General of Registration.											
	Numbers.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	1	Director (2,500 + 250 DY. A.) .	33,000*			33,000*				
<i>Pay of Establish- ment—</i>			Clerks and register writers . .	22,440							
			Scrivants	1,128							
			Temporary Establishment . .	100							
			Leave Allowance	2,000							
					25,668		21,000				
<i>Allowances, Hono- raria, etc.—</i>			Travelling Allowance	5,000							
			Temporary and Provisional Allowance .	1,008							
					6,008		5,000				
<i>Contingencies—</i>			Service Postage and Telegrams	1,500							
			Office Expenses and Miscellaneous . .	2,650							
			Discretionary grant	1,500							
			Contract Contingencies	2,000							
					7,650		8,000				
					72,326		72,000				
			Rounding	- 326							
			TOTAL		72,000		72,000				
			Voted		39,000		34,000	Under	Land	Revenue.	
			Non-Voted		33,000		38,000				

22-D. (a).—GENERAL ADMINISTRATION—Commissioner in Sind.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-23.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Commissioner in Sind								
	Sindhi Translator's Office.								
<i>Pay of Officers—</i>	(1) First Assistant Translator (375)	4,500							
	Leave allowance	675							
			5,175						
<i>Pay of Establishment—</i>	Assistant and Junior Translator	8,340							
	Clerk	720							
	Servants	384							
			9,444						
<i>Allowances <i>Hon- varia, etc.—</i></i>	Travelling Allowance	500							
	Temporary and Provisional Allowance	216							
	House-rent Allowance	144							
			860						
<i>Contingencies—</i>	Service Postage and Telegrams	500							
	Purchase of Books and Newspapers	50							
	Purchase and Repairs of Furniture	175							
	Peon's uniforms and belts	50							
	Office expenses and Miscellaneous	175							
			950						
			16,429						
	For rounding		+571						
	Total Sindhi Translator & Carried over		17,000						

Note.—The figures for the last three columns are merged in those of the Commissioner in Sind.

DETAILED ACCOUNT No. 22D(a).—GENERAL ADMINISTRATION.—Commissioner in Sind.

	Numbers.		COMMISSIONER IN SIND <i>—concluded.</i>	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		17,000		...		...		...
<i>Pay of Officers—</i>	1	1	Commissioner (3,500 + 500 Dy. A.)	43,000*				45,000*		45,677		
	1	1	Assistant Commissioner (1,400 - 1,525)	17,425*				16,200*		} 45,850		
	3	3	Assistant Commissioners (300 - 550) (Dy. A. 100) (L. A. 100)	24,450				21,000				
			Leave Allowance	3,126				...				
				93,001		84,000*		82,200		91,527		
<i>Pay of Establishment—</i>			Clerks	46,932				45,912		69,064		
			Leave Allowance	4,000				...		...
			Assistant Translator	...				1,920		...		
			Sub-Assistant Surgeon (65 + 25 L. A.)	1,080				780		710		
			Servants	5,520				5,316		5,658		
			Book Binders	480				480		...		
			Temporary Establishment	1,098				1,093		3,242		
			Temporary Establishment (for arranging Records)	2,000				2,000		...		
			Discretionary grant for Temporary Establishment	2,000				2,000		...		
			Lump provision for revision of Establishment	5,472				12,000		...		
		Reorganization of Establishment	14,000		82,582	76,000	...	71,506	...	78,674		
<i>Allowances, Honoraria—</i>			Travelling Allowance	26,000				30,000		27,342		
			Sumptuary Allowance	6,000				6,000		5,474		
			House-rent Allowance	5,500				5,500		2,240		
			Grain Compensation Allowance	103				103		2		
			Temporary and Provisional Allowance	3,216				20,216		...		
			Typing Allowance	960				720		...		
			Confidential and short-hand Allowance	2,880		44,664	33,000	2,880	65,424	...	35,058	
<i>Contingencies—</i>			Garden Charges	3,000				3,000		...		
			Inauguration grant for purchase of furniture	...				3,200		...		
			Supply of Medicines	300				300		...		
			Annual Grant for the upkeep and renewal of Furniture of Government House	613				613		...		
			Electric installation	1,600				1,600		...		
			Rents, Rates and Taxes	3,120				3,675		3,467		
			Service Postage and Telegrams	8,500				9,000		6,819		
			Purchase of Books and Periodicals	1,200				800		1,085		
			Conservancy Charges	376				376		...		
			Rent of Telephone Lines	1,000				1,000		700		
			Discretionary Grant	...				1,500		...		
			Contract contingencies	11,785		31,494	41,000	12,000	37,064	30,735	42,806	
	<i>Grants-in-aid, Contributions, and Donations—</i>			Donation for prizes		300			300			
			For rounding		2,69,041 - 41		2,56,000		2,56,494 - 494			
			TOTAL COMMISSIONER IN SIND		2,69,000		2,56,000		2,56,000		2,48,065	
			Voted		2,04,000		1,72,000		1,95,000			
		Non-Voted		65,000		84,000		61,000				

DETAILED ACCOUNT NO. 22D(b).—GENERAL ADMINISTRATION.—Commissioners.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.											
COMMISSIONERS.											
<i>Pay of officers—</i>	3	3	Commissioners 2 (3,500), (3,000)	1,20,000*		1,32,000*		1,14,000*		1,56,795	
	6	6	Asstt. do. 6 (400 to 800) + Dy. Allowance 6 (100)	52,050		54,000		50,000		36,158	
			Leave Allowance	4,000		—		—		—	
			Payments to officers of other Provinces	—		—		—		5,685	
					1,76,050		1,86,000		1,44,000		1,98,636
<i>Pay of Establishment—</i>			Clerks	73,860				71,450		68,000	
			Servants	6,600				6,800		10,708	
			Leave Allowance	6,000				—		—	
			Book-Binders and Daftarbands	1,608				1,284		1,289	
			Temporary Establishment	363	88,436		88,000	1,118	80,462	2,570	82,567
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	24,000				23,000		33,005	
			Duty Allowance to Assistant Commissioner (Alienation Office of Commissioner, C.D.)	600				2,400		—	
			Plague Allowance	200				200		—	
			Remunerative L.A. to Assistant Commissioner	—				4,800		—	
			Shorthand Allowance	360				360		—	
			Typing Allowance	—				1,380		—	
			Temporary and Provisional Allowance	4,320				5,400		—	
					29,480		30,000		37,540		33,005
			Carried over		2,93,966		3,04,000		2,62,002		3,14,208

DETAILED ACCOUNT NO. 22D(b).—GENERAL ADMINISTRATION—Commissioners—concluded.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,93,966	3,04,000	2,62,002		3,14,208	
<i>Contingencies—</i>		Rents, Rates and Taxes	10,100		80		250	
		Service Postage and Telegrams	9,600		8,100		7,931	
		Discretionary Grant . . . . .	...		4,650		...	
		Pay of Menials	292		292		...	
		Office Expenses and Miscellaneous	1,050		615		5,309	
		Contract Contingencies	7,800		8,412		5,873	
			28,842	23,000	22,149		19,363	
<i>Grants-in-aid Contributions and Donations—</i>		Donation for Prizes	900	...	900		...	
			3,23,708	3,27,000	2,85,051			
		For rounding	+292	...	-51			
		TOTAL COMMISSIONERS	3,24,000	3,27,000	2,85,000		3,33,571	
		Voted	2,04,000	1,95,000	1,71,000			
		Non-voted	1,20,000	1,32,000	1,14,000			

22-E (b).—DISTRICT ADMINISTRATION—General Establishments.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Collectors' Local Fund Establishment.						
<i>Establishment charges payable to other Governments, Departments, etc.—</i>		Fixed adjustment transferred from 5 Land Revenue on account of Establishment Charges of Collectors	59,000	59,000	59,000		59,000	
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowance	2,000	2,000	2,000		1,682	
		Total	61,000	61,000	61,000		60,682	

22-E (a).—GENERAL ADMINISTRATION—Charges of District Administration.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENT.											
<i>Pay of Officers—</i>	2		Collectors and Magistrates, (Provincial) (1,000 to 2,250)	40,450							
	23		Collectors and Magistrates, (1,150-2,500)	6,80,750*							
	1		Deputy Commissioner, (1,150 to 1,750)	19,575*							
	44		Assistant Collectors and Magistrates, (600—1,600)	6,84,600*							
			New Recruits to the I.C.S.	54,000*							
			Deputy Collectors and Magistrates :—								
	2		Selection grade, (1,000—20-1,200)	26,400							
	10		First grade, (700—50—800)	94,550							
	60		Second grade, (300 to 650)	3,51,150							
			Leave Allowance.	53,000							
			Lump Provision for Temporary Appointment of Deputy Collectors	18,000							
					20,22,475						
	<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance.	3,50,000						
				Passage to England to Candidates of the I.C.S.	2,500						
				Local Allowance to Collectors and Assistant Collectors	13,200*						
			Settlement Allowance to Assistant and Deputy Collectors	7,000							
			Local Allowance	1,800							
					3,74,500						
				23,96,975							
				+25							
		Total		23,97,000		19,00,000	under	5—Land Revenue.			
		Deduct—Probable saving		—4,00,000*		...					
		Total General Establishment :		19,97,000		19,00,000					
		Voted		9,44,000		9,00,000					
		Non-voted		10,53,000		10,00,000					
SUB-DIVISIONAL ESTABLISHMENT.											
<i>Pay of Officers—</i>	215		Mamltdars and Mukhtiar-kars, (185 to 300)	6,13,260							
	4		Probationary Mukhtiar-kars, 4 (109)	4,800							
	1		Head Record keeper, (185)	2,220							
	47		Head clerks and Chitnises to Collectors	1,19,400							
			Mahalkarias	62,000							
			Lump Provision for revision of Pay of Mamltdars and Mukhtiar-kars	75,000							
			Temporary appointment of Mahalkari	1,560							
			Leave Allowance	76,667							
					9,54,907						
	<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	1,50,000						
				House-rent Allowance	1,320						
				Local Allowances	1,584						
					1,52,904						
				11,07,811							
				+189							
		Total Sub-Divisional Establishment		11,08,000		11,12,000	under	5—Land Revenue.			
		Voted		11,08,000		11,12,000					
		Non-voted		...		...		

24.—ADMINISTRATION OF JUSTICE (RESERVED).

			Detailed Account No.	Budget, 1922-23.	Revised, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
				Rs.	Rs.	Rs.	Rs.
High Court		{ Voted	24a	6,11,000	5,13,000	4,78,000	8,85,841
		{ Non-voted		4,39,000*	4,37,000*	4,38,000*	
Law Officers		{ Voted	24b	3,57,000	4,71,000	4,16,000	6,13,051
		{ Non-voted		24,000*	24,000*	77,000*	
Administrator General and Trustee	Official	{ Voted	24c	29,000	20,000	30,000	21,881
		{ Non-voted		.....	.....
Coroner's Court		{ Voted	24d	11,000	12,000	10,000	10,500
Presidency Magistrates' Courts		{ Voted	24e	2,05,000	2,25,000	1,69,000	1,60,621
Judicial Commissioners		{ Voted	24f	1,67,000	1,10,000	1,62,000	2,50,450
		{ Non-voted		78,000*	1,30,000*	78,000*	
Civil and Sessions Courts		{ Voted	24g	31,09,000	32,25,000	33,48,000	35,80,907
		{ Non-voted		4,85,000*	5,25,000*	6,15,000*	
Courts of Small Causes		{ Voted	24h	4,17,000	3,75,000	3,48,000	3,77,688
		{ Non-voted		.....	.....
Criminal Courts		{ Voted	24i	6,39,000	6,52,000	15,55,000	15,59,459
Pleadship Examinanion Charges		{ Voted		1,000	1,000	1,000	
Add Expenditure in England		{ Voted		65,72,000	67,20,000	77,25,000	
		{ Non-voted		15,000	9,000	43,000	
				1,00,000*	86,000*	1,28,000*	
Lump deduction ordered by Legislative Council				66,87,000			
				1,24,000			
TOTAL.				65,63,000	68,15,000	78,96,000	74,62,024
		{ Voted		54,37,000	56,13,000	65,60,000	
		{ Non-voted		11,26,000*	12,02,000*	13,36,000*	

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE—High Court.

SUMMARY.	Budget, 1922-23.		Revised, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Judges	4,04,000*		4,10,000*		4,16,000*		3,97,936	
Prothonotary and Registrar, Original Side	1,76,000		1,70,000		1,45,842		1,47,510	
Commissioner for taking Accounts and Taxing Master	48,000		46,000		46,034		47,832	
Clerk of Insolvency	14,000		20,000		13,129		17,277	
Clerk of the Crown	15,000		23,000		12,938		14,634	
Sheriff	31,000		33,000		25,511		27,903	
Translators, Original Side	68,000		63,000		59,382		63,013	
Registrar, Appellate Side	1,14,000		1,23,000		1,06,783		1,31,869	
Translators, Appellate Side	22,000*		27,000*		22,200*		25,799	
	31,000		20,000		24,882			
Reporter	14,000		15,000		13,415		12,068	
Leave and Deputation allowance to Officers and Establishment	20,000							
	13,000*							
Provision for the revision of the pay of the High Court, and Sind Judicial Establishment	1,00,000				30,000			
						9,16,116		
Lump reduction on Account of High Court Establishment by 5 per cent.	10,70,000							
	20,000					116		
TOTAL	10,50,000			9,50,000		9,16,000		8,85,841
Voted	6,11,000			5,13,000		4,78,000		
Non-voted	4,39,000*			4,37,000*		4,38,000*		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE—High Court—continued.

	Numbers.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	P.	R.
Pay of Officers—	1	1	Chief Justice (5,000)	60,000*		60,000*		60,000*		8,098	
	7	6	Puisne Judges, 6 (4,000)	2,88,000*		3,40,000*		2,88,000*		3,39,139	
			Provision for an appointment of 8th Judge in the High Court	48,000*		10,000*		68,000*		472	
			Exchange Compensation	8,340*			4,10,000		4,16,000		3,97,709
	Allowances, Honoraria, etc.—			Travelling Allowance	---	4,04,340	---	---	---		227
				For rounding		340					227
				TOTAL JUDGES	4,04,000		4,10,000		4,16,000		3,97,936
		Voted				---		---			
		Non-voted		4,04,000*		4,10,000*		4,16,000*			
		PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE.									
Pay of Officers—	1	1	Prothonotary and Registrar (1,700-60-2,000)	22,380				21,120		26,236	
	1	1	Chief Clerk of the Court (950)	11,400				9,600		30,695	
	1	1	Head Assistant (1,000)	12,000				9,600			
	3	3	Deputy Registrars (410), (430), (600)	17,280				14,040			
	1	3	Judge's Clerks 2 (400), 1 (350)	13,800				3,600			
				76,860		62,000		57,960		56,931	
Pay of Establishment—			Clerks	37,452				36,732		43,745	
			Court keepers and criers	---				---		3,061	
			Chobdars and Servants	6,564				6,564		9,759	
			Temporary Establishment	12,752				120		6,362	
				56,768		74,000		60,109		67,927	
Allowances, Honoraria, etc.—			Temporary and Provisional Allowance	18,319				---		457	
			Travelling Allowance	500				---		3,761	
			House Rent Allowance	3,780		5,000		3,780	3,780	4,218	
Contingencies—			Rents, Rates and Taxes	2,998				2,998		2,624	
			Service Postages	70				---		70	
			Lighting Charges	4,400				4,400		1,330	
			Section-work	8,000				12,000		7,513	
			Office Expenses and Miscellaneous	1,045				1,095		4,120	
			Contract Contingencies	3,500				3,500		2,777	
					20,013		29,000		23,993		18,434
			For rounding		1,76,240		---		---		
				240							
		TOTAL PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE.		1,76,000		1,70,000		1,45,843		1,47,510	
		Voted		1,76,000		1,70,000		1,45,843			
		Non-voted		---		---		---			

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE—High Court—continued.

	Num- bers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-1922.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER.										
<i>Pay of Officers—</i>	1	1	Master and Registrar in Equity and Taxing Master (1,700)	20,400				20,400	20,400	
	1	1	Assistant ditto (850)	10,200				8,400	9,751	
					30,600		27,000			30,151
<i>Pay of Establish- ment—</i>			Clerks	11,340				11,340	15,841	
			Servants	660				660	1,020	
			Temporary and Provisional Allowance		12,000		18,000	12,000		16,861
<i>Allowances, Hono- raria, etc.—</i>			House Rent Allowance	420				420	450	
					5,105		500	4,864		450
<i>Contingencies—</i>			Service Postage and Telegrams	10				10	16	
			Contract Contingencies	360				360	354	
					370		500	370		370
			For Rounding		48,075					
			TOTAL COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER.	48,000			46,000	46,034		47,832
			Voted	48,000			46,000	46,034		
			Non-voted	...			...	...
CLERK OF INSOLVENCY.										
<i>Pay of Establish- ment—</i>			Chief Clerk							
			Clerks	9,240				8,640	2,400	
			Servants	660				660	13,286	
			Temporary and Provisional Allow- ance		9,900		19,000	9,300		15,686
<i>Allowances, Hono- raria, etc.—</i>			Plague Allowance	3,118				2,778	972	
			House Rent Allowance	420				420	419	
					3,538		500	3,198		1,391
<i>Contingencies—</i>			Office Expenses and Miscellaneous	6				6	67	
			Section work	400				400		
			Contract Contingencies	225				225	133	
					631		500	631		200
			For Rounding		14,069					
			TOTAL CLERK OF INSOLVENCY	14,000			20,000	13,129		17,277
			Voted	14,000			20,000	13,129		
			Non-voted	...			...	...

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE—High Court—continued.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-23.		Budget Estimate, 1921-23.		Accounts, 1920-21.		
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			CLERK OF THE CROWN.								
<i>Pay of Officers</i>	1	1	Clerk of the Crown (500)	6,000		5,000		6,000		6,000	
<i>Pay of Establishment—</i>			Clerks	6,660				4,800		6,706	
			Servants	252				252		404	
					6,912		7,000		5,052	7,110	
			Temporary and Provisional Allowances	240				444			
<i>Allowances, Honoraria, etc.—</i>			House Rent Allowance	168				168		172	
			Grain Compensation.							8	
					408		200		612	180	
<i>Contingencies—</i>			Diet and Road Expenses to Witnesses	1,250				800		1,015	
			Service Postage and Telegrams	24				24		10	
			Contract Contingencies	450				450		319	
					1,724		10,800		1,274	1,344	
			For rounding		15,044						
					44						
			TOTAL CLERK OF THE CROWN		15,000		23,000		12,938	14,634	
			Voted		15,000		23,000		12,938		
			Non-voted								

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE.—High Court—continued.

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			SHERIFF.								
<i>Pay of Establishment—</i>	1	Deputy Sheriff	9,000					9,000		6,589	
		Clerks and Bailiffs	12,516				8,400		12,830		
		Servants	1,680				1,680		2,803		
		Temporary and Provisional Allowance		23,196		29,000		10,080		15,633	
		House Rent Allowance	1,440				2,418				
		Fees for summoning Witnesses	1,008				1,008		3,426	907	
		Sessions Charges	1,300				1,000			996	
		Service Postage and Telegrams	2,700				1,000			2,204	
		Contract Contingencies	5				5			5	
				1,000				1,000		1,569	
			5,005		3,000		3,005		4,774		
			30,649								
			351								
		For rounding									
		TOTAL SHERIFF	31,000		33,000		25,511		27,903		
		Voted	31,000		33,000		25,511				
		Non-voted			...		...	
		TRANSLATORS, ORIGINAL SIDE.									
<i>Pay of Establishment—</i>		Translators and Interpreters	50,220				38,760		44,823		
		Clerks	8,880				2,889		15,347		
		Servants	780				780		1,285		
		Temporary Establishment	1,260	61,140		62,000		48,420	62,190		
	Temporary and Provisional Allowance	6,450				10,158					
<i>Allowances, Honoraria, etc.—</i>		House-rent Allowance	504				504		523		
		Contract Contingencies		6,954		500		1 £2	523		
<i>Contingencies—</i>			300				300		300		
				300		500		300	300		
		For rounding		68,394							
		TOTAL TRANSLATORS, ORIGINAL SIDE		68,000		63,000		59,382	63,013		
		Voted		68,000		63,000		59,382			
		Non-voted				...		...

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE.—High Court—*concl'd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			REGISTRAR, APPELLATE SIDE.								
<i>Pay of Officers—</i>	1	1	Registrar (1,850)	22,200*		27,000*		22,200*		29,502	
	1	1	Deputy Registrar (700—50—900) .	10,800				7,800			
	1	1	Assistant Registrar (550—50—700+50 Dy. A.) .	9,000				6,000			
				42,000		46,000		36,000		29,502	
<i>Pay of Establishment—</i>			Clerks	49,956				50,760		72,856	
			Servants	7,020				7,020		10,662	
			Temporary Establishment	2,256				2,256		1,830	
					59,232		93,000.		60,036	85,348	
			Temporary and Provisional Allowance	20,658				18,306			
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	200				200		9	
			Grain Compensation	—				—		40	
			House-rent Allowance	5,376				4,116		4,305	
					26,234		5,000		22,622	4,354	
<i>Contingencies—</i>			Service Postage and Telegrams .	3,000				2,500		2,300	
			Tour expenses of administrative Judge, High Court	—				3,000			
			Diet and Road Charges to Witnesses	475				25		105	
			Office Expenses and Miscellaneous .	2,400				2,300		6,587	
			Contract Contingencies	2,500				2,500		3,673	
					8,375		6,000		10,325	12,665	
			For rounding	—	1,35,841					159	
			TOTAL REGISTRAR, APPELLATE SIDE		1,36,000		1,50,000		1,28,983	1,31,869	
			Voted		1,14,000		1,23,000		1,06,783		
			Non-voted		22,000*		72,000*		22,200*		

DETAILED ACCOUNT No. 24a.—ADMINISTRATION OF JUSTICE—High Court—concluded.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			TRANSLATORS, APPELLATE SIDE.								
			Translators and Interpreters	23,640					18,114		
<i>Pay of Estab- lishment—</i>			Clerks	3,960			19,680		7,286		
			Servants	120			120		209		
			Temporary Establishment		27,720				105		
							4,998				
			Temporary and Provisional Allowance	2,892		19,900		24,798		25,714	
<i>Allowances—</i>			House-rent Allowance	84			84		85		
					2,976		100		84	85	
					30,696						
			For rounding		304						
			TOTAL TRANSLATORS, APPELLATE SIDE		31,000		20,000		24,882	25,799	
			Voted		31,000		20,000		24,882		
			Non-voted . . . . .				....		...
			REPORTER.								
<i>Pay of officers—</i>	1	1	Reporter (1,000)		12,000		12,000		13,320	12,000	
<i>Pay of Estab- lishment—</i>			Clerks		1,920						
<i>Contingencies—</i>			Service Postage and Telegrams	50		1,500	50				
			Contract Contingencies	45		1,500	45		68		
					95		95		68	68	
			For rounding		14,015						
					15						
			TOTAL REPORTER		14,000		15,000		13,415	12,068	
			Voted		14,000		15,000		13,415		
			Non-voted								

DETAILED ACCOUNT No. 24b.—ADMINISTRATION OF JUSTICE—Law Officers.

SUMMARY.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY LAW OFFICERS		51,000	24,000*	86,000	24,000*	50,535	24,000*	94,323	
PRESIDENT, TRIBUNAL OF APPEAL		...		..		1,260		...	
LEGAL REMEMBRANCER AND HIGH COURT PLEADER		66,000		45,000		{ 1,36,358 53,000*		1,62,476	
MOFUSSIL ESTABLISHMENT		2,38,000		340,000		2,28,315		3,56,252	
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT		2,000					4,93,468 468		6,13,051
TOTAL		3,81,000			4,95,000		4,93,000		6,13,051
Voted		3,57,000			4,71,000		4,16,000		
Non-voted		24,000*			24,000*		77,000*		

	Numbers.		DETAILS.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	1921-22.	1922-23.					
PRESIDENCY LAW OFFICERS.							
Pay of officers—	1	1	Advocate General (2,000)	24,000*	24,000*	24,000*	24,400
	1	1	Government Solicitor (2,500)	30,000	31,000	30,000	30,005
				54,000	55,000	54,000	54,405
Pay of Estab-lishment—			Allowance to Advocate General for Establishment and other Charges.	4,800		4,800	
			House-rent allowances	...			4,158
			Travelling Allowance	...			
				4,800	5,000	4,800	4,158
Contingencies—			Law Charges	15,500		15,500	35,634
			Office Expenses and Miscellaneous.	50		35	15
			Contract Contingencies	200		200	111
					15,750	50,000	15,735
			For rounding		74,550 450		
			TOTAL PRESIDENCY LAW OFFICERS.	75,000	1,10,000	74,535	94,323
			Voted	51,000	86,000	50,535	
			Non-voted	24,000*	24,000*	24,000*	

DETAILED ACCOUNT No.—24b.—ADMINISTRATION OF JUSTICE—Law Officers—*conold.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MOFUSSIL ESTABLISHMENT.^(a)									
Pay of officers—										
				32,100		32,000		33,900		39,080
Government Pleader and Public Prosecutor										
Allowances, Honorary, etc.—				4,020		1,000		1,800		
Office Allowance										
Travelling Allowance			5,000				5,000		4,886	
Fees in Criminal Cases			1,37,900				1,25,000		2,75,480	
Fees in Murder Cases			10,000				20,000		5,715	
Fees in Civil Cases			20,000				16,000		17,029	
Fees for Special Counsel			20,000				20,000		7,861	
				1,92,900		3,00,000		1,86,000		3,10,971
Contingencies—										
Copying Charges			4,185				3,205		4,518	
Law Charges			3,295				2,205		63	
Office Expenses and Miscellaneous			1,240				1,205		1,620	
				8,720		7,000		6,615		6,201
				2,37,740						
				260						
For rounding										
TOTAL MOFUSSIL ESTABLISHMENT.				2,38,000		3,40,000		2,28,315		3,56,252
Voted				2,38,000		3,40,000		2,28,315		
Non-voted				...		..		...

DETAILED ACCOUNT No. 24c.—ADMINISTRATION OF JUSTICE—Administrator General and Official Trustee.

	Numbers.								
	1	1							
	Pay of officers—								
Administrator General and Official Trustee (1,000)				12,000		6,000		12,000	5,500
Pay of Establishment									
Clerks			12,444				8,220		13,870
Servants			816		13,260		816		1,262
Temporary and Provisional Allowance			720				2,934		
House-rent Allowance			504			13,000	504	11,970	
Contract Contingencies			714		1,224		504		535
Lump provision for revision of Establishment			...		714		714		714
Leave and deputation allowance to officers and establishment						500		4,770	
									714
				2,000				29,958	21,881
Add or Deduct for rounding				29,198				42	
				198					
TOTAL ADMINISTRATOR GENERAL				29,000		20,000		30,000	21,881
Voted				29,000		20,000		30,000	
Non-voted				...		...		...

(a) Expenditure controlled by the Remembrancer of Legal Affairs except in the case of "Fees to Pleaders in Murder Cases".

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 24d.—ADMINISTRATION OF JUSTICE—Coroner's Court.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	1	Coroner (350)	4,200				4,200		4,300
	1	1	Other Gazetted Officers	3,320				2,880		3,080
					7,520		9,000		7,080	7,380
<i>Pay of Estab- lishment—</i>			Servants	516				516		792
						516				
<i>Allowances, Hono- raria, etc.—</i>			Apothecary Allowance	360				360		
			Temporary and Provisional Allowance	480				288		
							1,000		1,164	792
			Travelling Allowances	1,200				1,000		1,100
			House Rent and other Allowance	400				400		252
					2,440		1,000		1,400	1,352
<i>Contingencies—</i>			Telephone Charges	363				323		135
			Miscellaneous Office expenses . . . . .	...				...		347
			Contract Contingencies	470				420		494
							1,000		743	976
									10,387	10,500
			<i>Add or Deduct for rounding</i>		309				387	
			TOTAL		11,309				10,387	10,500
			Voted		11,000		12,000		10,000	
			Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 24e.—ADMINISTRATION OF JUSTICE.—Presidency Magistrates' Courts.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-22.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	1	Chief Presidency Magistrate (2,000)	24,000				24,000		20,319	
	4	4	Presidency Magistrates (1250), (1000), 2 (800)	46,200				64,200		57,932	
			Duty allowance	540				...			
	1	1	Chief Clerk	5,760				5,100			
			Additional Presidency Magistrate and his Establishment	13,608				...			
<i>Pay of Establishment—</i>			Clerks	47,448	90,108		1,00,000	21,000	93,300	38,903	78,251
			Interpreters	14,100				22,200		14,459	
			Servants	4,440				4,440		7,052	
			Temporary Establishment . . . . .	...				...		905	
					65,988						
<i>Allowances, Honoraria, etc.—</i>			Temporary and Provisional Allowance	4,200			95,000	10,147	57,787		61,319
			Travelling Allowance	360				360		697	
			House-rent Allowance	2,940	7,500		4,000	2,940	3,300	3,076	3,773
<i>Contingencies—</i>			Rents, Rates and Taxes	27,816				6,896		3,883	
			Service Postage and Telegrams	200				200		235	
			Pay of Menials	516				372		3,008	
			Telephone Charges	1,550				1,391		1,390	
			Diet and road money to Witnesses	1,000				1,000		754	
			Office Expenses and Miscellaneous	1,500				1,500		2,238	
			Contract Contingencies	3,000				3,000		5,597	
			Purchase of Safe . . . . .	...				775		...	
			Lighting Charges . . . . .	...				...		175	
			Leave and deputation allowance to officers and Establishment		35,582		26,000		15,134		17,278
					6,000						
					2,05,178				1,69,521		1,60,621
			<i>Deduct—</i> Contribution from the Society for the prevention of cruelty to animals and for rounding		178				521		
			TOTAL		2,05,000		2,25,000		1,69,000		1,60,621
			Voted		2,05,000		2,25,000		1,69,000		
			Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 24f.—ADMINISTRATION OF JUSTICE.—Judicial Commissioners.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1931-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	2	2	Judicial Commissioners, (3,500), (3,000)	73,000*		1,30,000*		78,000*		1,63,352
	2	2	Judicial Commissioners, 2 (3,000)	72,000				72,000		
	1.	1	Other Gazetted Officer (500+ 150)	7,800		28,000		7,200		7,027
			Exchange Compensation Allowance	1,668						
				1,59,468		1,58,000		1,57,200		1,70,379
Pay of Establishment—			Deputy Registrar, Nâsir, Deputy Nâsir and Clerks	45,240				39,930		50,940
			Book-binder	240				240		76
			Servants	5,268				4,440		7,006
			Temporary Establishment	—				7,800		7,577
				50,748		68,000		52,410		65,599
Allowances, Honoraria, etc.—			Temporary and Provisional Allowance	12,431				12,276		
			Travelling Allowance	2,800				2,800		1,835
			Plague Allowance	—						140
			House Rent Allowance	1,728				1,584		488
				16,959		4,000		16,660		2,463
Contingencies—			Dist and Road money to witnesses and discharged persons, etc.	4,000				4,000		1,199
			Rents, Rates and Taxes	1,250				1,250		287
			Service Postage and Telegram Charges	1,200				1,200		1,102
			Office Expenses and Miscellaneous.	—				450		
			Discretionary Grant	100				100		
			Contract Contingencies	3,000				3,000		4,520
			Purchase of tents	—				1,000		1,742
Process-serving Establishment—			Process-servers	1,920	9,550	10,000		11,000		8,850
			Travelling Allowance to Process-servers	—				2,055		2,500
			Leave and Deputation Allowance to officers and Establishments	—	1,920	2,000		2,055		659
				6,000				2,39,325		2,50,450
				2,41,645						
		Add or Deduct for rounding		355			675			
		TOTAL		2,45,000		2,40,000		2,40,000		2,50,450
		Voted		1,67,000		1,10,000		1,62,000		
		Non-voted		78,000*		1,30,000*		78,000*		

DETAILED ACCOUNT No. 24g.—ADMINISTRATION OF JUSTICE.—Civil and Sessions Courts.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1922.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT AND SESSIONS JUDGES	8,18,000		10,00,000		6,44,516		13,55,692	
SUBORDINATE JUDGES	4,85,000*		5,25,000		6,15,060*		18,09,619	
	18,75,000		18,15,000		14,02,678			
PROCESS-SERVING ESTABLISHMENTS	4,16,000		4,10,000		2,76,000		4,15,596	
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT	75,000				---			
TEMPORARY AND PROVISIONAL ALLOWANCE	---				5,25,000			
LUMP PROVISION FOR THE REVISION OF ESTABLISHMENT.	---				5,00,000			
	36,68,000					39,63,254		35,80,907
<i>Lump reduction on account of Mofussil Establishment by 5 per cent.</i>	75,000					254		
TOTAL	38,94,000			37,50,000		39,63,000		35,80,907
Voted	31,09,000			32,25,000		31,48,000		
Non-voted	4,85,000*			5,25,000*		5,15,000*		

Pay of Officers—	Numbers.		DETAILS.						
	1921-22.	1922-23.							
			DISTRICT AND SESSIONS JUDGES, (a)						
			Civil and Sessions Judges—						
	1	1	1st grade (3,000)	36,000*			36,000*		
	14	14	Do. on superior time scale— Judicial Allowance at (150).	4,46,150*			4,45,500*		1,48,732
	8	3	Do. (Provincial) Do. + (150) Judicial Allowance.	70,080			54,540		
			Other Gazetted Officers						1,54,872
	3	3	Assistant Judges with Appellate powers, 3 (1,850+150. Judicial Allowance)	72,000*			72,000*		
			Amounts transferred from "5— Land-Revenue—Charges of administration" (page) on account of Assistant Judges	92,170*			87,000*		
	7		Joint and Assistant Judges (Provincial)	81,450			50,400		
			Lump provision for the scheme of creation of four new District Judgeships				50,000		
			Registrar to District Judges	16,200					
			Exchange Compensation						531
			Sind allowance to gazetted Judicial Officers	4,800*			6,000	3,01,140	6,96,165
				8,18,850		8,00,000			
			Deduct for probable savings	32,000				31,140	
				1,66,000*	1,98,000			7,70,000	
			Carried over	6,20,850		8,00,000		7,70,000	

(a) Expenditure controlled by District Judges.

DETAILED ACCOUNT No. 24g.—ADMINISTRATION OF JUSTICE.—Civil and Sessions Courts.—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
DISTRICT & SESSIONS JUDGES—<i>concl.</i>										
<i>Pay of Establishment—</i>	Brought forward		6,20,850		8,00,000		7,70,000		6,96,165	
	Registrar to District Judges					7,000				
	Názirs and Deputy Názirs	1,90,000				35,000		39,883		
	Clerks					2,00,000		3,45,963		
	Servants		25,000				32,000		41,703	
	Bookbinders								4,099	
	Temporary Establishment	19,200					3,326		38,054	
			4,34,200							
	<i>Allowances, Honoraria, etc.—</i>	Temporary and Provisional Allowance	20,000							
		Typing allowance to Clerks					10,000			
Grant of Allowance to Clerks for qualifying themselves in shorthand writing						5,000				
					4,75,000		2,92,336		4,72,502	
Travelling Allowance		25,000				20,000		28,220		
Grain Compensation								984		
Plague Allowance		5,000				5,000				
			50,000		50,000		25,000		29,204	
<i>Contingencies—</i>		Diet and Road Allowance to Witnesses	75,000				70,000		66,894	
		Rents, Rates and Taxes	8,142				7,200		6,837	
	Service Postage and Telegrams	40,000				40,000		39,565		
	Petty Construction					500				
	Office Expenses and Miscellaneous	1,956				4,540		2,504		
	Contract Contingencies	73,750				50,000		42,021		
			1,98,848		2,00,000		1,72,240		1,67,821	
	For rounding		13,03,898							
			898							
	TOTAL DISTRICT AND SESSIONS JUDGES		13,03,000		15,25,000		12,59,576		13,55,692	
Voted		8,18,000		10,00,000		6,44,516				
Non-voted		4,85,000*		5,25,000*		6,15,060*				

DETAILED ACCOUNT No. 24g.—ADMINISTRATION OF JUSTICE.—Civil and Sessions Courts—*concl'd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROCESS-SERVING ESTABLISHMENTS (a).								
District Courts.								
<i>Pay of Establishment—</i>								
Process-servers		30,000		35,000		10,000		38,989
Subordinate Judges' Courts.								
Process-servers	2,12,000				2,32,000		3,40,082	
		2,12,000		3,40,000		2,32,000		3,40,982
Collectors' and Magistrates' Courts.								
<i>Add—Fixed amount transferred from "5.—Land Revenue—Charges of Administration," page (), on account of Establishment Charges of Collectors</i>	24,000			---	24,000		24,000	
Temporary Establishment					---		407	
Temporary and Provisional Allowance	1,40,000	24,000		24,000		24,000		24,407
<i>Allowances—</i>								
Travelling Allowance	10,000				10,000		11,034	
Plague Allowance					---		245	
Grain Compensation Allowance		1,50,000		11,000		10,000	9	11,288
TOTAL PROCESS-SERVING ESTABTS.		4,16,000		4,10,000		2,76,000		4,15,666
Voted		4,16,000		4,10,000		2,76,000		
Non-voted		---		---		---		

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

DETAILED ACCOUNT No. 24h.—ADMINISTRATION OF JUSTICE.—Courts of Small Causes										
SUMMARY.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY COURTS			2,80,000		2,65,000		2,35,686		2,67,450	
MOFUSSIL COURTS			1,23,000		1,10,000		87,893		1,10,238	
TEMPORARY AND PROVISIONAL ALLOWANCE . . . . .			...				25,000			
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENTS			14,000							
							3,48,579		3,77,688	
For rounding							579			
TOTAL				4,17,000		3,75,000		3,48,000		
Voted				4,17,000		3,75,000		3,48,000		
Non-voted . . . . .				...		...		....
DETAILS.										
PRESIDENCY COURTS.										
Pay of officers—	Numbers.									
	1921-22.	1922-23.								
	1	1	Chief Judge (2,000)	24,000			24,000		24,000	
	5	5	Other Judges (1,350), (1,150), (1,000), 2 (800)	61,200			61,200		84,110	
					85,200		85,000		85,200	1,08,110
Pay of Establishment—			Registrar	7,200			6,000			
			Deputy and Assistant Registrars	7,200			13,080			
			Clerks	1,00,116			53,640		90,853	
			Translators and Interpreters	17,280			13,500		18,180	
			Bailiffs	25,428			14,520		26,863	
			Servants	4,524			4,524		6,777	
			Temporary Establishment	15,850			6,650		5,890	
						23,632				
					1,77,598		1,70,000		1,35,546	1,48,063
			Carried over	2,62,798		2,55,000		2,20,746		2,56,173

DETAILED ACCOUNT No. 24h.—ADMINISTRATION OF JUSTICE.—Courts of Small Causes—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-23.		Accounts, 1920-21.				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		PRESIDENCY COURTS—<i>contd.</i>										
		Brought forward		2,63,798		2,55,000		2,20,746		2,56,173		
<i>Allowances, Honoraria, etc.—</i>	House Rent Allowance	2,940				2,940		2,455				
	Temporary and Provisional Allowance	4,200										
	Travelling allowances	—						79				
	Plague Allowance	100						6				
	Grain Compensation	—						558				
		7,240		3,000		2,940		3,093				
<i>Contingencies—</i>	Service Postage and Telegrams	1,000				1,000		653				
	Rents, Rates and Taxes	2,400				2,400		2,100				
	Office Expenses and Miscellaneous					1,200		2,119				
	Contract Contingencies	8,600				7,400		3,192				
			12,000		9,000		12,000		8,064			
	Foreign Service of the 3rd kind clerks		2,82,038					1,331				
		—										
		-2,038		-2,000				-1,246		115		
		2,80,000		2,65,000		2,35,686		2,67,450				
		2,80,000		2,65,000		2,35,686						
		Non-voted										

DETAILED ACCOUNT No. 24h.—ADMINISTRATION OF JUSTICE.—Courts of Small Causes—concl'd.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MOFUSSIL COURTS.											
<i>Pay of Officers—</i>	3	3	Judges		40,800		38,000		31,200		37,674
<i>Pay of Establishment—</i>			Registrars	}	50,000			5,990		4,009	
			Clerks					30,000		45,592	
			Bailiffs		10,000			10,000		13,632	
			Servants		3,000			3,000		4,855	
			Temporary Establishment							16	
				63,000		65,000		48,996		68,104	
<i>Allowances—</i>			Temporary and Provisional Allowance		10,000						
			Travelling Allowance		1,000			825		377	
			House rent Allowance							16	
			Plague Allowance							16	
					11,000		1,000		825		409
<i>Contingencies—</i>			Service, Postage and Telegram Charges		4,300			4,250		2,154	
			Record Shelves		---			---		8	
			Rents, Rates and Taxes		325			485		85	
			Hot weather Establishment		---			---		100	
			Pay of Menials		336			168		---	
			Office Expenses and Miscellaneous.		1,072			72		369	
			Contract Contingencies		1,763			1,903		1,385	
					7,796		6,000		6,878		4,051
			For Rounding		1,22,596 404						
			TOTAL, MOFUSSIL COURTS.		1,23,000		1,10,000		87,993		1,10,238
			Voted		1,23,000		1,10,000		87,893		
			Non-voted		---		---		---		

DETAILED ACCOUNT No. 24i.—ADMINISTRATION OF JUSTICE.—Criminal Courts.

		Revised Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
GENERAL ESTABLISHMENT		6,04,000		6,24,000		15,27,000		15,33,342	
JUDICIAL ESTABLISHMENT		30,000		28,000		28,000		26,117	
Leave and Deputation Allowance to Officers		5,000							
TOTAL			6,39,000		6,52,000		15,55,000		15,59,459
Voted			6,39,000		6,52,000		15,55,000		
Non-voted . . . . .			...		...		...
DETAILS.									
GENERAL ESTABLISHMENT.									
<i>Pay of Officers—</i>	Numbers.								
	1921-22.	1922-23.							
	27	29	Resident and City Magistrates (1,200), (850), (650), (550-600), 9 (300), 3 (270), 3 (240), 2 (220), 8 (185) and Local Allowance Rs. 6,420	1,18,950			1,07,300		99,494
			Allowance to Railway Magistrates	1,200			1,200		960
			<i>Add—Fixed amount transferred from "5 Land Revenue—Charges of Administration" (page)</i>				8,70,000		
				1,20,150		1,32,000		9,78,500	1,00,454
<i>Pay of Establishment—</i>			City Magistrate (Allowance)	1,020			600		
			Temporary Establishment	54,288			24,762		10,226
			Servants . . . . .	...			...		30
			<i>Add—Fixed amount transferred from "5 Land Revenue—Charges of Administration" (page)</i>	1,65,000			1,65,000		
				2,20,308		1,80,000		1,90,362	10,256
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	12,000			7,512		11,958
			Plague Allowance						5
			Grain Compensation						128
			House Rent Allowance						72
			Remuneration to Court of Elders						
			<i>Add—Fixed amount transferred from "5 Land Revenue—Charges of Administration" (page)</i>				1,25,000		
				12,000		20,000		1,32,512	12,163
			Carried over	3,52,458		3,32,000		13,01,374	1,22,873

DETAILED ACCOUNT No. 24i.—ADMINISTRATION OF JUSTICE.—Criminal Courts—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		3,52,458		3,32,000		13,01,374		1,22,873
GENERAL ESTABLISHMENT—<i>contd.</i>								
<i>Contingencies—</i> Diet and Road money to witnesses, accused persons and lunatics	1,85,000				1,65,000		1,82,243	
Rewards	925				1,607		175	
Rewards to private persons for gal- lantry displayed in resisting violent crimes (a)	1,000				1,000			
Rents, Rates and Taxes	7,008				2,524		3,885	
Service Postage and Telegrams							1,428	
Conservancy Charges							55	
Office Expenses and Miscellaneous	5,433				772		4,164	
Expenditure in connection with War							5,910	
Purchase of copies of Penal Code and Criminal Procedure Code					3,000			
Contract Contingencies	12,241				12,241		12,609	
<i>Add—</i> "Fixed amount transferred from 5—Land Revenue—Charges of Administration" (page -)	40,000				40,000		12,00,000	
		2,51,607		2,92,000		2,26,144		14,10,469
		6,04,065				15,27,518		15,33,342
<i>Add or Deduct for rounding</i>		- 65				518		
TOTAL, GENERAL ESTAB- LISHMENT		6,04,000		6,24,000		15,27,000		
Voted		6,04,000		6,24,000		15,27,000		
Non-voted		...		...		...

(a) Government Judicial Department No. 2624, dated 7th April 1913.

DETAILED ACCOUNT No. 24L—ADMINISTRATION OF JUSTICE.—Criminal Courts— <i>consd.</i>										
	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		JUDICIAL ESTABLISHMENT.								
		<i>Add</i> —Fixed amount transferred from "5—Land Revenue—Charges of Administration" (page) on account of Establishment Charges of Collectors		18,000		18,000		18,000		18,000
<i>Establishment—</i>		Servants							27	27
<i>Allowances—</i>		Travelling Allowance		1,000		1,000		1,000	519	
		Grain Compensation							23	542
<i>Contingencies—</i>		Diet and road money to witnesses, accused persons, released, etc.	5,000				3,500		3,977	
		Rewards . . . . .	...						10	
		Rents, Rates and Taxes	2,709				2,709		9	
		Service Postage and Telegram Charges	1,080				705		484	
		Water Supply . . . . .	...						51	
		Office expenses and Miscellaneous	800				800		802	
		Conservancy Charges . . . . .	...						14	
		Contract Contingencies	1,427				2,000		2,221	
				11,016		9,000		9,714		7,548
				30,016				28,714		
		<i>Deduct</i> —For rounding		16				714		
		TOTAL, JUDICIAL ESTABLISHMENT .		30,000		28,000		28,000		26,117
		Voted		30,000		28,000		28,000		
		Non-voted		...		...		...

25.—JAILS AND CONVICT SETTLEMENTS (a) (RESERVED).

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-2.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Jails	Voted	25a 26,11,000	27,44,000	25,46,000	} 26,20,221*
	Non-voted	1,27,000*	85,000*	1,03,000*	
Jail Manufactures	Voted	25b 2,10,000*	3,53,000	2,21,000	3,76,683
Expenditure in England	Voted	18,000	-----	-----	-----
	Non-voted	16,000*	23,000*	-----	-----
Lump reduction promised to the Legislative Council		-2,50,000	-----	-----	-----
TOTAL		27,32,000	32,05,000	28,70,000	29,96,904
Voted		25,89,000	30,47,000	27,67,000	-----
Non-voted		1,43,000*	1,08,000	1,03,000*	-----

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS—Jails.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PAY OF OFFICERS	47,000	} 92,000*	66,000	} 64,000*	48,000	} 72,000*	1,17,060	} 4,07,479
PAY OF ESTABLISHMENT	6,21,000		6,66,900		3,80,000			
ALLOWANCES, HONORARIA, ETC.	1,27,000	} 19,000*	27,100	} 1,12,000	10,000*	} 13,00,000	31,125	} 13,23,429
DIETARY CHARGES	11,50,000		14,00,000		13,00,000			
HOSPITAL CHARGES	60,000		94,000		84,000		1,17,315	
CLOTHING AND BEDDING OF PRISONERS	6,100		9,000		5,800		1,36,730	
SANITATION CHARGES	35,000		27,000		38,136		27,644	
CHARGES FOR MOVING PRISONERS	63,200		1,04,000		86,000		1,03,749	
MISCELLANEOUS SERVICES AND SUPPLIES	59,500		98,000		59,500		91,996	
MINOR WORKS	2,500		---		2,500		---	
CONTINGENT CHARGES	15,300		17,000		17,400		14,322	
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT	12,900		25,000		16,500		24,018	
PAYMENTS TO OFFICERS OF OTHER PROVINCES	---		---		---		2,900	
GRANT FOR THE RELEASED PRISONERS AID SOCIETY, BOMBAY AND BILAPUR	3,300		2,300		2,300		27,165	
GRANT TO THE SALVATION ARMY FOR CHARGES FOR REFORMATION OF CRIMINAL TRIBES	5,100		5,100		5,100		3,233	
PROVISION FOR REWARD ALLOWANCE TO SUB-ASSISTANT SURGEONS ATTACHED TO JAILS	6,000		---		---		---	
PROVISION FOR INCREASE IN THE ALLOWANCE FOR UNIFORMS OF WARDERS	---		---		7,000		---	
DO. IN CONNECTION WITH RELEASED PRISONERS' HOME	3,600		3,600		3,600		---	
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES	2,35,000	} 25,000*	1,99,000	} 21,000*	1,99,647	} 21,000*	1,92,030	} 26,20,221*
PROVISION FOR FORMATION OF A CONVICT GANG AT BHATGAR	---		---		---		50,000	
		25,79,500		28,29,000		25,30,483		26,20,221*
<i>Add—Transfers from Jail Manufactures (page 132).</i>		1,58,470				1,28,290		
For rounding		27,37,970				26,48,773		
		+30				+227		
TOTAL		27,38,000		28,29,000		26,49,000		26,20,221*
Voted		26,11,000		27,44,000		25,46,000		
Non-voted		1,27,000		85,000*		1,03,000*		

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

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS.—Jails—contd.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REDISTRIBUTION OF THE ABOVE—								
Superintendence	52,123				48,481		56,894	
Presidency Jails	1,31,967				1,34,600		1,50,550	
Central Jails	5,55,398				6,19,283		6,37,665	
District Jails	8,11,650				8,55,133		9,59,364	
Lock-ups	92,110				76,168		1,09,598	
Convict Camps	4,23,167				4,55,707		4,80,817	
Minor Works	2,500				2,500		...	
Undistributed	5,10,615				3,23,838		2,25,333	
Add—Transfers from Jail Manufactures—								
Presidency Jails	1,58,470				1,28,290			
Central Jails								
District Jails								
TOTAL		27,38,000		28,29,000		26,49,000		26,20,221
Voted		26,11,000		27,44,000		25,46,000		
Non-voted		1,27,000*		85,000*		1,03,000*		

	Numbers.		DETAILS.						
	1921-22.	1922-23.							
Pay of Officers Superintendence.									
<i>Superintendence—</i>	1	1	Inspector General (2,400—2,450)	29,000*	29,000*		25,800*	27,436	27,436
<i>Presidency Jails—</i>	2	2	Superintendents 2 (480)	11,520	11,520		12,720	13,209	13,209
<i>Central Jails—</i>	3	3	Superintendents 1 (1,900), 2 (1,650)*	62,400*	62,400		45,600*	31,276	31,276
<i>District Jails—</i>	3	3	Superintendents 1 (576—588, 1 (360), 1 (720)	20,004	20,004		19,296	22,986	22,986
<i>Convict Camps—</i>	2	1	Superintendents 720 + 70 P. A.	9,480	9,480		16,080	22,153	22,153
			Leave allowance	6,150	6,150		...	...	...
			Total Pay of Officers	1,38,554	1,30,000		1,19,496	1,17,060	1,17,060
			Rounding	+446			+504		
			Total	1,39,000	1,30,000		1,20,000	1,17,060	1,17,060
			Voted	47,000	66,000		48,000		
			Non-voted	92,000*	64,000		72,000*		

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS—Jails.—*contd.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rd.	Rs.	Rs.	Rs.	Rd.	Rs.	Rs.
			Pay of Establishment.								
			Jailors, Deputy and Assistant Jailors.								
<i>Presidency Jails—</i>	2	3	Jailors 180—195	6,660				3,160		3,588	
<i>Central Jails—</i>	3	6	Jailors 155—215	13,380	6,660			7,260	3,180	8,964	3,588
	3	3	Deputy Jailors 100—150	4,200				4,200		4,011	
					17,580				11,460		12,973
<i>District Jails—</i>	13	23	Jailors 20—365	48,600				23,100		21,658	
		2	Deputy Jailors 75—90	1,980				—		1,921	
	9	11	Jailors, Sub-Jail 30—55	5,424				3,360		—	
					56,004				26,460		23,579
<i>Convict Camps—</i>	1	2	Jailors 80	1,920				1,500		3,243	
	3	3	Deputy Jailors 70—100	2,040				1,680		2,048	
			Inspector for the Hur Camp	720				720		—	
			Provision for revision of Hur Settlements	342				—		—	
			Provision for increase in the Pay of the Muccadams in Hur Settlement	238				—		—	
			Leave allowance		5,259				3,900		5,291
					8,000						
			Total Jailors, etc. Voted.		93,494		46,000		45,000		45,433
			Clerical, Educational and Mechanical Establishment.								
<i>Superintendence—</i>			Clerks	13,380				11,772		16,928	
<i>Presidency Jails—</i>			Clerks	7,648	13,380			4,680	11,772	7,419	16,928
			Temporary Establishment	720				720	4,800	—	7,419
					8,368						
<i>Central Jails—</i>			Clerks and Tailor	14,320				8,532		12,677	
			Temporary Establishment	1,440				960		2,129	
					15,660				9,492		14,806
<i>District Jails—</i>			Clerks	19,680				11,400		18,974	
			Teachers of Carpentry	2,472				2,424		3,122	
			Temporary Establishment	1,506				1,476		1,327	
					23,658				15,300		23,423
<i>Convict Camps—</i>			Clerks	4,560				2,160		3,748	
			Temporary Establishment	1,110				840		—	
			Leave allowance		5,670				3,000		3,748
					6,000						
			Total Clerical, etc., Establishment Voted.		73,735		69,000		44,364		66,324
			Carried over		1,66,230		1,15,000		89,364		1,11,757

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS—Jails.—contd.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		1,66,230		1,15,000		89,364		1,11,757
			Warder Establishment.								
<i>Presidency Jails—</i>	15	14	Chief and Head Warders 15—150	6,884				6,444		9,537	
	49	48	Warders 12—14	7,764				7,764		13,050	
	1	1	Matron 50	600				600		842	
			Temporary Establishment	1,056				1,056		325	
					16,104			15,864		23,754	
<i>Central Jails—</i>	60	62	Chief and Head Warders 15—125	16,212				16,584		25,129	
	243	242	Assistant Warders 12—14	39,540				39,708		49,197	
			Tailor . . . . .	...				...		858	
	6	7	Matrons 13—60	1,920				1,188		1,571	
			Temporary Establishment	5,992				4,780		972	
					63,664			62,260		77,727	
<i>District Jails—</i>	67	57	Chief and Head Warders 8—40	12,228				14,340		34,221	
	277	286	Assistant Warders 7—20	45,876				44,088		53,151	
	5	6	Matrons 15—40	1,404				1,176		2,282	
			Temporary Establishment	7,152				6,228		4,200	
					66,660			65,832		93,854	
<i>Convict Camps—</i>	38	36	Chief and Head Warders 15—30	7,704				7,704		12,185	
	157	157	Assistant Warders 13—15	26,724				25,824		35,735	
			Temporary Establishment	26,539				27,085		19,294	
					60,967			60,613		67,214	
			Leave allowance		20,000			...			
			Total Warder Establishment. Voted		2,27,395		2,72,000		2,04,569		2,62,549
			Menial and other Establishment.								
<i>Superintendence—</i>			Servants	528				528		809	
			Temporary Establishment	192				192		...	
					720			720		809	
<i>Presidency Jails—</i>			Temporary Establishment . . . . .		...			...		334	
<i>Central Jails—</i>			Temporary Establishment . . . . .		...			...		123	
<i>District Jails—</i>			Servants	174				174		232	
			Temporary Establishment	240				240		304	
					414			414		536	
<i>Convict Camps—</i>			Temporary Establishment		180			216			
			Total Menial and other Establishment		1,314		1,900	1,350		1,802	
			Carried over		3,94,939		3,88,900	2,95,283		3,76,108	

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS—Jails—contd.

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		3,94,939	3,88,900	2,95,283		3,76,108	
			Medical Establishment.							
Presidency Jails—	1	1	Assistant Surgeon, 350+S. A. 30 & L. A. 40.	5,040			6,120	223		
	2	2	Sub-Assistant Surgeon, 50-80	1,560			1,740	2,568		
	...	1	Compounder, 35	420			...	...
				7,020			7,860		2,791	
Central Jail—	2	1	Assistant Surgeon, 150+50 L.A.	2,400			4,200	4,212		
	6	6	Sub-Assistant Surgeons, 65-80	5,220			4,500	4,594		
	3	3	Compounders, 25-75+D.A. Temporary Establishment	1,440			480	...		
				9,060			9,180		8,806	
District Jails—	...	1	Assistant Surgeon, 100+L.A. 50 & J. A. 30	2,160			1,800	813		
	8	7	Sub-Assistant Surgeons, 50-80.	5,460			6,600	12,629		
	18	6	Compounders, 25-75+D. A. Temporary Establishment	2,880			8,460	838		
				10,500			17,760		14,540	
Convict Camps—	1	2	Assistant Surgeon, 2 (150)	3,600			2,220	2,884		
	4	4	Sub-Assistant Surgeons, 65	3,120			2,940	2,350		
		2	Compounders	960			...	...
			Temporary Establishment	...			900	...		
			Provision for increase in the allowance of Sub-Assistant Surgeons attached to jails	...			4,128	...		
				7,680			10,188		5,234	
			Total Medical Establishment Voted	34,260		33,000	44,988		31,371	
			Provision for revision and arrears payment of establishment in Jail Department	2,92,024		2,40,000	70,000		...	
			Total	7,21,223		6,66,900	4,10,271		4,07,479	
			Deduct—Probable savings and rounding	-1,00,223		...	-30,271		...	
			Total pay of Establishment	6,21,000		6,66,900	3,80,000		4,07,479	
			Allowances, Honoraria etc.							
Travelling Allowance to Gazetted Officers—			Presidency Jails	...			...	11		
			Superintendence	4,000			3,200	4,863		
			Central Jails	3,000			1,000	1,604		
			District Jails	2,000			6,00	498		
			Convict Camps	1,000			1,200	932		
				10,000		15,000	6,000		7,908	
House Rent Allowances—			Presidency Jails	4,584			1,176	673		
			District Jails	1,344			1,248	991		
			Central Jails	300			300	446		
				6,228		2,100	2,724		2,110	
Plague Allowance—			Superintendence	...			50	1,300		
			District Jails	20			20	73		
				20		...	70		1,373	
			Carried over	16,248		17,100	8,794		11,391	

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS—Jails—contd.

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	16,248	...	17,100	...	8,794	...	11,391
			Brought forward							
			Jailor, Deputy and Assistant Jailors.							
Temporary and Provisional allowance—			Presidency Jails . . . . .	...				843		
			Central Jails	375			375			
			District Jails	1,913			3,102			
			Convict Camps	294	2,582		1,128	5,448		
			Clerical, Educational and Mechanical Establishment.							
Temporary and Provisional allowance—			Superintendence . . . . .	...			2,151			
			Presidency Jails . . . . .	...			1,866			
			Central Jails	252			2,839			
			District Jails	1,695	2,127		5,014	12,734		
			Convict Camps	180		864				
			Warder Establishment.							
Temporary and Provisional allowance—			Presidency Jails	7,516			5,481			
			Central Jails	23,814			24,663			
			District Jails	28,442	73,992		23,088			
			Convict Camps	14,220			14,508	67,740		
			Mental and other Establishment.							
Temporary and Provisional allowance—			Superintendence	288			288			
			District Jails	48			48			
								336		
			Medical Establishment.							
Temporary and Provisional allowance—			Presidency Jails	240			360			
			Central Jails	833			600			
			District Jails	1,078			45			
			Convict Camps	5,136	7,287		600	1,605		
			Total Temporary and Provisional allowance							
				86,324			...	87,863		
Superintendent's Allowance.	...	1	Presidency Jails 1 (100)							
	9	10	District Jails 1 (100), 2 (100),* 2 (150),* 1 (75), 2 (75),* 2 (50)*		1,200* 2,100 9,000*			...	10,200*	...	7,324
Jailors' allowance— Hur allowance—	21	19	District Jails		1,560				1,260	
			Convict Camps		360				360	
			Medical Establishment.							
Allowance to Medical Officers—			Presidency Jails	660			420			
			Central Jails	2,160			1,380			
			District Jails	5,460			4,032			
			Convict Camps	1,440	9,720		960	6,792		
Travelling allowance—(a)			Superintendence	1,800			1,500		1,727	
			Presidency Jails	1,100			1,200		2,810	
			Central Jails	1,900			1,000		1,516	
			District Jails	3,600			2,800		5,030	
			Convict Camps	1,900			500		1,849	
			Lookups . . . . .	....			...		-71	
				10,300		10,000		7,000		12,411
			Total Rounding							
				1,36,812 + 188		27,100		1,22,269 - 269		31,126
			Total Allowances, Honoraria etc.							
				1,37,000		27,100		1,22,000		31,126
			Voted.							
				1,27,000				1,12,000		
			Non voted.							
				10,000				10,000		

(a) To non-gazetted Officers only.

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS.—Jails—contd.

CONTINGENCIES.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIETARY CHARGES.									
Presidency Jails		47,000				50,000		54,884	
Central Jails		2,86,000				3,50,000		3,34,617	
District Jails		4,64,000				5,40,000		5,52,865	
Lock-ups		75,000				60,000		89,587	
Convict Camps		2,78,000				3,00,000		2,91,496	
TOTAL DIETARY CHARGES			11,50,000		14,00,000		13,00,000		13,23,449
Voted			11,50,000		14,00,000		13,00,000		
Non-voted			...		...		...
HOSPITAL CHARGES.									
Presidency Jails		4,400				10,000		13,948	
Central Jails		28,000				40,000		50,790	
District Jails		18,300				18,000		36,285	
Lock-ups		60				...		12	
Convict Camps		9,240				16,000		16,280	
TOTAL HOSPITAL CHARGES			60,000		94,000		84,000		1,17,315
Voted			60,000		94,000		84,000		
Non-voted			...		...		...
CLOTHING AND BEDDING OF PRISONERS.									
Presidency Jails		200				1,000		6,810	
Central Jails		200				200		89,317	
District Jails		4,600				3,800		51,922	
Lock-ups		900				600		4	
Convict Camps		200				400		38,677	
TOTAL CLOTHING, ETC.			6,100		9,000		5,800		1,36,730
Voted			6,100		9,000		5,800		
Non-voted			...		...		...
SANITATION CHARGES.									
Presidency Jails		4,800				5,630		5,635	
Central Jails		12,800				14,034		3,976	
District Jails		16,100				16,314		16,684	
Lock-ups		300				268		40	
Convict Camps		1,000				1,390		1,309	
TOTAL SANITATION CHARGES			35,000		27,000		38,136		27,644
Voted			35,000		27,000		38,136		
Non-voted			...		...		...

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS.—Jails—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES—<i>contd.</i>								
CHARGES FOR MOVING PRISONERS.								
Presidency Jails	4,300				6,000		6,980	
Central Jails	8,000				21,000		20,477	
District Jails	31,500				36,000		54,294	
Lock-ups	13,000				13,000		15,890	
Convict Camps	6,400				10,000		6,108	
TOTAL CHARGES FOR MOVING PRISONERS— Voted		63,200		1,04,000		86,000		1,03,749
MISCELLANEOUS SERVICES AND SUPPLIES.								
Superintendence	65				—		2,524	
Presidency Jails	5,035				5,000		5,124	
Central Jails	11,050				11,000		28,013	
District Jails	29,800				30,000		40,305	
Lock-ups	2,550				2,000		1,788	
Convict Camps	11,000				11,500		14,244	
TOTAL MISCELLANEOUS SERVICES AND SUPPLIES—Voted		59,500		98,000		59,500		91,996
<i>Works—</i> Minor Works		2,500				2,500		

DETAILED ACCOUNT No. 25a.—JAILS AND CONVICT SETTLEMENTS.—Jails—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES—<i>contd.</i>								
CONTINGENT CHARGES.								
Superintendence	2,870				3,000		1,307	
Presidency Jails	840				900		939	
Central Jails	4,150				6,200		3,349	
District Jails	6,650				6,000		7,786	
Lock-ups	20				---		51	
Convict Camps	770				900		890	
Provision for brass buttons for distribution to warders	---				400		---	
TOTAL CONTINGENT CHARGES—Voted		15,300		17,000		17,400		14,322
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT.								
Presidency Jails	420				300		1,641	
Central Jails	4,200				6,700		7,847	
District Jails	5,200				8,200		6,339	
Lock-ups	280				300		2,299	
Convict Camps	2,800				1,000		5,892	
TOTAL EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT—Voted		12,900		25,000		16,500		24,018

DETAILED ACCOUNT NO. 25a.—JAILS AND CONVICT SETTLEMENTS.—Jails—contd.

	Charges in connection with Settlement of Criminal Tribes.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	Settlement Officer	25,000*							
			25,000						
<i>Pay of Establishment—</i>	Pay of the Staff	41,051							
			41,051						
<i>Allowances, Honorary, etc.—</i>	Travelling allowance	18,000							
	Bicycle do.	1,868							
	Permanent Travelling Allowances to peons	1,656							
	Local allowance	300							
	Typing do.	120							
	Plague do.	300							
	House rent allowance	2,000							
			23,744						
<i>Contingencies—</i>	Service Postage and Telegrams	1,500							
	Discretionary grant	1,000							
	Miscellaneous expenses	12,000							
	Current repairs	2,500							
			17,000						
<i>Special Charges—</i>	Capitation grant for Sholapur Settlement	88,700							
	Do. Hubli do.	24,700							
	Do. Gokak Falls do.	8,840							
	Do. Baramati do.	8,600							
	New Settlement Work	8,000							
	Children's Homes	8,256							
	<i>Bijapur Settlement.</i>								
	Penal Settlement	15,000							
	<i>Gadag Settlement.</i>								
	Lock-up rooms	1,300							
	Land acquisition	4,800							
	Extra amount for compensation for land acquisition	14,500							
	<i>Hubli Settlement.</i>								
	Balance for bungalows for Manager and Lady Superintendents	16,328							
	Small Children's Home	3,500							
	Acquisition of land	3,200							
	Roads and water pipes	606							
	<i>Baramati Settlement.</i>								
	Half cost of 2 Assistant S. I. Quarters	1,500							
	Purchase of a field and repairing well	875							
	Expenditure on account of Bestar gang	863							
			1,53,568						
	Total . . . . .	...	2,60,363						
	Rounding . . . . .	...	- 363						
	Total charges in connection with Settlement of Criminal Tribes . . . . .	...	2,60,000		2,20,000		2,20,647		1,92,080
	Voted . . . . .	...	2,35,000		1,99,000		1,99,647		
	Non-voted . . . . .	...	25,000*		21,000*		21,000*		

DETAILED ACCOUNT No. 25b.—JAILS AND CONVICT SETTLEMENTS.—Jail Manufactures.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-23.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPPLIES AND SERVICES		3,64,500		3,49,000		3,45,440		3,56,726	
CONTINGENT CHARGES		4,000		4,000		4,000		19,957	
			3,68,500		3,53,000		3,49,440		3,76,683
<i>Deduct—Amount transferred to Jails (page 122)</i>			-1,59,470				-1,23,220		
<i>Add or deduct for rounding</i>			2,10,030				2,21,150		
			-30				-150		
TOTAL			2,10,000		3,53,000		2,21,000		3,76,683
Voted			2,10,000		3,53,000		2,21,000		
Non-voted			...		...		...
DETAILS.									
SUPPLIES AND SERVICES.									
<i>Superintendence.</i>	Purchase of Raw Materials . . . . .		...				...		20
<i>Presidency Jails—</i>	Purchase of Raw Materials	15,025				20,000		7,096	
	Tools and Plant	75	15,100			115	20,115	25	7,121
<i>Central Jails—</i>	Purchase of Raw Materials	2,36,200				2,00,000		2,67,615	
	Tools and Plant	1,500	2,37,700			1,750	2,01,750	667	2,68,282
<i>District Jails—</i>	Purchase of Raw Materials	1,09,100				1,20,000		73,504	
	Tools and Plant	1,900	1,11,000			1,925	1,21,925	1,179	74,683
<i>Convict Camps—</i>	Purchase of Raw Materials	50				1,000		5,609	
	Tools and Plant	650	700			650	1,650	1,011	6,620
TOTAL SUPPLIES AND SERVICES			3,64,500		3,49,000		3,45,440		3,56,726
Voted			3,64,500		3,49,000		3,45,440		
Non-voted			...		...		...
CONTINGENT CHARGES.									
	Presidency Jails . . . . .	...				} 4,000		73	
	Central Jails . . . . .	...						13,817	
	Convict Camps	4,000						1,090	
	District Jails . . . . .	...						4,977	
TOTAL CONTINGENT CHARGES			4,000		4,000		4,000		19,957
Voted			4,000		4,000		4,000		
Non-voted			...		...		...

26.—POLICE.—RESERVED.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Presidency Police.	{ Voted Non-voted	26A 30,00,500 *51,500	24,32,000 *68,000	24,14,000 *54,000	} 20,36,643
Superintendence	{ Voted Non-voted	26B 1,85,200 *1,29,800	1,97,000 *1,11,000	1,34,000 *1,39,000	
District Executive Force	{ Voted Non-voted	26C 1,21,91,300 *6,57,700	1,29,83,000 *3,96,000	1,22,14,800 *5,95,200	} 1,19,42,985
Village Police	{ Voted Non-voted	26D 5,30,000 *3,91,000	5,30,000 *3,90,000	5,32,000 *3,88,000	
Special Police	{ Voted Non-voted	26E 10,42,000 *17,000	10,04,000 *16,000	9,57,200 *23,800	} 8,62,158
Railway Police	{ Voted Non-voted	26F 9,83,000 *62,000	9,69,800 *50,200	8,60,800 *61,200	
Criminal Investigation Department	{ Voted Non-voted	26G 5,71,000 *81,000	5,48,000 *46,000	5,03,400 *54,600	} 5,09,549
Expenditure in England	{ Voted Non-voted	17,000 *1,52,000	16,000 *1,47,000	38,000 *1,00,000	
Lump provision for further revision of pay of Imperial and Provincial Officers	{ Voted Non-voted	..... .....	..... .....	58,000 *1,66,000	
Lump deduction ordered by the Legislative Council		12,50,000		-2,00,000	
TOTAL		1,88,22,000	1,99,04,000	1,90,93,000	1,74,63,210
Voted		1,72,70,000	1,86,80,000	1,75,12,000	
Non-voted		*15,52,000	*12,24,000	15,81,000	

DETAILED ACCOUNT No. 26A.—POLICE.—Presidency Police.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	1,55,505		1,63,000		1,81,433		1,79,584	
SANITARY POLICE	17,506				15,494			
CITY POLICE	24,75,027		19,75,000		16,32,848		15,42,537	
CATTLE POUNDS	8,379		9,000		6,588		7,169	
MUSIC LICENSING DEPARTMENT	— 400		300		— 304		— 336	
MOTOR, &C., LICENSING DEPARTMENT	18,500		20,000		15,000		4,584	
PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	7,000		— 3,000		— 3,779		— 240	
RIVER, HARBOUR OR MARINE POLICE	1,08,030		3,56,000		94,492		3,41,427	
DOCKYARD POLICE	63,865		54,000		52,167		54,151	
GUARDS FOR PUBLIC BUILDINGS	77,118		75,000		58,312		66,584	
SPECIAL POLICE	3,32,989		2,400		2,51,302		2,189	
HOSPITAL CHARGES	35,743		31,900		29,954		26,436	
LUMP PROVISION FOR FURTHER INCREASE IN THE PAY OF THE CITY POLICE	...		...		3,00,000		...	
ESTABLISHMENT FOR THE WORKING OF THE GLANDERS AND FARCY ACT	8,077		8,400		6,285		5,813	
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>		33,07,339		26,92,000		26,39,792		22,32,898
<i>Deduct—Contribution on account of Harbour, Dock and Municipal Police</i>		— 2,45,307		— 1,92,000		— 1,71,798		— 1,96,255
<i>Add or Deduct—For rounding</i>		— 32				+ 4		
TOTAL		30,62,000		25,00,000		24,68,000		20,36,643
Voted		30,00,500		24,32,000		24,14,000		
Non-voted		*61,500		*68,000		*54,000		

DETAILED ACCOUNT No. 26A.—POLICE.—Presidency Police—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.										
SUPERINTENDENCE.										
<i>Pay of Officers—</i>	1	1	Commissioner (2,000—100—2,500 plus overseas pay)	29,468				25,200		37,069
	1	1	Deputy Commissioner (850—50—1,350 + L. A. 100 plus overseas pay)	16,040				14,400		28,621
	1	...	Secretary, Cinematograph Censorship Board					12,000		
				45,508				58,000	51,600	65,690
<i>Pay of Establishment—</i>			Clerks	56,148				79,742		59,114
			Temporary Establishment	2,520				3,150		...
			<i>Pilgrims' Department—</i>							
			Protector	3,000				3,000		3,000
			Clerks	6,884				5,976		5,780
			Servants	144				144		497
			Interpreter	667				360		671
			Temporary Establishment	9,676				7,630		6,181
			Fees payable to the members of the Cinematograph Censorship Board for their attendance at meetings of the Board and other charges	...				6,000		...
					78,989			80,850	1,06,002	75,243
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	4,800				2,400		8,600
			Temporary and Provisional Allowance	120				72		...
			Plague Allowance							...
			Honorarium to Clerks of the Pilgrim Department	400				400		...
			Exchange Compensation Allowance	...				...		340
			Grain Compensation							285
			House-rent Allowance	1,688				1,004		1,436
					7,008			6,900	3,876	10,661
			Carried over		1,31,505			1,48,050	1,61,478	1,51,594

DETAILED ACCOUNT NO. 26A.—POLICE.—Presidency Police—contd.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CITY POLICE							
			Police force.							
Pay of Officers—	7	7	Superintendents (500—50—800) . . .			54,600	60,000	60,600		56,806
Pay of Establishment—	22	22	98,880				98,120		} 2,14,355	
	17	17	56,100				56,100			
	40	40	72,420				71,520			
	32	32	81,600				79,380		59,166	
	19	20	16,680				15,960		16,963	
	196	196	99,324				84,504		82,928	
	2356	2256	8,64,780				6,19,968		4,66,995	
			11,634				...		...
			Mounted Police Establishment—							
		1	1	5,400				5,400		5,961
	1	1	4,560				4,320		4,389	
	3	3	8,940				9,000		7,483	
	4	4	3,324				2,928		5,481	
	1	1	2,280				2,220		2,236	
	2	2	2,400				2,400		2,636	
	6	6	5,676				5,472		5,840	
	3	3	2,724				2,484		2,607	
	1	1	960				828		819	
	2	2	1,764				1,656		1,766	
	2	2	1,596				1,656		1,759	
	79	79	58,560				53,088		50,289	
			...				...		196	
			2,796				2,796		1,530	
			55,516				...		...
				14,57,914		13,91,300		11,17,800		9,33,399
								- 37,238		
								11,41,162		
Allowances, Honoraria, etc.—			64,900				60,420		76,369	
			...				...		74,448	
			85,260				1,02,426		81,598	
			14,000				14,000		7,624	
			...				...		172	
			23,560				...		...
			3,048				3,068		...	
			15,120				15,120		...	
				2,04,888		2,32,000		1,95,034		2,40,211
				17,17,402		16,83,300		13,36,196		12,30,216
			Carried over							

DETAILED ACCOUNT No. 26A.—POLICE.—Presidency Police— <i>contd.</i>									
	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		17,17,402		16,83,300		13,36,196		12,30,216	
	CITY POLICE—<i>concl.</i>								
<i>Contingencies—</i>	Petty Construction and Repairs	300			300		77		
	Clothing Charges	58,325			77,185		92,454		
	Rewards	2,000			2,000		1,105		
	Maintenance of the Prison Van . . . . .	...			...		5,151	
	Charges for moving prisoners, &c.. . . .	5,500			5,500		1,204		
	Purchase of horses	1,600			...		...
	Purchase and upkeep of Motor Lorries	29,330			...		...
	Purchase of books and stationery for the recruits attending Training School	250			250		...		
	Ordnance Stores	5,000			3,500		2,889		
	Rents, Rates and Taxes	5,41,817			1,17,743		1,38,315		
	Other Telephone Charges	680			200		3,602		
	Water-supply	16,000			15,000		6,415		
	Accoutrements . . . . .	...			...		4,702	
	Charges in connection with dead bodies	4,000			3,000		1,432		
	Free supply of outfit to Sergeants and Sub-Inspectors on Enlistment	9,600			9,600		...		
	Medical Charges	1,000			1,000		834		
	Charges for railway fares and batta to informers . . . . .	...			...		254	
	Office Expenses and Miscellaneous	13,523			6,803		3,617		
	Supply of medicines . . . . .	...			...		3,374	
	Contract Contingencies	68,700			54,571		46,896		
			7,57,625		2,91,700		2,96,652		
	TOTAL CITY POLICE		24,75,027		19,75,000		16,32,848	15,42,537	
	Voted		24,75,027		19,75,000		16,32,848		
	Non-voted . . . . .		...		...		...

DETAILED ACCOUNT NO. 26A.—POLICE.—Presidency Police—contd.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CATTLE POUNDS.								
<i>Pay of Establishment—</i>	1	1	Pound-keeper (150)	1,800				1,800		1,890	
			Clerk	1,040				936		921	
	2	2	Havildars (38—1—50)	960				744		620	
	8	8	Constables (30 to 36)	3,240				2,208		2,332	
			Good-service Pay	12				12		12	
					7,052		7,812		5,700		5,775
<i>Allowances, Honoraria, etc.—</i>			House-rent and other Allowances	493				528		752	
			Plague Allowance	...				...		...
			Grain Compensation	...				...		288	
			Local Allowance	90				90		...	
					582		1,000		618		1,040
<i>Contingencies—</i>			Clothing Charges	200				150		103	
			Office Expenses and Miscellaneous	395				70		78	
			Contract Contingencies	150				50		139	
			Rents	...				...		34	
					745		188		270		354
			TOTAL CATTLE POUNDS		8,379		9,000		6,588		7,169
			Voted		8,379		9,000		6,588		
			Non-voted		...		...		...
			MUSIC LICENSING DEPARTMENT.								
<i>Pay of Establishment—</i>			Clerks	2,108				1,824		2,011	
<i>Contingencies—</i>			Contract Contingencies	200				200		81	
					2,308		2,800		2,024		2,092
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>			Deduct—Receipts retained to meet charges		-2,708		-2,500		-2,328		-2,428
			TOTAL MUSIC LICENSING DEPARTMENT		-400		300		-304		-336
			Voted		-400		300		-304		
			Non-voted		...		...		...
			MOTOR, &c., LICENSING DEPARTMENT.								
<i>Pay of Establishment—</i>	2	4	Chief Inspector, Inspector (300—10—400) (500—50—800)	22,090				12,000		14,420	
	1	...	Deputy Inspector	...				3,300			7,515
			Clerks	13,033				4,188			
			Lump Provision for additional Staff	...				17,160		...	
					35,122		37,200		36,648		21,935
<i>Allowances, Honoraria, etc.—</i>			Travelling and Conveyance Allowance	2,920				2,560		2,068	
			Local Allowance	3,000				...		...
					5,920		3,000		2,560		2,068
<i>Contingencies—</i>			Rents, Rates and Taxes.	5,610				3,810		3,897	
			Purchase and Carriage of Furniture.	29				21		15	
			Office Expenses and Miscellaneous	2,050				1,000		826	
			Contract Contingencies	1,775				600		5,644	
			Clothing charges	360				240		439	
					9,824		11,000		5,671		10,821
					50,866		51,200		44,879		34,824
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>			Deduct—Receipts retained to meet charges		-32,366		-31,200		-29,879		-30,240
			TOTAL MOTOR, &c., LICENSING DEPARTMENT		18,500		20,000		15,000		4,584
			Voted		18,500		20,000		15,000		
			Non-voted		...		...		...

DETAILED ACCOUNT No. 26A.—POLICE.—Presidency Police—contd.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-23.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT										
Pay of Establishment—	1	1	Sergeant (200—5—250)	2,520			2,400		2,130	
	1	1	Inspector (300—10—400)	4,800			4,800		8,810	
	1	1	Deputy Inspector (275)	3,300			3,300		1,924	
	6	6	Constables (30 to 36)	2,496			1,776		2,877	
			Clerks	3,415			3,408			
					17,031	16,700		15,684		15,741
Allowances, Honoraria, etc.—			Grain Compensation	...			...		216	
			Travelling Allowance	1,200			1,200		1,179	
			House-rent Allowance	420			268		684	
					1,620	1,600		1,488		2,079
Contingencies—			Plates, Badges, etc.	25,000			12,000		11,595	
			Rents, Rates and Taxes	990			2,700		2,110	
			Office Expenses and Miscellaneous.	478			478		1,100	
			Contract Contingencies	2,250			2,025		2,041	
			Stationery and other petty supplies.	...			...		78	
			Clothing Charges	...			...		30	
					28,718	17,000		17,203		16,944
Establishment charges recoverable from Provincial Governments, Departments, etc.—					47,369	35,300		34,375		34,764
			Deduct—Receipts retained to meet charges	40,369		38,300		38,154		35,004
			TOTAL PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	7,000	—3,000	—3,779	—3,779	—3,779	—240	
			Voted	7,000	—3,000	—3,779	—3,779			
			Non-voted	...	...	...	...
RIVER, HARBOUR OR MARINE POLICE.										
Pay of Officers—	...	...	Deputy Commissioners	...			...		10,010	
	...	...	Superintendent	...			...		6,083	
	1	1	Inspector (300—10—400)	3,960			3,840		18,686	
	1	1	Sub-Inspector (125—5—200)	1,800		10,000	1,680			
					5,760	20,000		5,520		34,179
Pay of Establishment—	10	10	Jemadar and Havildars (70) 9 (38—1—50)	4,908			4,488		21,048	
	4	4	Sergeants (200—5—250)	9,840			9,780		18,196	
	86	104	Native Constables (30 to 36)	40,884			26,832		1,57,897	
			Steam-launch Establishment—							
	7	3	Engine Driver, (125—5—150), 2 (94—5—6—120)	3,901			5,040		1,494	
			Good Service Pay	120			120		449	
			Temporary Establishment	...			720		456	
					59,653	2,35,000		47,080		1,99,540
Allowances, Honoraria, etc.—			Travelling Allowance	780			780		4,551	
			Grain Compensation	...			...		18,416	
			House-rent Allowance	1,584			960		12,743	
			Duty Allowance	120			...			
			Allowance for duty of Fireman	168			168			
			Traffic duty allowance	120			120			
					2,772	26,500		1,928		35,710
Contingencies—			Water supply	...			...		366	
			Clothing Charges	2,770			2,370		12,147	
			Purchase and Repairs of Boats	32,400			32,443		19,277	
			Rents, Rates and Taxes	1,918			2,740		28,534	
			Rent of Telephone Lines	25			25		...	
			Office Expenses and Miscellaneous.	1,072			1,072		7,711	
			Contract Contingencies	1,660			1,314		6,956	
			Supplies of medicines	...			...		7	
					39,845	64,500		39,964		74,998
			TOTAL RIVER, HARBOUR OR MARINE POLICE	1,08,030	3,56,000	94,492	94,492	94,492	3,44,427	
			Voted	1,08,030	3,46,000	94,492	94,492			
			Non-voted	...	10,000	...	...	

DETAILED ACCOUNT No. 26A.—POLICE.—Presidency Police—contd.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DOCKYARD POLICE.											
<i>Pay of officer, etc.—</i>	2	2	Inspectors (300—10—400) . . .		9,240		10,500		9,000		8,927
<i>Pay of Establishment—</i>	2	2	Sergeants (200—5—250) . . .	4,980				4,860		4,732	
	5	5	Jemadars and Havildars (70) 4 (38—1—50) . . .	2,964				2,340		2,303	
	103	93	Native Constables (30 to 36) . . .	85,700				27,720		26,511	
			Good Service Pay . . .	120				120		120	
<i>Allowances, Honoraria, etc.—</i>			Traffic Duty Allowance . . .	120	43,764		35,500	120	35,040	...	33,666
			Travelling Allowance . . .	900				900		630	
			Grain Compensation . . .	...						3,261	
			House-rent Allowance . . .	5,976				3,624		5,029	
<i>Contingencies—</i>			Clothing Charges . . .	2,300	6,996		5,000	2,100	4,644	2,075	8,920
			Rents, Rates and Taxes . . .	823				840		150	
			Other Telephone Charges . . .	10				10		...	
			Office Expenses and Miscellaneous . . .	58				58		67	
			Contract Contingencies . . .	675				475		346	
					3,865		3,000		3,483		2,638
			TOTAL DOCKYARD POLICE . . .		63,865		54,000		52,167		54,151
			Voted . . .		63,865		54,000		52,167		
			Non-voted . . .		...		...		...
GUARDS FOR PUBLIC BUILDINGS.											
<i>Pay of Establishment—</i>	163	165	Subedars 2 (125—5—200), Jamaras 2 (100) 1 (60—3—75) Havildars, and Constables 9 (38—1—50), 151 (30 to 36) . . .	68,520				51,576		51,040	
			Good Service Pay . . .	180				180		174	
			Temporary Establishment . . .	...				...		3,270	
<i>Allowances, Honoraria, etc.—</i>			Traffic Duty Allowance . . .	192	68,700		68,200	192	51,756	...	54,484
			Grain Compensation . . .	...				...		5,264	
			House Rent Allowance . . .	4,116				3,264		4,392	
<i>Contingencies—</i>			Clothing Charges . . .	3,840	4,303		3,800	2,330	3,456	1,800	9,756
			Office Expenses and Miscellaneous . . .	720				720		544	
			Contract Contingencies . . .	50				50		...	
					4,110		3,000		3,100		2,344
			TOTAL GUARDS, ETC. . . .		77,118		75,000		58,312		66,584
			Voted . . .		77,118		75,000		58,312		
			Non-voted . . .		...		...		...

DETAILED ACCOUNT No. 26A.—POLICE.—Presidency Police—*contd.*

	Numbers		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SPECIAL POLICE.											
Port Trust Establishment*.											
Prince's and Victoria Dock Police.											
Pay of officers—	1	1	1 Deputy Commissioner (850 to 1,350 + L. A. 100) plus overseas pay.	16,040*				14,400*			
	1	1	1 Superintendent (500—50—800)	8,250				8,400			
	1	1	1 Inspector (300—10—400)	3,840				3,720			
					23,220			26,520			
Pay of Establishment—	1	1	1 Deputy Inspector (275)	3,300				3,300			
	6	6	6 Sergeants (200—5—250)	15,000				15,000			
	3	3	3 Sub-Inspectors (125—5—200)	5,220				4,920			
	1	1	1 Jemadar (60—3—75)	756				672			
	37	37	37 Havildars (38—1—50)	19,980				16,030			
	474	474	474 Native Constables (30 to 36)	1,83,468				1,30,224			
			Good-service Pay	564				564			
					2,27,338			1,70,760			
Allowances, Honoraria, etc.—			Travelling Allowance	7,060				4,680			
			Duty Allowance	480				...			
			House-rent Allowances	21,708				9,192			
			Traffic Duty Allowance	600				600			
					29,868			14,472			
Contingencies—			Water Supply	1,600				1,200			
			Clothing Charges	8,000				7,000			
			Rents, Rates and Taxes	31,654				26,577			
			Telephone Charges	15				15			
			Office Expenses and Miscellaneous	1,575				1,575			
			Contract Contingencies	2,795				1,899			
					45,639			38,266			
University.											
Pay of Establishment—	4	4	4 Constables (30 to 36)	1,488				1,056	1,056	1,056	
			Grain Compensation	...	1,488		1,600	...	1,256	144	1,056
			House-rent Allowance	326			300	192	276	420	
Contingencies—			Office Expenses and Miscellaneous	...				...	166	
			Rent, Rates and Taxes	...				...	547	
			Clothing charges	40			500	36	...	713	
					40		500	36	...	713	
TOTAL SPECIAL POLICE				3,32,959		2,400		2,51,302		2,169	
Voted				3,16,949		2,400		2,36,902			
Non-voted				16,040*		...		14,400*			

* For account purposes this head is amalgamated with the head "River Harbour or Marine Police".

DETAILED ACCOUNT NO. 26A.—POLICE.—Presidency Police—*concl'd.*

	Numbers.			Budget Estimate, 1922-1923.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			HOSPITAL CHARGES.								
Pay of officers—	1	1	Surgeon (500—100—1,000) .	8,300				7,200		4,760	
<i>Establishment charges payable to other Governments, Departments, etc.—</i>			<i>Deduct—</i> Portion debitable to "24 Administration of Justice—Coroner's Court" (page .)	—3,320				—2,880		...	
					4,980		7,000		4,320		4,760
Pay of Establishment—	3	3	Sub-Assistant Surgeon 1 (110+L. A. 30) (a) and compounder and dresser (20), (18)	2,136				2,220		—2,419	
			Clerk	720				600		1,117	
			Servants	2,076				2,076		3,111	
					4,932		6,900		4,896		6,647
Allowances, Honoraria, etc.—			Travelling Allowances	240				...		330	
			House-rent Allowance	516				516		531	
			Local and Duty Allowance	2,048				1,760		...	
					2,804		1,000		2,276		864
Contingencies—			Medicines . . . . .	...				...		12	
			Rents, Rates and Taxes	6,677				6,677		6,600	
			Water-supply	350				350		57	
			Office Expenses and Miscellaneous	14,000				9,595		4,895	
			Contract Contingencies	2,000				1,840		2,601	
					23,027		17,000		18,462		14,165
			TOTAL HOSPITAL CHARGES		35,743		31,900		29,954		26,436
			Voted		35,743		31,900		29,954		
			Non-voted . . . . .		...		...		...
			ESTABLISHMENT FOR THE WORKING OF THE GLANDERS AND FAROY ACT.								
Pay of Establishment—	15	15	Havildars, Constables 3 (38—1—50) and 12 (30 to 36)	6,612				5,208		4,360	
Allowances, Honoraria, etc.—			Grain Compensation . . . . .	...			6,800	...		294	
			House-rent Allowance	1,200				792		975	
Contingencies—			Clothing Charges	240			1,300	260		184	
			Contract Contingencies	25			300	25		...	5,813
			TOTAL ESTABLISHMENT, ETC.		8,077		8,400		6,285		5,813
			Voted		8,077		8,400		6,285		
			Non-voted . . . . .		...		...		...

(a) Draws an allowance of Rs. 30 per mensem as Assistant to the Coroner's Surgeon, *vide* page 102 footnote (a).

DETAILED ACCOUNT No. 26B.—POLICE.—Superintendence.

SUMMARY.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL		3,15,000	3,15,000	3,08,000	3,08,000		2,73,000		2,98,963	
Voted			1,85,200		1,97,000		1,34,000			
Non-voted			*1,29,800		*1,11,000		*1,39,000			
DETAILS.										
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.										
Pay of officers—	Numbers.									
	1021-22	1022-23.								
	1	1	Inspector-General (3,000) plus overseas pay	36,000*			36,000*		37,997	
	3	3	Deputy Inspectors-General (1,750—100—2,150) plus overseas pay	73,440*			72,000*		83,102	
	2	1	Personal Assistants (850—50—1,350 + L. A. 200) plus overseas pay	15,400*			31,200*		20,105	
...	2	Sub-Inspectors (160) and (75— $\frac{10}{3}$ —145)	3,180			...		2,609		
				1,33,020		*1,11,000		*1,39,200	1,43,813	
Pay of Establishment—	Office Superintendent		4,800							
	Clerks		90,420			83,000		91,401		
	Servants		684			1,200		1,101		
	Constables		...			...		417	
	Temporary Establishment		16,715			...		...
				1,12,619		1,16,800		84,200	92,919	
Allowances, Honoraria, etc.—	Local Allowance		6,295				1,800		3,544	
	Shorthand, etc., allowances		3,440				680		...	
	Travelling Allowance		30,000				22,500		26,104	
	Plague Allowance		100				100		...	
	House-rent Allowance		238				48		251	
	Exchange Compensation Allowance		...				...		823
				40,123		27,400		25,128	30,722	
Contingencies—	Pay of menials		...				...		129
	Rewards		...				...		180
	Purchase of Bicycles		250				250		...	
	Conservancy Charges		...				...		23
	Rents, Rates and Taxes		9,650				4,452		3,405	
	Service Postage and Telegrams		7,200				8,000		6,014	
	Office Expenses and Miscellaneous		400				...		10,598	
	Contract Contingencies		12,543				12,353		10,505	
	Prisoners' uniforms and Belts		...				...		159
	Purchase of repairs of furnitures		...				...		195
				30,043		33,300		25,055	31,500	
				3,15,805				2,73,583		
For rounding			—805				—583			
TOTAL, OFFICES OF THE INSPECTOR-GENERAL, ETC.			3,15,000		3,08,000		2,73,000		2,98,963	
Voted			1,85,200		1,97,000		1,34,000			
Non-voted			*1,29,800		*1,11,000		*1,39,000			

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—								
PAY OF OFFICERS	20,21,000		20,76,500		24,41,000		20,07,579	
PAY OF ESTABLISHMENT	68,94,000		75,17,000		73,13,000		69,43,829	
HOSPITAL CHARGES	10,000		17,000		7,000		16,457	
ALLOWANCES, HONORARIA, &c.	25,61,000		25,51,000		17,16,000		18,19,235	
CONTINGENCIES	11,98,000		10,77,000		12,21,000		11,10,268	
		1,26,84,000		1,32,38,500		1,26,96,000		1,18,97,399
OTHER POLICE—								
HARBOUR POLICE	91,000		99,000		84,000		75,104	
POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	61,000		62,000		42,000		54,501	
ADDITIONAL POLICE ESTABLISHMENT (not fixed)	1,16,000		1,10,000		1,34,000		11,514	
VILLAGE POLICE (Shetsandi Police)	12,000		12,000		12,000		11,721	
POLICE TRAINING SCHOOL	1,49,000		1,17,000		1,65,000		1,19,421	
		4,29,000		4,00,000		4,37,000		2,72,261
LUMP PROVISION FOR POLICE REORGANIZATION IN SIND								
DO.								
DO.								
IN PRESIDENCY								
PROPER								
		1,31,13,000		1,36,38,500		1,31,35,000		1,21,69,659
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>								
<i>Deduct—</i> Contribution from Port Trust, Municipalities, etc.		-1,74,000		-1,70,000		-2,50,000		-1,55,845
<i>Deduct—</i> 1/4 share of the cost of the Panch Mahals and Rewa Kantha Combined Police transferred to Special Police (page)		-90,000		-89,500		-75,000		-70,829
TOTAL		1,23,49,000		1,33,79,000		1,28,16,000		1,19,42,965
Voted		1,21,21,300		1,29,83,000		1,29,14,800		
Non-voted		*6,57,700		*3,96,000		*5,95,200		

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force.				
REDISTRIBUTION OF THE ABOVE.				
	Presidency Proper.	Sind.	Aden.	Total.
PAY OF OFFICERS.	Rs.	Rs.	Rs.	Rs.
Superintendents	2,92,177	1,17,266	.....	4,09,443
Assistant Superintendents	1,37,750	70,500	.....	2,08,250
Deputy do.	1,40,415	38,460	3,700	1,82,575
Inspectors	2,38,140	81,995	6,000	3,26,135
Sub-Inspectors	6,81,180	2,13,500	.....	8,94,680
Total ...	14,89,662	5,21,721	9,700	20,21,083
Probable Savings ...	-62	-21	.....	-83
SALARIES ...	14,89,600	5,21,700	9,700	20,21,000
PAY OF ESTABLISHMENT—POLICE FORCE.				
Sergeants	38,160	12,005	.....	50,165
Head Constables, Unarmed	11,87,736	1,42,140	10,620	13,40,496
Do. Armed	3,80,172	1,26,408	.....	5,06,580
Constables, Unarmed	22,58,004	5,85,696	55,128	28,98,828
Do. Armed	11,82,228	3,94,668	.....	15,76,896
Provision for increments	9,017	.....	.....	9,017
Total ...	50,55,317	12,60,917	65,748	63,81,982
Probable Savings ...	-5,60,317	-1,87,917	-748	-7,48,982
POLICE FORCE ...	44,95,000	10,73,000	65,000	56,33,000
MOUNTED POLICE	25,176	6,83,220	3,872	7,12,068
Add or deduct for Probable Savings ...	+24	-20	-72	-68
MOUNTED POLICE ..	25,200	6,83,200	3,600	7,12,000
CLERICAL AND OTHER ESTABLISHMENTS ...	3,27,549	2,05,944	15,650	5,49,143
For rounding ...	-49	-44	-50	-143
CLERICAL, ETC., ESTABLISHMENT ...	3,27,500	2,05,900	15,600	5,49,000
TOTAL PAY OF ESTABLISHMENT ...	48,47,700	19,62,100	84,200	68,94,000
Carried over ...	63,37,300	24,83,800	93,900	89,15,000

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force.

REDISTRIBUTION OF THE ABOVE.

	Presidency Proper.	Sind.	Aden.	Total.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	63,37,300	24,83,800	93,900	89,15,000
ALLOWANCES, HONORARIA, ETC.				
Cost of Railway Warrants ...	2,50,000	45,538	.....	2,95,538
Travelling Allowance ...	10,12,220	2,55,862	2,400	12,70,472
House Rent do. ...	91,451	35,654	4,218	1,31,323
Hutting Money ...	1,87,621	78,180	.....	2,63,801
Boat Allowance ...	.....	3,540	.....	3,540
Plague Allowance ...	.....	850	.....	850
Assami Compensation ...	.....	920	.....	920
Local Allowance ...	20,625	19,536	1,440	35,001
Lump provision for overseas allowance ...	42,000	.....	.....	42,000
Local and Duty Allowance ...	2,46,206	1,82,296	16,173	4,44,675
Temporary and Provisional allowance ...	.....	.....	14,940	14,940
Allowance to Gymnastic Instructors ...	.....	.....	66	66
Camel Allowance ...	.....	.....	4,995	4,995
Personal Allowance ...	60	.....	.....	60
Literary Allowance to Head Constables and Constables ...	30,000	10,892	.....	40,892
Pagi Allowance ...	.....	4,908	.....	4,908
Allowances Sagbara ...	453	.....	.....	453
Literary Allowance ...	.....	400	.....	400
Allowance to Farrier, Major, etc. ...	60	.....	.....	60
Total ...	18,80,696	6,36,566	44,232	25,61,494
Probable Savings ...	-296	-166	-32	-494
ALLOWANCES, HONORARIA, etc. ...	18,80,400	6,36,400	44,200	25,61,000
CONTINGENCIES ...	9,05,561	2,80,590	11,546	11,97,697
Probable Savings ...	+239	+10	+54	+303
CONTINGENCIES ...	9,05,800	2,80,600	11,600	11,98,000
HOSPITAL CHARGES ...	10,000	.....	.....	10,000
POLICE TRAINING SCHOOLS ...	1,49,000	.....	.....	1,49,000
VILLAGE POLICE (SHET SANDI POLICE) ...	12,000	.....	.....	12,000
Total ...	1,61,000	.....	.....	1,61,000
Police supplied to private persons, etc. ...	53,500	7,500	.....	61,000
Additional Police ...	86,000	30,000	.....	1,16,000
Harbour Police ...	.....	52,500	38,500	91,000
Total ...	1,39,500	90,000	38,500	2,68,000
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>				
Deduct—Contribution from Port Trusts, Municipalities, etc. ...	-75,000	-50,000	-49,000	-1,74,000
Deduct—1/4th share of the Panch Mahals Police transferred to Special Police (page 144) ...	-90,000	.....	.....	-90,000
TOTAL, DISTRICT EXECUTIVE FORCE ...	92,69,000	34,40,800	1,39,200	1,28,49,000
Vcted ...	87,81,800	32,70,300	1,39,200	1,21,91,300
Non-voted ...	4,87,200	1,70,500	.....	6,57,700

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force.

	Numbers.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Officers—</i>	3	3	DISTRICT POLICE. SALARIES. Superintendents (600 to 1,350)	29,975				20,800		4,14,331		
	24	23	Superintendents (600 to 1,350 plus overseas pay)	3,79,468*				3,49,800*				
	25	20	Assistant Superintendents (325—25—675 plus overseas pay)	1,74,425*				1,90,200*				
	...	5	Assistant Superintendents (325—25—675)	33,825				...			2,25,024	
	32	31	Deputy Superintendents (200 to 700)	1,58,575				1,54,980				
			Temporary Deputy Superintendents	24,000				...				
	118	116	Inspectors 24 (200— $\frac{20}{2}$ —300), 4 (300), 6 (270), 2 (175), 1 (150), 79 (180— $\frac{15}{2}$ —255)	3,26,135				3,33,360				13,68,324
	718	705	Sub-Inspectors 45 (160), 54 (150), 40 (90— $\frac{10}{2}$ —180), 566 (75— $\frac{10}{3}$ —145)	8,94,680				9,13,152				
			Payments on account of officers of other Provinces	
			Lump provision for the revision of pay and allowances of the Police Officers from Inspectors down to Constables in Sind	...				5,23,866				
					20,21,083				24,86,158			
			Deduct—Probable Savings		—83				—45,158			
		TOTAL SALARIES		20,21,000		20,76,500		24,41,000		20,07,579		
		Voted		14,67,500		17,16,500		18,93,800				
		Non-voted		5,53,500*		3,60,000*		5,47,200*				

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force—*contd.*

		Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—<i>contd.</i>											
POLICE FORCE.											
<i>Pay of Establishment—</i>	24	24	European Sergeants (150—5—200)	50,165				49,440			
	Chief Constables			413
	2,293	3,251	Head Constable, Unarmed 1 (65) and 32,50 from 25 to 50	13,40,496				9,06,684			
	1,258	1,236	Head Constables, Armed (27 to 50)	5,06,580				4,73,184			
	11,815	10,584	Constables, Unarmed (18 rising to 24)	27,85,584				28,33,492			59,46,480
	6,512	6,331	Constables, Armed (18 rising to 24)	16,90,140				15,78,036			
			Opening of a Primary Night School in the City Police Lines, Ahmedabad	...				600			
			Increments	9,017				...			
			Creation of a Police Station at Vile Parle in Thana District	...				12,100			
			Lump provision for the grant of increased rates of pay to the constabulary in the Presidency and Sind	...				4,00,000			
				63,81,982				63,03,536			
		<i>Deduct—Probable Savings</i>		- 7,43,992				- 1,44,536			
		TOTAL, POLICE FORCE		56,33,000			64,50,000	61,59,000		59,46,893	
		Voted		56,33,000			64,50,000	61,59,000			
		Non-voted		...			...	...
MOUNTED POLICE.											
	33	89	Mounted Police in the Presidency Proper including Aden (16 to 37)	7,12,068				5,99,316		6,57,707	
	1,039	1,039	Ditto, in Sind (21 to 60)		...				...
			Lump provision for the partial restoration of the Mounted Police in the Presidency Proper	...			50,000	...			
				7,12,068				6,49,316			
			<i>Add or Deduct—Probable Savings</i>					- 316			
			TOTAL, MOUNTED POLICE		7,12,000		6,50,000	6,49,000		6,57,707	
			Voted		7,12,000		6,50,000	6,49,000			
			Non-voted		...		...	...
			Carried over		63,45,000		71,00,000	68,08,000		66,04,600	

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force—contd.

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			DISTRICT POLICE—contd.								
			Brought over								
			...	63,45,000	...	71,00,000	...	68,08,000	...	66,04,600	
			Clerical and other Establishments.								
Pay of Establishment—			Accountants, Shirastedars, Clerks, Karkuns, and Munshis	4,18,547				3,11,006		2,55,976	
			Servants	288				...		2,321	
			Book-Binders				432		318	
			Lump provision for partition of and Karachi town for police purposes				15,000		...	
			Prison Van Establishment				636		247	
			Temporary Establishment	1,26,350				1,12,255		76,394	
			Temporary Establishment (Plague). Do. do. (Famine).	3,898				20,000		3,529	
			Creation of South Salsette District.				47,000		444	
				5,49,083				5,06,329		3,39,229	
				MEMIAL ESTABLISHMENTS.							
			Bellow Boy . . . . .	...			216		...	
			Armourers, etc.	60			...		...
				60			216		...		
				5,49,143			5,06,545				
			For probable Savings	-143			-1,545				
			TOTAL CLERICAL AND OTHER ESTABLISHMENTS.	5,49,000		4,17,000	5,05,000		3,39,229		
			Voted	5,34,000		4,17,000	5,05,000				
			Non-voted	15,000*		...	...		
			TOTAL PAY OF ESTABLISHMENTS.	68,94,000		75,17,000	73,13,000		69,43,829		
			Voted	68,79,000		75,17,000	73,13,600				
			Non-voted	15,000*		...	...		
			HOSPITAL CHARGES. (a)								
Pay of Establishment—	2	2	Sub-Assistant Surgeons 2 (110)	2,640			2,460		2,786		
			Servants	792	3,432	4,000	780	3,240	1,236		
Allowances, Honoraria, etc.—			Travelling Allowance	2,485			100		2,267		
			Grain Compensation . . . . .	...			...		341
			Local Allowance	360			180		...		
			Temporary and provisional allowance	611			504		...		
Contingencies—				3,456		6,000	784		2,608		
			Dieting Charges . . . . .	...			...		1,471
			Rents, Rates and Taxes . . . . .	...			...		636
			Clothing Charges	40			...		...
			Conservancy Charges . . . . .	...			...		379
			Purchase and repairs of furniture	10			10		240		
			Lighting Charges	30			30		99		
			Office Expenses and Miscellaneous. Stationery and Petty Supplies	2,782			2,782		655		
			Contract Contingencies	250			190		335		
			Country Medicines . . . . .	...			...		5
			Medical Stores . . . . .	...			...		63
			Service Postage and Telegram charges . . . . .	...			...		5,812
				3,112		7,000	3,012		9,895		
	Establishment charges recoverable from Provincial Governments, Departments, etc.—			Deduct—Contribution on account of Jambughoda Hospital				7,036		16,515	
								...		- 28	
			For founding				7,036				
						- 36					
			TOTAL HOSPITAL CHARGES	10,000		17,000	7,000		16,487		
			Voted	10,000		17,000	7,000				
			Non-voted . . . . .	...		...	...

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

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Account, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—<i>contd.</i>								
ALLOWANCES.								
<i>Allowances, Honoraria etc.—</i>	Cost of Railway Warrants	2,95,538			2,50,000		3,11,579	
	Travelling Allowance	12,70,472			10,50,000		12,80,773	
	House-rent Allowance	1,31,323			31,136		63,247	
	Hutting Money	2,63,801			2,42,148		1,60,833	
	Boat Allowance	3,540			2,870		...	
	Assami Compensation	920			920		1,492	
	Grain Compensation Allowance . . . . .	...			...		125	
	Plague Allowance	850			...		...
	Local Allowance	35,001			37,278		...	
	Lump provision for Overseas Allowance	*6,600			*7,200		...	
	Station Allowance	*42,000			...		...
	Horse Allowance to Sergeants . . . . .	...			13,938		56	
	Local and Duty Allowance . . . . .	...			3,600		...	
	Temporary and Provisional Allowance	4,44,675			28,392		...	
	Allowance to Drill Instructor	14,940			36,432		...	
	Do. Gymnastic Instructor . . . . .	...			126		...	
	Camel Allowance	66			200		...	
	Personal Allowance	4,995			3,600		...	
	Literary Allowance to Head Constables and Constables	60			216		...	
	Pagi Allowance	40,892			30,000		...	
	Allowances, Sagbara	4,908			5,244		...	
	Literary Allowance	453			453		340	
	Allowance to Farrier Major, etc.	400			...		...
	Exchange Compensation Allowance	60			...		...
		...			...		790	
	25,61,494			17,43,753		18,19,235		
<i>Deduct—Probable Savings</i>	—494			—27,753				
TOTAL ALLOWANCES	25,61,000		25,51,000	17,16,000		18,19,235		
Voted	25,12,000		25,51,000	17,16,000				
Non-voted	49,000*		...	...		
CONTINGENCIES.								
<i>Contingencies—</i>	Gymnastic Apparatus	3,500			3,500		2,272	
	Petty Construction and repairs	77,400			95,300		68,248	
	Clothing Charges	3,17,278			4,45,491		3,65,522	
	Accountments	11,350			16,240		20,412	
	Ordnance Stores	40,014			43,382		27,453	
	Rewards	66,200			74,700		80,436	
	Medicines and Chemicals	6,764			6,725		3,273	
	Value of freight on Europe stores . . . . .	...			...		5,598	
	Purchase of Handcuffs, Targets, Bugles, etc.	4,875			3,974		5,074	
	Purchase of Land	7,116			10,850		25,374	
	Conveyances of corpses of wounded persons . . . . .	...			...		326	
	Post-mortem Examination Charges	1,500			1,445		2,091	
	Allowance to Witnesses, etc.	2,200			2,045		1,371	
	Petty supplies . . . . .	...			...		12,793	
	Purchase of Bicycles	31,000			31,000		5,618	
	Purchase of Horses and Equipment	72,531			525		600	
	Fees for motor Car Examination . . . . .	...			...		177	
	Accommodating Policemen in infected areas	500			10,500		1,227	
	Strichnia powder . . . . .	...			...		96	
	Purchase of tents	6,033			...		4,525	
Purchase of hand ambulances . . . . .	...			...		790		
Carried over	6,48,261			7,45,677		6,33,552		

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force—*contd.*

		DISTRICT POLICE— <i>contd.</i>		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
		CONTINGENCIES— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought over		6,48,261				7,45,677		6,33,552		
Contingencies—		Rents, Rates and Taxes		50,516				1,23,653		78,018		
		Telephone Charges		7,163				...		340		
		Service Postage and Telegrams		2,02,450				1,60,365		1,46,547		
		Capitation Grant for Clothing		32,585				...		...
		Motor Car Contingencies		...				1,209		...		
		Expenses in Connection with War		...				...		1,428	
		Prison Van Contingencies		5,700				4,700		5,977		
		Water-supply		43,795				34,052		30,750		
		Discretionary Grants		10,400				10,400		...		
		Lighting Charges		4,180				4,180		3,369		
		Kit carts		6,560				5,581		4,692		
		Roll-call of Criminal tribes		3,600				3,600		...		
		Office Expenses and Miscellaneous		2,314				1,030		9,097		
		Contract Contingencies		1,80,173				1,71,092		1,96,428		
					11,97,697				12,65,539			
		Add or Deduct—Probable Savings			+ 303				- 44,539			
		TOTAL CONTINGENCIES		11,98,000		10,77,000		12,21,000		11,10,268		
		Voted		11,98,000		10,77,000		12,21,000				
		Non-voted		...		...		...
		OTHER POLICE.										
		HARBOUR POLICE.										
Pay of Officers—	Numbers.											
	1921-22.	1922-23.										
	7	3	Inspectors (150), (100), (180— $\frac{15}{2}$ —255)	7,635				11,604		} 13,326		
	...	1	Sub Inspector (75— $\frac{10}{3}$ —145)	980				...				
Pay of Establishment—		3	Sergeants (150—5—200)	6,480	8,595		25,000	6,420	11,604		13,326	
		26	Head Constables 2 (43) 6 (36) 11 (28) 1 (70) 3 (30) 4 (25)	10,440				7,440		} 37,869		
		99	Constables 13 (25), 8 (23), 19 (22), 13 (21), 11 (20), 16 (18), 19 (16)	24,144				19,848				
				Clerk	600				600		729	
				Drivers, Sukanis, Tindals, Firemen, etc.	4,380				5,076		...	
				Steam cutters establishment	...				2,978		10,459	
				46,044		54,000		42,363		49,057		
		Carried over		54,639		79,000		53,966		62,383		

DETAILED ACCOUNT NO. 26C.—POLICE.—District Executive Force—*continued.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			OTHER POLICE— <i>contd.</i>								
			HARBOUR POLICE— <i>contd.</i>								
				54,639	79,000	53,966		62,383			
<i>Allowances, Honoraria, etc.—</i>			Brought forward								
			Travelling Allowance	1,280		500	772				
			House-rent Allowance	4,200		3,415	1,196				
			Hutting Money	990		990	1,278				
			Grain Compensation Allowance	...		...	109			
			Personal and Local Allowance	10,308		7,636	...				
				16,778	4,400	12,541	3,355				
<i>Contingencies—</i>			Petty Repairs	500		500	550				
			Clothing Charges	876		786	...				
			Boat Stores and Repairs and Coal								
			Contingencies	11,000		11,000	2,504				
			Rents, Rates and Taxes	1,047		950	70				
			Water-supply	3,320		2,000	1,213				
			Office Expenses and Miscellaneous	2,438		2,438	5,029				
				19,181	15,600	17,674	9,366				
				90,598		84,181					
			Add or deduct for rounding		+402		-181				
			TOTAL HARBOUR POLICE		91,000	99,000	84,000		75,104		
			Voted		91,000	99,000	84,000				
			Non-voted		...	...	...	
			POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.								
<i>Pay of Establishment—</i>	25	31	Head Constables on varying rates	11,520		6,720					
	90	135	Constables (on varying rates)	37,087		20,044					
<i>Allowances, Honoraria, etc.—</i>			Local Allowance	5,324		5,502					
			Temporary and Provisional Allowance	...		5,184					
			Hutting Money	5,501		4,277					
<i>Contingencies—</i>			Clothing Charges	1,653		...					
			Office Expenses and Miscellaneous	19		...					
				61,104		41,727					
			For rounding		-104		-273				
			TOTAL POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.		61,000	62,000	42,000		54,501		
			Voted		61,000	62,000	42,000				
			Non-voted		...	...	...	

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force—continued.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		OTHER POLICE—contd.								
		ADDITIONAL POLICE ESTABLISHMENT.								
Pay of Establishment— Allowances, Honoraria, etc.—		Police force (not fixed)	91,476			92,435		10,089		
		Local Allowance	6,692			11,892		...		
		Temporary and Provisional Allowance	...			8,496		...		
		Hutting Money	3,236			1,236		1,242		
		House-rent Allowance	3,538			9,312		122		
		Travelling Allowance	5,680			4,980		...		
	Contingencies—		Clothing Charges	4,052			4,136		16	
			Lighting Charges	204			816		...	
			Office Expenses and Miscellaneous	1,352			1,168		45	
					1,16,230			1,34,411		
		For rounding		-230			-411			
	TOTAL ADDITIONAL POLICE ESTABLISHMENT		1,16,000		1,10,000		1,34,000		11,514	
	Voted		1,16,000		1,10,000		1,34,000			
	Non-voted		...		...		...
		POLICE TRAINING SCHOOL.								
Pay of officers—	1	1	Principal (850—50+350 and L. A. 100 plus overseas pay)	18,584*		16,200*		15,727		
		1	1	Sub-Assistant Surgeon (50+L. A. 25)	900		1,080		1,217	
		6	4	Probationers (450)	21,600*		31,800*		} 27,757	
		...	1	Do. (325)	3,900		...			
		5	5	Inspectors 2 (200— $\frac{20}{2}$ —300), 1 (300), 2 (180— $\frac{15}{2}$ —255)	15,300		18,180		} 10,923	
		2	3	Sub-Inspectors (75— $\frac{10}{3}$ —145)	3,420		3,120			
	Pay of Establishment—			Servants	624		624		1,062	
			6	...	Head Constables	...		2,844		} 5,034
			16	...	Constables, Armed	...		4,212		
					Teachers		40
				Temporary Establishment	1,200		1,200		...	
					65,528		36,000			
							25,700			
			Carried over		65,528		61,700		79,260	
									61,760	

DETAILED ACCOUNT No. 26C.—POLICE.—District Executive Force—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		65,528		61,700		79,260		61,760
<i>OTHER POLICE—contd.</i>								
<i>POLICE TRAINING SCHOOL—contd.</i>								
<i>Allowances, Honoraria, etc.—</i>								
Travelling Allowance	6,000				3,000		6,620	
Local Allowance	4,680				4,140		...	
Allowance to Students	44,084				52,668		30,284	
Exchange Compensation Allowance . . . . .	...				...		133	
Allowances and Rewards for proficiency in shorthand reporting	420				420		...	
Temporary and Provisional Allowance	552				432		...	
Duty Allowance . . . . .	...				3,720		...	
		55,736		89,000		64,380		37,037
<i>Contingencies—</i>								
Purchase and Upkeep of Horses	11,600				13,200		10,506	
Do. of uniform, Horse, Saddlery for Probationary Assistant Superintendents	6,200				6,300		...	
Purchase of Handcuffs, Bugles, &c.	60				60		36	
Clothing Charges	345				555		18	
Petty Construction and Repairs	1,000				1,500		...	
Purchase of Medicines and Surgical Instruments . . . . .	...				...		444	
Ordnance stores	1,090				1,090		...	
Accoutrements	100				120		14	
Medicines and Chemicals	600				600		...	
Prizes to Students	250				...		...
Service Postage and Telegrams	330				300		202	
Water-supply	1,400				1,000		389	
Office Expenses and Miscellaneous . . . . .	...				...		4,321	
Grant-in-aid for the maintenance of Police Officers' Mess	400				500		...	
Contract Contingencies	3,859				3,859		4,694	
		27,334		16,300		29,084		20,624
		1,48,598				1,72,724		
Add or deduct for rounding		+402				-7,724		
TOTAL POLICE TRAINING SCHOOL		1,49,000		1,17,000		1,65,000		1,19,421
Voted		1,08,800		81,000		1,17,000		
Non-voted		40,200*		36,000*		48,000*		

DETAILED ACCOUNT No. 26D.—POLICE.—Village Police.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-23.		Budget Estimate, 1921-23.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances, Honoraria, etc.—</i>	781	499	Pagis or Village Trackers 139 (10), 360 (5)	68,220		62,000		58,416		47,215	
			Allowances to Village Officers in Sind	...		...		...		10	
			Temporary and provisional Allowance	...		...		8,800		...	
	31,550	32,754	Allowances to Heads of Village Police and Watchmen	5,15,394		4,68,000		4,81,308		4,94,574	
		(a)	Charges for renewals and repairs to sheaths for swords of Police Sanadies	200		...		200		...	
			<i>Assessment of alienated lands</i>	3,91,000*		3,90,000*		3,88,000*		3,76,238	
					9,74,814			9,36,724			
			<i>Deduct—Probable savings</i>		—53,814			—16,724			
			TOTAL		9,21,000		9,20,000	9,20,000		9,18,037	
			Voted		5,30,000		5,30,000	5,32,000			
			Non-voted		3,91,000*		3,90,000*	3,88,000*			

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

DETAILED ACCOUNT No. 26E.—POLICE.—Special Police.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGENCY POLICE, GUJARAT—								
AGENCY POLICE, KATHIAWAR	4,85,205		8,26,000		4,56,052		7,10,142	
MAHI KANTHA	1,91,924		...		1,93,481		...	
PALANPUR	1,77,789		...		1,70,208		...	
Add $\frac{1}{4}$ SHARE OF THE COST OF THE PANCH MAHALS AND REWA KANTHA COMBINED POLICE TRANSFERRED FROM District Executive Force (page)	90,000		89,500		75,000		70,829	
		9,44,918		9,15,500		8,94,741		7,80,971
MEWASIS AND BHILS—								
MEWASIS	3,450		3,500		3,450		3,498	
BHIL MEMNUK	460		300		460		10	
CAMEL LEVY	99,156		90,100		76,500		66,614	
DANGS POLICE	10,718		10,600		9,076		11,067	
		1,13,784		1,04,500		89,486		81,187
		10,58,702				9,84,227		
Add or Deduct—Probable savings		+293				-4,227		
TOTAL		10,59,000		10,20,000		9,80,000		8,62,158
Voted		10,42,000		10,04,000		9,57,200		
Non-voted		*17,000		*16,000		*22,800		

	Numbers.		DETAILS.*					
	1921-22.	1922-23.						
Pay of Officers—	1	1	AGENCY POLICE, KATHIAWAR.					
			Superintendent (1,200 + L. A. 150) plus overseas pay	*17,064		*16,200		20,468
	1	1	Deputy Superintendent 200 to 700)	4,740		4,320		} 14,209
	1	1	Assistant Superintendent (325—25—675)	6,250		*6,600		
	5	5	Inspectors (300), (270), 3 (180— $\frac{15}{2}$ —255)	15,300		10,500		} 40,381
	...	1	Probationers (200— $\frac{20}{2}$ —300)	2,400		...		
			45,754		*16,000		37,620	75,058
					63,000			
Pay of Establishment—	15	14	Chief Constables, (160), (150), 12 (75— $\frac{10}{2}$ —145)	15,720		14,280		} 3,96,598
	183	186	Head Constables, Unarmed (28 to 50)	73,500		48,180		
	759	763	Constables, Unarmed (20 to 24)	1,98,648		1,29,156		
	139	139	Mounted Police, Risaldar (20 to 50 + H. A. 35)	1,00,116		84,744		1,56,228
	7	7	Camel Sowars	3,108		2,700		10,443
			Temporary Establishment	1,956		1,410		1,585
			Reorganization of the Agency Police, Kathiawar	...		1,00,000		...
			Accounts Branch.					
			Accountants, Clerks, Karkuns, School Master and Servant.	3,624		4,452		25,327
			Correspondence Branch.					
			Sheristadars, Clerks, Karkuns	8,826		8,402		...
			Railway Branch.					
			Clerks	...		2,472		...
			Revision of Establishment	9,472		...		...
			Asstt. Supdt.'s Office.					
		Clerks, Karkuns, Schoolmasters	1,680		1,880		...	
		Servants	96		336		579	
		Head Quarters Police Hospital Compounder	324		240		...	
			4,17,070		6,63,000		3,98,252	5,90,760
		Carried over	4,62,824		7,42,000		4,35,872	6,65,818

* For purposes of account the three sub-heads (1) Agency Police, Kathiawar, (2) Agency Police, Mahi Kantha, and (3) Agency Police Palanpur, have been amalgamated into 1 sub-head.

DETAILED ACCOUNT No. 26E.—POLICE.—Special Police—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGENCY POLICE, KATHIAWAR — <i>contd.</i>									
	Brought forward . . . . .	...	4,62,824	✓	7,42,000	...	4,35,872	...	6,65,818
<i>Allowances, etc.—</i>	Grain Compensation Allowance . . . . .	...				...		24,238	
	Travelling Allowance	26,120				20,087		45,232	
	House-rent Allowance	1,050				840		1,111	
	Hutting Money	632				632		121	
	Cost of Railway Warrants	6,000				6,000		10,476	
	Literacy Allowance	4,460				...		...
	Local Allowance	12,244				1,020		...	
	Temporary and provisional Allowance	180				29,775		...	
	Farrier's Allowance	216				216		120	
	Staff Allowance	60				60		60	
			50,962		88,000		58,630		81,358
<i>Contingencies—</i>	Petty Construction and Repairs	3,000				3,000		5,045	
	Accoutrements . . . . .	...				...		15,077	
	Purchase of Land	30				30		...	
	Clothing Charges	20,870				10,517		20,521	
	Ordnance Stores	5,256				5,256		3,998	
	Rewards	340				340		1,350	
	Hospital Charges	1,025				1,025		...	
	Post-mortem Examination Charges	100				100		13	
	Rents, Rates and Taxes	620				1,100		1,351	
	Service Postage and Telegrams	4,740				4,740		5,646	
	Office Expenses and Miscellaneous	1,808				670		1,865	
	Carriage of Kit	290				...		170	
	Contract Contingencies	11,340				11,292		17,188	
				49,419		78,000		38,070		72,224
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>	Deduct—Contributions from Native States and Private Bodies		—78,000		—82,000		—76,520		—1,09,258
	TOTAL AGENCY POLICE, KATHIAWAR		4,85,205		8,26,000		4,56,052		7,10,142
	Voted		4,68,141		8,10,000		4,33,252		
	Non-voted		*17,064		*16,000		*22,800		

DETAILED ACCOUNT No. 26E.—POLICE.—Special Police—*contd.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-21.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			AGENCY POLICE, MAHI KANTHA.								
<i>Pay of officers—</i>	1	1	Deputy Superintendent (200 to 700)	6,240	6,240			6,000	6,000		
<i>Pay of Establishment—</i>	1	1	Inspector, (180— $\frac{15}{2}$ —255)	2,340				2,520			
	9	9	Chief Constables, (160) 7 ($75-\frac{10}{3}$ —145) 1 ($90-\frac{10}{2}$ —180)	11,340				12,720			
	60	60	Head Constables, 3 (50) 12 (43) 18 (36) 27 (28)	24,840				24,840			
	269	269	Constables (20 to 24)	70,692				74,244			
	42	42	Mounted Police, (22 to 50)	13,092				12,708			
	10	10	Camel Sowars (24)	2,380				2,760			
			Clerks and School Masters	5,203				7,032			
					1,30,387				1,36,324		
<i>Allowances, Honoraria, etc.—</i>			Cost of Railway Warrants	1,200				800			
			Travelling Allowance	13,420				7,000			
			Local Allowance	360				19,440			
			House-rent Allowance	584				294			
			Camel and Horse Allowance	19,440				...			
			Literacy Allowance	840				—			
					35,844				27,534		
<i>Contingencies—</i>			Petty Construction and Repairs	1,500				1,000			
			Clothing Charges	9,553				9,573			
			Accountrements	3,000				2,100			
			Allowance to witnesses, &c.	75				75			
			Ordnance Stores	1,100				1,400			
			Purchase of Handcuffs	125				125			
			Do. Tents	...				6,300			
			Rents, Rates and Taxes	40				40			
			Service, Postage and Telegrams	1,210				1,100			
			Office Expenses and Miscellaneous	100				75			
			Contract Contingencies	3,100				2,110			
					20,233				23,203		
					1,92,704				1,94,251		
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>			Deduct—Contribution from Agency Local Fund	—730				—730			
			TOTAL AGENCY POLICE, MAHI-KANTHA	1,91,924				1,93,481			
			Voted	1,91,924				1,93,481			
			Non-voted	...				...

DETAILED ACCOUNT No. 26E.—POLICE.—Special Police—contd.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22	1922-23		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	AGENCY POLICE, PALANPUR.										
<i>Pay of Officers—</i>	1	1	Deputy Superintendent (200 to 700).	4,880				4,800			
	1	1	Inspector (180— $\frac{15}{2}$ —255) . . .	2,880				2,880			
					7,760				7,680		
<i>Pay of Establishment—</i>	9	9	Chief Constables (75 to 180) . . .	10,440				11,400			
	55	55	Head Constables (28 to 50) . . .	22,968				22,968			
	211	211	Constables (21 to 24) . . .	55,500				55,704			
	58	58	Mounted Police (20 to 50) . . .	17,496				16,944			
	6	6	Camel Sowars (20 to 24) . . .	1,608				1,584			
			Clerks and Schoolmasters . . .	5,677				7,200			
					1,13,689				1,15,800		
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance . . .	11,360				4,500			
			Cost of Railway Warrants . . .	750				700			
			Literary Allowance . . .	250				...			
			Plagus Allowance . . .	200				200			
			Camel and Horse Allowance . . .	25,440				25,440			
			House Rent Allowance . . .	584				84			
					38,584				30,924		
<i>Contingencies—</i>			Petty Construction and Repairs . . .	1,300				1,100			
			Clothing Charges . . .	8,645				8,265			
			Allowance to witnesses in the course of inquiry before the Police . . .	100				100			
			Rewards . . .	50				50			
			Accoutrements . . .	725				700			
			Ordnance Stores . . .	817				968			
			Post-mortem Examination Charges . . .	100				100			
			Purchase of Handcuffs . . .	105				110			
			Water Supply . . .	50				50			
			Rents, Rates and Taxes . . .	296				296			
			Service Postage and Telegrams . . .	1,320				1,200			
			Office Expenses and Miscellaneous . . .	150				150			
			Contract Contingencies . . .	4,098				2,715			
					17,756				15,804		
			TOTAL AGENCY POLICE, PALANPUR		1,77,789				1,70,208		
		Voted		1,77,789				1,70,208			
		Non-voted		...				...

DETAILED ACCOUNT No. 26E.—POLICE.—Special Police—*conold.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MEWASIS.								
<i>Pay of Establishment—</i>	...	...	Mewas Police—								
	106	106	Constables . . . . .	...				...		422	
	...	...	Havildars . . . . .	...				...		20	
	...	...	Rakhwaldars (48) and 105 (Rates varying from 2 to 12)	3,450				3,450		3,034	
	...	...	Sepoys . . . . .	...				...		20	
			TOTAL MEWASIS		3,450		3,500		3,450		3,496
			Voted		3,450		3,500		3,450		
			Non-voted . . . . .		...		...		...
			BHIL NEMNUK.								
<i>Pay of Establishment—</i>	1	1	Rakhwaldars (7)	84				84		10	
<i>Allowances, Honoraria, etc.—</i>	1	1	Jemadar (19—5—4)	232				232		...	
			Temporary and provisional Allowance	144				144		...	
			TOTAL BHIL NEMNUK		460		300		460		10
			Voted		460		300		460		
			Non-voted . . . . .		...		...		...
			CAMEL LEVY.								
<i>Pay of Establishment—</i>	24	24	Head Constables 4 (43), 8 (36), 11 (28), (50)	9,816				6,720		} 66,382	
	170	170	Constables (21 to 25)	46,920				31,356			
<i>Allowances, Honoraria, etc.—</i>	194	194	Camel Allowance	41,904				28,176		...	151
			Hutting money . . . . .	...				...		...	...
			Local Allowance	516				2,286		...	...
			Temporary and Provisional Allowance . . . . .	...				7,962		...	81
			Travelling Allowance . . . . .	...				...		...	...
			TOTAL CAMEL LEVY		99,156		90,100		76,500		66,614
			Voted		99,156		90,100		76,500		
			Non-voted . . . . .		...		...		...
			DANGS POLICE.								
<i>Pay of Establishment—</i>	5	5	Head Constables (50), 2 (31), 2 (28) Duty Allowance (15)	2,316		} 9,500		1,572		} 9,885	
	19	19	Constables (20 to 24)	4,812				3,120			
<i>Allowances, Honoraria, etc.—</i>			Temporary and Provisional Allowance . . . . .	...				2,640		...	...
			Local Allowance	1,860				...		...	...
			Horse Allowance	180				180		...	...
			Travelling Allowances	500				500		743	...
			Grain Compensation . . . . .	...		} 1,100		...		148	...
			Clothing Charges	605					669		...
			Office expenses and Miscellaneous	150				150		37	...
			Post mortem Examination charges	20				20		...	...
			Rewards	75				50		...	...
			Cost of Railway warrants	200				175		254	...
			TOTAL DANGS POLICE		10,718		10,600		9,076		11,067
			Voted		10,718		10,600		9,076		
			Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 26F.—POLICE.—Railway Police.

			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.										
BOMBAY, BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S. R. SECTION OF THE R.-M. RAILWAY) .			3,47,578		3,36,000		3,11,262		3,00,702	
GREAT INDIAN PENINSULA AND MADRAS AND SOUTHERN MAHARATTA RAILWAYS POLICE			4,71,036		4,67,000	1,000	4,32,057	(a) 3,959	3,93,113	4,589
BARSI LIGHT RAILWAY POLICE			2,28,457		2,16,000		1,79,005		1,96,471	
SIND RAILWAYS POLICE . . . . .			...		...		5,000		...	
LUMP PROVISION FOR ADDITIONAL POLICE AND RAILWAY CHAUKIDARS . . . . .			...		...		...		...
<i>Deduct—Probable savings</i>				10,45,071 — 71				9,31,283 — 9,283		
TOTAL				10,45,000		10,20,000		9,22,000		8,94,875
Voted				9,83,000		9,69,800		8,60,800		
Non-voted				*62,000		*50,200		*61,200		
DETAILS.										
B. B. AND C. I. RAILWAY POLICE (including the S. R. Section of the R.-M. Railway).										
<i>Pay of Officers—</i>	1	1	Superintendent (600 to 1,350 + L. A. 150 plus overseas pay)	17,276*				15,600*		17,633
	5	5	Inspectors (200— $\frac{20}{2}$ —300), 4 (180— $\frac{15}{2}$ —255)	12,720				12,540		} 35,302
	18	18	Sub-Inspectors (160), (150), 15 (75— $\frac{10}{8}$ —140) (90— $\frac{10}{2}$ —180)	22,620				22,980		
				52,616		16,200* 33,400		51,120		52,935
<i>Pay of Establishment—</i>	4	4	Sergeants (150—5—200)	8,400				7,320		2,259
	397	397	Constables (20 to 24)	1,06,212				1,07,136		} 1,50,734
	96	112	Head Constables (28 to 50)	46,176				39,780		
			Clerks	12,156				11,724		11,680
		Temporary Establishment	...				...		1,561	
				1,72,944		1,75,400		1,65,960		1,66,234
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	40,300				25,000		36,302
			Duty and Local Allowances	8,256				2,400		...
			House-rent Allowance	8,500				8,000		9,000
			Literacy Allowance	1,500				...		...
			Grain Compensation Allowance . . . . .	...				...		111
				58,556		59,000		35,400		45,413
		Carried over		2,84,116		2,84,000		2,52,480		2,64,582

(a) Includes Rs. 485 transferred from G. I. P. Railway, page 157.

DETAILED ACCOUNT No. 26F.—POLICE.—Railway Police—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		2,81,116		2,84,000		2,52,480		2,64,583
B. B. AND C. I. RAILWAY POLICE (including the S. R. Section of the R.-M. Railway)— <i>continued.</i>								
<i>Contingencies—</i>	Rewards	2,000			2,000		1,691	
	Clothing Charges	13,300			13,365		8,243	
	Ordnance Stores	1,635			1,085		34	
	Purchase and Repairs of furniture . . . . .	...			...		65	
	Do. of Bicycles . . . . .	...			750		...	
	Rents, rates and taxes	20,688			20,088		16,650	
	Service Postage and Telegrams	7,200			900		1,449	
	Office Expenses and Miscellaneous	3,175			3,750		2,669	
	<i>Post Mortem Examination Charges.</i> . . . .	...			...		1	
	Contract Contingencies	7,295			9,095		6,458	
			55,293		46,000		51,055	37,36
	Carried over ...	3,39,409		3,30,000		3,03,533		3,01,94

DETAILED ACCOUNT No. 26F.—POLICE.—Railway Police—contd.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.			
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
			Brought forward ..			3,39,409		3,30,000		3,03,533		3,01,942
			B. B. AND C. I. RAILWAY POLICE (including the S. R. Section of the R.-M. Railway)— <i>continued</i> .									
			<i>Deduct</i> —On account of Constables engaged on Gaikwar's Dabhoi-Rajpipla State Railway . . .			—2,931		—2,000		—2,271		—1,240
						3,36,478		3,28,000		3,01,262		3,00,702
			Government Store on account of Chowkidars . . .			...		3,000		...		...
			<i>Add</i> —On account of Railway quarters occupied by Police . . .			11,100		5,000		10,000		...
			TOTAL B. B. AND C. I. RY. POLICE, &c.			3,47,578		3,36,000		3,11,262		3,00,702
			Voted . . .			3,30,302		3,19,800		2,95,662		
			Non-voted . . .			*17,276		*16,200		*15,600		
			GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.									
<i>Pay of Officers—</i>	1	1	Superintendent (600 to 1,350 + L. A. 150 plus overseas pay)		*15,200			*18,600		9,305		
	1	1	Assistant Superintendent (325—25—675 + L. A. 100 plus overseas pay)		*10,300			*9,600		4,440		
	5	5	Inspectors (200— $\frac{20}{2}$ —300), (270), 3 ($150-\frac{15}{2}$ —255)		14,460			14,280		} 49,322		
	23	24	Sub-Inspectors 2 (160), 4 (150), 15 ($75-\frac{10}{3}$ —145), 3 ($90-\frac{15}{2}$ —180)		33,300			31,500				
						73,260		*22,000 46,000		73,980		63,067
<i>Pay of Establishment—</i>	9	9	Sergeant (150—5—200)		17,880			18,420		1,517		
	...	...	Chief Constables . . . . .		...			...		172		
	107	161	Head Constables (28 to 50)		66,660			44,304		} 1,83,103		
	551	486	Constables (20 to 24)		1,49,916			1,49,443				
			Clerks		11,700			11,604		8,391		
			Temporary Establishment . . . . .		...			1,040		...		
					2,46,156		2,46,000		2,24,816		1,93,188	
			Carried over			3,19,416		3,14,000		2,98,798		2,56,557

Establishment charges recoverable from Provincial Governments, Departments, etc.—

Pay of Officers—

Pay of Establishment—

DETAILED ACCOUNT No. 26F.—POLICE.—Railway Police—concl'd.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SIND RAILWAYS POLICE.											
<i>Pay of Officers—</i>	1	1	Superintendent (850—50—1,350 + L. A. 150 plus overseers pay) .	19,184*				17,400*		12,017	
	3	3	Inspectors (200— $\frac{20}{2}$ —300), 2 (180— $\frac{15}{2}$ —255)	9,225				9,420		} 19,609	
	12	12	Sub-Inspectors 2 (160), (150), 9 (75— $\frac{10}{8}$ —145)	15,420				17,244			
				43,829		12,000*		44,064		31,626	
<i>Pay of Establishment—</i>	3	3	European Sergeants (150—5—200).	5,965		26,800		5,640		337	
	59	59	Head Constables 3 (50), 12 (43), 18 (36), 26 (25)	24,504				17,220		} 1,01,233	
	271	271	Constables (26 to 25)	72,108				47,784			
			Clerks	8,995				10,500		7,921	
				1,11,572		1,19,000		81,144		1,09,491	
<i>Allowances, Honoraria, etc—</i>			Travelling Allowance	22,580				15,496		22,306	
			House-rent Allowance	1,777				2,012		5,133	
			Hutting Money	6,852				3,504		...	
			Local Allowance	5,100				6,324		...	
			Literacy Allowance	750				...		...
			Duty Allowance	2,388				...		...
			Grain Compensation Allowance . . . . .	...				...		19	
			Cost of Railway Warrants . . . . .	...				...		11	
				39,447		28,800		27,336		27,469	
<i>Contingencies—</i>			Secret Service money . . . . .	...				...		33	
			Purchase of land	500				300		...	14
			Accoutrements	100				100		...	53
			Medicines and Chemicals	75				75		...	69
			Lighting Charges . . . . .	...				...		...	2
			Ordnance Stores	110				110		...	736
			Conservancy Charges . . . . .	...				...		...	10
			Purchase of Hand-cuffs	10				10		...	352
			Petty Supplies . . . . .	...				...		...	...
			Allowances to witnesses, &c. . . . .	...				...		...	4,708
			Clothing Charges	9,740				9,740		...	1,504
			Rewards	700				700		...	14,237
			Rents, Rates and Taxes	12,900				9,000		...	2,249
			Service Postage and Telegrams	3,000				2,000		...	60
			Water Supply	204				158		...	769
			Office expenses and Miscellaneous . . . . .	...				...		...	3,109
			Contract contingencies	4,270				4,270		...	264
		Ammunition . . . . .	...				...		...	28,159	
				31,609		30,000		26,461		— 274	
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>			<i>Deduct—Contribution</i>			— 600					
			TOTAL SIND RAILWAYS POLICE.	2,26,457		2,16,000		1,79,005		1,96,471	
			Voted	2,07,273		2,04,000		1,61,605			
		Non-voted	19,184*		12,000*		17,400*				

DETAILED ACCOUNT No. 26G.—POLICE.—Criminal Investigation Department.

	Numbers		CRIMINAL INVESTIGATION DEPARTMENT.	Budget Estimate, 19-2-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	1	Deputy Inspector General of Police, Criminal Investigation Department (1,750—100—2,150 plus overseas pay)	*24,638				*24,000		33,333	
	1	1	Deputy Commissioner (850—50—1,350+L. A. 100 plus overseas pay)	*17,948				*14,500		14,505	
	...	1	Additional Deputy Commissioner	*11,400				...		...
	1	1	Personal Assistant to the Deputy Inspector General of Police (850—50—1,350+L. A. 100 plus overseas pay)	*13,875				*16,230		19,716	
	1	3	Superintendent and Deputy Superintendent 2 (200 to 700) 1 (500—50—800) L. A. 175	17,630				6,600		19,111	
	22	24	Inspectors 8 (300—10—400) 2 (300—3 (270) 11 (180— ¹⁵ / ₂ —255)	81,255				75,540		} 1,54,739	
	60	59	Sub-Inspectors 10 (125—5—200) 3 (160) 4 (150) 4 ² (75— ¹⁰ / ₃ —145)	84,220				81,948			
	...	1	Superintendent (60) to 1,350 plus overseas pay)	*12,000				...		...
<i>Pay of Establishment—</i>	51	82	Jamadars, Havildars and Head Constables 6 (50) 9 (43) 12 (36) 3 (28) (18) 4 (17) 21 (16) 2 (60—3—75) 24 (38—1—50)	33,900	2,51,026			23,232	2,18,638	14,427	2,41,444
	...	1	Sergeant (150—5—200)	2,140				...		145	
	84	44	Constables (23 to 36)	17,424				22,788		35,755	
			Good Service Pay	48				48		16	
			Clerk	432				...		...
			Temporary Establishment	29,745				45,224		31,620	
			Increase in the staff of Short-hand writer Sub-Inspectors	...				10,000		...	
			Reorganization of the Department.	23,064				...		...
			Clerks	...				360		...	
			Lump provision for Special Staff employed for Anti-Bolshevik operations	...				48,200		...	
				1,06,753			98,000	1,49,852		81,963	
<i>Allowances, Honoraria, etc.—</i>			Cost of Railway warrants	3,100				...		237	
			Travelling Allowance	1,15,260				76,480		88,473	
			House-rent Allowance	23,918				5,916		8,971	
			Literary Allowance	268				...		...
			Hutting Allowances	1,668				2,820		501	
			Plague Allowance	50				50		...	
			Local Allowance	42,156				20,978		...	
			Duty Allowance	5,916				7,680		...	
			Proficiency allowance	1,200				8,160		...	
			Personal Allowance	...				1,050		...	
			Traffic Duty Allowance	...				72		...	
			Exchange Compensation Allowance.	...				...		170	
				1,93,536			1,54,000	1,22,206		98,351	
<i>Contingencies—</i>			Ammunition	...				...		2,054	
			Photographs of Criminals	3,000				3,000		2,382	
			Hire of Horses	50				50		...	
			Clothing Charges	6,595				3,810		4,014	
			Rewards	2,000				2,000		1,050	
			Subscription to Newspapers	300				200		174	
			Rents, Rates and Taxes	34,602				36,599		39,219	
			Secret Service Money	9,000				9,000		5,704	
			Service Postage and Telegrams	5,300				3,750		3,555	
			Carriage of Furniture	50				50		12	
			Other Telephone Charges	100				100		...	
			Stationery and other Petty Supplies	2,000				500		62	
			Office Expenses and Miscellaneous	3,585				835		6,254	
			Contract Contingencies	20,716				10,531		1,493	
			Good Service Pay	...				...		28	
			Contract Contingencies	...				...		22,390	
				87,258			81,000	70,425		87,791	
			For rounding and probable savings.	6,51,613 +387				5,62,171 -4,171			
			TOTAL CRIMINAL INVESTIGATION DEPARTMENT	6,52,000			5,94,000	5,58,000		5,09,549	
			Voted	5,71,000			5,48,000	5,03,400			
			Non-voted	*81,000			*46,000	*54,600			

27.—PORTS AND PILOTAGE.—(Reserved.)

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
Salaries and Allowances of Officers and Men Afloat (a) Voted	27A	Rs. 12,000	Rs. 11,000	Rs. 11,000	Rs. 8,182
Purchase of Marine Stores, etc. (a) Voted	27B	5,000	5,000	5,000	6,102
Ports Establishments Non-voted	27C	37,000	27,000	38,000	45,215
Miscellaneous Voted	27D	*66,000	*27,000	*54,000	246
TOTAL		1,20,000	1,80,000	2,18,000	59,745
Voted		54,000	1,53,000	1,64,000	
Non-voted		*66,000	*27,000	*54,000	

DETAILED ACCOUNT No. 27A.—PORTS AND PILOTAGE.—Salaries and Allowances of Officers and Men Afloat.

	Numbers.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i> <i>Pay of Establishment, etc.—</i>		STEAMER "JHELUM" AND FLAT "MOOLTAN."							
		3,000				2,880		2,272	
		300				...		...
			3,300		2,800		2,880		2,272
			5,514			5,514		5,910	
					
			2,355			2,290			
			550			...			
				8,419		8,200		7,804		5,910
			11,719		11,000		10,684		8,182
			281				316		
			12,000		11,000		11,000		8,182
			12,000		11,000		11,000		
				

DETAILED ACCOUNT No. 27B.—PORTS AND PILOTAGE.—Purchase of Marine Stores, etc.

Stores	1,000				1,000		851
Service Postage and Telegrams	6				6		75
Coal and Fuel	1,500				1,500		1,777
Repairs	125				750		61
Miscellaneous	2,500				2,060		3,338
		5,131				5,316	
For rounding		-131				-316	6,102
TOTAL		5,000		5,000		5,000	6,102
Voted		5,000		5,000		5,000	
Non-voted . . . . .		...		...		...

(a) Controlled by the Commissioner in Sind.

30—SCIENTIFIC DEPARTMENTS.—Partly Reserved and Partly Transferred.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Provincial Museums (Transferred) Voted	30A	32,000	30,000	30,000	20,021
Donations to Scientific Societies (Transferred) Voted	30B	27,000	61,000	21,000	11,370
Hydro-Electric Survey (Reserved)	{ Voted { Non-voted.	...	57,000	53,000	1,39,537
		...	25,000*	49,000*	...
Rounding		1,000	...	...	...
Total		60,000	1,73,000	1,53,000	1,70,928
Voted	{ Reserved { Transferred.	...	57,000	53,000	
Non-voted	{ Reserved { Transferred.	60,000	91,000	51,000	
		...	25,000*	49,000	
		

DETAILED ACCOUNT No. 30A.—SCIENTIFIC DEPARTMENTS.—Provincial Museums.—Transferred.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant-in-aid to Nagar-Khana Museum at Bijapur		2,000						
Prince of Wales' Museum of Western India	55,000					55,000		45,021
Deduct—Contribution from the Bombay Municipality	-25,000	30,000				-25,000		25,000
TOTAL		32,000		30,000		30,000		20,021
Voted		32,000		30,000		30,000		
Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 30B.—SCIENTIFIC DEPARTMENTS.—Donations to Scientific Societies.—Transferred.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Royal Asiatic Society	6,600		3,600	
Sassoon's Mechanics' Institute	300		300	
Geographical Society	600		600	
Dnyan Prasarak Mandali	300		300	
Bombay Art Society	500		500	
Natural History Society	17,500		15,000	
Teachers' Association, Bombay	200		200	
Anthropological Society of Bombay	1,000		500	
TOTAL	27,000	61,000	21,000	11,370
Voted	27,000	61,000	21,000	
Non-voted . . . . .	...	...	...	...

31.—EDUCATION. (a).—Partly Reserved and partly Transferred.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY—Transferred—					
Grants to Universities	31A	67,000	67,000	67,000	67,000
Government Arts Colleges		5,66,000	4,83,000	5,08,000	5,46,851
Grants to non-Government Arts Colleges		69,000	1,89,000	1,89,000	2,14,043
Government Professional Colleges		5,65,000	4,97,000	4,64,000	4,45,644
Grants to non-Government Professional Colleges . . . . .		.....	.....	.....	.....
Total University—Transferred		12,67,000	12,36,000	12,28,000	12,73,538
Voted		842,000	8,68,000	8,62,000	.....
Non-Voted		4,25,000*	3,68,000*	3,66,000*	.....
B.—SECONDARY—					
Government Secondary Schools	31B	10,54,000	9,72,000	10,19,000	8,66,486
Direct grants to non-Government Secondary Schools		11,55,000	17,40,000	17,40,000	11,25,647
Grants to local bodies for Secondary education . . . . .		.....	.....	.....	13,35,514
Total Secondary		22,09,000	27,12,000	27,59,000	33,27,647
Reserved—					
Voted		5,48,000	6,16,000	6,16,000	.....
Non-Voted . . . . .		.....	.....	.....	.....
Transferred—					
Voted		16,19,000	20,61,000	21,08,000	.....
Non-Voted		42,000*	35,000*	35,000*	.....
C.—PRIMARY—					
Government Primary Schools	31C	1,33,000	1,43,000	79,000	2,87,362
Direct grants to non-Government Primary Schools		6,64,000	8,82,000	8,82,000	12,80,929
Grants to local bodies for primary education		93,78,000	97,48,000	97,81,000	52,48,800
Total Primary		1,01,75,000	1,07,73,000	1,07,42,000	68,17,091
Reserved—					
Voted		4,000	20,000	20,000	.....
Non-Voted . . . . .		.....	.....	.....	.....
Transferred—					
Voted		1,01,71,000	1,07,53,000	1,07,22,000	.....
Non-Voted . . . . .		.....	.....	.....	.....
D.—SPECIAL—					
Government Special Schools	31D	11,25,000	10,71,000	8,68,000	10,47,611
Direct grants to non-Government Special Schools		3,10,000	3,52,000	3,52,000	4,79,357
Grants to local bodies for special education		5,000	5,000	5,000	.....
Total Special		14,40,000	14,28,000	12,25,000	15,26,968
Reserved—					
Voted		1,23,000	12,000	12,000	.....
Non-Voted . . . . .		.....	.....	.....	.....
Transferred—					
Voted		12,63,000	13,76,000	11,73,000	.....
Non-Voted		54,000*	40,000*	40,000*	.....
E.—GENERAL—					
Direction	31E	1,38,000	1,20,000	1,00,000	1,14,060
Inspection		16,21,000	13,00,000	15,44,000	10,64,615
Scholarships		2,45,000	1,80,000	1,58,000	1,75,539
Miscellaneous		1,70,000	3,47,000	3,44,000	1,25,329
Total General		21,74,000	19,47,000	21,46,000	14,80,543
Reserved—					
Voted		19,000	38,000	38,000	.....
Non-Voted		19,000*	19,000*	19,000*	.....
Transferred—					
Voted		19,43,000	17,55,000	19,36,000	.....
Non-Voted		1,93,000*	1,35,000*	1,53,000*	.....
Expenditure in England		59,000	35,000	54,000	.....
Voted		44,000*	48,000*	85,000*	.....
Non-Voted . . . . .		.....	.....	.....	.....
Grand Total		1,73,68,000	1,81,79,000	1,82,39,000	1,44,25,787
Voted		6,94,000	6,86,000	6,86,000	.....
Reserved		1,58,97,000	1,68,48,000	1,68,55,000	.....
Transferred . . . . .		.....	.....	.....	.....
Non-voted		19,000*	19,000*	19,000*	.....
Reserved		7,58,000*	6,26,000*	6,79,000*	.....
Transferred . . . . .		.....	.....	.....	.....

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

DETAILED ACCOUNT No. 31A.—EDUCATION.—UNIVERSITY—continued.

	Numbers		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1931-23.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Grants in-aid, Contributions and Donations.</i>			GRANTS TO UNIVERSITIES.								
			<i>Recurring Grants.</i>								
			To Bombay University	67,000		67,000		67,000		67,000	
			Total		67,000		67,000		67,000		67,000
			Voted		67,000		67,000		67,000		
		Non-voted . . . . .		...				...
		Government Arts Colleges.									
<i>Pay of officers—</i>	5	5	<i>Principals and Vice-Principals, (1,750), 3 (1,400), (850), oversea pay at 250 each and duty allowance at (250), 3 (150)</i>	1,03,150*				97,800*		1,09,811.	
	22	19	<i>Professors (450-50-1 200) and oversea pay 6 (250), 2 (200), (150)</i>	1,89,400*				1,94,400*		2,37,511	
			Exchange compensation allowance.							209	
	8	7	<i>Professors (250-20-650)</i>	33,100				31,200		...	
	7	5	<i>Lecturers 4 (250-20-650) and (250) for nine months</i>	19,790				18,450		...	
			Provision for leave allowance	7,900				...		...
				3,53,340					3,41,550		
			For probable savings						-14,620		
						2,77,000*					3,47,531
						52,000			3,27,230		
<i>Pay of Establishment—</i>	38	40	<i>Assistant Professors, Masters and Teachers, 4 (250), 5 (200), 3 (170), 5 (160), 4 (150), (130), (120), 7 (110), (105), 5 (100), 2 (95), (50), (25) and allowance to Sanskrit teachers (780)</i>	70,380				60,690		34,107	
	3	4	<i>Superintendents, (140), 3 (100)</i>	5,280				3,600		...	
			<i>Clerks and Librarian</i>	18,540				7,500		27,621	
			<i>Laboratory Assistants and Demonstrators</i>	11,100				12,724		11,086	
	2	1	<i>Sub-Assistant Surgeons, compounders, etc.</i>	1,140				1,860		2,363	
			<i>Servants</i>	7,152				7,896		10,392	
			<i>Temporary Establishment</i>	19,172				12,432		7,540	
			Provision for leave allowances	5,000				...		...
				1,37,764		96,000			1,06,702		
											93,609
		Carried over	4,91,104		4,26,000			4,33,932		4,41,140	

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

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-23.		Accounts, 1920-21.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		Government Arts Colleges— <i>continued.</i>									
		Brought forward ...		4,91,104		4,26,000		4,33,932		4,41,140	
<i>Allowances, etc.</i>	<i>honoraria,</i>	Travelling Allowances . . .		4,770				4,170		9,338	
		House-rent and other Allowances . . .		840				2,184		3,355	
		Allowance for medical charge . . .		3,480				3,480			
		Plague Allowance . . .		200				200			
		Temporary and provisional Allow- ance . . .		13,969				17,800			
		Provision for house-rent to certain members of Bombay Educational Subordinate Services . . .		6,660				...			
		29,919		11,000		27,834		12,693			
<i>Contingencies—</i>	Petty repairs . . .		500				620				
	Text Books and Library Charges . . .		2,075				1,400				
	Purchase of Apparatus . . .		11,200				9,650				
	Laboratory Expenses . . .		1,000				1,000				
	Excursion charges . . .		...				2,000		4,634	
	Rents, Rates and Taxes . . .		2,593				2,569		1,619		
	Service Postage and Telegrams . . .		600				600		939		
	Pay of Menials . . .		3,360				2,376		1,719		
	Office Expenses and Miscellaneous . . .		11,040				12,554		70,139		
	Contract Contingencies . . .		13,465				13,465		13,968		
			45,833 - 856		46,000		46,234		93,018		
			For rounding . . .								
			Total, Government Arts Colleges . . .		5,66,000		4,83,000		5,08,000		5,46,851
		Voted . . .		2,74,000		2,06,000		2,31,000			
		Non-Voted . . .		2,92,000		2,77,000*		2,77,000*			
		Grants to Non-Government Arts Colleges.									
		<i>Recurring Grants.</i>									
<i>Grants in-aid, contribu- tions and Donation.</i>	Wilson College . . .		16,250				21,250				
	St. Xavier's College . . .		16,250				21,250				
	Sind Arts College . . .		20,150				25,150				
	Fergusson College . . .		16,250				21,250				
	Provision for increasing the Gov- ernment Grant to Aided Colleges.						1,00,000				
		68,900				1,88,900					
		For rounding . . .		100				100			
		Total, Grants to Non-Govern- ment Arts Colleges . . .		69,000		1,89,000		1,89,000		2,14,043	
		Voted . . .		69,000		1,89,000		1,89,000			
		Non-Voted			

DETAILED ACCOUNT No. 31A.—EDUCATION.—UNIVERSITY—continued.

Government Professional Colleges. SUMMARY.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAW COLLEGE			73,000		61,000		59,000		62,086	
COLLEGE OF ENGINEERING, POONA			1,93,000		1,63,000		1,53,000		1,55,455	
ROYAL INSTITUTE OF SCIENCE, BOMBAY			1,82,000		1,31,000		1,10,000		1,00,556	
TRAINING COLLEGE FOR SECONDARY TEACHERS			50,000		43,000		43,000		41,061	
SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS BOMBAY			87,000		99,000		99,000		86,486	
TOTAL			5,65,000		4,97,000		4,64,000		4,45,644	
Voted			4,32,000		4,06,000		3,75,000			
Non-Voted			1,33,000*		91,000*		89,000*			

	Numbers.		DETAILS.							
	1921-22.	1922-23.								
LAW COLLEGE.										
Pay of Officers—	12	12	Principal and Professors (450) and 11 (350)	51,600	51,600	54,000	51,600	51,600		54,641
Pay of Estab- lishment—			Clerks	5,004			3,132		4,051	
			Servants	528			528		820	
			Temporary Establishments	8,724			...		187	
			Provision for leave allowances	3,000			...		...
Allowances, hono- raria, etc.—			Plague Allowance	50	17,256	4,600	50	3,660		5,058
			House-rent Allowance	420			357		463	
			Temporary and Provisional Allow- ance	600			1,043		...	463
Contingencies—			Prizes and scholarships	...	1,070	400	...	1,450	52	
			Service Postage and Telegrams	125			...		25	
			Contract Contingencies	3,000			100		1,597	
			Miscellaneous office expenses	...			2,000		250	
					3,125	2,000	...	2,100		1,924
					73,051			58,810		
			For rounding		- 51			190		
			TOTAL LAW COLLEGE		73,000	61,000		59,000		62,086
			Voted		73,000	61,000		59,000		
			Non-voted		...	...		
COLLEGE OF ENGINEERING, POONA.										
Pay of Officers—	1	1	Principal (1,000) (+overseas pay 250+Principal's Allowance 150)	16,800*			15,600*		22,878	
	2	2	Professors, (750), (700) (+ overseas pay to 2 (250)	22,900*			16,200*		} 60,711	
	2	2	Professors (1,000), (700)	21,230			19,200			
	3	4	Assistant Professors and Lecturers, Temporary Professor of Mechanical Engineering	16,480			...			
	1	1	Superintendent, Mechanical Branch.	7,800			13,200			
	1	1	Assistant Superintendent, Electric Workshop	3,220			1,800			
	...	1	Librarian	1,800			1,800			
			Provision for leave allowance	3,220			11,280			
				2,500			...			
					95,950	34,000*		79,080		83,539
						46,000				
			For probable savings					-5,275		
			Carried over		95,950	80,000		73,805		83,580

DETAILED ACCOUNT No. 31A.—EDUCATION—University—continued.

	Numbers.		Government Professional Colleges—continued.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			COLLEGE OF ENGINEERING, POONA—continued.		95,950		80,000		73,805		83,589	
Pay of Establishment—	8	9	Brought forward Masters and Teachers (180), (150), (136), (110), 2 (100) 2 (80), (70) + P. A. at 10 to one	11,593				10,560		12,731		
	4	4	Fellowships	1,360				1,360		1,710		
Allowances, honoraria, etc.—			Provision for revision of Subordinate staff	10,000								
			Clerks, Herbarium-keeper, Curator, Observatory and Laboratory Assistants	6,660				4,608		5,949		
			Workshop Establishment	8,832				4,920		8,506		
			Servants	1,968				1,968		3,134		
			Temporary Establishment	—				—		300		
			Engineering Laboratory Establishment	6,528				6,420				
			Provision for leave allowance	2,000								
			Temporary and Provisional Allowance	—	48,940		42,000	7,420	29,836		22,380	
			Stipends	8,280				—				
			Travelling Allowance	1,900				1,900		2,630		
			House-rent and other Allowances	2,500				2,500		350		
			Plague Allowance	200				200				
			Grant for Survey Project	450				450		450		
			Allowance for Medical Charge	600				600				
	Contingencies—					13,930		5,000		13,070		3,430
			Laboratory Expenses	—						5,259		
			Workshop Charges	5,792				5,792		6,651		
			Rents, Rates and Taxes	300				300				
			Service Postage and Telegrams	400				400		250		
			Workshop Contingencies	4,208				4,208		3,485		
			Pay of Menials	804				2,748		2,045		
			Water supply	—				—		270		
			Office Expenses and Miscellaneous.	1,806				4,016		6,362		
			Contract Contingencies	21,117				18,825		11,634		
		For rounding		34,427		36,000		36,289		36,056		
				-247								
		TOTAL COLLEGE OF ENGINEERING, POONA.		1,93,000		1,63,000		1,53,000		1,55,455		
		Voted		1,53,000		1,29,000		1,21,000				
		Non-voted		40,000		34,000		32,000				
Pay of Officers—			Royal Institute of Science, Bombay.									
	1	1	Principal (1,000), (+ 250 Overseas pay + 100 Principal's allowance + 250 Special allowance)	18,000				16,800		15,255		
	2	2	Professors, (750), (700), overseas pay to one (250) and Bombay allowance	22,710				13,800		5,175		
Pay of Establishments—	8	10	Professors and lecturers 4 (270), 4 (185), 2 (175)	26,100			31,000	21,000		20,530		
			Provision for leave allowance	2,500	69,310		21,000	21,000				
			Clerks, Superintendents, etc.	4,356				4,080		4,153		
			Laboratory Assistants, etc.	10,825				9,350				
			Fellowships	—				1,200				
			Temporary Establishment	—				—		109		
			Servants	2,166				1,778		833		
			Provision for leave allowance	1,500				—				
	Allowances, honoraria, etc.—			Temporary and Provisional allowance	—	18,847		12,500	16,408		5,005	
				House-rent and other Allowances	1,560				846			
Contingencies—				2,508				2,487		389		
			Rents, Rates and Taxes	725				—				
			Conservancy Charges	846				846				
			Service Postage and telegrams	125				125				
			Library charges	4,500				4,500				
			Pay of Menials	1,296				951				
			Water supply	500				500				
			Provision for apparatus, etc.	50,000				—				
			Purchase of Apparatus	9,000				9,000				
			Electric Energy	1,200				1,200				
		Office Expenses and Miscellaneous.	1,467				21,467					
				69,659		64,000		38,589		74,542		
		For rounding		1,61,884				1,09,930				
				116				70				
		Total Royal Institute of Science, Bombay		1,62,000		1,31,000		1,10,000		1,00,556		
		Voted		1,21,000		1,00,000		79,000				
		Non-voted		41,000		31,000		31,000				

DETAILED ACCOUNT No. 31A.—EDUCATION—University—continued.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Government Professional Colleges—continued.									
TRAINING COLLEGE FOR SECONDARY TEACHERS.										
<i>Pay of Officers—</i>	1	1	Principal (600) + 150 oversea pay + 150 duty allowance	10,800*			8,400*		7,620	
			Provision for a Lecturer	2,350			...		...
					13,050		8,000* 1,000		8,400	
										7,620
<i>Pay of Establishment—</i>			Clerk, Lecturers, etc.	6,552			6,072		8,070	
			Servants	360			600		538	
			Provision for leave allowance	650			...		...
					7,562		9,000		6,672	
										8,658
<i>Allowances, honoraria, etc.—</i>			Temporary and provisional Allowance	1,148			9,718		...	
			Allowance for Medical Charge	360			360		...	
			Travelling Allowance	600			600		1,863	
			Plague Allowance	50			50		...	
			House-rent and other allowances	...			168		430	
			Honorarium	75			75		...	
			Stipends	21,011			14,985		18,932	
					23,244		22,000		25,956	
										21,225
<i>Contingencies—</i>			Service Postage and Telegrams	40			40		40	
			Purchase of Books.	3,500			...		72	
			Pay of menials	264			192		120	
			Office Expenses and Miscellaneous	932			1,134		613	
			Contract Contingencies	1,070			798		2,713	
					5,806		3,000		2,164	
			For rounding	49,662					43,192	
				338					-192	
			TOTAL TRAINING COLLEGE FOR SECONDARY TEACHERS		50,000		43,000		43,000	41,061
			Voted		39,000		35,000		35,000	
			Non-voted		11,000*		8,000*		8,000*	

DETAILED ACCOUNT No. 31A—EDUCATION—University—concluded.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Government Professional Colleges—concluded.								
			SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.								
<i>Pay of Officers—</i>	1	1	Principal (850) + 150 duty allowance	12,000*				18,000*			
	4	4	Professors (800), 2 (600), (500) + 50 local allowance	29,400*				27,000			
	1		Do. do. (400)	4,800				---		43,393	
	5	5	Lecturers, 2 (300), 2 (200), (150) and typewriting allowance at 150 for 8 months	15,000				13,800			
			Provision for leave allowance	2,000				---			
					63,200			58,800		43,393	
<i>Pay of Establishment—</i>			Clerks, Librarians, etc.	3,616			12,000* 41,000	2,400		5,332	
			Shorthand class	2,259				---		---	
			Servants	936				1,140		1,490	
			Temporary Establishment	---				---		20	
			Provision for leave allowance.	400				---		---	
					7,211			3,540		6,843	
<i>Allowances, hono- raria, etc.—</i>			Temporary and provisional allowance	1,095			6,000	1,908		---	
			Allowance for Medical charge	600				600		---	
			Travelling Allowance	1,500				1,500		294	
			Plague Allowance	25				25		---	
			House-rent and other allowances	2,172				2,100		1,318	
					5,392			6,133		1,612	
<i>Contingencies—</i>			Text Books and Library Charges	2,500				2,500		3,460	
			Rents, Rates and Taxes	3,520				23,520		21,607	
			Service Postage and Telegrams	295				220		170	
			Purchase and Repairs of Furniture	720				720		467	
			Water-supply	120				120		75	
			Conservancy Charges	282				234		223	
			Pay of menials	816				216		130	
			Peons' Uniforms and Belts	60				60		---	
			Electric Energy	1,240				1,200		493	
			Contract contingencies	---				---		528	
			Office Expenses and Miscellaneous	1,560				1,560		2,486	
					11,113		30,000	30,350		29,539	
			For rounding		86,916 84			98,823 177			
			TOTAL SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY		87,000		99,000	99,000		86,456	
			Voted		46,000		81,000	81,000			
			Non-voted		41,000*		18,000*	18,000*			

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

GOVERNMENT SECONDARY SCHOOLS.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUMMARY.											
Secondary Schools for boys			9,38,000		8,55,000		9,07,000		8,66,486		
Secondary Schools for girls			1,16,000		1,17,000		1,12,000				
TOTAL				10,54,000		9,72,000		10,19,000		8,66,486	
Voted				10,12,000		9,37,000		9,84,000			
Non-voted				*12,000		*35,000		*35,000			
DETAILS.											
	Numbers.										
	1921-22.	1922-23.									
SECONDARY SCHOOLS FOR BOYS.											
Pay of officers—	1	1	Principal (900)+250 overseas pay	*13,800			*12,600		1,08,705		
	2	3	Headmasters, (750), (650), (600) and overseas pay (250), and (150)	*28,300			*22,200				
	10	18	Head Masters, 4 (650), (630), 2 (550), 2 (510), 3 (470), 2 (390), 2 (310), 2 (250)	1,08,320			78,600				
			Provision for leave allowance	16,400			—				
				1,66,820		*35,000			1,08,705		
						69,000		1,13,400			
Pay of Establishment—	431	483	Head Masters, and Masters, Gymnasts, Monitors, etc., (250), 3 (200), 20 (1-0), 16 (165), 5 (160), 24 (150), 8 (140), 10 (130), 16 (120), 23 (110), 7 (105), 41 (100), 24 (90), 5 (88), 39 (85), 2 (84), 13 (80), 9 (76), 13 (75), (72), 148 (70), 63 (65), 6 (60), 3 (55), 4 (50), 8 (45), 12 (40), 3 (35), 5 (30), 14 (25) and allowance to Drawing Master Rs. 180, allowance to Sanskrit teacher Rs. 180 and allowance to sloyd teachers Rs. 1,080	5,40,324			4,82,160		5,66,191		
			Laboratory Assistants and Clerks.	28,812			19,760		23,054		
			Servants	15,504			13,890		30,792		
			Temporary establishment	12,736			—		9,708		
			Provision for leave allowance	28,000			—				
			Provision for additional establishment	—			288				
			Provision for Middle School, Kara-hi	21,724			—				
			Provision for expenditure in connection with the new building for the Nasik High School	—			3,528				
			Provision for two temporary teachers in High School, Godhra	1,680			—				
			Provision for Special Urdu Teachers in Government Secondary schools.	—			8,683				
			Provision for a time scale of pay of clerks in the Educational Department	—			12,000	5,40,309			
					6,43,760		6,25,000			6,29,745	
	Carried over*				8,15,600		7,29,000		6,53,709		7,38,450

DETAILED ACCOUNT No. 31E.—EDUCATION.—Secondary—continued.									
	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought over		8,15,600		7,29,000		6,53,709		7,38,450
	Government Secondary Schools—continued.								
	Secondary Schools for Boys—concluded.								
<i>Allowances honoraria, etc.—</i>	Travelling Allowances	2,265				2,265		7,088	
	Allowance for Medical Charge	(a)3,000				2,760		5,213	
	Temporary and provisional allowance	31,243				1,24,523		...	
	Plague Allowance	1,400				1,400		...	
	Special allowance to M.A.'s & M.Sc.'s in Educational Department	3,300				3,300		...	
	Remuneration to teachers in Government Secondary Schools for examining Ex- students	620				620		...	
	House Rent and other Allowances	264				300		1,078	
		42,092			9,000	1,35,168		13,379	
<i>Special Charges—</i>	Lectures on common diseases of children	...				1,350			
					1,000	1,350			
<i>Contingencies—</i>	Prizes, etc.	...				8,000		2,477	
	Excursion Charges	...				11,000		8,286	
	Magic lantern and slides	...				7,600		575	
	Supply of pictures and post cards	415				415		...	
	Text Books and other Library Charges	...				...		1,375	
	Rents, Rates and Taxes	18,349				10,560		18,212	
	Service Postage and Telegrams	1,545				1,495		2,104	
	Purchase and Repairs of Furniture	1,248				25,749		...	
	Water-supply	3,162				3,102		2,845	
	Lighting Charges	480				480		...	
	Pay of Menials	13,020				9,370		10,394	
	Sloyd Contingencies	1,638				1,916		...	
	Office Expenses and Miscellaneous	5,827				6,400		32,038	
	Contract Contingencies	33,707	79,391	1,16,000	30,251	1,16,338	36,351		
			9,57,083			9,06,565		1,14,657	
	For rounding		917			435			
	Total Secondary Schools for Boys	9,38,000		9,55,000		9,07,000		8,66,486	
	Voted	8,96,000		8,20,000		8,72,000			
	Non-voted	42,000*		35,000*		35,000*			

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

DETAILED ACCOUNT No. 31B—EDUCATION.—SECONDARY—continued.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government, Secondary Schools—continued.											
Secondary Schools for Girls.											
<i>Pay of Officers—</i>	1	2	Lady Superintendents (300)	7,200							
			Provision for leave allowance	800							
					8,000		8,000		3,600		
<i>Pay of Establishment—</i>	57	57	Head Mistresses, Masters and Mistresses, Gymnasts, Monitors, 4 (200), (180), (165), 6 (150), 2 (140), (125), (120), 3 (110), 2 (105), 4 (100), 7 (96), 3 (90), 6 (80), 6 (70), 4 (64), (60), 4 (50), (35), allowance to Sanskrit teacher (150) and allowance to teachers at Anglo-Vernacular Girls Schools, Nasik and Bijapur (1,200)	72,216					67,472		Separate Details not available.
			Laboratory Assistants and Clerks	3,780					2,100		
			Servants	3,240					1,824		
			Provision for leave allowance	4,000							
			Provision for branch Anglo-Vernacular Girls School, Nasik	830							
			Provision for additional Establishment						2,358		
					84,066		85,000		73,784		
<i>Allowances hono- raria, etc.—</i>			Temporary and provisional allowance	2,789					11,451		
			Travelling Allowance	2,270					2,270		
			Plague Allowance	100					100		
			House Rent and other Allowances	1,380					1,921		
					6,539		4,000		15,742		
<i>Contingencies—</i>			Text Books and other Library Charges	500					500		
			Prizes, etc.	100					100		
			Carried over	600	98,605		97,000	600	93,126		

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

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1922-23.	1921-22.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			SUMMARY.								
			Government Secondary Schools—<i>continued.</i>								
			Secondary Schools for Girls—<i>contd.</i>								
			Brought over	600	98,605		97,000	600	93,126		
			Rent, Rates and Taxes		14,796			15,000			
			Service Postage and Telegrams		100			85			
			Purchase and Repairs of Furniture					2,000			
			Contract Contingencies	1,700	17,196		20,000	1,700	19,355		
			For rounding		1,15,801 199				1,12,511 -511		
			Total Secondary School for Girls		1,16,000		1,17,000		1,12,000		
			Voted		1,16,000		1,17,000		1,12,000		
			Non-voted		—		—		—		
			Direct Grant to non-Government Secondary Schools.								
			Special Grants-in-aid.								
			For European and Eurasian Children (Reserved)	1,59,333				2,05,703			
			For Mahomedan Education	35,965				45,965			
			Israelites' Schools	3,000				3,000			
			Other Schools	13,800				13,800			
			Grant to Soldiers' children attending European and English teaching schools (Reserved)	13,000				13,000			
			Grants to aided schools for the proper medical supervision of students in hostels attached to them	9,000				9,000			
			Ordinary Grants-in-aid—								
			Secondary Schools	(a) 9,12,397				13,37,397			
			Building grants.								
			Grants for apparatus, books and furniture	(c) 8,000				12,000			
			Equipment grant to the Kundernal Girls' High School, Hyderabad, Sind	91							
					11,54,636			17,22,865			
			For rounding		364			135			
			Total Direct Grants to non-Government Secondary Schools		11,55,000		17,40,000		17,40,000		11,25,647
			Voted		11,55,000		17,40,000		17,40,000		
			Non-voted		—		—		—		

(a) Includes Rs. 3,72,023, (c) Includes Rs. 3,200 : on account of Reserved Subjects.

NOTE.—The exact amount on account of Reserved subjects at (a) after reduction of the original grant by the Local Government is not known and the original figure is therefore retained.

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

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.										
			23,956		33,000		13,404			
			24,227		23,000		17,877		40,662	
			...		...		10,000		...	
			656		...		...		...
			16,542		...		18,170		...	
			24,870		17,000		17,070		2,46,700	
			...		...		2,887		...	
			44,000		70,000		...		...
			...	1,33,251	...		355		...	
				-251			79,763 -763			
			TOTAL	1,33,000		1,43,000		79,000		2,87,362
			Voted	1,33,000		1,43,000		79,000		
			Non-voted	...		...		...
PRIMARY SCHOOLS FOR BOYS.										
Pay of Establishment—	23	32	Head Masters, Masters, etc. (50), (14), (42), (37), (31), 3 (30), 2 (23), (27), (26), 4 (25), (24), (23), (32), 3 (20), 3 (15) 7 12) and allowance to Head Master (276)	9,408			7,908		17,447	
			Servants	216			576		850	
			Provision for leave allowance	500			...		...
			Temporary Establishment	...			...		818	
			Provision for Ahmedabad Cantonment School	1,505	11,629	30,000		8,484	...	19,115
Allowances hono- raria, etc.—			Temporary and provisional Allow- ance	5,153			3,885		...	
			Travelling Allowance	20			20		149	
			Stipends	3,600					...	
			Plague Allowance	40			40		44	193
				8,813		200		3,945		
Contingencies—			Prizes, Books, Maps, etc.	120			45		...	
			Library Charges	40			30		242	
			Rents, Rates and Taxes	720			300		1,634	
			Water-supply	144			144		187	
			Conservancy Charges	72			72		...	
			Contract contingencies	...			...		5,568	
			Pay of Menials	612			120		...	
			Purchase of Furniture	30			20		...	
			Stationery and Other Petty Supplies,	90			90		659	
			Office Expenses and Miscellaneous.	686			154		13,064	
				2,514		2,800		975		21,354
			TOTAL	23,956		33,000		13,404		40,662
			Voted	23,956		33,000		13,404		
			Non-voted	...		...		...

DETAILED ACCOUNT NO. 31C.—EDUCATION—Primary—continued.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			GOVERNMENT PRIMARY SCHOOLS—concluded.								
			PRIMARY SCHOOLS FOR GIRLS.								
Pay of Establishment—	7	16	Masters, Mistresses, etc. (120), (50), (44), (40), (37), (30), 2 (27), 5 (25), 2 (20), (12)	6,804				3,372			
			Servants	528				1,169			
			Provision for leave allowances	200				—			
			Temporary Establishment	1,080				960			
			Entertainment of certain Government staff for the primary girls' schools maintained by the Maharashtra Girls' Education Society, Poona	—				3,828			
					8,612		16,000		9,329		
Allowances honoraria, etc.—			Temporary and provisional allowance	2,969				1,578			
			Plague Allowance	10				10			
			Stipends	3,600				3,600			
					6,579		3,000		5,188		
Contingencies—			Rents, Rates and Taxes	900				900			
			Prizes	6,000				—			
			Purchase and Upkeep of Bullocks, Dhamni, etc.	2,016				2,340			
			Office Expenses and Miscellaneous	120				120			
					9,036		4,000		3,360		
			Total Primary Schools for Girls.		24,227		23,000		17,877		
			Voted		24,227		23,000		17,877		
			Non-voted		—		—		—		

Details not available.

DETAILED ACCOUNT No. 31C.—EDUCATION—Primary—concluded.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Grants to non-Government Primary Schools.									
RECURRING GRANTS.									
Grants-in-aid— Primary Schools	4,52,018				4,49,018			Details not traceable.	
Mulla Schools in Sind	1,70,202				2,20,002				
Building Grants	(a) 20,000				2,00,000				
Grants for apparatus, Books and furniture— Grants to indigenous schools for Books and slates	9,905				9,905				
Grants to pupils of depressed classes in Local Board Schools.	10,000				...				
Primary Schools	2,000				3,000				
		6,64,125			8,81,925				
For rounding		-125			75				
Total, Direct Grants to non-Government Primary Schools.		6,64,000		8,82,000		8,92,000		12,80,929	
Voted		6,64,000		8,82,000		8,82,000			
Non-voted . . . . .		...		...	
Grant to Local Bodies for Primary Education.									
RECURRING GRANTS.									
Additional Trained Teachers in the Mofussil . . . . .	...				11,970			Details not available.
Additional Grants to Local Boards for opening new Primary Schools	6,92,614				6,92,614				
Additional Grants to Local and Municipal Boards for the Improvement of pay of Primary School Teachers	56,94,938				29,39,938				
Payment in support of Local Board Primary Schools	12,10,413				12,10,413				
Payment in support of Municipal Schools	11,15,367				11,15,367				
Building grant to the Bombay Municipality Provision for the introduction of Compulsory Primary Education in Municipal areas	50,000 25,000				...	75,000			
Improvement of the Training of Primary School Teachers . . . . .	...				2,88,500			
Expenditure on account of providing special facilities for the Education of backward classes	96,100				96,110				
Grant to the Bombay Municipality for the extension and improvement of Primary Education	5,04,000				4,00,000				
Lump provision for grant of immediate relief to low paid Primary Teachers . . . . .	...				10,00,000			
Lump provision for giving extra assistants or special allowances to taluka masters for taluka work . . . . .	...				50,000			
Additional provision to meet the extra cost of giving code pay to trained primary School teachers . . . . .	...				2,25,000			
NON-RECURRING GRANTS.									
Provision for expenditure out of the surplus excise revenue				17,97,000				
		93,78,432			99,01,912				
For Probable Savings		-432			-1,20,912				
Total Grants to Local Bodies for Primary Education		93,78,000		97,48,000		97,31,000		52,48,800	
Voted		93,78,000		97,48,000		97,31,000			
Non-voted . . . . .		...		...	

(a) Includes Rs. 4,000 on account of Reserved subjects.

DETAILED ACCOUNT No. 31D.—EDUCATION.—Special—continued.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRAINING SCHOOLS FOR BOYS—concluded.									
Brought over			3,14,879		2,91,000		2,26,885		3,55,185
<i>Allowances, hono- raria, etc.—</i>	Travelling Allowance	3,125				3,125		9,969	
	Allowance for Medical Charge	5,316				3,276		...	
	House rent and other allowances	288				...		3,910	
	Temporary and Provisional Allowances	28,642				34,638		...	
	Plague Allowance	250				250		...	
			37,621				41,289		
<i>Scholarships—</i>	Scholarships	2,60,740				1,58,340		2,67,056	
			2,60,740		2,80,000		1,58,340		2,50,935
<i>Contingencies—</i>	Rents, Rates and Taxes	25,380				6,532		24,677	
	Workshop Contingencies . . . . .	...				...		1,000	
	Prizes . . . . .	...				...		200	
	Service Postage and Telegrams	1,350				785		1,871	
	Apparatus and Medical Instruments	700				...		...
	Telephone Charges	320				320		...	
	Workshop Contingencies . . . . .	...				...		286	
	Play grounds	100				...		...
	Water-supply	1,328				394		1,105	
	Library Charges	750				...		...
	Comforts	250				...		...
	Pay of menials	23,174				9,660		16,676	
	Supply of Medicine . . . . .	...				...		51	
	Additional Cook for Urdu Training Class, Ahmedabad, and equipment grant, etc.	1,079				...		...
	Office Expenses and Miscellaneous	12,881				17,451		61,003	
	Contract Contingencies	7,944				7,344		17,858	
		74,256		71,000		42,486		1,24,727	
For rounding ...		-496							
TOTAL TRAINING SCHOOLS FOR BOYS		6,87,000		6,42,000		4,69,000		7,60,847	
Voted		6,87,000		6,42,000		4,69,000			
Non-voted . . . . .		...		...	

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

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Account, 1920-21.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Government Special Schools —continued.								
			TRAINING SCHOOLS FOR GIRLS.								
<i>Pay of Officers—</i>	1	2	<i>Lady Superintendent, (800), (400) + Overseas pay (50)</i>	*15,325				*9,900			
	4	2	<i>Lady Superintendents and Assistant Lady Superintendent (500), (300), (270)</i>	9,270				17,520		28,871	
			<i>Provision for reorganization of Women's branch of Provincial Educational Service</i>	12,000				...			
			<i>Provision for leave allowance</i>	1,600				...			
					38,195		*10,000 20,000		27,420		28,871
<i>Pay of Establishment—</i>	38	39	<i>Assistant Masters, Mistresses and Monitors (210), 2 (200), 2 (165), 2 (140), (180), (115), (105), 9 (100), 2 (90), (84), (80), 4 (75), 3 (70), 3 (50), (48), (46), (44), 2 (40), (35) and allowance to teachers (120)</i>	44,844				37,968			
	30	32	<i>Head Masters, Assistants, etc., in practising schools 3 (75), 2 (55), 2 (50), (46), (42), (40), 2 (39), 2 (37), (36), 4 (32), 2 (31), 2 (29), (28), 2 (27), 2 (26), 4 (25)</i>	14,796				13,872			
			<i>Revision of pay of matrons</i>	1,102				...			
			<i>Provision for two-third year trained teachers in Training College for Women, Hyderabad</i>	1,440				...			
			<i>Laboratory Assistants, Clerks and Servants</i>	9,768				8,064			
			<i>Provision for leave allowance</i>	4,000				...			
			<i>Provision for additional Establishment</i> . . . . .	...				1,798			
			<i>Proposal to grant a third year selection grade to a matron in the Training College for Women, Hyderabad</i> . . . . .	...				162			
					75,950		79,060		61,859		
			Carried over		1,14,145		1,09,000		89,279		28,871

Details not available.

Details not available.

DETAILED ACCOUNT NO. 31D—EDUCATION—SPECIAL—continued.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Government Special Schools <i>—continued.</i>							
			TRAINING SCHOOLS FOR GIRLS <i>—continued.</i>							
				1,14,145		1,09,000		89,279		28,871
<i>Allowances, hono- raria, etc.—</i>			Travelling Allowance	1,000				1,000		
			Allowance for Medical charge	1,680				2,840		
			House-rent Allowance	1,320				1,320		
			Temporary and provisional Allowance.	12,021				16,998		
			Plague Allowance	250				250		
					16,271			21,908		
<i>Scholarships—</i>			Scholarships	42,288				41,188		
					42,288		44,000	41,188		
<i>Contingencies—</i>			Prizes	200				200		
			Rents, Rates and Taxes	8,637				7,437		
			Purchase of furniture	700						
			Service Postage and Telegrams	305				305		
			Water-supply	870				870		
			Office Expenses and Miscellaneous	3,304				9,837		
			Contract Contingencies	2,924				2,924		
					16,940		18,000	21,573		
								1,73,948		
			For rounding		356			52		
			Total Training Schools for Girls.		1,90,000		1,71,000	1,74,000		28,871
			Voted		1,75,000		1,61,000	1,64,000		
			Non-voted		*15,000		*10,000	*10,000		

Details not available.

Details not available.

DETAILED ACCOUNT No. 31D.—EDUCATION—Special—continued.

	Num- bers			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Special Schools.—continued.											
SCHOOL OF ART,											
<i>Pay of officers—</i>	2	2	Principal and Vice-Principal (900), (800), oversea pay (150) duty allowance (150) and local allow- ance (105)	24,860*				17,700*		27,532	
	1	1	Inspector of Drawing and Craft work, (1,000) and personal allowance (200)	14,000*				12,300*			
	1	1	Superintendent of Pottery	8,400				8,400			
			Provision for leave allowance	2,000				...			
					49,260		30,000*		38,400		27,532
							8,000				
<i>Pay of Establish- ment.—</i>			Teachers	12,360				12,360		12,934	
			Superintendent of Workshops	2,400				2,400		3,062	
			Clerks	7,128				4,596		5,466	
			Servants	3,986				3,682		3,573	
			Workshop Establishment	16,992				9,240		19,143	
			Pupil Teachers	960				960		520	
			Temporary Establishment	720				1,216		4,359	
			Lecturer	...				360		...	
			Pottery Establishment	7,506				4,536		...	
			Provision for School of Architec- ture	7,077				...		...
			Revision of Establishment	...				11,868		...	
			Provision for leave allowances	1,000				...		...
					60,139		64,000		51,218		48,857
<i>Allowances, hono- raria, etc.—</i>			Temporary and provisional Allowance	6,844				12,439		...	
			Travelling Allowance	1,000				1,000		1,991	
			Plague Allowance	150				150		...	
			House-rent Allowance	3,540				3,449		1,759	
			Allowances for Drawing and Art Examinations, Prizes and Medals	18,775(a)				18,775		14,633	
			Fees to Lecturer in the Archi- tectural Class of the School of Art	10,730				10,730		8,358	
			Honorarium to Assistant Architect for visits to School of Art	...				...		115	
					41,039		31,000		46,543		26,856
<i>Contingencies—</i>			Purchase of Art Specimen	1,390				1,390		700	
			Excursion Charges	...				1,500		782	
			Inspection Charges	680				660		84	
			Rents, Rates and Taxes	1,048				1,048		993	
			Service Postage and Telegrams	795				795		604	
			Equipment Charges	...				...		1,289	
			Pay of Menials	1,272				1,189		977	
			Workshop Contingencies	6,208				6,208		5,964	
			Water-supply	1,860				1,860		813	
			Office Expenses and Miscellaneous	287				287		4,979	
			Contract Contingencies	8,174				8,174		9,493	
					21,694		23,000		23,111		26,678
					1,72,132				1,59,272		
			For rounding	-132					-272		
			TOTAL SCHOOL OF ART		1,72,000		1,59,000		1,59,000		1,29,923
			Voted		1,33,000		1,29,000		1,29,000		
			Non-voted		39,000*		30,000*		30,000*		

(a) Rs. 9,075 are on account of Reserve subjects.

DETAILED ACCOUNT No. 31D.—EDUCATION.—Special—concluded.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Government Special Schools—continued.							
			REFORMATORY SCHOOL, YERAVDA.—(Reserved).							
Pay of Establishment—	2	2	Superintendent (400) and Deputy Superintendent, (85)	5,930			5,760		4,709	
	7	7	Teachers	2,388			2,414		3,224	
	1	1	Sub-Assistant Surgeon	1,440			1,440		1,189	
			Clerk	660			360		1,992	
			Servants	2,508			2,508		3,709	
			Provision for leave allowance	1,000			...		...
					13,926		15,000		12,482	14,823
Allowances, hono- raria, etc.—			Temporary and provisional Allowance	2,508			2,508		...	
			Travelling Allowance	425			425		276	
					2,933		500		2,933	276
Contingencies—			Rations	16,000			16,000		63,133	
			Medicines and Hospital Equip- ment	300			300		1,512	
			Clothing and Bedding	4,000			4,000		14,236	
			Rewards for Recapture and Service.	400			400		225	
			Service Postage and Telegrams	265			265		75	
			Purchase of Raw Materials	3,500			3,500		2,327	
			Workshop Contingencies	250			250		99	
			Office Expenses and Miscellaneous.	4,488			4,560		4,630	
					29,203		56,500		29,275	86,237
					46,062				44,690	
					- 62				- 690	
			For rounding							
			TOTAL	46,000		72,000		44,000		1,01,326
			Voted	46,000		72,000		44,000		
			Non-voted	...		...		...

DETAILED ACCOUNT No. 31D.—EDUCATION.—Special—continued.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Government Special Schools— continued.								
			RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD.								
Pay of Officers—	1	1	Principal	4,150	4,180	4,000	3,960			3,418	
Pay of Establishment—	19	19	Masters, Teachers, etc. (200). (70), (66), (50), (40), (32), 8 (30), 5 (20)	9,578			9,120			} 10,800	
			Superintendent and Clerk	660			360				
			Provision for leave allowance	1,000			...				
			Servants	492	11,728		953			3,213	
Allowances, honoraria, etc.—			Temporary and provisional Allowance	2,942	2,942	14,000	3,269	13,702	...	14,013	
Contingencies—			Purchase and repairs of furniture . . . . .	...			...			192
			Prizes	50			50			...	
			Rents, Rates and Taxes	250			250			243	
			Service Postage and Telegrams	60			50			50	
			Stores	5,000			...			4,888	
			Conservancy Charges	192			168			...	
			Grant for wear and tear of tools	500			...			...
			Pay of Menials	1,248			936			1,273	
			Office Expenses and Miscellaneous	300	7,600	6,000	300	1,754	2,557	9,203	
					26,450			19,416			
			For rounding		550			-416			
			TOTAL RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD.		27,000	24,000	19,000			26,634	
			Voted		27,000	24,000	19,000				
			Non-voted . . . . .		...	...	...
			Industrial Schools.								
			Jehangir Dinshah Vakil Commercial School, Broach.								
Pay of Establishment—	2	2	Instructors	1,200			1,200				
			Allowance to a clerk	96			96				
			Provision for leave allowance	100			...				
			Servants	120	1,516		120				
Allowances, honoraria, etc.—			Temporary and provisional Allowance	552	552	2,000	576	1,992			
Contingencies—			Rents, Rates and Taxes	600			600				
			Office Expenses and Miscellaneous	125	725	1,000	125	725			
					2,793			2,717			
			For rounding		207			283			
			Total Jehangir Dinshah Vakil Commercial School, Broach		3,000	3,000	3,000				
			Voted		3,000	3,000	3,000				
			Non-voted . . . . .		...	...	...

DETAILED ACCOUNT No. 31F.—EDUCATION.—Special—concluded.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Grants to non-Government Special Schools.								
RECURRING GRANTS.								
Industrial Schools	10,000				10,000			
Technical Institutes	1,30,452				1,30,452			
Reformatory Institutes (Reserved)	64,975				56,725			
Grants for Hospitals, Homes, etc.	(a) 6,600				6,600			
Other Special Schools	8,100				8,100			
Provision for the education of defectives	2,620				12,620			
<i>Grants-in-aid—</i>								
Normal, Special and Technical Schools	77,585				77,585			
Building Grants	10,000				50,000			
		3,10,332				3,52,082		
For rounding		- 332				- 82		
Total Direct Grants to non-Government Special Schools		3,10,000		3,52,000		3,52,000		4,79,357
Voted		3,10,000		3,52,000		3,52,000		
Non-voted		...		...	
Grants to local bodies for special education.								
RECURRING GRANTS.								
Grants to District Local Boards for stipends in Training Colleges	5,000				5,000			
Total Grants to Special bodies for Special education		5,000		5,000		5,000		
Voted		5,000		5,000		5,000		
Non-voted		...		...	

DETAILED ACCOUNT No. E.—EDUCATION.—General.

SUMMARY.				
Direction	1,38,000	1,20,000	1,00,000	1,14,060
Inspection	16,21,000	13,00,000	15,44,000	10,64,615
Scholarships	2,45,000	1,80,000	1,58,000	1,75,539
Miscellaneous:—Provision for preparation of Urdu Text Books	21,324	...	...	...
Grants for the encouragement of Literature	5,000	5,000	5,000	16,711
Grant for more Liberal Encouragement to Makhtabs adopting a Secular Course	7,000	10,000	10,000	...
Dakshina Grants for the encouragement of Literature	20,683	23,000	20,683	19,928
Sind Book Depot	27,849	28,000	27,549	32,020
Charges in connection with Indian Students in England	6,000	7,000	7,014	5,739
Examination Charges	27,255	30,000	29,938	27,944
Publication of Sanskrit Series	18,000	12,000	12,000	...
Departmental Publications	8,000	8,000	8,000	330
Provision in connection with the Primary, Middle and High School Scholarship Examinations	(b) 4,200	4,200	4,200	...
Grant of Personal Allowances to certain Pandits and Maulvis who are not in the service of Government	1,200	1,200	1,200	...
Provision for Preservation of Persian and Arabic Manuscripts	...	3,000	3,000	...
Grants for the Education of Junior Talpurs	8,000	10,000	10,000	8,969
Committee of Direction for Industrial and Technical Schools	15,000	15,000	15,000	...
Miscellaneous	...	1,91,000	1,91,000	15,298
	21,73,511	19,47,400	21,46,584	
For rounding		489	400	- 584
TOTAL	21,74,000	19,47,000	21,46,000	
Voted	19,62,000	17,93,000	19,74,000	14,80,543
Non-voted	2,12,000*	1,54,000*	1,72,000*	

(a) Includes Rs. 3,000 for Reserve subjects.

(b) Includes Rs. 2,600 for Reserve subjects.

DETAILED ACCOUNT NO. 31E.—EDUCATION.—General.

	Numbers.		DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DIRECTION.								
<i>Pay of Officers—</i>	1	1	Director, (2,900)	34,700*				32,400*		32,840	
	1	1	Assistant Director, (1,400) + (3,000) oversea pay and Deputation Allowance (1,800)	21,150*				6,600*		(a) 12,542	
	2	2	Superintendents (350)	8,340				6,600		...	
			Provision for leave allowances	1,000			52,000*	...		...
					65,190		5,000		45,600		45,382
<i>Pay of Establishment—</i>			Assistant Superintendent and Clerks	50,820				30,060		43,034	
			Provision for leave allowances	3,000				...		...
			Servants	1,920				1,800		2,952	
			Temporary Establishment	1,500				...		1,483	
					57,240		48,000			...	
									31,860		47,469
<i>Allowances, Honoraria etc.—</i>			Temporary and Provisional Allowance	1,080				7,611		...	
			Travelling Allowance	4,000				4,000		3,343	
			Plague Allowance	300				300		...	
										...	
					5,380		5,000		11,911		3,343
<i>Contingencies—</i>			Service Postage and Telegrams	3,800				3,800		3,790	
			Purchase of Books	960				960		3,060	
			Purchase and repairs of furniture . . . . .	...				...		3,526	
			Discretionary Grant	4,000				4,000		...	
			Office Expenses and Miscellaneous	420				420		6,933	
			Contract Contingencies	1,150				1,150		557	
			Prizes	500				...		...
					10,830		10,000		10,830		17,866
					1,38,640				99,701		
			For rounding	—640				...	299		
			TOTAL DIRECTION	1,38,000			1,20,000	...	1,00,000	...	1,14,060
			Voted		82,000		68,000	...	61,000	...	
			Non-voted		56,000*		52,000*	...	39,000*	...	

* (a) Includes Rs. 91 on account of E. C. A.

DETAILED ACCOUNT No. 31E.—EDUCATION.—General—continued.

	Numbers.		INSPECTION. (a)	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	7	7	Inspectors, (550—50—2,000) and oversea pay 3 (250), 2 (150) . . .	98,850*				1,09,200*		} (b) 2,46,614	
	1	1	Inspector	6,120				5,400			
			Provision for three posts in Indian Educational Service	15,000*				...			
			Provision for deputation of an officer as Provincial Commis- sioner of Boy Scouts	25,084*				24,000*			
			Provision for Inspectors of Night Schools opened by Co-operative Department	6,124				...			
	38	40	Deputy Inspectors (250—20—650),	2,05,300				1,13,400			
		6	Medical Inspectors of Schools . . .	38,700				...			
		2	Inspectresses, (900), (400) and oversea allowance to 2 (50)	17,125*				25,440			30,445
		4	Inspectresses (450), (300)	9,200				...			
			Provision for leave allowances . . .	38,000				...			
			Provision for additional Inspecting Staff . . . . .	...				21,121			
			Exchange Compensation Allowance. Provision for the scheme for the Medical inspection of School children . . . . .	...			...	71,148			
			Provision for the reconstitutions of the Provincial Education Service.	50,000			*1,02,000	2,00,000			
					5,09,503		2,04,000		5,69,709		2,77,059
Pay of Establish- ment—	133	27	Assistant Deputy Inspectors . . .	1,97,340				2,02,820		2,05,536	
			Clerks	2,61,464				1,30,614		1,99,332	
			Provision for leave allowances . . .	25,000				...		...
			Servants	35,796				30,688		54,414	
			Temporary Establishment	1,341				16,011		21,584	
			Provision for revision of pay of the Superior Establishment in the Educational Department	3,00,000				3,00,000		...	
					8,20,941		6,84,000		6,79,638		4,80,866
Allowances, hono- raria, etc.—			Temporary and provisional Allow- ance	26,637				95,745		...	
			Travelling Allowance	1,44,440				1,24,880		1,75,825	
			House-rent Allowance	5,520				4,592		4,606	
			Grain Compensation . . . . .	...				...		102	
			Plague Allowance	1,000				1,000		566	
				1,77,597		2,07,000		2,26,217		1,81,099	
Contingencies—			Prizes	1,500				...		...
			Rents, Rates and Taxes	25,248				18,153		17,909	
			Service Postage and Telegrams . . .	41,409				39,547		34,216	
			Pay of Menials	696				480		1,574	
			Office Expenses and Miscellaneous . .	2,090				2,241		24,550	
			Contract Contingencies	34,378				33,426		34,102	
			Magic lanterns and slides	7,600				...		...
			Deduct—Contribution . . . . .	...				...		—804	
			Pay to officers of other Provinces . .	...				...		14,044	
					1,12,919		1,03,000		93,847		1,25,591
		For rounding . . . . .	...	16,20,960 40			...	15,69,406 —25,406		...	
		TOTAL, INSPECTION . . . . .	...	16,21,000		13,00,000	...	15,44,000		10,64,615	
		Voted . . . . .	...	14,65,000		11,98,000	...	14,11,000		...	
		Non-voted . . . . .	...	*1,56,000		*1,02,000	...	*1,33,000		...	

(a) Includes on account of Reserve subjects as under:—
 Pay of officers Rs. 19,000 | Allowances Rs. 4,000
 Pay of establishment 5,000 | Contingencies 1,000

(b) Includes Rs. 266 on account of Exchange Compensation Allowance.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31-H.—EDUCATION.—General—continued.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships—	Scholarships.							
In Arts Colleges	60,297				35,497		41,085	
In Professional Colleges	36,710				30,275		9,346	
In Secondary Schools	(a)88,220				50,080		72,449	
In Primary Schools	29,820				7,440		11,360	
In Special Schools	25,325				23,125		41,299	
Provision for cost of passage of a scholar in Actuarial science	750				...		...
Provision for grant of Scholarships to daughters of indigenous mid- wives	4,000				12,000		...	
		2,45,122				1,58,417		
For rounding		-122				-417		
Total, Scholarships		2,45,000		1,80,000		1,58,000		1,75,539
Voted		2,45,000		1,80,000		1,58,000		
Non-voted		...		...		...
	MISCELLANEOUS.							
	Dakshina Grant for the encouragement of Literature.							
<i>Allowances to Dakshina Fellows.</i>	Gujarat College, Ahmedabad	2,400			2,400			
	Deccan College, Poona	3,750			3,750			
	Fergusson College, Poona	1,800			1,800			
	Elphinstone College, Bombay	3,600			3,600			
	Wilson College, Bombay	1,800			1,800			
	St. Xavier's College, Bombay	1,800			1,800			
	Sind College, Karachi	1,800			1,800			
			16,950		17,000		16,950	16,405
<i>Other Allowances and Contri- butions—</i>	Poona Boarding House	696			696			
	Dharwar Boarding House	600			600			
			1,296		3,500		1,296	1,943
<i>Rewards to Authors—</i>	By Director of Public Instruc- tion	2,437			2,437			
	By Dakshina Prize Committee	2,437		2,500	2,437			980
	Total, Dakshina Grant for the encouragement of Literature.		20,683		23,000		20,683	19,328
	Voted		20,683		23,000		20,683	
	Non-voted		...		...		...

(a) Includes Rs. 6,600 on account of Reserved subjects.

DETAILED ACCOUNT No. 31-H.—EDUCATION.—General—continued.

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous—continued.										
BIND BOOK DEPOT.										
Pay of officers—	1	1	Curator	1,800						
					1,800	1,800	1,800	1,800		2,177
Pay of Establishment—			Clerks	840			840	840	1,549	
			Provision for leave allowances	300			...	...	...
			Servants	360			360	360	528	
					1,500	2,300	1,200	1,200		2,077
Allowances, honoraria, etc.—			Temporary and Provisional Allowance	1,119			1,119	1,119		
			Travelling Allowance	200			200	200	141	
			Plague Allowance	20			20	20	...	
			Commission to Sub-Book Depot-keepers and Wholesale Purchasers	1,900			1,900	1,900	615	756
					3,239	2,100	3,239	3,239		
Contingencies—			Printing, Purchase and binding of Books	20,000			20,000	20,000	22,455	
			Rents, Rates and Taxes	100			100	100	...	
			Service Postage and Telegrams	260			260	260	60	
			Purchase and Repairs of Furniture	50			50	50	...	
			Carriage of Books	700			700	700	2,611	
			Office Expenses and Miscellaneous	200			200	200	1,684	27,010
					21,310	21,800	21,310	21,310		
			TOTAL, BIND BOOK DEPOT		27,849	28,000		27,549		32,020
			Voted		27,849	28,000		27,549		
			Non-voted . . . . .		...	...		...

DETAILED ACCOUNT No. 31E.—EDUCATION.—General—continued.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MISCELLANEOUS—continued.							
			CHARGES IN CONNECTION WITH INDIAN STUDENTS IN ENGLAND							
			BOMBAY PROVINCIAL ADVISORY COMMITTEE.							
Pay of officers—	1	1	Secretary (200)	2,400						2,400
			Provision for leave allowance	300	2,700		4,000	4,200		
Pay of Establishment—			Clerk	960			600	865		
			Provision for leave allowance	100			...	...
			Servants	252			252	404		
										1,259
Allowances, hono- raria, etc.—			Temporary and provisional Allow- ance	240	1,312		1,200	852		
			Travelling Allowance	25			25	...		
			Plague Allowance	25			25	...		
			House-rent Allowance	168			168	160		
					458		440	602		160
Contingencies—			Rents, Rates and Taxes	960			960	320		
			Peon's Uniforms and Belts . . . . .	...			...	12		
			Service Postage and Telegrams	350			250	...		
			Stationery and Petty Supplies . . . . .	...			...	225		
			Office Expenses and miscellaneous . . . . .	...			...	1,223		
			Contract Contingencies	150			150	130		
					1,460		1,360	1,360		1,910
			For rounding		5,930 70					
			TOTAL CHARGES IN CONNECTION WITH INDIAN STUDENTS, ETC.		6,000		7,000	7,014		5,729
			Voted		6,000		7,000	7,014		
			Non-voted . . . . .		...		...

DETAILED ACCOUNT No. 31 E.—EDUCATION.—General—concluded.									
Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MISCELLANEOUS—concluded.								
	Examination charges.								
	Commercial Examinations	5,000				4,700			
	Cambridge Senior Local Examination	800				6,900			
	Vernacular Final Examination	21,378				18,261			
	Teachers' Certificate Examination	77				77			
	Total, Examination charges		27,255		30,000		29,938		27,944
	Voted		27,255		30,000		29,938		
	Non-voted . . . . .		...		...
	Miscellaneous.								
	<i>Recurring Grant.</i>								
	Lump provision for Mahomedan education					39,000			
	<i>Non-Recurring Grants.</i>								
	Lump provision from the unexpended balance of the Imperial grant of Rs. 5,93,000					39,094			
	Lump provision from the unexpended balance of the Imperial grant of Rs. 1,00,000					22,500			
	Lump provision from the unexpended balance of the non-recurring grant of Rs. 31 lakhs					71,979			
	Lump provision for the capital expenditure on Hostels from Imperial grants					18,799			
						1,91,372			
	For rounding					-372			
	Total, Miscellaneous				1,91,000	1,91,000			15,298
	Voted				1,91,000	1,91,000			
	Non-voted . . . . .				...

32.—MEDICAL.—(Partly Reserved and Partly Transferred)					
	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Actuals, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Medical Establishment	Voted 32a	2,75,000	2,83,000	2,14,840	6,30,330
	Non-voted	5,13,000*	4,82,000*	3,38,160*	
Hospitals and Dispensaries	Voted 32b	20,14,000	24,86,000	24,26,200	22,81,656
	Non-voted	87,000*	79,000*	58,800*	
Grants for Medical Purposes	Voted 32c	10,000	10,000	10,000	10,838
	Non-voted	.....	.....	.....
Medical Schools and College	Voted 32d	4,02,000	3,54,000	3,61,800	4,03,629
	Non-voted	1,69,000*	1,64,000*	1,53,200*	
Lunatic Asylum	Voted 32e	5,40,000	5,26,000	5,18,600	5,42,696
	Non-voted	32,000*	39,000*	23,400*	
Chemical Examiner	Voted 32f	36,000	35,000	38,440	60,788
	Non-voted	40,500*	26,000*	40,560*	
Lump provision for expenditure out of the surplus excise revenue		.....	3,50,000	12,86,000	.....
Expenditure in England	Voted	22,500	1,13,000	96,000	.....
	Non-voted	70,000*	.....	.....	.....
Reserve for unforeseen expenditure		38,000	.....	.....	.....
TOTAL		42,49,000	49,52,000	55,66,000	39,29,937
Transferred	Voted	33,30,000	41,53,000	48,71,000	
	Non-voted	.....	.....	.....
Reserved	Voted	9,11,000	7,90,000	6,86,000	
	Non-voted	8,000	9,000	9,000	

DETAILED ACCOUNT NO. 32a.—MEDICAL.—Medical Establishment.

SUMMARY.					
SUPERINTENDENCE		1,19,323	1,10,000	1,01,374	1,13,237
DISTRICT MEDICAL OFFICERS		5,39,851	5,47,000	3,62,251	3,85,639
RESERVE MEDICAL SUBORDINATES		1,29,000	1,03,000	90,000	1,31,454
			7,88,174	5,53,625	
	For rounding		174	625	
TOTAL			7,88,000	7,65,000	6,30,330
	Voted		2,75,000	2,83,000	2,14,840
	Non-voted		5,13,000	4,82,000	3,38,160

	Numbers.		DETAILS.					
	1921-22.	1922-23.						
Pay of Officers—	1	.1	Surgeon-General, 1 (3,000), + P.A. 1,667	*37,667		*36,000		38,575
	1	1	Personal Assistant (1,600) for 4 months, (1,850) for 8 months	*21,200		*15,000		...
			Duty allowance to Personal Assistant	...		2,400		13,317
			Other Gazetted Officers		*58,867	*53,000	53,400	51,892
			Clerks	35,700		22,110		35,083
Pay of Establishment—			Leave and deputation Allowance	4,000		1,063		1,612
			Servants	1,008	40,708	39,000	23,173	37,061
Allowances, hono- raria, etc.—			Travelling Allowance	7,500		7,000		6,896
			Temporary and Provisional Allowance	576	8,076	7,000	6,615	...
							13,615	6,896
Contingencies—			For Telephone Charges	150		150		184
			Rents, Rates and Taxes	3,528		3,390		2,417
			Service Postage and Telegrams	3,760		3,760		3,909
			Office Expenses and Miscellaneous	560		560		2,330
			Contract Contingencies	3,674		3,326		991
			Medicines and Instruments	...		...		7,557
				11,672		11,000	11,186	17,388
		TOTAL, SUPERINTENDENCE		1,19,323	1,10,000	1,01,374	1,13,237	
		Voted		60,456	57,000	50,374		
		Non-voted		*58,867	53,000	51,000		

DETAILED ACCOUNT No. 32a.—MEDICAL.—Medical Establishment—concl'd.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	DISTRICT MEDICAL OFFICERS.									
Pay of Officers—	14	14	Lieuts-Col., I M. S. 1 (1,750 for 4 months 1,850 for 8 months), 2 (1,950), 2 (1,850), 1 (1,750 for 4 months, 1,850 for 8 months), 4 (2,100), 1 (1,750), 2 (1,750 for 10 months, 1,850 for 2 months), 1 (1,750 for 6 months, 2,000 for 6 months)		*3,21,500		*2,72,800		2,53,573	
	7	7	Majors, 3 (1,350), 3 (1,500), 1 (1,500 for 4 months 1,750 for 8 months)		*1,22,600		*96,600	...	...	...
	8	7	Assistant Surgeons, 3 (650), 4 (600). Leave Allowance to Non-I.M.S. Civil Surgeons		52,200		57,240	...	1,04,845	
	3	5	Allowance to Medical Officers for Civil duties, 3 (100, 1 (125) 1 (30)		7,830		*3,060	...	...
	2	2	Allowance to Superintendents of Matheran and Mahabaleshwar, 2 (100)		*5,460		*1,800	...	...
	2	2	Sind Allowances to certain Gazetted Officers		*2,400		*2,400	...	...
			Sub-Assistant Surgeon,		*2,400		*2,400		2,867	
			Exchange Compensation Allowance.		1,800		1,800		72	
			For probable savings		...		4,38,100 - 90,100			
Allowances, honoraria, etc.—			Servants		240	5,16,190	*4,28,600	3,48,000	328	3,61,357
			Temporary & Provisional Allowance		240	430	97,400	748	...	...
Contingencies—			Travelling Allowance		20,000		1,000	1,070	19,003	328
			House-rent Allowances		340			348	3,751	
			Medicines and Instruments		10	20,348	17,000	10,348	...	22,754
			Rents		2,400			100	37	
			Service Postage and Telegrams		32			2,400	300	
			Contract Contingencies		301			32	...	788
			Office Expenses and Miscellaneous		...	2,833	3,000	...	75	1,200
			TOTAL, DISTRICT MEDICAL OFFICERS.		...	5,39,851	5,47,000	3,62,251	3,85,639	
			Voted		85,491		1,12,400	75,091		
			Non-voted		*4,54,360		*4,28,600	*2,87,160		
RESERVE MEDICAL SUBORDINATES.										
Pay of Officers—	13	13	Assistant Surgeons, 3 (350), 10 (100 + T. and P. 10 + L.A. 20)		28,200		27,600		14,226	
Pay of Establishment—	127	127	Sub-Assistant Surgeons, 2 (120), 5 (110), 15 (95), 25 (80), 35 (65), 45 (50)		1,04,880		1,04,880		32,199	
Allowances, honoraria, etc.—			Temporary Establishment		1,33,080		63,000	1,32,480	46,425	
			Travelling Allowance		...		...	...	2,411	
			Plague Allowance		20,000		4,500	...	...
			House-rent Allowance		200		200	...	42,828	
			Payment to officers of other Provinces		6,120	26,320	45,000	6,120	1,841	47,080
			For probable Savings		...	1,59,400 - 30,400		1,43,300 - 53,300	...	37,949
			TOTAL, RESERVE MEDICAL SUBORDINATES		...	1,29,000	1,08,000	90,000	1,31,454	
			Voted		1,29,000		1,08,000	90,000		
			Non-voted		...					

DETAILED ACCOUNT No. 32b.—MEDICAL.—Hospitals and Dispensaries.

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY HOSPITALS AND DISPENSARIES—								
JAMSETJI JIJIBHAI HOSPITAL	2,82,805		3,59,000		2,69,213		4,70,704	
BAI MOTILBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS	57,890		53,000		51,121		53,015	
OPHTHALMIC HOSPITAL	33,608		26,000		26,703		24,691	
ST. GEORGE'S HOSPITAL	3,55,575		4,18,000		3,31,154		3,05,361	
GOKULDAS TEJPAL HOSPITAL	1,57,838		1,36,000		1,19,816		90,481	
PESTONJI KAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY	1,50,011		1,30,000		1,29,833		1,14,177	
EDUCATIONAL AND CHARITABLE INSTITUTIONS	1,920		1,000		1,920		517	
SCHEME FOR THE SUPPLY OF MILK TO POOR WOMEN AND THEIR BABIES	1,500				1,500		...	
PROVISION FOR THE REORGANIZATION OF THE NURSING ARRANGEMENTS IN THE PRESIDENCY . . . . .	...				1,00,000		...	
GENERAL INCREASE OF 34 PER CENT. IN THE GRANTS FOR MEDICINES AND INSTRUMENTS OF MEDICAL INSTITUTIONS.	39,802				39,802		...	
REVISION OF CONTRACT GRANT . . . . .	...				40,000		...	
REVISION OF THE PAY OF ESTABLISHMENT . . . . .	...				25,000		...	
	10,80,949		11,23,000		11,36,062		10,58,946	
<i>Deduct—CONTRIBUTION PAYABLE BY THE BOMBAY MUNICIPALITY TOWARDS THE COST OF HOSPITALS, ETC.</i>	-4,14,500		-4,15,000		-4,14,500		-4,14,500	
	6,66,449		7,08,000		7,21,562		6,44,443	
MOFUSSIL HOSPITALS AND DISPENSARIES	11,53,479		12,34,000		11,40,518		13,05,781	
GRANTS TO HOSPITALS AND DISPENSARIES	2,72,994		6,14,000		6,14,327		3,24,356	
GRANT TO THE BOMBAY MEDICAL COUNCIL	*8,200		*9,000		*9,000		7,073	
		21,01,122				21,85,407		
For rounding		-122				407		
TOTAL		21,01,000		35,65,000		24,85,000		22,81,651
Voted		20,14,000		24,56,000		24,26,200		
Non-voted		*87,000		*9,000		*58,800		
DETAILS.								
Pay of Officers—	Numbers.		DETAILS.					
	1921-22.	1922-23.						
			PRESIDENCY HOSPITALS AND DISPENSARIES.					
			JAMSETJI JIJIBHAI HOSPITAL.					
	1	1	House Surgeon 1 (650, + S.A. 200).	10,200		10,200		62,556
			Physician	...		...		73,001
	4	5	Assistant Surgeons, Staff 2 (350), 2 (100), 1 (650), LA 3 (60), 2 (50), 1 (30)	22,320		31,920		...
			Exchange Compensation allowance.	...		...		30
			For the appointment of Assistant Surgeons . . . . .	...		5,280		...
				32,520		32,000		47,470
Pay of Establishment—			Compounders and Dressers	3,300		4,020		5,763
			Stewards and Assistants	6,600		6,060		9,584
			Clerks	7,572		5,265		2,775
			Servants	19,520		17,532		23,312
			Leave and Deputation Allowances	2,000		...		582
			Temporary Establishment . . . . .	...		...		655
				39,792		55,000		33,877
			Carried over	71,312		87,000		80,277
								1,78,25

* Reserved.

DETAILED ACCOUNT No. 32b.—MEDICAL.—Hospitals and Dispensaries—contd.

	Numbers.		Budget Estimate 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	PRESIDENCY HOSPITALS AND DISPENSARIES—contd.										
			Brought forward		71,312	87,000	80,277	1,78,258			
Allowances, hono- raria, etc.—			Grants to Nursing Association	65,000		55,000	59,190				
			House Rent Allowance	4,872		4,872	1,073				
			Uniform Allowance to Linen Room- keeper	15		15	...				
			Plague Allowance	180		180	...				
			Grain Compensation	...		...	2			
			Travelling Allowance	1,000		...	994				
			Allowance to Roman Catholic Priest	600		600	502				
			Temporary and Provisional Allowance	16,440		12,310					
Contingencies—			Expenditure in connection with tuberculosis ward	88,107	65,000	72,977	61,761				
			Purchase of a Sterilizer	8,754		8,754	...				
			Diet of Patients	3,193		3,193	96,864				
			Clothing to Patients	54,990		54,990	14,641				
			Medicines and Instruments.	4,505		4,505	51,394				
			Washing Charges	13,543		13,543	2,646				
			Upkeep of X-Ray Apparatus	4,320		4,320	1,463				
			Rents, Rates and Taxes	1,500		1,500	2,542				
			Service Postage and Telegrams	1,900		1,900	...				
			Office expenses and Miscellaneous	60		60	6,001				
			Contract Contingencies.	3,160		3,160	53,204				
			Water Supply	27,461		20,034	930				
								
				1,14,632	2,07,000	1,07,205	2,30,685				
			TOTAL, JAMSETJI JIJIBHAI HOSPITAL	2,32,805	3,59,000	2,69,213	4,70,704				
			Voted	2,32,805	3,59,000	2,69,213					
			Non-voted	...	...	...		
			BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.								
Pay of Officers—	1	1	Assistant Surgeon 1 (500)+L.A. 60).	6,720	6,000	6,860	1,889	1,889			
			Compounders and Dresser	1,116		1,140	1,424				
			Steward	1,596		1,020	...				
			Clerk	1,056		480	611				
Pay of Establish- ment—			Servants	4,944		4,620	7,150				
			Leave and Deputation Allowance	500		...	...		
				9,212	13,000	7,260	9,185				
Allowances, hono- raria, etc.—			Scholarship	360		360	...				
			Plague Allowance	60		60	...				
			Grain Compensation	...		...	...
			House-rent Allowance	648		648	594				
			Allowance to House Surgeon	360		330	...				
			Temporary & Provisional Allowance	4,621		43,532	...				
				6,049	1,000	4,930	594				
Contingencies—			Dieting Charges	16,000		16,000	17,957				
			Medicines and Instruments.	6,500		6,500	10,186				
			Clothing to Patients	1,500		1,500	1,916				
			Washing Charges	1,320		1,320	1,100				
			Rents, Rates and Taxes	486		486	486				
			Service Postage and Telegrams	15		15	...				
			Office Expenses and Miscellaneous	800		800	806				
			Contract Contingencies	9,288		5,950	8,896				
				35,909	33,000	32,571	41,347				
			TOTAL, BAI MOTLIBAI AND SIR DIN- SHAW MANECKJI PETIT HOSPITALS.	57,890	53,000	51,131	53,015				
			Voted	57,890	53,000	51,121					
			Non-voted	...	...	...		

DETAILED ACCOUNT No. 32b.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i>								
			OPHTHALMIC HOSPITAL.								
<i>Pay of Officers—</i>	4	4	Sub-Assistant Surgeons, 1 (120) 1 (95) 2 (50) L. A. 3 (10) 1 (30)	4,500	4,500	5,000	4,500	6,417	6,417		
<i>Pay of Establishment—</i>			Compounders	840			816	1,352			
			Servants	3,576			3,120	4,292			
			Clerk	1,872			1,320	1,537			
			Additional Establishment	—			1,056	—			
			Leave and Deputation allowance	900							
					7,488	2,000	6,312		7,181		
<i>Allowances honoraria, etc.—</i>			Plague Allowance	100			100	—			
			Temporary & Provisional Allowance	3,223			2,431	—			
			Travelling Allowance	100			80	131			
			House-rent Allowance	3,048			1,464	1,756			
					6,376	2,000	4,075		1,887		
<i>Contingencies—</i>			Medicines and Instruments	6,000			6,000	3,833			
			Rents, Rates and Taxes	1,102			1,102	774			
			Service Postage and Telegram	30			30	—			
			Office Expenses and Miscellaneous	625			625	734			
			Purchase of a ring magnet	2,960			—	—			
			Contract Contingencies	4,427			4,059	3,860			
					15,144	10,000	11,815		9,206		
			TOTAL, OPHTHALMIC HOSPITAL		33,608	26,000	26,703		24,691		
			Voted		33,608	26,000	26,703				
			Non-voted		—	—	—				
			ST. GEORGE'S HOSPITAL.								
<i>Pay of Officers—</i>	1	1	Surgeon Superintendent, 1(2,350)	23,200			25,200	—			
	1	1	Resident Surgeon, 1(1,950)	23,400			12,000	—			
	4	4	Assistant Surgeons 1 (650) 1(500) 2(350) L. A. 6(50)	25,800			32,400	—			
					77,400	19,000	57,000	69,600			
			Carried over		77,400	76,000	69,600	—			

DETAILED ACCOUNT NO. 32b—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PRESIDENCY HOSPITAL AND DISPENSARIES— <i>contd.</i>								
			GOKULDAS TEJPAL HOSPITAL.								
Pay of Officers—	1	1	Physician, 1 (2,000)	24,000*				21,600*		...	
	1	1	House Surgeon, 1 (650 + Staff pay 200)	10,200				10,200		...	
	4	4	Sub-Assistant Surgeons, 1 (95,) 2 (65), 1 (50), L. A. 4 (10) X-Ray Allowance at Rs. 15	3,960				3,960		...	
					38,160		22,000*		35,760		...
							18,000				
Pay of Establishment—			Steward	2,400				1,200		3,938	
			Compounders and Dressers	1,056				1,056		2,539	
			Sub-assistant Surgeons	...				...		4,227	
			Clerk	1,344				780		1,687	
			Servants	6,048				5,892		7,557	
			Temporary Establishment	...				...		53	
			Leave and Deputation Allowance	600				...		...
					11,448		16,000		8,928		20,001
Allowances, hono- raria, etc.—			Grants to Nursing Association	13,626				13,626		8,045	
			Travelling Allowances	1,600				...		376	
			House-rent Allowance	900				804		318	
			Temporary and Provisional Allowance	5,359				3,888		...	
					21,485		17,000		18,318		8,739
Contingencies—			Dieting Charges	39,000				39,000		41,157	
			Upkeep of X-Ray Apparatus	9,940				750		105	
			Medicines and Instruments	14,050				3,000		6,138	
			Clothing to Patients	5,000				5,000		2,224	
			Electrical treatment	5,000				...		...
			Washing charges	1,800				1,800		1,500	
			Rents, Rates and Taxes	1,085				758		1,085	
			Electric Lift charges	300				...		...
			Service Postage and Telegrams	50				40		...	
			Office expenses and miscellaneous	1,198				1,198		3,929	
			Contract Contingencies	9,322				5,264		5,603	
					86,745		63,000		56,810		61,741
			TOTAL, GOKULDAS TEJPAL HOSPITAL		1,57,838		1,36,000		1,19,816		90,481
			Voted		1,33,838		1,14,000		98,216		
			Non-voted		24,000*		22,000*		21,600*		

DETAILED ACCOUNT No. 32b—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.		PREBIDENCY HOSPITALS AND DISPENSARIES— <i>concl.</i>	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PRESTONJI KAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.								
Pay of officers—	1	1	Physician (950 for 11 months, 1,000 for 1 month)	11,450*				10,800		...	
	1	1	Second Physician, 1 (300)	3,600				3,600		...	
	2	2	House Surgeons, 1 (250), 1 (150), Leave and Deputation Allowance	4,800 1,260				4,800 ...		...
	1	1	Sub-Assistant Surgeon, 1 (75)	900	22,010		20,000	900	20,100	450	450
Pay of Establishment—			Compounders and Dressers	1,716				1,704		3,888	
			Steward	2,640				2,280		2,211	
			Clerk	1,152				600		971	
			Servants Leave and Deputation Allowance Additional Establishment	6,484 700				5,916 ...		7,997 ...	
Allowances, hono- raria etc.—			Grants to Nursing Association	32,793	12,892		15,000	32,793	11,700	28,910	15,067
			Temporary and provisional Allow- ance Travelling Allowance	6,055 ...				3,229 ...		...	266
			House-rent Allowance	2,112	40,960		35,000	2,112	38,134	1,444	30,620
Contingencies—			Dieting Charges	45,000				36,000		84,306	
			Clothing to patients	2,000				2,000		2,558	
			Medicines and Instruments	9,000				6,000		12,163	
			Washing Charges	1,800				1,800		1,500	
			Rents, Rates and Taxes Service Postage and Telegrams Office expenses and miscellaneous Contract Contingencies	1,354 20 1,650 13,525				1,354 20 1,650 11,075		1,257 ... 866 15,890	
			TOTAL, PRESTONJI KAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY		74,349		60,000		59,899		68,040
					1,50,011		1,30,000		1,29,833		1,14,177
			Voted		1,38,561		1,30,000		1,29,833		1,14,177
			Non-voted		11,450*				...		
			EDUCATIONAL AND CHARITABLE INSTITUTIONS.								
Pay of officers—	1	1	Sub-Assistant Surgeon, Byculla School I (95) + L A. 15)		1,320				1,320		...
Allowances, hono- raria etc.—			Plague Allowance House-rent Allowance	60 180				60 180		240	
Contingencies—			Medicines and Instruments		240				360	517	
					369						517
			TOTAL, EDUCATIONAL AND CHARITABLE INSTITUTIONS		1,920		1,000		1,920		517
			Voted		1,920		1,000		1,920		517
			Non-voted								

DETAILED ACCOUNT No. 32b.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MOFUSSIL HOSPITALS AND DISPENSARIES.								
<i>Pay of officers—</i>	10	7	Assistant Surgeons, 2 (650), 3 (350), 1 (200), 1 (150), L.A. 2 (60), 4 (50), 1 (40), 1 (35), 1 (30), 2 (10) + T. P. (135)	37,875				43,140		1,10,362	
	26	21	Assistant Surgeons attached to Grant-in-aid Dispensaries, 2 (300), 6 (200), 9 (150), 4 (100), L. A. 2 (60), 6 (50), 9 (35), 4 (20), T. P. Allowance, 9 (11-4), 4 (10)	54,075				52,800		...	
	49	64	Sub-Assistant Surgeons	62,464				74,529		71,195	
	245	245	Sub-Assistant Surgeons attached to Grant-in-aid Dispensaries, 4 (120), 28 (110), 60 (95), 63 (80), 40 (65), 50 (50), L. A. 7 (5), 2 (12), 83 (10), 25 (15), 3 (20), 9 (25)	2,51,388				2,51,388		1,83,160	
			Revision of pay of women Sub- Assistant Surgeons	720				...		...
			Revision of pay of women Assist- ant Surgeons	8,000				...		...
			Temporary Sub-Assistant Surgeons.	...				22,500		...	
			Entertainment of ten women Sub- Assistant Surgeons at Civil Hospi- tals	8,100				8,100		...	
			Additional Sub-Assistant Surgeon for the charge of Medical Stores.	...				825		...	
			Entertainment of four women Assistant Surgeons at certain Civil Hospitals	7,740				8,640		...	
			Grant of an allowance to Civil Assistant Surgeon, Nawabshah	...				770		...	
			Revision of pay of Assistant Surgeons	1,26,000				1,26,000		...	
			Revision of pay of Sub-Assistant Surgeons	22,000				...		...
			For uniform scale of charge allow- ance to Sub-Assistant Surgeons	480				480		...	
			Carried over		5,78,842		2,33,000		5,89,172		3,64,717

DETAILED ACCOUNTS No. 32b.—MEDICAL—Hospitals and Dispensaries—contd.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		5,78,842		2,33,000		5,89,172		3,64,717
Pay of Establish- ment—	Revision of pay of Compounders	8,000				...	...	...
	Stewards	8,940				7,090	8,051		
	Engineer	780				720	633		
	Compounders and Dressers	17,682				16,572	24,485		
	Clerks	21,925				13,850	18,679		
	Leave and Deputation Allowance	6,000				...	...
	Servants	54,648				51,990	88,478		
	Matrons and Nurses	3,744				3,043	2,860		
	Temporary Establishment	492				912	6,357		
	Quarantine Hospital, Aden	360				1,056	1,880		
		1,22,571		1,77,000		95,238		1,51,423	
Allowances hono- raria etc.—	Travelling Allowance	000'00				32,000	21,302		
	Scholarships	(a)				...	1,083		
	Grants to Nursing Associations	1,52,451				1,56,031	1,16,366		
	Temporary and provisional Allow- ance	43,923				50,423	...		
	Grant to the Seva Sadan	12,368				12,368	...		
	Grain Compensation . . . . .	...				...	105		
	Plague Allowance	116				116	22		
	House-rent Allowance	3,721				9,981	7,684		
			2,32,579		2,45,000		2,60,919		1,46,582
	Contingencies—	Grant to the Indian Women's aid Society, Hubli	4,000				4,000	...	
Dieting Charges		2,20,000				2,00,000	2,38,113		
Rations, etc., to Nursing Estab- lishment . . . . .		...				...	354		
Petty Construction and Repairs		100				100	1,009		
Purchase of instruments . . . . .		...				1,500	...		
Clothing to Patients		38,640				38,640	37,962		
Medicines and Instruments		77,932				77,668	2,21,491		
Washing Charges		3,516				3,516	...		
Carried over		3,44,188	9,33,992		6,55,000	3,25,424	9,45,323	4,98,929	6,62,722

(a) Provision has been made under expenditure in England.

DETAILED ACCOUNT No. 32b.—MEDICAL.—Hospitals and Dispensaries—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MOFUSSIL HOSPITALS AND DISPENSARIES—<i>contd.</i>									
	Brought forward .	3,44,188	9,33,992	6,55,000	3,25,424	9,45,329	4,08,929	6,62,722	
<i>Contingencies— (contd.)</i>	Rents, Rates and Taxes	4,997			4,522		3,528		
	Service Postage and Telegrams	3,580			3,540		...		
	Purchase of disinfectant . . . . .	...			735		...		
	Conservancy Charges	649			649		...		
	Purchase of X-ray apparatus . . . . .	...			12,190		...		
	Purchase and Repairs of Furniture	125			125		...		
	Charges for Quarantine Camps at Aden	500			500		...		
	Purchase of Books	26			26		...		
	Anti-Malarial Charges . . . . .	...			...		2		
	Expenditure in connection with the infectious diseases ward at the Civil Hospital, Nasik and Aden	4,456			4,456		...		
	Contingent expenses in connection with promotion examinations of Assistant and Sub-Assistant Surgeons	200			200		...		
	Expenditure in connection with the Clinical Laboratory	900			900		3,000		
	Charges on account of anti-malarial duty . . . . .	...			2,500		90		
	Pay of Menials	1,305			2,085		...		
	Provision for extended use of Vaccine	2,000			2,000		...		
	Stationery and other Petty Supplies	303			303		...		
Treatment of Cholera by permanganate of potash pills	1,500			1,500		...			
Office Expenses and Miscellaneous	8,270			7,440		43,444			
Contract Contingencies	59,511			51,608		83,874			
			4,32,520		5,73,000		4,20,703		6,32,867
			13,66,512		12,28,000		13,66,032		12,95,589
<i>Establishment charges recoverable from other Governments, Departments, etc.</i>	<i>Deduct—Recoveries from Local Boards and Municipalities on account of salary of Assistant Surgeon and Sub-Assistant Surgeon, etc.</i>		2,34,897		20,000		2,46,314		16,551
	Carried over .		11,31,615		12,08,000		11,19,688		12,79,038

DETAILED ACCOUNT NO. 32b.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.			
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
			Brought forward			11,31,615		12,08,000		11,19,688		12,79,038
			LEPER ASYLUMS.									
Pay of officers—	1	1	Superintendent (260)	3,120				3,120		1,257		
			Leave and Deputation Allowance	468				...		...
	2	2	Sub-Assistant Surgeons 2 (80) + L. A. (15) + 1 (20)	2,340				2,340		2,817		
					5,928		5,460		5,460		4,074	
Pay of Establish- ment—			Compounders . . . . .	...				336		...	
			Matrons . . . . .	...				...		248	
			Servant	516				336		516		
			Warders and Dressers	360				...		...
			Leave and deputation and Allowance	100				...		...
					976		1,000		672		764	
Allowances— Honoraria, etc.			Travelling Allowance . . . . .	...				...		781	
			Temporary and provisional Allowance	360				360		...		
			House rent allowances	1,272				1,272		1,089		
					1,632		1,540		1,632		1,870	
Contingencies—			Dieting charges	11,000				11,000		13,523		
			Clothing charges	1,000				1,000		1,458		
			Medicines and Instruments	650				650		352		
			Purchase and repairs of furniture . . . . .	...				...		1,020	
			Service Postage and Telegrams	15				15		...		
			Pay of Menials	168				96		335		
			Stationery and petty supplies . . . . .	...				...		11	
			Office Expenses and Miscellaneous	75				75		130		
			Contract Contingencies	420				230		1,000		
			Payments to officers of other provinces . . . . .	...				...		2,146	
						13,328		18,000		13,066		20,035
				TOTAL, MOFUSSIL HOSPITALS AND DISPENSARIES		11,53,479		12,34,000		11,40,518		13,05,781
			Voted		11,53,479		12,34,000		11,40,518			
			Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 32b.—MEDICAL.—Hospitals and Dispensaries—*consolid.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANTS TO HOSPITALS AND DISPENSARIES.								
Revised Government grants to Dispensaries . . . . .	...				1,00,000		...	
Local and Municipal Hospitals and Dispensary	1,59,475				1,58,975		2,23,075	
New Dispensaries . . . . .	...	1,59,475		3,69,000	1,10,000	3,68,975	12,560	2,35,635
Other Hospitals and Dispensaries— Railway Hospitals	1,764				1,764		1,764	
Government grant to the Lady Dufferin Hospital, Shikarpur . Convalescent Home, Khandala	2,500 2,000				77,500 2,000		...	...
Grant-in-aid to dispensaries on account of free dieting to Policemen	9,263				9,263		...	
Sanitarium (Nasik)	500				500		...	
		16,027		91,000		91,027		1,764
Grant-in-aid to the League for combating venereal diseases .	15,000				15,000		...	
Capitation grant for Stationary Leper Inmates in the Sholapur Leper Asylum	1,600				1,600		...	
Expenditure in connection with the application of the Lepers Act in Bombay	75,642				75,642		59,233	
		92,242		92,000		92,242		59,233
Leper Asylum . . . . .		...		4,000		3,500		27,724
Telephone Charges for United Free Church of Scotland		250				250		...
Building Grants— Building grant to the King Edward Memorial Hospital, Poona	5,000				5,000		...	
Grant for the construction of new Leper Asylum, Pálghar . .	...				33,333		...	
Grant-in-aid for building a new female dispensary for the construction in Sadar Bazar, Karachi . . . . .	...				10,000		...	
Grant to female Hospitals at Jacobabad, Hala, Dadu . . . . .	...				10,000		...	
		5,000		58,000		58,333		
TOTAL, GRANTS TO HOSPITALS AND DISPENSARIES		2,72,994		6,14,000		6,14,327		3,24,356
Voted		2,72,994		6,14,000		6,14,327		
Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 32c.—Grants for Medical purposes.

Grant to Presidency Nursing Association	10,000		10,000		10,000		10,838	
TOTAL		10,000		10,000		10,000		10,838
Voted		10,000		10,000		10,000		
Non-voted . . . . .		...		...		...		...

DETAILED ACCOUNT No. 32d.—MEDICAL.—Medical Schools and Colleges—contd.

SUMMARY.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT MEDICAL COLLEGE		3,78,357		3,69,000		3,45,699		3,04,077	
MEDICAL SCHOOLS		1,90,364		1,46,500		1,65,995		99,552	
GRANT TO THE COLLEGE OF PHYSICIANS AND SURGEONS		2,500		2,500		2,500		...	
SUPPLY OF CLOTHING TO SERVANTS . . . . .		...				960		...	
TYPING ALLOWANCE FOR CLERKS IN THE OFFICE OF SURGEON GENERAL AND THE DEAN, GRANT MEDICAL COLLEGE		700				700		...	
			5,71,921				5,15,854		
For rounding			921				854		
TOTAL			5,71,000		5,18,000		5,15,000		4,03,629
Voted			4,02,000		3,54,000		3,61,800		
Non-voted			1,69,000*		1,64,000*		1,53,200*		

	Numbers.		DETAILS.							
	1921-22	1922-23								
Pay of officers—	1	1	Dean 1 (2,000) L.A. (150)	25,800*				22,200*	6,827	
	7	7	Professors 1 (1,600 for 11 months 1,750 for 1 month), 5 (2,100), 1 (1,600) L.A. 1 (150)	1,66,350*				1,45,800*	1,68,063	
		1	(900 for 3 months 1,000 for 9 months)	11,700				10,800	...	
		1	Junior Professors 1 (200)	2,400*				...	...
		9	8 (200) 1 (500)	25,200				21,600	...	
		1	Demonstrator 1 (300 + L.A. 75)	4,500				6,150	...	
			Leave and deputation allowance	1,755				...	...
			Local Allowance to non-practising Professors	10,800*				3,600*	...	
			Assistant Surgeons as Medical and Surgical Registrars	5,790				3,600	...	
			Exchange Compensation Allowance.	...				...	88
			For probable savings	2,54,295				2,13,750		
				50,024			1,80,000*	22,100		
	Pay of establishment—			Tutors	30,450	2,04,271	35,000	24,000	1,91,650	32,861
				Appointment of a woman fellow	600			550		...
				Allowance to a Tutor as Superintendent of Students' Hostel	300			360		...
			Clerks and Assistants	18,492			15,858		16,622	
			Clinical Registrars	4,800			4,800		4,110	
			Accountant	1,440			1,320		...	
			Servants	6,388			6,440		10,066	
			Temporary Establishment	1,956			794		5,003	
			Leave and Deputation Allowance	6,000			...		...
			Provision for Students' Hostel and refrigerating plant, etc.	2,640			2,640		...	
			Demonstrators in Physiology and Biology	6,600			4,800		...	
					79,736		77,000		61,562	68,662
			Carried over		2,83,997		2,72,000		2,53,212	2,43,640

DETAILED ACCOUNT No. 32d.—MEDICAL.—Medical Colleges and Schools—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought over			2,83,997		2,72,000		2,53,212		2,43,640
<i>Allowances Honoraria etc.</i>	House-rent Allowance	6,744				3,024		5,002		
	Honoraria to a Lecturer on Ear and Throat diseases and to the Assistant to the Professor of Bacteriology	40				40		...		
	Temporary and Provisional Allowance	7,296				9,745				
	Payment to the Bombay Municipality for practical instruction to be given to students.	9,600				8,680		3,880		
	Scholarships	7,131				7,131		6,082		
	Travelling Allowances . . . . .	...				...		1,184		
		30,811		19,000		28,620		16,148		
<i>Contingencies—</i>	Value of, and Freight on, Europe Stores	43,000				43,000		13,863		
	Clothing Charges	1,072				...		...
	Purchase of anatomical models of special dissections; anatomical diagrams and models of embryology . . . . .	...				3,000		...		
	Pharmacological Department	972				972		2,815		
	For the improvement of Telephone System, etc. . . . .	...				300		...		
	Rents, Rates and Taxes	2,131				1,371		2,360		
	Charges for Refrigerating Plant and Students Hostel . . . . .	...				...		4,450		
	Service Postage and Telegrams	250				250		...		
	Medicines and Instruments . . . . .	...				...		1,441		
	Office Expenses and Miscellaneous	1,160				1,060		630		
	Contract Contingencies	14,964				13,914		18,750		
		63,549		78,000		68,857		44,259		
	TOTAL, GRANT MEDICAL COLLEGE.	3,78,357		3,69,000		3,45,699		3,04,077		
	Voted	2,13,057		2,09,000		1,96,099				
	Non-voted	1,65,300		1,60,000*		1,49,600				

DETAILED ACCOUNT No. 32-d.—MEDICAL.—Medical Colleges and Schools—*conold.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Ls.	Rs.	Rs.	Rs.	Rs.	Rs.
	MEDICAL SCHOOLS									
<i>Pay of officers—</i>	2	2	Supervisors (Allowances), 2 (150)	3,600*			3,600*		3,600	
	7	6	Assistant Teachers, 2 (200) 3 (150), 1 (100) L. A. 6 (50) 1 (20)+T. P. 525	15,765			18,120		19,877	
	6	6	Allowances to Sub-Assistant Surgeons, 3 (80) 2 (65) 1 (95) L. A. 6 (25)	7,380			7,380		2,103	
	6	6	Registrars and House Surgeons, 6 (100+L. A. 50+T. P. 10) + X Ray Allowance 1 (30)	11,880			7,440		—	
				38,625		4,000*	31,000		36,540	25,530
<i>Pay of Establishment—</i>			Scheme for strengthening the Lecturers Staff	3,900			3,900		—	
			Entertainment of Medical and Surgical registrars	—			10,800		—	
			Appointment of Lecturers	22,020			21,450		—	
			Leave and Deputation Allowance	3,703			—		—	
			Clerks	1,320			780		1,311	
			Medical Pupils	41,970			26,118		27,150	
			Servants	2,628			2,580		5,390	
			Temporary Establishment	13,800			13,800		13,347	
			Laboratory assistants	996			936		—	
					90,337		63,000		80,364	47,198
<i>Allowances, Honoraria, etc.—</i>			Allowance to Honorary Lecturers	2,550			—		—	
			For awards of stipendiary to Civil Students	3,150			3,150		—	
			Scholarships	12,672			12,672		—	
			Travelling Allowance	2,000			500		—	
			House Rent Allowance	432			432		1,402	
			Grain Compensation	—			—		337	
			Plague Allowance	144			144		6	
			Temporary and Provisional Allowance	4,068			4,413		—	
				25,016		18,000		21,311	1,745	
<i>Contingencies—</i>			Arrangement for teaching of Scientific subjects	—			1,100		—	
			Medicine and Instruments	1,300			1,000		357	
			Library Allowances	—			—		43	
			Value of, and Freight on, Europe Stores	3,170			3,170		830	
			Fees for examination of Students	1,560			1,850		2,195	
			Rents, Rates and Taxes	1,150			1,000		575	
			Telephone Charges	300			—		—	
			Service Postage and Telegrams	170			170		—	
			New laboratory at the B. J. Medical School, Ahmedabad	400			400		—	
			Office Expenses and Miscellaneous	1,000			1,000		1,052	
		Contract Contingencies	1,922			1,670		4,045		
				10,972		11,500		11,360	9,096	
<i>Grant-in-aid contribution and Donations.</i>			Grant-in-aid to the Hyderabad Medical Schools	25,414		16,000		16,420	15,933	
TOTAL, MEDICAL SCHOOLS				1,50,364		1,46,500		1,65,995	99,552	
Voted				1,86,764		1,42,500		1,62,395		
Non-voted				3,000*		4,000*		3,600*		

DETAILED ACCOUNT No. 32c.—MEDICAL.—Lunatic Asylums.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUNATIC ASYLUM.										
<i>Pay of officers—</i>	1	1	Superintendent, 1 (1,750) for 10 months 2,000 for 2 months)		21,500*		16,200		34,003	
	5	5	Superintendents, () (Allowances). Do. 4 (150) 1 (250).		10,200*		7,200		...	
	1	1	Deputy Superintendent 1 (650+ L. A. 50)		8,400		8,400		...	
	1	1	Assistant Surgeon, 1 (150+L. A. 100+35 and T. P. 11-40)		3,555		2,640		1,140	
	11	11	Sub-Assistant Surgeons. 1 (110). 3 (120), 4 (95), 1 (80). 1 (65). 1 (50)+L. A. 11 (25)		15,840		15,840		15,269	
			Exchange Compensation Allowance		...				72	
					59,495		39,000*		51,480	50,484
<i>Pay of Estab- lishment—</i>			Compounder and Dresser		720		660		1,076	
			Clerks		3,240		2,358		4,346	
			Servants and Guards		22,884		16,230		30,183	
			Warders		34,932		34,032		48,324	
			Matrons and Nurses		10,080		14,460		10,283	
			Overseers and Stewards		17,700		15,415		13,535	
			Engine Driver . . . . .		...		480		...	
			Leave and Deputation Allowance		4,700		...		3,953	
			Temporary Establishment		1,668		1,668		...	
			Revision of Establishment		5,192		5,192		...	
					1,01,116		1,18,000		90,495	1,11,700
<i>Allowances, Hono- raria, etc.—</i>			Allowance for the maintenance of Kumar Rinjatsingh of Sangeli.)		...		...		6	
			Travelling and conveyance Allow- ance		3,000		687		2,751	
			Railway Fare and Subsistence		1,255		1,255		464	
			Allowance to cured Lunatics . . . . .		...		...		85	
			House-rent Allowance . . . . .		...		...		27	
			Grain Compensation Allowance . . . . .		...		...		...
			Temporary and Provisional Allow- ance		29,614	33,869	3,000	27,669	29,611	3,333
<i>Contingencies—</i>			Diet of Patients		2,61,800		2,61,800		2,76,469	
			Clothing		62,202		62,202		25,239	
			Uniforms to Overseers and Matrons and Nurses attached to Central Lunatic Asylum		308		308		...	
			Medicines and Instruments		5,250		5,250		15,834	
			Purchase of Materials and Stock		2,200		2,200		6,293	
			Discretionary Allowance to Super- intendent for amusement of Lunatics		2,970		2,970		2,284	
			Rents, Rates and Taxes		51		51		2,085	
			Service Postage and Telegrams		593		593		5,084	
			Water-supply		7,668		7,668		4,667	
			Garden Charges		4,433		2,933		...	
			Pay of Menials		359		359		5,458	
			Office Expenses and Miscellaneous		1,090		1,090		33,766	
			Contract Contingencies		27,942		22,881		...	
					3,76,864		3,86,000		3,70,303	3,77,179
					5,71,344				5,41,889	
			For rounding		658				111	
			TOTAL		5,72,000		5,65,000		5,42,000	5,42,696
			Voted		5,40,000		5,26,000		5,18,600	
			Non-voted		32,000*		39,000*		23,400	

DETAILED ACCOUNT No. 32f.—MEDICAL.—Chemical Examiner.

	Numbers.		Budget Estimate, 1923-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHEMICAL EXAMINERS.										
Pay of officers—	1	1	Chemical Examiners, 1 (1,630+S. A. 500) 1 (1,450).		40,560*			40,560		19,033
	3	3	Assistants to ditto, 1 (300), 1 (200), 1 (150) L. A. 2 (150), 1 (100) + T. P. A. 135		12,735			11,400		12,555
					53,295		26,000*		51,960	31,588
Pay of Establishment—			Clerks	10,596			6,379		9,619	
			Leave and deputation Allowance	1,500			...		161	
			Servants	1,176			1,561		1,884	
			Increase in the pay of Chemical Assistant	540			...		...
			Temporary Establishment	...			...		3	
					13,812		12,000		7,940	11,667
Allowances, Honoraria, etc.—			Travelling Allowance	600			...		553	
			Temporary and Provisional Allowance	972			3,874			
			House-rent Allowance	1,740			1,740		539	
			Grain Compensation Allowance	...			...		32	
					3,312		1,000		5,614	1,124
Contingencies—			Chemicals and Instruments	525			525		383	
			Supply of Medicines	...			...		62	
			Value of, and Freight on, Europe Stores	(a)			8,108		11,193	
			Rents, Rates and Taxes	1,988			1,988		679	
			Telephone Charges	...			...		312	
			Service Postage and Telegrams	285			230		...	
			Peons' uniforms and Belts	...			...		75	
			Cost of Packing, Carriage, etc.	150			150		96	
			Purchase of books	...			...		113	
			Office Expenses and Miscellaneous	192			192		306	
			Contract Contingencies	3,220			2,377		2,328	
			Payments to Officers of other Provinces	...			...		862	
					6,860		16,000		13,570	16,409
					76,779				79,084	
			For rounding		279				84	
			TOTAL		76,500		61,000		79,000	60,788
			Voted		36,000		35,000		38,440	
			Non-voted		40,500*		26,000*		40,560	

(a) Provision made under Expenditure in England.

33.—PUBLIC HEALTH—(Transferred).

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	
Public Health Establishment	{ Voted Non-voted	33a	3,66,000 1,50,000	3,34,000 89,000	2,84,360 1,28,640	} 4,13,565
Grants for Public Health purposes.	{ Voted Non-voted	33b	6,22,800 1,200	17,83,000	20,12,800 1,200		} 10,62,538
Expenses in connection with bubonic plague, Malaria and Epidemics	{ Voted Non-voted	33c	30,000 17,000	1,11,000	1,11,000	} 2,51,338
Bacteriological Laboratories and Pasteur Vaccine Institutes	{ Voted Non-voted	33d	71,000 57,000	20,000 62,000	61,800 40,200		} 96,794
Sanitary Engineer and his Staff	{ Voted Non-voted	33e	4,05,000 77,000	.....	.....	.....
Expenditure in England	{ Voted Non-voted		7,000 82,000	7,000 49,000	7,000 16,000	.....
TOTAL			13,36,000	24,55,000	26,63,000	13,24,235
Voted			15,02,000	23,04,000	24,77,000	.....
Non-voted			3,34,000	1,51,000	1,86,000	.....

DETAILED ACCOUNT NO. 33a.—PUBLIC HEALTH.—Public Health Establishment.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22	1922-23	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of officers—			Public Health Establishment.								
		1	Sanitary Commissioner (2,220 for 3 months, 2,280 for 9 months)		27,180*			22,320*		35,765	
		2-3	Deputy Sanitary Commissioners 2 (933-5-4), 1 (1,333-5-4), 2 (1,875)		38,400			27,216		50,549	
					45,000*			48,600*		...	
		1	Assistant to Sanitary Commissioner, 1 (370 for 1 month and 390 for 11 months)		4,660			4,440		...	
		1	Health Officers 1 (2,050), P. A. (123)		26,076*			53,000*		60,327	
		1	1 (1,079-2-8), (a)		12,950						
			Health Officer for the Port of Aden 1 (2,100)		25,200*			18,600*		...	
			Surgeon and Assistant Surgeon		6,000			6,000		4,978	
			Lady Doctors		4,800			4,800		572	
			Sub-Assistant Surgeons		1,920			1,920		...	
			Extra Medical Officer at Rs. 35 per diem once a week for 52 weeks		1,820*			1,820*		...	
					1,94,006			1,68,716		20,375	
		For probable Savings		-13,492							
					1,80,514		87,000* 84,000		1,48,341	1,52,191	

(a) The Health Officer, Bombay, draws an allowance of Rs. 100 per mensem for the inspection of pilgrims (vide page 221).

DETAILED ACCOUNT No. 33 a.—PUBLIC HEALTH.—Public Health Establishment.

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Public Health Establishment —contd.								
			Brought over .		1,80,514		87,000* 84,000	1,48,341		1,52,191	
Pay of Establish- ment—			Increased provision for revision of								
				Inspectors	10,900						
				Leave Allowance	12,000						
				Inspectors	25,020			25,020		39,806	
				Assistant Superintendents	2,400			2,400		2,645	
				Vaccinator	288			576		8,334	
				Clerks	68,046			48,090		66,348	
				Servants	11,532			10,704		15,528	
				Steam Launch Establishment	7,894			8,561		1,968	
				Revision of clerical Establishment . . . . .	...			2,500		...
			Temporary Establishment . . . . .	...			...		32,142	
			Temporary Establishment Plague . . . . .	...			...		1,119	
					1,38,080		1,45,000	97,851		1,68,390	
			Sanitary Laboratory for Sind.								
Pay of officers—	1	1	Officer in charge (a member of the Bacteriological Department) (696 for 6 months and 716 for 6 months)		8,480			6,240		...	
				Leave Allowance	990			...		...
Pay of Establish- ment—				Clerks and Servants	4,200			4,200		...	
				Revision of Establishment . . . . .	...			3,500		...
				Local Allowance	1,683			1,683		...	
				Travelling Allowance	1,000			1,000		...	
Contingencies—				Purchase of apparatus	6,000			6,000		...	
				House-rent Allowance	240			...		...
				Rents	1,200			1,200		...	
				Contingencies	5,000			5,000		...	
					28,793		24,000	28,823		...	
Allowances, Hono- raria, etc.—			Temporary and Provisional Allowance		19,208			30,550		...	
			Travelling, conveyance and tentage Allowances		57,477			40,075		50,198	
			Local allowance to Commissioner officers		1,800*			7,800*		...	
			House-rent Allowances		5,136			4,280		13,805	
			Allowances to Officers for Overtime Work		9,400			9,400		...	
			Allowances to Health Officer, Aden, for the Inspection of Vessels		1,800*			1,800		...	
			Fees to Lecturer (Sanitary Surveyor's Class).		1,800			1,800		...	
			Grant of studentship		1,200			1,200		...	
			Grain Compensation Allowance . . . . .		...			...		9
			Allowance to Assistant and Sub-Assistant Surgeon		2,425			1,695		...	
			Plague Allowances		600			200		5	
						1,00,846		2,000* 57,000	98,800		64,017
	Contingencies—			Anti-malarial charges		6
				Medicines	1,800			1,800		516	
				Purchase of stores, Coal, etc.	8,000			8,000		5,525	
				Discretionary grant of the Sanitary Commissioner	1,000			1,000		...	
				Purchase of instruments . . . . .	...			...		7,255
					10,800	4,48,233	3,99,000	10,800	3,73,815	13,302	3,84,598
			Carried over .		10,800	4,48,233	3,99,000	10,800	3,73,815	13,302	3,84,598

DETAILED ACCOUNT No. 33a.—PUBLIC HEALTH.—Public Health Establishment—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.		
	1921-21	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	10,800	4,48,233		3,99,000	10,800	3,73,815	13,302	3,84,598
<i>Contingencies—</i>			Electric Fans and Lights	250				250		...	
			Maintenance of Steam Launches	11,100				11,100		3,285	
			Rubber Hoses	1,000				1,000		...	
			Repairs and Maintenance of Steam Launches	...				...		6,708	
			Sanitary Surveyor's Class—								
			Scholarships	900				900		159	
			Examination charges	1,250				1,250		1,421	
			Rents, Rates and Taxes	7,236				5,938		4,742	
			Service Postage and Telegrams	7,575				5,367		5,731	
			Water-supply	79				79		91	
			Purchase of Books	75				75		...	
			Office Expenses and Miscellaneous	3,538				3,738		23,838	
			Contract Contingencies	7,672				6,674		9,822	
					51,475		45,000		47,171		69,090
			<i>Deduct—Recoveries from Port Trusts—</i>		4,99,708		4,44,000		4,20,986		4,53,688
<i>Establishment charges recoverable from other Government Departments, etc.</i>			Bombay	42,665				39,560			
			Karachi	14,301				14,087			
			Aden	18,571				13,704			
					75,537		67,000		67,351		37,299
					4,24,171		3,77,000		3,53,635		4,16,289
			BELGAUM VACCINE INSTITUTE.								
<i>Pay of officers—</i>	1	1	Director (I. M. S.), 1 (1,350) P. A. (200)	18,600				14,700		13,906	
			Superintendent,	3,600				2,400		...	
			Assistant Superintendents,	3,540				2,100		4,462	
			Leave allowance	2,430				...		...
				27,570		20,000		19,200			18,368
<i>Pay of Establishment—</i>			Leave allowance	2,000				2,960		4,641	
			Laboratory Assistants	6,600				1,470		2,169	
			Clerks	1,560				2,286		3,565	
			Servants	2,298				3,978		...	
			Revision of Staff	360				...		...
				12,818		13,000		11,694			10,375
<i>Allowances, Honoraria, etc.—</i>			Travelling Allowance	1,200		2,000		900		1,515	
			Plague allowance	...				...		79	
			Temporary and Provisional allowance	2,064				...		...
											1,594
				3,264		2,000		900		...	
			Carried over	43,652	4,24,171	35,000	3,77,000	31,794	3,53,635	...	4,46,720

DETAILED ACCOUNT No. 33a.—PUBLIC HEALTH.—Public Health Establishment—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.				
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
			Brought forward .		43,652	4,24,171	35,000	3,77,000	31,794	3,53,635		4,46,726	
<i>Contingencies—</i>			<i>Belgaum Vaccine Institute—continued.</i>										
				Rents, rates and taxes . . . . .	...			...			85	
				Pay of menials . . . . .	...			...			51	
				Purchase of Heifers	6,000			6,000			1,913		
				Service Postage and Telegrams	6,000			6,000			5,315		
				Contract Contingencies	20,500			17,000			16,289		
				Offices expenses and miscellaneous . . . . .	...			...			2,458	
					32,500		29,000		29,000			28,111	
					76,152		64,000		60,794				
	<i>Establishment charges recoverable from other Governments Departments etc.—</i>			<i>Deduct—Contributions from Local Boards, Municipalities, etc.</i>		-40,000		-40,000		-40,000			-63,995
						36,152		24,000		20,794			
			<i>Local Vaccination Establishment.</i>										
<i>Pay of Establishment, etc.—</i>				Superintendents and Vaccinators.		1,00,424			98,592		1,39,884		
					Clerks	480			480		856		
					Servants	420			420		754		
					Temporary and Provisional allowance	29,275			45,285		...		
					Travelling and Pony Allowance	21,000			34,127		21,822		
					House-rent Allowance	360			240		336		
					Grain Compensation Allowance		27		
				Plague Allowance . . . . .	...			...		73		
				Contingencies	266			271		313			
				Moiety on account of Dangs Vaccinator	246			246		...			
			Temporary Establishment . . . . .	...			...		6			
				1,62,471		1,78,250		1,79,661		1,64,071			
<i>Grant-in-aid Donations Contributions.</i>			<i>Deduct—Contributions from Local Boards and Municipalities.</i>		1,62,105		1,78,250		1,79,295		-1,66,682		
						366		...		366		-2,611	
				Extra provision on account of the cost of the revision of pay of Local Funds and Municipal Vaccinators debitable to provincial revenues . . . . .	...	25,000		...		...
				Grant-in-aid to local bodies in connection with a Scheme for pay of Vaccinators . . . . .	...	...		11,895		...		
					...			...	11,895			
				Payments to officers of other provinces pay . . . . .	...			...			7,334	
									
				Carried over		4,85,689		4,01,000	...	2,86,690		4,13,565	

DETAILED ACCOUNT NO. 33b.—PUBLIC HEALTH.—Grants for Public Health purposes.

DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Special Charges.</i>								
Government contribution towards the expenditure on new military buildings at Quetta.	---		3,50,000		5,00,000		---	
Expenditure from the Surplus Excise revenue.	---		82,000		82,000		---	
Grant for Special Expenditure in connection with Sanitation	3,23,000		3,05,000		3,70,000		9,56,294	
Grant-in-aid to Local Bodies in connection with the employment of Health Officers and Sanitary Inspectors	1,15,000		80,000		80,000			
Grant to Bombay Sanitary Association	1,500		2,000		1,500		1,500	
Grant-in-aid to the Karachi Health Association	5,000		5,000		5,000		---	
Scheme for admitting Engineering graduates for training in the Engineering Department.	4,040		2,000		1,680		---	
Total		4,48,540		14,26,000		16,40,180		9,57,794
Voted		4,48,540		14,26,000		16,40,180		
Non-voted		---		---		---		
<i>Pilgrim charges.</i>								
<i>Pay of officers—</i>	Medical Officer	5,960			5,950		319	
	Lady Doctor	2,800			2,800		250	
	Sub-Assistant Surgeon, 100 for 7 months .	700			700		---	
			9,460		11,030		9,450	569
<i>Pay of Establishment—</i>	Clerks						840	
	Constables						1,640	
	Temporary Establishment						5,001	
	Servants						44	
	Sub-Assistant Surgeons						1,000	
			3,395		3,000		3,395	8,525
<i>Allowance, Honoraria, etc.</i>	House-rent and other Allowances	2,600			2,600		16,836	
	Travelling Allowance	---					155	
	Plague Allowance	---					---	
	Grain Compensation						21	
	Allowance to the Health Officer for the Port of Bombay	1,200*				1,200*		---
			3,800		3,000		3,800	17,012
<i>Contingencies—</i>	Purchase and feed of Donkeys	675			675		---	
	Supply of Medicines for Pilgrims	150			50		---	
	Petty Repairs and Maintenance of Buoys .	300			300		---	
	Charges for embarkation of Pilgrims . . .	15,318			14,748		2,447	
	Grant for Stationery, etc., required for the Haj Committee, Bombay.	100			100		---	
	Charges for accommodation of Pilgrims .	1,000			1,000		177	
	Purchase and hire of Camels	8,000			8,000		---	
	Carried over	25,543	16,655		17,000	24,873	16,645	2,624	26,106

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 33b.—PUBLIC HEALTH.—Grants for Public Health purposes—concl'd.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	25,543	16,655		17,000	24,873	16,645	2,624	26,106
<i>Pilgrim charges—continued.</i>								
<i>Contingencies—</i> Lighting charges . . . . .	...				...		4	
Service Postage and Telegrams	150				150		55	
Purchase of instruments	100				100		...	
Purchase and Repairs of Furniture	90				90		...	
Water-supply	17,818				17,818		8	
Cost of Working Clayton rat destroying	3,700				3,700		720	
Purchase and upkeep of boats	1,000				1,000		50	
Office Expenses and Miscellaneous	925				875		4,846	
Contract Contingencies . . . . .	...				...		1,201	
		49,326		11,000		48,606		9,508
		65,981		28,000		65,251		
Lump deduction . . . . .			...			20,000		
Total		65,981		28,000		45,251		35,614
Voted		64,781				44,051		
Non-voted		1,200*				1,200		

DETAILED ACCOUNT No. 33c.—PUBLIC HEALTH.—Expenses in connection with bubonic plague, malaria and epidemics.

SUMMARY.								
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.	44,737		58,000		58,116		2,50,222	
EXPENSES DURING OTHER EPIDEMICS, ETC.	3,000		3,000		3,000		1,153	
EXPENSES IN CONNECTION WITH MALARIA . . . . .	...		50,000		50,000		—37	
		47,737		1,11,000		1,11,116		2,51,338
For rounding		737		...		116		...
TOTAL		47,000		1,11,000		1,11,000		2,51,338
Voted		30,000		1,11,000		1,11,000		
Non-voted		17,000		...		...

DETAILED ACCOUNT No. 33c.—PUBLIC HEALTH.—Expenses in connection with bubonic plague, malaria and epidemics.

	DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.								
<i>Pay of officers—</i>	Superior Medical Officers 1 (1,200)	14,400 *				25,000		20,511	
	Leave allowance	2,160 *				...		...
	Subordinate Medical Officers	1,320				...		...
			17,880		25,000		25,000		20,511
<i>Pay of Establishment—</i>	Lady Nurses, Menial, etc.		10,618		36,000		36,432		58,882
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance							10,802	
	House Rent and other Allowance							904	
	Allowances for Over-time Work								
	Plague Allowance								
	Grain Compensation Allowance				5,000		5,068	93	
<i>Contingencies—</i>	Dieting Charges		4,848					150	
	Disinfecting Store at Aden							2,07,386	
	Other Miscellaneous Charges . . . . .							...
	Inoculation charges at various hospitals							1,174	
	Purchase and carriage of medicines disinfectants and . . . . .							...
	Service Postage and Telegrams							1,129	
			56,955		42,000		41,744		2,09,839
			90,301		1,08,000		1,08,244		3,01,031
<i>Establishment charges recoverable from other governments Department—</i>	<i>Deduct—</i> Contributions from Municipalities, etc.		— 45,564		— 50,000		— 50,128		— 50,809
	TOTAL, EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE		44,737		58,000		58,116		2,50,222
	Voted		28,177		58,000		58,116		
	Non-voted		16,560 *				...		
Expenses during other Epidemics.									
	Other Epidemics, etc.	2,000				2,000		1,153	
	Charges in connection with the treatment of infectious diseases at Aden	1,000				1,000		...	
	TOTAL		3,000		3,000		3,000		1,153
	Voted		3,000		3,000		3,000	...	...
	Non-voted . . . . .		...				...

DETAILED ACCOUNT No. 33c.—PUBLIC HEALTH.—Expenses in connection with bubonic plague, malaria and epidemics.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenses in connection with Malaria, etc.								
Purchase of "quinine treatments"			50,000		50,000	...	
Malaria Investigation Committees								
Establishment		17	
Servants		12	
Temporary establishment		24	
Travelling allowance		4	
Contingencies		312	
Miscellaneous and Office expenses		-406	
Total		50,000		50,000		-37
Voted		50,000		50,000		
Non-voted		

DETAILED ACCOUNT No. 33d.—PUBLIC HEALTH.—Bacteriological Laboratories and Pasteur Vaccine Institutes

SUMMARY.								
Bacteriological Laboratory	1,23,849		78,000		97,615		92,321	
Pasteur Institutes	4,000		4,000		4,000		4,000	
Payments to officers of other Provinces Pay . . . . .	...	1,27,849			...	1,01,615	473	
For rounding		151				385		
Total	1,28,000		82,000		1,02,000		96,794	
Voted	71,000		20,000		61,800			
Non-voted	57,000*		62,000*		40,200*			

Pay of officers—	Numbers.		DETAILS.					
	1922-23.		BACTERIOLOGICAL LABORATORY.					
	1		Director 1 (2,300)	27,600*		21,600*	55,289	
	2		Superior Medical Officers 1 (1,750 for 4 months, 2,000 for 8 months), 1 (1,750)	44,000*		33,600*	16,452	
	3		1 (1,200), 2 (933-5-4)	36,800		36,780		
			Subordinate Medical Officers, 1 (300+L.A. 150), 1 (150+L.A. 100), 1 (80), 1 (65+10)	10,260		10,500	...	
			Provision for leave allowance	6,788		...		71,741
			For probable Savings	1,25,448 -22,448	62,000* 13,000	1,02,480 -22,080		
			Carried over		1,03,000	80,000	80,400	71,741

DETAILED ACCOUNT No. 331.—PUBLIC HEALTH.—Bacteriological Laboratories and Pasteur Vaccine Institute
—concl'd.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			1,03,000		80,000		80,400		71,741
<i>Pay of Establish- ments—</i>	Leave Allowance	4,000				...		...
	Non-Gazetted Officers . . . . .	...				...		13,747	
	Other Establishments	50,976				31,686		46,451	
	Grant for increment to some of the staff	4,200				...		...
	Temporary Establishment	6,000				6,000		...	
	Revision of Establishment . . . . .	...				19,129		208	
			65,176		65,000		56,815		60,406
<i>Allowances, Ho- noraria, etc.—</i>	Travelling Conveyance Allowances	1,260				1,260		...	
	House-rent and other Allowances	3,458				2,940		2,657	
	Grain Compensation	200				200		1,689	
	Plague Allowance	200				200		18	
	Temporary and Provisional Allowance	6,800				12,585		...	
			11,948		5,000		17,185		4,364
<i>Contingencies—</i>	Purchase of Doctor Maynard's Bottles, and Syringes	85,000				85,000		1,27,449	
	Medicines and Disinfectants	20,000				20,000		22,083	
	Rents, Rates and Taxes	2,000				2,000		405	
	Service Postage and Telegrams	2,500				2,500		1,524	
	Water-supply	1,000				1,000		1,229	
	Miscellaneous charges for preparing anti- Venum Echiscarnita								
	Office Expenses and Miscellaneous								
	Pay of menials								2
	Contract Contingencies								62,043
	Purchase of Books							1,141	
			1,63,725		1,48,000		1,63,215		2,22,267
			3,43,849		2,98,000		3,17,615		3,58,778
<i>Establishment charges re- coverable from other Govern- ments depart- ments, etc.—</i>	Deduct—Recoveries on account of plague serum supplied to various bodies and Doctor Maynard's bottles . . . . .	...	-2,20,000		-2,20,000		-2,20,000		-2,66,457
	TOTAL, BACTERIOLOGICAL LABORATORY		1,23,849		78,000		97,615		92,321
Voted			66,849		16,000		57,415		
Non-voted			57,000*		62,000*		40,200		
Kasali Coonor	Pasteur Institutes	2,000				2,000		2,000	
	. . . . .	2,000				2,000		2,000	
	Total		4,000		4,000		4,000		4,000
	Voted		4,000		4,000		4,000		...
Non-voted . . . . .			...		...		...

DETAILED ACCOUNT No. 38e.—PUBLIC HEALTH—Sanitary Engineer and his Staff—*contd.*

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1		Sanitary Engineer 1 (1,850)	22,200*						
	1		Assistant Engineer 1 (1,075)	12,900						
	1		Do. Mechanical 1 (1,075)	12,900						
	1		Drainage Engineer 1 (800)	9,600						
			Provision for increment	900						
				58,500						
<i>Pay of Establishment—</i>			Upper Subordinate 1 (208)	2,496						
			Provision for increment	12						
			Temporary Upper Subordinate	10,060						
			Lower Subordinate—							
			Sub-Overseers	1,440						
			Assistant Surveyor (Temporary) Office Establishment	3,980						
			Clerks	7,200						
			Temporary Establishment	16,276						
			Head Draftsman	2,520						
			Havaldars and peons	516						
			Petty Establishment—							
			Chowkidar	168						
			Temporary Establishment	4,428						
				49,096						
<i>Allowances, Honoraria, etc.—</i>			Local Allowance	288						
			Additional Allowance	360						
			Temporary and Provisional Allowance	420						
			Travelling Allowance	18,000						
				19,068						
<i>Contingencies—</i>			Contingencies	9,000						
					9,000					
				1,35,664						
		For rounding		664						
		Total		1,35,000						
		Carried over		1,35,000						

DETAILED ACCOUNT No. 33e.—PUBLIC HEALTH—Sanitary Engineer and his Staff—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought over			1,35,000					
			Executive—								
	2		Executive Engineer, 1 (1,375), 1 (1,325)	32,400*							
			Provision for increment	350*							
	1		Executive Engineer, 1 (1,300)	15,600							
	1		Assistant Executive Engineer, 1 (650)	7,800							
			Provision for increment	450							
			Assistant Engineers, 1 (630), 1 (390), 1 (330)	16,920							
			Temporary Engineer, 1 (1,200), 1 (600)	21,600*							
	1		1 (1,100), 2 (700), 1(400)	34,800							
				1,29,920							
Pay of Establish- ment—			Upper Subordinate, 1 (208), 1 (148), 1 (136), 1 (124), 2 (100)	9,792							
			Provision for increment	48							
			Upper Subordinate Temporary	11,860							
			Lower Subordinate	...							
Pay of Officers—			Sub-overseer	8,208							
			Do. Temporary	6,120							
			Petty Establishment.								
Pay of Establish- ment—			Temporary Establishment	62,204							
			Accounts Establishment	...							
Allowances, Honoraria, etc.—			Accountants	4,320							
			Provision for revision of pay of Accountants	480							
			Temporary Accountant	2,040							
			Office Establishment.								
			Temporary Establishment	53,832	1,58,904						
				2,68,824							
			Carried over		1,35,000						

BOMBAY EXPENDITURE.

DETAILED ACCOUNTS No. 33e.—PUBLIC HEALTH—Sanitary Engineer and his Staff—*concl'd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
		Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over		1,35,000						
<i>Allocances, Honoraria, etc.—</i>	Travelling Allowance	37,200							
	Sub-Divisional Allowance	5,800							
			43,000						
<i>Contingencies—</i>	Contingencies	14,900							
			14,900						
			3,46,724						
	For rounding		276						
	Total		3,47,000						
	Grand Total		4,82,000						
	Voted		4,05,000						
	Non-voted		77,000						

34.—AGRICULTURE.—TRANSFERRED.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Agriculture	Voted 34A	13,63,000	17,75,000	17,56,000	16,17,266
	Non-voted	1,91,000*	1,24,000*	1,34,000*	
Veterinary Charges	Voted 34B	4,62,300	4,27,000	4,52,000	4,24,322
	Non-voted	66,700*	58,000*	61,000*	
Co-operative Credit	Voted 34C	3,68,000	3,53,000	3,13,000	3,20,527
	Non-voted	41,000*	40,000*	50,000*	
Expenditure in England	Voted	9,000	21,000	11,000	23,62,115
	Non-voted	11,000*	47,000*	28,000*	
TOTAL		25,12,000	28,45,000	28,05,000	
Voted		22,02,000	25,80,000	25,32,000	
Non-voted		3,10,000*	2,65,000*	2,73,000*	

DETAILED ACCOUNT NO. 34-A.—AGRICULTURE—Agriculture (a).

SUMMARY.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	90,000		86,000		91,867		93,916	
Expert Staff	3,18,000		4,27,000		3,93,000		3,51,268	
Agricultural Education	1,97,000		2,05,000		1,94,286		2,23,819	
Experimental Farms	7,29,000		8,70,000		8,80,000		7,01,681	
Botanical Gardens	21,000		28,000		35,690		22,937	
Special Experiments	82,000		1,30,000		1,29,680		1,93,655	
Miscellaneous	45,000		26,000		38,700		24,990	
Leave Allowances to Officers and Establishment	72,000		...		...		...
Imperial non-recurring grant for certain Agricultural objects . . . . .	...		1,00,000		1,00,000		...	
Imperial allotment for Agricultural Education, etc. . . . .	...		27,000		27,000		...	
					18,90,223			
For rounding					-223			
TOTAL, AGRICULTURE		15,54,000		18,99,000		18,90,000		16,17,266
Voted		13,63,000		17,75,000		17,56,000		
Non-voted		*1,91,000		*1,24,000		1,34,000		

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

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

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.											
SUPERINTENDENCE.											
<i>Pay of Officers—</i>	1	1	Director (2,500 + 150 Dy. A.)	31,800*				31,800*		30,794	
	1	1	Personal Assistant (300—15—450).	3,765				3,600		6,750	
					35,565		31,000*		35,400		37,544
							3,600				
<i>Pay of Establishment—</i>			Superintendents and Assistant Superintendents	5,520				8,940		12,623	
			Price Inspectors	4,620				3,720		4,646	
			Clerks and Artists	26,280				10,740		20,794	
			Auditor and Assistant Auditor	2,700				2,075		1,841	
			Servants	1,872				1,908		3,180	
			Temporary Establishment	115				...		1,463	
			Lump provision for revision of pay of the clerical establishment	...				6,600		...	
					41,107		37,800		33,963		41,547
<i>Allowances, Honoraria, &c.—</i>			Travelling Allowance	7,000				9,000		6,123	
			Grain Compensation	...				...		6	
			Typing allowance for the Officers of the Director and other Agricultural Officers	...				1,200		...	
			Temporary and Provisional allowances	1,008				5,964		...	
					8,008		7,000		16,164		6,129
<i>Contingencies—</i>			Service Postage and Telegrams	3,000				3,000		2,232	
			Rain Gauges	200				500		118	
			Office Expenses and Miscellaneous	600				800		763	
			Contract Contingencies	2,020				2,020		2,381	
			Rents, Rates and Taxes	...				...		202	
					5,820		6,600		6,320		5,696
			For rounding	...	90,500						
					-500						
			TOTAL SUPERINTENDENCE.	...	90,000		86,000		91,867		93,916
			Voted	...	58,000		55,000		60,067		
			Non-voted	...	32,000*		31,000		31,800*		

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

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
			EXPERT STAFF.								
<i>Pay of Officers—</i>	1	1	Deputy Director of Agriculture C. D. (500—50—1,750)	8,350*				7,200*			
	1	1	Deputy Director of Agriculture, C. D. (450)	5,400				4,200			
	1	1	Deputy Director of Agriculture, Sind (500—50—1,750)	18,850*				16,200*			
	1	1	Deputy Director of Agriculture (Gujarat), Temporary (400)	4,800				4,200			
	1	1	Deputy Director of Agriculture, S. D. (500—50—1,750)	12,250*				10,800*			
	1	1	Deputy Director of Agriculture, Konkan (500—50—1,750)	6,600*				5,400			
	...	1	Deputy Director of Agriculture, Animal Breeding (500—50—1,750)	8,100*				...			
	1	1	District Horticultural Officer (250)	3,000				2,750			
	1	1	Agricultural and Mechanical Engineer (1,000)	12,000*				11,400*			
	6	5	Divisional Superintendents of Agriculture 5 (250—20—750)—reduction Rs. 2,190 ordered by Government	15,000				18,350			75,351
	1	1	Soil Physicist (350—50—1,500)	4,950*				4,200			
	1	1	Horticulturist (350—50—1,500)	4,650*				5,500			
	1	...	Sugar-Cane Expert	...				2,400			
	...	1	Plant Pathologist (350—50—1,500)	5,900*				...			
	1	...	Mycologist	...				4,800			
	...	6	Cotton Breeders (250—20—750)	18,000*				...			
	1	1	Plant Breeding Expert (350)	4,200				6,600*			
	1	1	Cotton Superintendent (250) Temporary	3,000				2,400			
			Revision of pay of the Provincial Agricultural Service	4,000				...			
	1	...	Deputy Director of Agriculture (cattle breeding operations)	...			48,000*	6,600			
				1,39,050		56,000		1,13,000		75,351	
<i>Pay of Establishment—</i>			Laboratory Assistant	2,688			2,400			11,552	
			Superintendent	900			900			...	
			Assistant to Mechanical Engineer	2,400			2,400			2,523	
			Mechanical Superintendents	4,752			3,804			...	
			Assistant Economic Botanists	...			6,804			556	
			Clerks and Artist	14,280			19,102			27,927	
			Pumping overseer	1,200			1,152			...	
			Store Keeper	312			284			457	
			Insect Collector and Setter	384			360			601	
			Fitters	4,776			4,752			...	
			Servants	5,880			7,808			13,179	
			Malis	576			576			...	
			Temporary Establishment	...			22,392			7,380	
			Engine Driver	528			504			...	
			Mechanical draftsman	672			624			...	
			Seed overseer	...			...			3,233	
			Plant Collectors	540			540			...	
			Contract Establishment	...			...			498	
			Workshop Establishment	1,800			1,416			...	
			Tracer	456			792			...	
			Lump provision for the revision of pay of clerical establishment and fieldmen in the Agricultural Departments	...			25,000			...	
					42,144		88,000		1,01,590		67,908
		Carried over		1,81,194		1,92,000		2,14,590		1,43,257	

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

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,81,194		1,92,000		2,14,590		1,43,257
	EXPERT STAFF—contd.							
<i>Allowances, Honoraria, &c.</i>	Travelling Allowance	60,000			40,000		58,810	
	Temporary and Provisional Allowance	2,561			16,105		...	
	Scholarships	4,160			3,240		...	
	Grain Compensation	...			...		10	
	House-rent allowance	120			120		410	
		66,841		80,000		52,455		59,230
<i>Contingencies</i>	Carriage of Tents and Records	...			100		...	
	Purchase of Books	100			100		...	
	Apparatus and Chemicals	...			5,600		8,233	
	Oil Engines and Pumps	...			20,000		18,255	
	Water-supply	...			...		153	
	Workshops	...			20,000		...	
	Rents, Rates and Taxes	7,658			6,774		5,187	
	Purchase and Repairs and Furniture	750			750		...	
	Service Postage and Telegrams	7,150			6,900		6,083	
	Purchase of Tools, Plant, etc.	1,000			13,000		2,705	
	Do. of Stores	10,000			25,000		27,184	
	Purchase of Manure	...			...		40	
	Repairs to and running expenses of plants	12,000			15,000		25,835	
	Cultivation Charges	5,000			...		...
	Pay of Menials	8,934			13,334		9,501	
	Purchase of transport of seed	...			...		14,571	
	Office Expenses and Miscellaneous	10,430			8,860		27,282	
	Storage of fodder experiments	...			...		274	
	Contract Contingencies	3,835			3,885		3,478	
	Peons' uniforms	45			...		...
	Lump Provision for contingencies of the new Agricultural Officers	...			6,900		...	
	Petty Construction	2,000			...		...
	Laboratory and cattle shed at Karjat	...			7,000		...	
	Revenue Establishment, Nangaon Pump- ing Plant	1,300			1,300		...	
		70,340		1,55,000		1,54,553		1,48,781
		3,18,375				4,28,608		
	<i>Deduct—Probable savings and for rounding.</i>	—375				—35,608		
	TOTAL EXPERT STAFF	3,18,000		4,27,000		3,93,000		3,51,268
	Voted	2,18,000		3,79,000		3,41,000		
	Non-voted	1,00,000*		48,000		52,000*		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 34-A.—AGRICULTURE.—Agriculture—concl'd.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER EDUCATIONAL CHARGES.								
Creation of a Post of Inspector of Agricultural Schools with Clerical and Menial Establishment	250				1,050			
Agricultural School at Godbra	8,250				10,588			
Expenditure in connection with Lord Willingdon Agricultural School at Veshvi (Alibag)	1,392				8,090			
Vernacular Agricultural School, Poona (Loni Kalbhor)	10,360				12,281			
Agricultural School in Sind	2,690				2,882			
Vernacular Agricultural School for Southern Maratha Country (Devi Hosur)	8,475				7,875			
Agricultural School at Jambul	11,135				10,925			
Scholarships to Agricultural Graduates going to Pusa	1,000				1,000			
For rounding		43,552 —552						
TOTAL OTHER EDUCATIONAL CHARGES		43,000		55,000		54,691		72,615
Voted		43,000		55,000		54,691		
Non-voted		...		...		...

DETAILED ACCOUNT No. 34-A.—AGRICULTURE.—Agriculture—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establish- ment—</i>	EXPERIMENTAL FARMS-								
	Superintendents	28,176				28,176		26,102	
	Assistant Superintendents	1,512				1,512		...	
	Laboratory Assistant	240				240		...	
	Clerks and Storekeepers	6,828				6,408		10,003	
	Dairyman	288				264		437	
	Farmers, including Contract Establishment . . . . .	...				...		489	
	Boring Establishment	12,828				...		...
	Manager	3,060				1,800		...	
	Fitters and Engine Drivers	3,516				3,732		5,581	
	Servants	8,712				8,146		17,078	
	Overseer	480				...		...
	Canvasser	420				420		...	
	Watchman	120				228		...	
	Mukadams	480				...		...
	Fieldmen	1,83,220				1,83,220		1,25,440	
	Cotton Supervisors . . . . .	...				...		1,551	
	Kangars	11,310				...		...
	Carpenter	420				420		...	
	Oilmen	720				720		...	
	Ploughmen	960				960		...	
	Temporary Establishment . . . . .	...				2,412		8,380	
	Drivers	3,348				3,636		...	
	Revision of pay of graduate and non-graduate fieldmen	49,000				...		...
	Revision of pay of Agricultural Engineers' Establishment	13,000				...		...
	Revision of pay of Clerical Establishment, Agricultural Department	9,000				...		...
Additional Establishment for improvement of Cotton Seed	2,700				...		...
		3,40,338		2,41,000		2,42,294		1,95,061	
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance	40,000				38,000		44,996	
	Horse Allowance . . . . .	...				120		...	
	Plague Allowance . . . . .	...				...		978	
	House-rent Allowance	120				120		...	
	Grain Compensation . . . . .	...				...		34	
	Temporary and Provisional Allowance	2,175				11,977		...	
<i>Special Char- ges—</i>	Poona Farm and Dairy . . . . .	...	42,295		45,000	5,000	50,217	5,528	46,003
	Premium Bulls	2,500				7,500		526	
	Cattle farm in Sind	19,152				65,000		...	6,054
			21,652		78,000		77,500		
	Carried over		4,04,285		3,64,000		3,70,011		2,47,123

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

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS—contd.									
	Brought forward		4,04,285		3,64,000		3,70,011		2,47,123
<i>Contingencies—</i>	Acquisition of land for Broach farm	...				5,000		...	
	Extension of Athwa area	...				...		125	
	Petty Construction and Repairs (including Road Fences, Drainage, &c.)	8,000				35,000		32,462	
	Purchase of Live-stock	7,270				16,670		9,537	
	Purchase of Implements, Machinery and Apparatus	...				35,650		48,123	
	Dairy Experiments and Labour	14,000				12,500		...	
	Cultivation Charges	95,157				1,30,620		1,24,850	
	Apparatus and Chemicals	1,000				1,600		...	
	Contract Contingencies	...				...		4,764	
	Upkeep of Live Stock	66,950				66,400		24,714	
	Distribution of Seed, Manure, &c.	3,075				4,375		3,290	
	Manure	10,050				13,400		...	
	Labour	24,240				33,500		...	
	Upkeep of Machinery, Implements, &c.	10,450				17,450		25,907	
	Appliances	500				500		...	
	Engine Fuel and oil	7,500				13,500		2,582	
	Workshops	7,000				...		8,875	
	Dead Stock	2,150				2,650		...	
	Purchase of Dairy herd, seeds, etc.	...				2,000		...	
	Purchase and Transport of seed	2,350				2,450		7,481	
	Poultry	1,200				1,200		...	
	Fodder and food of cattle	8,250				8,050		...	
	Establishment of a Central workshop at the Agricultural College Farm	...				10,000		...	
	Purchase of Fodder and hay making	...				...		6,832	
	Rents, Rates and Taxes	10,698				12,512		9,252	
	Crops Expenses	2,000				1,500		3,077	
	Service Postage and Telegrams	3,025				2,885		2,986	
	Water Supply and Irrigation Charges	8,150				7,100		...	
	Cocoanut Sub-Station (Kumta)	...				1,500		...	
	Purchase and hire of lands	...				...		35,517	
	Purchase of books	775				800		...	
	Haulage of Coal and Water (for Steam Plough only)	...				12,000		215	
	Repairs to and running expenses of plants	1,500				...		...
Pay of Menials	6,572				5,921		16,855		
Office Expenses and Miscellaneous	22,350				15,450		76,742		
Lump Provision for Demonstration farm at Bagalkot	...				10,000		...		
Purchase and repairs of furniture	100				...		...
Expenditure in connection with the Establish- ment of a Ginning Factory at Mirpurkhas	...				6,000		...		
Provision for the Chbarodi Farm	...				1,500		...		
Provision for Irrigation Tank at Karjat	...				3,000		...		
Provision for Demonstration farm at Mund- god Petha in Karwar District	...				4,000		...		
Provision for Cotton Development	...				50,000		...		
Special Experiments	...				...		9,878		
Buildings, roads and water channels	...				...		494		
Permanent Improvement	...				27,000		...		
		3,24,312		5,06,000		5,73,683		4,54,558	
		7,28,597				9,43,694			
	<i>Deduct—Probable savings</i>		+ 403			- 63,694			
	TOTAL EXPERIMENTAL FARMS	7,29,000		8,70,000		8,80,000		7,01,681	
	Voted	7,29,000		8,70,000		8,80,000			
	Non-voted	...		...		...

DETAILED ACCOUNT No. 34-A.—AGRICULTURE.—Agriculture—*contd.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-23.		Accounts, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL GARDENS.									
GANESHKHIND AND MODIBAG GARDENS.									
<i>Pay of Establish- ment—</i>	Clerks and fieldmen	432			408		2,387		
	Farming Contract Establishment	744			816		...		
	Servants	120			120		2,206		
	Superintendents . . . . .	...			...		1,200	
	Head Mali	240			216		...		
	Head Gardener	300			300		...		
	Boy Mali	108			108		...		
	Engine Driver	288			...		...
	Assistant Mali	216			216		...		
	Temporary Establishment . . . . .	...			360		171	
		2,448		8,000		2,544		5,964	
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance	1,000			100		1,039		
	Temporary and Provisional Allowance	792			606		...		
	Grain compensation . . . . .	...	1,792	1,010	...	706	9	1,048
<i>Contingencies—</i>	Purchase of pipes for oil engines and pumps . . . . .	...			1,600		...	
	Petty Construction	520			4,020		572		
	Purchase of seeds, manure, etc.	500			500		...		
	Do. of tools, plant, etc.	100			1,525		...		
	Cultivation Charges	10,160			15,160		8,738		
	Upkeep of live-stock	400			400		...		
	Purchase of stores	500			500		...		
	Garden expenses	2,315			4,315		1,836		
	Repairs to and running expenses of plant . . . . .	...			290		...	
	Rent, rates and taxes	113			113		...		
	Service Postage and Telegrams	150			150		40		
	Engine fuel . . . . .	...			1,000		...	
	Purchase and upkeep of Machinery and Implements . . . . .	...			1,245		...	
	Pay of menials	120			120		...		
	Office Expenses and Miscellaneous	1,150			1,150		1,676		
	Water-supply irrigation charges . . . . .	...			...		3,063	
	Purchase of fodder	350			352		...		
		16,378		18,950		32,440		15,925	
TOTAL GANESHKHIND AND MODIBAG GARDENS			20,618		28,000		35,690		23,937
	For rounding		+382						
			21,000						
	Voted		21,000		28,000		35,690		
	Non-voted		

DETAILED ACCOUNT NO. 34-A.—AGRICULTURE.—Agriculture—*conold.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SPECIAL EXPERIMENTS.								
Experiments with Potash Manure . . . . .	...		3,500		3,500		1,738	
Cattle feeding experiments . . . . .	...		...		...		15,182	
Other Agricultural Experiments	28,200		40,500		40,500		72,569	
Boring Operations . . . . .	...		...		...		7,518	
Hydraulic do. (Including boring Establishment)	53,700		86,000		85,680		96,648	
		81,900		1,30,000		1,29,680		1,93,655
For rounding		+100						
TOTAL SPECIAL EXPERIMENTS		82,000		1,30,000		1,29,680		1,93,655
Voted		82,000		1,30,000		1,29,680		
Non-voted . . . . .		...		...		...
MISCELLANEOUS.								
Pig-killing Campaign	3,000				3,000		...	
Expenditure in connection with the sugar- cane cultivation on Godavari and Nira Canals.	...				...		238	
Distribution and importation on American cotton seed . . . . .	...				...		17	
Distribution of groundnut	250				...		...
Sub-Stations	3,000				5,000		3,188	
Distribution of selected cotton seed	1,500				1,500		500	
Destruction of Insect Pests	1,000				1,000		75	
Purchase of Foreign Periodicals	1,200				1,200		758	
Demonstrations and Agricultural Shows and Exhibitions	6,300				13,000		11,177	
Implements	1,000				2,500		...	
Subscription to "Shetki and Shetkari"	3,500				3,500		3,215	
Expenditure in connection with the cultivation of American Cotton in Sind	8,000				8,000		5,822	
Development of propaganda work through Agricultural Association, etc.	16,000				...		...
		44,750						
For rounding		+250						
TOTAL MISCELLANEOUS		45,000		26,000		38,700		24,990
Voted		45,000		26,000		38,700		
Non-voted . . . . .		...		...		...

DETAILED ACCOUNT No. 34-B.—AGRICULTURE.—Veterinary Charges.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
Superintendence	1,15,532		1,07,000		1,08,949		98,754	
Veterinary Instruction	1,03,428		91,000		96,545		89,466	
Hospitals and Dispensaries	70,797		82,000		1,27,749		67,363	
Prizes . . . . .	...		2,000		3,500		1,376	
Breeding Operations	13,000		26,000		26,000		21,659	
Subordinate Veterinary Establishment	1,92,000		1,77,000		1,50,498		1,45,704	
Leave Allowances to Officers and Establishments	35,000		...		...		...
		5,29,757				5,13,241		
For rounding		-757				-241		
Total Veterinary Charges ...		5,29,000		4,85,000		5,13,000		4,24,322
Voted		4,62,300		4,27,000		4,52,000		
Non-voted		*66,700		*58,000		*61,000		

	Numbers.							
	1921-22.	1922-23.						
SUPERINTENDENCE DETAILS.								
Presidency Proper.								
Pay of officers—	1	1	Superintendent (500—50—1,750)	14,850*			13,800*	14,675
	1	3	Deputy Superintendent 3 (250—25—750 + 50 P. A. to 1)—reduction Rs. 4,692 ordered by Government	9,108		14,000*	4,200	6,413
				23,958		7,000	18,000	21,088
Pay of Establishment—			Clerks	8,640			4,344	6,040
			Servants	1,068			876	1,035
			Salutries	600			360	...
			Lump provision for . . . . .	...			3,540	...
				10,308		10,500	9,120	7,075
Allowances, Honoraria, etc.—			Personal Allowance . . . . .	...			240	...
			Temporary & Provisional Allowance	516			2,161	...
			Travelling Allowance	6,500			6,300	5,961
			Tentage Allowance to Superintendent . . . . .	...			...	70
				7,016		7,000	8,604	6,031
Special Charges—			Purchase of Anti-rinderpest Serum	27,000			25,000	24,688
			Rewards to persons rendering valuable assistance to the Department	200			200	...
			Expenditure under the Glanders and Farcy Act	500			500	50
			Compensation for animals destroyed as suffering from glanders	1,500			500	...
					29,200		25,500	26,200	24,738
		Carried over		70,482		64,000	61,924	58,932

DETAILED ACCOUNT No. 34-B.—AGRICULTURE.—Veterinary Charges—*contd.*

	SUPERINTENDENCE— <i>continued.</i>		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Presidency Proper— <i>continued.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward			70,482		64,000		61,924		58,932
<i>Contingencies—</i>	Purchase of Chemicals and Apparatus		1,000				1,500		...	
	Office expenses and miscellaneous		...				...		651	
	Service Postage and Telegrams		1,700				1,200		1,150	
	Pay of menials		...				...		3,344	
	Rents, etc.		...				...		10	
	Carriage of Superintendent's Horses		200				200		...	
	Post-mortem Charges		400				800		46	
	Contract Contingencies		6,500				6,500		2,072	
				9,800		10,000		10,200		7,273
	Total Presidency Proper			80,283		74,000		72,124		66,205
	Sind.									
<i>Pay of officers—</i>	1	1	Superintendent (500—50—1,750)	9,000*			13,200*		9,076	
	1	1	Deputy Superintendent (250—25—750)	7,875	16,875		4,800	18,000	4,800	13,876
						9,000*				
						4,800				
<i>Pay of Establishment—</i>	Clerks		4,020				4,740		4,808	
	Servants		516				516		937	
	Temporary Establishment		3,900	8,436		9,000	3,450	8,706	2,829	8,574
<i>Allowances, Honoraria, etc.—</i>	House-rent allowance		48				...		16	
	Temporary and provisional allowance		432				660		...	
	Travelling Allowance		5,500	5,980		5,500	5,500	6,160	4,760	4,776
<i>Contingencies—</i>	Carriage of Superintendent's horse		...				...		100	
	Rents, Rates and Taxes		1,140				1,140		1,171	
	Pay of menials		...				...		42	
	Service Postage and Telegrams		1,000				1,000		976	
	Compensation for animals destroyed on account of glanders		...				...		309	
	Post-mortem Charges		200				200		29	
	Office expenses and miscellaneous		...				...		1,623	
	Contract Contingencies		1,619	3,959		4,700	1,619	3,959	1,073	5,323
	Total Sind			35,250		38,000		36,825		32,549
	Total, Superintendence			1,15,532		1,07,000		1,08,949		98,754

DETAILED ACCOUNT No. 34-B.—AGRICULTURE.—Veterinary Charges—contd.

	Numbers			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-23.		Accounts, 1920-21.	
	1921-22	1922-23		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			VETERINARY INSTRUCTION. (a).								
			VETERINARY COLLEGE, BOMBAY.								
Pay of Officers—	1	1	Principal (500—50—1,750 + 200 Dy. A. + 100 L. A.)	22,950*				18,000*			} 42,090
	1	1	Assistant Principal (500—50—1,750 + 50 Dy. A.)	19,350*				15,600*			
	4	4	Professor 4 (250—25—750) Extra cost on account of the creation of an additional Imperial officer's post at the Bombay Veterinary College	22,135				14,100			13,237
				600*			35,000*	...			...
					65,025		14,000		47,700		55,327
Pay of Establishment—	2	2	Instructors and Lecturers (175), (150)	3,900				3,240			4,064
			Laboratory Assistant and Curator.	...				...			470
	2	2	Assistant Veterinary Officers (75), (50)	1,500				960			1,058
			Veterinary Assistant	...				...			360
			Clerks	5,184				3,900			4,599
			Compounder	816				765			931
			Ramoshi	...				250			...
			Servants	2,408				1,968			2,450
			Lump provision for	...				1,130			...
					13,808		13,400		12,206		13,912
Allowances Honoraria, etc.			Duty allowance to the Principal and Assistant Principal	...				2,160			...
			Allowance to medical practitioner	900				...			986
			Travelling Allowance	1,000				2,000			1,158
			House-rent Allowances	2,016				4,512			...
			Plague Allowance	100				100			...
			Typing Allowance	...				100			...
			Fees for Medical Supervision	900				900			675
			Examiner's fees	...				...			443
			Scholarships	7,000				8,930			4,835
			Temporary and provisional Allowance	135				1,793			...
					12,051		14,000		20,495		8,097
Contingencies—			Museum Charges	200				200			...
			Excursion charges	100				500			...
			Purchase of Subjects, etc.	900				900			971
			Chemicals and apparatus	...				...			2,112
			Medicines	3,000				6,000			2,634
			Library charges	...				...			52
			Purchase and Repairs of Instruments and Apparatus	200				400			...
			Conservancy Charges	...				...			225
			Rents, Rates and Taxes	434				434			18
			Service Postage and Telegrams	250				250			96
			Water-supply	550				550			379
			Riding Fees	500				500			336
			Examination Fees	650				650			...
			Contract contingencies	5,760				5,760			5,022
			Office expenses and miscellaneous	...				...			285
					12,514		14,600		16,144		12,130
			TOTAL VETERINARY INSTRUCTION.		1,03,428		91,000		96,545		89,466
			Voted		60,528		56,000		62,945		
			Non-voted		42,900*		35,000*		33,600*		

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

DETAILED ACCOUNT No. 34-B.—AGRICULTURE.—Veterinary Charges—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
BREEDING OPERATIONS. ^(a)		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HORSE BREEDING OPERATIONS.									
<i>Pay of Establish- ment—</i>	Syces . . . . .	...				...		103	
	Clerk	480				480		400	
			490		710		480		503
<i>Allowances, Ho- notaria, etc.—</i>	Travelling Allowance	400				400		290	
			400		400		400		290
<i>Contingencies—</i>	Purchase of Stallions . . . . .	...				8,000		816	
	Supply of Medicines and Instruments . . . . .	...				...		56	
	Maintenance of, and Stabling for, Stallions, etc.	10,059				14,880		5,772	
	Feed of horses . . . . .	...				...		12,381	
	Pay of Menials	3,096				3,096		2,270	
	Contract Contingencies . . . . .	...				...		97	
	Office Expenses and Miscellaneous	1,670				1,670		1,006	
			14,825		26,390		27,646		22,398
			15,705		27,500		28,526		23,191
<i>Establishment charges recover- able from Pro- vincial Govern- ments, Depart- ments, etc.—</i>	Deduct—Contributions from Local Boards towards the pay of Syces		-2,450		-1,500		-2,450		-1,532
			13,255		26,000		26,076		21,659
	TOTAL, HORSE BREEDING OPERATIONS		13,255		26,000		26,076		21,659
	Deduct—Probable savings		-255				-76		
	TOTAL BREEDING OPERATIONS		13,000		26,000		26,000		21,659
	Voted		13,000		26,000		26,000		
	Non-voted . . . . .		...		...		...

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

DETAILED ACCOUNT No. 34-B.—AGRICULTURE—Veterinary Charges.—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.									
Presidency Proper		1,56,532		1,48,500		1,38,682		1,23,804	
Sind		36,000		28,500		36,816		21,900	
<i>Deduct—Probable savings</i>			1,92,532 —532				1,75,498 —25,000		1,45,704
TOTAL SUBORDINATE VETERINARY ESTABLISHMENT			1,92,000		1,77,000		1,50,498		1,45,704
Voted			1,92,000		1,77,000		1,50,498		
Non-voted			...		...		...
DETAILS.									
		Numbers.							
		1921-22.	1922-23.						
		5	5	Presidency Proper.					
<i>Pay of Establishment—</i>		100	100	Veterinary Inspectors 4 (200), (180).	11,760		11,520		86,730
				Veterinary Assistants 26 (100—3— 130), 74 (65—3—95), L. A. 3 (25), 1 (15)	1,10,928		94,056		...
				Servants	504		516		1,443
				Clerks	2,340		1,500		2,477
						1,25,532	1,06,200	1,07,592	90,650
<i>Allowances, Honoraria etc.—</i>				Plague Allowance	...		...		15
				Grain Compensation	...		...		11
				Travelling Allowance	25,000		25,000		30,544
				House-rent	1,800		1,800		724
				Special Allowance to Veterinary Assistants	2,520		2,520		...
				Local Allowance	960		1,050		...
<i>Contingencies—</i>					30,280	40,800	30,370	31,294	
				Service Postage and Telegram	...		...	325	
				Office Expenses and Miscellaneous	...		...	1,059	
				Rent, Rates and Taxes	720		720	476	
				720	1,500	720	1,860		
			Total Presidency Proper.		1,56,532	1,48,500	1,38,682	1,23,804	
Sind.									
<i>Pay of Establishment—</i>		16	15	Veterinary Assistants (145) (130), (121), 4 (92), 8 (86)	17,424		9,300	} 16,058	
				Lump provision for the revision of pay of Subordinate Staff	...		4,200		
						17,424	19,000	13,500	16,058
				Clerks	900		840		1,203
				Servants	240		240		400
			Temporary Establishment	1,343		120		...	
					2,483	1,600	1,200	1,603	
			Carried over		19,907	20,600	14,700	17,661	

DETAILED ACCOUNT No. 34-B.—AGRICULTURE—Veterinary Charges— <i>concd.</i>									
SUBORDINATE VETERINARY ESTABLISHMENT— <i>concd.</i>		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			19,907		20,600		14,700		17,661
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance	6,420				6,240		2,907	
	House-rent Allowance	408				408		126	
	Special Allowance . . . . .	...				3,420		...	
	District Local Board Allowance	600				780		...	
	Dispensary Allowance	1,330				1,500		...	
	Temporary and Provisional Allowance	656				3,882		...	
			9,464		6,400		16,250		3,033
<i>Special Charges—</i>	Destruction of glanders animals	2,000				1,500		...	
	Prizes at Cattle shows . . . . .	...				900		...	
	Anti-rinderpest serum	4,000				2,500		...	
			6,000		...		4,900		...
<i>Contingencies—</i>	Purchase and Repairs of Tents	25				25		...	
	Rents, Rates and Taxes	490				490		393	
	Service Postage and Telegrams	200				200		100	
	Office Expenses and Miscellaneous	871				871		713	
			1,586		1,500		1,586		1,206
			36,957				37,416		
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>	Deduct—Amount to be recovered from the District Local Board and for rounding		—957				—600		
	Total Sind		36,000		28,500		36,816		21,900

DETAILED ACCOUNT No. 34-C.—AGRICULTURE.—Co-operative Credit.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	1	Registrar (2,500 + 150 Dy. A.)—reduction Rs. 1,500 ordered by Government	30,300*				31,200*		54,283	
	1	1	Assistant Registrar (1,550 + 100 Dy. A.)—reduction Rs. 9,000 ordered by Government	10,800*				18,600*		23,200	
	5	4	Assistant Registrars (500—50—1,750), 3 (300—20—600) Dy. A. 3 (100)	21,570				21,600			
	2	2	Special Auditors 2 (300—20—600).	8,420				7,440		...	
	1	2	Special Mamltdars 2 (185 + 25 D. A. to 1)—reduction Rs. 675 ordered by Government	4,065				2,750		...	
	1	...	Special officer for distributing pure cotton seeds	...				1,800		...	
							40,000*				
					75,155		45,000		83,390		77,483
<i>Pay of Establishment—</i>			Auditors	63,540				24,540		33,666	
			Clerks	33,180				8,736		10,246	
			Circle Inspectors	17,160				3,288		6,308	
			Servants	3,684				4,404		6,761	
			Daftarband	180				...		...
			Temporary Establishment	2,000				89,080		37,236	
			Lump provision for reorganization of the Co-operative Department	33,975				...		...
			Lump Provision for additional Staff under the Registrar, Co-operative Societies	...				21,327		...	
			Lump provision for revision of pay of the Clerical Establishment	...				5,000		...	
					1,53,719		1,18,000		1,56,375		94,217
<i>Allowances, Honoraria, etc.—</i>			House-rent	1,704				1,008		1,094	
			Travelling Allowance	1,25,000				1,00,000		1,21,494	
			Grain Compensation Allowance	...				...		21	
			Temporary and Provisional Allowance	5,743				9,737		...	
			Exchange Compensation Allowance	...				...		95	
					1,32,447		1,51,000		1,10,745		1,22,704
<i>Special charges—</i>			Grant to Bhil Co-operative Society	260				...		...
			Hand Loom Weaving	...				...		241	
					360		...	...		241	
<i>Contingencies—</i>			Rents, Rates and Taxes	10,190				9,750		7,709	
			Purchase and repairs of furniture	...				...		1,156	
			Service Postage and Telegrams	10,000				10,000		5,688	
			Carriage of records	...				...		63	
			Office Expenses and Miscellaneous	22,000				27,000		23,860	
			Contract Contingencies	...				...		440	
			Subsidy to the Bombay Central Co-operative Institute	5,000				5,000		...	
					47,190		47,000		51,750		38,916
			Leave Allowances to Officers and Establishment		12,000		...	...		...
					4,20,871		4,01,000		4,02,260		3,33,561
<i>Establishment charges recoverable from Provincial Governments, Departments, etc.—</i>			Deduct—Amount to be recovered from the Co-operative Society and the Central Bank.		-11,537		-8,000		-8,999		-13,034
					4,09,334				3,93,261		
			For probable savings and rounding		-334				-30,261		
			TOTAL CO-OPERATIVE CREDIT.		4,09,000		3,93,000		3,63,000		3,20,527
			Voted		3,68,000		3,53,000		3,13,000		
			Non-voted		41,000		40,000*		50,000*		

35.—INDUSTRIES—(TRANSFERRED).

		Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
			Rs.	Rs.	Rs.	Rs.
Industries	Voted	35A	3,71,000	6,46,000	9,31,000	2,76,046
	Non-voted		78,000*	58,000*	68,000*	
Expenditure in England	Voted		4,000	3,19,000	7,000	.....
	Non-voted		10,000*	5,000*	22,000*	.....
Total Industries			4,63,000	10,28,000	10,28,000	2,76,046
Voted			3,75,000	9,65,000	9,38,000	.....
Non-voted			88,000	63,000	90,000	.....

DETAILED ACCOUNT NO. 35-A.—INDUSTRIES.

Director of Industries	Voted		2,56,000	4,17,000	5,94,000	1,99,108
	Non-voted		78,000*	58,000*	68,000*	
Central Stores and Workshop at Dapuri.	Voted		1,15,000	2,29,000	3,37,000	76,938
	Non-voted		.....	.....	.....	.....
Total			4,49,000	7,04,000	9,99,000	2,76,046
Voted			3,71,000	6,46,000	9,31,000	.....
Non-voted			78,000*	58,000*	68,000*	.....

DETAILED ACCOUNT NO. 35-A.—INDUSTRIES—DIRECTOR OF INDUSTRIES.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTOR OF INDUSTRIES.											
Direction.											
Pay of Officers—	1	1	Director (2,500—100—3,000)	32,900*							
			Leave Allowance	2,836*							
					35,736						
Pay of Establishment—			Clerks	29,277							
			Servants	1,094							
			Leave allowance	1,930							
					32,301						
Allowances, Honoraria, etc.—			Travelling allowance	5,500							
			House-rent allowance	728							
			Typing and Shorthand allowance	600							
			Temporary and Provincial allowance	1,040							
					7,868						
			Total Direction		75,905						
Superintendence.											
Pay of Officers—	1	1	Deputy Director (1,750—100—2,150)	23,800*							
	1	1	Assistant Director (950—50—1,200)	11,900							
			Leave allowance	2,052*							
				1,553							
					39,305						
Pay of Establishment—			Weaving assistants and clerks	9,900							
			Servants	864							
			Leave allowance	650							
					11,414						
Allowances, Honoraria, etc.—			Temporary and Provisional allowance	360							
			Travelling allowance	9,800							
			House-rent allowance	252							
					10,412						
			Total Superintendence		61,131						
Industrial Education.											
Pay of Officers—	1	1	Superintendent of Pottery (700)	8,400							
			Leave allowance	1,096							
					9,496						
Pay of Establishment—	5	4	Circle Inspectors (200)	9,600							
			Clerks and weaving assistants	240							
			Servants	120							
			School masters and apprentices	3,220							
			Weaving staff	11,496							
			Leave allowance	1,610							
					26,286						
Allowances, Honoraria, etc.—			Temporary and Provisional allowance	120							
			Travelling allowance	1,500							
			House-rent allowance	84							
					1,704						
Scholarships—			Scholarships to Research Scholars	5,760							
			Do. to State Technical Scholars	1,440							
			Do. in Weaving Schools	930							
			Do. in Electrical Engineering	1,200							
					9,330						
Grant-in-aid, Contributions and Donations—			Grant-in-aid to Weaving School at Sholapur.	1,000							
					1,000						
Contingencies—			Working charges of weaving schools and demonstrations	8,000							
					8,000						
			Total Industrial Education		55,816						
			Carried over		1,92,852		(a)		(a)		(a)

(a) Vide remark on page 249.

DETAILED ACCOUNT No. 35-A.—INDUSTRIES—DIRECTOR OF INDUSTRIES—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTOR OF INDUSTRIES—<i>contd.</i>										
			Brought forward							
			Industrial Development.							
Pay of officers—										
Pay of Establishment—										
Allowances, Honoraria, etc.—										
Scholarships—										
Contingencies—										
			Deputation Allowance	6,000						
			Assistant Chemists	5,900						
			Button Expert	3,000						
			Supervisor of Casein Factory	1,200						
			Leave Allowance	660						
			Travelling Allowance	1,000						
			Special Travelling Scholarship	10,000						
			Chemicals and Apparatus	10,000						
			Working Charges of Casein Factory	3,200						
			Experimental Works	20,000						
			British Empire Exhibition	1,000						
			Working Charges of Pottery Demonstration.	21,044						
			Experiments on the manufacture of Carbonate of Soda	5,000						
				60,244						
			Total, Industrial Development	88,004						
			Fisheries.							
Pay of officers—	1	1	Marine Biologist (1,300)	15,000*						
	...	1	Assistant Marine Biologist (200)	400						
	1	1	Superintendent of Fisheries (500—50—1,000)	900						
			Leave Allowance	1,292*						
				171						
				17,763						
Pay of Establishment—			Clerks	2,240						
			Servants	455						
			Leave Allowance	150						
				2,845						
Allowances, Honoraria, etc.—			House Rent Allowance	336						
			Travelling Allowance	2,000						
			Temporary and Provisional Allowance	480						
				2,816						
			Total, Fisheries	23,424						
			Miscellaneous.							
Allowances, Honoraria, etc.—			Honorarium for revising ethnographical proofs	200						
				200						
Contingencies—			Carriage of Records	600						
			Rents, Rates and Taxes	13,000						
			Peons' Uniforms	600						
			Service Postage and Telegram	3,000						
			Purchase and repairs of furniture	4,000						
			Purchase of Books	2,500						
			Office expenses and Miscellaneous	6,000						
				29,700						
			Total, Miscellaneous	29,900						
			Total	3,34,180						
			For rounding	- 160						
			Total, Director of Industries	3,34,000		4,75,000†		6,62,000†		1,99,108
			Voted	2,56,000		4,17,000		5,91,000		
			Non-voted	78,000		58,000*		68,000*		

† Details according to new classification are not available and hence the total figure has been entered.

DETAILED ACCOUNT No. 35-A.—INDUSTRIES—DIRECTOR OF INDUSTRIES—*contd.*

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<i>Central Stores Workshop at Dapuri.</i>								
<i>Pay of Officers—</i>	1	1	Executive Engineer (900—50—1,200)	11,150				9,600			
	1	...	Mechanical Engineer (Temporary)	...				16,800			
	1	...	Engineer (Temporary)	...				12,000			
	1	1	Manager (600)	7,200				7,200			
			Leave Allowance	2,000				...			
<i>Pay of Establishment—</i>			Supervisor	...	20,350		17,000	1,800	45,600		
			Accountant	...				2,640			
			Establishment	...				45,840			
			Temporary Establishment	27,240				26,580			
					27,240		28,000		76,860		
<i>Allowances, hono- raria, etc.—</i>			Grain Compensation	...				360			
			Travelling Allowance	3,000				1,800			
					3,000		2,000		2,160		
<i>Contingencies—</i>			Contingencies	3,000					2,500		
					3,000		2,000				
<i>Works—</i>			Original works		5,000		87,000		87,000		
<i>Repairs—</i>			Repairs		6,000		8,000		13,000		
<i>Tools and Plant—</i>			Tools and Plant		10,000		50,000		50,000		
<i>Suspense—</i>			Suspense Account for Stores		40,000		35,000		60,000		
			Total P. W. C. Stores workshop at Dapuri		1,14,590		2,29,000		3,37,120	76,938	
			<i>Add or Deduct for rounding</i>		† 410		...		— 120	...	
			Total—Voted		1,15,000		2,29,000		3,37,000	76,938	

37.—MISCELLANEOUS DEPARTMENTS PARTLY RESERVED AND PARTLY TRANSFERRED.									
				Detailed Account number.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.	
					Rs.	Rs.	Rs.	Rs.	
Factory, Boiler and Smoke Nuisances Department...	{ Voted ...			37 A.	2,01,000	2,00,000	1,74,000	1 35,099	
(Reserved) ...	{ Non-Voted...				26,000*	.....	28,000	.....
Provincial Statistics and Registration of Traffic ...	{ Voted ...			37 B.	.....	50,000	53,000	54,068
(Reserved) ...	{ Non-Voted...								
Examinations ... Transferred ...	{ Voted ...			37 C.	16,000	14,000	15,000	9,352	
	{ Non-Voted...				.....	.....	.....	.....
Preservation and Translation of Ancient Manuscripts (Transferred) ...	Voted ...				3,000	3,000	3,000	.....
Miscellaneous ... (Reserved) ...	{ Voted ...			37 D.	1,49,000	1,37,000	1,39,000	80,111	
	{ Non-Voted ...				53,000*	24,000	24,000	.....
Expenditure in England ...	{ Voted ...			...	8,000	10,000	.....	.....
	{ Non-Voted ...				14,000*	14,000	.....	.....
Total ...				...	4,70,000	4,52,000	4,36,000	2,78,630
Voted ...				{ Reserved	3,58,000	3,97,000	3,66,000	2,69,278
				{ Transferred	19,000	17,000	18,000	9,352
Non-Voted ...				{ Reserved	93,000	33,000	53,000
				{ Transferred

DETAILED ACCOUNT No. 37A—MISCELLANEOUS DEPARTMENTS—AMALGAMATED FACTORY,
BOILER AND SMOKE NUISANCES DEPARTMENT.

	Number.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Chief Inspector (1,500)	18,000*				18,000		55,293	
	8	Inspectors (400—30—900)	61,200				57,960			
	1	Inspector (400—30—900)	8,040*				7,680			
		Lady Doctor	...				...
		Local Allowance	...				2,490			
				87,240		85,000		88,890		55,293
<i>Pay of Establishment—</i>		Clerks	21,852				9,694		15,648	
		Servants	2,592				1,620		2,085	
		Temporary Establishment	15,724				5,800		8,230	
		Typing Allowance	163				400			
		Lump provision for revision of Establishment	...				5,500			
		Leave allowance to Officers and Establishment	10,000				...			
				50,336		25,000		23,004		25,963
<i>Allowances, honoraria, etc.—</i>		Temporary and Provisional Allowance	2,000				5,919			
		Honorarium to clerks	1,000				1,000			
		Fees to Assessors	300				300			
		Travelling Allowance	46,500				46,900		18,711	
		House-rent Allowance	12,334				4,656		2,986	
		Plague Allowance	...				100			
		Grain Compensation Allowance	...				36		20	
		Fees to Commissioners	1,000				2,800			
		Fees to Examiners	7,000				10,500		3,720	
		Fees to Inspectors at Aden	1,300				1,300		850	
		Inland Steam Vessel, etc.	150				150			
				71,634		67,000		73,661		26,287
<i>Contingencies—</i>		Telephone charges	190				190			
		Rents	720				720		1,879	
		Rewards to informers	100				500			
		Service Postage and Telegrams	1,000				800		675	
		Office Expenses and Miscellaneous	5,600				4,300		7,383	
				7,610		8,000		6,510		9,937
	Salary, Allowances, etc., of Certifying Surgeons			10,060		15,000		10,000		17,619
				2,26,880				2,02,065		
	For rounding			+130				-65		
	Total			2,27,00		2,00,000		2,02,000		1,35,099
	Voted			2,01,000		2,00,000		1,74,000		
	Non-Voted			26,000*		...		28,000		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 37B.—PROVINCIAL STATISTICS AND REGISTRATION OF TRAFFIC,

				Budget Estimate, 1921-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
				Rs.	Rs.	Rs.	Rs.
Bombay (Examiner, of Accounts B. B. & C. I. Railway) ...					40,000	44,000	46,986
Sind ...					10,000	9,000	7,132
Leave and Depreciation Allowance ...					...	...	...
Total ...					50,000	53,000	54,068
DETAILS.							
BOMBAY.							
Pay of Establish- ment—	Clerks ...					8,700	
	Servants ...					252	8,952
Allowances, hono- raria, etc.—	Temporary Provisional Allowance ...					5,068	
	Grain Compensation ...					...
	House rent allowance ...					168	
	Plague allowance ...					100	5,986
Contingencies—	Rents, rates and Taxes ...					1,200	
	Service Postage and Telegrams ...					85	
	Office Expenses and Miscellaneous ...					90	1,375
	Payments to Railway Companies ...					28,326	43,989
	For rounding ...					+11	
	Total Bombay ...			40,000	44,000		46,986
	Voted ...			40,000	44,000		
	Non-voted ...						

DETAILED ACCOUNT No. 37C.—MISCELLANEOUS DEPARTMENTS.—Examinations—*conold.*

	Numbers.	DETAILS.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
			Rs.	Bs.	Rs.	Bs.	Rs.	Bs.	Rs.	Bs.
		ACCOUNTANCY DIPLOMA BOARD. (Transferred)								
Pay of Officers—	1	Secretary (300)		3,600		3,600		3,600		3,500
Pay of Establish- ment—		Clerks	1,728				1,080		1,805	
		Servants	276				276		420	
				2,004			792		...	
Allowances, hono- raria, etc.—		Temporary and provisional Allowance	240			2,400		2,148		2,225
		Fees to non-official members of the Board	1,440				1,440		710	
		Examination Charges	5,585				4,985		566	
		House-rent Allowance	168				168		263	
		Travelling Allowance . . . . .	...						8	
				7,433		6,000		6,593		1,547
Contingencies—		Rents, Rates and Taxes	1,188				1,188		1,089	
		Service Postage and Telegrams	200				200		132	
		Office Expenses and Miscellaneous	1,100				1,300		859	
				2,488		2,000		2,688		2,080
				15,525				15,029		
		For rounding		475				29		
		Total		16,000		14,000		15,000		9,352
		Voted		16,000		14,000		15,000		...
		Non-voted . . . . .		...		...		...		...

DETAILED ACCOUNT No. 37D.—MISCELLANEOUS DEPARTMENTS.—Miscellaneous.

Controller of Rent and Prices	35,788				32,570		36,906
Director of Information (lump)	60,169 ^a				55,000		37,761
Lump provision on account of Labour Bureau	1,05,944 ^b				75,000		5,444
		2,01,901				1,62,570	
		99				430	
For rounding							
TOTAL		2,02,000		1,63,000		1,63,000	80,111
Voted		1,49,000		1,39,000		1,39,000	
Non-voted		53,000*		24,000*		24,000*	

(a) Rs. 21,900 Non-voted.
(b) Rs. 31,100 Non-voted.

DETAILED ACCOUNT No. 37D.—MISCELLANEOUS DEPARTMENTS.—Miscellaneous—contd.

	Numbers.		DETAILS.	Budget Estimate, 1921-22.							
	1922-23.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LABOUR BUREAU OFFICE.											
Pay of Officers—	1		Director	31,100							
	8		Investigators	18,200							
			Lady Doctor	6,000	55,300						
Pay of Establish- ment—			Clerks	23,538							
			Servants	2,503							
			Leave and Deputation Allowance	2,000	28,096						
Allowances, hono- raria, etc.—			Travelling Allowances	7,100							
			Local Allowances to investigators	1,500							
			House-rent Allowance								
			Fees for Collection of Family Budget	5,000	13,600						
Contingencies—			Service Postage and Telegrams	2,000							
			Office Expenses and Miscellaneous	2,948							
			Purchase and repairs of furniture	1,500							
			Purchase of books and publications	2,500	8,948						
					1,05,944						
			For rounding		56						
			Total		1,06,000						
			Voted		75,000						
			Non-voted		31,000						

40.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Exchange on Provincial transactions—Voted	12,91,000	8,45,000	.....	.....

41.—CIVIL WORKS.—Partly Reserved and Partly Transferred.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers { Reserved—Voted	41A	8,000	10,000	20,000	20,35,853
{ Transferred—Voted		14,42,000	19,74,000	19,79,000	.....
In charge of Public Works Officers { Reserved—Voted	41B	3,43,000	14,87,000	10,48,000	1,87,18,665
{ Transferred { Voted		1,13,98,000	1,76,49,000	1,87,91,000	
{ Non-Voted		5,67,000	5,50,000	6,40,000	
TOTAL		1,37,58,000	2,16,70,000	2,24,78,000	2,07,54,518
Voted		1,13,91,000	2,11,20,000	2,18,33,000	
Non-voted		5,67,000*	5,50,000*	6,40,000*	

DETAILED ACCOUNT No. 41A.—CIVIL WORKS.—In Charge of Civil Officers. (a)

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations—	Grant to Mahabaleshwar Station Fund	2,744		2,744		2,744		...	
	Grants to District Local Bodies other than District Local Boards for Local Public Works	9,168		4,806		4,806		1,60,549	
	Grants to Local Boards for Village Water-Supply	1,20,000		1,20,000		1,20,000		1,67,839	
	Grants to Local Boards for Local Public Works	11,00,000		15,63,250		15,68,250		15,56,783	
	Grants-in-aid to certain Municipalities and Local Boards in respect of works carried out by Public Works Department	2,10,000		2,83,000		2,83,000		39,462	
	Discretionary Grants to Commissioners for general purposes of a public nature, rewards to specially deserving persons and other objects	(B) 8,000		(a) 10,000		(B) 20,000		...	
	Miscellaneous Public Improvements—Water Supply . . . . .	...		...		...		1,10,561	
			14,49,912		19,83,800		19,98,800		20,35,194
Pay of Establishments, etc.— Allowances, etc.— Contingencies—	Servant	120		120		120		147	
	Temporary and provisional Allowance	72		72		72		...	
	Contingencies	90		90		90		3	
	Peace Celebration . . . . .	...		...		...		509	
				282		282		282		659
			14,50,194		19,84,082		19,99,082		...
			—194		—82		—82		...
	For rounding . . . . .							...
	TOTAL		14,50,000		19,84,000		19,99,000		20,35,853
	Voted		14,50,000		19,84,000		19,99,000		...
	Non-Voted . . . . .		...		...		...		...

41.—CIVIL WORKS.—In Charge of Public Works Officers. (b)

		Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Actuals, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Original Works—					
	Civil Buildings	7,42,500	84,33,000	69,10,000	87,61,910
	Communications	14,16,500	24,81,000	23,00,500	23,46,268
	Miscellaneous Public Improvements . . . . .	...	4,70,000	4,08,500	6,76,013
	Repairs	46,40,000	40,09,000	40,00,000	37,49,924
	Establishment	33,87,500	36,09,000	45,89,000	25,74,283
	Other Items	5,70,500	6,13,000	7,50,000	6,10,262
	Suspense	3,73,500	.....	.....	.....
	Deduct cost of English Stores	—3,73,500	—7,05,000	2,38,000	.....
	Discretionary Grants	11,35,000	.....	12,00,000	.....
	Reserve	(c) 1,00,000	.....	3,00,000	.....
	Expenditure in England	3,16,000	7,71,000	2,59,000	.....
	TOTAL	1,23,08,000	1,96,86,000	2,04,79,000	1,87,18,665
	Voted { Reserved	3,43,000	14,87,000	10,43,000	
	{ Transferred	1,13,98,000	1,76,49,000	1,87,91,000	
	Non-voted	5,67,000*	5,50,000*	6,40,000*	

(a) Controlled by the Commissioners.

(b) Details are available in Public Works, Final Issue.

(R) Denotes Reserve.

(c) With the Finance Department.

43-A.—FAMINE RELIEF AND INSURANCE—FAMINE RELIEF—RESERVED.

	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
CIVIL.				
Salaries and Establishment				15,835
Relief works in charge of Civil Officers				604
Relief to people employed otherwise than on Relief Works	(a) 63,51,000	32,00,000	10,67,000	16,601
Gratuitous Relief				2,63,243
Miscellaneous				8,54,454
TOTAL, CIVIL	63,51,000	32,00,000	10,67,000	11,50,737
PUBLIC WORKS.				
Salaries and Establishments				818
Relief works in charge of Public Works officers				2,70,419
Gratuitous Relief				23,428
Miscellaneous				21,534
TOTAL, PUBLIC WORKS				3,16,199
TOTAL	63,51,000	32,00,000	10,67,000	14,66,936
Non-voted	63,51,000	32,00,000	10,67,000	

(a) Includes Rs. 19,000 for Expenditure in England.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS—RESERVED.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Bs.	Rs.	Rs.
<i>RESERVED.</i>					
Superannuation and Retired Allowances.	45A	47,01,000	45,31,000	47,31,000	41,74,294
		Voted			
	45B	49,000*	29,000*	49,000*	51,975
Compassionate Allowances . Voted					
Compassionate Allowances . Voted		57,000	55,000	47,000	51,975
Commutated Value of Pensions . Voted		1,25,000	1,25,000	1,25,000	95,012
Gratuities Voted		14,000	17,000	13,000	19,285
Covenanted Civil Service Pensions . Non-Voted		23,000*	23,000*	52,000*	34,649
Donations to Service Funds . Voted		20,000	16,000	15,000	12,143
Expenditure in England	Voted	30,000	9,000	9,000	.....
		Non-Voted	3,30,000*	1,60,000*	
TOTAL		53,49,000	49,65,000	50,67,000	43,87,358
Voted		49,47,000	47,53,000	49,40,000	
Non-voted		4,02,000*	2,12,000*	1,27,000*	

DETAILED ACCOUNT No. 45A.—SUPERANNUATION ALLOWANCES, ETC.—Superannuation and Retired Allowances.

Departments—		Budget Estimate, 1921-22.	Lapsed since the date of framing the Budget Estimate, (a) 1921-23.	Amount payable in 1921-22.	Add—New Pensions and Allowances granted since the date of last Estimate. (b)	Budget Estimate, 1922-23.		
		Rs.	Rs.	Rs.	Rs.	Rs.		
	Land Revenue	8,39,909	68,950	7,70,959	59,246	8,30,205		
	Revenue Survey	60,312	4,152	56,160	1,324	57,544		
	Opium	2,612	...	2,612	...	2,612		
	Salt	1,41,914	12,902	1,29,012	7,692	1,36,704		
	Stamps	9,513	663	8,850	...	8,850		
	Excise	72,327	8,958	63,369	7,109	70,478		
	Customs	1,12,813	17,861	94,952	14,532	1,09,484		
	Income Tax	13,136	240	12,896	...	12,896		
	Forest	1,09,504	5,234	1,12,770	3,575	1,07,845		
	Registration	88,251	8,910	79,341	9,407	88,748		
	Post Office	3,71,166	28,457	3,42,709	22,430	3,65,189		
	Telegraph	1,34,505	20,970	1,13,535	23,349	1,36,884		
	Mint	7,437	84	7,353	4,227	11,580		
	General Administration	2,22,022	39,447	1,82,575	30,815	2,13,390		
	Administration of Justice	4,44,550	57,039	4,23,511	31,048	4,18,559		
	Jails and Convict Settlements	26,862	5,128	21,734	1,966	23,700		
	Police	8,08,046	62,151	7,45,895	62,937	8,08,832		
	Ports and Pilotage	4,448	119	4,329	...	4,329		
	Education	4,36,350	34,088	4,06,762	27,880	4,29,942		
	Ecclesiastical	245	42	203	...	203		
	Medical	1,27,638	12,290	1,15,348	12,725	1,28,073		
	Political	1,29,045	3,509	1,25,536	6,169	1,31,705		
	Agriculture	31,451	8,500	22,951	1,337	24,288		
	Scientific and Miscellaneous Departments	18,759	...	18,759	...	18,759		
	Stationery and Printing	55,489	2,216	53,273	3,382	56,655		
	Miscellaneous	15,186	5,138	10,048	52	10,100		
	Public Works	3,55,720	27,840	3,27,880	9,020	3,36,900		
	Railways	99,459	14,482	85,477	14,231	99,708		
	Lump provision for the increase in small pensions	47,88,169	4,49,370	43,38,799	3,54,363	46,93,162		
	For rounding and probable savings	5,00,000		5,00,000		5,00,000		
	TOTAL	52,88,169				51,93,162		
	Voted	5,08,169				4,43,163		
	Non-voted	47,80,000	4,49,370	43,38,799	3,54,363	47,50,000		
	Voted	47,31,000				47,01,000		
	Non-voted	49,000*				49,000*		

(a) The deductions shown in this column include Superannuation Allowances transferred to other Governments for payment.

(b) Include Superannuation Allowances transferred from other Governments for payment.

DETAILED ACCOUNT No. 45B.—SUPERANNUATION, ETC., ALLOWANCES.—Compassionate Allowances.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compassionate Allowances	6,000		9,000		6,000		9,578	
Miscellaneous Allowances and Rewards	40,000		29,000		36,000		26,353	
Gratuities	11,000		17,000		5,000		15,544	
TOTAL		57,000		55,000		47,000		51,975
Voted		57,000		55,000		47,000		
Non-voted . . . . .		...		...		...

46.—STATIONERY AND PRINTING.—(Partly Reserved & partly Transferred).

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1922-21.	Actuals, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency—Reserved	46 a	66,500	87,000	60,000	95,389
Stationery purchased in the Country	46 b	1,03,000	85,000	84,000	95,218
		4,000	5,000	6,000	
Government Presses—Reserved	46 c	6,38,000	7,06,000	6,45,000	9,38,057
Printing at Private Presses—Reserved	46 d	4,000	24,000	4,000	8,049
Stationery Stores (Provincial)		4,57,000	13,57,000	8,66,000	...
Deduct—Recovery on account of Stationery supplied to the Central Departments		2,53,000	1,34,000	1,34,000	12,74,074
		-2,50,000			
Expenditure in England		7,23,000			
		4,500			
TOTAL		20,03,000	23,98,000	17,99,000	24,10,787
Voted		17,41,000	22,59,000	16,59,000	.....
Reserved		2,57,000	1,39,000	1,40,000	.....
Non-voted		5,000	.....	.....	.....

DETAILED ACCOUNT No. 46a.—STATIONERY AND PRINTING.—Stationery Office at the Presidency.

	Numbers.			Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
	1921-22.	1922-23.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	1	Assistant Superintendent—Two-fifths transferred from 7—Stamps (Page) 250-10-350		3,320		4,000		5,960		5,467
Pay of Establishment—			Clerks	20,592				12,156		20,179	
			Servants	3,636				3,960		6,704	
			Duty Allowance	780				...		...
			Temporary Establishment	...				...		142	
			Charges in connection with the revised arrangements for the exchange of official publications between the Government of the United States of America (through their authorised Agents, viz., the Smithsonian Institution, London) and the various Governments and Administrations in India	1,000				1,000		...	
			Leave Allowance	3,000				...		...
Allowances Honorary, etc.—			House Rent Allowance	2,268	29,008		32,000	2,268	17,116	1,208	27,025
			Plague Allowance	200				200		...	
			Typing Allowance	100				100		...	
			Temporary and Provisional Allowance	3,240				3,094		...	
Contingencies—			Freight on Europe Stores	800	5,808		3,000	800	10,662	417	1,203
			Rents, rates and taxes	...				...		1,000	
			Service Postage and Telegrams	5,000				5,000		4,848	
			Office Expenses and Miscellaneous.	...				...		23,835	
			Contract Contingencies	22,500				22,500		31,589	
					28,300		48,000		28,300		61,689
					66,436				60,038		
			For rounding		64				38		
			TOTAL								95,389
			Voted		66,500		87,000		60,000		
			Non-voted		...		...		...

DETAILED ACCOUNT No. 46b.—STATIONERY AND PRINTING.—Stationery purchased in the Country.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Land Revenue—</i>	Collectors and Deputy Commissioners	13,000				12,815		11,598	
	Superintendent of Land Records, Sind	100				100		451	
<i>Salt and Excise—</i>	Deputy Commissioner	...				...		...
<i>Salt—</i>	Collectors and Assistant Collectors. Combined Salt and Excise Establishment	10,175				...		14,847	
	Collectors and their subordinates	2,235				5,516		...	
<i>Excise—</i>		(a)3,495				5,754		...	
<i>Customs—</i>	Collectors and Assistant Collectors. Commissioners, including Sind	120				...		...
<i>General Administration—</i>	District Judges	650				500		433	
<i>Administration of Justice—</i>		26,683				24,726		26,171	
<i>Police—</i>	Inspector and Deputy Inspector General of Police	...				...		22	
	District Superintendents	43,480				36,830		36,093	
	Superintendent of Police, Mahikantha	800				800		961	
	Ditto, Kathiawar	2,850				2,850		900	
	" Rewa Kantha	...				...		99	
	" Palanpur	539				539		538	
<i>Agriculture—</i>	Director of Agriculture	30				30		2	
<i>Political—</i>	Political Agents	2,998				...		3,053	
			1,07,155		90,000		90,460		95,218
	For rounding		155				460		
	TOTAL		107,000		90,000		90,000		95,218
	Voted		107,000		90,000		90,000		
	Non-voted		...		...		...

DETAILED ACCOUNT No. 46c.—STATIONERY AND PRINTING.—Government Presses.

SUMMARY.							
PROVINCIAL.							
SUPERINTENDENCE		39,509		73,000		63,132	97,552
GOVERNMENT CENTRAL PRESS		5,25,746		5,49,000		4,91,637	4,46,171
HIGH COURT PRESS		14,203		10,000		10,047	8,184
ALIE NATION DEPARTMENT PRESS, POONA		2,868		2,000		2,136	2,579
PRESS OF THE COMMISSIONER IN SIND		1,34,429		122,000		99,905	1,02,361
JAIL PRESSES		2,11,161		2,50,000		2,18,336	2,81,310
LUMP PROVISION FOR THE REVISION OF THE CLERICAL ESTABLISHMENTS		...				10,000	...
EXPENDITURE IN CONNECTION WITH THE PROPOSED ESTABLISHMENT OF SMALL PRINTING PRESSES FOR GOVERNMENT HOUSE WORK AT BOMBAY AND GANESHKHIND		...				6,600	...
TYPING ALLOWANCE TO CLERKS IN THE OFFICE OF SUPERINTENDENT, GOVERNMENT PRINTING, AND GOVERNMENT CENTRAL PRESS		...				200	...
REVISION OF SALARIES OF STAFF AT GOVERNMENT PRESSES		...				43,100	...
REVISION OF PAY OF ASSISTANT MANAGERS		3,720				...	...
FOR ADVANCE INCREMENTS TO THE MANAGERS OF YERAVDA PRISON AND COMMISSIONER IN SIND PRESS		1,255					
PURCHASE OF NOTE PAPERS AND ENVELOPES FOR THE USE OF THE MEMBERS OF COUNCIL		5,000					
		9,37,891			10,06,000	9,45,093	
	For rounding	109				93	
			9,38,000			9,45,000	
<i>Deduct—Recoveries on account of cost of printing work done for Central Stores</i>			-3,00,000		-3,00,000	-3,00,000	
TOTAL			6,38,000		7,06,000	6,45,090	9,38,057
Voted			6,38,000		7,06,000	6,45,000	
Non-voted			...		...	...

(a) For transferred subjects.

DETAILED ACCOUNT No. 46c.—STATIONERY AND PRINTING.—Government Presses—*contd.*

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	1,31,169				77,439		1,19,326	
	IV.—LITHO DEPARTMENT.								
<i>Pay of Establishments—</i> <i>(contd).</i>	Litho-writers, Paper-layers, Spongenmen, etc.	3,297				1,824		2,895	
	V.—MACHINE AND PRESS ESTABLISHMENT.								
	Clerks, Press and Machine Mucadams, etc.	7,471				4,464		7,443	
	Machinemen, Pressmen, Roller-men, etc.	2,448				1,368		2,476	
	VI.—TYPE FOUNDRY ESTABLISHMENT.								
	Matrix-maker, Machine-caster, Rubber, etc.	8,894				5,928		8,579	
	VII.—BINDING ESTABLISHMENT.								
	Binders, Guilders, Paper-counters, Folders, etc.	23,227				10,980		19,400	
	VIII.—ENGINEERING ESTABLISHMENT.								
	Enginemen, Fitter, Carpenters, etc.	2,923				1,620		2,850	
	IX.—WARE HOUSE ESTABLISHMENT.								
	Storekeeper, Wetter and Counter, etc.	4,514				2,316		4,075	
	Carried over .	1,83,943				1,05,939		1,67,044	

DETAILED ACCOUNT No. 16C.—STATIONERY AND PRINTING.—Government Presses—contd.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	1,83,943				1,05,939		1,67,044		
	Leave allowance	34,724				...				
	X.—DESPATCH ESTABLISHMENT.									
Pay of Establishments— (contd).	For entertainment of graduates	3,960				1,800		...		
	Clerks, Packers, etc.	...				2,340		3,788		
	Contract Establishment Allowance.	2,50				2,500		...		
	Compositors on Piece-work	1,35,000				1,50,000		1,34,701		
	Establishment on Task Work	20,000				20,000		24,149		
	Bonus	10,000				12,600		...		
	Temporary Establishment	2,160				...		5,010		
	Lump provision for revision of Establishment	...				49,156		...		
				3,92,287		3,91,000		3,44,335		3,34,692
	Allowances <i>konoraria</i> etc.—	Temporary and provisional Allowance	3,000				48,841		...	
Travelling Allowance		...				...		467	
Overtime Allowance		10,000				10,000		6,098		
House Rent Allowance		4,584				10,032		4,388		
Grain Compensation Allowance		...				54		321		
Dearness allowance		31,000				...		...
Plague Allowance		200				200		...		
				48,784		20,000		69,127		11,274
Contingencies—		Purchase of Dead Stock	3,000				3,000		3,563	
		Purchase of Raw Materials	11,000				11,000		16,788	
	Local purchases of Government Stores	500				500		92		
	Value of, and Freight on, Europe Stores	35,175				35,175		62,385		
	Forwarding Charges	1,000				1,000		1,663		
	Removal of paper to the Town Hall building	...				1,000		...		
	Service Postage and Telegrams	14,000				11,000		11,962		
	Lighting Charges	16,000				11,500		14,326		
	Office Expenses and Miscellaneous.	4,000				4,000		—574		
				84,675		1,38,000		78,175		1,00,205
	TOTAL, GOVERNMENT CENTRAL PRESS		5,25,746		5,49,000		4,91,637		4,46,171	
	Voted		5,25,746		5,49,000		4,91,637			
	Non-voted		...		...		...		...

DETAILED ACCOUNT No. 46C.—STATIONERY AND PRINTING.—Government Presses—*contd.*

	Numbers.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.		
	1921-22.	1922-23.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			HIGH COURT PRESS. (a).								
<i>Pay of officers—</i>	1	1		600		600		600		334	
			1,000				...		...
<i>Pay of Establishment—</i>			4,404			3,504		6,300			
			384			384		746			
			288			288		216			
			3,181			1,468		...			
			180			180		265			
				9,437		7,400		5,824		7,527	
<i>Allowances, Honorary etc.—</i>			612			252		164			
			...			...		14		
			3,397			3,214		...			
			7			7		...			
				4,016		100		3,473		178	
<i>Contingencies—</i>			150					134			
					
			...					11			
				150		1,900		150		145	
			TOTAL, HIGH COURT PRESS.			14,203		10,047		8,184	
				Voted		14,203		10,047			
				Non-voted		...		...		...
			ALIENATION DEPARTMENT PRINTING PRESS, POONA.								
<i>Pay of Establishment</i>			2,040			1,128		2,068			
			283			288		464			
			300			...		...
				2,623		1,950		1,416		2,532	
<i>Allowances, Honorary etc.—</i>											
			144			624		...			
				144				624		47	
<i>Contingencies—</i>				96		50		96		47	
			TOTAL, ALIENATION DEPARTMENT PRINTING PRESS, POONA			2,868		2,136		2,579	
				Voted		2,868		2,136		2,579	
				Non-voted		...		...		...
			PRESS OF THE COMMISSIONER IN SIND.								
<i>Pay of officers—</i>	1	1		6,220		6,000		6,000		5,680	
<i>Pay of Establishment</i>			2,880			2,400		2,730			
			13,920			6,924		11,104			
			...			...		4,653		
			6,864			5,112		4,805			
			1,440			1,404		1,231			
			Carried over	25,104	6,220	6,000	15,840	6,000	24,523	5,680	

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

DETAILED ACCOUNT No. 46c.—STATIONERY AND PRINTING.—Government Presses—*conold.*

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Actuals, 1920-21.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ...	25,104	6,220		6,000	15,340	6,000	24,528	5,680
	PRESS OF THE COMMISSIONER IN SIND—contd.								
<i>Pay of Establishment—contd.</i>	Leave Allowance	10,300				...		...
	Pressmen	4,020				2,496		5,063	
	Rollers	1,896				3,516		3,167	
	Book-binders	8,124				4,104		7,636	
	Servants	8,724				2,472		5,546	
	Engine-drivers	1,800				1,032		1,926	
	Piece-work Compositors	35,000				25,000		33,085	
	Type Store-keepers	2,364				1,500		794	
	Temporary Establishment . . . . .	...				...		63	
			97,332		85,000		55,960		81,808
<i>Allowances, Honoraria —etc.,</i>	Duty Allowance to Type Store-keeper	123				...		...
	Travelling Allowance	100				100		...	
	House-rent Allowance	2,376				1,776		1,224	
	Overtime Allowance	1,000				1,000		374	
	Grain Compensation Allowance . . . . .	...				...		380	
	Temporary and provisional Allowance	8,288		11,887	3,000	17,389	20,265	...	1,978
<i>Contingencies—</i>	Sindhi type to be obtained at the Press	1,000				1,000		...	
	Cost of Materials and Stores	1,000				1,000		72	
	Forwarding Charges	2,500				2,500		2,923	
	Value of printing materials	2,500				2,500		...	
	Rents, Rates and Taxes	1,200				900		1,095	
	Service Postage and Telegrams	2,800				2,200		1,840	
	Purchase of books	50				...		...
	Stationery and other Petty Supplies	7,000				7,000		5,815	
	Office Expenses and Miscellaneous	940				580		1,150	
			18,990		28,000		17,680		12,895
	TOTAL, PRESS OF THE COMMISSIONER IN SIND		1,34,429		1,22,000		99,905		1,02,361
	Voted		1,34,429		1,22,000		99,905		1,02,361
	Non-voted . . . . .		...		...		...		...

47.—MISCELLANEOUS—Partly Reserved and Partly Transferred.

	Detailed Account No.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
		Rs.	Rs.	Rs.	Rs.
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees—Reserved	Voted . 47 B	21,400	21,000	15,000	12,509
Annual Stipends to Holders of Literary Titles—Reserved	Voted .	.....	.....	600	.....
Cost of Books and Publications—Reserved	Voted .	400	2,000	2,200	2,287
Donations for Charitable Purposes—Reserved	Voted . 47 C	1,75,400	94,000	99,600	79,441
Charges on account of European Vagrants—Reserved	Voted . 47 D	19,400	15,000	18,400	14,349
Charges for Pearl Fishers at Aden	.....	.....	.....	.....	1,120
Rewards for the Destruction of Wild Animals—Reserved	Voted .	.....	7,300	7,300	2,226
Charges in connection with the Visit of Prince of Wales—Reserved	Voted .	.....	9,83,000	.....	.....
Miscellaneous Compensations	.....	.....	1,38,000	.....	.....
Petty Establishments—Reserved	Voted . 47 E	.....	.....	.....	47,807
Publicity Boards—Reserved	Voted .	.....	8,500	.....	19,401
Special Commissions of Enquiry—Reserved	Voted .	2,300	10,000	2,000	8,330
Loss on uninsured shipment irrecoverable Temporary Loans written off—Reserved	Voted .	.....	.....	.....	7,639
Rents, Rates and Taxes—Transferred.	Voted .	3,28,400	2,87,400	2,87,400	3,18,808
Contributions	Reserved . Voted .	62,000	48,000	48,000	2,21,157
	Transferred. Voted .	3,27,000	4,77,000	4,50,000	
Miscellaneous and Unforeseen Charges	Reserved . Voted .	12,05,000	86,000	1,04,000	4,286
	Transferred. Voted .	8,00,000	1,000	1,000	
Durbar presents and Allowances to Vakils, etc.	Reserved. Voted .	15,000	11,000	.....	3,993
Miscellaneous Charges for the treatment of Patients at the Pasteur Institute—Transferred	Voted .	3,200	2,800	2,500	3,055
Peace Celebrations	.....	.....	52,000	.....	5,907
Loss on Specie Remittances—Reserved	Voted .	.....	.....	.....	499
Expenditure in England—Reserved	Voted .	11,500	16,000	.....	.....
	Non-voted.	2,000*	1,000*	18,000*	.....
TOTAL.		30,05,000	23,17,000	10,86,000	8,20,783
Voted		30,03,000	23,000	10,68,000	
Non-voted		2,000*	1,000*	18,000*	

DETAILED ACCOUNT No. 47A.—MISCELLANEOUS.—Miscellaneous and Unforeseen Charges.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight on stores from England	.....	.....	.....	.....	.....	.....	63	.....
Charges on account of Destitute Pilgrims	1,000	.....	1,000	.....	1,000	.....	55	.....
Other Unforeseen Charges	3,000	.....	12,000	.....	3,000	.....	2,966	.....
Petty Freight on Government Stores	1,000	.....	1,000	.....	1,000	.....	866	.....
Reserve with Government (Finance Department)	Reserved . Voted .	12,00,000	} (a)	73,000	1,00,000	.....	.....	.....
	Transferred. Voted .	8,00,000						
Expenditure in connection with Ahmedabad riot	.....	.....	.....	.....	.....	.....	336	.....
TOTAL		20,05,000	87,000	1,05,000	4,286			
Voted		12,05,000	86,000	1,04,000				
Transferred		8,00,000	1,000	1,000				

(a) For meeting unforeseen expenditure under various heads without further reference to the Legislative Council.

DETAILED ACCOUNT No. 47B.—MISCELLANEOUS.—Rewards for Proficiency in Oriental Languages, etc.									
SUMMARY.		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES		3,500		3,400		5,000		2,146	
CIVIL AND MILITARY EXAMINATIONS COMMITTEE		17,000		17,300		9,800		9,934	
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS		300		300		200		429	
TOTAL			21,400		21,000		15,000		12,509
Voted			21,400		21,000		15,000		
Non-voted			...		...		...
DETAILS.									
		1921-22.	1922-23						
CIVIL AND MILITARY EXAMINATIONS COMMITTEE.									
Pay of Officers—	1	1	Secretary (100)	1,200	1,200	1,200	1,200	...	...
Pay of Establishment—			Clerk (Allowance)	180		180		291	
			Servant	120		120		201	
Allowances, Honoraria etc.—				300	672	300	300	470	492
			Travelling Allowance	1,000		400		385	
			House-rent Allowance	84		84		8,299	
			Fees to Members and Assessors	14,000		7,500		...	
			Plague Allowance	12		12		...	
			Local Allowance	120		72		...	
			Increase in the duty allowance of the Clerk to the Civil and Military Examination Committee and grant of an allowance to his assistant and the clerk in the Sindhi Translator's office	420		...		...
Contingencies—			Office Expenses and Miscellaneous	500	15,636	15,084	8,068	97	9,254
			Contract Contingencies	150		150		91	
				650	344	410		188	
			For rounding		17,786		9,978		
					-186		-178		
			TOTAL, CIVIL AND MILITARY EXAMINATIONS COMMITTEE.	17,600	17,300	9,800	9,934		
			Voted	17,600	17,300	9,800			
			Non-voted . . . .	...	...	...
Contingencies—			COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.						
			Office Expenses and Miscellaneous	135		35		63	
			Contract Contingencies	250		250		366	
				385	300	285		429	
			For rounding		-85		-85		
			TOTAL COMMITTEE, ETC.	300	300	200	429		
			Voted	300	300	200			
			Non-voted . . . .	...	...	...

DETAILED ACCOUNT No. 47C.—MISCELLANEOUS.—Donations for Charitable Purposes.

Donations to Institutions—									
Widows' Home	3,400				3,400				
Female Workshop	2,500				2,500				
District Benevolent Society	7,200				7,200				
Sailors' Home	1,200				1,200				
Strangers' Friend Society	3,000				3,000				
Labour Home for European Vagrants	5,000				5,000				
Poor Box, Presidency Magistrate's Court	1,000				1,000				
Grant to Seamen's Rest	2,900				2,900				
Ditto Institution	1,200				1,200				
Society for the Protection of Children in Western India	80,000				5,000				
Fort Needle Room . . . . .	...				1,200				
Bombay League of Mercy	3,000				3,000				
St. Joseph's Foundling Home	4,000				4,000				
Madhaghat Annachhatra Allowance	2,000				2,000				
		1,16,400		41,000	42,600		33,014		
Charges for Interring Paupers	21,000				21,000		19,893		
Maintenance of Destitute Persons	11,000				10,000		7,474		
Other Items	2,000				1,000		2,196		
Presents and Charity by His Excellency the Governor	25,000				25,000		16,864		
		59,000		53,000	57,000		46,427		
TOTAL		1,75,400		94,000	99,600		79,441		
Voted		1,75,400		94,000	99,600				
Non-voted . . . . .		...		...	...

DETAILED ACCOUNT NO. 47E.—MISCELLANEOUS.—Petty Establishments—concluded.

		Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.									
Expenditure under Po ison Act			...		...		...		2,249
Pay of Establish- ment—	<i>C. of the Pounds—</i> Pound-keepers	26,314				34,788		1,02,015	
	Herdsmen and Peons,	13,452				19,608		9,554	
	Temporary Establishment	872				400			
			40,638		80,028		54,796		1,11,569
Allowances, Hono- raria, etc.—	Travelling Allowance	250				150		127	
	Grain Compensation Allowance . . . . .	...				...		64	
	Temporary and provisional Allowance	17,332				25,232		...	
Allowances to Pound-keepers and Clerks		86,211				72,83		90,843	
House-rent and other Allowances . . . . .		...				?		4	
Contingencies—	Construction and Repairs of Pounds, etc.		1,03,793		73,012		98,244		91,038
	Miscellaneous Charges	74,315				1,02,611		18,331	
	Refunds	1,360				1,1		24,074	
	Contributions	1,92,535				2,03,905		38,573	
			2,68,210		3,07,661		3,07,661		1,43,434
			4,12,641		4,60,701		4,60,701		2,24,412
<i>Deduct—Receipts retained to meet the cost of Collection</i>			—4,12,641		—4,60,701		—4,60,701		—3,99,808
			...		...		...		29,460
<i>Ferry Tolls.</i>									
Contingencies . . . . .		...				...		55	
Establishment, etc . . . . .		...				...		288	
Contribution to Local Board . . . . .		...				...		2,842	
Refunds . . . . .		...				...		90	
			...		...		...		3,275
<i>Deduct—Receipts retained to meet the cost of collection</i> . . . . .			...		...		...		...
			...		...		...		3,275
<i>Road Tolls.</i>									
Contingencies . . . . .		...				...		580	
Contributions . . . . .		...				...		21,838	
			...		...		...		22,418
<i>Deduct—Receipts retained to meet the cost of collection</i> . . . . .			...		...		...		—171
			...		...		...		22,247

DETAILED ACCOUNT NO. 47F.—MISCELLANEOUS.—Contributions.

	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Normal charges for telegraph lines	3,290				3,290			
Guarantee for taluka headquarter telegraph lines	5,000				5,000			
Salary of Superintendent of Lonavla	900				900			
Grant to Lonavla Municipality	2,700				2,700			
Allowance to Superintendent of Panchgani	1,200				1,200			
Grant to Panchgani Municipality	2,090				1,710			
Grant-in-aid to the Kathiawar Consolidated Local Fund	37,000				37,000			
Subventions to District Local Boards which are to have non-official Presidents with a self-contained office	1,96,000				1,96,000			
Grants-in-aid to District Local Boards in connection with the abolition of tolls on the roads	---				1,72,784			
Subvention to the Satara Municipality in lieu of the grazing proceeds of certain Government lands assigned to it	3,584				2,084			
Grant to the Karachi Municipality for the upkeep of the portion of Garden Road transferred from Cantonment to the Municipality	1,366				---			
Lump provision for Subventions to Municipalities in connection with the appointment of their Chief Officers (including Municipal Commissioners)	50,000				50,000			
Subsidy to the Bombay Municipality in connection with abolition of tolls leviable on vehicles entering the Bombay City from Salsette	25,000				25,000			
Grant-in-aid to the Viramgam Municipality for the construction of a Municipal Hall	25,000				---			
Grant of Compensation to the N. W. Railway on account of the abolition of tolls on the Landsdowne Bridge at Sukkur	21,000				---			
Grant to the Board of Cinema Film Censors	15,000				---			
For rounding		3,89,130 -130				4,97,668 +332		
Total		3,89,000		5,25,000		4,98,000		2,31,157
Voted { Reserved		62,000		48,000		48,000		
{ Transferred		3,27,000		4,77,000		4,50,000		

51.—Contribution and Assignments to the Central Government by Provincial Governments.

RESERVED.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
1. Contributions	56,00,000	56,00,000	56,00,000	.....
2. Assignments . . . . .	.....	.....	.....	.....
Total	56,00,000	56,00,000	56,00,000	.....
Voted . . . . .	.....	.....	.....
Non-voted	56,00,000	56,00,000	56,00,000	

BOMBAY—EXPENDITURE.

52.—Miscellaneous adjustments between the Central and Provincial Governments.

RESERVED.	Budget Estimate, 1922-23.	Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	Accounts, 1920-21.
	Rs.	Rs.	Rs.	Rs.
Dismantling of the Malabar Fort ... ..	.....	3,000	3,000	.....
Oyster-bed operations in Karachi (G. I., F. D., No. 5116-A, dated 29th September 1910) ... ..	.. ..	.....	2,500	.....
Arrears of pay for 1920-21 due to revision of pay of establishment in Political Agencies	50,000	.....	.....	.....
For rounding	50,000	3,000	5,500 —500	..........
Total	50,000	3,000	5,000	.....
Voted	50,000	3,000	5,000	.....
Non-voted ... ..	.....	.....	.....	.....