

Government of Bombay

BUDGET MEMORANDUM

FOR

1945-46



NOT TO BE PUBLISHED EARLIER THAN IN CITY EDITIONS DATED THURSDAY,
MARCH 29.

With the compliments of the
Director of Information, Bombay.

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1945

Price —Rs. 2 As. 12 or 5s.

Government of Bombay

BUDGET MEMORANDUM FOR 1945-46

CONTENTS

	PAGES
ILLUSTRATIVE GRAPHS, I AND II	I & II
INTRODUCTORY NOTE	I—VI
STATEMENT SHOWING ITEMS APPROVED FOR EXPENDITURE FROM THE SPECIAL DEVELOPMENT FUND.	1-5
STATEMENT OF ACCOUNTS FOR 1939-40, 1940-41, 1941-42, 1942-43, 1943-44 AND 1944-45 (BUDGET) AND (REVISED) AND 1945-46 (BUDGET)	7-13
STATEMENT SHOWING ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT	14
STATEMENT OF OUTSTANDING DEBT	15
STATEMENT OF DEBT CHARGES	15
MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE—	
IV, TAXES ON INCOME OTHER THAN CORPORATION TAX... ..	16
VII & 7, LAND REVENUE	17-18
VIII & 8, PROVINCIAL EXCISE	19-20
IX & 9, STAMPS	21
X & 10, FOREST	22-23
XI & 11, REGISTRATION	24
XII & 12, RECEIPTS AND EXPENDITURE UNDER MOTOR VEHICLES ACTS	25-26
XIII & 13, OTHER TAXES AND DUTIES	27
XVII, XVIII & 17, 18, 18(1), 19, IRRIGATION RECEIPTS, INTEREST ON DEBT AND MAINTENANCE CHARGES INCLUDING EXTENSIONS AND IMPROVEMENTS OF NON-CAPITAL WORKS	44-50
XX & 22, INTEREST	51-53
23, APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	54-55
25, GENERAL ADMINISTRATION	56-57
XXI & 27, ADMINISTRATION OF JUSTICE	58-59
XXII & 28, JAILS AND CONVICT SETTLEMENTS	60
XXIII & 29, POLICE	61-62
30, PORTS AND PILOTAGE	63
36, SCIENTIFIC DEPARTMENTS	64
XXVI & 37, EDUCATION	65-66
XXVII & 38, MEDICAL	67-68
XXVIII & 39, PUBLIC HEALTH	69-70
XXIX & 40, AGRICULTURE	71-72
XXX & 41, VETERINARY	73
XXXI & 42, CO-OPERATION	74
XXXII & 43, INDUSTRIES	75-76
XXXVI & 47, MISCELLANEOUS DEPARTMENTS	77-78
XXXIX & 50, CIVIL WORKS	79
XL & 51, BOMBAY DEVELOPMENT SCHEME... ..	85-86
XLI, RECEIPTS FROM ELECTRICITY SCHEMES	87
52A, OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	88
53, CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE	89
XLIII, TRANSFERS FROM FAMINE RELIEF FUND AND 54, FAMINE	90
XLIV & 55, SUPERANNUATION	91-92
XLV & 56, STATIONERY AND PRINTING	93
XLVI & 57, MISCELLANEOUS	94-95
L & 62, MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	96
LI & 63, EXTRAORDINARY RECEIPTS AND CHARGES	97

	PAGES
64-A, TRANSFERS TO THE REVENUE RESERVE (POST-WAR RECONSTRUCTION AND DEVELOPMENT) FUND	98
LII-B & 64-B, CIVIL DEFENCE	99-100
68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE	101
70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH	102
80, BOMBAY DEVELOPMENT SCHEME	103
81, CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	104
81-A, CAPITAL OUTLAY ON ELECTRICITY SCHEMES	105
83, PAYMENTS OF COMMUTED VALUE OF PENSIONS	106
85-A, CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH THE WAR, 1939	107
DEBT, DEPOSITS, ADVANCES AND REMITTANCES—	
PERMANENT DEBT	111
FLOATING DEBT	111
LOANS FROM CENTRAL GOVERNMENT	111-112
SPECIAL LOANS	113
STATE PROVIDENT FUNDS	114
FAMINE RELIEF FUND	115
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	116
SINKING FUND INVESTMENT ACCOUNT	116
DEBT REDEMPTION AND AVOIDANCE FUND	116
PROVINCIAL ROAD FUND	117
SPECIAL DEVELOPMENT FUND	118
POST-WAR RECONSTRUCTION AND DEVELOPMENT FUND	119
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES... ..	120
DEPOSITS OF DEPRECIATION RESERVES OF COMMERCIAL CONCERNS... ..	121
DEPOSITS OF LOCAL FUNDS	123
DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS	123
DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS	124-125
ADVANCES REPAYABLE	126
PERMANENT ADVANCES	127
ACCOUNTS WITH THE GOVERNMENT OF BURMA	127
ACCOUNTS WITH THE RESERVE BANK	127
SUSPENSE ACCOUNTS	128
CHEQUES AND BILLS	129
DEPARTMENTAL AND SIMILAR ACCOUNTS	129
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS	130-131
REMITTANCES	132
NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS	23-30
NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED	31
STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT FOR THE TRIENNIUM ENDING 1943-44	32-43
NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES	80-81
NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT	82
PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE CENTRAL ROAD FUND	83
DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50, CIVIL WORKS"	84
PRO FORMA ACCOUNT OF THE SPECIAL DEVELOPMENT FUND	133-155
STATEMENT OF NEW ITEMS PROVIDED IN THE BUDGET FOR 1945-46	157-225
STATEMENT OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1945-46	227-230

720

690

660

630

600

570

540

510

480

450

420

390

360

330

300

270

240

210

180

150

120

90

60

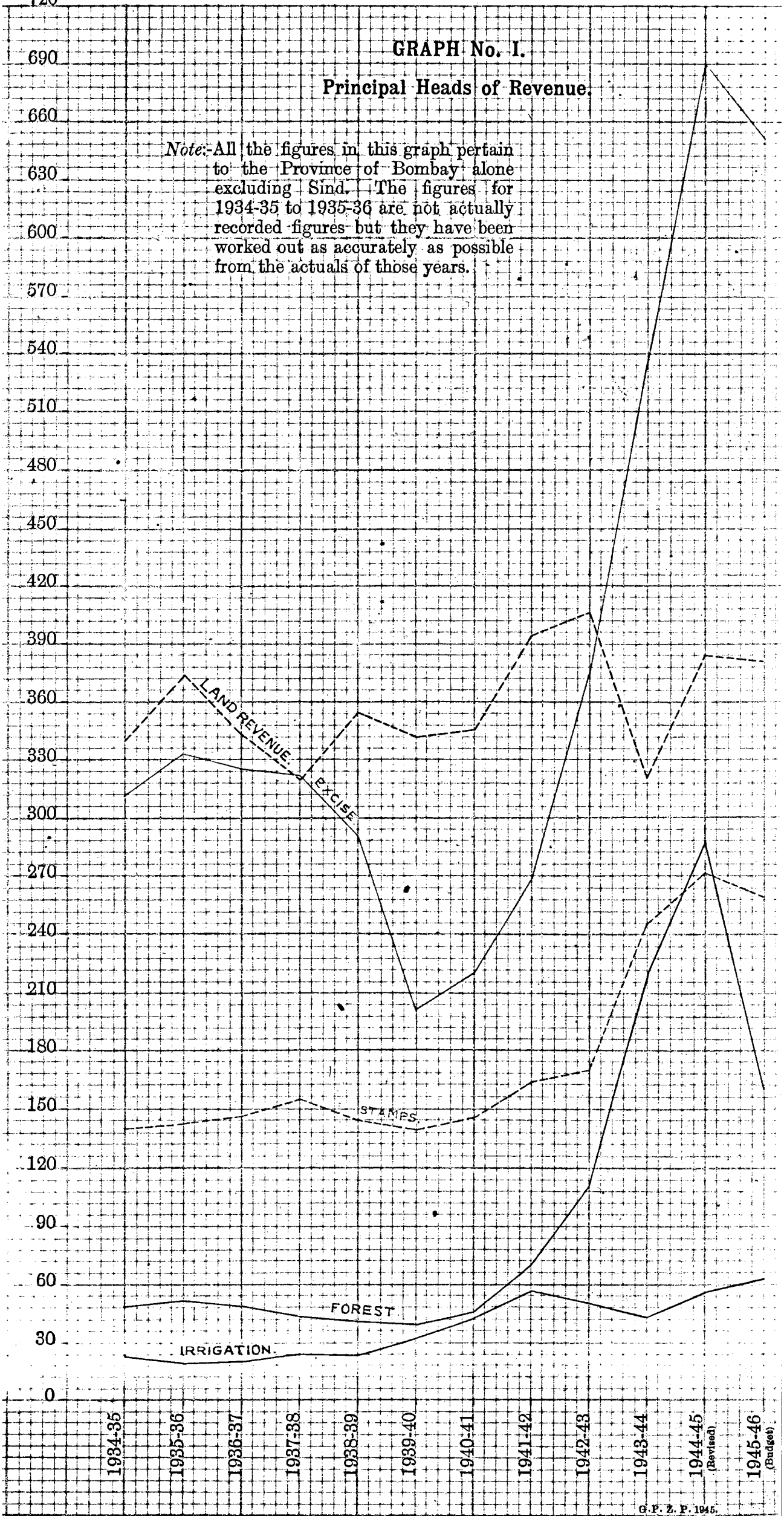
30

0

GRAPH No. 1.

Principal Heads of Revenue.

Note: All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1934-35 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.



GRAPH No. 11.

Principal Heads of Expenditure on Nation-building activities.

LAKHS OF RS.

330

315

300

285

270

255

240

225

210

195

180

165

150

135

120

105

90

75

60

45

30

15

0

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

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

(c) All the figures in this graph pertain to the Province of Bombay alone, excluding Sind. The figures for 1934-35 and 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

1934-35 1935-36 1936-37 1937-38 1938-39 1939-40 1940-41 1941-42 1942-43 1943-44 1944-45 (Revised) 1945-46 (Budget)

EDUCATION

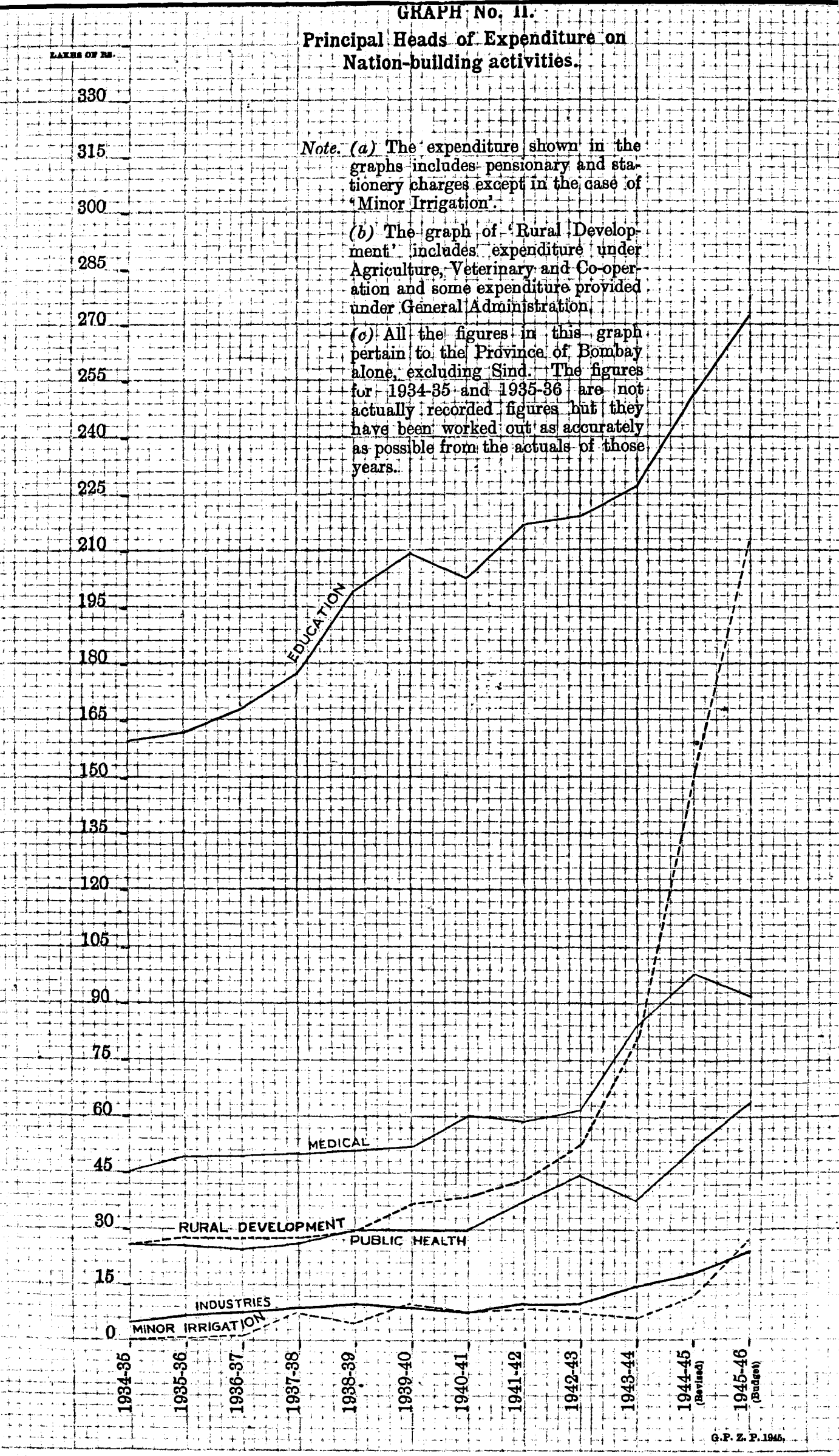
MEDICAL

RURAL DEVELOPMENT

PUBLIC HEALTH

INDUSTRIES

MINOR IRRIGATION



INTRODUCTORY NOTE

The purpose of this Note is to indicate very briefly some of the main features of (i) the Finance Accounts of the Government of Bombay for 1943-44, (ii) the revised estimates for 1944-45 and (iii) the budget proposals for 1945-46.

1943-44

2. A nominal revenue surplus of Rs. 0.16 lakh was assumed in the budget. The accounts closed with a surplus of Rs. 370.55 lakhs :—

	Rs.
Revenue receipts	25,20.55 lakhs.
Revenue expenditure	21,50.00 lakhs.
Revenue surplus	3,70.55 lakhs.

3. The important variations during the year are briefly outlined below :—

(a) RECEIPTS

IV—Taxes on Income other than Corporation Tax (+ Rs. 148.00 lakhs)

A large increase in the “poolable” income tax receipts, of which this Government's share is 20% resulted in the budget estimate being exceeded by about 1½ crores.

VIII—Provincial Excise (+ Rs. 247.71 lakhs)

The chief factors in the increase were (i) larger consumption of liquor, including Indian-made “foreign” liquor, (ii) higher bids at excise auctions and (iii) enhancement of assessment fees on spirits.

IX—Stamps (+ Rs. 99.79 lakhs)

The increase was mainly due to a surcharge of 50% on most of the non-judicial stamp-duties and of 25% on judicial stamps levied during the course of the year. A larger volume of transactions such as the purchase and sale of immovable properties, transfer of shares etc., also contributed to the increase.

X—Forest (+ Rs. 92.53 lakhs)

Larger supplies of timber to the Defence Department, the sale of pre-empted charcoal, (which had not been contemplated at the time of the budget estimates), and further improvement in the prices of coupes, kurans and minor forest produce were responsible for the increase.

XIII—Other taxes and duties (+ Rs. 136.75 lakhs)

The main increases were under (i) Entertainment and Betting taxes (86.33) which were enhanced during the course of the year and (ii) sales tax on petrol (50.48). There were also minor increases under Electricity duties (6.88) and Urban Immovable Property Tax (9.37) which were counterbalanced by a reduction in the figure assumed for receipts from Tobacco Duties. The reduction was due to the fact that a final settlement had not, before the close of the financial year, been reached with the Government of India in regard to the amount payable to the province in connection with the introduction of the Central Excise Duty on Tobacco.

There were two notable decreases in receipts.

VII—Land Revenue (— Rs. 14.05 lakhs)

The reduction was due to an unsatisfactory *rabi* season in some districts and consequent suspensions and remissions.

XXXIX—Civil Works (— Rs. 20.32 lakhs)

This corresponds to the decrease in expenditure on works financed from the Central Road Development Fund.

(b) EXPENDITURE

10—Forest (+ Rs. 36.04 lakhs)

The increase in expenditure was partly in connection with the purchase of pre-empted charcoal and partly in connection with arrangements for meeting the timber requirements of the Defence Department.

28—Jails and Convict Settlements (+ Rs. 30.45 lakhs)

Larger jail population and higher prices of foodstuffs and raw materials contributed to the increase.

29—Police (+ Rs. 28.45 lakhs)

The increase is accounted for by the strengthening of the Police force and the rise in the cost of materials and equipment.

40—Agriculture (+ Rs. 24.75 lakhs)

Larger expenditure was incurred on the purchase and distribution of seed and in connection with other items of the "Grow More Food" campaign.

54—Famine (+ Rs. 71.13 lakhs)

The figure represents an increase in expenditure on relief measures, including supply of foodgrains at concession rates, in view of famine conditions in the Bijapur District.

57—Miscellaneous (+ Rs. 167.45 lakhs)

The increase is largely due to a transfer of Rs. 150 lakhs to the Special Development Fund.

In contrast with the large increases in expenditure referred to above, there were, in three instances, substantial savings during the year.

39—Public Health (— Rs. 17.42 lakhs)

On account of scarcity of labour and difficulty in obtaining materials, the original allocation from the Special Development Fund for public health schemes could not be fully utilised.

50—Civil Works (— Rs. 16.86 lakhs)

The reduction was due to postponement of "escapable" road works which were debitable to the Central Road Development Fund.

64-B—Civil Defence (—Rs. 20.48 lakhs)

Expenditure on Air Raid Precautions was reduced because of the improved war situation.

4. At the end of the year 1943-44 the closing cash balance amounted to Rs. 450.46 lakhs as follows:—

	Closing Cash Balance for 1943-44
	(In lakhs of rupees)
Central Road Development Fund	7.81
Famine Relief Fund .. .. .	.01
Provincial Road Fund	24.73
Press Depreciation Reserve Fund .. .. .	.84
Nasik Distillery Depreciation Fund .. .. .	.97
Other Accounts (grants for specific purposes)	1.43
Balance with the Reserve Bank and treasuries	41.00
Capital expenditure met from balances	— 12.09.70
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	12.58
Civil Deposits	154.07
Advances Repayable	— 9.82
Special Development Fund	326.11
Post-war Reconstruction Fund	250.00
Free balance	850.43
	450.46

1944-45

5. The revised estimates, based on the actuals for the first eight months, show a surplus of Rs. 89.73 lakhs, against Rs. 0.86 lakh assumed in the budget:

	Rs.
Revenue receipts	32,12.37 lakhs.
Revenue expenditure	31,22.59 lakhs.
Revenue surplus	89.73 lakhs.

A comparison of these figures with the budget estimates of receipts and expenditure will reveal that the Government anticipates an increase of about Rs. 7.23 crores in receipts and a rise of about Rs. 6.34 crores in expenditure. The main reasons for these variations are outlined in a subsequent paragraph; but it is necessary to refer here to two large transfers to the debt section which appear as expenditure in the revenue accounts.

6. The first transfer relates to a new fund called the "Debt Redemption and Avoidance Fund" which has been sanctioned during the current year. The fund has been created with a view to accelerate the amortisation of the three per cent. Bombay Government Loans of 1955, 1956 and 1958 and to provide for repayment in 1960 of the whole or as large a portion as practicable of the balance of the consolidated 4½% debt then outstanding. The fund may also, in certain circumstances, be utilised for the purpose of avoiding new debt. The contributions to the fund, which are in addition to the existing arrangements for repayment of the consolidated debt and amortisation of the three Government Loans, will be suitably invested; and so will the annual interest on these contributions. It has been decided to transfer to the fund a sum of Rs. 2 crores from the revenues of this year.

7. The other transfer is one of Rs. 150 lakhs to the Special Development Fund. It will be seen from the *pro-forma* accounts of this fund that after this transfer there will be a balance of about Rs. 496 lakhs at the close of the current year. The amount covers the next three years of the programme of Special Development and leaves some margin for further expansion.

8. Brief reasons for the more important variations in the estimated receipts and expenditure of the current year, as compared with the budget estimates for the year, are given below:—

(a) RECEIPTS

IV—Taxes on Income (+ Rs. 57.40 lakhs)

The increase is due to the improvement anticipated by the Government of India in “poolable” income tax receipts.

VII—Land Revenue (+ Rs. 40.31 lakhs)

Improved demand and collection due to a satisfactory agricultural season and high prices of agricultural produce account for the estimated increase.

VIII—Provincial Excise (+ Rs. 265.00 lakhs)

The substantial improvement anticipated reflects an all-round increase of purchasing power.

IX—Stamps (+ Rs. 31.15)

A further increase in the volume of business transactions explains the increase in revenue.

X—Forest (+ Rs. 117.49 lakhs)

The main factors responsible for the increase are (i) larger sales of pre-empted charcoal, (ii) better prices realised for coupes, kurans and minor forest produce, (iii) increased supplies of timber to the Defence Department and to the M. & S. M. Railway.

XIII—Other Taxes and Duties (+ Rs. 131.59 lakhs)

The increases are mainly under (i) “Receipts from Tobacco Duties” on account of realisation of the arrears of the Provincial share of the Central Excise Duty on Tobacco for the year 1943-44, (ii) “Taxes on Luxuries” on account of larger attendance at race courses and places of entertainment and (iii) “Sales Tax” on petrol on account of larger consumption of petrol.

XXXVI—Miscellaneous Departments (+ Rs. 29.46 lakhs)

This increase is mainly on account of receipts under the control and licensing orders relating to yarn, cotton and drugs.

(b) EXPENDITURE

10—Forest (+ Rs. 80.17 lakhs)

The increase is mainly due to additional expenditure on purchase of pre-empted charcoal, departmental working of additional coupes, and larger supplies of timber to the Defence Department.

23—Appropriation for Reduction and Avoidance of Debt (+ Rs. 198.21 lakhs)

The transfer of Rs. 2 crores to the “Debt Redemption and Avoidance Fund” accounts for the increase.

29—Police (+ Rs. 30.55 lakhs)

The increase is due to liberalization of the rates of dearness allowance and travelling allowance, the grant of war allowance, rise in the cost of articles of contingencies and additional establishment sanctioned during the year.

47—Miscellaneous Departments (+ Rs. 41.38 lakhs)

The increase is mainly on account of additional Civil Supplies staff.

50—Civil Works (+ Rs. 40.59 lakhs)

The increase is mainly on urgent repairs to roads of military importance and on establishment in connection with the Post-war Project Circle.

57—Miscellaneous (+ Rs. 122.17 lakhs)

The increase is due to the transfer, already referred to, of Rs. 150 lakhs to the Special Development Fund.

64-B—Civil Defence (+ Rs. 35.07 lakhs)

The main factors are (i) payment to the Government of India for A. R. P. equipment received in previous years and (ii) increased expenditure, and reduced contribution from the Government of India on War Police.

9. On the basis of the revised estimates the cash balance of the Province is anticipated to be Rs. 13,98.22 lakhs, of which an analysis is given below :—

	Closing Cash Balance for 1944-1945
	(In lakhs of rupees).
Central Road Development Fund	12
Famine Relief Fund	01
Provincial Road Fund	33.89
Press Depreciation Reserve Fund	47
Nasik Distillery Depreciation Fund	1.02
Other Accounts (grants for specific purposes)	2.04
Balance with the Reserve Bank and treasuries	41.00
Capital expenditure met from balances	-11.45.42
Other Debt Heads (excluding Civil Deposits and Advances)	9.26
Civil Deposits	322.07
Advances repayable	-9.82
Special Development Fund	496.33
Post-war Reconstruction Fund	700.00
Free balance	947.25
	13,98.22

1945-46

10. The budget estimates of revenue for 1945-46 are as follows :—

	Rs.
Revenue receipts	29,09.19 lakhs.
Revenue expenditure	29,08.95 lakhs.
Revenue surplus	0.24 lakh.

11. The individual estimates of revenue receipts are based on the decision taken by the Government to continue all taxes and fees at the rates in existence at the close of 1944-45. In the case of the urban immovable property tax this decision implies the dissociation of the tax from the specific circumstances which afforded the immediate occasion for its first imposition. Expenditure currently incurred on nation-building and social services, including essentially municipal services such as the Bombay Milk Scheme, provision for future expenditure on an extensive programme of post-war reconstruction, and the imperative need to counteract inflation, severally and together provide today the most complete justification for this tax; and it has therefore been decided that it is no longer possible for Government to regulate the rate of levy of the tax as if that were solely governed by its original association with the loss of revenue involved in prohibition. In 1940 certain changes had, on account of legal decisions, to be effected in prohibition arrangements, and Government at that time stated that it intended "to devote any additional revenue from these changes to the relief of taxation under the property tax." It was added that "it should not be assumed that any large relief will be possible, since the Government anticipates that these arrangements will mean the continued sacrifice of most of the revenue from the sale of country liquor and toddy". The revenue on these latter items continues to be foregone in Bombay and Almedabad. This revenue amounted to about Rs. 1 crore per annum at the time of introduction of prohibition, and would, of course, have been much larger at the present time on account of increase in population and purchasing power. The revenue from foreign liquor, in the same areas, amounted to about Rs. 24 lakhs when prohibition was introduced, whereas, at the current rates of levy of the urban immovable property tax, no less than one and a half times that amount, or Rs. 36 lakhs, is the relief obtained by the tax-payer as over-all reduction in the original incidence of the tax. Neither this nor any other degree of relief must any longer be regarded as automatically admissible, and, though it has been decided to continue the existing rates of levy, without increase, for another year, it is emphasized that, for the reasons already stated, the Government of Bombay now holds itself at liberty to alter those rates without reference to extraneous factors such as the fluctuations in excise revenue.

12. Mention has been made above of the need to provide money for Post-War Reconstruction and for current nation-building services.

An amount of Rs. 4 crores has been provided in the Budget for transfer to the Post-War Reconstruction Fund. With this addition the total provision in the fund will be Rs. 11 crores at the end of 1945-46.

This is money reserved for the plan. But planning itself costs money, e.g. preparation of road and electricity projects; and so does training of staff e.g., expansion of the Agricultural and Engineering Colleges. On these necessary preliminaries to execution money is already being spent, and the total of such provisions in the budget is nearly Rs. 65 lakhs.

v

There are several large provisions for nation-building items of expenditure. A lump sum of Rs. 60 lakhs has been allotted for the scheme to supply cheap milk to children and expectant mothers in Bombay City. The amount earmarked for the Bunding and Dry Farming Scheme in Bijapur etc., is nearly Rs. 75 lakhs while a sum of about Rs. 29 lakhs has been provided for irrigation works. For purchase of ground-nut cake and bone-meal manure, to be distributed at concession rates to cultivators, the provision made is about Rs. 58 lakhs. Schemes of education and public health also claim large amounts, and the more important of them are mentioned in a subsequent paragraph.

13. In the current year's budget a provision of about Rs. 125 lakhs was made for expenditure on dearness allowance to certain classes of Government servants. The rates at which this allowance was paid have since been increased as also the pay-limits up to which it is admissible. The present pay-limits are (a) Rs. 250 in Bombay, Ahmedabad and Poona, and (b) Rs. 200 elsewhere. The corresponding rates are (a) Rs. 14 and (b) Rs. 11 for those whose emoluments are below Rs. 40 and (a) Rs. 18 and (b) Rs. 14 for others. Further, a war allowance has been sanctioned, up to certain limits of pay (Rs. 1,000 in the case of married officers and Rs. 750 in the case of single officers) for those not in receipt of dearness allowance. The provision on account of dearness and war allowances is distributed over various heads of expenditure in the budget. The total provision is about Rs. 190 lakhs and includes grants-in-aid on this account to various local bodies.

14. The Province pays an interest of $4\frac{1}{2}$ per cent. on the consolidated debt which it owes the Government of India. During the course of 1944-45 the Government took advantage, as it had taken in 1942-43 and 1943-44, of the favourable conditions of the money market to float a public loan with which to replace a part of this liability on more advantageous terms of interest. A loan of Rs. 344 lakhs was accordingly floated. It was issued at par, bears an interest of 3 per cent. and is repayable in 1958. In next year's budget, a provision of Rs. 31.45 lakhs has been made for payment of interest on all the three loans. Provisions amounting to Rs. 71.65 lakhs have also been made towards sinking fund and depreciation charges in respect of the three loans.

In addition a sum of Rs. 2 crores has been provided as contribution to the Debt Redemption and Avoidance Fund.

15. The main considerations of policy underlying the budget proposals may now be summarised:—

(i) The most legitimate use of current war-time increase in revenue is that which subserves either future reconstruction or present essential development; just as escapable, and therefore inflationary, expenditure, is its least legitimate use, particularly where such expenditure further involves a recurring and permanent commitment.

(ii) Ample provision must therefore be made for post-war reconstruction, and essential schemes of development must in the mean time proceed; while non-essential expenditure must be severely curtailed, and extreme caution practised in committing the Province to permanent increases in expenditure.

(iii) To the extent that ability to finance reconstruction depends on future borrowing, it is necessary and prudent to make reasonable provision for the early liquidation of the existing liabilities of the Province.

16. It may be of interest to refer briefly to a few individual items of new or additional expenditure for which provision has been made in 1945-46:

EDUCATION

An increase of Rs. 5½ lakhs in the recurring grant to non-Government Secondary Schools has been sanctioned with a view to liberalise the basis on which these grants are paid.

The provision for special grants to assist non-Government Secondary Schools towards payment of dearness allowance to teachers has been increased by Rs. 1,70,000.

Also on account of the increased cost of living a provision of Rs. 96,000 has, by way of relief, been made for grant of bonus to teachers in voluntary schools run by private individuals.

In view of the inadequate grants paid by the District Local Boards to "B" class schools in villages with a population of less than 700 where there are no Local Board Schools, Government has undertaken to give direct grants to these schools and has provided a grant of Rs. 92,000 for that purpose.

The capitation grants to voluntary schools opened under the Mass Literacy Scheme have been raised. The estimated annual cost is Rs. 90,000.

It is proposed to convert the 135 Agricultural Bias Schools into Basic Schools. A provision of Rs. 93,000 has been made in the next year's budget for this purpose and the ultimate annual recurrent cost of the proposal is estimated to be Rs. 1,36,000.

MEDICAL AND PUBLIC HEALTH

A provision of Rs. 81,600 has been made for the purchase of "Penicillin" for Medical, Public Health and Police Departments.

Child Welfare and Maternity centres are to be established in the districts of Bijapur, Sholapur and Surat and an amount of Rs. 79,728 has been provided for this purpose.

It has been decided to establish colleges of nursing at Broach and Satara at an annual cost of Rs. 55,700.

AGRICULTURE

A provision of Rs. 6,88,200 has been made for the improvement of existing wells and tanks and the construction of new wells and tanks. Out of the provision, Rs. 6,60,000 will be given in the form of subsidies, one-third of the cost being borne by the Government of India.

A scheme for livestock improvement has been sanctioned and a provision of Rs. 2,62,500 included in the budget.

CO-OPERATION

It is proposed to establish 42 new Debt Adjustment Boards in addition to the 8 Boards already established. The expenditure will be financed from the Special Development Fund and a provision of Rs. 4,40,800 has been made.

INDUSTRIES

A special grant of Rs. 1,00,000 to the Victoria Jubilee Technical Institute has been provided for in the budget in order to train technicians required in connection with the Electric Grid Scheme.

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

(In lakhs of rupees).

Expenditure heads.	1941-42 Accounts.	1942-43 Accounts.	1943-44 Accounts.	1944-45 Revised.	1945-46 Budget.
Education	206.73	209.31	219.30	243.50	263.24
Medical and Public Health	87.81	98.66	112.89	141.51	146.89
Minor Irrigation Works	9.42	8.00	6.00	12.48	27.15
Agriculture, Veterinary and Co-operation and Rural Development provided under "25-General Administration".	45.51	52.09	75.45	145.18	206.72
Total ..	349.47	368.06	413.64	542.67	644.00
Police and Jails	193.99	246.87	304.18	309.85	313.37

18. On the basis of the revised estimates of the current year and the budget estimates of the next year, the year 1945-46 is expected to close with a cash balance of Rs. 16,85.96 lakhs :—

	Closing Cash Balance for 1945-46
	(In lakhs of rupees)
Central Road Development Fund	12
Famine Relief Fund	01
Provincial Road Fund	38.75
Press Depreciation Reserve Fund	—20
Nasik Distillery Depreciation Fund	1.15
Other Accounts (grants for specific purposes)	1.44
Balance with the Reserve Bank and treasuries	41.00
Capital Expenditure met from balances	—11,01.07
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	37.29
Civil Deposits	322.07
Advances Repayable	—9.82
Special Development Fund	313.01
Post-war Reconstruction Fund	11,00.00
Free Balance	942.21
	16,85.96

B. VENKATAPPIAH,
Joint Secretary to Government.

Statement showing items approved for expenditure from the Special Development Fund over three years 1945-46, 1946-47 and 1947-48 including items already in the budget for 1945-46.

[Figures in thousands of Rupees]

	1945-46	1946-47	1947-48
7, Land Revenue—			
Construction and repairs of chavdis (1941-42)	1,50	....	....
Total—7, Land Revenue ..	1,50	....	....
10, Forest—			
Construction of quarters for forest subordinates in malarious places (1942-43)	48	....	....
Total—10, Forest ..	48	....	....
XVII, Working Expenses—			
Emergency Irrigation Works	3,94	....	....
Total—XVII, Working Expenses ..	3,94	....	....
18, Other Revenue Expenditure, etc.—			
Minor Irrigation Works (1939-40)	4,50	7,00	....
Emergency Irrigation Works (1943-44)	20,74	22,00	....
Total—18, Other Revenue Expenditure ..	25,24	29,00	....
25, General Administration—			
Grants to District Development Boards (with effect from 1941-42)	2,45	....	....
Pay, etc., of Rural Assistants working under Collectors (with effect from 1941-42)	47	....	....
Total—25, General Administration ..	2,92	....	....
37, Education—			
Buildings grants to Secondary Schools (with effect from 1942-43)	25	25	25
Acquisition of playgrounds for secondary schools (with effect from 1942-43)	6	6	6
Acquisition of playgrounds for primary schools (with effect from 1942-43)	1	1	1
Scheme for investigation of fish eggs and larvae in Bombay waters	1	2	2
Ameliorative measures for the Backard Classes-hostels, scholarships, etc.	2,93	2,93	2,93
Total—37, Education ..	3,26	3,27	3,27

[Figures in thousands of Rupees.]

	1945-46	1946-47	1947-48
38, Medical—			
Touring medico-cum propaganda units in partially excluded areas with effect from 1942-43.	2	2	....
Serum manufacture at the Haffkine Institute (with effect from 1942-43)	3,24	3,24	....
Hospital equipment (in 1941-42 and with effect from 1944-45)	50	50	50
Research scholarships at the Haffkine Institute (with effect from 1941-42)	4	....	....
Village Medical aid for Backward Class areas with effect from 1943-44	20	20	20
Total—38, Medical ..	4,00	3,96	70
39, Public Health—			
Village water supply (with effect from 1939-40)—			
(i) General Department	5,00	....	....
(ii) Public Works Department	4,25	5,00	5,00
Eradication of Malaria in Kanara and some other areas in the province (1944-45) ..	58	58	58
Appointment of staff for dealing with Epidemics (1942-43)	1,64	1,64	....
Grant to municipalities for Public Health purposes (1942-43)	5,00	....	....
Grants to local boards for Public Health purposes (1942-43)	10	10	....
Preparation and purchase of materials for public health propaganda such as Film and Magic lanterns (1943-44)	2	2	2
Ameliorative measures for the Backward Class (slum clearance) (1943-44)	30	30	30
Total—39, Public Health ..	16,89	7,64	5,90
40, Agriculture—			
Rice breeding sub-station at Yadgaon (1940-41)	1	....	....
Tegur Cattle breeding farm (1940-41)	14	....	....
Model project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals (with effect from 1942-43) ..	2	2	....
Grants-in-aid (1942-43)	4	4	....
Training of rural Assistants (1941-42)	11	....	....
Bunding and Dry Farming and Development Scheme (1944-45)	74,55	75,00	75,00
Rice and Ragi breeding sub-station at Igatpuri (1941-42)	9	....	....
Scheme for research and experimental work in connection with agave cultivation (1941-42)	2	....	....
Scheme for reclamation of marl lands in Sholapur District (1941-42)	4	....	....
Pulse research scheme (1941-42)	7	....	....
Continuation of Taluka Demonstration Centres (1941-42)	1,70	....	....
Scheme for the organisation of, and training in bee-keeping (1941-42)	6	....	....
Scheme of investigation into Koleroga disease of betel nuts (1942-43)	6	5	....
Tree Planting Scheme (1941-42)	1	....	....
Scheme for research in agricultural economics (1942-43)	5	....	....
Scheme for development of Dangi Breed as a measure towards the improvement of cattle in the Konkan (1942-43)	13	13	....
Seed Multiplication Scheme at the cereal Breeding Station, Niphad (1942-43)	2	2	....
Horticultural work in co-operation with rural development board (1942-43)	6	6	....
Scheme for establishment of sheep breeding research station at Bagalkot, District Bijapur (1942-43)	4	4	....
Scheme for scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad (1942-43)	3	3	....
Scheme for scientific research work on the cultivation of rice on salt land (1943-44) ..	8	8	8

[Figures in thousands of Rupees.]

	1945-46.	1946-47.	1947-48.
<i>40, Agriculture—contd.</i>			
Scheme for development research on sheep and wool improvement in villages (1943-44) ..	9	9	9
Scheme for the survey of citrus die-back diseases (1943-44)	2	2	2
Scheme for genetic improvement of Kodra in the Province of Bombay (1943-44) ..	4	4	4
Scheme for research on small millets (1943-44)	1	1	1
Scheme for formation of Kankrej Breed Society (1943-44)	2	2	2
Scheme for the extension of vegetable cultivation (1943-44)	72	41	41
Scheme for the extension of rice breeding farms in the Bombay Province (1943-44) ..	17	17	17
Measures for the intensification of Grow More Food Campaign (1943-44)	1,55	1,51	1,51
Scheme for extension of vegetable cultivation in Surat and Thana districts (1943-44) ..	8	8	....
Liaison Officer and Business Manager of the schemes run by the Agricultural Department (1943-44)	23	23	23
Scheme for the production, storage and disposal of vegetable seeds (1943-44) .. .	6	6	6
Scheme for the botanical improvement of Indian Vegetables (1943-44)	8	8	8
Scheme for the development of Fibre industry (1943-44)	4	4	4
Scheme for the control of Eelworms (1943-44)	1	1	1
Scheme for organisation and extension of Protective Control measures against insect pests (1943-44)	14	13	13
Scheme for opening 18 centres for research work on the technique and economics of crop-production under well-irrigation (1944-45)	38	38	38
Scheme for improvement of milch buffaloes in Bombay Province (1944-45)	6	6	6
Scheme for the establishment of Agricultural research Station, Deccan Canals with six sub-stations (1944-45)	1,59	1,98	1,98
Scheme for the establishment of research sub-stations at Chas and Jeur under the Dry Farming Research Scheme (1944-45)	7	7	7
Scheme for the establishment of rice breeding stations at (i) Nawagam, Taluka Matar and (ii) Bulsar, District Surat (1944-45)	31	11	12
Vegetable extension scheme under the Liaison Officer and Business Manager, Poona (1943-44)	10	10	10
Scheme for genetic improvement of Wheat of Bhal tract of Gujarat (Wheat Breeding Station, Arne) (1944-45)	8	8	8
Co-ordinated scheme for crop weather observation, Agricultural College, Poona, Karjat, Niphad, Dharwar, Sholapur, Padegaon and Jalgaon (1944-45)	5	5	5
Scheme for Model Village at Kasti, Taluka Shahapur, District Thana (1944-45)	2	2	2
Scheme for the control work against wingless Grass hoppers pest on Bajri and jowar crops in Karnatak, Deccan and Nasik District (1944-45)	46	46	46
Scheme for establishment for striga sick plots in Bombay Province (1944-45)	3	3	3
Model Agricultural Project, Chinchpada, Peta Nawapur (1944-45)	4	4	4
Taluka Demonstration Centres in Backward areas in West Khandesh (1944-45)	7	7	7
Scholarships for Backward Class students (1944-45)	6	6	6
Scheme for establishment of centres for sheep farming and wool products in Backward class tracts in Bagalkot and Bijapur talukas (1943-44)	4	4	4
Scheme for establishment of central poultry farms in backward tracts in Thana and West Khandesh Districts (1944-45)	4	4	4
Scheme for introduction of premium cows in Thana and West Khandesh Districts (Backward Class Schemes) (1944-45)	8	8	8
Well improvement schemes (1944-45)	6,88	6,88	6,88
Scheme for preparation and supply of manure mixture to potato growers in Poona District (1944-45)	4,65	4,65	4,65
Scheme for investigation on some pests of rice crops at Kumta (1944-45)	5	5	5
Scheme for extensive work in live stock improvement (1944-45)	2,63	2,62	2,62
Mechanical Cultivation and Transport (1944-45)	3	....	....
Scheme for investigations of colchicine induced Polyploidy in crop plants (1945-46) ..	3	3	3

[Figures in thousands of Rupees.]

	1945-46	1946-47	1947-48
40, Agriculture—contd.			
Experimental Projects relating to Post-War plans in Ratnagiri District (1945-46)	1,38	.....	.....
Potato Storage and Supply (Military) Scheme (1944-45)	55	.....	.....
Total—40, Agriculture	1,00,87	96,27	95,81
41, Veterinary—			
Scheme for immunisation of Cattle against disease (1943-44)	72	72	72
Scheme for the flaying-centres (1943-44)	5	4	4
Poultry farming chicken and egg drive (1944-45)	10	10	10
Ameliorative measures for the Backward Classes	1	1	1
Total—41, Veterinary	88	87	87
42, Co-operation—			
Trained Rural Assistants (1941-42)	36	.....	.....
Debt Adjustment Boards (1941-42)	4,41	.....	.....
Grant-in-aid (Provincial Co-operative Marketing Society) (1941-42)	3	.....	.....
Continuance of staff employed for the grading of mosambis in Poona and Ahmednagar Districts (1942-43)	6	6	.....
Total—42, Co-operation	4,86	6	.....
43, Industries—			
Scheme for issue of quality Certificates for Industrial Products (1941-42)	8	.....	.....
Inland fisheries (1941-42)	4	.....	.....
Fish Curing Yards (1942-43)	7	.....	.....
Village Oil Industry (1941-42)	11	.....	.....
Coir Manufacture school (1941-42)	4	.....	.....
Coir Supervisor (1941-42)	3	.....	.....
Scheme for the development of Pottery Industry (1941-42)	11	.....	.....
Scheme for development of Arts and Crafts (1941-42)	11	.....	.....
Lacquer Work Demonstration party (1941-42)	6	.....	.....
Development of cane and bamboo work (1941-42)	6	.....	.....
Dyeing Demonstration Party (1941-42)	7	.....	.....
Peripatetic Wool Weaving School (1941-42)	3	.....	.....
Glass Bangle Manufacture (1941-42)	10	.....	.....
Peripatetic Field Demonstration Parties to train agriculturists in silk-worm rearing (1943-44)	13	13	13
Peripatetic Demonstration Party for training Village Lohars and Sutars (1943-44)	7	.....	.....
Fibre Industry (1943-44)	3	3	3
Pay of rural Assistants in the Department of Industries (1943-44)	6	6	6
Senior Marketing Officer and his staff (1943-44)	10	10	10
Industrial Research Scheme (1941-42)	10	.....	.....
Scheme for the experimental work in connection with the manufacture of a rubber substitute (1943-44)	25	25	25
Asistance to educated unemployed to set up in business (1942-43)	10	10	.....
Loans and subsidies to trained artisans (1942-43)	10	10	.....

[Figures in thousands of Rupees.]

	1945-46	1946-47	1947-48
43, Industries—contd.			
Scheme for a peripatetic demonstration school in leather working at Surat (1943-44) ..	7	7	7
Ameliorative measures for the Backward Classes (1943-44)	1,09	1,09	1,09
Development of sericulture as cottage industry (1944-45)	96	96	96
Scheme for the development of Handloom Industry (1941-42)	74	....	....
Scheme for the development of Cottage and Small scale woollen industry (1945-46) ..	18	....	....
Total—43, Industries ..	4,89	2,89	2,69
47, Miscellaneous Departments—			
Nature Cure Dispensary at Delisle Road, Bombay (1942-43)	2	2	....
4 "D" type centres in Bombay (1942-43)	6	6	....
Nursery School at Naigaum (1942-43)	2	2	....
Nature Cure Dispensary at Ahmedabad (1942-43)	1	1	....
4 "C" type centres at Ahmedabad (1942-43)	11	11	....
Circulating Library Scheme (1941-42)	9	....	....
Five Medical aid posts at "C" type centres at Sholapur (1942-43)	7	7	....
Grants for Backward Classes Hostels, Scholarships and building grants (1943-44) ..	55	55	55
Hostels for sons of members of the Defence Services (1943-44)	18	18	18
Continuance of the Specially equipped "C" type labour welfare centres at Sholapur (1942-43)	6	6	....
Improvement of Milk Supply—			
(a) Scheme for salvage at Government Farm, Palghar (1944-45)	2,00	2,00	2,00
(b) Scheme for salvage at Government Farm, Jamner, East Khandesh (1944-45) ..	3,84	3,84	3,84
(c) Other Schemes (1943-44)	2,57	2,57	2,57
Total—47, Miscellaneous Departments ..	9,58	9,49	9,14
50, Civil Works—			
Constructing a masonry culvert over nala No. 183 in mile 19/3 of the Harnai Khed Road, Ratnagiri	3	....	....
Grant for minor works	25	....	....
Amount for new major works	1,00	66	....
Building for land improvement research section at Sholapur	16	....	....
Total—50, Civil Works ..	1,44	66	....
68, Construction of Irrigation Works—			
Extension of distributory No. 61 on the Nira Left Bank Canal, Poona District ..	77	....	....
Total—68, Construction of Irrigation Works ..	77	....	....
81, Capital Account of Civil Works outside the revenue account—			
Construction of syces quarters at the Haffkine Institute, Parel, with effect from 1944-45 ..	3,52	2,72	....
Total—81, Capital account of Civil Works ..	3,52	2,72	....
Grand Total ..	1,84,84	1,56,83	1,18,38

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ACCOUNTS OF RECEIPTS
AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE
YEARS 1939-40, 1940-41, 1941-42, 1942-43, 1943-44
AND BUDGET AND REVISED ESTIMATES FOR
1944-45 AND BUDGET ESTIMATES
1945-46.

No. of Account Head.	Heads of Revenue.	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Budget).	1944-45 (Revised).	1945-46 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax ...	55,90	63,20	1,47,80	2,18,00	3,90,00	4,73,80	5,31,20	4,65,80
V	Salt ...	...	...	...	...	...	...	...	...
VII	Land Revenue ...	3,43,20	3,45,54	3,94,57	4,06,63	3,21,51	3,45,04	3,85,35	3,81,06
VIII	Provincial Excise ...	2,03,13	2,21,12	2,70,95	3,75,25	5,35,73	4,24,50	6,89,50	6,50,00
IX	Stamps ...	1,38,93	1,46,49	1,62,14	1,70,20	2,44,79	2,40,53	2,71,68	2,60,12
X	Forest ...	93,61	44,54	69,76	1,13,10	2,19,38	1,69,97	2,87,46	1,59,56
XI	Registration ...	13,77	15,02	16,88	20,93	26,90	26,14	28,66	26,61
XII	Receipts under Motor Vehicles Acts ...	41,78	49,72	45,24	43,40	48,38	42,17	54,64	46,90
XIII	Other Taxes and Duties ...	1,94,03	2,35,17	2,16,30	2,28,59	3,30,97	3,20,15	4,51,74	3,97,59
	Total ...	10,28,25	11,40,80	13,23,64	15,76,10	21,17,66	20,42,30	27,00,23	23,87,64
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept ...	19,38	26,55	41,18	36,95	30,47	30,88	27,65	26,02
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept ...	12,75	14,01	14,36	11,65	11,30	37,38	22,63	33,18
	Total ...	32,13	40,56	55,54	48,60	41,77	68,26	50,23	59,20
	Debt Service.								
XX	Interest ...	71,03	70,55	68,69	70,61	65,33	60,78	63,16	63,04
	Civil Administration.								
XXI	Administration of Justice ...	16,83	18,44	19,05	21,43	29,51	20,29	29,96	23,01
XXII	Jails and Convict Settlements ...	4,07	4,80	5,20	5,17	7,44	5,39	8,49	7,23
XXIII	Police ...	9,86	14,42	13,45	17,32	17,87	14,78	17,19	12,41
XXIV	Ports and Pilotage ...	...	...	...	...	...	...	1	...
XXVI	Education ...	22,97	25,60	21,02	19,31	19,63	20,48	21,25	22,10
XXVII	Medical ...	15,15	15,80	17,63	19,55	30,85	30,16	34,37	31,94
XXVIII	Public Health ...	27,29	29,52	36,49	43,98	39,92	52,31	47,08	51,45
XXIX	Agriculture ...	4,27	4,57	8,77	14,73	23,12	80,73	93,34	1,28,07
XXX	Veterinary ...	39	42	35	29	47	1,03	1,16	1,21
XXXI	Co-operation ...	3,26	8,45	5,51	9,77	4,64	3,39	3,95	7,44
XXXII	Industries ...	4,42	4,18	5,33	6,41	9,47	11,85	12,42	12,69
XXXVI	Miscellaneous Departments ...	1,80	1,86	2,10	2,40	12,08	3,11	32,57	15,59
	Total ...	1,10,31	1,28,06	1,34,95	1,60,42	1,95,00	2,43,52	3,01,79	3,13,14
	Civil Works.								
XXXIX	Civil Works ...	37,02	31,81	64,14	64,80	39,82	35,81	40,03	39,16
XL	Bombay Development Scheme ...	11,90	14,26	15,21	15,35	15,84	15,12	16,20	15,87
XLI	Receipts from Electricity Schemes ...	...	2	3	4	1	2	3	...
	Total ...	48,92	46,09	79,38	80,19	55,67	50,95	56,26	55,03
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund ...	1,89	2,21	1,52	2,31	4,05	2,37	6,23	2,43
XLIV	Receipts in aid of Superannuation ...	7,81	7,44	6,70	6,02	7,63	6,19	6,55	6,26
XLV	Stationery and Printing ...	3,30	4,16	5,80	5,72	5,87	5,60	7,48	5,77
XLVI	Miscellaneous ...	7,20	5,32	9,07	18,91	13,33	9,29	14,48	10,38
L	Miscellaneous adjustments between Central and Provincial Governments ...	25	20	2	15	10	10	10	10
	Total ...	20,45	19,33	23,11	33,61	30,98	23,55	34,39	24,39
	Extraordinary Items.								
LI	Extraordinary Receipts ...	3,14	2,85	1,08	30	4,17	...	...	...
LII-B	Civil Defence ...	...	...	...	48	9,97	20	5,76	6,15
	Total ...	3,14	2,85	1,08	78	14,14	20	5,76	6,15
	Total, Revenue ...	13,14,23	14,48,24	16,86,39	19,70,31	25,20,55	24,89,56	32,12,37	29,09,19

No. of Account Head.	Heads of Revenue.	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Budget).	1944-45 (Revised).	1945-46 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt ... ..	...	...	...	3,54,23	3,50,00	.....	3,44,03	...
	Floating Debt	41,00	...	...	...	1,06,00	50,00	15,00	...
	Loans from the Central Government	...	...	...	...	3,00	.....	21,45	...
	O.—Unfunded Debt.								
	Special loans	13,50	1,50	...	...	...	.....	...	...
	State Provident Funds ...	57,15	57,23	62,38	62,51	63,70	64,50	64,50	64,50
	P.—Deposits and Advances.								
	Famine Relief Fund	2,20	2,55	4,62	2,77	4,05	2,37	6,28	2,45
	Appropriation for Reduction or Avoidance of Debt	6,86	6,03	6,36	6,06	27,77	1,05,24	1,03,45	1,93,65
	Sinking Fund Investment Account, Debt Redemption and Avoidance Fund ... ..	...	...	...	...	10,48	.....	...	...
	Provincial Road Fund	23,41	16,66	12,09	9,98	14,35	8,83	2,00,00 19,34	3,00,00 13,10
	Special Development Fund ...	25,00	1,00,00	1,27,29	20,03	1,50,01	1,23,80	2,94,02	1,52
	Postwar Reconstruction and Development Fund ... ..	...	...	...	1,39,47	1,10,53	4,50,00	4,50,00	4,00,00
	Depreciation Reserve Fund—Government Presses	23	25	31	32	31	32	32	32
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)	7,88	20	20	20	20	20	20	50
	Deposits of Local Funds	3,21,15	3,18,50	3,49,56	3,67,61	3,89,13	3,96,00	4,15,00	4,00,00
	Departmental and Judicial Deposits—Civil Deposits	5,32,82	5,94,20	8,94,30	17,14,29	45,17,02	7,75,00	13,10,00	14,75,00
	Other Accounts	26,10	29,69	45,53	60,31	26,81	28,25	25,93	27,43
	Advances repayable	18,86	12,69	21,57	23,58	5,51,55	31,50	35,10	35,00
	Permanent Advances	3	5	3	30	3	10	12	10
	Accounts with the Government of Burma	1,10	12	6	2	3	8	5	5
	Accounts with the Reserve Bank ...	2,20	3,17	47	49	45	50	45	45
	Suspense Accounts	6,58,08	7,83,48	14,63,94	18,95,03	15,10,16	8,03,01	20,21,00	43,07,14
	Cheques and Bills	3,16,69	3,21,67	3,57,21	5,19,73	6,25,81	5,73,00	7,50,00	7,50,00
	Departmental and similar Accounts.	49	1,05	1,23	1,07	2,72	1,10	60	80
	R.—Loans and Advances by Provincial Government ...	66,59	72,45	71,43	78,29	80,33	86,89	97,16	87,43
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	14,07,98	14,79,25	17,03,52	25,47,52	36,73,01	29,05,00	47,20,00	45,50,00
	Remittances by Bills	4,34,95	2,25,82	...	...	...	...	...	...
	Adjusting account between Central and Provincial Governments ..	2,63,23	84,77	95,12	1,24,43	2,04,61	1,78,00	2,15,00	2,00,00
	Adjusting accounts with Railways	49,76	14,29	18,00	21,33	28,94	25,00	41,00	30,00
	Inter-Provincial suspense account. Reserve Bank of India Remittances	20,08	1,85	1,03	3,88	2,92	2,25	8,00	2,75
	...	...	2,07,58	5,16,71	7,97,00	13,56,67	9,49,00	17,50,00	17,00,00
	Total, Debt Heads ...	42,97,34	43,41,05	57,53,01	87,45,37	1,38,16,99	75,62,94	1,29,08,07	1,49,31,92
	Total Receipts ...	56,11,57	57,89,29	74,39,40	1,07,15,68	1,63,37,54	1,00,52,50	1,61,20,44	1,78,41,11
	Opening balance ...	77,78	69,16	98,85	2,79,59	1,98,12	1,74,08	76,17	43,93
	Grand Total ...	56,69,35	58,58,45	75,38,25	1,09,95,27	1,65,55,66	1,02,26,58	1,61,96,61	1,78,85,04

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

† This is exclusive of (a) 3,74,29 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

‡ This is exclusive of (a) 13,54,29 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Budget).	1944-45 (Revised).	1945-46 (Budget).
1	2	3	4	5	6	7	8	9	10
Direct Demands on Revenue.									
7	Land Revenue	66,66	65,18	67,04	67,69	69,21	68,87	72,10	73,58
8	Provincial Excise	36,69	38,31	41,12	41,76	48,91	49,35	57,24	65,03
9	Stamps	1,94	2,01	2,12	2,45	2,94	2,74	3,28	3,13
10	Forest	26,30	28,09	34,38	68,11	1,16,90	1,18,35	1,98,52	93,56
11	Registration	5,29	5,34	5,60	6,22	7,03	6,78	7,39	7,49
12	Charges on account of Motor Vehicles Acts.	17,74	27,31	23,34	22,22	26,57	21,49	32,04	26,33
13	Other Taxes and Duties	13,19	10,00	15,36	9,37	4,85	3,28	4,63	4,33
	Total ...	1,67,81	1,76,04	1,88,91	2,17,82	2,76,41	2,70,36	3,75,40	2,73,45
Irrigation Revenue Account.									
17	Interest on Works for which capital accounts are kept—Irrigation Works.	41,69	41,72	41,76	41,73	41,74	41,79	41,79	41,81
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	2,24	86	85	85	93	1,56	3,24	2,75
	B. Navigation, Embankment and Drainage Works (P. W.).	37	7	6	7	6	6	6	7
	A. and B. Irrigation Works (Civil).	7,85	8,39	9,42	8,00	6,00	33,00	12,48	27,15
18 (1)	Other Revenue Expenditure financed from Famine Fund.	1,24	1,21	...	...	...	37	5,46	99
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	1	1	1
	Total ...	53,39	52,25	52,09	50,65	48,73	76,79	63,04	72,77
Debt Services.									
22	Interest on Debt and other obligations...	1,18,44	1,15,23	1,12,02	1,16,29	1,04,83	94,92	86,81	78,72
23	Appropriation for Reduction or Avoidance of Debt.	6,86	6,03	6,36	6,06	27,17	50,98	2,49,19	2,70,71
	Total ...	1,25,30	1,21,26	1,18,38	1,22,35	1,32,00	1,45,90	3,36,00	3,49,43

No. of Account Head.	Heads of Expenditure.	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Budget).	1944-45 (Revised).	1945-46 (Budget).
1	2	3	4	5	6	7	8	9	10
Civil Administration.									
25	General Administration ...	78,77	75,20	87,06	88,80	1,00,82	1,03,27	1,22,11	1,22,91
27	Administration of Justice ...	66,43	65,63	67,23	70,02	75,50	74,48	81,54	82,06
28	Jails and Convict Settlements ...	16,82	18,62	21,18	34,58	55,62	44,20	43,91	38,27
29	Police ...	1,50,31	1,57,54	1,72,81	2,12,29	2,48,56	2,35,39	2,65,94	2,75,10
30	Ports and Pilotage ...	5	6	1	-1	-2	2	1	2
36	Scientific Departments ...	1,14	1,09	1,07	1,21	1,11	1,11	1,32	1,32
37	Education ...	2,00,17	1,93,30	2,06,73	2,09,31	2,19,30	2,33,03	2,43,50	2,63,24
38	Medical ...	46,39	54,43	53,19	56,29	76,88	72,38	91,14	84,63
39	Public Health ...	28,10	28,13	34,62	42,37	36,01	54,29	50,37	62,26
40	Agriculture ...	11,99	11,74	19,74	30,38	54,59	1,02,44	1,19,48	1,76,95
41	Veterinary ...	4,41	4,39	4,57	5,08	5,66	6,33	8,42	831
42	Co-operation ...	15,76	18,25	15,05	12,24	9,92	10,46	11,93	16,04
43	Industries ...	7,65	6,98	8,80	9,40	13,94	19,27	16,82	22,70
47	Miscellaneous Departments ...	11,74	9,67	10,92	20,68	35,44	30,76	72,14	1,27,40
	Total ...	6,89,73	6,45,01	7,02,98	7,92,64	9,33,53	9,87,43	11,28,68	12,81,21
Civil Works.									
50	Civil Works ...	1,12,80	1,02,07	1,45,16	1,62,33	1,41,37	1,40,23	1,80,87	2,14,00
51	Bombay Development Scheme ...	9,79	8,08	8,02	10,56	8,61	8,94	9,90	10,21
52-A	Other Revenue expenditure connected with Electricity schemes.	...	...	...	...	...	...	1,17	3,70
53	Capital outlay on Electricity schemes met out of revenue.	3,72	18	6	1	...	...	1	...
	Total ...	1,26,31	1,10,28	1,53,24	1,72,20	1,49,98	1,49,22	1,91,95	2,27,91
Miscellaneous.									
54	Famine—								
	A. Famine Relief ...	66	1,00	1,52	12,72	81,13	2,00	82	1,50
	B. Transfers to Famine Relief Fund...	...	...	2,42	...	...	...	...	...
55	Superannuation Allowances and Pensions.	1,20,38	1,24,67	1,28,84	1,30,57	1,34,79	1,45,38	1,46,13	1,53,29
55-A	Commutation of Pensions financed from ordinary revenues.	3	...	...	...	...	...	...	...
56	Stationery and Printing ...	12,67	17,05	18,57	19,68	26,41	24,32	25,60	28,09
57	Miscellaneous ...	35,61	1,10,21	1,57,22	41,82	1,81,94	1,93,95	3,16,12	66,52
62	Miscellaneous adjustments between Central and Provincial Governments.	...	...	...	...	...	...	10,93	...
	Total ...	1,69,35	2,53,13	3,03,57	2,04,79	4,24,27	3,65,65	4,99,60	2,49,40
Extraordinary Items.									
63	Extraordinary Charges ...	1,38	2,84	1,21	4,53	...	...	...	...
64-A	Transfer to the Revenue Reserve (Post War Reconstruction and Development) Fund.	...	...	...	1,39,47	1,10,53	4,50,00	4,50,00	4,00,00
64-B	Civil Defence ...	...	...	...	73,63	74,55	42,85	77,92	54,78
	Total ...	1,38	2,84	1,21	2,17,63	1,85,08	4,92,85	5,27,92	4,54,78
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue account).	12,83,27	13,60,81	15,25,38	17,78,73	21,50,00	24,82,70	31,22,59	29,08,95
Capital Account not charged to Revenue.									
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	42	87	1,36	22	30	18	27	67
70	Capital outlay on improvement of Public Health.	74	32	7	2,28	45	55	-1,05	55
80	Bombay Development Scheme ...	-68	-11	-5,20	-2,59	-2,13	-1,46	-7,85	-135
81	Capital Account of Civil Works outside the Revenue Account.	...	6,18	6,29	6,16	3,98	2,04	32,44	601
81-A	Capital Outlay on Electricity schemes.	...	...	...	...	...	...	1,14	...
83	Payments of Commuted value of Pensions.	4,01	2,71	20	-1,26	-4,95	-1,20	-5,07	-2,14
85	Payments to Retrenched Personnel ...	...	...	...	...	...	...	...	...
85-A	Capital Outlay on Provincial Schemes connected with the War, 1939.	...	...	...	...	11,07,25	-57,74	-90,59	-53,73
	Total, Capital Expenditure outside the revenue account.	4,59	9,97	2,02	4,81	11,04,90	-57,63	-70,71	-49,99

No. of Account Head.	Heads of Expenditure.	1939-40 (Accounts).	1940-41 (Accounts).	1941-42. (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Budget).	1944-45 (Revised).	1945-46 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt	23	4	14	2	1	...	10	...
	Floating debt	41,00	...	...	...	56,00	1,00,00	65,00	...
	Loans from the Central Government ...	62,32	65,62	68,02	4,18,90	4,19,07	70,83	4,13,04	71,70
	O.—Unfunded Debt.								
	Special Loans	12,00	89	63	1,14	69	...	1,25	...
	State Provident Funds	47,89	39,24	42,95	46,07	35,49	43,50	38,00	37,00
	P.—Deposits and Advances.								
	Famine Relief Fund	3,58	2,21	1,52	6,53	4,05	2,37	6,28	2,48
	Appropriation for Reduction or Avoidance of Debt Sinking Funds ... ..	...	...	...	...	15	...	...	...
	Sinking Fund Investment Account ... ..	...	...	...	...	35,22	1,03,70	1,03,70	1,84,72
	Debt Redemption and Avoidance Fund ... ..	...	...	...	...	...	...	2,00,00	2,00,00
	Provincial Road Fund	9,19	15,05	18,54	6,63	10,50	5,12	10,18	8,24
	Special Development Fund	*15,65	*16,20	*40,07	*35,69	*38,58	*1,59,41	*1,23,80	*1,84,84
	Depreciation Reserve Fund—Government Presses	20	17	55	54	44	40	69	99
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...	7,72	2	8	5	4	10	15	7
	Deposits of Local Funds	3,25,92	3,21,22	3,41,85	3,59,29	3,96,18	3,96,00	4,15,00	4,00,00
	Departmental and Judicial Deposits—								
	Civil Deposits	5,12,97	5,89,29	6,84,13	16,83,76	46,38,73	7,75,00	11,42,00	14,75,00
	Other Accounts	31,42	26,95	45,69	54,57	27,80	28,25	33,01	28,03
	Advances repayable	19,73	18,70	22,01	5,54,44	35,24	34,50	35,00	35,00
	Permanent advances	7	5	39	26	10	10	12	10
	Accounts with Foreign Governments and Indian States ... ..	...	...	...	...	...	...	...	...
	Accounts with the Government of Burma ...	1,10	12	6	7	3	8	5	5
	Accounts with the Reserve Bank	3,54	97	39	52	42	50	45	45
	Suspense Accounts	7,40,95	9,39,86	17,00,23	18,13,37	15,50,02	11,44,00	30,01,00	50,96,16
	Cheques and Bills	3,14,03	3,21,44	3,53,90	5,14,55	6,21,92	5,73,00	7,50,00	7,50,00
	Departmental and similar accounts	67	91	1,21	1,09	2,71	1,10	80	80
	Miscellaneous Security Purchase Accounts ... ..	...	...	74,93	...	...	...	...	...
	Miscellaneous Government account ... ..	...	...	...	...	...	...	...	...
	R.—Loans and Advances by Provincial Government	10,74	10,17	9,62	21,22	29,08	29,04	27,18	25,61
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same								
	Accountant General	14,06,00	14,82,84	16,96,84	25,42,75	36,86,98	29,05,00	47,20,00	45,50,00
	Remittances by Bills	4,34,13	2,29,11	...	4	...	...	...	...
	Adjusting account between Central and Provincial Governments	2,62,46	85,75	94,59	1,23,94	2,28,17	1,78,00	2,15,00	2,00,00
	Adjusting accounts with Railways	49,77	15,91	16,38	21,34	28,91	25,00	41,00	30,00
	Inter-Provincial Suspense Account	20,05	66	2,45	3,72	2,84	2,25	8,00	2,75
	Reserve Bank of India Remittances ... ..	...	2,06,43	5,19,04	7,96,06	13,55,22	9,49,00	17,50,00	17,00,00
	Total, Disbursements under Debt Heads	43,32,33	43,88,82	57,31,26	90,13,56	1,32,04,59	75,25,25	1,31,00,80	1,49,83,99
	Total, Capital and Debt Heads	43,36,32	43,98,79	57,33,28	90,18,37	1,43,09,49	74,67,62	1,30,30,09	1,49,34,00
	Total, Disbursements	56,20,19	57,59,60	72,58,66	1,07,97,15	1,64,59,49	99,56,32	1,61,52,63	1,78,42,95
	Closing Balance	69,16	98,85	2,79,59	1,98,12	76,17†	2,70,26‡	43,93§	42,09||
	Grand Total	56,89,35	58,58,45	75,38,25	1,09,95,27	1,65,35,66	1,02,26,58	1,61,96,61	1,78,85,04

* For details, vide Appendix at pages 133-155 post.

† This is exclusive of (a) 3,74,29 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

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

§ This is exclusive of (a) 13,54,29 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

|| This is exclusive of (a) 16,43,37 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of Rupees.]

	Total estimated cost of works included in 1945-46 Budget Estimates.			Expenditure up to 31st March 1944.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1944-45	1945-46.	
1	2	3	4	5	6	7	8
Irrigation Works ...	81,14	...	81,14	26,07	43	1,42	2,62
Bombay Development Scheme ...	7,18,29	...	7,18,29	6,22,58	18*	3*	95,55*
Other Works ...	84,79	...	84,79	8,85	7,95	10,87	13,72
Total ...	7,84,22	...	7,84,22	6,52,60	7,91	11,82	1,11,89

Note.—The statement includes all capital expenditure whether met from (a) loan or (b) from ordinary balances except expenditure under "83, Payments of commuted value of pensions" and "85-A. Capital outlay on Provincial schemes connected with the war 1939".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 291.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

[In thousands of Rupees.]

	Total out- standing on 1st April 1944.	To be borrowed in 1944- 45.	To be repaid in 1944- 45.	Total out- standing on 31st March 1945.	To be borrowed in 1945- 46.	To be repaid in 1945- 46.	Total out- standing on 31st March 1946.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(a) Government share	10,38,45	...	3,51,52 (3,44,00* +7,52)	6,86,94	...	6,08	6,80,85
(b) Share of the Bombay Municipal Corporation, viz., three long-dated loans of the Improvement Trust ...	3,77,66	...	5,25	3,73,61	...	5,43	3,67,13
Total, Consolidated debt ...	14,16,32	...	3,56,77	10,59,55	...	11,51	10,48,04
II. Permanent Debt—							
(i) 3 per cent. Bombay Government Loan, 1955	3,54,23	...	...	3,54,23	...	...	3,54,23
(ii) 3 per cent. Bombay Government Loan, 1956	3,50,00	...	...	3,50,00	...	...	3,50,00
(iii) 3 per cent. Bombay Government Loan, 1958 ... ..	...	3,44,00	...	3,44,00	...	...	3,44,00
Total, Permanent Debt ...	7,04,23	3,44,00	...	10,48,23	...	...	10,48,23
III. Floating Debt—							
(a) Treasury Bills	50,00	...	50,00	...	...	...	.....
(b) Other Floating Debt ... ..	...	15,00	15,00	...	...	...	.....
Total, Floating Debt ...	50,00	15,00	65,00	...	...	...	.....
IV. Loans to Bombay Municipal Corporation							
... ..	7,29,49	...	58,27	6,73,22	...	60,19	6,13,03
Total ...	29,00,04	3,59,00	4,73,04	27,81,00	...	71,70	27,09,30
Net debt on Government account (i.e., items i (a), II and III ...	17,92,69	3,59,00	4,16,53	17,35,17	...	6,03	17,29,09

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1944 amounted to 4,53,61 and are expected to amount to 4,80,11 on 1st April 1945. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (see paragraphs 314-316).

The figures do not take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1944 to 1,21,83.

In addition a small sum of 1,10 on account of the Bombay Development Loan, 1920, was still lying unclaimed on 1st April 1944 (see paragraph 307).

*Repaid to the Government of India from the proceeds of the 3 per cent. Bombay Government Loan, 1953.

STATEMENT D.

STATEMENT OF DEBT CHARGES.

[In thousands of Rupees.]

	1943-44 (Accounts).			1944-45 (Revised).			1945-46 (Budget).		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget ...	1,50,74	4,75,06	6,35,80	1,41,51	4,78,04	6,19,55	1,33,27	71,70	2,04,97
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	52,39	58,52	1,10,91	49,55	61,52	1,11,07	46,56	65,62	1,12,18
Net Debt charges borne by Provincial revenues ...	98,35	4,16,54	5,14,89	91,96	4,16,52	5,08,48	86,71	6,03	92,79

N.B.—The above figures of net debt charges do not take into account the receipts of interest on loans and advances made by Government which amount to about 6 lakhs.

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

IV, Taxes on Income other than Corporation Tax.

Page 13,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Share of taxes on income.. .. .	3,90,00	4,73,80	5,31,20	4,65,80

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or taxes payable in respect of Federal emoluments shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. The Order originally laid down that in addition to its own share the Central Government shall, during the years 1937-38 to 1941-42, retain either the whole of the Provincial share or so much of it as, together with the Railway contribution to general revenues shall bring the Central Government's share up to 13 crores. This Order has since been modified and it has now been provided that with effect from 1st April 1939 the sum to be retained by the Central Government out of the provincial pool shall be a fixed sum of 4½ crores during each of the years 1939-40, 1940-41 and 1941-42. The same amount is fixed for retention by the Central Government during the years 1942-43, 1943-44, 1944-45 and 1945-46. The revised estimate of the current year is much higher than the current year's budget estimate, because the current year's income-tax receipts are expected to be considerably larger than originally estimated. The next year's estimate has been prepared on the basis of the latest information received from the Central Government.

VII and 7, Land Revenue.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Ordinary revenue	3,14,52	3,40,00	3,80,00	3,75,00
Sale proceeds of waste lands and redemption of land tax	2,66	2,50	1,80	2,50
Recoveries on account of survey and settlement charges	2,25	2,30	2,10	2,50
Recovery of cost of maintenance of boundary pillars	1	....	5	....
Recoveries of overpayments	7	10	10	7
Collection of payments for services rendered	71	80	70	70
Miscellaneous	9,36	7,00	8,50	8,00
Receipts in England	1	....	....	....
Transfer from the deposit account of the Special Development Fund	65	1,50	1,00	1,50
<i>Deduct</i> —Portion of land revenue due to irrigation	-7,21	-7,06	-7,06	-7,21
Total, Land Revenue ..	3,23,03	3,47,14	3,87,19	3,83,06
<i>Deduct</i> —Refunds	-1,54	-2,10	-1,84	-2,00
Total ..	3,21,51	3,45,04	3,85,35	3,81,06

Pages 13-14,
Civil Budget
Estimates.

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Charges of Administration	26,66	25,12	25,48	25,40
Land Records	28,40	28,04	31,48	32,62
Assignments and Compensations	13,47	14,16	14,12	13,98
Special Development Programme	65	1,50	1,00	1,50
Charges in England	3	5	2	3
Total ..	69,21	68,87	72,10	73,58
Charged ..	6,46	6,45	6,32	6,33
Voted ..	62,75	62,42	65,78	67,25

Pages 62-75,
Civil Budget
Estimates.

Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to irrigation heads (XVII and XVIII).—The revised and the budget estimates are based on the past and the progress of the current actuals.

3. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land. The revised estimate of the current year is based on the progress of the current actuals.

4. *Recoveries of survey and settlement charges.*—The revised estimate of the current year is based on the progress of the current actuals. The next year's estimate is based on the past actuals.

5. *Collection of payments for services rendered.*—The revised and the budget estimates are based on the past and the progress of the current actuals.

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

7. *Transfer from the deposit account of the Special Development Fund.*—The estimate represents credit for expenditure to be financed from the Fund.

8. *Refunds.*—This is a fluctuating item. The budget estimate for the next year is based on the latest actuals.

Expenditure.

9. *Charges of Administration.*—The increase in the current year's revised and the next year's budget estimates is due to (1) the increase in the rates of dearness and travelling allowances, (ii) the grant of war allowance and (iii) the provision for additional staff.

10. *Land Records.*—The increase in the current year's revised and the next year's budget estimates is due to (i) the increase in the rates of dearness and travelling allowances, (ii) the grant of war allowance and (iii) the appointment of additional staff for survey training classes at Hadapsar, Alibag, Belgaum and Ratnagiri, for the collection of crop statistics, and for the survey of khoti villages in Ratnagiri district.

11. *Special Development Programme.*—The decrease in the revised estimate is due to smaller expenditure anticipated on the construction and repairs of chaydis. The next year's estimate is based on the approved programme for this purpose.

VIII and 8, Provincial Excise.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 15-18, Civil Budget Estimates.
Country spirits	1,95,94	1,51,00	2,59,70	2,50,00	
Country fermented liquor	65,86	52,25	77,00	76,00	
Malt liquors	1,84	36	1,12	1,00	
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,70,39	1,34,14	2,28,00	2,05,00	
Receipts from commercial spirits including denatured spirits and medicated wines	3,46	1,50	2,60	2,50	
Opium	20,47	18,78	30,63	30,00	
Duties on medicinal and toilet preparations containing alcohol, opium, etc	2,45	3,50	3,00	3,00	
Hemp and other drugs	24,08	19,30	34,44	31,50	
Receipts from distilleries	45,85	40,49	45,10	46,50	
Fines, confiscations and miscellaneous	12,23	6,31	18,11	14,20	
Recoveries of overpayments	8	5	5	5	
Collections of payments for services rendered	18	7	25	25	
Total	5,42,83	4,27,75	7,00,00	6,60,00	
Defect—Refunds	-7,10	-3,25	-10,50	-10,00	
Net Total	5,35,73	4,24,50	6,89,50	6,50,00	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 76-84, Civil Budget Estimates.
Superintendence	1,30	1,34	1,49	1,44	
District charges	20,79	21,86	24,47	24,71	
Distilleries	16,28	15,67	18,48	17,07	
Departmental and Commission shops	1,69	1,66	2,20	2,08	
Cost of opium supplied to Provincial Excise Department	2,89	3,38	3,37	4,27	
Purchase of Ganja and other Drugs	14	12	21	15	
Compensations	5,78	5,27	6,54	15,20	
Works	2	3	30	....
Charges in England	2	2	18	11	
Total	48,01	49,35	57,24	65,03	
Charged	3,90	3,85	2,75	5,21	
Voted	45,01	45,50	54,49	59,82	

Revenue.

12. *Country spirits.*—The increase in the current year's revised and the next year's budget estimates is due to higher bids realised and anticipated at the auctions.

13. *Country fermented liquor.*—The increase in the current year's revised and the next year's budget estimates is due to larger receipts from tree tax and higher bids realised and anticipated at the auctions.

14. *Malt liquors.*—The increase in the current year's revised and next year's budget estimates is due to larger imports into the Province of Indian-made beer.

15. *Wines and spirits.*—The increase in the current year's revised estimate is due to larger sales of foreign liquor and enhancement of assessment fees on spirits. This improvement is expected to continue to a large extent next year.

16. *Receipts from commercial spirits including denatured spirits and medicated wines.*—The increase in the current year's revised and the next year's budget estimates is due to larger imports of denatured spirits.

17. *Opium.*—The increase in the current year's revised and the next year's budget estimates is mainly due to higher bids realised and anticipated at the auctions.

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

19. *Hemp and other drugs.*—The increase in the current year's revised and next year's budget estimates is due to enhancement of rates of duty on Ganja and Bhang and higher bids realised and anticipated at the auctions.

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

21. *Fines, confiscations and miscellaneous.*—The receipts under this head are of a fluctuating nature. The variation is mainly under the head "Miscellaneous" and is due to increased sales of country liquor at Government Depots.

22. *Refunds.*—The revised estimate of the current year is based on the progress of current actuals. The next year's estimate is based on the present trends.

Expenditure.

23. *Superintendence.*—The increase in the current year's revised and the next year's budget estimates is due to increase in the rates of dearness allowance and the grant of war allowance. The current year's revised estimate also includes increased expenditure on account of the former Commissioner of Excise officiating as first grade Commissioner for some time and the leave salary drawn by him in India.

24. *District charges.*—The increase in the current year's revised and the next year's budget estimates is due to increased rates of dearness and travelling allowances and the grant of war allowance.

25. *Distilleries.*—The increase in the current year's revised and the next year's budget estimates is mainly due to (i) larger output of country spirit, (ii) grant of special pay to the staff, and (iii) increase in the rates of dearness allowance and grant of war allowance. The revised estimate also includes expenditure on the purchase of special items of plant and machinery during the current year.

26. *Departmental and commission shops.*—The increase in the current year's revised and the next year's budget estimates is mainly due to (i) the payment of higher charges for transport of liquor to departmental depots and (ii) to the purchase of larger stocks of cloth and ready made articles for sale at the depots in West Khandesh than were provided for in the current year's budget estimate.

27. *Cost of opium supplied to Provincial Excise Department.*—The increase in the next year's budget estimate is due to the rise in the cost price of opium.

28. *Compensations.*—The increase in the current year's revised estimate is mainly due to larger compensations to the States on account of the revision of the rates of their Abkari leases. The next year's budget estimate provides for the payment to Indian States of compensation for surplus revenue realised on account of their Abkari and Hemp Drugs leases.

29. *Charges in England.*—The increase in the current year's revised and the next year's budget estimates is due to the provision for the leave salary of the former Commissioner of Excise.

IX and 9, Stamps.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Pages 19-20, Civil Budget Estimates.				
<i>A—Non-Judicial.</i>				
Sale of stamps	1,72,20	1,65,11	2,00,00	1,90,00
Duty on impressing documents	7,49	7,85	9,00	8,00
Fines and penalties	41	24	26	30
Miscellaneous	30	34	60	30
Deduct—Refunds	—1,12	—1,63	—1,63	—1,50
	1,79,28	1,71,91	2,08,43	1,97,10
<i>B—Judicial.</i>				
Court fees realised in stamps	66,23	69,60	64,00	64,00
Fines and penalties	4	2	25	2
Miscellaneous .. .. .	....	....	....	....
Deduct—Refunds	—76	—1,00	—1,00	—1,00
	65,51	68,62	63,25	63,02
Total ..	2,44,79	2,40,53	2,71,68	2,60,12

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Pages 85-86, Civil Budget Estimates.				
<i>A—Non-Judicial.</i>				
Superintendence	54	37	41	40
Charges for sale of stamps	1,27	1,13	1,48	1,40
Cost of stamps supplied from Central Stamp Stores	50	34	50	45
	2,31	1,84	2,39	2,25
<i>B—Judicial.</i>				
Superintendence	20	37	40	40
Charges for sale of stamps	34	44	34	35
Cost of stamps supplied from Central Stamp Stores	9	9	15	13
	63	90	89	88
Total—Voted ..	2,94	2,74	3,28	3,13

Revenue.

30. *A—Non-Judicial.*—The increases in the current year's revised and next year's budget estimates are due to higher receipts anticipated as a result of increased volume of business and more numerous transactions in regard to purchase and sale of properties. On the basis of the progress of actuals, the current year's revised estimate has been placed higher than the next year's budget.

31. *B—Judicial.*—The current year's revised and the next year's budget estimates which show a decrease as compared with the current year's budget, are based on the progress of current actuals.

Expenditure.

32. *A—Non-Judicial.*—The increases in the current year's revised and the next year's budget estimates, over the current year's budget are mainly due to larger payment of discount as a result of increased sale of stamps.

X and 10, Forest.

Revenue.

Pages 21-23,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Timber and other produce removed from the forests by Government agency	1,33,70	1,11,41	1,91,48	93,75
Timber and other produce removed from the forests by consumers or purchasers	78,70	53,77	88,10	59,65
Drift and waif wood and confiscated forest produce	1	1	1	1
Revenue from forests not managed by Government	53	14	30	18
Miscellaneous	6,79	4,29	7,42	5,70
Transfer from the Deposit account of the Special Development Fund	14	48	50	48
Receipts in England	1	.....	.....	.....
Total	2,19,88	1,70,10	2,87,81	1,59,77
Deduct—Refunds	—49	—13	—35	—21
Total	2,19,39	1,69,97	2,87,46	1,59,56

Expenditure.

Pages 87-92,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
General Direction	1,13	81	85	1,08
Conservancy and works	91,94	92,68	1,70,43	65,03
Establishments	22,66	23,51	25,75	26,15
Special Development Programme	14	48	50	48
Interest on capital outlay	33	33	33	33
Charges in England	70	54	64	49
Total	1,16,90	1,18,35	1,93,52	93,56
Charged	3,59	3,49	3,56	2,84
Voted	1,13,31	1,14,86	1,95,16	90,72

Revenue.

33. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate, compared with current year's budget is due to (i) supply of larger quantity of timber to the Defence Department, (ii) larger sales of pre-empted charcoal, (iii) supply of more teak sleepers to M. and S. M. Railway and (iv) departmental supply of fire-wood and charcoal. The decrease in ensuing year's budget estimate, compared with the revised estimate is due to (i) discontinuance of pre-emption of charcoal and (ii) anticipated decrease in the supply of timber to the Defence Department next year.

34. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised estimate, compared with current year's budget estimate, is due to better prices realized for coupe and kurans and other minor forest produce. It is expected that there will be a fall in receipts next

35. *Miscellaneous.*—The increase in the revised estimate, compared with current year's budget estimate, is due to (i) larger receipts from fees and fines, (ii) anticipated earnings of Government motor trucks and (iii) increased overhead charges recoverable from the Supply Department on account of war supplies. The next year's estimate is based on the past actuals.

36. *Transfer from the deposit account of Special Development Fund.*—The amount represents credit for expenditure to be financed from the Fund.

Expenditure.

37. *General Direction.*—The increase in the ensuing year's budget estimate compared with the current year's revised is mainly due to tuition fees, etc., to be paid for students to be sent to Dehra Dun for forest training next year.

38. *Conservancy and works.*—The increase in the revised estimate, compared with current year's budget estimate, is due to expenditure on account of (i) the increase in the quantity of timber supplied to the Defence Department, (ii) larger supplies of pre-empted charcoal, (iii) departmental exploitation of thinning and fuel coupes and (iv) the purchase and maintenance of motor trucks. The decrease in ensuing year's budget estimate, compared with current year's estimates, is due to the discontinuance of the system of pre-emption of charcoal and the anticipated reduction in the quantity of material likely to be supplied to the Defence Department.

39. *Establishment.*—The increase in the current year's revised estimate and the next year's budget estimate, compared with current year's budget estimate, is due to the increase in the rates of travelling allowance and dearness allowance and the grant of war allowance.

XI and 11, Registration.

*Revenue.*Page 23,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Fees for registering documents	26,20	25,59	28,00	26,00
Fees for copies of registered documents	49	50	55	50
Miscellaneous	24	15	15	16
Total ..	26,93	26,24	28,70	26,66
<i>Deduct—Refunds</i>	—3	—10	—4	—5
Total ..	26,90	26,14	28,66	26,61

*Expenditure.*Pages 93-94
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Superintendence	34	33	39	39
District Charges	6,69	6,45	7,00	7,10
Total—Voted ..	7,03	6,78	7,39	7,49

Revenue.

40. The increase in the revised estimate, as compared with the current year's budget is due to larger investments in immovable properties on account of war conditions. The next year's budget estimate takes into account normal receipts under this head.

Expenditure.

41. *Superintendence.*—The increases in the current year's revised and the next year's budget estimates over the current year's budget estimate are mainly due to the enhanced rates of dearness allowance and grant of war allowance.

42. *District Charges.*—The increases in the current year's revised and the next year's budget estimates over the current year's budget estimate are due to (i) larger expenditure on temporary establishment and on purchase of stores, films, etc. and (ii) enhanced rates of dearness allowance and grant of war allowance.

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

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Receipts under the Indian Motor Vehicles Act	4,98	3,72	6,00	4,69
Receipts under the Provincial Motor Vehicles Taxation Act ..	43,57	38,75	48,90	42,69
Fees and other receipts (Indian Motor Vehicles Act)	28	20	50	20
Total ..	48,83	42,67	55,40	47,58
<i>Deduct—Refund</i>	—45	—50	—76	—68
Total ..	48,38	42,17	54,64	46,90

Page 24,
Civil Budget
Estimates.*Expenditure.*

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Charges of collection	2,27	2,06	2,12	2,15
Inspection of Motor Vehicles	3,25	3,45	3,67	3,92
Compensation to local bodies, etc.	7,02	7,05	7,05	7,05
Other charges	1	1	1	1
Transfer to the Provincial Road Fund	13,89	8,83	19,10	13,11
Charges in England	13	9	9	9
Total ..	26,57	21,49	32,04	26,33
<i>Charged</i>	21,94	16,81	27,25	21,28
<i>Voted</i>	4,63	4,68	4,79	5,05

Pages 95-98,
Civil Budget
Estimates.*Revenue.*

43. *Receipts under the Indian Motor Vehicles Act.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to (i) issue of temporary permits and temporary registration of large number of vehicles released under lease/lend scheme and (ii) levy of higher fees for the renewal of the expired certificates of fitness. The decrease in the next year's estimate, as compared with the revised estimate, is due to the possible fall in receipts as a result of petrol and tyre rationing and spare parts control.

44. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate over the current year's budget is due to old vehicles, formerly out of use, being again put on the road to meet the greater demand for motor transport and also due to payment of the tax to obtain petrol, tyres etc. The next year's estimate allows for possible fall as a result of war conditions affecting the import of new cars and stringent petrol and tyre rationing.

45. *Fees and other receipts.*—The increase in the revised estimate is on account of registration of old vehicles, which were out of use, being again put on the road to get more petrol and of lease/lend vehicles, resulting in the supply of number plates and issue of driving licenses. The next year's estimate takes into account normal receipts under this head.

Expenditure.

46. *Charges of collection.*—The expenditure under this minor head represents a fixed proportion of charges of the Motor Vehicles Department recorded in the first instance under the minor head "Inspection of Motor Vehicles."

47. *Inspection of Motor Vehicles.*—The increases in the current year's revised and the next year's budget estimates over the current year's budget are mainly due to the enhanced rates of dearness allowance, grant of war allowance and cost of providing number plates and badges due to motor vehicles being released under lease/lend scheme.

48. *Compensation to local bodies.*—Provision under this head is made for the payment of compensation to local bodies for abolition of tolls under section 9 (1) of the Bombay Motor Vehicles Tax Act, 1935.

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

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
	Rs.	Rs.	Rs.	Rs.
Total receipts under the Act	43,56,669	38,75,400	48,90,000	42,69,540
Deduct—Refunds	—43,151	—48,000	—22,000	—39,600
Cost of collection in India	—2,26,705	—2,06,300	—2,11,500	—2,15,600
Cost of collection in England	—778	—900	—500	—480
Lump amount mentioned in section 9 (3) of the Act	—26,57,000	—26,57,000	—26,57,000	—26,57,000
Overhead charges		—30,000	—37,000	—21,000
Loss of revenue from the Motor Vehicles Tax remission under P. G. Plant Scheme	—39,605	—50,000	—52,000	—26,700
Net Receipts transferred to the Fund	13,89,430	8,63,200	19,10,000	13,10,500

XIII and 13, Other Taxes and Duties.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 23, Civil Budget Estimates.
Taxes on Luxuries including taxes on entertainments, amusements, betting and gambling	1,15,39	1,22,95	1,70,70	1,58,80	
Receipts from Electricity Duty	41,20	35,95	43,00	40,00	
Receipts from Tobacco Duties	9,30	25,00	61,27	29,00	
Other items	1,64,99	1,36,25	1,76,77	1,69,79	
Total	3,30,97	3,20,15	4,51,74	3,97,59	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 99-102, Civil Budget Estimates.
Collection charges (Entertainment tax, Betting tax, Urban Immoveable Property tax, Sales tax and Prize Competitions)	2,69	2,28	2,53	2,60	
Charges under the Electricity Acts	1,01	1,00	1,73	1,73	
Charges in connection with Tobacco Duties	1,15	.....	57	.....
Charged	3	.....	.....	.....
Voted	4,82	3,28	4,83	4,33	

Revenue.

50. *Taxes on Luxuries including taxes on entertainments, amusements, betting and gambling.*—The increase in the revised estimate of the current year over the current year's budget estimate is based on the improvement recorded by the current actuals on account of larger attendance at the race meetings and other places of entertainments. The next year's estimate allows for the continuance of the improvement to a large extent.

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

52. *Receipts from Tobacco Duties.*—The Government of India imposed Central Excise Duty on tobacco with effect from 1st April 1943 and as compensation for the complete withdrawal of and abstention from all forms of taxation on this commodity within the Province offered the Government of Bombay an annual sum of Rs. 29 lakhs for a period of five years, at the end of which the position should be reviewed. The offer has been accepted by this Government and it has been agreed that pending the issue of orders regarding the complete withdrawal of the taxation measures referred to above, the revenue from these measures should be made over to the Government of India, after deducting the actual expenditure in respect of collection of these taxes. As the question of compensation was finally settled after the close of the financial year 1943-44, the compensation for that year has been credited to this Government during the current year. The revised estimate therefore includes compensation for two years (Rs. 58 lakhs) and estimated receipts (Rs. 3·27 lakhs) from the provincial tobacco duties still in force. The next year's budget estimate represents the amount of compensation payable by the Government of India for that year.

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

Expenditure.

54. *Charges under Electricity Acts.*—The increase in the current year's revised estimate and the ensuing year's budget estimate over the budget estimate of the current year is mainly in respect of collection charges under the electricity rules and fees for the electrical inspection of cinemas transferred from "50, Civil Works".

55. *Charges in connection with Tobacco Duties.*—The arrangement with the Government of India with regard to tobacco duties is summarised in paragraph 52 above. The revised estimate represents the actual expenditure on account of pay and allowances, etc., in respect of the staff employed for the provincial tobacco duties still in force. No provision is made in the next year's budget estimate for tobacco establishment as it is expected that the establishment detailed for tobacco work will be disbanded shortly.

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

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

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

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

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

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

61. If the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive"; otherwise it is treated as "Unproductive". If any productive work for which a capital account is kept fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly, if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class. The same principle applies to all extensions and improvements of an existing work.

62. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19A—Financed from Famine Relief Fund" and "B—Financed from ordinary Revenues" according to the source from which funds are provided. The net total of the major head "68" after the deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

63. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue accounts of those works under a separate Revenue head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68".

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

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

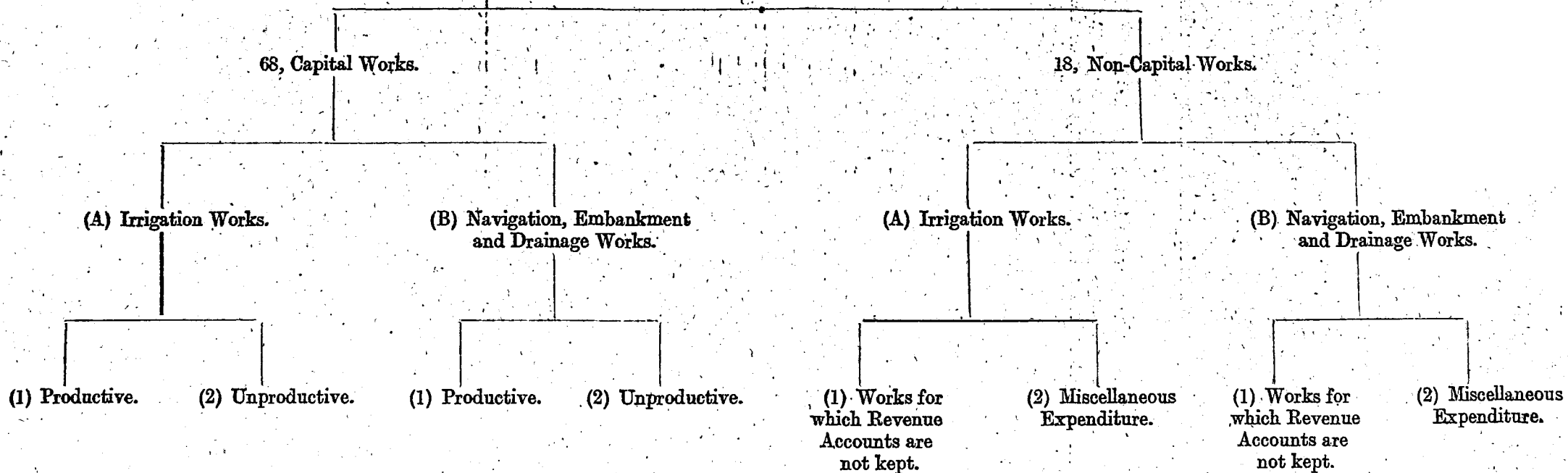
66. The interest on capital outlay is shown under the head "17, Interest on works for which capital Accounts are kept".

67. The second division of irrigation works, viz., works for which capital accounts are not kept includes a very large number of works which, while collectively of great importance, are individually

too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or receipts of existing works—is accounted for under one major head “18, Other Revenue Expenditure”. Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating maintenance charges as a *minus* entry under revenue as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head “18”. The only comparison here possible is that between the gross revenue (shown under revenue head “XVII”) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head “Miscellaneous expenditure”, all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head “18” without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head “68” for capital works, to deduct at the foot of the account of the major head “18” a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head “18 (1)—Other Revenue Expenditure financed from Famine Relief Fund”.

68. The revenues earned by this class of works are shown under the Revenue head “XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept” and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.

IRRIGATION WORKS.



Definitions 1.—“*Capital Works*” are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head “68”. Revenue realised from them is credited to the head “XVII”.

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

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED.

69. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

70. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in the Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

71. *Mutha Canals.*—The Mutha Canals system consists of a large storage reservoir called Lake Fife, on the Mutha River at Kliadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75 and has cost about 70 lakhs of rupees.

72. *Ekrak Tank and the Hathmati Canal.*—The Ekrak Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

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

74. *Gokak Canal.*—The Gokak Canal in the Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 15½ lakhs have been spent on it.

75. *Girna Canal.*—The Girna Canal in the Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20¾ lakhs and was opened for irrigation in 1909.

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

77. *Pravara River Works.*—The Pravara River Works system comprises (i) a storage reservoir, called Lake Arthur Hill, in the Ahmednagar District on the Pravara River at Bhandardara, (ii) a pick-up-weir at Ojhar and (iii) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 151 lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

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

79. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1943-44 are shown in the accompanying statement.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Productive.</i>												
1	Gadikeri Tank	1941-42..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1942-43..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1943-44..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
2	Māvinkop Tank.	1941-42..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
		1942-43..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
		1943-44..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
3	Ekruk Tank.	1941-42..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,96,073	..	1,96,073
		1942-43..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	2,10,899	..	2,10,899
		1943-44..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,96,896	..	1,96,896
4	Shahada Channel.	1941-42..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	8,608	5,473	14,081
		1942-43..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	6,511	5,473	11,984
		1943-44..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	7,684	5,474	13,158
<i>Unproductive.</i>												
5	Kasurdi Tank.	1941-42..	1869-70..	1877-78..	40,812	4,778	45,590	1,34,627	1,80,217	1,122	..	1,122
		1942-43..	1869-70..	1877-78..	40,812	4,778	45,590	1,33,245	1,78,835	3,522	..	3,522
		1943-44..	1869-70..	1877-78..	40,812	4,778	45,590	1,34,631	1,80,221	805	..	805
6	Chikhli Canal.	1941-42..	1870-71..	1882-83..	53,803	3,639	57,442	1,28,110	1,85,552	2,599	..	2,599
		1942-43..	1870-71..	1882-83..	53,803	3,639	57,442	1,29,507	1,86,949	2,019	..	2,019
		1943-44..	1870-71..	1882-83..	53,803	3,639	57,442	1,29,662	1,87,104	2,352	..	2,352
7	Hathmati and Khari Cut Canals.	1941-42..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	16,17,062	29,35,791	15,983	370	16,353
		1942-43..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	16,59,805	29,78,534	58,155	2,176	60,331
		1943-44..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	17,14,947	30,33,676	61,902	1,126	63,028
8	Dambal Tank.	1941-42..	1880-81..	1884-85..	60,847	3,133	63,980	1,88,470	2,52,450	1,283	821	2,104
		1942-43..	1880-81..	1884-85..	60,847	3,133	63,980	1,95,358	2,59,338	271	825	1,996
		1943-44..	1880-81..	1884-85..	60,847	3,133	63,980	1,96,585	2,60,565	1,437	824	2,261
9	Medleri Tank.	1941-42..	1884-85..	1885-86..	78,354	3,038	81,392	1,95,281	2,76,673	1,200	..	1,200
		1942-43..	1884-85..	1885-86..	78,354	3,038	81,392	1,98,530	2,79,022	874	..	874
		1943-44..	1884-85..	1885-86..	78,354	3,038	81,392	2,00,836	2,82,228	1,158	..	1,158

*Interest is calculated as follows:—

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

capital accounts are kept, for the triennium ending 1943-44.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
129	1,981	544	1,437	....	11.71	4	418	423
970	1,140	544	596	....	6.74	4	418	423
173	1,937	544	1,393	....	11.45	4	418	423
256	1,584	1,004	580	....	4.73	4	617	479
259	1,581	1,004	577	....	4.72	4	617	499
367	1,483	1,004	479	....	4.43	4	617	505
23,822	1,72,251	40,837	1,31,414	....	12.85	4	16,941	4,940
35,822	1,75,077	40,837	1,34,240	....	13.06	4	16,941	5,434
23,766	1,73,130	40,837	1,32,293	....	12.92	4	16,941	6,062
9,244	4,837	3,976	861	....	4.50	5	2,400	1,916
8,200	3,784	3,976	....	192	3.52	5	2,400	2,362
6,133	7,025	3,976	3,049	....	6.53	5	2,400	2,720
735	387	1,357	....	970	0.21	4	150	2
783	2,739	1,357	1,382	....	1.53	4	150	....
834	-29	1,357	....	1,386	....	4	150	7
1,620	979	1,789	....	810	0.53	4	1,478	418
1,627	392	1,789	....	1,397	0.21	4	1,478	332
718	1,634	1,789	....	155	0.87	4	1,478	397
70,184	-53,831	41,396	....	95,227	....	4	24,000	7,420
61,678	-1,347	41,396	....	42,743	....	4	24,000	14,362
76,774	-13,746	41,396	....	55,142	....	4	24,000	12,309
1,375	729	2,023	....	1,294	0.29	4	1,000	197
5,961	-4,835	2,023	....	6,888	....	4	1,000	342
1,465	796	2,023	....	1,227	0.31	4	1,000	429
705	495	2,605	....	2,110	0.18	4	600	109
1,518	-644	2,605	....	3,249	....	4	600	105
859	299	2,605	....	2,306	0.11	4	600	110

Capital outlay incurred from 1917-18 to 1936-37 and at 3.5 per cent. on the Capital outlay incurred from 1937-38 to 1943-44.

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	<i>Unproductive—contd.</i>											
10	Hartala Tank	1941-42..	1872-73..	1886-87..	47,948	25,434	73,382	1,03,374	1,76,756	399	..	399
		1942-43..	1872-73..	1886-87..	47,948	25,434	73,382	1,02,891	1,76,273	2,787	..	2,787
		1943-44..	1872-73..	1886-87..	47,948	25,434	73,382	1,04,691	1,78,073	633	..	633
11	Mhaswa Tank	1941-42..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,06,399	4,45,355	2,752	..	2,752
		1942-43..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,08,812	4,47,768	3,994	..	3,994
		1943-44..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,10,278	4,49,234	3,657	..	3,657
12	Madag Tank..	1941-42..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,33,204	6,00,802	2,219	..	2,219
		1942-43..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,38,347	6,05,945	2,181	..	2,181
		1943-44..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,43,053	6,10,631	2,763	..	2,763
13	Asundi Tank	1941-42..	1884-85..	1889-90..	60,741	14,254	74,995	1,31,211	2,06,206	1,339	640	1,979
		1942-43..	1884-85..	1889-90..	60,741	14,254	74,995	1,33,302	2,08,297	344	639	983
		1943-44..	1884-85..	1889-90..	60,741	14,254	74,995	1,35,799	2,10,794	78	639	717
14	Muohkundi Tank.	1941-42..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,20,018	4,78,725	881	..	881
		1942-43..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,24,522	4,83,229	981	..	981
		1943-44..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,30,192	4,83,899	-35	..	-35
15	Bhadalwadi Tank.	1941-42..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,08,788	6,36,210	6,337	..	6,337
		1942-43..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,13,037	6,40,459	8,356	..	8,356
		1943-44..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,20,028	6,47,450	3,813	..	3,813
16	Bhatodi Tank	1941-42..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,42,440	12,21,676	4,377	909	5,286
		1942-43..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,50,524	12,29,760	5,429	782	6,211
		1943-44..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,60,191	12,39,427	3,334	891	4,225
17	Koregaon Tank.	1941-42..	1868-69..	1891-92..	37,923	1,266	39,189	1,14,810	1,53,999	1,383	..	1,383
		1942-43..	1868-69..	1891-92..	37,923	1,266	39,189	1,19,007	1,58,196	1,070	..	1,070
		1943-44..	1868-69..	1891-92..	37,923	1,266	39,189	1,18,404	1,57,553	3,152	..	3,152
18	Krishna Canal.	1941-42..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,13,791	13,63,598	52,745	..	52,745
		1942-43..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,97,493	13,47,303	66,612	..	66,612
		1943-44..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,87,480	13,37,287	78,169	..	78,169
19	Upper Man River Works.	1941-42..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,71,036	15,10,322	6,693	..	6,693
		1942-43..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,88,064	15,27,350	2,777	..	2,777
		1943-44..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,03,761	15,43,047	2,251	..	2,251

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
659	-260	1,594	....	1,854	....	4	415	47
710	2,077	1,594	483	....	1.18	4	415	55
839	-206	1,594	....	1,800	....	4	415	119
1,355	1,397	4,282	....	2,885	0.31	4	1,700	613
2,125	1,869	4,282	....	2,413	0.42	4	1,700	504
841	2,816	4,282	....	1,466	0.63	4	1,700	861
4,623	-2,404	5,362	....	7,766	....	4	1,345	480
1,962	219	5,362	....	5,143	0.04	4	1,345	523
2,087	676	5,362	....	4,686	0.11	4	1,345	473
1,712	267	2,020	....	1,753	0.13	4	1,011	183
1,054	-71	2,020	....	2,091	....	4	1,011	183
1,194	-477	2,020	....	2,497	....	4	1,011	268
781	100	4,663	....	4,563	0.02	4	750	6
822	159	4,663	....	4,504	0.03	4	750	....
972	-1,007	4,663	....	5,670	....	4	750	....
3,555	2,782	7,087	....	4,305	0.44	4	2,000	527
5,518	2,838	7,087	....	4,249	0.44	4	2,000	1,147
3,747	96	7,087	....	6,991	0.01	4	2,000	1,720
4,501	785	11,709	....	10,924	0.06	4	12,124	339
2,586	3,625	11,709	....	8,084	0.29	4	12,124	268
2,183	2,042	11,709	....	9,667	0.16	4	12,124	878
3,763	-2,380	1,261	....	3,641	....	4	1,050	182
4,006	-2,936	1,261	....	4,197	....	4	1,050	607
1,288	1,864	1,261	603	....	1.18	4	1,050	814
17,617	35,128	29,948	5,180	....	2.58	4	12,320	6,883
20,369	46,243	29,948	16,295	....	3.43	4	12,320	8,577
38,205	39,904	29,948	10,016	....	2.99	4	12,320	9,577
6,304	389	13,827	....	13,438	0.03	4	2,080	349
5,978	-3,201	13,827	....	17,028	....	4	2,080	283
4,123	-1,870	13,827	....	15,697	....	4	2,080	1,024

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Unproductive—contd.</i>										
20	Maini Tank	1941-42 .. 1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,21,038	14,17,368	10,252	..	10,252
		1942-43 .. 1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,33,701	14,30,031	7,717	..	7,717
		1943-44 .. 1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,45,298	14,41,628	7,568	..	7,568
21	Ashti Tank	1941-43 .. 1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,72,981	23,14,689	28,273	..	28,273
		1942-43 .. 1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,89,446	23,31,154	30,675	..	30,675
		1943-44 .. 1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,98,191	23,39,809	25,630	..	25,630
22	Rewari Canal	1941-42 .. 1865-66..	1892-93..	56,771	3,040	59,811	68,451	1,28,262	3,239	..	3,259
		1942-43 .. 1865-66..	1892-93..	56,771	3,040	59,811	71,743	1,31,554	1,335	..	1,335
		1943-44 .. 1865-66..	1892-93..	56,771	3,040	59,811	71,405	1,31,216	4,329	..	4,329
23	Shirs u p h a l Tank.	1941-42 .. 1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,46,714	6,71,282	6,538	..	6,538
		1942-43 .. 1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,51,897	6,76,465	5,337	..	5,337
		1943-44 .. 1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,60,560	6,85,128	1,254	..	1,254
24	Lower Panjhra River Works.	1941-42 .. 1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,14,797	8,83,418	15,814	7,733	23,547
		1942-43 .. 1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,12,546	8,81,167	14,627	7,719	22,346
		1943-44 .. 1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,11,492	8,80,113	13,116	8,018	21,174
25	Yerla River Irrigation Works.	1941-42 .. 1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,68,400	23,49,908	28,177	..	28,177
		1942-43 .. 1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,77,332	23,58,840	29,224	..	29,224
		1943-44 .. 1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,91,206	23,72,714	22,842	..	22,842
26	Parsul Tank	1941-42 .. 1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,35,334	5,50,329	6,145	..	6,145
		1942-43 .. 1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,39,369	5,54,364	4,728	..	4,728
		1943-44 .. 1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,46,637	5,61,632	1,723	..	1,723
27	Mutha Canal including Matoba Tank.	1941-42 .. 1874-75..	1896-97..	67,21,020	2,98,558	70,19,578	31,07,827	1,01,27,405	4,49,476	66	4,49,542
		1942-43 .. 1874-75..	1896-97..	67,21,020	2,98,558	70,19,578	29,37,760	99,57,338	5,03,385	66	5,03,451
		1943-44 .. 1874-75..	1896-97..	*67,20,610	2,98,558	70,19,168	28,52,757	98,51,925	4,25,719	66	4,25,785
28	Gokak Canal First Section and Storage Works.	1941-42 .. 1884-85..	1896-97..	1,78,233	81,282	15,62,515	4,18,513	19,81,028	74,827	..	74,827
		1942-43 .. 1884-85..	1896-97..	14,78,233	84,282	15,62,515	4,11,711	19,74,226	72,905	..	72,905
		1943-44 .. 1884-85..	1896-97..	14,91,462	84,393	15,75,855	4,22,377	19,98,232	53,938	..	53,938

*Receipt of Rs. 410 erroneously credited to revenue account of Mutha Canal of previous year adjusted without financial adjustment by credit

A.—Includes Rs. + 8 representing adjustment of revenue

B.—Includes Rs. + 37 representing adjustment of revenue

C.—Includes Rs. + 410 representing adjustment of revenue

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,474	4,778	15,779	....	11,001	0.34	4	4,625	1,422
4,691	3,116	15,779	....	12,663	0.22	4	4,625	1,198
3,386	4,182	15,779	....	11,597	0.29	4	4,625	1,507
30,915	-2,642	25,441	....	28,083	....	4	11,780	4,010
21,609	8,976	25,441	....	16,465	0.39	4	11,780	4,350
8,926	16,704	25,441	....	8,737	0.71	4	11,780	6,063
2,291	968	1,888	....	920	0.75	4	1,920	248
2,739	-1,404	1,888	....	3,292	....	4	1,920	678
2,103	2,226	1,888	338	....	1.70	4	1,920	765
3,165	3,373	7,056	....	3,683	0.50	4	1,800	1,043
3,464	1,873	7,056	....	5,183	0.28	4	1,800	249
2,861	-1,607	7,056	....	8,663	....	4	1,800	596
7,569	15,978	14,810	1,168	....	1.81	4	12,627	1,769
5,285	17,061	14,810	2,251	....	1.94	4	12,627	2,491
5,310	15,864	14,810	1,054	....	1.80	4	12,627	2,864
12,755	15,422	24,716	....	9,294	0.66	4	5,480	4,842
13,440	15,784	24,716	....	8,932	0.67	4	5,480	4,533
11,963	10,879	24,716	....	13,837	0.46	4	5,480	4,821
1,797	4,348	6,917	....	2,569	0.79	4	1,000	1,056
1,846	2,882	6,917	....	4,035	0.52	4	1,000	332
2,074	-351	6,917	....	7,268	....	4	1,000	1,447
86,632	3,62,910	2,30,238	1,32,672	....	3.58	4	20,050	16,603
1,03,205	4,00,246	2,30,238	1,70,008	....	4.02	4	20,050	16,844
90,134	3,35,651	2,30,238	1,05,413	....	3.41	4	20,050	25,855
16,667	58,160	49,034	9,126	....	2.94	4	17,627	10,929
15,482	57,423	50,603	6,820	....	2.91	4	17,627	12,171
13,770	40,168	50,834	....	10,666	2.61	4	17,627	13,997

to "GS-Receipts" on Capital account this year.
 misclassified during the previous year.
 misclassified during the previous year.
 misclassified during the previous year.

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Unproductive—contd.</i>										
29	M h a s w a d Tank.	1941-42 .. 1884-85 .. 1896-97 ..	20,05,553	90,463	20,96,016	33,16,595	54,12,611	64,143	..	64,143	
		1942-43 .. 1884-85 .. 1896-97 ..	20,05,553	90,463	20,96,016	33,44,571	54,40,587	59,566	..	59,566	
		1943-44 .. 1884-85 .. 1896-97 ..	20,05,553	90,463	20,96,016	D34,20,173	55,16,189	44,402	..	44,402	
30	Jamda Canal.	1941-42 .. 1870-71 .. 1901-02 ..	10,01,146	50,214	10,51,360	30,14,657	40,66,017	17,395	..	17,395	
		1942-43 .. 1870-71 .. 1901-02 ..	10,01,146	50,214	10,51,360	30,52,074	41,03,434	14,535	..	14,535	
		1943-44 .. 1870-71 .. 1901-02 ..	10,01,146	50,214	10,51,360	30,72,243	41,23,603	28,496	..	28,496	
31	Pathri Tank.	1941-42 .. 1906-07 .. 1901-02 ..	6,27,825	15,021	6,42,846	6,47,876	12,90,722	10,414	..	10,414	
		1942-43 .. 1906-07 .. 1901-02 ..	6,27,825	15,021	6,42,846	6,63,155	13,06,001	9,352	..	9,352	
		1943-44 .. 1906-07 .. 1901-02 ..	6,27,825	15,021	6,42,846	6,75,086	13,17,932	11,876	..	11,876	
32	Victoria Tank.	1941-42 .. Under construction ..	51,788	4,032	55,820	74,387	1,30,207	..	..	..
		1942-43 .. Do ..	51,818	4,032	55,850	76,144	1,31,994	..	..	..
		1943-44 .. Do ..	51,293	4,032	55,325	77,892	1,33,217	..	..	..
33	Budhihal Tank.	1941-42 .. Under construction ..	4,99,180	18,508	5,17,688	6,14,347	11,32,035	..	..	..
		1942-43 .. Do ..	4,99,949	18,517	5,18,466	6,31,048	11,49,514	..	..	..
		1943-44 .. Do ..	5,00,040	18,518	5,18,558	6,47,764	11,63,322	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1941-42 .. 1885-86 .. 1905-06 ..	1,42,00,232	4,97,724	1,46,97,956	13,75,399	1,60,73,355	10,69,564	..	10,69,564	
		1942-43 .. 1885-86 .. 1905-06 ..	1,42,09,707	4,97,798	1,47,07,505	12,27,808	1,59,35,313	9,21,124	..	9,21,124	
		1943-44 .. 1885-86 .. 1905-06 ..	1,42,17,704	4,97,865	1,47,15,569	E12,62,995	1,59,78,564	7,34,452	..	7,34,452	
35	Kadva River Works.	1941-42 .. 1868-69 .. 1907-08 ..	9,73,359	62,517	10,35,876	17,73,144	28,09,020	58,723	594	59,317	
		1942-43 .. 1868-69 .. 1907-08 ..	9,73,359	62,517	10,35,876	17,47,431	27,83,307	83,485	594	84,079	
		1943-44 .. 1868-69 .. 1907-08 ..	9,73,359	62,517	10,35,876	17,41,027	27,76,903	63,446	594	64,040	
36	Wangroli Tank.	1941-42 .. 1904-05 .. 1908-09 ..	2,42,512	50,783	2,93,295	3,43,922	6,37,217	9,596	..	9,596	
		1942-43 .. 1904-05 .. 1908-09 ..	2,42,512	50,783	2,93,295	3,51,526	6,44,821	6,975	..	6,975	
		1943-44 .. 1904-05 .. 1908-09 ..	2,42,512	50,783	2,93,295	3,58,249	6,51,544	7,874	..	7,874	
37	Tranza-N a g-rama Tanks.	1941-42 .. 1904-05 .. 1909-10 ..	2,38,032	42,603	2,80,635	3,72,217	6,52,852	465	..	465	
		1942-43 .. 1904-05 .. 1909-10 ..	2,38,032	42,603	2,80,635	3,80,016	6,60,651	3,130	..	3,130	
		1943-44 .. 1904-05 .. 1909-10 ..	2,38,032	42,603	2,80,635	3,88,787	6,69,422	920	..	920	

D.—Includes Rs. + 30 representing adjustment of revenue misclassified

E.—Includes Rs. + 529 representing adjustment of revenue misclassified

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
22,283	41,860	66,688	....	24,828	0·77	4	24,800	2,166
21,293	38,268	66,688	....	28,420	0·70	4	24,800	2,479
53,286	-8,884	66,688	....	75,572	....	4	24,800	9,686
16,229	1,166	33,447	....	32,281	0·03	4	5,000	1,244
18,505	-3,970	33,447	....	37,417	....	4	5,000	2,460
15,218	13,278	33,447	....	20,169	0·32	4	5,000	4,751
3,551	6,863	20,876	....	14,013	0·53	4	2,500	511
3,755	5,597	20,876	....	15,279	0·43	4	2,500	1,147
2,931	8,945	20,876	....	11,031	0·68	4	2,500	1,388
....	....	1,761	....	1,761	....	4	....	....
....	....	1,757	....	1,757	....	4	....	....
....	....	1,748	....	1,748	....	4	....	....
....	....	16,680	....	16,680	....	4	....	....
....	....	16,701	....	16,701	....	4	....	....
....	....	16,716	....	16,716	....	4	....	....
1,70,172	8,90,392	5,89,922	3,00,470	....	5·54	4	1,13,280	74,746
1,82,892	7,38,232	5,90,599	1,47,633	....	4·63	4	1,13,280	74,126
1,78,135	5,56,317	5,90,975	....	34,658	3·48	4	1,13,280	81,560
29,758	29,559	32,391	....	2,832	1·05	4	18,022	3,968
25,975	58,104	32,391	25,713	....	2·08	4	18,022	6,179
25,245	38,795	32,391	6,404	....	1·40	4	18,022	6,997
7,031	2,565	8,120	....	5,555	0·40	4	3,400	1,915
6,459	516	8,120	....	7,604	0·08	4	3,400	1,260
6,477	1,397	8,120	....	6,723	0·21	4	3,400	979
11,712	-11,247	7,915	....	19,162	....	4	800	280
3,014	116	7,915	....	7,799	0·02	4	800	168
1,776	-856	7,915	....	8,771	....	4	800	3

during the previous year.
during the previous year.

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	<i>Unproductive—contd.</i>											
38	Savli Tank	1941-42 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,21,427	5,76,637	10,484	..	10,484
		1942-43 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,23,593	5,79,103	10,083	..	10,083
		1943-44 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,28,224	5,83,434	8,766	..	8,766
39	Chan kapur Tank.	1941-42 ..	1909-10..	1909-10..	20,05,372	68,715	20,74,087	21,87,033	42,61,120	1,43,479	..	1,43,479
		1942-43 ..	1909-10..	1909-10..	20,10,808	68,757	20,79,565	21,19,248	41,98,813	1,83,033	..	1,83,033
		1943-44 ..	1909-10..	1909-10..	20,10,784	68,757	20,79,541	20,74,721	41,54,262	1,64,321	..	1,64,321
40	Saiat Tank	1941-42 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,26,517	5,10,546	5,018	322	5,340
		1942-43* ..	....	....	....	....	....	....	....	..	..	..
		1943-44 ..	....	....	....	....	....	....	....	..	..	..
41	Suki River	1941-42 ..	Under construction.	....	15,139	385	15,524	15,490	31,014	..	..	..
		1942-43 ..	Do.	....	15,139	385	15,524	15,993	31,517	..	..	..
		1943-44 ..	Do.	....	15,139	385	15,524	16,496	32,020	..	..	..
42	Godavari Canals.	1941-42 ..	1911-12..	1915-16..	1,01,48,931	5,03,681	1,06,52,612	55,44,303	1,61,96,915	9,77,745	..	9,77,745
		1942-43 ..	1911-12..	1915-16..	1,01,54,976	5,03,728	1,06,58,704	54,63,906	1,61,27,610	7,32,226	..	7,32,226
		1943-44 ..	1911-12..	1915-16..	1,01,64,083	5,03,804	1,06,67,887	53,08,072	1,59,75,959	7,98,549	..	7,98,549
43	Futelao Tank	1941-42 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,42,951	2,59,412	379	..	379
		1942-43 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,54,092	2,70,553	701	..	701
		1943-44 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,60,723	2,77,184	544	..	544
44	Dharma Canal	1941-42 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,60,484	2,58,316	2,737	-1,016	1,721
		1942-43 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,63,705	2,61,537	2,521	-1,017	1,504
		1943-44 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,69,049	2,66,881	1,112	-1,017	95
45	Gokak Canal Survey.	1941-42 ..	Under construction.	....	98,859	4,650	1,03,509	1,00,481	2,03,990	..	..	..
		1942-43 ..	Do.	....	98,859	4,650	1,03,509	1,05,325	2,08,834	..	..	..
		1943-44 ..	Do.	....	98,859	4,650	1,03,509	1,10,169	2,13,678	..	..	..
46	Nira Right Bank Canal.	1941-42 ..	1924-25..	1937-38..	4,01,32,036	10,89,219	4,12,21,355	3,82,82,054	7,95,03,409	9,96,082	..	9,96,082
		1942-43 ..	1924-25..	1937-38..	4,01,32,262	10,89,324	4,12,21,586	3,93,39,254	8,05,60,840	10,69,219	..	10,69,219
		1943-44 ..	1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,06,44,125	8,18,65,578	8,13,215	..	8,13,215

* The Classification of this Tank has been changed from the F.—Includes Rs. +11 representing adjustment of revenue misclassified

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,712	4,772	7,787	....	3,015	0.63	4	3,000	2,298
4,762	5,321	7,787	....	2,466	0.92	4	3,000	1,662
5,310	3,456	7,787	....	4,331	0.59	4	3,000	1,814
54,638	88,841	69,002	19,839	....	2.08	4	8,500	12,589
46,128	1,36,905	69,120	67,785	....	3.26	4	8,500	11,636
50,579	1,13,742	69,215	44,527	....	2.74	4	8,500	14,633
3,283	2,057	5,269	....	3,212	0.40	4	2,000	778
....
....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
3,57,995	6,19,750	3,46,032	2,73,718	....	3.83	4	79,440	36,725
3,10,492	4,21,734	3,46,337	75,397	....	2.61	4	79,440	45,879
2,91,112	5,07,437	3,46,603	1,60,834	....	3.18	4	79,440	46,612
1,289	-910	3,570	....	4,480	....	4	800	144
8,272	-7,571	3,570	....	11,141	....	4	800	131
3,605	-3,061	3,570	....	6,631	....	4	800	169
4,710	-2,989	3,333	....	6,322	....	5	12,870	9,156
1,392	112	3,333	....	3,221	0.04	5	12,870	9,131
2,106	-2,011	3,333	....	5,344	....	5	12,870	9,181
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
3,10,387	6,85,695	18,03,305	....	11,17,610	0.86	6	132,000	56,246
3,22,769	7,46,450	18,03,206	....	10,56,756	0.93	6	132,000	74,119
3,14,867	4,98,348	18,03,208	....	13,04,860	0.61	6	132,000	87,616

1st April 1942 to "works for which no capital accounts are kept".
during the previous year.

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Unproductive—contd.</i>										
47	Pravara River Works.	1941-42 .. 1909-10..	1926-27..	1,45,87,836	5,14,440	1,51,02,276	1,08,39,340	2,59,41,616	13,48,056	76	13,48,132
		1942-43 .. 1909-10..	1926-27..	1,45,87,791	5,14,457	1,51,02,248	1,06,10,906	2,57,13,154	10,55,229	76	10,55,305
		1943-44 .. 1909-10..	1926-27..	1,45,87,893	5,14,467	1,51,02,323	1,05,34,073	2,53,36,396	9,80,162	76	9,80,238
48	Gokak Canal, second section.	1941-42 .. Work in abeyance.	Work in abeyance,	1,76,308	13,978	1,90,284	4,13,646	6,03,930	..	..	..
		1942-43 .. Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,19,509	6,09,793	..	..	..
		1943-44 .. Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,25,372	6,15,656	..	..	..
		1941-42 .. ..	..	10,39,98,970	40,69,401	10,80,68,371	8,50,28,946	19,30,97,317	56,43,062	19,910	56,62,972
	Total ..	1942-43 .. ..	..	10,38,62,454	40,44,018	10,79,06,472	8,53,12,556	19,32,19,028	51,97,922	21,255	52,19,177
		1943-44 .. ..	..	10,38,91,850	40,44,284	10,79,36,134	8,65,85,681	19,45,21,815	45,84,383	20,633	46,05,016

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
2,24,429	11,23,703	5,95,143	5,28,560	.....	4.33	6	57,000	57,993
2,41,661	8,13,644	5,95,255	2,18,389	.....	3.16	6	57,000	70,789
3,08,150	6,72,088	5,95,255	76,833	.....	2.62	6	57,000	75,997
.....	.....	5,863	.....	5,863	.....	6	.....	.....
.....	.....	5,863	.....	5,863	.....	6	.....	.....
.....	.....	5,863	.....	5,863	.....	6	.....	.....
15,52,384	41,10,588	41,75,614	.....	65,026	2.13	.....	622,720	3,28,194
15,31,083	36,88,094	41,73,044	.....	4,84,950	1.91	.....	622,720	3,90,068
15,65,882	30,39,134	41,74,020	.....	11,34,886	1.56	.....	622,720	4,37,997

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

Revenue.

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

81. A third head is provided to record the credits corresponding to the expenditure on works financed from Special Development Fund and shown under "*Deduct—Working Expenses*".

82. The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above in order to show the "*net revenue*" earned.

83. The figures of gross and net revenue for the years 1943-44 and 1944-45 and the budget estimate for the year 1945-46 are shown below:—

Pages 26-34,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Direct receipts	45,62	46,42	47,73	46,64
Portion of land revenue due to works	21	21	21	21
Transfer from the Deposit Account of the S. D. F. .. .. .	....	....	4,43	3,94
Gross Revenue	45,83	46,63	52,37	50,79
<i>Deduct—Working expenses</i>	<i>Charged</i>	—49	—89	—89
		<i>Voted</i>	—14,87	—23,83	—23,88
Total	—15,36	—15,75	—24,72	—24,77
Net Revenue	30,47	30,88	27,65	26,02

In comparison with the budget estimate of gross revenue for 1944-45, the current years revised and the next year's budget estimates show an increase mainly on account of the provision for a credit entry corresponding to expenditure from Special Development Fund on Emergency Irrigation Works.

84. The increase, in the current year's revised and the next year's budget estimates as compared with the budget estimate, under "*Working Expenses*" is mainly due to (i) urgent improvements and repairs to the several banks and canals, (ii) enhancement in the cost or labour and material, (iii) conversion of certain work-charged posts into permanent and temporary ones and (iv) Emergency Irrigation Works undertaken for intensifying food production.

85. The provision for 1945-46 under the head "*XVII—Deduct—Working Expenses*" has been distributed as under:—

	Ordinary.		Special Development Programme.		Total.	
	Voted.	Charged.	Voted.	Charged.	Ordinary.	Special Development Programme.
Extensions and Improvements	3,42	....	2,89	....	3,42	2,89
Repairs	7,24	....	....	....	7,24	....
Establishment—						
(i) Ordinary (including charges in England)	2,77	64	75	17	3,41	92
(ii) Special	5,53	....	....	....	5,53	....
(iii) Collection charges in the Civil Department in respect of direct receipts	76	....	....	....	76	....
(iv) Pensionary charges	25	6	7	2	31	9
Tools and Plant (Ordinary)	16	....	4	....	16	4
Total	20,13	70	3,75	19	20,83	3,94

86. For purposes of appropriation, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "*50-Civil Works*", *vide* "*Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges.*" Accordingly, out of the total amount under the head "*XVII*", the provisions of 3, 41 and 16 under "*Ordinary*" and 92 and 4 under "*Special Development Programme*" for ordinary establishment, tools and plant charges, respectively, have been included in the demand under the head "*50-Civil Works*" and the remaining amounts, *viz.*, 17,26 and 2,98 respectively have been included in the demand for Irrigation Works.

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

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 35, Civil Budget Estimates.
	11,30	37,38	22,63	33,18	

87. The decrease in the current year's revised estimate and the next year's budget estimate, as compared with the budget estimate for 1944-45, is mainly due to smaller transfers from the deposit account of the Special Development Fund for emergency irrigation works.

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

*Expenditure.*Page 102,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Interest on capital outlay on Irrigation Works—Charged	41,74	41,79	41,79	41,81

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

89. The revised estimate for 1944-45 and the budget estimate for 1945-46 have been framed as follows:—

	Revised estimate, 1944-45.	Budget estimate, 1945-46.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916-17	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917-18 to 1920-21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under "68, Capital Works" to the end of 1916-17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917-18 to 1936-37	16,24	16,24
(3) Interest charges at 3·5 per cent. on the capital outlay of 5,73 on Irrigation Works from 1937-38 to 1942-43	20	20
(6) Interest charges at 3·5 per cent. on the capital outlay of 30 on Irrigation Works in 1943-44	1	1
(7) Interest charges at 3·5 per cent. on half the estimated capital outlay of 25 on Irrigation Works in 1944-45 .. .. .	....	....
(8) Interest charges at 3·5 per cent. on the estimated capital outlay of 25 on Irrigation Works in 1944-45 .. .. .	....	1
(9) Interest charges at 3·5 per cent. on half the estimated capital outlay of 75 on Irrigation Works in 1945-46 .. .. .	....	1
Total ..	41,79	41,81

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

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 103- 104, Civil Budget Estimates.
Gross expenditure	99	1,62	3,30	2,82	
Charged	2	3	8	6	
Voted	97	1,59	3,22	2,76	

90. The revised estimate of 1944-45 shows an increase of 1,68 over the budget estimate of that year mainly due to additional expenditure on (i) urgent improvements to certain irrigation works, (ii) survey works in the Project Circle, (iii) conversion of certain work-charged posts into permanent and temporary ones and enhanced rates of dearness allowance and (iv) Emergency Irrigation Works in the Central and Deccan Irrigation Circles.

The budget estimate for 1945-46 has been distributed as under:—

	Voted.		Charged.		Total.	
	Ordinary.	Special Develop- ment Programme.	Ordinary.	Special Develop- ment Programme.	Ordinary.	Special Develop- ment Programme.
Extensions and Improvements	37	60	....	....	37	60
Repairs	58	....	....	....	58	....
Establishment—						
(i) Ordinary (including charges in England)	16	7	4	2	20	9
(ii) Special	60	....	....	....	60	....
(iii) Collection charges in the Civil Department in respect of direct receipts ..	4	....	....	....	4	....
(iv) Pensionary charges	1	1	....	....	1	1
Tools and Plant (Ordinary)	2	1	....	....	2	1
Other charges	26	....	....	....	26	....
Grants-in-aid	3	....	....	....	3	....
Total	207	69	4	2	211	71

91. As explained under the head "XVII", all ordinary establishment, tools and plant charges of the Public Works Department are included in one demand for grant under "50, Civil Works." Out of the total amount of 2,82, the provisions of 29 and 3 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head "50, Civil Works", and the residue, viz., 2,50 has been included in the demand for Irrigation Works.

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

Expenditure.

Pages 105-106, Civil Budget Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
<i>A—Irrigation Works.</i>				
1. Maintenance and Repairs	1,91	2,80	3,73	2,68
2. Establishment	29	26	40	28
3. Tools and Plant	3	2	4	3
4. Special Development Programme	2,68	24,68	11,15	12,93
5. Charges in England (Ordinary Establishment)	1	1	1	1
Total—A ..	4,92	27,77	15,33	15,93
<i>B—Navigation, Embankment and Drainage Works.</i>				
1. Maintenance and Repairs	58	40	56	52
2. Establishment	10	6	9	8
3. Tools and Plant	1	1	1	1
4. Special Development Programme	39	5,13	1,95	11,59
5. Charges in England (Ordinary Establishments) .. .. .	....	....	....	....
6. Grant-in-aid .. .. .	....	....	....	....
Total—B ..	1,08	5,60	2,61	12,20
Total—A & B ..	6,00	33,37	17,94	28,13
<i>Deduct—Amount transferred from Famine Relief Fund ..</i>	....	—37	—5,46	—98
Net Total ..	6,00	33,00	12,48	27,15
<i>Charged ..</i>	<i>13</i>	<i>72</i>	<i>41</i>	<i>68</i>
<i>Voted ..</i>	<i>5,87</i>	<i>32,28</i>	<i>12,07</i>	<i>26,47</i>

92. *Special Development Programme (A and B).*—Minor Irrigation Works under this head have been financed from the Special Development Fund with effect from 1939-40. Since 1943-44 such works have been undertaken and financed from the Special Development Fund on a large scale as Emergency Irrigation Works with a view to irrigating a very large area of land for production of food crops.

93. In the current year's budget, the whole of the provision of Rs. 22 lakhs for Emergency Irrigation Works was made under this head. But as a part of the provision is being utilised for works the expenditure on which is correctly debitable to other heads, the revised estimate has been suitably modified. The current year's revised and the next year's budget estimates accordingly provide only for works which are debitable to this head.

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

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
18, Other Revenue Expenditure financed from Ordinary Revenue (Civil)—Voted	37	5,46	98

Page 109,
Civil Budget
Estimates.

94. This head shows the expenditure provided from the Famine Fund on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head.

95. An amount of 98 is expected to be available from the Famine Fund for financing irrigation works next year (cf. paragraph 242). This amount has been included in the demand for irrigation works.

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

Page 109,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Voted	1	1	1

96. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1945-46 corresponds to the deduct entry under "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of the Victoria Tank in the Poona Irrigation and Research Division:

XX and 22, Interest.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
(1) Interest on loans to Presidency Corporations	52,75	49,87	49,87	46,85
(2) Interest on other loans and advances by the Provincial Government	5,46	6,38	7,12	6,50
(3) Interest on arrears of revenue	28	22	39	19
(4) Interest realised on investment of Provincial balances	6,34	3,80	5,27	9,00
(5) Miscellaneous	52	51	51	51
	65,35	60,78	63,16	63,05
(6) <i>Deduct</i> —Refunds	—2	....	....	—1
Total ..	65,33	60,78	63,16	63,04

Page 36,
Civil Budget
Estimates.

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
<i>A—Interest on Ordinary Debt.</i>				
(1) Interest on Permanent Loans	16,23	21,13	26,68	31,45
(2) Interest on loans in course of discharge .. .. .	....	....	1	....
(3) Discount on Loans .. .. .	....	....	....	....
(4) Interest on other floating loans	9	4	2	....
(5) Management of Debt	11	14	18	21
(6) Expenditure connected with the issue of new loans	2,29	....	2,29	....
(7) Miscellaneous .. .. .	....	....	....	....
(8) Interest on consolidated debt	74,15	63,57	56,52	47,55
(9) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	39,50	36,84	36,84	34,02
<i>B—Interest on Unfunded Debt.</i>				
(10) Special Loans Endowments for Charitable and Educational Institutions	93	93	88	88
(11) State Provident Funds	16,90	18,11	18,01	19,16
<i>C—Interest on other obligations.</i>				
(12) Interest on Charitable and other Funds .. .. .	....	....	....	....
(13) Miscellaneous	54	....	8	....
Total ..	1,50,74	1,40,76	1,41,51	1,33,27

Page 110,
Civil Budget
Estimates.

Expenditure—contd.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
<i>D—Transfers—Deduct.</i>				
(14) Interest transferred to Commercial Departments—				
(i) "17, Interest on works for which capital accounts are kept" ..	—41,74	—41,79	—41,79	—41,81
(ii) Commercial undertakings—Dapuri Workshops	—10	—12	—12	—12
(15) Interest transferred to "10, Forest"	—33	—33	—33	—33
(16) Interest transferred to "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939" .. .. .	.....	.....	—8,97	—8,97
(17) Interest portion of equated payments on account of commuted value of pensions	—3,74	—3,60	—3,49	—3,32
Total ..	—45,91	—45,84	—54,70	—54,55
Net Total—Charged ..	1,04,83	94,92	86,81	78,72

Revenue.

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

(1) *Interest on loans to Presidency Corporations.*—The decrease of 3,02 in the next year's budget estimate is due to repayments of capital made in the current year.

(4) *Interest realised on investment of Provincial balances.*—The increase of 3,73 in the next year's budget over the current year's revised estimate is due mainly to anticipated larger investment in treasury bills.

Expenditure.

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

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

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

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

(d) Interest payable on other miscellaneous items.

Credit is given to this head under the heads:—

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

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

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

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

(c) *Deduct*.—Interest transferred to "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939."

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

99. (1) *Interest on Permanent Loans.*—The increase in the current year's revised estimate is mainly due to interest payable to the public for the half year on account of the 3 per cent. Bombay Government Loan, 1958, floated during the current year. The next year's budget estimate provides interest for the full year for the same.

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

101. (5) *Management of debt.*—The increase in the current year's revised estimate and the next year's budget estimate is due to management charges payable to the Reserve Bank in respect of the 3 per cent. Bombay Government Loan, 1958.

102. (6) *Expenditure in connection with the issue of new loans.*—The current year's revised estimate represents non-recurring expenditure on underwriting commission, brokerage, advertisement charges, etc., payable to the Reserve Bank in respect of the 3 per cent. Bombay Government Loan, 1958.

103. (8) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction in the current year's revised estimate and the budget estimate for 1945-46 is due to the advance repayment of 3,44 lakhs made to the Government of India towards the consolidated debt during the current year, from the proceeds of the 3 per cent. Bombay Government Loans, 1958.

104. (9) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,82 in the estimate of 1945-46 is due to the repayment of principal made in 1944-45.

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

106. (13) *Miscellaneous.*—The provision of 8 in the current year's revised estimate is on account of interest payable to private parties in connection with civil suits.

107. (14) *Deduct—Interest transferred to Commercial Departments.*—(1) "17—Interest on works for which capital accounts are kept." The figures are explained under "17, Interest on works for which capital accounts are kept."

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

109. (16) *Deduct—Interest transferred to "85-A, Capital Outlay on Provincial Schemes connected with the war, 1939."*—Represents interest on the Capital Outlay advanced for the various schemes included under "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939."

110. (17) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 299 under "83, Payments of commuted value of pensions."

23. Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 111,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimates, 1945-46.
A. Sinking Funds—				
(a) 3 per cent. Bombay Government Loan, 1955	19,65	19,65	19,65	19,65
(b) 3 per cent. Bombay Government Loan, 1956 .. ..	....	19,41	19,41	19,41
(c) 3 per cent. Bombay Government Loan, 1958 .. ..	....	....	....	16,87
Depreciation Charges—				
(x) 3 per cent. Bombay Government Loan, 1955	5,31	5,31	5,31	5,31
(y) 3 per cent. Bombay Government Loan, 1956 .. ..	..	5,25	5,25	5,25
(z) 3 per cent. Bombay Government Loan, 1958 .. ..	....	....	....	5,16
B. Other Appropriations—				
(i) Repayment of the consolidated debt	3,65,62	14,56,	3,56,77	11,51
(ii) Contribution to the Debt Redemption and Avoidance Fund ..	....	....	2,00,00	2,00,00
C. Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	-5,07	-5,25	-5,25	-5,43
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	-6,99	-6,53	-6,53	-5,54
(iii) Repayments made from the recoveries arising from the operations of the Provincial Loans and Advance Account ..	-1,35	-1,42	-1,42	-1,48
(iv) Proceeds from the 3 per cent. Bombay Government Loan, 1956	-3,50,00	....	....	....
(v) Proceeds from the 3 per cent. Bombay Government Loan, 1958	....	....	-3,44,00	....
Total—Charged ..	27,17	50,98	2,49,19	2,70,71

111. *Sinking Funds*.—This minor head is intended for the record of appropriations from revenue for maintaining a Sinking Fund and a Depreciation Fund in respect of the loans floated by the Provincial Government.

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

It has been decided that the *minimum* contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 20 years. The *maximum* contribution to the Sinking Fund should be related to amortisation of the loan on 13 years' basis. In view of the favourable revenue position, provision has been made in the next year's budget estimate for the contribution to the Sinking Fund of the maximum amount, viz., 19,65 which with contribution to the Depreciation Fund will liquidate the loan in 13 years.

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

The decision regarding contribution to the Sinking Fund referred to above applies to this loan also.

(c) *3 per cent. Bombay Government Loan, 1958*.—The Depreciation Fund (5,16) is provided at 1½ per cent. of the total nominal amount (3,44,00) of the loan and is to be used, if necessary, for purchasing securities of the loan for cancellation.

The decision regarding contribution to the Sinking Fund referred to above applies *mutatis mutandis* to this loan also. Provision has been made for contribution during the next year of the maximum amount, viz. 16,87 which with the contribution to Depreciation Fund will liquidate the loan in 14 years.

112. *Other Appropriations*.—This minor head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds.

(i) The consolidated debt referred to in paragraph 103 under the head "22" is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debitable to the head "23". After excluding the amount of 3,44,00 repaid

to the Government of India from the proceeds of the 3 per cent. Bombay Government Loan, 1958, the principal portion of the equated instalments payable during the current year works out to 12,77 against the budget estimate of 14,56. The reduction of 1,79 in the revised estimate is due to the advance repayment of 3,44 lakhs made to the Government of India towards the consolidated debt during the current year, from the proceeds of the 3 per cent. Bombay Government Loan, 1958.

(ii) Government has decided to create, with effect from the current year, a fund called the "Debt Redemption and Avoidance Fund" with a view to accelerate the rate of amortisation of the three public loans of this Government and to provide for repayment in 1960 of the whole, or as large a part as practicable, of the balance of the consolidated debt then outstanding. The Fund may, in certain circumstances, be utilised for the avoidance of new debt. The contributions to the Fund will be suitably invested. The annual interest of these contributions will also be added to the Fund and suitably invested. It has been decided to set apart a sum of Rs. 2 crores for transfer to the Fund during the current year. A like provision has been included in the budget estimate for the next year.

113. (c) *Transfers-Deduct.*—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under "83, Payments of commuted value of Pensions" and loans utilised to finance the Provincial Loans and Advance Account and it is explained below why repayments in respect of these loans are shown as deduct entries under "23":—

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

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

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

(iv) This represents the realisation from the 3 per cent. Bombay Government Loan, 1956, which are utilised for advance repayment of the consolidated debt referred to in paragraph 111 above.

(v) This represents the realisation from the 3 per cent. Bombay Government Loan, 1958, which are utilised for the advance repayment of the consolidated debt referred to in paragraph 111 above.

25, General Administration.

Expenditure.

Pages 112-
158, Civil
Budget Esti-
mates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
<i>A—Heads of Provinces.</i>				
Salary of the Governor	1,20	1,20	1,20	1,20
Secretarial Staff of the Governor	1,19	1,29	1,27	1,19
Staff and household of the Governor	3,80	4,00	4,27	4,22
Sumptuary allowance of the Governor	25	25	25	25
Expenditure from contract allowance	1,32	1,35	1,40	1,38
Tour expenses	89	90	80	92
Advisers	2,25	2,23	2,31	2,43
Total, Heads of Provinces ..	10,90	11,22	11,50	11,50
<i>B—Legislative Bodies.</i>				
Provincial Legislative Assembly	23	25	20	23
Provincial Legislative Council	4	7	6	6
Elections for Legislatures .. .. .	....	....	20	....
Total, Legislative Bodies ..	27	32	46	29
<i>C—Secretariat and Head-quarters Establishments.</i>				
Civil Secretariat	23,06	23,93	26,12	27,93
Public Service Commission	1,06	99	1,08	1,03
Board of Revenue, etc.—Bombay Revenue Tribunal	23	24	24	25
Settlement Commissioner and Director of Land Records	48	49	49	51
Local Fund Audit Establishment	1,76	2,07	2,42	2,19
Total, Secretariat and Head-quarters Establishments ..	26,59	27,72	30,35	31,91
<i>D—Commissioners.</i>				
Commissioners	3,24	3,03	3,26	3,38
<i>E—District Administration.</i>				
District Administration	50,03	50,60	65,57	63,71
<i>G—Miscellaneous.</i>				
Discretionary grants by Heads of Provinces	23	25	25	25
Miscellaneous	6	6	14	....
Expenditure from Rural Reconstruction Grants	5,08	4,15	5,30	5,42
Special Development Programme	2,39	3,97	2,93	2,92
Total—Miscellaneous ..	7,76	8,43	8,61	8,59

Expenditure—contd.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
<i>H—Charges in England.</i>				
Secretary of State for India	2	2	2	2
High Commissioner for India	2,01	1,93	2,34	3,42
Total, Charges in England ..	2,03	1,95	2,36	3,44
Grand Total ..	1,00,82	1,03,27	1,22,11	1,22,91
Charged ..	21,46	21,74	21,65	22,23
Voted ..	79,36	81,53	1,00,46	1,00,68

114. *Staff and Household of the Governor.*—The increase in the current year's revised and the next year's budget estimates is mainly due to the increase in the rates of dearness allowance and the grant of war allowance.

115. *Advisers.*—The increase in the revised and the next year's budget estimates is mainly due to a smaller provision under "Allotment of pay of officers" and a consequent increase in the pay drawn in India. The revised estimate takes into account the anticipated savings in the Advisers' leave salary and travelling allowance provisions.

116. *Elections for legislatures.*—The revised estimate represents expenditure in connection with the preparation of fresh electoral rolls for the Central Legislative Assembly.

117. *Civil Secretariat.*—The increase in the current year's revised and the next year's budget estimates is due to (i) the increased rates of dearness allowance, (ii) the grant of war allowance and (iii) the sanction of additional staff for the Finance Department (Supply), Finance Department, Legal Department and the Reconstruction Department. The increase in the next year's budget estimate as compared with the current year's revised estimate is due to a full year's provision in respect of the above factors and for the Scheme of Publicity and Propaganda by means of "Film-Strips" Projectors.

118. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India and this entry is a transfer entry from the Central head "26-Audit". The increase in the current year's revised and the next year's budget estimates is due to unified scales of pay for clerks and the grant of war allowance. The revised estimate is higher than the next year's budget estimate due to extra touring on account of Local Purchase Scheme work entrusted to the Department.

119. *Commissioners.*—The increase in the current year's revised and the next year's budget estimates is due to the appointment of additional establishment, increase in the rates of dearness and travelling allowances and the grant of war allowance.

120. *District Administration.*—The increase in the current year's revised and the next year's budget estimates is due to the increased rates of dearness and travelling allowances, the grant of war allowance, 50 per cent. increase in the remuneration of Patels and the increase in the strength of talatis.

121. *Expenditure from Rural Reconstruction Grants.*—The increase in the current year's revised and the next year's budget estimates is due to full provision for discretionary grants to Collectors for Rural Development purposes having been made under this head and none under "Special Development Programme" in accordance with Government decision.

122. *Special Development Programme.*—The decrease in the current year's revised and the next year's budget estimates is due to the reason mentioned in the preceding paragraph.

123. *Charges in England—High Commissioner for India.*—The increase in the revised estimate of the current year is due to anticipated expenditure on leave salary for which no provision was made in the budget. The next year's budget estimate includes a provision for the same purpose; it also provides for large purchases of stores in England.

XXI and 27, Administration of Justice.

Revenue.

Page 37.
Civil
Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Sale proceeds of unclaimed and escheated property	1,88	47	1,00	75
Court fees realised in cash	90	70	70	80
General fees, fines and forfeitures	22,97	15,08	25,59	18,44
Pleadership and Mukhtiarship examination fees	7	7	10	7
Receipts of the Official Assignee	35	55	38	35
Miscellaneous fees and fines	3,68	3,40	2,83	3,00
Miscellaneous	24	26	12	16
Recoveries of overpayments	4	4	4	4
Collection of payments for services rendered	26	30	30	30
	30,39	20,87	31,06	23,91
<i>Deduct—Refunds</i>	—88	—58	—1,10	—90
Total	29,51	20,29	29,96	23,01

Expenditure.

Pages 159-
179. Civil
Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
A. High Court	13,32	13,22	13,95	14,26
B. Law Offices	3,83	3,23	4,71	3,72
C. Administrator General and Official Trustee	56	56	60	59
D. Sheriff and Reporter, Bombay	47	47	49	50
E. Official Assignee	1,15	1,21	1,20	1,22
F. Coroner's Court	14	15	16	16
G. Presidency Magistrate's Courts	3,66	3,79	4,11	4,75
H. Civil and Sessions Courts	35,24	35,39	37,79	38,10
I. Courts of Small Causes	4,08	4,27	4,10	4,47
J. Criminal Courts	12,71	11,71	13,81	13,16
K. Pleadership and Mukhtiarship Examination charges	2	2	2	2
L. Charges in England	33	38	60	1,11
Total	75,51	74,48	81,54	82,06
<i>Charged</i>	<i>20,67</i>	<i>21,28</i>	<i>21,86</i>	<i>22,39</i>
<i>Voted</i>	<i>54,84</i>	<i>53,20</i>	<i>59,68</i>	<i>59,17</i>

Revenue.

124. The increase in the revised estimate for the year over the budget estimate is mainly under "General Fees, Fines and Forfeitures" owing to larger receipts, now anticipated, from magisterial fines on the basis of the actuals for the first eight months.

Expenditure.

125. *High Court.*—The increase in the current year's estimate and the budget estimate of 1945-46 is mainly due to (1) increased provision on account of dearness allowance and war allowance and (2) continuance of the appointment of the Additional High Court Judge and his staff.

126. *Law Officers.*—The increase in the current year's revised estimate under voted as compared with the current year's budget estimate is mainly on account of (i) the payment of fees to the Advocate General and the Counsel in the Federal Court cases and (ii) the revision of pay of District Government Pleaders and the scale of fees paid in criminal cases. The next year's budget estimate takes into account the increase on account of the second factor.

127. *Presidency Magistrate's Courts.*—The increase in the revised estimate for the current year and the budget estimate of 1945-46 as compared to the budget estimate for 1944-45 is mainly due to (i) the creation of the temporary posts of Additional Presidency Magistrates and their staff during the course of the current financial year, their continuance next year, and (ii) increased provisions on account of dearness allowance and war allowance.

128. *Civil and Sessions Courts.*—The increase in the current year's revised estimate and the budget estimate of 1945-46 as compared to the budget estimate of the current year is mainly due to (i) increased provisions on account of dearness allowance and war allowance, (ii) larger expenditure under 'Diet and Road Money to witnesses' which is a fluctuating item and under "Travelling Allowance", and (iii) the continuance of temporary posts of Assistant Judges for which no provision was made in the budget estimate for the current year.

129. *Courts of Small Causes.*—The decrease in the current year's revised estimate as compared with the budget estimate for 1944-45 is due to a post of Judge, Court of Small Causes, Bombay, being kept vacant and due to deputation and transfer of certain members of the staff to other offices. The increase in the next year's budget estimate is due to increased provisions on account of dearness allowance and war allowance.

130. *Criminal Courts.*—The increase in the current year's revised estimate and the budget estimate of 1945-46 over the current year's budget estimate is mainly due to (i) increased provisions on account of dearness allowance and war allowance, (ii) increased expenditure under "Diet and Road Money to witnesses" and (iii) the creation and continuance of a number of temporary posts of Resident Magistrates and City Magistrates and their staff to release Mamlatdars for War Work, and for the speedy disposal of cases of undertrial prisoners.

131. *Charges in England.*—The increase in the next year's budget estimate as compared with the current year's budget is due to provision having been included for some Judicial Officers proceeding on leave *ex-India*.

XXII and 28, Jails and Convict Settlements.

*Revenue.*Page 38,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Jails	2,24	1,32	2,60	2,02
Jail Manufactures	5,10	4,06	5,85	5,20
Recoveries of overpayments	4	1	2	1
Collection of payment for services rendered	11	1	5	1
<i>Deduct—Refunds</i>	—5	—1	—3	—1
Total ..	7,44	5,39	8,49	7,23

*Expenditure.*Pages 179-
191, Civil
Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Jails	50,96	39,77	40,10	33,57
Jail Manufactures	4,63	4,38	3,74	4,67
Works .. .. .	.....	.....	5	.....
Charges in England	3	5	2	3
Total ..	55,62	44,20	43,91	38,27
<i>Charged</i> ..	<i>67</i>	<i>76</i>	<i>62</i>	<i>78</i>
<i>Voted</i> ..	<i>54,95</i>	<i>43,44</i>	<i>43,29</i>	<i>37,49</i>

Revenue.

132. *Jails.*—The higher estimates for the current year (revised) and the next year are framed after taking into account unexpected demand for convict labour and increased receipts expected from recoveries of jail charges from the Indian States and Sind Government.

133. *Jail Manufactures.*—The increases in the current year's revised and the next year's budget estimates over the current year's budget estimates are mainly due to larger sale of manufactured articles to the Military and Government Departments.

Expenditure.

134. *Jails.*—The increase in the revised estimate as compared with the current year's budget is mainly due to excess expenditure under contingencies, enhanced rates of dearness allowance and grant of war allowance. The reduction in the next year's estimate as compared with the current year's revised is mainly due to the decrease in the number of prisoners, closure of some temporary prisons and discontinuance of some of the additional temporary jail staff.

135. *Jail Manufactures.*—The decrease in the revised estimate as compared with the current year's budget is mainly due to (i) reduced purchases either as a result of a reduction in orders from the Stationery Department and the Police Department or because the material was not available and (ii) decrease in the rate of yarn. The next year's estimate is based on normal requirements of the Offices and Departments and on the assumption that the required material would be available.

136. *Works.*—The current year's revised estimate represents expenditure authorised on fencing the railway line passing through the Ahmedabad Settlement.

XXIII and 29, Police

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 39-40, Civil Budget Estimates.
Contribution for Railway Police	4,09	4,70	4,04	4,10	
Police supplied to public departments, private companies, etc.	3	4	4	4	
Receipts and recoveries on account of Presidency Police	4,75	4,58	6,71	5,13	
Cash receipts under the Arms Act	84	80	80	79	
Fees, Fines and Forfeitures	3,67	3,27	3,27	1,55	
Recoveries of overpayments	71	20	70	18	
Collections of payments for services rendered	3,40	80	79	50	
Miscellaneous	40	20	90	26	
Transfer from the Deposit Account of the Special Development Fund	22	25	....	....
Receipts in England	1	....	....	....
Total ..	18,12	14,84	17,25	12,55	
<i>Deduct—Refunds</i>	<i>—25</i>	<i>—6</i>	<i>—6</i>	<i>—14</i>	
Net Total ..	17,87	14,78	17,19	12,41	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 192- 225, Civil Budget Estimates.
Presidency Police	71,69	68,35	74,20	79,61	
Superintendence	2,34	2,38	2,35	2,32	
District Executive Force	1,50,54	1,41,53	1,63,43	1,66,09	
Police Training School	1,70	1,71	1,82	1,80	
Special Police	4	4	4	4	
Railway Police	11,03	10,97	12,07	12,25	
Criminal Investigation Department	8,94	8,57	9,55	11,08	
Cattlepounds	58	50	50	....
Special Development programme	22	25	....	....
Works	16	....	14	....
Charges in England	1,31	1,09	1,84	1,91	
Total ..	2,48,55	2,35,39	2,65,94	2,75,10	
<i>Charged</i>	<i>8,30</i>	<i>8,06</i>	<i>8,64</i>	<i>8,91</i>	
Voted ..	2,40,25	2,27,33	2,57,30	2,66,19	

Revenue.

137. *Contribution for Railway Police.*—The current year's revised and the next year's budget estimates show decrease over the budget estimate of the current year as no receipts are anticipated from the Crown Representative in respect of Police employed on crime duties on Railway lines passing through the Indian States.

138. *Receipts and recoveries on account of Presidency Police.*—The increase in the current year's revised estimate is due to anticipated recovery from the Military Department on account of the cost of arms and ammunition supplied and to higher contribution from the Bombay Port Trust on account of cost of Police guards. The increase in the next year's budget estimate as compared with the current year's budget is due to higher contribution from the Bombay Port Trust.

139. *Fees Fines and Forfeitures.*—The decrease in the budget estimate for the next year is mainly, due to the fact that receipts from the cattlepounds in the mofussil will be credited to the head XLVI-Miscellaneous with effect from 1945-46.

140. *Miscellaneous.*—The increase in the revised estimate of the current year is due to the refund of the cost of rifles which were paid for but which the Government of India decided to issue on loan, and to saleproceeds of police buses.

141. *Transfer from the Deposit Account of the Special Development Fund.*—The estimate under this head represents credits for expenditure on traffic amenities in Bombay City; no expenditure is proposed to be incurred on this item during the current or the next year.

Expenditure.

142. *Presidency Police.*—The increase in the current year's revised estimate is mainly due to :—

- (1) the increased rates of dearness and travelling allowances.
- (2) the grant of war allowance.
- (3) increased expenditure on clothing.
- (4) repairs to chowkies.
- (5) payment for the site acquired for the Police accommodation scheme at Tardeo.

The increase in the next year's budget estimate, as compared with the current year's revised estimate, is mainly on account of provision for the Greater Bombay Scheme and for additional staff for reorganisation of the Vigilance Branch, the Bombay City Police Motor Transport Section and the Bombay City Police Force.

143. *District Executive Force.*—The increase in the current year's revised estimate and the next year's budget estimate is mainly due to (1) increased rates of dearness and travelling allowances, (2) grant of war allowance and (3) increased expenditure on clothing and other articles of contingencies.

144. *Railway Police.*—The increase in the revised estimate of the current year and the budget estimate of the next year is mainly due to (1) the increased rates of dearness and travelling allowances and (2) the grant of war allowance.

145. *Criminal Investigation Department.*—The increase in the revised estimate of the current year is mainly due to increased rates of dearness and travelling allowances and the grant of war allowance. The increase in the budget estimate of the next year as compared with the current year's revised estimate is mainly on account of provision for additional staff for reorganisation and expansion of Criminal Investigation Department, Poona.

146. *Cattlepounds.*—The next year's estimate is placed at nil as the expenditure in connection with the cattlepounds in the mofussil will be debited to the head " 25-General Administration " with effect from 1945-46.

147. *Charges in England.*—The increase in the revised estimate of the current year is due to the fact that a large number of Police officers were permitted to proceed on leave ex-India. The next year's estimate includes provision for leave salary for Police Officers who are likely to proceed on leave ex-India during the year.

XXIV and 30, Ports and Pilotage.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 40, Civil Budget Estimates.
Recoveries of over-payments	1	....

148. The current year's revised estimate provides for recoveries of over-payments from the Government of India as it has now been decided that the recoveries relating to over-payments of previous year are to be classified as revenue receipts under this head.

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 226, Civil Budget Estimates.
Ports, Establishments—					
Charges for the Survey of steam vessels	—2	2	1	2	
<i>Charged</i> ..	—2	2	1		
<i>Voted</i> ..	....	....	....	....

149. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The estimates accordingly represent 7 per cent. of the total estimated cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

Page 226,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
A—Grants-in-aid and donations to Scientific Societies and Institutions..	15	16	26	26
B—Museums	96	95	106	106
Total ..	111	111	132	132

150. *A—Grants-in-aid and Donations to Scientific Societies and Institutions.*—The increase of (10) in the revised estimate for the current year and the budget estimate for next year as compared with the budget estimate of the current year is due to additional grant of 10 sanctioned to the Royal Asiatic Society for maintaining its library in good condition.

151. *B—Museums.*—As compared with the current years' budget estimate, the increase of 11 in the current year's revised estimate and the budget estimate of the next year, is due to the increase in the grant on account of dearness allowance to the staff of the Prince of Wales Museum and to the grant-in-aid sanctioned to the Free Technical Industrial Library of Lord Reay Industrial Museum.

XXVI and 37, Education.

Revenue.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 41-42, Civil Budget Estimates.
A—University	..	..	..	..	9,32	9,15	10,18	9,84	
B—Secondary	..	..	..	..	1,06	1,73	1,68	1,77	
C—Primary	..	..	..	..	....	....	....	....
D—Special	..	..	..	..	57	57	62	58	
E—General	..	..	..	..	8,14	9,09	8,83	9,97	
				Total	19,69	20,54	21,31	22,16	
Deduct—Refunds					— 6	— 6	— 6	— 6	
				Total	19,63	20,48	21,25	22,10	

Expenditure.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 227-263, Civil Budget Estimates.
A—University	..	..	..	..	19,11	20,05	24,28	21,95	
B—Secondary	..	..	..	..	24,43	26,48	27,73	34,27	
C—Primary	..	..	..	..	1,43,05	1,47,75	1,52,31	1,60,63	
D—Special	..	..	..	..	12,25	14,44	14,36	19,01	
E—General	..	..	..	..	20,32	24,11	24,59	27,22	
F—Charges in England	..	..	..	..	14	20	23	16	
				Total	2,19,30	2,33,03	2,43,50	2,63,24	
				Charged	3,05	2,96	2,18	2,76	
				Voted	2,16,25	2,30,07	2,40,52	2,60,48	

Revenue.

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

153. *B—Secondary.*—The decrease in the current year's revised estimate compared with the budget estimate is due to a fall in the number of pupils in Secondary Schools. The increase in the next year's budget estimate is based on the expectation of normal attendance.

154. *E—General.*—The decrease in the revised estimate compared with the current year's budget estimate is due to a reduction in the amount transferred from the Deposit account of the Special Development Fund as a result of reduction of expenditure from the Fund. The increase in the next year's budget estimate compared with the revised estimate is due mainly to (i) increase in transfers from the Deposit Account of Special Development Fund on account of larger provision made for expenditure financed from the Fund and (ii) larger receipts anticipated on account of examination charges.

Expenditure.

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

- (i) purchase of equipment and plant for the College of Engineering ;
- (ii) purchase of apparatus and chemicals for Government Colleges ;

- (iii) payment of dearness and war allowances at enhanced rates ;
- (iv) compensation to the Bombay University in respect of certain fixtures in the Royal Institute of Science, Bombay ; and
- (v) additional staff sanctioned for the Science and Engineering Colleges.

The increase in the next year's budget estimate is due to increased provision mainly on account of (a) further expansion of the College of Engineering, Poona, and (b) additional staff and contingent expenditure for science colleges.

156. *B—Secondary.*—The increase in the revised estimate of the current year is mainly due to (i) payment of dearness and war allowances at enhanced rates, (ii) additional provision required for purchase of equipment, acquisition of land, etc. and (iii) payment of special grants at an increased rate to non-Government Secondary Schools on their expenditure on dearness allowance.

The increase in the next year's budget as compared with the revised estimate is mainly due to (i) increased provision on account of payment of ordinary grants to non-Government Secondary schools, (ii) special grants to non-Government Secondary schools towards their expenditure on dearness allowance to teachers, (iii) additional grants for apparatus, books, etc., to non-Government Secondary schools, and (iv) grants to co-educational Secondary schools.

157. *C—Primary.*—The increase in the current year's revised estimate over the budget estimate is due mainly to increased expenditure on account of grants to Local Authorities on their expenditure on the payment of dearness allowance to their primary school teachers, partly counterbalanced by reduction under direct grants to non-Government Primary schools on account of the closure of a number of Mass Literacy Schools.

The increase in the next year's budget estimate over the current year's revised estimate is due mainly to increased provision for—

- (i) direct grants to non-Government Primary Schools on account of—
 - (a) additional grants to Mass Literacy Schools as a result of liberalisation of the capitation grant,
 - (b) payment of grants for dearness allowance to schools conducted by private individuals under the Mass Literacy Scheme,
 - (c) payment by Government of direct grants to "B" class approved schools in villages with a population of less than 700 which were hitherto aided by the Local Authorities ;
- (ii) grants to Local Authorities other than the Bombay Municipality on account of :—
 - (a) increase in the expenditure on dearness allowance to teachers,
 - (b) unsanctioned but admissible expenditure of the Local Authorities and their expenditure on new schemes of voluntary expansion,
 - (c) normal expansion of primary education,
 - (d) building and equipment grants to non-Government Primary Schools,
 - (e) additional grants to "B" Class approved primary schools attended by pupils belonging to Backward Communities,
 - (f) payment of bad climate allowance to primary teachers.

158. *D—Special.*—The increase in the next year's budget is mainly due to provision for—

- (1) opening of 3 additional Training Institutions for Men ;
- (2) expansion of basic training centres ;
- (3) payment of grants to non-Government Primary Institutions on their expenditure on account of dearness allowance ;
- (4) conversion of Agricultural Bias Schools into Basic Schools ;
- (5) appointment of B.E.S. Class II officers for Training Colleges for Men and the three Basic Training Centres ;
- (6) direct grants to non-Government schools for Physical Education ;
- (7) additional grants-in-aid to recognised Training Institutions.

159. *E—General.*—The increase in the current year's revised estimate compared with the budget estimate is mainly due to increased expenditure on account of the liberalisation of the rates of dearness allowance and the grant of war allowance.

The increase in the next year's budget estimate compared with the current year's revised estimate is due mainly to increased provision on account of—

- (1) the creation of a new Educational Division,
- (2) the strengthening of the inspecting staff,
- (3) the creation of the post of Inspector of Training Institutions,
- (4) payment of remuneration to paper setters, etc., appointed in connection with the Training College Certificate Examination,
- (5) liberalisation of the educational concessions to the children and dependants of soldiers,
- (6) ameliorative measures for the Backward Classes.

XXVII and 38, Medical

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 43-44 Civil Budget Estimates.
Medical school and college fees	2,29	2,23	2,30	2,47	
Hospital receipts	3,82	3,35	3,80	3,65	
Mental Hospital receipts	2,42	2,25	2,40	2,35	
Sale of medicines	16	1	10	1	
Bacteriological Laboratories receipts	8,08	7,04	9,96	8,05	
Contributions	6,72	7,00	6,60	6,70	
Income from endowments	28	31	31	31	
Recoveries of overpayments	37	20	20	20	
Collection of payments for services rendered	60	30	40	40	
Miscellaneous	2,80	3,41	3,41	3,84	
Transfer from the deposit account of Special Development Fund	3,35	4,13	4,96	4,00	
Total ..	30,89	30,23	34,44	31,98	
<i>Deduct—Refunds</i>	<i>—4</i>	<i>—7</i>	<i>—7</i>	<i>—4</i>	
Total ..	30,85	30,16	34,37	31,94	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 264-299, Civil Budget Estimates.
Medical establishment	3,76	3,98	3,82	4,36	
Hospitals and Dispensaries	43,92	39,42	52,80	47,19	
Grants for Medical purposes	5,29	5,38	5,55	5,64	
Medical Colleges and Schools	4,41	4,72	4,66	6,61	
Mental Hospitals	10,45	8,41	12,43	10,36	
Special Development Programme	3,35	4,13	4,96	4,00	
Chemical Examiner	42	44	41	38	
Bacteriological Laboratories	5,04	5,52	6,17	5,52	
Charges in England	24	38	34	57	
Total ..	76,88	72,38	91,14	84,63	
<i>Charged ..</i>	<i>1,57</i>	<i>1,60</i>	<i>1,61</i>	<i>1,81</i>	
<i>Voted ..</i>	<i>75,31</i>	<i>70,78</i>	<i>89,53</i>	<i>82,82</i>	

Revenue.

160. *Bacteriological Laboratories Receipts.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to larger demand for vaccine from the local bodies. The next year's estimate is based on the latest actuals.

161. *Contributions.*—The estimates are based on past and current actuals.

162. *Collection of payments for services rendered.*—The increases in the current year's revised and the next year's budget estimates compared with the current year's budget estimate are due to recovery of leave and pension contribution in respect of officers in the Medical Department lent to Central Government.

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

(i) fees for chemical analysis,

(ii) Contribution from the Government of India in respect of British I. M. S. Officers belonging to the War Reserve.

(iii) Recoveries from the Government of India for reservation of beds at J. J. and St. George's Hospitals for military patients, and

(iv) Miscellaneous.

The increase in the next year's budget, as compared with the current year's revised estimate, is due to increased receipts on account of medical examination of Central Government servants by the Presidency Surgeon, Bombay, and to larger recoveries from the Government of India anticipated as a result of larger number of military patients at the above hospitals.

163. *Transfer from the Deposit Account of Special Development Fund.*—The estimates under this head represent credit corresponding to the expenditure under "38—Medical" on schemes to be financed from the Special Development Fund.

Expenditure.

164. *Medical Establishment.*—The decrease in the revised estimate is mainly due to changes in personnel, vacancies in B. M. S. and S. M. S. cadres and to the transfer of provision on account of the special pay of the Presidency Surgeon, from this head to the minor head "B-Hospitals and Dispensaries".

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

(i) annual increments to officers,

(ii) additional staff sanctioned in the Surgeon General's office including newly created posts of Superintendent of Nursing Services and Blood Transfusion officer, and

(iii) grant of war allowance and increased provision for dearness allowance.

165. *Hospitals and Dispensaries.*—The increase in the revised estimate as compared with the budget estimate of the current year is due to (i) enhanced rates of dearness allowance and grant of war allowance, (ii) abnormal expenditure under contingencies as a result of the increase in the prices of food stuffs, clothing and other supplies, (iii) additional grants paid to the R. W. I. Turf Club, N. W. Maternity Hospital, Parel, and certain other hospitals, (iv) increase in maintenance charges of lepers, and (v) appointment of additional temporary staff at certain hospitals.

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

(i) the expectation that the abnormally high expenditure under contingencies in the current year will not recur next year, and

(ii) the provision of Rs. 1,00,000 only next year for the R. W. I. Turf Club against the grant of Rs. 2,80,117 sanctioned during the current year.

166. *Grants for Medical Purposes.*—The increase in the revised estimate as compared with the current year's budget is mainly due to additional grants sanctioned to the several nursing associations towards the grant of dearness allowance to their staff. The increase in the next year's budget over the revised estimate is due to provision on account of grants to the State Faculties for Ayurvedic and Unani systems of Medicines.

167. *Medical Colleges and Schools.*—The increase of about 2 lakhs in the next year's budget as compared with the current year's revised estimate is mainly due to—

(i) Expenditure on scheme for improvement of medical education by appointing full time teaching staff in place of part time staff at the Grant Medical College, Bombay,

(ii) Provision on account of the College of Nursing, Bombay, which was hitherto shown under "Special Development Programme",

(iii) Establishment of colleges of Nursing at Broach and Satara, and

(iv) Provision for full year for enhanced rates of dearness allowance and grant of war allowance.

168. *Mental Hospitals.*—The increase in the revised estimate over the current year's budget is due to abnormal rise in prices of supplies, entertainment of temporary staff at Ahmedabad and Yeravda Mental Hospitals, enhanced rates of dearness allowance and grant of war allowance. The decrease in the next year's budget as compared with the current year's revised estimate is due to the expectation that the expenditure under "contingencies" next year will not be as high as in the current year.

169. *Special Development Programme.*—The increase in the current year's revised estimate is mainly due to (i) entertainment of additional staff for serum manufacture at the Haffkine Institute, (ii) payments made during the current year on account of supplies ordered from abroad last year but which were received this year and (iii) enhanced rates of dearness allowance and grant of war allowance.

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

(i) Touring medico-cum-Propaganda unit in Akrani Mahal.

(ii) Two research scholarships at the Haffkine Institute.

(iii) Scheme for Serum manufacture at the Haffkine Institute.

(iv) Village Medical Aid for Backward Class Areas, and

(v) Hospital Equipment.

170. *Bacteriological Laboratories.*—The increase in the revised estimate compared with the current year's budget estimate is due to heavy demand for vaccines, enhanced rates of dearness allowance and grant of war allowance. The next year's estimate provides for normal requirements.

171. *Charges in England.*—The estimates are based on the latest information available.

XXVIII and 39, Public Health.

Revenue.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46	Page 45, Civil Budget Estimatea.
Sale proceeds of Sera and Vaccine	3,54	4,78	8,52	10,30	
Contributions	2,23	2,15	2,16	2,26	
Recoveries of over payments	49	30	42	37	
Collection of payments for services rendered	12	52	26	14	
Transfer from the deposit account of the Special Development Fund	9,20	25,18	13,88	16,89	
Miscellaneous	24,38	19,39	21,85	21,50	
Total	39,97	52,32	47,09	51,46	
<i>Deduct—Refunds</i>	<i>—5</i>	<i>—1</i>	<i>—1</i>	<i>—1</i>	
Total	39,92	52,31	47,08	51,45	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46	Pages 300- 321, Civil Budget Estimates.
A—Public Health Establishment					
{ Charged	31	22	26	24	
{ Voted	6,45	7,82	8,01	11,88	
B—Grants for Public Health Purposes	1,90	1,86	2,28	1,86	
C—Expenditure in connection with Epidemic Diseases Voted	4,64	4,95	9,90	16,08	
D—Works	13,45	14,15	15,92	15,22	
E—Special Development Programme	9,20	25,18	13,88	16,89	
F—Charges in England					
{ Charged	5	5	5	2	
{ Voted	1	7	7	7	
Total	36,01	54,29	50,37	62,26	
{ Charged	36	27	31	26	
{ Voted	35,65	54,02	50,06	62,00	

Revenue.

172. The sale proceeds of quinine, sera, and vaccine etc., certain contributions from Local Bodies and receipts from water works are credited to this head.

173. *Sale Proceeds of Sera and Vaccine.*—The receipts under this head are fluctuating as they depend on the demand for vaccines from the Defence Services, Local bodies, Indian States and other Provinces and also on sale proceeds of quinine and quinine substitutes. The increase in the current year's revised and the next year's estimate as compared with the budget estimate for the current year is mainly due to higher receipts from the sale of quinine and quinine substitutes (mepacrine, hydrochloride and quinacrine hydrochloride tablets) to private registered medical practitioners, hospitals and dispensaries.

174. *Contributions.*—This head mainly represents contributions from local bodies towards :—

- (1) Infectious Diseases Hospital, Poona ;
- (2) Pay of vaccinators and their peons ; and
- (3) Public Health Laboratory, Poona.

175. *Collection of payments for services rendered.*—The decrease in the revised estimate for the current year and the budget estimate for the next year is mainly due to the decision that establishment charges recovered in respect of Defence Works should be taken as reduction of expenditure under "39-Public Health" instead of as receipts under this head.

176. *Transfer from the Deposit Account of the Special Development Fund.*—The estimates under this head represent credits corresponding to the expenditure under "39-Public Health" on schemes to be financed from the Special Development Fund.

177. *Miscellaneous.*—The main reason for the increase in the revised estimate over the budget estimate of the current year is the larger sale proceeds of water from the Poona Cantonment Water Works. The next year's budget estimate of 21,50 comprise the following receipts :—

Salsette Water Supply	7,50
Poona Cantonment Water Works	10,50
Ambernath Water Supply	2,00
Pandharpur Water Works	52
Karad Water Works	31
Satara Camp Water Works	10
Ratnagiri Water Works	3
Miscellaneous	54
	21,50

Expenditure.

178. *Public Health Establishment.*—The increase in the next year's estimate is mainly due to the additional provision made for the continuance as a permanent measure of the District Health Officer's scheme in Bijapur, Sholapur, Surat and Ahmedabad Districts, and for opening Child-Welfare and Maternity Centres in rural areas.

179. *Grants for Public Health Purposes.*—The increase in the revised estimate for the current year is mainly due to an additional non-recurrent grant of 50 sanctioned to the Bombay Mofussil Child Welfare Maternity and Health Council for opening a Health Unit at Bhilwadi (Satara District).

180. *Expenses in connection with Epidemic Diseases.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to (i) the purchase on an extensive scale of quinine and quinine substitutes (mepacrine, hydrochloride and quinacrine hydrochloride tablets) for sale and distribution in the Province and (ii) grant of dearness allowance at enhanced rates and of war allowance.

The main reasons for the increase in the next year's provision over the budget estimate for the current year are :—

(i) Purchase, on a very extensive scale of quinine and quinine substitutes for sale and distribution in this Province

and .

(ii) The additional provision made for

(a) two squads to be attached to the permanent malaria organization for carrying out investigation and taking control measures ;

(b) four sweeper squads for epidemic medical officers and

(c) enhanced remuneration to subsidised medical practioners for additional duties.

180A. *Works.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to the additional expenditure on (i) certain urgent works, repairs and unfinished works of the previous year, and (ii) purchase of coal, chemicals and other materials required to be kept in stock at Ambernath Water Works.

The main reasons for the increase in the next year's budget estimate compared with the current year's budget are (i) larger maintenance charges for the Poona Cantonment and other Water Works as a result of the greater demand for water by the Military, etc., and (ii) enhanced price of materials on account of conditions created by war.

181. *Special Development Programme.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to the fact that provision for grants to Municipalities for Public Health Purposes is not expected to be spent in full and also to postponement of certain village water supply works on account of high prices of materials, dearth of technical establishment and scarcity of labour.

The decrease in the next year's estimate as compared with the current year's budget is due to the facts that

(i) Provision for grants to Municipalities for public health purposes is made only to the extent it is expected to be spent and

(ii) the expenditure on the District Health Officers Scheme in regard to four districts is charged to the minor head "Public Health Establishment" and not to the Special Development Fund as the scheme is to be made permanent in those districts.

XXIX and 40, Agriculture.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 46, Civil Budget Estimates.
Agricultural receipts	8,76	3,07	25,35	27,31	
Recoveries of overpayments	7	10	21	10	
Collection of payments for services rendered	3	2	3	1	
Transfer from the Deposit Account of the Special Development Fund.	14,32	77,56	67,77	1,00,67	
Total ..	23,18	80,75	93,36	1,28,09	
<i>Deduct—Refunds</i>	<i>—6</i>	<i>—2</i>	<i>—2</i>	<i>—2</i>	
Total ..	23,12	80,73	93,34	1,28,07	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 321- 395, Civil Budget Estimates.
Direction	1,10	1,12	1,44	1,47	
Superintendence	98	1,04	1,22	1,18	
Subordinate and Expert Staff	2,14	2,58	2,58	3,05	
Experimental Farms	1,79	1,46	2,00	1,36	
Agricultural demonstration and propaganda, including public exhibition and fairs.	22,74	8,73	31,03	54,23	
Agricultural experiments and research	3,60	2,57	3,11	2,83	
Agricultural Education	3,93	4,01	6,45	7,74	
Agricultural Engineering	50	50	80	98	
Grants-in-aid, Contributions, etc.	2,83	2,81	3,00	3,26	
Works	2	.....	.....	10	
Other Charges	62	3	5	5	
Special Development Programme	14,32	77,56	67,77	1,00,67	
Charges in England	2	3	3	3	
Total ..	54,59	1,02,44	1,19,48	1,76,95	
<i>Charged</i> ..	<i>55</i>	<i>55</i>	<i>60</i>	<i>60</i>	
<i>Voted</i> ..	<i>54,04</i>	<i>1,01,89</i>	<i>1,18,88</i>	<i>1,76,35</i>	

Revenue.

182. *Agricultural receipts.*—The increase in the revised estimate for the current year and the budget estimate for the next year, as compared with the budget estimate of the current year, is due mainly to the sale proceeds of ground-nut cake and bone-meal manures, the other reasons being (i) rise in the prices of milk and agricultural and farm produce, (ii) additional fees due to the opening of agricultural training centres at Manjri, Dhulia and Devihosur and larger admissions to the Agricultural College, Poona, (iii) contribution of the Government of India from the Cotton Fund and (iv) larger transfers from the Sugar Excise Fund and grants of the Imperial Council of Agricultural Research.

183. *Recoveries of overpayments.*—The revised estimate of the current year is based on the progress of the current actuals.

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

Expenditure.

185. *Direction.*—The increase in the current year's revised estimate and the next year's budget estimate, as compared with the current year's budget estimate, is due mainly to the special pay sanctioned to the Director of Agriculture, the creation of the post of Deputy Director of Agriculture (Additional) in the Director's Office, payment of war allowance and increased expenditure under contingencies.

186. *Superintendence.*—The increase in the revised estimate for the current year and the budget estimate for the next year, as compared with the current year's budget estimate, is due mainly to changes in personnel, payment of war allowance, increased rates of dearness and travelling allowances and increased provision required for service postage stamps, telegrams, etc.

187. *Subordinate and Expert Staff.*—The increase in the next year's budget estimate as compared with the current year's budget and revised estimates is due to (i) payment of war allowance and increased provision for travelling allowance due to increased activities in connection with the "Grow More Food" campaign and other departmental activities, (ii) improvement of pays of agricultural subordinates and (iii) creation of 13 additional posts of clerks under the Agricultural Officers in charge cattle breeding.

188. *Experimental Farms.*—The increase in the revised estimate as compared with the budget estimate of the current year is due mainly to (1) the continuance of the staff sanctioned in connection with the Chicken and Egg Drive Scheme, (2) the appointment of the staff required for the expansion of the Dohad Farm, (3) additional provision for increase in the rates of dearness and travelling allowances and (4) increase in cultivation charges due to rise in the cost of labour and materials. The decrease in the next year's budget estimate as compared with the current year's revised is due mainly to the transfer of the provision for the Kopergaon Farm to the minor head "M-Special Development Programme" and that for the Dohad Farm (now designated as Maize Breeding Station, Dohad) to the minor head "F-Agricultural Experiments and Research".

189. *Agricultural Demonstration and Propaganda, including public exhibitions and fairs.*—The increase in the revised estimate as compared with the current year's budget is almost entirely due to purchase of ground-nut cake and bonemeal manures. The other notable contributing factors are (i) grant of rewards to cultivators for reduction of area under short staple cotton, (ii) transfer of contingent expenditure to this minor head from the minor head "C-Subordinate and Expert Staff", (iii) subsidies on account of digging of pits for compost manure and (iv) propaganda work in connection with the Bombay Growth of Food-Crops Act. The increase in the budget estimate as compared with the current year's revised is mainly due to (1) enhanced provision required for the purchase of ground-nut cake manure, (2) enhanced rates of maintenance charges of premium bulls and purchase of fresh premium bulls during 1945-46 and (3) increased provision for the preparation of compost manure.

190. *Agricultural Experiments and Research.*—The increase in the revised estimate as compared with the current year's budget is due mainly to additional provision on account of, (i) increased rates of labour and cultivation charges and increased prices of food-stuffs, concentrates and other materials, (ii) grant of war allowance and increase in the rates of dearness and travelling allowances and (iii) new research schemes started during the course of the year. The decrease in the next year's budget estimate, as compared with the current year's revised, is due to the termination of certain research schemes.

191. *Agricultural Education.*—The increase in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current year is due mainly to (1) additional provision on account of the expansion of the Agricultural College, Poona, and the three Agricultural Training Centres at Manjri, Dhulia and Devihosur, (2) the grant of dearness and travelling allowances at increased rates and the grant of war allowance, (3) increased cost of food-stuffs, and concentrates and (4) purchase of additional milch buffaloes for the Agricultural College Dairy.

192. *Agricultural Engineering.*—The increase in the revised estimate as compared with the current year's budget is due mainly to (i) the appointment of the Mechanical and Transport Engineer and his staff and the staff sanctioned in connection with the Diesel Oil Distribution scheme and (ii) increase in the rates of travelling and dearness allowances. The further increase in the next year's budget is due mainly to (a) the transfer of provision for boring operations to this head from the minor head "M-Special Development Programme" and (b) the provision for the Mechanical and Transport Engineer and his staff for a full year.

193. *Grants-in-aid, contributions, etc.*—The increase in the revised estimate as compared with the budget estimate of the current year is due mainly to the provision required for (i) the scheme for the control of locusts in desert areas and (ii) Government contribution towards the schemes for multiplication and distribution of Vijaya and Wagotar cotton seed in Gujarat. The further increase in the next year's estimate is mainly due to the increased provision required for the two cotton schemes mentioned above and for contribution towards the revised Jayawant and Gadag No. 1 cotton seed distribution scheme.

194. *Works.*—The provision for the next year is for expenditure on buildings and drainage and pipe constructions at the Government Poultry Farm, Dhulia.

195. *Special Development Programme.*—The decrease in the revised estimate as compared with the budget estimate of the current year is due mainly to savings under the Bunding and Dry Farming Survey and Development Scheme counterbalanced to some extent by the provision required for certain schemes continued beyond the originally sanctioned periods and for new schemes sanctioned during the course of the year. The increase in the next year's estimate, as compared with the current year's revised, is due mainly to the provision made for (i) the scheme for extensive work in live-stock improvement, (ii) well improvement scheme, (iii) the opening of new taluka demonstration centres and (iv) provision for the land development scheme in accordance with the planned programme of land development.

XXX and 41, Veterinary.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 47, Civil Budget Estimates.
(i) Veterinary College fees	14	14	14	12	
(ii) Other receipts [exclusive of (iii) below]	8	3	20	5	
(iii) Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	1	14	12	16	
(iv) Collection of payments for services rendered .. .. .	....	....	1	....
(v) Transfers from the deposit account of the Special Development Fund	25	72	69	88	
Total	48	1,03	1,16	1,21	
Deduct—Refunds	—1	....	....	....
Total	47	1,03	1,16	1,21	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 396-404, Civil Budget Estimates.
Superintendence	1,01	1,22	2,17	1,45	
Veterinary Education and Research	86	89	99	1,21	
Subordinate establishment	2,59	2,55	3,07	3,20	
Hospitals and dispensaries	71	78	83	82	
Other charges	39	12	61	60	
Charges in England	5	5	6	15	
Special Development Programme	25	72	69	88	
Total	5,86	6,33	8,42	8,31	
Charged	25	28	27	24	
Voted	5,61	6,05	8,15	8,07	

Revenue.

196. The difference between the current year's budget and revised estimates are accounted for mainly by (i) increased production of virus, (ii) recovery of licence fees under the Bombay Cattle, Goats and Sheep Trade Licensing Order and (iii) fees for inoculation of buffaloes in the city of Bombay and Bombay Suburban District. The estimates under Transfer from the deposit account of the Special Development Fund correspond with the expenditure from the Special Development Fund under "41, Veterinary" (*vide* para. 201).

Expenditure.

197. *Superintendence*.—The increase in the current year's revised estimate as compared with the current year's budget estimate is mainly due to (i) employment of additional staff in connection with the inspection of slaughter houses and the Bombay Cattle, Goats and Sheep Trade Licensing Order, (ii) increase in the rates of travelling and dearness allowances and grant of war allowance and (iii) large expenditure on purchase of serum for inoculation. The decrease in the next year's budget estimate as compared with the current year's revised is due to the expectation that expenditure to the same extent as in the current year will not be required to be incurred next year on purchase of sera and vaccine.

198. *Veterinary Education and Research*.—The increase in the revised estimate of the current year over the current year's budget estimate is mainly due to (i) enhanced rates of dearness allowance and (ii) the grant of war allowance. The increase in the budget estimate of the next year over the current year's revised estimate is mainly on account of scholarships and other concessions to be given to the students of the Bombay Veterinary College in order to attract sufficient number of students.

199. *Subordinate Establishment*.—The increase in the current year's revised and the next year's budget estimates as compared with the current year's budget estimate is mainly due to (1) increased rates of dearness and travelling allowances and (2) grant of war allowance.

200. *Other Charges*.—The increase in the current year's revised estimate as compared with the current year's budget estimate is due to arrangements made to meet heavy demand of virus and rise in the prices of goats.

201. *Special Development Programme*.—The increase in the next year's budget estimate as compared with the current year's revised is mainly due to increased expenditure expected under the "Scheme for immunisations of cattle against diseases and consequent reduction in livestock mortality."

XXXI and 42, Co-operation.

Revenue.

Page 47,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Audit fees	1,41	1,20	1,40	1,41
Miscellaneous receipts	2,20	1,02	1,16	1,19
Transfer from the deposit account of the Special Development Fund ..	1,04	1,19	1,41	4,86
Total ..	4,65	3,41	3,97	7,46
Deduct—Refunds	—1	—2	—2	—2
Total ..	4,64	3,39	3,95	7,44

Expenditure.

Pages
405-414,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Direction	1,02	94	1,09	1,13
Superintendence	5,45	5,70	6,80	6,73
Grants-in-aid	87	1,02	1,02	1,18
Other charges	1,54	1,61	1,66	2,14
Special Development Programme	1,04	1,19	1,41	4,86
Total ..	9,92	10,46	11,98	16,04
Charged ..	23	30	30	36
Voted ..	9,69	10,16	11,68	15,68

Revenue.

202. *Audit fees.*—The increase in the revised estimate for the current year and the budget estimate for the next year, as compared with the budget estimate for the current year, is due to (i) audit fees to be recovered from new consumers' societies and societies coming for super audit and (ii) levy of additional fees on societies undertaking supply work, etc.

203. *Miscellaneous receipts.*—The increases in the current year's revised estimate and the next year's budget estimate, as compared with the current year's budget estimate, are under recoveries of surcharge by the Special Recovery staff.

204. *Transfer from the deposit account of the Special Development Fund.*—The estimates correspond with the estimated expenditure on Special Development Fund schemes provided under "42, Co-operation".

Expenditure.

205. *Direction.*—The increase in the current year's revised estimate and the next year's budget estimate, as compared with the current year's budget estimate, is due mainly to (1) the appointment of a senior officer as Assistant Registrar, (2) increase in the rates of travelling allowance and dearness allowance and (3) grant of war allowance.

206. *Superintendence.*—The increases in the current year's revised estimate and next year's budget estimate, as compared with the current year's budget estimate, are mainly due to (1) creation of temporary posts (including 50 posts of Assistant District Co-operative Officers created for work in connection with the organisation of co-operative societies and the provision of crop finance to debtors in the areas of operation of the Bombay Agricultural Debtors' Relief Act), (2) increase in the rates of travelling allowance and dearness allowance and (3) grant of war allowance.

207. *Grants-in-aid.*—The increase in the next year's estimate, as compared with the current year's budget and revised estimates, is due to new institutions likely to be started owing to considerable development in non-credit activities of the Department.

208. *Other charges.*—The large increase in the next year's estimate over the current year's estimate is due principally to the strengthening of district audit staff as well as staff for development and other work in districts.

209. *Special Development Programme.*—The increase in the revised estimate as compared with the budget estimate for the current year is due to provision of additional establishment for the Debt Adjustment Boards, allotment of more trained Rural Assistants, and increase in rates of travelling allowance and dearness allowance. The next year's estimate further provides for establishment of 42 additional Debt Adjustment Boards in the various areas of the province to which the Bombay Agricultural Debtors' Relief Act is proposed to be extended.

XXXII and 43, Industries.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Industries	5,99	5,64	6,65	5,25
Fisheries	1,29	1,26	1,89	2,55
Transfer from the Deposit Account of the Special Development Fund ..	2,19	4,95	3,89	4,89
Total ..	9,47	11,85	12,43	12,69
<i>Deduct—Refunds</i>	<i>.....</i>	<i>.....</i>	<i>—1</i>	<i>.....</i>
Total ..	9,47	11,85	12,42	12,69

Page 48,
Civil Budget
Estimates.

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Industries	8,63	9,71	9,02	11,35
Cottage Industries	1,74	3,22	1,61	3,02
Fisheries	1,44	1,32	2,29	3,37
Special Development Programme	2,19	4,95	3,89	4,89
Charges in England .. .. .	.....	7	1	7
Cost of stores purchased for other Departmental offices .. .. .	.....	.....	14	41
<i>Deduct—Value of stores supplied to other offices</i>	<i>.....</i>	<i>.....</i>	<i>—14</i>	<i>—41</i>
<i>Deduct—Amount met from the Deposit Account of grants for the relief of groundnut cultivators</i>	<i>—6</i>	<i>.....</i>	<i>.....</i>	<i>.....</i>
Total—Voted ..	13,94	19,27	16,82	22,70

Pages
415-459,
Civil Budget
Estimates.

Revenue.

210. *Industries.*—The increase in the revised estimate as compared with the budget estimate for the current year is due to more efficient enforcement of the Weights and Measures Act and the increased activities of the Department. The next year's estimate provides for normal receipts under the Weights and Measures Act and receipts on account of the Producer Gas Plant Scheme, but no provision has been made therein for grants from the Government of India for the development of handloom industry and cottage and small-scale woollen industries.

211. *Fisheries.*—The increase in the revised estimate over the budget estimate for the current year is due to sale proceeds of Shark Liver Oil and the brisk work at model fish-curing sheds. The next year's estimate further provides for sale proceeds of smoked fish.

212. *Transfer from the Deposit Account of the Special Development Fund.*—The estimates under this minor head represent credit corresponding to the expenditure under "43, Industries" to be financed from the Special Development Fund.

Expenditure.

213. *Industries.*—The decrease in the revised estimate, as compared with the budget estimate for the current year, is mainly due to savings on account of (i) the delay in filling the post of the Director of Industries, (ii) the transfer of the Yarn Section to the Finance Department (Supply), (iii) the posts of clerks in the Director's Office on deputation being vacant for some time, (iv) the posts of permanent Industrial Engineer and four District Industrial Officers remaining vacant during the year and (v) the School of Industry, Satara, which has not been started yet, counterbalanced by additional expenditure on account of war allowance and enhanced rates of dearness allowance and free-studentships granted under the Electric Grid Scheme. The increase in the next year's budget estimate is due mainly to special grant-in-aid to the Victoria Jubilee Technical Institute on account of the Electric Grid Scheme, the revised scale of pay for the post of Director of Industries, full year's provision for war allowance and the increased rates of dearness allowance.

214. *Cottage Industries.*—The decrease in the revised estimate, as compared with the budget estimate for the current year, is due mainly to expenditure on (i) the schemes for the manufacture of textiles by handloom industry for the Supply Department and for the use of small-scale industry for production of war supplies due to paucity of orders and (ii) sales depots at Anand, Poona, Sholapur and Bijapur which could not be started during the year. The increase in the next year's estimate, as compared with the current year's revised, is due to provision for certain schemes having been transferred to this minor head from the minor head "Special Development Programme", counterbalanced by savings due to the schemes for development of handloom industry and cottage and small-scale woollen industries which are to be financed from the Special Development Fund next year.

215. *Fisheries.*—The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to the introduction of the Shark Liver Oil extraction scheme and purse seine net scheme, high cost of salt, increased rates of dearness allowance and grant of war allowance. The further increase in the next year's budget is due mainly to the reorganisation of the Fisheries Section and its establishment as an independent department, enhanced provision for the Shark Liver Oil Scheme and provision required for the Smoked Fish Scheme.

216. *Special Development Programme.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to savings on account of certain schemes having been started late in the year, non-availability of raw materials, chemicals, apparatus, etc., no suitable applications for grants-in-aid and the difficulty in organising sanctioned demonstration and bias classes, etc., counterbalanced by additional expenditure on account of increased rates of dearness allowance. The next year's estimate takes into account the changes mentioned in the paragraph relating to Cottage Industries above and provides for large expenditure on the scheme for the development of sericulture as a cottage industry.

XXXVI and 47, Miscellaneous Departments.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 49, Civil Budget Estimates.
Examination fees	34	31	33	33	
Sale of Stores and Materials (Provincial)	1	....	1	....
Fees for the Inspection of Steam boilers	1,46	1,33	1,43	1,43	
Administration of Indian Partnership Act	7	6	6	7	
Miscellaneous	9,09	25	29,56	4,86	
Transfer from the Deposit Account of the Special Development Fund ..	1,15	1,13	4,20	9,58	
	12,12	3,13	35,59	16,27	
<i>Deduct—Refunds</i> ..	—4	—2	—3,02	—68	
	12,08	3,11	32,57	15,59	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 460-494, Civil Budget Estimates.
Inspector of Factories	1,48	1,59	1,76	1,82	
Labour	3,73	4,10	3,98	4,44	
Inspector of Steam Boilers	1,19	1,21	1,36	1,27	
Provincial Statistics	10	10	10	10	
Preservation and translation of ancient manuscripts	3	3	3	3	
Examinations	15	16	15	15	
Administration of Indian Partnership Act	4	4	5	6	
Miscellaneous	27,46	18,19	52,97	1,09,16	
Government Transport Services .. .. .	....	4,05	7,20	56	
Employment Exchange .. .. .	....	....	9	8	
Special Development Programme	1,15	1,13	4,20	9,58	
Charges in England	11	16	25	15	
Total ..	35,44	30,76	72,14	1,27,40	
Charged ..	49	62	60	96	
Voted ..	34,95	30,14	71,54	1,26,44	

Revenue.

217. *Miscellaneous.*—The high estimate for the current year (revised) is mainly on account of receipts under (i) Cotton Cloth and Yarn Control Order, (ii) Cotton Cloth Licensing Order, (iii) Drug Control Order and (iv) Bombay Hand Printer's Licensing Order. The next year's estimate as compared with the current year's revised is lower on account of the fact that no receipts are expected from (i) next year.

218. *Transfer from the Deposit Account of the Special Development Fund.*—The estimates under this minor head represent credit corresponding to the expenditure to be financed from the Special Development Fund and provided under "47-Miscellaneous Departments".

Expenditure.

219. *Inspector of Factories.*—The increase in the revised estimate for the current year and the budget estimate for the next year, as compared with the current year's budget, is mainly due to (i) war allowance and enhanced rates of dearness allowance and (2) provision made for senior Inspectors expected to return from deputation.

220. *Labour.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to the leave salary of the Commissioner of Labour not being debited to the grants of the Labour Office and to one post of Assistant Commissioner of Labour remaining vacant for some time, partly counterbalanced by additional expenditure on account of increase in the number of conciliation cases in the mofussil centres under the Bombay Industrial Disputes Act, war allowance and increased rates of dearness allowance. The next year's estimate includes (1) full year's provision on account of war allowance and increased rates of dearness allowance, (2) provision for extra Assistant Commissioner of Labour appointed in the Labour Office and (3) additional provision for arbitration charges of the Industrial Court.

221. *Inspector of Steam Boilers.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to (i) war allowance and increased rates of dearness allowance and (ii) provision for special officer for Industrial Fuel economy and his staff.

222. *Miscellaneous.*—The increase in the revised estimate, as compared with the budget estimate of the current year, is due to (i) additional expenditure in connection with the Civil Supplies Scheme, (ii) provision for the scheme (initially recorded under 85-A, Capital Outlay on Provincial Schemes connected with the War, 1939) for distribution of milk to infants in Bombay City below 2 years of age sanctioned during the course of the year and extended later to children up to 6 years and to expectant and nursing mothers, (iii) increased provision for industrial schools on account of increase in the number of children, rise in the prices of materials, and increased rates of dearness allowance and (iv) full year's provision for the Controller of Hotels. The next year's estimate includes provision for a full year for the Bombay Milk Supply Scheme referred to at item (ii) above.

223. *Government Transport Services.*—The increase in the revised estimate, as compared with the budget estimate of the current year, is mainly due to cost of vehicles taken over from the Home Department (A. R. P.) and the Finance Department (Supply). The next year's estimate is low as it is expected that expenditure will mostly be counterbalanced by recoveries from other Government Departments, etc.

224. *Employment exchanges.*—The revised estimate for the current year and the budget estimate for the next year represent the Provincial Government's share on account of the establishment of Employment Exchanges.

225. *Special Development Programme.*—The increases in the current year's revised estimate and the next year's budget estimate are mainly due to provisions required for the schemes for improvement of Milk Supply, e.g., the Government Farms at Palghar and Jamner.

XXXIX and 50, Civil Works.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 50, Civil Budget Estimates.
Revenue	..	..	..	..	39,82	35,81	40,03	39,16	
Expenditure	..	..	..	..	1,41,37	1,40,28	1,80,87	2,14,00	Pages 495-523, Civil Budget Estimates.
				Charged ..	5,93	4,92	5,05	5,68	
				Voted ..	1,35,44	1,35,36	1,75,82	2,08,32	

Revenue.

226. The receipts under this head consist mainly of rents of buildings, miscellaneous items, transfers from the Central Road Fund and the Special Development Fund. The increase in the revised estimate, compared with the budget estimate for 1944-45, is mainly due to increased receipts under "Miscellaneous" on account of rent for wheel barrows and steam rollers lent to the Military Department, partly counterbalanced by smaller transfers from the Central Road Fund on account of reduced expenditure on certain works for want of transport facilities, etc. The decrease in the budget estimate for 1945-46 compared with the revised estimate for 1944-45, is mainly due to less receipts anticipated under "Miscellaneous", partly counterbalanced by larger transfers from the Central Road Fund and the Special Development Fund for certain urgent works.

Expenditure.

227. The increase in the revised estimate, compared with the budget estimate for 1944-45 is mainly due to additional expenditure on :

- (a) urgent repairs to roads subjected to heavy traffic,
- (b) construction of certain road and building works of urgent and inescapable nature, and
- (c) establishment, tools and plant in connection with the Project Circle, partly counterbalanced by less expenditure on certain roads financed from the Central Road Fund.

The increase in the budget estimate for 1945-46, compared with the current year's revised estimate, is mainly due to additional provisions for (i) Survey works in connection with Post-War Reconstruction Schemes, (ii) the maintenance of roads and buildings and (iii) establishment in the Project Circle.

228. The budget estimate for the year 1945-46 is distributed as follows :—

Major Works in progress—	{ Ordinary	14,30
	{ Special Development Fund	48
New Major Works—Voted—	{ Ordinary	8,77
	{ Special Development Fund	71
Road Works to be financed from the Central Road Fund—Voted	.. .. .	25,26
Minor Works—Charged	.. .. .	34
	Voted { Ordinary	9,04
	{ Special Development Fund	25
Repairs—	{ Charged	2,03
	{ Voted	83,53
Establishment—Ordinary	{ Charged	3,08
	{ Voted	50,74
Tools and Plant—Voted	.. .. .	3,90
Grant-in-aid—Ordinary	{ Charged	1
	{ Voted	11,05
Grant-in-aid—Central Road Fund—Voted	.. .. .	13
Suspense—Voted	.. .. .	15
Charges in England—		
	Establishment—Ordinary { Charged	22
	{ Voted	1
Lump sum for regrant of lapses—Ordinary	.. .. .	40
Deduct—On account of probable lapses in the budget year (Ordinary)	.. .. .	—40
	Total ..	2,14,00
	Charged ..	5,68
	Voted ..	2,08,32

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

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

Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. So far as deposit heads and works for other Governments excepting Defence Department Works are concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely 24 establishment and 3 per cent. tools and plant which represented the average of the incidence of such costs. In respect of Defence Department Works it has been decided that establishment and tools and plant charges should be levied during 1944-45 at only 16.5 and 1.5 respectively. For the remainder, the establishment and tools and plant charges are debited, in the first instance direct to head "50-Civil Works" and are then distributed to each major head on a percentage basis.

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

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

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

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
	Rs.	Rs.	Rs.	Rs.
1. Irrigation Heads—"XVII"—				
(a) Special Establishment Voted ..	3,96,230	3,92,300	5,26,300	5,53,600
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	37,633	40,200	63,200	67,800
.. .. { Voted ..	1,95,218	2,09,000	3,54,400	3,52,300
Charges in England { Charged ..	7,526	8,000	13,700	13,600
.. .. { Voted ..	....	....	....	....
(c) Pensionary Charges { Charged ..	4,065	4,500	7,400	7,200
.. .. { Voted ..	17,569	19,400	31,900	31,700
(d) Collection charges in the Civil Department in respect of direct receipts. Voted ..	75,729	87,100	87,100	75,700
(e) Share of expenditure on retrenched personnel .. Voted ..	....	....	....	....
"18" —				
(a) Special establishment Voted ..	32,375	41,500	51,200	59,600
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	1,563	2,400	5,700	4,500
.. .. { Voted ..	8,598	12,600	29,700	23,700
Charges in England { Charged ..	313	500	1,200	900
.. .. { Voted ..	....	....	....	....
(c) Pensionary Charges { Charged ..	169	300	600	500
.. .. { Voted ..	775	1,200	2,700	2,100
(d) Collection charges in the Civil Department in respect of direct receipts. Voted ..	4,526	2,900	2,900	4,500

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46
" 68 "—	Ra.	Ra.	Ra.	Ra.
(a) Special Establishment— Voted ..	438	....	600	600
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	665	400	1,300	3,000
.. .. { Voted ..	3,461	2,200	6,900	16,000
Charges in England { Charged ..	133	100	200	600
.. .. { Voted ..	....	....	....	....
(c) Pensionary Charges { Charged ..	72	100	200	400
.. .. { Voted ..	311	200	500	1,500
2. Civil Works—				
" 50 "—				
Establishment charges—				
Charges in India { Charged ..	3,24,353	2,52,100	2,46,400	3,08,300
.. .. { Voted ..	16,09,017	18,29,900	28,13,200	50,73,900
Charges in England { Charged ..	17,125	2,300	-500	21,900
.. .. { Voted ..	54	800	400	500
" 81 "—				
Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	8,469	15,600	20,000	20,500
.. .. { Voted ..	44,041	81,100	1,05,300	1,05,400
Charges in England { Charged ..	1,694	3,100	4,000	4,100
.. .. { Voted ..	....	....	....	....
3. Bombay Development Schemes—				
" 51 "—				
(a) Special establishment Voted ..	1,53,980	1,45,200	1,59,600	1,57,900
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	14,148	15,000	17,500	16,800
.. .. { Voted ..	73,541	76,000	91,100	87,400
Charges in England { Charged ..	2,830	3,000	3,500	3,400
.. .. { Voted ..	1	....	....	....
" 80 "—				
(a) Special establishment Voted ..	4,106	3,900	3,000	3,600
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	57	....	200	....
.. .. { Voted ..	299	....	1,200	....
Charges in England { Charged ..	12	....	....	....
.. .. { Voted ..	....	....	....	....
4. Electricity Heads—				
XLI—				
Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	355	300	300	300
.. .. { Voted ..	1,843	1,400	1,400	1,700
Charges in England { Charged ..	71	....	....	100
.. .. { Voted ..	....	....	....	....
" 81-A "—				
(a) Special establishment .. ..	....	....	5,800	30,000
(b) Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	....	....	500	....
.. .. { Voted ..	....	....	2,700	....
Charges in England { Charged ..	....	....	100	....
.. .. { Voted ..	....	....	....	....
Total ..	30,43,365	32,54,600	46,88,400	70,55,600
Charged ..	4,21,253	3,47,900	3,90,500	4,73,900
Voted ..	26,22,112	29,06,700	42,77,900	65,81,700

**NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS
DEPARTMENT ESTABLISHMENT FOR THE YEAR 1945-46**

231. The total gross estimated cost of the Public Works Department Establishment for the year 1945-46 is Rs. 79,54,200 (Rs. 5,46,600 Charged and Rs. 74,07,600 Voted), while the total net estimated cost is Rs. 70,55,600 (Rs. 4,73,900 Charged and Rs. 65,81,700 Voted).

232. The following statement shows the variations between the figures of the cost of establishment for the years 1943-44, 1944-45 and 1945-46 :—

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges ..	40,56,735	39,85,900	53,14,000	79,10,800
2. <i>Deduct</i> —Establishment charges recoverable from other Governments and Departments.	—10,36,331	—7,57,000	—6,88,900	—8,98,600
Net Establishment charges excluding pensionary charges ..	30,20,404	32,28,900	46,25,100	70,12,200
3. Pensionary charges of the Irrigation Department ..	22,961	25,700	43,300	43,400
	30,43,365	32,54,600	46,68,400	70,55,600

Item 1—Total establishment charges excluding pensionary charges.—The increase of 13,38 and 39,25 in the current year's revised estimate and the budget estimate for the year 1945-46 respectively, compared with the current year's budget estimate, is due to (i) the conversion of certain work charged posts into temporary or permanent ones, (ii) the sanction of enhanced rates of dearness and travelling allowances and the grant of war allowance, and (iii) the opening of the Project Circle.

Item 2—Establishment charges recoverable from other Governments and Departments.—The decrease of 68 in the current year's revised estimate, compared with the current year's budget estimate, is mainly due to smaller recoveries anticipated from "18-Civil" and "54-A-Famine Relief". The increase of 2,10 in the anticipated recoveries during the year 1945-46 compared with the revised estimate of the current year is due to larger recoveries anticipated from the Provincial Road Fund, "18-Civil" and "54-A-Famine Relief."

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

	Rs.
Opening balance on 1st April 1943	9,75,579
Receipts in 1943-44	18,85,096
	28,60,675
Expenditure in 1943-44	20,78,671
Balance on 31st March 1944	7,82,004
Estimated receipts in 1944-45	13,71,000
	21,53,004
Estimated expenditure in 1944-45	21,40,000
	13,004
Estimated balance on 1st April 1945	13,004
Estimated receipts in 1945-46	25,39,000
	25,52,004
Estimated expenditure in 1945-46	25,39,000
	13,004
Estimated balance on 31st March 1946	13,004

**DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50, CIVIL WORKS"
FOR THE YEAR 1945-46.**

Name of Officer.	Amount. Rs.
Superintending Engineer, Northern Circle	1,00,000
Superintending Engineer, Central Circle	90,000
Superintending Engineer, Deccan Irrigation Circle	22,700
Superintending Engineer, Southern Circle	48,000
Superintending Engineer, Project Circle (Postwar Reconstruction)	1,99,000
Electrical Engineer to Government	11,300
Public Health Engineer to Government	19,000
	<hr/>
	4,90,000
	<hr/>
Distribution of the above total :—	
Provincial Road Fund	11,200
39-Public Health	6,300
50-Civil Works—Provincial	3,90,000
51-Bombay Development Scheme	10,200
XLI-Receipts from Electrical Schemes— <i>Deduct</i> —Working Expenses	200
54-A-Famine Relief	800
70-Capital Outlay on Improvement of Public Health (General Department)	400
81-Capital Account of Civil Works—Outside the Revenue Account—Ordinary	7,700
Special Development Programme	4,500
Irrigation Heads—	
XVII-Irrigation, Navigation, etc.—	
Ordinary	16,000
Special Development Programme	4,300
18-Irrigation (Public Works Department)—	
Ordinary	1,800
Special Development Programme	900
18-Irrigation—Civil (Revenue Department)—	
A { Maintenance and Repairs	2,600
{ Special Development Programme (including Emergency Irrigation Works)	15,700
B { Maintenance and Repairs	800
{ Special Development Programme (including Emergency Irrigation Works)	14,700
68-Irrigation—Ordinary	900
Special Development Programme	1,000
	<hr/>
	4,90,000
	<hr/>

XL and 51, Bombay Development Scheme.

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

Revenue.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46
Rent from properties	15,37	14,36	15,53	15,01
Sale of electricity	25	20	38	28
Miscellaneous receipts	24	57	30	59
Deduct—Refunds	—2	—1	—1	—1
Total ..	15,84	15,12	16,20	15,87

Page 50,
Civil Budget
Estimates.

Expenditure.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46
Original Works	49	30	1,00	70
*Repairs	5,27	5,71	6,01	6,02
Establishment	14	15	13	17
Tools and Plant	8	9	10	10
Charges in England—				
Charged	3	3	3	3
Total ..	8,61	8,94	9,90	10,21
Charged	17	18	21	20
Voted	8,44	8,76	9,69	10,01

Pages
524-526,
Civil Budget
Estimates.

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

	Buildings.	Communica- tions.	Miscella- neous.	Total.
Presidency	5,45	....	19	5,64
Thana	1	4	....	6
Electrical	32	....	....	32
Total ..	5,79	4	19	6,02

Revenue.

234. The increase in the revised estimate of the current year and the budget estimate of the next year as compared with the current year's budget estimate is mainly due to more rooms being occupied by rent paying tenants in the Development Department Chawls.

Expenditure.

235. *Original Works.*—The increase in the revised estimate over the current year's budget estimate is due to the additional expenditure on certain urgent works and on unfinished works of the previous year. The main reasons for the increase in the next year's estimate as compared with the budget estimate of the current year are :

- (i) urgent sanitary works in the Industrial Housing Scheme and
- (ii) more numerous transactions in regard to the sale of plots in the Suburban Schemes.

236. *Repairs.*—The increase in the revised estimate of the current year and the budget estimate of the next year over the current year's budget estimate is mainly due to enhanced prices of labour, materials, etc.

237. *Establishment.*—The increase in the next year's estimate as compared with the revised estimate is due to larger provision for brokerage charges as a result of more demand for plots.

For purposes of appropriation, establishment charges (88 voted and 20 charged) and tools and plant charges (10 voted) have been included in the demand under "50-Civil Works" and the residue viz. 903 has been included under this head.

XLI, Receipts from Electricity Scheme.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Electricity Scheme—				
Sale of power	17	15	17	16
Miscellaneous Revenue .. .. .	....	....	....	....
<i>Deduct—Refunds</i> .. .. .	....	....	—1	....
Gross Revenue ..	17	15	16	16
<i>Deduct—Working Expenses</i>	—16	—13	—13	—16
Net Revenue ..	1	2	3	....

Page 51,
Civil Budget
Estimates.

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

239. The increases in the revised estimate of gross revenue for the current year and the budget estimate for the next year, compared with the budget for the current year, are due to increase in the number of consumers of energy.

For purposes of appropriation, out of the total provision of 16 under "*Deduct—Working Expenses*", ordinary establishment and tools and plant charges of 3 have been included in the demand under the head "50-Civil Works" and the residue, viz. 13 has been included in the demand under this head.

52-A, Other Revenue Expenditure connected with Electricity Schemes.

Expenditure.

Pages 527-
528.
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Electric Grid
Establishment	1,17	3,70
Total—Voted	1,17	3,70

240. Government has appointed a Special Officer and sanctioned certain technical and non-technical staff under him for the purpose of examining in detail the Project of a Grid system for Electricity in this Province and for initiating preliminary steps for the commencement of the scheme. The expenditure in connection with this scheme will be debited to this major head.

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

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Electricity Scheme—				
Works	1	....
Establishment, tools and plant charges
Total—Voted	1	....

Page 528,
Civil Budget
Estimates.

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

The revised estimate for the current year represents expenditure on certain urgent works.

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

Revenue.

Page 52,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-40.
Transfers from Famine Relief Fund	4,05	2,37	6,28	2,48
Total ..	4,05	2,37	6,28	2,48

Expenditure.

Page 529,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
54-A, Famine Relief—				
A-Salaries and Establishments	1,39	10	5	10
B-Relief Works	41,31	65	4	50
D-Gratuitous relief	24,47	1,00	3	70
E-Miscellaneous	13,96	25	70	20
Total—54-A, Famine Relief ..	81,13	2,00	82	1,50
54-B, Transfers to Famine Relief Fund .. .. .	....	....	....	....
Total—54-Famine ..	81,13	2,00	82	1,50
Charged ..	1	....	....	....
Voted ..	81,12	2,00	82	1,50

Revenue.

242. The amount to be drawn from the Famine Relief Fund or expenditure under the revenue heads is shown under the receipt head "XLIII—Transfers from Famine Relief Fund". The revised estimate for the current year and the budget estimate of next year are placed at 6,28 and 2,48 respectively, as famine fund receipts to this extent will be available to meet famine expenditure. Out of 2,48 provided next year, 1,50 will be utilised on anticipated direct expenditure and the balance of 98 on indirect famine expenditure on protective irrigation works.

Expenditure.

243. *54-A, Famine Relief*—The decrease in the revised estimate of the current year takes into account the absence of famine or scarcity conditions up to the time of framing the revised estimate. The estimate for the next year is based on the assumption that the season will be fairly normal.

244. *54-B, Transfers to Famine Relief Fund*.—Under Section 7 (1) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year; the securities belonging to the fund being valued at their market value on the last day of each year. Section 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. No provision was made in the current year's budget as it was quite impossible to forecast the market value of securities so far in advance. For the same reason, no estimate has been entered in next year's estimates. The revised estimate for the current year has been placed at Nil as, on the basis of the information now available, it is estimated that there will be no deficit in the invested funds at the end of the current year.

XLIV and 55, Superannuation.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 52, Civil Budget Estimates.
Contributions for pensions and gratuities	6,78	6,17	6,53	6,24	
Miscellaneous	85	2	2	2	
Receipts in England .. .. .	....	1	1	1	
Deduct—Refunds .. .. .	....	—1	—1	—1	
Total ..	7,63	6,19	6,55	6,26	

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 530-533, Civil Budget Estimates.
Superannuation and Retired allowances	98,75	1,08,44	1,09,20	1,16,43	
Equated payments of commuted value of pensions transferred from capital	15,23	15,19	14,96	14,43	
Compassionate allowances	66	69	69	67	
Gratuities	21	25	25	25	
Pensions for distinguished and meritorious services or for political considerations	10	11	11	11	
Donations to service funds	28	28	28	28	
Donations to Provident Funds	31	27	24	24	
Government contribution payable under the I.C.S. Family Pension Rules	2	2	2	2	
Covenanted Civil Service Pensions	1,10	1,31	1,31	1,31	
Charges in England	24,38	24,83	24,70	25,18	
Loss or gain by exchange	4	....	....	....
Deduct—Actual amount of pensions recovered from other Governments..	—6,00	—5,70	—5,20	—5,20	
Deduct—Pensionary charges transferred to commercial departments ..	—29	—26	—43	—43	
Total ..	1,34,79	1,45,38	1,46,13	1,53,29	
<i>Charged</i> ..	30,95	31,75	31,73	31,99	
<i>Voted</i> ..	1,03,84	1,13,63	1,14,40	1,21,30	

Revenue.

245. The estimates for the current year's revised and the next year's budget have been framed on the basis of progress of actuals.

Expenditure.

246. *Superannuation and retired allowances.*—The revised estimate for 1944-45 is based on the progress of actuals and takes into account the temporary increases in pension recently sanctioned by Government with effect from 1st November 1944. The estimate for 1945-46 provides for the growth of expenditure indicated by the trend of the actuals of recent years and increased cost on account of temporary increases in pensions referred to above.

247. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926-27, the capital expenditure debited to the head "83-Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The decrease in the revised

estimate as compared with the budget estimate for the current year is due to the fact that the estimated expenditure in 1943-44 in respect of which equated payments were included in the current year's budget estimate proved smaller in final accounts. Next year's estimate is based on equated instalments in respect of actual expenditure from 1930-31 to 1943-44 plus the estimated expenditure in 1944-45.

248. *Charges in England.*—The current year's revised and the next year's budget estimates are based on the latest information available.

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

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

XLV and 56, Stationery and Printing.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Stationery Receipts	57	40	57	60
Sale of Gazettes and other Government publications	1,42	1,29	1,29	1,30
Other Press Receipts	3,89	3,94	5,54	3,90
Receipts in England .. .. .	....	1	1	1
Recoveries of overpayments .. .. .	....	....	10	....
Deduct—Refund	—1	—4	—3	—4
Total ..	5,87	5,60	7,48	5,77

Page 53,
Civil Budget
Estimates.

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Stationery Office and Stores	1,20	1,23	1,29	1,32
Purchase of Stationery Stores	16,14	14,16	14,16	16,00
Stationery supplied by other Governments .. .. .	....	....	....	....
Deduct value of stationery supplied to other Governments and paying Departments.	—12	—25	—20	—20
Printing—				
Government Presses	9,00	8,93	10,47	10,53
Printing at private presses	1	1	1	15
Cost of printing work done by other Governments	1	1	....	....
Deduct cost of printing work done for other Governments and paying Departments.	—6	—3	—33	—11
Charges in England	23	26	20	40
Total ..	26,41	24,32	25,60	28,09

Pages
533-540,
Civil Budget
Estimates.

Revenue.

251. *Stationery Receipts.*—The current year's revised estimate and budget estimate of 1945-46 have been framed at 57 and 60 respectively on the basis of the latest actuals. The increases in these figures over the budget estimate of 1944-45 are mainly on account of (1) increase in the price of paper and (2) recovery from the officers of the Central Government, Co-operative Banks and local boards.

252. *Other Press Receipts.*—The increase in the revised estimate compared with the budget estimate of the current year is due to unusually large amount of printing work done for the officers of the Central Government and Military Officers.

253. *Recoveries of overpayments.*—The current year's revised estimate of 10 is on account of recoveries from the paper mills in consequence of a lower rate having been fixed by the Director of Paper for paper from 1943-44 than the rate at which payment was already made.

Expenditure.

254. *Purchase of Stationery Stores.*—The increase in the next year's budget estimate, compared with the current year's budget and revised estimate, is due to higher prices of stationery articles and addition to the number of offices supplied with such articles.

255. *Government Presses.*—The increases in the current year's revised estimate and the budget estimate of 1945-46 over the current year's budget estimate are mainly on account of (1) additional establishment sanctioned to cope with increased work, (2) enhanced rates of dearness allowances, (3) high price of packing materials.

256. *Deduct cost of printing work done for other Governments and paying Departments.*—The increase of 30 in the revised estimate as compared with the current year's budget is mainly due to increase in work done for Assistant Directors of Civil Supplies (Godowns) and (Grain shops).

257. *Charges in England.*—The estimates are framed to provide for the minimum requirements of the Printing and Stationery Department in respect of articles and stores etc. not available in India.

XLVI and 57, Miscellaneous.

Revenue.

Page 54,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Unclaimed deposits	3,72	3,25	3,25	3,30
Sale of old stores and materials	37	18	35	24
Fees for Government audit	28	34	2	30
Contributions	25	27	75	27
Other fees, fines and forfeitures	26	30	25	2,37
Transfer from the deposit account of Special Development Fund ..	2,39	3,97	2,92	2,92
Transfer from the deposit account of grants for economic development and improvement of rural areas.	1,40	....	....	....
Recoveries of overpayments	2,80	44	1,30	50
Collection of payments for services rendered	1,60	1,47	1,47	1,47
Miscellaneous	1,92	35	5,45	60
Receipts in England	17	1	1	1
	15,16	10,58	15,77	11,98
<i>Deduct—Refunds</i>	—1,83	—1,29	—1,29	—1,60
Total ..	13,33	9,29	14,48	10,38

Expenditure.

Pages
541-547,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Cost of books and periodicals .. .. .	....	1	1	1
Donations for charitable purposes	5,39	3,33	10,92	2,98
Special Commissions of Enquiry	1	....	....	....
Petty Establishments	31	49	43	30
Irrecoverable temporary loans and advances written off	22	30	39	20
Rents, rates and taxes	2,39	1,44	1,44	1,44
Contributions	16,97	16,27	16,61	17,08
Miscellaneous compensations .. .. .	....	1	1	1
Miscellaneous durbar charges	4	5	5	5
Charges in connection with Village Panchayats Act, Bombay ..	2,75	3,00	3,30	3,45
Miscellaneous and unforeseen Charges	1,53,81	1,69,00	2,82,01	41,00
Charges in England	5	5	5	....
Total ..	1,81,94	1,93,95	3,16,12	66,52
<i>Charged</i> ..	23	23	24	18
<i>Voted</i> ..	1,81,71	1,93,72	3,15,88	66,34

Revenue.

258. *Sale of old stores and materials.*—The revised estimate for the current year and the budget estimate for the next year are based on the progress of current and past actuals.

259. *Fees for Government Audit.*—The decrease in the revised estimate, as compared with the budget estimate of the current year, is due to the fact that the Local Audit Department could not take any audits for which fees are charged as it was entrusted with the work in connection with the District Civil Supply scheme for a large part of the year.

260. *Contributions.*—The current year's revised estimate includes a contribution of 50 received from the Government of Madras for the relief of distress caused by explosion in Bombay Docks.

261. *Other fees, fines and forfeitures.*—The next year's estimate compared with the current year's estimate is high as it includes receipts on account of cattle-pounds transferred from next year to this minor head from "XXIII-Police".

262. *Transfer from the deposit account of Special Development Fund.*—The estimates under this minor head represent credit corresponding to expenditure financed from the Special Development Fund and provided under "25-General Administration".

263. *Recoveries of overpayments.*—The current year's revised estimate is based on the progress of current actuals.

264. *Miscellaneous.*—The increase in the revised estimate, as compared with the budget estimate for the current year, is mainly due to the grant received from the Government of India for relief to persons rendered homeless as a result of explosion in Bombay Docks. The next year's estimate includes (i) a small amount on account of collective fines and (ii) other receipts based on the average of past actuals.

Expenditure.

265. *Donations for charitable purposes.*—The increase in the revised estimate, as compared with the budget estimate of the current year, is mainly due to provision for relief of persons affected by (i) floods in Gujarat and North Deccan and (ii) explosion in Bombay Docks, counterbalanced by savings under grant-in-aid in lieu of urban immoveable property tax. The next year's estimate does not include additional provision on items (i) and (ii) above.

266. *Petty Establishment.*—The decrease in the revised estimate, as compared with the budget estimate of the current year, is due to the fact that no elections to local boards were held in some districts in the Central Division during the current year. The next year's estimate is low on account of the supersession of the District Local Boards at Ahmedabad, Kaira, Panch Mahals and Surat where no elections will take place next year.

267. *Contributions.*—The increase in the revised estimate of the current year and the budget estimate of the next year, as compared with the budget estimate of the current year, is mainly due to larger expenditure on grant-in-aid (i) to the salvation army and the A. I. V. I. Association for purchase of waste paper and (ii) to Municipalities in connection with the enforcement of the Bombay Shops and Establishment Act, 1939.

268. *Charges in connection with the Village Panchayats Act, Bombay.*—The current year's revised and the next year's budget are based on the progress of actuals.

269. *Miscellaneous and Unforeseen charges.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to expenditure on account of (1) larger transfer to the Special Development Fund, (2) payment of grant-in-aid to the Royal Western India Turf Club in connection with the special race meetings and (3) payment of maintenance allowance to the families of security prisoners and other *ex-gratia* compensations, counterbalanced by savings on account of the distribution over the several heads of the provision for indirect expenditure arising from the war. The next year's estimate provides mainly for the indirect expenditure arising from the war.

L and 62, Miscellaneous Adjustments between Central and Provincial Governments.

*Revenue.*Page 54,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Agency charges under the Petroleum Act	8	8	8	8
Explosives Act	2	2	2	2
Total ..	10	10	10	10

*Expenditure.*Page 548,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Amount to be passed on to the Government of India from the provincial taxation on tobacco	10,93	....

Revenue.

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

Expenditure.

271. The arrangement arrived at with the Government of India with regard to the duties on tobacco is summarised in paragraph 52 above. As mentioned therein this Government has undertaken to pass on to the Government of India the net proceeds from the provincial taxation on tobacco with effect from 1st March 1943. The adjustment between the Central Government and the Provincial Government is to be recorded under this head. The revised estimate for the current year represents net receipts realized in 1943-44 and 1944-45 after deducting the actual expenditure on account of pay and allowances, etc., in respect of the staff employed for tobacco works.

LI and 63, Extraordinary Receipts and Charges.

Revenue.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 54, Civil Budget Estimates.
Sale of Land	1,66	....	....	....
Other items	2,50	....	....	....
Receipts in England	1	....	....	....
Total ..	4,17	....	....	....

Expenditure.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 548, Civil Budget Estimates.
Expenditure on Small Saving Scheme	3	....	77	1,07	
Total—Voted ..	3	....	77	1,07	
<i>Deduct</i> —Reimbursement by Central Government	—3	....	—77	—1,07	
Total—Voted ..	....	....	....	....

Revenue.

272. Nothing is expected to be realised under this head either this year or next year on account of sale of land or other items.

Expenditure.

273. The estimates provide for expenditure on Small Saving Scheme. The entire cost is borne by the Government of India.

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

Page 549,
Civil Budget
Estimates.

	Accounts, 1944-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Transfer to the Post-War Reconstruction and Development Fund—Voted .	1,10,53	4,50,00	4,50,00	4,00,00

274. The "Post-War Reconstruction and Development Fund" has been created to provide, for activities which will arise after the war and for which it will be impossible to provide funds from the annual revenues, such as, resumption of building schemes of Government held up during the war for lack of steel, replantation of forests, the exploitation of which has been accelerated by war demands and an economic programme to meet the situation caused by the release of skilled labour and the demobilisation of Indian soldiers. This fund is to be credited with sums which can be set apart from the balances and general revenues. The provisions made for transfer to the fund are shown under this head. The amounts proposed to be transferred to the fund in the current and next years are Rs. 450 lakhs and Rs. 400 lakhs respectively.

LII-B and 64-B, Civil Defence.

Revenue.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46	Pages 55, Civil Budget Estimates.
Sale of Identity Discs and Air Raid Precautions furniture, Publications, etc.	....	20	....	....
Sale of Air Raid Precautions equipment	9,97	....	5,76	6,15	
Total ..	9,97	20	5,76	6,15	

Expenditure.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46	Pages 549- 582, Civil Budget Estimates.
Air Raid Precautions	40,58	6,80	29,85	5,77	
Civic Guards	69	1,30	66	66	
National War Front	2,31	4,30	3,91	4,12	
Press Censor	47	50	51	55	
Expenditure in connection with interning enemy subjects ..	2	8	5	8	
Establishment in connection with Registration of Foreigners' Act, 1939..	55	54	56	58	
Establishment in connection with examination of activities of foreigners..	42	45	42	66	
War Police	48,29	50,04	55,68	58,07	
Maintenance charges of detenus .. .. .	....	....	....	....
War Committees	1,87	2,01	1,73	1,70	
Motor Spirit and Tyre Rationing Scheme	1,32	1,42	2,00	1,99	
Miscellaneous	9,97	8,87	5,01	4,17	
Charges in England	24	11	12	7	
Loss or gain by exchange .. .. .	....	....	....	....
<i>Deduct</i> —Share recoverable from other Governments Departments ..	—32,18	—33,37	—22,58	—23,64	
Total ..	74,55	42,85	77,92	54,78	
<i>Charged</i> ..	50	30	36	11	
<i>Voted</i> ..	74,05	42,55	77,56	54,67	

Revenue.

275. The estimates provide for the Bombay share of A. R. P. receipts expected from sale of A. R. P. furniture, store, etc. which are to be apportioned between the Central and Provincial Governments in the same proportion in which A. R. P. expenditure was allocated between them.

Expenditure.

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

- (1) Air Raid Precautions.
- (2) Civic Guards.
- (3) National War Front.
- (4) Press Censor.
- (5) Expenditure in connection with interning of enemy subjects.
- (6) Expenditure in connection with Registration of Foreigners' Act, 1939.

- (7) Expenditure in connection with examination of activities of foreigners.
- (8) War Police.
- (9) Maintenance charges of detenus.
- (10) War Committees.
- (11) Motor spirit and tyre rationing scheme.
- (12) Miscellaneous.
- (13) Works.
- (14) *Deduct*—Share payable by the Central Government.

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

278. Expenditure relating to Press Censor, excepting the expenditure borne by this Government on travelling allowance to members attending Press Advisory Committee's meetings and some expenditure on account of increased pay to the Press Adviser is recovered from the Government of India.

279. The estimated expenditure under the minor head "Civic Guards" is allocated between the Central and Provincial Governments in the proportion of 1 : 3.

280. The accounting procedure in respect of expenditure incurred on the Police force employed as a result of the war is as follows. The additional Police force sanctioned has been divided into two categories, viz. (1) the force sanctioned prior to 1st April 1942 and (2) that sanctioned after that date. The additional Police sanctioned prior to 1st April 1942 was for (a) internal security and (b) protection of vital points, Railway properties, etc. The expenditure on (a) has been and will be borne entirely by this Government and the provisions appear under "29-Police". The cost of (b) is wholly or partly recoverable from the Government of India and the Railway, according to the interests of the Government of India and the Railway or the Bombay Government secured by the protection to the various vital points. The estimates for both the recoverable and non-recoverable portions have been provided under the minor head "War-Police" under this head. For all non-agency additional police force sanctioned on or after 1st April 1942, the Government of India have agreed to bear a fixed proportion of 10 per cent. of the cost of all non-agency additional police force irrespective of considerations such as internal security, protection of vital points, etc., for which the force has been or may be sanctioned. The cost of all non-agency additional temporary police sanctioned on or after 1st April 1942 has, therefore, been provided under "64-B", the recoveries from the Government of India being taken at 10 per cent. of the total cost.

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

	Revised estimate, 1944-45	Budget estimate, 1945-46
(1) Scheme of Publicity and Propaganda by means of mobile publicity vans	49	45
(2) Dramatic parties for Indian Troops .. .. .	....	30
(3) Extra staff and expenditure in connection with persons under the Defence of India Rules	96	74
(4) Village Patrols for guarding railway lines	1,38	37
(5) Village patrols for guarding Hydroelectric system	68	64
(6) Transport Control Scheme	48	49
(7) Expenditure on account of Motor Vehicles Spare Parts Control Order, 1943	73	81
(8) Used Motor Vehicles Control Scheme	20	28
(9) Control orders	9	9

282. The Government of India have agreed to bear half the expenditure in respect of items (1) and (6) to (9) above while in the case of item (4) the Railways bear one-third of the cost. Expenditure in respect of item (3) is fully recoverable from the Government of India and in regard to (2) to the extent of 24. The expenditure in respect of item (5) is to be wholly borne by the Provincial Government.

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

Expenditure.

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

A separate minor head "Special Development Programme" to record expenditure on Emergency Irrigation Works has been opened under this major head with a corresponding deduct entry to record transfer from the Special Development Fund as there is no receipt head corresponding to this capital head.

1. The figures for the three years ending 1945-46 are shown below :—

	Charged.	Voted.	Total.
1943-44 (Accounts)	1	29	30
1944-45 (Budget)	1	17	18
1944-45 (Revised)	1	26	27
1945-46 (Budget)	4	63	67

Pages
583-585,
Civil Budget
Estimates.

234. The increase in the revised estimate for 1944-45 over the budget estimate for that year is mainly in expenditure on certain works in progress. The increase in the provision for 1945-46 is mainly due to the work of improvements to the Dharma Canal in the Dharwar Division.

The details of the provision made for 1945-46 are given below :—

	Voted.	Charged.	Total.
Works	57	....	57
Establishment—			
(i) Special	1	....	1
(ii) Ordinary (including charges in England)	7	2	9
(iii) Pensionary charges	1	....	1
(iv) Tools and Plant (Ordinary)	1	....	1
Deduct—Receipts on capital account	—1	....	—1
Deduct—Amount financed from ordinary revenues	—1	....	—1
<i>Special Development Programme.</i>			
Emergency Irrigation Works	65	....	65
Establishment—			
(i) Special .. .. .	....	....	....
(ii) Ordinary (including charges in England)	8	2	10
(iii) Pensionary charges	1	....	1
(iv) Tools and Plant (Ordinary)	1	....	1
Deduct—Amount transferred from the Deposit Account of Special Development Fund	—77	....	—77
Net Total	63	4	67

285. As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in the demand for grant under the head "50, Civil Works". Out of the total amount of 67 the provisions of 19 and 2 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head "50, Civil Works" and the residue, viz. 46, has been included in the demand under this head.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 586-589, Civil Budget Estimates.		Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
	1. Kirkee Water Works	35	25	25	25
	2. Poona Cantonment Water Works	18	....	5	....
	3. Ambernath Water Works	-8	....	-1,05	....
	4. Sholapur Development Scheme .. . . .	....	30	30	30
	Total ..	45	55	-1,05	55
	Charged ..	1	1	1	1
	Voted ..	44	54	-1,06	54

286. *Item 1.*—The estimate provides for the annual instalment for the purchase of the Kirkee Water Works from the Government of India.

287. *Item 2.*—The revised estimate represents the expenditure on the work of gangway for approach to Pashan Water Works.

288. *Item 3.*—The *minus* figure shown in the revised estimate represents the sale proceeds of hume pipes originally intended for Government, but which are now being supplied to the "Engineering Stores Transit Depot, Kurla", as further expenditure on the project has been held up until after the war.

289. *Item 4.*—The provision made under this head is for the diversion of the Sadar Bazar Nala at Sholapur.

80, Bombay Development Scheme.

290. All activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head and the revenue receipts being shown under the head "XLII-Bombay Development Scheme". From the year 1927-28, revenue heads "42 (now 51) and XXXI (now XL)-Bombay Development Scheme" were opened for those schemes of the Development Department, on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to those heads. During 1928-29 two more schemes of water and electric supply were transferred to the revenue heads. The Development Department was abolished from the 1st March 1930 and all charges pertaining to the schemes of the Department, except those of the Back Bay Scheme, were transferred to the revenue heads with effect from 1930-31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939-40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads "XL" and "51" respectively. Only capital expenditure on that scheme, required for the completion of the works already undertaken, and capital receipts are now recorded under this capital head.

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

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

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

The project estimate for the curtailed scheme sanctioned in March 1932 amounted to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 is now being met from revenue under 51, Bombay Development Scheme. Against the modified project estimate, the total expenditure (excluding interest) incurred to end of March 1944 is Rs. 6,22,57,738, leaving a balance of capital expenditure of Rs. 95,71,262 still to be incurred. Government has no intention at present of embarking on any works in Block No. VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks Nos. I and II, viz., the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40½ lakhs and have been started from 1934-35. An expenditure of Rs. 23.63 lakhs has been incurred till the end of 1942-43. Owing to acute shortage of cement, no provision has been made during 1943-44, 1944-45 and 1945-46 for works. The total area of building plots in Blocks Nos. I and II is about 505,000 square yards, of which an area of 347,532 square yards has been leased up to 31st December 1944.

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

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 590-591, Civil Budget Estimates.
A—Works	—15	....	8	....
B—Establishment and Contingencies—Voted	4	4	4	4	
Suspense	—1	....	2	....
Deduct—Receipts from the sale of surplus plant .. .. .	....	—1	—1	—1	
Deduct—Receipts of a capital nature	—2,01	—1,49	—7,98	—1,38	
Total	—2,13	—1,46	—7,85	—1,35	
Charged .. .. .	....	....	....	....
Voted	—2,13	—1,46	—7,85	—1,35	

The current year's revised estimate under "Works", is mainly intended for expenditure on the extension of the existing storm water drains at the Kennedy Sea Face.

The increase in the revised estimate compared with the budget estimate of the current year under "Receipt of a capital nature" is due to larger sale of plots. The next year's estimate under this head is framed after taking into account advance payments of premia in respect of certain plots in the Back Bay Reclamation Scheme.

For purposes of appropriation, ordinary establishment and tools and plant charges are included in the demand under the head "50, Civil Works". As no works are expected to be carried out during 1945-46 under "80", these charges are nil.

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

Expenditure.

Pages
592-593.
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
A—Ordinary—				
Original Works	3,39	1,74	31,03*	5,11
Establishment	52	27	1,25	79
Tools and Plant	5	2	12	8
Charges in England (Establishment)	2	1	4	3
B—Special Development Programme—				
Original Works .. .. .	....	4,50	....	3,00
Establishment .. .. .	....	70	....	46
Tools and Plant .. .. .	....	7	....	5
Charges in England (Establishment) .. .. .	....	2	....	2
Deduct—Amount transferred from the Special Development Fund .. .. .	....	—5,29	....	—3,53
Total	3,98	2,04	32,44	6,01
Net Total				
{ Charged	10	19	24	25
{ Voted	3,88	1,85	32,20	5,76

*An amount of Rs. 22,93,000 has been excluded for calculating establishment and tools and plant charges as it pertains to payment against the purchase of the Old Petit Mills at Tardeo.

293. The increase in the revised estimate for the current year under "A—Ordinary—Original Works", compared with the budget estimate is due to—

(i) the purchase of the property known as the Old Petit Mills at Tardeo, Bombay, for construction of quarters for the staff of the City Police (22,93); and

(ii) construction of certain buildings in connection with the expansion of the College of Agriculture, Poona, the Manjri Farm and the Scheme of Sera Manufacture at the Hafkine Institute, Parel (6,36).

The next year's estimate of 5,11 is intended for the completion of the above buildings.

294. It has been decided to finance the work of constructing the Syces' quarters at the Hafkine Institute, Parel, from the Special Development Fund, under this major head. In the absence of licence for steel the current year's provision of Rs. 4,50,400 could not be utilised. It is expected that an amount of 3,00 can be spent on that work next year. As there is no receipt head corresponding to this major head to record transfers from the Special Development Fund, the whole amount under 'B' above is treated as a *minus* entry under the same major head.

295. For purposes of appropriation, all ordinary establishment and tools and plant charges are included in one demand for the grant under '50-Civil Works'. Accordingly, ordinary establishment charges of 1,05 voted and 25 charged and tools and plant charges of 12 voted have been included in the demand under '50-Civil Works' and the residue, viz., 4,59 has been included in the demand under this head.

81-A, Capital Outlay on Electricity Schemes.

Expenditure.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 594, Civil Budget Estimates.
Works	1,29	....
Establishment (Special)	6	30	
(Ordinary)	3	....
Tools and Plant	
Charges in England (Establishment)		
<i>Deduct</i> —Receipts and Recoveries on capital account	-24	-30	
Total—Voted					1,14	....

296. This head is opened during 1944-45 to record capital expenditures on Electricity Schemes met outside the Revenue Account.

297. During the current year Government has taken over the control of an electricity undertaking, the licence for which has been revoked as the licensees failed to discharge fully and efficiently the duties and obligations imposed on them by the licence. The figure of 1,29 in the revised estimate includes 1,08 for expenditure expected to be incurred on the purchase of a generating set and 21 for expenditure on maintenance. The figure of 6 represents charges for special establishment employed to look after the Electricity undertaking, etc., and that of 3 represents establishment charges on maintenance.

298. The next year's estimate of 30 represents expenditure on the special establishment for running the plant. Recoveries of 24 and 30 are on account of supply of energy to the consumers from the Electricity Undertaking.

83, Payments of Commuted Value of Pensions.

Page 595,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Payments of commuted value of pensions	6,54	10,39	6,40	8,97
Deduct—(1) Amount recovered from other Governments .. ..	.....	.....	.....	.....
(2) Capital portion of equated payments out of revenue	—11,49	—11,59	—11,47	—11,11
Total	—4,95	—1,20	—5,07	—2,14
<i>Charged</i>	18	26	—72	59
<i>Voted</i>	—5,13	—1,46	—4,35	—2,64

299. All payments on account of commutation of pensions are accounted for under the capital head "83, Payments of commuted value of pensions" and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head "55, Superannuation allowances and Pensions" and credits are transferred to (a) the capital head "83" of the capital portion of the payments and to (b) "22, Interest on debt and other obligations" of the interest portion.

300. *Payments of commuted value of pensions.*—The revised estimate of 1944-45 takes into account payment in respect of applications for commutations of pensions actually received. The budget estimate for 1945-46 is based on anticipated demands in view of recent actuals.

301. *Deduct—Capital portion of equated payments out of revenue.*—The revised estimate of 1944-45 shows repayments of principal portion to revenue on the basis of the equated instalments spread over fifteen years in respect of actual expenditure incurred on commutations of pensions from 1929-30 to 1943-44 while next year's estimate shows such repayment to revenue on the basis of equated instalments of actual expenditure incurred from 1930-31 to 1943-44 plus estimated expenditure in 1944-45.

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

				Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 596-602, Civil Budget Estimates.
Grain Supply Scheme	..	..	..	10,08,40	....	-50,38	-38,40	
Standard Cloth Scheme	..	..	..	55,34	-62,32	-62,72	-31,00	
Other Miscellaneous Schemes	..	..	..	43,51	4,58	23,01	15,67	
			Total	11,07,25	-57,74	-90,59	-53,73	

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

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

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

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

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

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

304. *Grain Supply Schemes*.—The revised estimate is based on the actual progress of the transactions of the Schemes. The ensuing year's budget estimate provides for these transactions as at present anticipated.

305. *Standard Cloth Scheme*.—The next year's budget estimate provides for the transactions anticipated during the year.

306. *Other Miscellaneous Schemes*.—The increase in the revised estimate compared with the current year's budget estimate, is mainly due to expenditure anticipated under "Advances" in respect of "Scheme for the purchase of iron and steel" which has been commenced during the year. The ensuing year's budget estimate provides for expenditure under "Advances" mainly under "Scheme for the purchase of potatoes" and "Scheme for the purchase of seed for the 'Grow More Food' Campaign".

DEBT, DEPOSITS, ETC.
(Receipts and Disbursements)

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

(I) PERMANENT DEBT.

Receipts.

				Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 56, Civil Budget Estimates.
Loans bearing interest—								
(i)	3 per cent. Bombay Government Loan, 1956	...	...	3,50,00	.....	.....	.....
(ii)	3 per cent. Bombay Government Loan, 1958	...	...	.....	.....	3,44,00	.....

The revised estimate for 1944-45 represents the face value of the 3 per cent. Bombay Government Loan, 1958, floated during 1944-45.

Disbursements.

				Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 603, Civil Budget Estimates.
Loans not bearing interest—								
	Expired loans—Charged	...	...	1	.....	10	.....

307. The revised estimate for 1944-45 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1943-44.

(II) FLOATING DEBT.

Receipts and Disbursements.

	Receipts.				Disbursements.				Pages 56 and 603, Civil Budget Estimates.
	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	
(a) Treasury Bills	50,00	...	...	...	...	50,00	50,00	...	
(b) Other Floating loans	56,00	50,00	15,00	...	56,00	50,00	15,00	...	

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

309. (b) It has proved necessary to take ways and means advances amounting to rupees fifteen lakhs in 1944-45 to cover temporary deficits in the minimum balance which, according to the agreement with the Reserve Bank, Government has to keep with the Bank. It is anticipated that ways and means advances will not be required during 1945-46.

(III) LOANS FROM THE CENTRAL GOVERNMENT.

Receipts.

				Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 56, Civil Budget Estimates.
Loans for Food—								
	Production Drive	...	...	3,00	.....	21,45	.....
	Total	...	...	3,00	.....	21,45	.....

310. An amount of 21.45 in the current year's revised estimate represents two loans from the Government of India, one of 16.45 lakhs already sanctioned and the other of 5 lakhs likely to be sanctioned by that Government for giving tagai to cultivators for construction and improvement of wells and tanks in scarcity and dry areas.

Disbursements.

Page 603,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Repayment of loans from the Central Government—				
(1) Consolidated debt	3,65.63	14.56	3,56.77	11.51
(2) Bombay Municipality	53.44	56.27	56.27	60.19
Total—Charged ...	4,19.07	70.83	4,13.04	71.70

311. (1) *Vide* paragraph 112 (i) under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head. The amount of 3,56.77 in the revised estimate consists of (i) 3,44.00 repaid to the Government of India during the current year from the proceeds of the 3 per cent. Bombay Government Loan, 1958 and (ii) 12.77 payable to the Government of India during the current year after taking into account the advance repayment of the consolidated debt from the proceeds of the 3 per cent. Bombay Government Loan, 1958.

312. (2) *Vide* paragraph 351 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

SPECIAL LOANS.

						Pages 56 and 603, Civil Budget Estimatee.			
						Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Receipts	...	...	...	...	.....	.....	.....	.....
Disbursements	...	...	...	...	69	.....	1.25	.....

313. Government accepted the offer of Rs. 9 lakhs and Rs. 6 lakhs respectively from the Trustees of Sheth Mansukhlal Chhaganlal and Seth Munglal Goenka Trusts on certain conditions for establishment of the Anand Institute, one of these being that Government should pay to the governing body of the institute interest at the rate of $3\frac{1}{2}$ per cent. on the donations after deducting therefrom the actual expenditure on buildings and equipment of the Institute. The trustees accordingly paid Rs. 13.50 lakhs out of which a sum of Rs. 12.00 lakhs was invested in 1939-40 in long dated securities in order to reimburse to Government the amount payable to the governing body as interest. The balance namely 1.50 was received in 1940-41. Out of the donations, the amount estimated to be advanced to the Institute in the current year for expenditure on buildings and equipment is 1.25. It is expected that nothing will have to be advanced to the Institute during 1945-46.

UNFUNDED DEBT.
STATE PROVIDENT FUNDS.

Receipts.

Page 56,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
General Provident Fund	58,37	58,80	58,80	58,80
I. C. S. Provident Fund	3,80	4,00	4,00	4,00
I. C. S. (Non-European Members) Provident Fund	55	60	60	60
Contributory Provident Fund	98	1,10	1,10	1,10
Other Miscellaneous Provident Funds ... ..	.....	.....	.....	.....
Total ...	63,70	64,50	64,50	64,50

Disbursements.

Page 603,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
General Provident Fund	34,36	40,00	33,70	33,00
I. C. S. Provident Fund	83	2,00	3,00	2,50
I. C. S. (Non-European Members) Provident Fund	15	10	30	30
Contributory Provident Fund	15	1,40	1,00	1,20
Other Miscellaneous Provident Funds ... ..	.....	.....	.....	.....
Total ...	35,49	43,50	38,00	37,00

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

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

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

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
A—Famine Relief Fund—				
(a) Transfers from the revenue account ... ..	.....	.....	.....	.....
(b) Interest receipts	2,28	2,28	2,28	2,28
(c) Recoveries of famine expenditure	1,77	9	4,00	20
Total ...	4,05	2,37	6,28	2,48

Page 57,
Civil Budget
Estimates.*Disbursements.*

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
A—Famine Relief Fund—				
(a) Transfers to the revenue account	4,05	2,37	6,28	2,48
B—Investment Account—				
(b) Purchase of securities ... ..	.....	.....	.....	.....
Total ...	4,05	2,37	6,28	2,48

Page 603,
Civil Budget
Estimates.

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

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

The Fund can be expended only upon—

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

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

319. Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,28 and 4,00 respectively. The amount available for transfer to the revenue account in 1944-45 is therefore 6,28. In 1945-46 the amount to be so transferred to the revenue account is 2,48.

DEPOSITS NOT BEARING INTEREST.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

*Receipts.*Page 57,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Appropriation for Reduction or Avoidance of Debt	38,25	1,05,24	1,03,45	1,83,65

320. Excepting the contribution to the Debt Redemption and Avoidance Fund provided in the revenue section under "23, Appropriation for Reduction or Avoidance of Debt", a net credit in respect of other items shown under that head in revenue section is given under this head. The profits realised on investment of the balances in the Sinking Fund are also credited under this head.

The Sinking Funds (19,65 and 19,41) set apart for the 3 per cent. Bombay Government Loan, 1955 and 3 per cent. Bombay Government Loan, 1956, respectively during the current year are invested in the 3 per cent. Punjab Government Loans, 1955, and 1956, and the Depreciation Funds (5,31 and 5,25) for the same are invested in Treasury Bills. The increase in the next year's budget estimate is due to credit being shown under this head on account of the Sinking Fund and Depreciation charges provided in respect of the three per cent. Bombay Government Loan, 1958, floated during the current year.

SINKING FUND INVESTMENT ACCOUNT.

*Disbursement.*Page 603,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Sinking Fund Investment Account	35,37	1,03,70	1,03,70	1,84,72

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

The Sinking Funds (19,65 and 19,41) on account of the 3 per cent. Bombay Government Loan, 1955, and the 3 per cent. Bombay Government Loan, 1956, are invested in the 3 per cent. Punjab Government Loans, 1955 and 1956, during the current year. The Depreciation Funds on account of the same (5,31 and 5,25) are invested in Treasury Bills.

The increase in the next year's budget estimate is due to debits being shown under this head on account of the investment of the Sinking Fund and Depreciation charges provided in respect of the three per cent. Bombay Government Loan, 1958, floated during the current year.

DEBT REDEMPTION AND AVOIDANCE FUND.

*Receipts.*Page 57,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Debt Redemption and Avoidance Fund— Contribution from the Revenue Account	2,00,00	2,00,00

*Disbursements.*Page 603,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Debt Redemption and Avoidance Fund— Investment Account	2,00,00	2,00,00

322. With the approval of the Auditor General, Government has opened, with effect from the current year, a new major head of account, viz. "Debt Redemption and Avoidance Fund" under "P-Deposits and Advances—Part II-Deposits not bearing interest—B-Reserve Funds" to record transactions in connection with contributions to the Fund and investments of the amounts set apart for that purpose. The aims and objects of the Fund are stated in paragraph 112 (ii). The amounts set apart for the Fund are to be credited to the minor head "Contributions from the Revenue Account" opened under this major head. The investments in connection with Debt Redemption and Avoidance Fund are to be accounted for under the minor head "Investment account" on the disbursement side. A provision of Rs. 2 crores has been made in the current year's revised and next year's budget estimates.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUND.

Receipts.

				Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Provincial Road Fund—							
Transfer to the Provincial Road Fund	...	...	...	13,80	8,83	19,10	13,10
Other Receipts	...	...	...	46	.....	24	.....
			Total	14,35	8,83	19,34	13,10

Page 57,
Civil Budget
Estimates.*Disbursements.*

				Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	
Other Account—								
(i) (a) Modernising the Bombay-Poona Road	...	...	...	9,10	1,18	6,86	70
(b) Modernising the Bombay-Nasik Road	...	...	...		10		.....
(c) Other Roads		6,86	3,03
Establishment		30		90
Tools and Plant	...	...	...	4	.....	.....	11
(ii) Grants-in-aid to District Local Boards for improvement of roads	...	...	...	.....	.....	.....	.....
(iii) Approach roads to villages	...	...	...	1,40	3,50	3,32	3,50
(iv) Grants-in-aid for traffic amenities in Bombay City	...	...	...	.....	.....	.....	.....
			Total—Charged	10,50	5,12	10,18	8,24	

Page 604,
Civil Budget
Estimates.

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

Receipts.

324. The sums on receipt side show the surplus realized in 1943-44 and the estimated surpluses for the years 1944-45 and 1945-46 together with the amounts credited to this head on account of refunds of grants, popular contributions, etc. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head "Other Account" of the head.

Disbursements.

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

DEPOSITS NOTE BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

Pages 57
and 604,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Receipts	1,50,01	1,23,80	2,94,02	1,52
Disbursements	38,58	1,59,41	1,23,80	1,84,84

326. A fund called the "Special Development Fund" was created at the end of 1938-39 by the transfer of Rs. 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilized for schemes including experimental schemes, of a beneficent or nation building character, e.g., development schemes of agriculture, education or public health. It has also been laid down that expenditure from this Fund should either be non-recurrent or spread over a limited period not extending beyond five years. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilized grants lapse not to the general revenues but to the Fund itself. In order to ensure this the following accounting procedure has been laid down. Expenditure on different development activities is recorded in the revenue section under the major heads concerned and corresponding credit is given at the same time under the corresponding receipt heads, with a *per contra* debt to the fund in the deposit section. A sum of Rs. 2,94 lakhs will be transferred to the Fund in the current year and it is proposed to transfer an amount of Rs. 1.5 lakhs in the next year. A *pro forma* account of the various schemes financed from the Special Development Fund since its inception has been given in Appendix on pages 133-155 *post*.

DEPOSITS NOT BEARING INTEREST.

POST-WAR RECONSTRUCTION (AND DEVELOPMENT) FUND.

							Accounts, 1943-44	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 57, Civil Budget Estimate.
Receipt	1,10,53	4,50,00	4,50,00	4,00,00		

327. This head records the receipt of the amount transferred to the Post-War Reconstruction and Development Fund by debit to "64—A, Transfer to the Revenue Reserve (Post-War Reconstruction and Development) Fund" (*vide* paragraph 274).

DEPOSITS NOT BEARING INTEREST.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

Pages 67,
and 604, Civil
Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Receipts	31	32	32	32
Disbursement	44	40	69	99

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

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

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

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

329. The balance in the depreciation fund for Government Presses was 60 at the end of 1943-44 and it is estimated at 15 at the end of the next year, as follows:—

	Accounts, 1943-44.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Opening Balance	73	60	23
Receipts	31	32	32
Total	1,04	92	55
Disbursements	44	60	99
Closing Balance	60	23	-44

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF DEPRECIATION RESERVE OF COMMERCIAL CONCERNS.

Receipts.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
A—Depreciation Reserves of Nasik Distillery	20	20	20	20
Total	20	20	20	20

Page 57,
Civil Budget
Estimates.*Disbursements.*

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget Estimate, 1945-46.
A—Depreciation Reserves of Nasik Distillery—renewals and replacements	4	10	15	7
Total	4	10	15	7

Page 604,
Civil Budget
Estimates.

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

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

	Accounts, 1943-44.		Revised estimate, 1944-45.		Budget estimate, 1945-46.	
	Cash.	Invest- ment.	Cash.	Invest- ment.	Cash.	Invest- ment.
Opening Balance	86	17,86	1,02	17,86	1,07	17,86
Receipts	20	...	20	...	20	...
Total	1,06	17,86	1,22	17,86	1,27	17,86
Disbursements	4	...	15	...	7	...
Closing Balance	1,02	17,86	1,07	17,86	1,20	17,86

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF LOCAL FUNDS.

*Receipts.*Page 57,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
District Funds	2,05,78	2,20,00	2,20,00	2,10,00
Other Funds—				
Municipal Funds	43,38	41,00	40,00	40,00
Port and Marine Funds	1,80	1,80	1,50	1,50
Education Funds	1,34,04	1,30,00	1,50,00	1,45,00
Medical and Charitable Funds	3	4	2	2
Village Panchayats Funds	3,82	2,90	3,20	3,20
Other Miscellaneous Funds	28	26	28	28
Total	3,89,13	3,96,00	4,15,00	4,00,00

*Disbursements.*Page 604,
Civil Budget,
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
District Funds	2,11,25	2,20,00	2,20,00	2,10,00
Other Funds—				
Municipal Funds	43,03	41,00	40,00	40,00
Port and Marine Funds	1,69	1,80	1,50	1,50
Education Funds	1,36,47	1,30,00	1,50,00	1,45,00
Medical and Charitable Funds	3	4	2	2
Village Panchayat Funds	3,43	2,90	3,20	3,20
Other Miscellaneous Funds	28	26	28	28
Total	3,96,18	3,96,00	4,15,00	4,00,00

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

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Receipts.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 58, Civil Budget Estimates.
Revenue Deposits	75,08	64,00	1,00,00	60,00	
Civil Courts Deposits	1,31,20	1,35,00	1,30,00	1,30,00	
Criminal Courts Deposits... ..	23,22	23,00	20,00	20,00	
Personal Deposits	42,39,75	5,00,00	10,00,00	12,00,00	
Forest Deposits	8,97	10,00	18,00	18,00	
Public Works Deposits	14,42	14,00	16,00	16,00	
Trust Interest Deposits	9,05	13,00	15,00	15,00	
Deposits for work done for Indian States, public bodies or private individuals	14,61	15,00	10,00	15,00	
Deposits of fees received by Government servants for work done for private bodies	51	90	90	90	
Unclaimed Deposits in the Contributory and General Provident Funds...	21	10	10	10	
Total ...	45,17,02	7,75,00	13,10,00	14,75,00	

Disbursements.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 605, Civil Budget Estimates.
Revenue Deposits	52,45	64,00	57,00	60,00	
Civil Courts Deposits	1,22,02	1,35,00	1,20,00	1,30,00	
Criminal Courts Deposits... ..	18,70	23,00	20,00	20,00	
Personal Deposits	44,01,40	5,00,00	9,00,00	12,00,00	
Forest Deposits	6,34	10,00	12,00	18,00	
Public Works Deposits	13,44	14,00	12,00	16,00	
Trust Interest Funds	9,30	13,00	10,00	15,00	
Deposits for work done for Indian States, public bodies or private individuals	14,45	15,00	10,00	15,00	
Deposits of fees received by Government servants for work done for private bodies	44	90	90	90	
Unclaimed Deposits in the General Provident Fund	19	10	10	10	
Total ...	46,38,73	7,75,00	11,42,00	14,75,00	

333. The transactions brought to account under this head relate to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc. The actuals for 1943-44 are high because in these years the large amounts advanced to the personal ledger accounts of the General Civil Supply Schemes in Bombay City and the Mofussil and the transactions of the turnover of those personal ledger accounts were recorded under this head. With effect from the current year, these transactions appear under the new head "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939".

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS.

*Receipts.*Pages 58-59,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
(1) Subventions from the Central Road Fund	18,85	25,02	13,71	23,63
(2) (a) Deposit account of grants for economic development and improve- ment of rural areas	1,96	.....	.....	.....
(b) Deposit account of grants for the scheme of co-operative training and education ... ..	.....	.....	.....	.....
(c) Deposit account of grants from the Central Government for deve- lopment of the cottage and small scale woollen industries ...	17	17	17	.....
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,96	1,70	2,15	1,41
(4) Deposit account of grants made by the Imperial Council of Agricul- tural Research	18	80	98	82
(5) Deposit account of grant from the Central Government for the deve- lopment of handloom industries	44	42	27	.....
(6) Deposit account of grants from Sugar Exeise Duty	56	14	27	17
(7) Deposit account of grants for the relief of groundnut cultivators ...	.....	.....	.....	.....
(8) Council of Scientific and Industrial Research Fund ... ..	.....	.....	.....	.....
(9) Deposit account of grant for the relief to the Cotton growers ...	2,69	.....	3,38	1,40
(10) Deposit account of grant from the Central Government for relief of distress caused by the explosion in the Bombay Docks ...	.....	.....	5,00	.....
Total ...	26,81	28,25	25,93	27,43

*Disbursements.*Pages 605-
606, Civil
Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
(1) Subventions from the Central Road Fund	20,79	25,02	21,40	23,63
(2) (a) Deposit account of grants for economic development and improve- ment of rural areas	1,40	.....	.....	.....
(b) Deposit account of grants for the scheme of co-operative training and education	55	.....	.....	.....
(b) Deposit account of grants from the Central Government for deve- lopment of cottage and small scale woollen industries ...	14	17	17	.....
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,97	1,70	2,33	1,41
(4) Deposit account of grants made by the Imperial Council of Agricul- tural Research	25	80	99	82
(5) Deposit account of grants from the Central Government for the deve- lopment of handloom industries	45	42	49	.....
(6) Deposit account of grants from Sugar Exeise Duty	60	14	32	17
(7) Deposit account of grants for relief of groundnut cultivators ...	6	.....	.....	.....
(8) Council of Scientific and Industrial Research Fund ... ..	.....	.....	.....	.....
(9) Deposit account of grant for the relief to the cotton growers ...	1,59	.....	2,31	2,00
(10) Deposit account of grant from the Central Government for relief of distress caused by the explosion in the Bombay Docks ...	.....	.....	5,00	.....
Total ...	27,80	28,25	33,01	28,03

334. The annual petrol tax receipts allocated to Provincial Governments are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Government can ask for the allotment from the Government of India only after utilising the unspent balance at the end of the previous year. The amount received from the Government of India is credited on the receipt side under Debt Head and the expenditure is shown on the disbursement side. The actual expenditure is, however, recorded in the first instance under "50, Civil Works" which is counter-balanced by corresponding receipt under "XXXIX—Civil Works". The amount estimated to be received in 1944-45 is 13,71 while the expenditure expected to be incurred is 21,40. The expenditure on petrol-tax works in 1945-46 has been estimated at 23,63 and the same estimate has been adopted on the receipt side.

(a) In the year 1935-36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay's share was 5,62 and it was utilised fully on various schemes approved by the Bombay Legislative Council. A further allotment of Rs. 5 lakhs was promised by the Government of India in 1936-37 and this allotment has been fully utilised by the end of 1943-44. With effect from 1941-42, the expenditure on improvements of rural areas is being debited to the head "25, General Administration" in the first instance. An equal amount is debited to the deposit head with a corresponding credit under "XLVI—Miscellaneous".

(b) The Government of India has also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from its own revenues. This grant was fully utilised by the end of 1943-44. The procedure for the accounting of expenditure from the grant is similar to that followed in the case of subventions from the Central Road Fund.

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

335. The following table compares the balance available at the beginning of the current year, under this scheme and the receipts and payments anticipated in the current and next years:—

	Balance at the beginning of 1944-45.	Receipts during 1944-45 (Revised).	Disbursements during 1944-45 (Revised).	Balance at the end of 1944-45.	Receipts during 1945-46.	Disbursements during 1945-46.	Balance at the end of 1945-46.
Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	17	17	...	...	...	...
Total	17	17	...	...	...	...

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

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

338. The Government of India has credited this year an amount of Rs. 5 lakhs to the account of this Government for the relief of distress caused by the explosion of the Bombay Docks. The expenditure is being debited to the head "57—Miscellaneous" and an equal amount is debited to the deposit head with a corresponding credit under "XLVI—Miscellaneous".

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

*Receipts.*Page 60,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Civil Advances—				
Advances for the purchase of producer gas plant	45	50	10	10
Advances for the purchase of passages .. .. .	....	....	....	....
Objection book advances	4,72	7,00	4,50	5,00
Medical supplies for Military Department .. .. .	....	....	....	....
Forest advances	27,13	29,00	28,00	29,40
Advances to the students and other Indians in the United Kingdom ..	2	....	....	....
Other advances (includes advances for the General Civil Supply Schemes, advances to the Director of Industries, advances to the officers of Agricultural Department, etc.)	5,20,04	1,00	2,00	50
Total ..	5,51,95	34,50	35,00	35,00

*Disbursements.*Page 606,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Civil Advances—				
Advances for the purchase of producer gas plant .. Voted ..	....	50	10	10
Advances for the purchase of passage Voted ..	....	....	....	....
Objection book advances Voted ..	4,75	7,00	4,50	5,00
Medical supplies for Military Department .. .. .	....	....	....	....
Forest advances	27,11	28,00	28,00	29,40
Advances to the Students and other Indians in the United Kingdom ..	....	....	....	....
Other advances (includes advances to the Supply Department for financing the General Civil Supply Scheme, advances to the Director of Industries for the purchase of raw materials for the manufacture of war supplies, etc.)	3,38	1,00	2,00	50
Total ..	35,24	34,50	35,00	35,00
Total—Voted ..	8,13	8,50	6,10	5,60

339. Generally the dominant figures under this head are those against "Objection Book Advances" and "Forest Advances". The actuals for 1943-44 on the receipt side under "Other Advances" are high mainly on account of large amounts advanced for the General Civil Supply Schemes in Bombay City and the Mofussil, which have now been transferred from the current year to "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939". Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

							Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 60 and 606, Civil Budget Estimates.
Receipts	...	...	...	...	...	3	10	12	10	
Disbursements	...	...	...	...	...	10	10	12	10	

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

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

							Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 60 and 606, Civil Budget Estimates.
Receipts	...	...	...	...	...	3	8	5	5	
Disbursements	...	...	...	...	...	3	8	5	5	

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

ACCOUNTS WITH THE RESERVE BANK.

							Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 60 and 606, Civil Budget Estimates.
Receipts	...	...	...	...	...	45	50	45	45	
Disbursements	...	...	...	...	...	42	50	45	45	

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

SUSPENSE ACCOUNTS.

*Receipts.*Page 60,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Suspense Account	10,34	20,00	23,00	28,00
Local Public Works Expenditure	1	.....	.....	.....
Central Accounts Office—				
Reserve Bank Suspense	4,58	.....	.....	.....
Cash Balance Investment Account	14,52,97	7,49,00	19,69,00	47,49,14
Departmental Adjusting Account	—2	.....	.....	.....
Recoveries of service payments	42,27	34,00	29,00	30,00
Discount on Treasury Bills ... ..	.....	1	.....	.....
Total ...	15,10,15	8,03,01	20,21,00	48,07,14

*Disbursements.*Page 607,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
Suspense Account	14,75	20,00	23,00	27,44
Local Public Works Expenditure	1	.....	.....	.....
Central Accounts Office—				
Reserve Bank Suspense	4,58	.....	.....	.....
Cash Balance Investment Account	13,18,58	10,90,00	29,53,00	50,38,72
Departmental Adjusting Account	1,69,83	.....	.....	.....
Recoveries of service payments	42,27	34,00	29,00	30,00
Discount on Treasury Bills ... ..	.....	.....	.....	.....
Total ...	15,50,02	11,44,00	30,01,00	50,96,16

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

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

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

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

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

CHEQUES AND BILLS.

Receipts.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 60, Civil Budget Estimates.
Preaudit Cheques	...	...	...	...	4,36,92	4,23,00	5,00,00	5,00,00	
Departmental Cheques	...	...	...	...	1,89,79	1,50,00	2,50,00	2,50,00	
Total					6,25,81	5,73,00	7,50,00	7,50,00	

Disbursements.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Page 607, Civil Budget Estimates.
Preaudit Cheques	...	...	...	...	4,38,80	4,23,00	5,00,00	5,00,00	
Departmental Cheques	...	...	...	...	1,83,12	1,50,00	2,50,00	2,50,00	
Total					6,21,92	5,73,00	7,50,00	7,50,00	

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

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

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

DEPARTMENTAL AND SIMILAR ACCOUNTS.

					Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.	Pages 61 and 607, Civil Budget Estimates.
Receipts	...	...	...	...	2,72	1,10	80	80	
Disbursements	...	...	...	...	2,71	1,10	80	80	

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

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) REPAYMENT OF LOANS GIVEN TO PRESIDENCY CORPORATIONS.

*Receipts.*Page 61,
Civil Budget
Estimates.

	Accounts, 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46.
(a) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ...	5,07	5,25	5,25	5,43
(b) Repayment by the Bombay Municipality of other loans ...	54,23	57,09	57,09	61,04
	59,30	62,34	62,34	66,47

351. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (i) for improvement purposes, granted to the late Improvement Trust, (ii) for general purposes, (iii) for development purposes and (iv) for the construction of the Vihar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931-32, 1932-33 and 1935-36 under (i) have been included in the consolidated debt referred to in paragraph 103 under "22, Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937-38. The other loans under (i) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (ii) by annual equated instalments of principal and interest spread over 30 years. The loans under (iii) for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923-24 loans outstanding at the beginning of 1934-35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924-25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929-30. The loan of 82,67 advanced in 1935-36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (iv) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable including interest in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) LOANS TO GOVERNMENT SERVANTS.

*Advances and Recoveries.*Page 607,
Civil Budget
Estimates.

	Accounts, 1943-44.		Budget estimate, 1944-45.		Revised estimate, 1944-45.		Budget estimate, 1945-46.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government servants ...	30	58	41	23	67	39	53	17

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

*Advances and Recoveries.*Pages 61, 607
Civil Budget
Estimates.

	Accounts, 1943-44.		Budget estimate, 1944-45.		Revised estimate, 1944-45.		Budget estimate, 1945-46.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities, district and other local fund committees for public works ...	3,10	2,48	...	4,11	25	3,09	...	1,08
(2) Loans to land-holders and other notabilities ...	...	10	...	15	...	15	...	17

	Accounts, 1943-44.		Budget estimate, 1944-45.		Revised estimate, 1944-45.		Budget estimate, 1945-46.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(3) Loans to cultivators ...	21,96	11,97	22,99	16,32	20,54	23,88	20,21	17,52
(4) Loans through Co-operative Societies Banks ...	...	...	...	...	...	...	...	...
(5) Loans for the purposes of the Co-operative Societies Act ...	5	2	10	1	4	1	10	1
(6) Loans to Co-operative multi-purposes Societies ...	2	8	40	2	3	1	25	1
(7) Loans to non-agriculturists in flood affected areas ...	7	26	...	3	1,27	3	...	...
(8) Loans to Co-operative Housing Societies ...	...	79	...	23	...	3,46	...	26
(9) Loans to Co-operative Housing Societies in flood affected areas ...	...	11	...	3	...	3	...	2
(10) Loans under the State-aided Building Scheme ...	...	1,47	22	1,73	1	1,35	15	1,35
(11) Loans to Small industries ...	62	1,26	1,35	15	1,55	34	1,75	5
(12) Loans for establishment of grain depots ...	2,89	1,81	2,50	1,53	2,75	2,06	2,50	31
(13) Loans to subsidised medical practitioners ...	1	...	5	...	2	...	5	...
(14) Other Miscellaneous Loans ...	...	1	2	1	5	2	7	1
Total ...	28,72	20,45	27,63	24,32	26,51	34,43	25,08	20,79

352. (1) *Loans to Municipalities, District and other Local Fund Committees for public works.*—The provision of 25 in the revised estimate for advances is on account of the first instalment of the loan of 1,00 sanctioned to Pandharpur Municipality for drainage scheme.

353. (3) *Loans to cultivators.*—The decrease in the current year's revised and the next year's budget estimates under advances is due to reduced demands for tagai advances from cultivators. Substantial advances (11,14) were sanctioned last year in the Southern Division; hence large recoveries are anticipated during the current year.

354. (7) *Loans to non-agriculturists in flood affected areas.*—The provision of 1,27 in the revised estimate of advances is mainly on account of advances to persons affected by floods in West Khandesh (1,00) and Ahmedabad (20) districts.

355. (8) *Loans to Co-operative Housing Societies.*—The large recoveries in the revised estimate are due to advance payments by some societies and also due to a lump payment by Saraswat Housing Society in full settlement of the loan taken by it.

REMITTANCES.

Receipts.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46
(a) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant General ..	36,79,01	29,05,00	47,20,00	45,50,00
(b) Remittances by Bills .. .. .	....	....	....	....
(c) Adjusting account between Central and Provincial Governments ..	2,04,01	1,78,00	2,15,00	2,00,00
(d) Adjusting Account with Railways	28,94	25,00	41,00	30,00
(e) Inter-Provincial Suspense Account	2,91	2,25	8,00	2,75
(f) Reserve Bank of India Remittances	13,56,67	9,49,00	17,50,00	17,00,00
Total ..	52,71,54	40,50,25	67,34,00	64,82,75

Disbursements.

	Accounts, 1943-44	Budget estimate, 1944-45	Revised estimate, 1944-45	Budget estimate, 1945-46
(a) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General ..	30,86,98	29,05,00	47,20,00	45,50,00
(b) Remittances by Bills .. .. .	....	....	....	....
(c) Adjusting account between Central and Provincial Governments ..	2,28,17	1,78,00	2,15,00	2,00,00
(d) Adjusting account with Railways	28,91	25,00	41,00	30,00
(e) Inter-Provincial Suspense Account	2,84	2,25	8,00	2,75
(f) Reserve Bank of India Remittances	13,55,22	9,49,00	17,50,00	17,00,00
Total ..	53,02,12	40,50,25	67,34,00	64,82,75

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

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

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

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

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

APPENDIX.

Pro forma Account of the Special Development Fund.

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1938-39— Accounts	Amount transferred from revenue.	50,00,000	Expenditure	Nil.
	Total ..	50,00,000	Closing Balance	50,00,000
			Total ..	50,00,000
1939-40— Accounts	Opening Balance ..	50,00,000	18, Other Revenue Expenditure ..	5,70,037
	Add—Amount transferred from revenue.	25,00,000	37, Education	4,84,760
			39, Public Health	5,09,725
			Total, Expenditure ..	15,64,542
			Closing Balance ..	59,35,458
	Total ..	75,00,000	Total ..	75,00,000
1940-41— Accounts	Opening Balance ..	59,35,458	18, Other Revenue Expenditure ..	6,37,813
	Add—Amount transferred from revenue.	1,00,00,000	37, Education	3,53,828
			38, Medical	5,624
			39, Public Health	3,24,567
			40, Agriculture	49,926
			42, Co-operation	2,43,698
			50, Civil Works	4,387
			Total, Expenditure ..	16,19,843
			Closing Balance ..	1,43,15,615
	Total ..	1,59,35,458	Total ..	1,59,35,458
1941-42—Accounts	Opening Balance ..	1,43,15,615	7, Land Revenue	56,334
	Add—Amount transferred from revenue	1,27,29,000	18, Other Revenue Expenditure, etc. ..	6,69,401
			25, General Administration	1,03,908
			37, Education	2,35,000
			38, Medical	1,01,510
			39, Public Health	7,29,276
			40, Agriculture	4,70,485
			41, Veterinary	6,590
			42, Co-operation	1,91,059
			43, Industries	8,886
			7, Miscellaneous Departments ..	12,758
			50, Civil Works	14,22,335
			Total, Expenditure ..	40,07,551
			Closing Balance ..	2,30,37,064
	Total ..	2,70,44,615	Total ..	2,70,44,615

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts ..	Opening balance ..	2,30,37,064	<i>7, Land Revenue.</i>	
	<i>Add—Amount transferred from revenue</i> ..	20,00,000	1. Construction and repairs of chavdis ..	80,866
				80,866
			<i>10, Forest.</i>	
			2. Construction of an additional block for sawmill labourers at Dandeli ..	23,590
			3. Construction of quarters for forest subordinates in malarious places ..	
				23,590
			<i>18, Other Revenue Expenditure, etc.</i>	
			4. Minor Irrigation Works ..	4,05,880
				4,05,808
			<i>25, General Administration.</i>	
			5. Grants to District Development Boards ..	1,60,140
			6. Discretionary grants to Collectors ..	41,884
				2,02,024
			<i>29, Police.</i>	
			7. Traffic amenities in Bombay City ..	5,928
				5,928
			<i>37, Education.</i>	
			8. Building grants for primary schools ..	75,000
			9. Building grants for secondary schools ..	86,045
			10. Building grants for basic schools ..	20,000
			11. Acquisition of playgrounds for secondary schools ..	16,665
				1,97,710

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1042-43—Accounts— contd.			<i>33, Medical.</i>	
			12. Touring medico-cum-propaganda parties in the partially excluded areas.	9,255
				9,255
			<i>39, Public Health.</i>	
			13. Village water supply	7,77,653
			14. Eradication of malaria in Kanara district	1,356
			15. Experimental appointment of Health Officers and subordinate staff for selected districts	65,339
			16. Appointment of staff for dealing with epidemics	41,557
			17. Research Scholarships	1,609
			18. Grants to Municipalities for Public Health purposes (for their water supply and drainage schemes)	1,49,948
			19. Serum manufacture at the Haffkine Institute, Bombay	1,97,557
				12,35,019
			<i>40, Agriculture.</i>	
			20. Rice Breeding Sub-station, Vadgaon.. .. .	4,022
			21. Tegur Cattle Breeding Farm	7,259
			22. Boring operations	668
			23. Demonstration of the method of control of Katra Caterpillars in North Gujarat	1,215
			24. Model Project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1,226
			25. Grants-in-aid	3,900
			26. Potato Varietal Trial Scheme	4,957
			27. Training of Rural Assistants	1,20,768
			28. Bunding and Dry Farming Survey and Development Schemes	1,01,347
			29. Rice and Ragi Breeding Sub-station, Igatpuri	6,915

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts— contd.			<i>40, Agriculture—contd.</i>	
			30. Research and experimental work in connection with Agave cultivation	1,821
			31. Reclamation of marl lands in Sholapur District	4,573
			32. Pulse Research Scheme	4,390
			33. Taluka Demonstration Centres	28,610
			34. Scheme of organisation and training in Bee-keeping.	4,627
			35. Improvement of poultry in villages	4,328
			36. Scheme of investigation into the Koleroga disease of Betelnut.	4,446
			37. Kumta Farm	12,661
			38. Government Poultry Farm, Dhulia	2,100
			39. Groundnut Scheme	1,486
			40. Tree-planting Scheme	1,000
			41. Development of Dangi Breed as a measure towards the improvement of cattle in Konkani	1,874
			42. Seed multiplication scheme at the cereal breeding station, Niphad	2,821
			43. Development of Horticultural work in co-operation with Rural Development Board	897
			44. Establishment of a Sheep Breeding Research Station at Bagalkot	7,143
			45. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad	1,565
			46. Improvement of Butter Industry	3,193
			47. Broach Cotton Breeding Scheme	4,757
			48. Grant-in-aid to Gokhale Institute for Scheme for Research in Agricultural Economics	3,500
			49. Acquisition of land for Anand Institute.	14,004
			50. Anti-erosion Scheme	5,49,903
			51. Scheme for a model village and agricultural project for aboriginal tribes of Khardi	1,430
			52. Famine Relief, Bijapur District	20,785
			53. Scheme for the survey of grass lands and fodder	3,664
			54. Scheme for extension of vegetable cultivation	6,327
				9,44,182
			<i>41, Veterinary.</i>	
			55. Grants-in-aid towards the construction of Veterinary Dispensaries	1,062
				1,062

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Accounts— contd.			<i>42, Co-operation.</i>	
			56. Peripatetic Demonstration Party for Hemp manufacture	1,575
			57. Peripatetic School for training in boot-laces, file strings, carpets, etc. ..	2,932
			58. Weaving schools	7,487
			59. Debt Adjustment Boards	59,397
			60. Silk Farm, Belgaum	7,258
			61. Sales Depôts for marketing products of cottage and small-scale industries..	28,217
			62. Cottage Industry Experimental Workshops	12,077
			63. Sisal Fibre School, Ahmednagar ..	2,620
			64. All-India Village Industries Association	14,530
			65. Bhil Seva Mandal	845
			66. Provincial Co-operative Marketing Society	8,000
			67. Village Oil Industry	15,302
			68. Coir Manufacture School	2,634
			69. Coir Supervisor	3,712
			70. Scheme for the development of Pottery Industry	10,818
			71. Lacquer Work Demonstration Party..	2,687
			72. Development of cane and bamboo work	2,432
			73. Dyeing Demonstration Parties	4,749
			74. Peripatetic Wool Weaving School ..	1,887
			75. Development of Arts and Crafts ..	8,482
			76. Sann Hemp Experiments	7,465
			77. Imitation Gold Thread Manufacture..	3,178
			78. Glass Bangle Manufacture	9,552
			79. Grading of Mosambis	2,090
			80. Development of cottage and small-scale woollen industry	1,195
			81. Trained Rural Assistants	9,352
			82. Grant-in-aid to Kagdie of Erandol and Junnar	2
				2,30,485
			<i>43, Industries.</i>	
			83. Issue of Quality Certificates for Industrial Products.	4,469

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1042-43—Accounts— concl.			<i>43, Industries—contd.</i>	
			84. Inland Fisheries	3,244
			85. Grants in-aid, contributions, etc.— Loans and subsidies to trained artisans	19,053
			86. Industrial Research Scheme	786
				27,552
			<i>47, Miscellaneous Departments.</i>	
			87. Nature Cure Dispensary at DeLisle Road, Bomlay	1,336
			88. Four "D" type centres in Bombay	9,529
			89. Nursery School at Naigaum, Bombay.	1,470
			90. Nature Cure Dispensary at Ahmed- abad.	763
			91. Four "C" type centres at Ahmedabad.	8,509
			92. "A" type centre and dispensary at Sholapur	4,625
			93. Additional specially equipped "C" type centre at Bhawani Rishi Peth, Sholapur	6,607
			94. Circulating Library Scheme	7,882
				40,721
			<i>50, Civil Works.</i>	
			95. Communications	1,03,135
			96. Original works—Buildings	62,616
				1,65,151
			Total, Expenditure	35,69,353
			Closing balance	2,14,67,711
		Total ..	Total ..	2,50,37,064

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1943-44—Accounts ..	Opening balance ..	2,14,67,711	7, Land Revenue.	
	Add—Amount transferred from revenue.	1,50,00,000	1. Construction and repairs of Chavdis..	65,398
	Add—Other Receipts ..	1,030		65,398
			10, Forest.	
			2. Construction of quarters for forest subordinates in malarious places ..	13,904
				13,904
			18, Other Revenue Expenditure.	
			3. Minor Irrigation Works including emergency Irr.gat.on Works	3,07,529
				3,07,529
			25, General Administration.	
			4. Grants to District Development Boards.	1,70,625
			5. Discretionary grants to Collectors ..	51,448
			6. Pay etc., of the rural assistants working under the Collector ..	16,946
				2,39,019
			29, Police.	
			7. Traffic amenities in Bombay City ..	22,189
				22,189
			37, Education.	
			8. Building grants for secondary schools.	20,000
			9. Acquisition of playgrounds for secondary schools ..	3,379
				23,379
			38, Medical.	
			10. Touring medico-rum-propaganda units in the partially excluded areas ..	9,685
			11. Research scholarships at the Haffkin Institute ..	709
			12. Serum manufacture at the Haffkin Institute, Bombay ..	2,93,763
			13. College of Nursing, Bombay ..	30,425
				3,34,782
			39, Public Health.	
			14. Village Water Supply ..	6,10,820
			15. Eradication of Malaria in Kanara District ..	11,388
			16. Experimental appointment of Health Officers and subordinate staff for selected Districts ..	92,523
			17. Appointment of staff for dealing with epidemics ..	14,873
			18. Grants to Municipalities for Public Health purposes ..	1,73,667
			19. Grants to Local Boards for Public Health purposes ..	
			20. Preparation and purchase of material for Public Health Propaganda such as films and magic lanterns ..	17,045
				9,20,316

RECEIPT.		EXPENDITURE.	
Year.	Amount.	Description of item.	Amount.
1943-44 Accounts —contd.	Rs.		Rs.
		<i>10, Agriculture.</i>	
		21. Rice Breeding Sub-Station, Vadgaon ..	4,658
		22. Tegur Cattle Breeding Farm ..	10,428
		23. Boring Operations ..	1,449
		24. Model Project for the introduction and demonstration of Agricultural Improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District ..	1,384
		25. Grants-in-aid ..	3,550
		26. Potato Varietal Trial Scheme ..	4,287
		27. Training of Rural Assistants ..	1,35,047
		28. Bunding and Dry Farming Survey and Development Scheme ..	9,55,915
		29. Rice and Ragi Breeding Sub-station, Igatpuri ..	7,908
		30. Research and Experimental work in connection with Agave cultivation ..	681
		31. Reclamation of marl lands in Sholapur District ..	3,113
		32. Pulse Research Scheme ..	4,619
		33. Additional Taluka Demonstration Centres ..	1,14,255
		34. Organisation of and training in bee-keeping ..	4,030
		35. Improvement of Poultry in Villages ..	5,215
		36. Investigation into Koleroga disease of betelnuts ..	5,080
		37. Tree planting scheme ..	1,000
		38. Research in Agricultural Economics ..	4,000
		39. Development of Dangri Breed as a measure towards the improvement of cattle in the Konkan ..	9,727
		40. Seed multiplication scheme at the Cereal Breeding Station, Niphad ..	2,059
		41. Development of Horticultural work in co-operation with Rural Development Boards ..	3,102
		42. Sheep Breeding Research Sub-Station at Bagalkot, District Bijapur ..	4,144
		43. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad ..	1,932
		44. Improvement of butter industry ..	3,393
		45. Scientific Research work on the cultivation of rice in salt-lands ..	7,531
		46. Development Research on Sheep and Wool improvement in villages ..	12,725

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1943-44—Accounts— contd.			<i>40, Agriculture—contd.</i>	
			47. Institute of Agriculture, Animal Husbandry and Dairying, Anand ...	119
			48. Survey of Citrus die-back diseases ...	1,093
			49. Genetic improvement of Kodra ...	2,263
			50. Research on small millets ...	926
			51. Formation of Kankrej Breed Society ...	1,063
			52. Scheme for the extension of the Rice Breeding Farms in Bombay Province ...	15,431
			53. Improvement of Milk Supply (Dairy Farming) ...	9,937
			54. Measures for the intensification of Grow More Food Campaign ...	17,329
			55. Liaison Officer and Business Manager of the schemes run by the Agricultural Department ...	5,090
			56. Scheme for the production, storage and disposal of vegetable seeds ...	1,932
			57. Scheme for the botanical improvement of Indian Vegetables ...	1,905
			58. Scheme for the development of Fibre Industry ...	835
			59. Scheme for the control of Eel worms ...	603
			60. Scheme for the extension of vegetable cultivation ...	29,615
			61. Famine Relief Measures in Bijapur and Sholapur Districts ...	20,803
			62. Scheme for a model village and agricultural project for aboriginal tribes of Kharidi ...	10,928
			63. Scheme for the extension of vegetable cultivators in Surat and Thana Districts ...	459
			64. Scheme for improvement of Wells in Dry and Scarcity Areas ...	128
				• 14,31,721
			<i>41, Veterinary.</i>	
			65. Immunisation of cattle against disease and consequent reduction in livestock mortality ...	19,818
			66. Village Flying Parties ...	4,041
			67. Grants-in-a.d. etc. ...	870
				24,729
			<i>42, Co-operation.</i>	
			68. Debt Adjustment Boards ...	74,925
			69. Trained Rural Assistants ...	22,065
			70. Grant to Provincial Co-operative Marketing Society ...	4,000
			71. Grading of Mosambis ...	3,170
				1,04,160
			<i>43, Industries.</i>	
			72. Issue of Quality certificates for Industrial Products ...	6,235
			73. Inland Fisheries ...	3,774
			74. Fish Curing Yards ...	6,739
			75. Development of Hand-loom Industry ...	
			76. Peripatetic Demonstration Party for Hemp Manufacture ...	2,182
			77. Peripatetic school for training in boot-laces, file-strings, carpets, etc. ...	2,979
			78. Weaving Schools ...	9,658
			79. Silk-Farm, Belgaum ...	7,168
			80. Sales Depots for Marketing Products of Cottage and Small Scale Industries ...	39,372
			81. Cottage Industry Experimental Work-shop, Poona ...	11,551
			82. Grants-in-aid ...	13,151

RECEIPT.		EXPENDITURE.		
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1943-44—Accounts— concl'd.			<i>43, Industries—contd.</i>	
			83. Village Oil Industry	13,832
			84. Coir Manufacture School	2,814
			85. Coir Supervisors	3,577
			86. Development of Pottery Industry	6,746
			87. Development of Arts and Crafts	9,537
			88. Lacquer Work Demonstration Party	2,923
			89. Development of cane and bamboo works	2,767
			90. Dyeing Demonstration Parties	5,527
			91. Peripatetic Wool-weaving School	828
			92. Sann-Hemp experiments	161
			93. Glass Bangle Manufacture	7,996
			94. Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing	144
			95. Peripatetic Demonstration Party for training village Lohars and Sutars	1,646
			96. Scheme for a substitute for rubber	31,390
			97. Scheme for a peripatetic demonstration school in leather working at Surat	1,764
			98. Fibre Industry	18,185
			99. Industrial Research Schemes	102
			100. Grants-in-aid, contributions, etc.	6,153
				2,18,799
			<i>47, Miscellaneous Departments.</i>	
			101. Nature cure dispensary at DeLisle Road, Bombay	1,518
			102. Four "D" type Centres in Bombay	4,439
			103. Nursery School at Naigaum, Bombay	1,661
			104. Nature cure dispensary at Ahmedabad	680
			105. Four "C" type centres at Ahmedabad	6,321
			106. Additional specially equipped "C" type centre at Bhawni Rishi Poth, Sholapur	5,118
			107. Circulating Library Scheme	8,649
			108. Five medical aid posts at five "C" type recreation Centres at Sholapur	3,169
			109. Ameliorative measures for the Backward Classes	78,549
			100A. Hostels for the sons of members of Defence Service	5,030
				1,15,184
			<i>50, Civil Works.</i>	
			110. Communications	34,588
			111. Original Works—Buildings	2,466
				37,054
			Total expenditure	38,58,163
			Closing Balance	3,26,10,578
		Total ..	Total ..	3,64,08,741
		3,64,08,741		3,64,08,741

RECEIPT.			EXPENDITURE	
Year.	—	Amount.	Description of item:	Amount.
		Rs.		Rs.
1944-45—Revised Estimate	Opening balance ..	3,26,10,578		
	Add—Amount transferred from revenue.	2,73,80,000		
	Add—Other Receipts ..	20,23,000		
			<i>7, Land Revenue.</i>	
			1. Construction and repairs of Chavdis ..	1,00,000
				1,00,000
			<i>10, Forest.</i>	
			2. Construction of quarters for forest subordinates in malarious places ..	50,000
				50,000
			<i>XVII, Irrigation, Navigation, etc.—Working Expenses.</i>	
			3. Emergency Irrigation Works ..	4,43,000
				4,43,000
			<i>18, Other Revenue Expenditure.</i>	
			4. Minor Irrigation Works including emergency Irrigation Works ..	14,50,300
				14,50,300
			<i>25, General Administration.</i>	
			5. Grants to District Development Boards.	2,55,000
			6. Pay etc., of the rural assistants working under the Collectors ..	37,000
				2,92,000
			<i>37, Education.</i>	
			7. Buildings grants to secondary schools,	25,000
			8. Acquisition of playgrounds for secondary schools ..	10,000
			9. Acquisition of playgrounds for primary schools ..	500
			10. Scheme for the investigation of fish eggs and larvae in Bombay waters (Royal Institute of Science) ..	4,000
			11. Ameliorative measures for the Backward Classes, hostels, scholarships, etc. ..	2,38,500
				2,78,000
			<i>33, Medical.</i>	
			12. Touring medico-cum-propaganda units in the partially excluded areas ..	12,300
			13. Research scholarships at the Haffkine Institute ..	600
			14. Serum manufacture at the Haffkine Institute, Bombay ..	4,39,000
			15. College of Nursing, Bombay ..	40,100
			16. Village medical aid for Backward class areas ..	4,000
				4,56,000

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1944-45—Revised Estimate—contd.			<i>39, Public Health.</i>	
			17. Village Water Supply	8,30,000
			18. Experimental control project and investigation on Malaria in Kanara District	12,000
			19. Experimental appointment of Health Officers and subordinate staff for selected Districts	1,27,000
			20. Appointment of staff for dealing with epidemics	80,000
			21. Grants to Municipalities for Public Health purposes	3,00,000
			22. Grants to Local Boards for Public Health Purposes	19,000
			23. Preparation and purchase of material for Public Health Propaganda such as films and magic lanterns etc.	20,000
				13,88,000
			<i>40, Agriculture.</i>	
			24. Rice Breeding- Sub-Station, Vadgaon	6,000
			25. Tegur Cattle Breeding Farm	12,700
			26. Boring Operations	17,000
			27. Demonstration of the Method of control of Katra Caterpillars in North Gujarat	2,200
			28. Model Project for the introduction and demonstration of Agricultural Improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1,500
			29. Grants-in-aid	3,800
			30. Potato Varietal Trial Scheme	1,000
			31. Training of Rural Assistants	30,000
			32. Bunding and Dry Farming Survey and Development Scheme	48,39,400
			33. Rice and Ragi Breeding Sub-station, Igatpuri	8,900
			34. Research and Experimental work in connection with Agave cultivation	1,400
			35. Pulse Research Scheme	4,400
			36. Taluka Demonstration Centres	1,75,000
			37. Organisation of and training in bee-keeping	5,400
			38. Improvement of Poultry in Villages	7,600
			39. Investigation into Koleroga disease of betelnuts	6,500
			40. Tree planting scheme	1,000
			41. Research in Agricultural Economics	4,000
			42. Development of Dangi Breed as a measure towards the improvement of the cattle in the Konkan	18,800

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1944-45—Revised Estimate—contd.			<i>40, Agriculture—contd.</i>	
			43. Seed multiplication scheme at the Cereal Breeding Station, Niphad ..	2,200
			44. Development of Horticultural work in co-operation with Rural Development Boards ..	5,300
			45. Sheep Breeding Research Sub-Station at Bagalkot, District Bijapur ..	4,300
			46. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad ..	2,600
			47. Improvement of butter industry ..	1,500
			48. Scientific Research work on the cultivation of rice in salt-lands ..	7,200
			49. Development Research on Sheep and Wool improvement in villages ..	13,000
			50. Survey of Citrus die-back diseases ..	800
			51. Genetic improvement of Kodra ..	3,500
			52. Research on small millets ..	500
			53. Formation of Kankrej Breed Society ..	1,200
			54. Scheme for the establishment of three Poultry Supply Farms ..	12,800
			55. Scheme for the extension of rice breeding farms in Bombay Province ..	23,600
			56. Scheme for the extension of vegetable cultivation in Surat and Thana Districts ..	6,600
			57. Scheme for the Intensification of "Grow More Food Campaign" ..	2,06,600
			58. Liaison Officer and Business Manager of the schemes run by the Agricultural Department ..	20,000
			59. Scheme for the production, storage and disposal of vegetable seeds ..	4,700
			60. Scheme for the botanical improvement of Indian vegetables ..	6,700
			61. Scheme for development of Fibre Industry ..	3,000
			62. Scheme for the control of Eel worms ..	700
			63. Scheme for the extension of vegetable cultivation ..	58,700
			64. Scheme for the Control work against wingless grasshoppers pests ..	62,300
			65. Opening of 18 centres for research work on the technique and economics of crop production under well irrigation ..	25,700
			66. Scheme for improvement of milch buffaloes in Bombay Province ..	2,700
			67. Scheme for the establishment of Agricultural Research Station, Deccan Canals, with six sub-stations ..	2,71,000
			68. Scheme for the establishment of research sub-stations at Chas and Jeur under the Dry Farming Research Scheme ..	6,100
			69. Scheme for genetic improvement of Wheat of Bhal tract of Gujerat ..	14,500

RECEIPT.		EXPENDITURE.			
Year.	—	Amount.	Description of item.	Amount.	
		Rs.		Rs.	
1944-45—Revised Estimate—contd.			<i>40, Agriculture—contd.</i>		
			70. Coordinated scheme for crop weather observations ...	7,900	
			71. Scheme for establishment of striga sick plots in striga attack in Bombay Province ...	3,800	
			72. Schemes for backward class students, scheme for establishment of centres for sheep farming, etc., scheme for establishment of Central Poultry Farms ...	41,100	
			73. Institute of Agriculture, Animal Husbandry and Dairying, Anand ...	1,20,000	
			74. Scheme for the reclamation of marl lands in Sholapur District ...	4,600	
			75. Scheme for improvement of wells in dry and scarcity areas ...	1,14,900	
			76. Scheme for construction of temporary bandharas for double cropping of Rice in Konkan ...	10,300	
			77. Scheme for preparation and supply of manure to Potato growers in Poona District ...	3,82,700	
			78. Scheme for investigation on some pests of rice crop at Kumta ...	5,200	
			79. Scheme for extensive work in livestock improvement ...	1,02,600	
			80. Mechanical cultivation and transport ...	20,300	
			81. Scheme of Potato storage and supply (Military) ...	37,200	
			82. Crop cutting scheme, Kolaba ...	4,800	
			83. Victory Orchard Schemes ...	13,700	
			84. Scheme for construction of new wells and tanks and repairing of old tanks and deepening of old wells ...	6,500	
			85. Scheme for improvement of quality and number of cattle in the Bijapur District ...	35,000	
			86. Experimental projects relating to Post-war plans in Ratnagiri District ...	28,400	
			<i>Deduct—Amount debitable to the Government of India (64-Miscellaneous-Expenditure in connection with War) ...</i>	—76,600	
				67,77,700	
				<i>41, Veterinary.</i>	
				87. Immunisation of cattle against disease and consequent reduction in livestock mortality ...	49,000
				88. Village flaying parties ...	7,400
				89. Grants-in-aid contributions etc. ...	600
				90. Poultry Farming chicken in egg ...	12,000
					69,000

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
1944-45—Revised Estimate—contd.		Rs.		Rs.
			<i>42, Co-operation.</i>	
			91. Debt Adjustment Boards	97,000
			92. Trained Rural Assistants	36,500
			93. Grant to Provincial Co-operative Marketing Society	3,000
			94. Grading of Mosambis	4,500
				1,41,000
			<i>43, Industries.</i>	
			95. Issue of Quality certificates for Indus- trial Products	6,700
			96. Inland Fisheries	5,100
			97. Fish Curing Yards	28,800
			98. Industrial Research Schemes	10,000
			99. Development of Hand-loom Industry.	22,700
			100. Peripatetic Demonstration Party for Hemp Manufacture	2,500
			101. Peripatetic school for training in boot- laces, file-strings, carpets, etc.	2,300
			102. Weaving Schools	11,900
			103. Silk-Farm, Belgaum	11,600
			104. Sales Depots for Marketing Products of Cottage and Small Scale Indus- tries	45,500
			105. Cottage Industry Experimental Work-shop, Poona	18,100
			106. Village Oil Industry	10,300
		107. Coir Manufacture School	2,800	
		108. Coir Supervisors	3,500	
		109. Development of Pottery Industry	13,800	
		110. Development of Arts and Crafts	10,900	
		111. Lacquer Work Demonstration Party	6,700	
		112. Development of cane and bamboo works	7,200	
		113. Dyeing Demonstration Parties	6,200	
		114. Peripatetic Wool-weaving School	2,500	
		115. Glass Bangle Manufacture	9,100	
		116. Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing	7,700	
		117. Peripatetic Demonstration Party for training village Lohars and Sutars...	6,800	
		118. Scheme for a substitute for rubber	30,300	
		119. Scheme for a peripatetic demon- stration school in leather working, Surat	5,700	
		120. Grant-in-aid	9,100	

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of Item.	Amount.
1944-45—Revised Estimate—concl'd.		Rs.		Rs.
			<i>43, Industries—contd.</i>	
			121. Fibre Industry	2,400
			122. Senior Marketing Officer and his Staff...	1,600
			123. Pay, etc., of Rural Assistants in the Department of Industries	5,800
			124. Ameliorative measures for the Back- ward Classes—Training in Industrial Schools and Cottage Industries	59,600
			125. Development of sericulture as Cottage Industry	1,800
			126. Grants-in-aid, contributions, etc.	20,000
				3,89,000
			<i>47, Miscellaneous Departments.</i>	
			127. Nature cure dispensary at DeLisle Road, Bombay	1,500
			128. Four "D" type Centres in Bombay	5,800
			129. Nursery School at Naigaum, Bombay	1,800
			130. Nature cure dispensary at Ahmedabad...	1,300
			131. Four "C" type centres at Ahmedabad.	8,700
			132. Additional specially equipped "C" type centre at Bhawni Rishi Peth, Sholapur	5,400
			133. Circulating Library Scheme	9,000
			134. Five medical aid posts at five "C" type recreation Centres at Sholapur.	6,800
			135. Ameliorative measures for the Back- ward Classes... ..	25,900
			136. Hostels for the sons of members of the Defence Services	17,000
				4,20,000
			<i>60, Civil Works.</i>	
			137. Construction of roads in the Ratnagiri District	52,000
				52,000
			<i>68, Construction of Irrigation etc.</i>	
			138. Construction of part of Distributory No. 61 of Nira Left Bank Canal— Emergency Irrigation Works	34,000
			Total expenditure	1,23,80,000
			Closing Balance	4,96,33,578
		Total ...	Total	6,20,13,578
		6,20,13,578		6,20,13,578

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1945-46—			<i>7, Land Revenue.</i>	
Budget Estimate ...	Opening balance ...	4,96,33,578	1. Construction and repairs of Chavdis ...	1,50,000
	<i>Add—Amount transferred from revenue.</i>			1,50,000
	<i>Add—Other Receipts ..</i>	1,52,000		
			<i>10, Forest.</i>	
			2. Construction of quarters for forest subordinates in malarious places ...	48,000
				48,000
			<i>XVII.—Irrigation, Navigation etc. Working Expenses.</i>	
			3. Emergency Irrigations Works ...	3,94,000
				3,94,000
			<i>18, Other Revenue Expenditure.</i>	
			4. Minor Irrigation Works including emergency Irrigation Works ...	25,24,000
				25,24,000
			<i>25, General Administration.</i>	
			5. Grants to District Development Boards...	2,45,000
			6. Pay etc., of the rural assistants working under the Collectors ...	47,000
				2,92,000
			<i>37, Education.</i>	
			7. Buildings grants to secondary schools ...	25,000
			8. Acquisition of playgrounds for secondary schools ...	6,000
			9. Acquisition of playgrounds for primary schools ...	500
			10. Scheme for the investigation of fish eggs and larvæ in Bombay waters (Royal Institute of Science) ...	1,500
			11. Ameliorative measures for the Backward Classes, hostels, scholarships, etc. ...	2,93,000
				3,26,000
			<i>38, Medical.</i>	
			12. Touring medico-cum-propaganda units in the partially excluded areas ...	2,200
			13. Research scholarships at the Haffkine Institute ...	3,600
			14. Serum manufacture at the Haffkine Institute, Bombay ...	3,24,200
			15. Village medical aid for Backward class areas ...	20,000
			16. Hospital Equipment ...	50,000
				4,00,000

RECEIPT.		EXPENDITURE.		
Year.	—	Amount.	Description of item.	Amount.
		Rs.		Rs.
1945-46—Budget Estimate—contd.			<i>39, Public Health.</i>	
			17. Village Water Supply	9,25,000
			18. Eradications of Malaria in Kanara District	58,000
			19. Appointment of staff for dealing with epidemics	1,64,000
			20. Grants to Municipalities for Public Health purposes	5,00,000
			21. Grants to District Local Boards for Public Health purposes	10,000
			22. Preparation and purchase of material for Public Health purposes	2,000
			23. Ameliorative measures for Backward classes	30,000
				16,89,000
			<i>40, Agriculture.</i>	
			24. Rice Breeding Sub-Station, Vadgaon	1,300
			25. Tegur Cattle Breeding Farm	13,600
			26. Model Project for the introduction and demonstration of Agricultural Improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1,700
			27. Grants-in-aid	3,800
			28. Training of Rural Assistants	10,700
			29. Bunding and Dry Farming Survey and Development Scheme	74,55,200
			30. Rice and Ragi Breeding Sub-station, Igatpuri	9,400
			31. Research and Experimental work in connection with Agave cultivation	1,600
			32. Pulse Research Scheme	6,600
			33. Taluka Demonstration Centres	1,70,000
			34. Organisation of and training in bee-keeping	5,800
			35. Investigation into Koleroga disease of betelnuts	5,900
			36. Tree planting scheme	1,000
			37. Research in Agricultural Economics	5,000
			38. Development of Dangi Breed as a measure towards the improvement of the cattle in the Konkan	13,400
			39. Seed multiplication scheme at the Cereal Breeding Station, Niphad	2,400

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
1945-46—Budget Estimate— <i>contd.</i>		Rs.		Rs.
			<i>40, Agriculture—contd.</i>	
			40. Development of Horticultural work in co-operation with Rural Development Boards	6,200
			41. Sheep Breeding Research Sub-Station at Bagalkot, District Bijapur	4,100
			42. Scientific work on improvement of irrigated wheat at the Cereal Breeding Station, Niphad	3,500
			43. Scientific Research work on the cultivation of rice in salt-lands	7,500
			44. Development Research on Sheep and Wool improvement in villages	8,700
			45. Survey of Citrus die-back diseases	1,600
			46. Genetic improvement of Kodra	3,600
			47. Research on small millets... ..	1,400
			48. Formation of Kankrej Breed Society... ..	2,400
			49. Scheme for the establishment of three Poultry Supply Farms	400
			50. Scheme for the extension of rice breeding farms in Bombay Province	17,400
			51. Scheme for the extension of vegetable cultivation in Surat and Thana Districts	8,100
			52. Scheme for the Intensification of "Grow More Food Campaign"	1,54,600
			53. Liaison Officer and Business Manager of the schemes run by the Agricultural Department	23,200
			54. Scheme for the production, storage and disposal of vegetable seeds	5,800
			55. Scheme for the botanical improvement of Indian vegetables	8,300
			56. Scheme for development of Fibre Industry	3,600
			57. Scheme for the control of Eel worms	800
			58. Vegetable extension Scheme under the Liaison Officer and Business Manager	10,000
			59. Scheme for the extension of vegetable cultivation	71,900
			60. Scheme for the organisation and extension of Protective Control against insect pests	13,500
			61. Opening of 18 centres for research work on the technique and economics of crop production under well irrigation	38,100
			62. Scheme for improvement of milch buffaloes in Bombay Province	5,600
			63. Scheme for the establishment of Agricultural Research Station, Deccan Canals, with six sub-stations	1,99,300
			64. Scheme for the establishment of research sub-stations at Chas and Jeur under the Dry Farming Research Scheme	6,600

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
1945-46—Budget Estimate—contd.			<i>40, Agriculture—contd.</i>	
			65. Scheme for the establishment of rice breeding stations at (i) Nawagam, Taluka Matar and (ii) Bulsar, District Surat	31,200
			66. Scheme for reclamation of marl lands in Sholapur District	4,300
			67. Scheme for improvement of wells in Dry Areas	6,88,200
			68. Scheme for construction of temporary Bandharas for double cropping of Rice in Konkan	600
			69. Scheme for genetic improvement of wheat of Bhal tract of Gujarat	7,700
			70. Coordinated scheme for Crop Weather Observations	5,300
			71. Scheme for Model Village at Kastil (Shahapur)	1,700
			72. Scheme for the control work against Wingless Grass Hoppers Pests on Bajri and Jowar Crops in Karnatak, Deccan and Nasik Districts	46,000
			73. Model Agricultural Project, Chinchpada, Peta Nawapur	4,100
			74. Taluka Demonstration Centres in Backward Areas in West Khandesh.	6,800
			75. Scheme for establishment of striga sick plots in striga attack in Bombay Province	3,400
			76. Scholarships for Backward Class Students	6,000
			77. Scheme for establishment of Centres for Sheep Farming and wool products in Backward Class tracts in Bagalkot and Bijapur Talukas'	4,200
			78. Scheme for establishment of Central Poultry Farms in Backward Tracts in Thana and West Khandesh Districts	3,900
			79. Scheme for introduction of premium Cows in Thana and West Khandesh Districts (Backward Class Schemes).	8,500
			80. Scheme for preparation and supply of manure to Potato growers in Poona District	4,64,800
			81. Scheme for investigation on some pests of rice crop at Kumta	5,100
			82. Scheme for extensive work in livestock improvement	2,62,500
			83. Mechanical cultivation and transport	3,200
			84. Scheme of Potato storage and supply (Military)	55,400
			85. Scheme for investigation on Colohicine induced poliploidy in crop plants	3,000
			86. Experimental projects relating to Post-war plans in Ratnagiri District	1,37,500
				1,00,67,000

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
1945-46—Budget Estimate—contd.		Rs.		Rs.
			<i>41, Veterinary.</i>	
			87. Immunisation of cattle against disease and consequent reduction in livestock mortality ...	72,390
			88. Village faying parties ...	4,650
			89. Ameliorative measures for the Backward Classes—Scholarships to backward and scheduled caste students at the Bombay Veterinary College...	760
			90. Poultry Farming Chicken and Egg Drive ...	10,200
				88,000
			<i>42, Co-operation.</i>	
			91. Debt Adjustment Boards ...	4,40,800
			92. Trained Rural Assistants ...	36,500
			93. Grant to Provincial Co-operative Marketing Society ...	3,000
			94. Grading of Mosambis ...	5,500
				4,86,000
			<i>43, Industries.</i>	
			95. Issue of Quality certificates for Industrial Products ...	8,000
			96. Inland Fisheries ...	4,000
			97. Fish Curing Yards ...	7,000
			98. Industrial Research Schemes ...	10,000
		99. Development of Hand-loom Industry...	74,400	
		100. Village Oil Industry ...	11,000	
		101. Coir Manufacture School ...	4,000	
		102. Coir Supervisors ...	3,400	
		103. Development of Pottery Industry ...	10,900	
		104. Development of Arts and Crafts ...	11,300	
		105. Lacquer Work Demonstration Party ...	6,100	
		106. Development of cane and bamboo works ...	6,300	
		107. Dyeing Demonstration Parties ...	7,000	
		108. Development of cottage and Small Scale Woollen Industries ...	18,000	

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of item.	Amount.
1945-46—Budget Estimate—contd.		Rs.		Rs.
			<i>43, Industries—contd.</i>	
			109. Peripatetic Wool-weaving School ...	2,800
			110. Glass Bangle Manufacture ...	9,600
			111. Peripatetic Field Demonstration Party to train agriculturists in silk-worm rearing ...	12,900
			112. Peripatetic Demonstration Party for training village Lohars and Sutars ...	7,000
			113. Scheme for a substitute for rubber ...	25,000
			114. Development of Sericulture as cottage Industry ...	95,900
			115. Scheme for a peripatetic demonstration school in leather working, Surat ...	7,000
			116. Grant-in-aid contributions, etc. ...	20,000
			117. Fibre Industry ...	3,000
			118. Senior Marketing Officer and his Staff.	9,600
			119. Pay, etc., of Rural Assistants in the Department of Industries ...	5,800
			120. Ameliorative measures for the Backward Classes—Training in Industrial Schools and Cottage Industries ...	1,09,000
				4,89,000
			<i>47, Miscellaneous Departments.</i>	
			121. Nature cure dispensary at DeLisle Road, Bombay ...	1,700
			122. Four "D" type Centres in Bombay ...	6,200
			123. Nursery School at Naigaum, Bombay...	1,900
			124. Nature cure dispensary at Ahmedabad .	1,400
			125. Four "C" type centres at Ahmedabad .	10,800
			126. Additional specially equipped "C" type centre at Bhawni Kishi Peth, Sholapur ...	6,200
			127. Circulating Library Scheme ...	9,000
			128. Five medical aid posts at five "C" type recreation Centres at Sholapur ...	7,500
			129. Ameliorative measures for the Backward Classes ...	54,800
			130. Hostels for the sons of members of the Defence Services ...	18,000
			131. <i>Improvement of Milk Supply—</i>	
			(a) Scheme for salvage at Government Farm, Palghar ...	2,00,400
			(b) Scheme for salvage at Government Farm, Jamner ...	3,83,500
			(c) Other schemes ...	2,56,600
				9,58,000

RECEIPT.			EXPENDITURE.	
Year.	—	Amount.	Description of Item.	Amount.
1945-46—Budget Estimate— <i>contd.</i>		Rs.	<i>50, Civil Works.</i>	Rs.
			<i>Communications.</i>	
			132. Constructing a masonry culvert over Nala No. 183 in mile No. 19/3 of the Harnai-Khed Road, Ratnagiri Division.	2,800
			133. Construction of crossings on the provisional Roads in the Ratnagiri District (minor works such as paved dips, etc.)	25,100
			134. Constructing high level causeways over Dhupata Nala in mile 22/4 of the Harnai-Khed Road	30,000
			135. Constructing a high level causeway over Vajra Na'la in mile 26/8 of the Harnai-Khed Road	15,000
			136. Constructing a high level causeway over Wakavali Na'la in mile 16/8 of the Harnai-Khed Road	10,000
			137. Constructing a causeway over Talsura Nala on the Harnai-Khed Road	15,000
			138. Constructing a high level causeway over Sakharpa-Sangameshwar Road	20,000
			139. Constructing a bridge over paved dip in mile 6/4 of Waghota-Kasarda Road.	10,000
			140. Building for the Land Improvement Research Section at Sholapur	16,100
				1,44,000
			<i>68, Construction of Irrigation, etc., Works.</i>	
			141. Construction of part of Distributory No. 61 of Nira Left Bank Canal (E. I. Works)	77,000
			<i>81, Capital account of Civil Works not charged to revenue.</i>	
		142. Construction of Syces' quarters at the Hankine Institute, Parel	3,52,000	
			3,52,000	
			Total expenditure	1,84,84,000
			Closing Balance	3,13,01,578
		Total	Total	4,97,85,578

STATEMENT E

**STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED
IN THE BUDGET FOR 1945-46.**

7, LAND REVENUE.

ITEM 1. Making permanent the two posts of clerks in the office of the Collector of Bombay.

Recurrent	..	.. Rs. Nil.	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, Nil.	Ultimate annual recurrent	..	.. ,, 2,064

Remarks.—In 1932, the post of one clerk in the office of the Collector of Bombay (Land Revenue Department) was held in abeyance and another post of a clerk in the same office was retrenched as a measure of economy. The Collector's office has hitherto managed to carry on without these two posts, but the volume of work in his office has now greatly increased owing to the war conditions and, with the trend of work to increase from year to year, there is now an undue strain on the staff.

To relieve the staff of this extra strain and to ensure efficient discharge of work in the Collector's office after the war, it is necessary to restore these two posts of clerks. These posts were restored temporarily up to 28th February 1945. It is proposed to restore the posts on a permanent basis with effect from 1st March 1945. The clerks will start on a pay of Rs. 50 per mensem each in the scale of Rs. 50—5/2—90—5—140.

ITEM 2. Employment of one maintenance surveyor and one peon for maintaining the city surveys at Raver, Savda and Faizpur in the East Khandesh District.

Recurrent	..	.. Rs. Nil.	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, Nil.	Ultimate annual recurrent	..	.. ,, 1,539

Remarks.—As the maintenance surveyor at Bhusawal who was in charge of the maintenance survey work of Bhusawal and Raver was unable to cope with the work of both the City surveys Government has sanctioned as a temporary measure up to 28th February 1945 a separate maintenance surveyor and a peon for maintaining the city survey of Raver and also of Savda and Faizpur in East Khandesh District. It is now proposed to make the posts of the maintenance surveyor and his peon permanent. The number of City survey properties in Bhusawal alone is 7,600 and it is more than enough to occupy the time of one maintenance surveyor. There is therefore sufficient justification for entrusting the survey work of Raver permanently to an independent maintenance surveyor who will also be required to undertake the maintenance survey work of Savda and Faizpur for which also a maintenance surveyor in any case will be necessary. The cost of the proposal for 1945-46 is as shown below :—

<i>Recurring—</i>		Rs.
1 Maintenance surveyor, Grade Rs. 50—2—70 plus dearness allowance at Rs. 14 per mensem	.. .. .	758
1 Peon on Rs. 13 plus dearness allowance at Rs. 11 per mensem	.. .. .	288
Cycl allowance to Maintenance Surveyor at Rs. 3 per mensem	.. .. .	36
Permanent Travelling allowance to the Maintenance Surveyor at Rs. 22-8-0 per mensem for 8 months	.. .. .	180
Permanent travelling allowance to the peon at Rs. 5 per mensem for 8 months	.. .. .	40
Ordinary travelling allowance	.. .. .	100
Contract contingencies—Service stamps, rent for office buildings, miscellaneous expenses and fixed contingencies	.. .. .	280
<i>Non-recurring</i>	.. .. .	490
	Total ..	2,182

		Rs.
Grand Total—7, Land Revenue	.. { Recurrent	.. Nil.
	.. { Non-recurrent	.. Nil.
	.. { Total	.. Nil.

8, PROVINCIAL EXCISE.

ITEM 3. Confirmation of the additional establishment sanctioned for the office of the Commissioner of Excise on account of general increase in work.

Recurrent	..	.. Rs.	<i>Nil.</i>	Non-recurrent	..	.. Rs.	<i>Nil.</i>
Total	..	.. ,,	<i>Nil.</i>	Ultimate annual recurrent	..	.. ,,	7,416

Remarks.—Since the introduction of Prohibition in 1938 in this Province there has been great increase of work in the office of the Commissioner of Excise, to cope with which Government in 1938 sanctioned 2 Assistant Supervisors each in the grade of Rs. 150—10—220 and 3 clerks including one typist in the grade of Rs. 50—5/2—90. This establishment has since been continued on a temporary basis for a period exceeding 5 years, to deal with the greatly increased work of the Commissioner's office. The volume of work is not likely to decrease after the termination of the war, independent of whether a policy of Prohibition is continued or not. As it does not conduce to efficiency to continue the establishment on a temporary basis, it is now proposed to make this establishment permanent. The average cost on account of the permanent retention of this establishment will be Rs. 7,416 per annum.

			Rs.
		Recurrent	.. <i>Nil.</i>
Grand Total—8, Provincial Excise	..	Non-recurrent	.. <i>Nil.</i>
		Total	.. <i>Nil.</i>

10, FOREST.

ITEM 4. Grant of allowance to forest guards for maintenance of bicycles.

Recurrent	..	.. Rs. 6,192	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, 6,192	Ultimate annual recurrent	..	.. ,, 4,644

Remarks.—Some of the forest areas cannot be properly patrolled by forest guards moving about on foot as the areas are either far away from their headquarters or are very scattered. To ensure proper patrolling of such areas it is essential for the forest guards to move about on bicycles when patrolling. It is therefore proposed to grant an allowance of Rs. 4 per mensem during the war period and Rs. 3 per mensem thereafter, to each of the forest guards in such areas who maintains a serviceable bicycle for official duty. The approximate cost during 1945-46 will be Rs. 6,192.

ITEM 5. Entertainment of additional staff in the Forest Department.

Recurrent	..	.. Rs. 18,686	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, 18,686	Ultimate annual recurrent	..	.. ,,

To cope with the heavy increase of work in connection with war supplies the following temporary posts were created with effect from 20th March 1943 for a period of one year—

Name of office.	Designation of the posts.	Scale of pay. Rs.
Office of the Conservator of forests, Southern Circle.	Supernumerary Superintendent	.. 200—10—300.
Do.	do. .. Head-Clerk	.. 95—5—125—E.B.—135—5—160.
Divisional offices in the Southern Circle.	3 Senior Accountants	.. 95—5—125.
Do.	do. .. 7 Junior Accountants	.. 80—5/2—95.

The establishment has since been continued till 28th February 1945.

2. Owing to the very heavy increase of war work in Northern Division, Kanara Division, one additional Junior Accountant on Rs. 85—5/2—100 (old) or Rs. 80—5/2—95 (new) was sanctioned with effect from 13th March 1944 till 28th February 1945.

3. As the war work still continues to be very heavy it will be necessary to continue the posts specified in paragraphs 1 and 2 above for the duration of the war. It is, however, proposed to continue the posts up to 28th February 1946 for the present. The cost during 1945-46 will be Rs. 18,686.

ITEM 6. Conversion of 17 posts of clerks in the Forest Department into those of 5 Senior Accountants and 12 Junior Accountants.

Recurrent	..	.. Rs. 8,032	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, 8,032	Ultimate annual recurrent	..	.. ,,

Remarks.—In view of the ever increasing activities of the Forest Department and the tightening up of account rules which require the maintenance of a number of important registers, it was found necessary to create more posts of accountants in the Department. 17 posts of clerks were converted, as a temporary measure, into those of 5 Senior Accountants in the grade of Rs. 95—5—125 and 12 Junior Accountants in the grade of Rs. 85—5/2—100 (old) or Rs. 80—5/2—95 (new), as the case may be, with effect from 1st September 1944 to 31st March 1945. As the increase in the accounts work is a permanent feature it is proposed to make this additional account staff extended by one year in the first instance with effect from 1st April 1945.

ITEM 7. Resurfacing of Dandeli Depot Roads.

Recurrent	..	.. Rs. Nil.	Non-recurrent	..	.. Rs. 24,839
Total	..	.. ,, 24,839	Ultimate annual recurrent	..	.. ,, Nil.

Remarks.—The Dandeli Depot Roads which are subjected to heavy timber traffic on account of war supplies require urgent repairs. The approximate estimated cost of resurfacing the roads is about Rs. 24,839. The plans and estimates for the work were prepared but they are further being revised in accordance with the suggestions made by the Superintending Engineer, Southern Circle. The work will be taken up next year after approval of the plans and estimates.

Grand Total—10, Forest	..	}	Recurrent	..	Rs. 32,910
			Non-recurrent	..	24,839
			Total	..	57,749

XVII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—A—IRRIGATION WORKS—WORKING EXPENSES.

ITEM 8. Employment of Measurers, Karkuns and Canal Inspectors in the Nasik Irrigation and Nira Canal Division in the Deccan Irrigation Circle.

Recurrent	Rs. 12,508	Non-recurrent	Rs. Nil.
Total	12,508	Ultimate annual recurrent	17,640

Remarks.—In order to carry out the greatly increased work of measuring melon-bed cultivation on notified rivers, the large area of cane, food and fodder crops under cultivation on Nala and river lifts in the Nasik Irrigation and Nira Canals Divisions and preparing assessment papers, etc., which it is not possible for the existing establishment to cope with, it is proposed to appoint each year the following staff, on the temporary establishment, on the scales mentioned against them :—

<i>Nasik Irrigation Division.</i>		Scale of pay,
3 Measurers for 4 months each in a year .. .. .	.. .. .	} 20—5/3—50.
2 " " 3 " " " " " " .. .. .	.. .. .
7 " " 2 " " " " " " .. .. .	.. .. .
2 " " each for 12 months .. .. .	.. .. .
1 Sub-divisional Karkun } for the full year	.. .. .	25—5/3—60.
1 Sectional " } .. .. .	.. .. .	20—2/2—40.
2 Canal Inspectors } .. .. .	.. .. .	20—1—35.
 <i>Nira Canals Division.</i>		
7 Sectional Karkuns each for the full-year .. .. .	.. .. .	20—2/2—40.
15 Measurers .. .. .	.. .. .	20—5/3—50.

The Measurers and the Canal Inspectors will be granted in addition to pay, conveyance allowance and dearness allowance admissible under the rules.

2. The expenditure on account of the employment of the staff mentioned in paragraph 1 above during 1945-46 will be Rs. 12,508 as shown below :—

	Rs.
(i) Pay of Establishment	7,420
(ii) Allowances—Conveyance allowance	780
Temporary increase in conveyance allowance	260
(iii) Dearness allowance	4,048
Total	12,508

	Rs.	
Grand Total—XVII, Irrigation, etc. .. .	Recurrent	12,508
	Non-recurrent	Nil.
	Total	12,508

25. GENERAL ADMINISTRATION.

ITEM 9. Making certain establishment in the General and Educational Department, Secretariat, permanent.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total .. .. .	.. ,, Nil.	Ultimate annual recurrent .. .. .	.. ,, 26,270

Remarks.—Owing to very considerable increase of work in the General and Educational Departments when the Congress Ministry took office towards the end of July 1937, Government sanctioned for a period of one year in the first instance, with effect from the 1st November 1937, the following additional posts:—

One Senior Superintendent.
One Senior Assistant.
Four Clerks.

Government also sanctioned for the Department for the period from 3rd January 1938 to the 31st October 1938, in the first instance, a temporary additional post of Junior Assistant Secretary and a peon. At the end of the period for which these gazetted and non-gazetted posts were sanctioned, the position was examined and it was found that the work, instead of decreasing, had so considerably increased that Government sanctioned the continuance of the posts for a further period of three years with effect from the 1st November 1938 and also sanctioned the following additional posts temporarily for one year, in the first instance, with effect from the 16th January 1939:—

One Junior Superintendent on Rs. 275—20—375.
One Senior Assistant on Rs. 210—15—300.
Two Junior Assistants on Rs. 100—5—120—10—170—10—220 each.
One clerk on Rs. 50—3—95.

The necessity for this staff was examined from time to time and, when the position was reviewed in March 1940, it was found that, owing to slight reduction in work on account of the Congress Ministry going out of office, it would be possible to reduce the staff to some extent. Accordingly Government sanctioned the abolition of one post of Senior Assistant and one post of Junior Assistant from 1st April 1940 and the continuance of the other posts for a further period of three months ending June 1940. The position regarding the amount and nature of work was examined thereafter every three months and, as the work was being maintained at the same high level, the staff was continued till the end of October 1941.

2. The position regarding all the temporary additional establishment mentioned above was again thoroughly examined in September 1941, and it was found that the amount of work then in the Department necessitated the retention of that establishment without any curtailment. The additional establishment was therefore continued for a further period of three years from 1st November 1941.

3. The period for which the temporary additional establishment was continued having recently expired, the position regarding the necessity and continuance of the establishment was examined once again. It has been found that there has been a progressive increase in the amount of work in the Department since 1940 and that there is a clear case for sanctioning the additional establishment in question on a permanent basis. As, however, there may be a slight reduction in work when the conditions return to normal, and as also the outturn of work may show some improvement when the senior men deputed to other Departments and Offices come back, it is considered that it may, after the restoration of normal conditions, be possible to reduce a small portion of the additional establishment, viz., one post of a junior assistant and one post of a clerk. Nothing can however be said for certain at this stage. It is therefore proposed to convert the whole of the temporary additional establishment (with the exception of those two posts) into a permanent establishment, and to continue those two posts viz., (1) a post of Junior Assistant and (2) a post of a clerk, for a further period of three years, in the first instance, from the 1st November 1944. Orders have been issued, in the meantime, for the continuance of the whole establishment till the end of March 1945. The additional establishment that is proposed to be made permanent is as follows:—

One Junior Assistant Secretary on Rs. 600—50—750—800.
One Senior Superintendent on Rs. 400—25—500.
One Junior Superintendent on Rs. 275—20—375—E.B.—25—425.
One Senior Assistant on Rs. 180—10—200—15—260.
Four Clerks on Rs. 50—3—95 each.
One Peon on Rs. 23 per mensem.

ITEM 10. Making permanent the temporary establishment sanctioned for the sub-divided Sholapur taluka in Sholapur District.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total .. .. .	.. ,, Nil.	Ultimate annual recurrent .. .. .	.. ,, 6,912

Remarks.—Government split up, with effect from 1st October 1944, Sholapur taluka in Sholapur district into two talukas, viz., North Sholapur and South Sholapur as the taluka was too large for efficient administration by one Mamlatdar and sanctioned the following additional establishment till 28th February 1945:—

Establishment.	Pay Scale.	
	Rs.	
Mamlatdar (2nd grade)	200—15/2—260
Aval Karkun	85—5/2—100
6 Clerks	25—5/2—55

The sub-division of Sholapur taluka into two talukas is necessary as a permanent measure in view of the large area of the taluka—mostly a scarcity area—its land development, supply and other problems. It is therefore proposed to make permanent the present additional temporary establishment which is the minimum necessary for efficient administration, with effect from 1st March 1945. The ultimate annual cost comes to Rs. 6,912 per annum.

25, GENERAL ADMINISTRATION—contd.

ITEM 11. Demalgamation of the Broach and Panch Mahals District.

Recurrent ..	Rs. 39,116	Non-recurrent ..	Rs. Nil.
Total ..	39,116	Ultimate annual recurrent ..	..

Remarks.—The amalgamation of the Panch Mahals with Broach district was sanctioned in 1933 mainly on grounds of retrenchment in expenditure. With a view, however, to deal satisfactorily with the problems connected with Food Supply and Post War Reconstruction for the Panch Mahals, it is considered necessary to separate the Panch Mahals sub-division from the Broach district and to convert it into a district. It is proposed to sanction this arrangement for a period of two years in the first instance with effect from 1st March 1945. This proposal involves the entertainment of an additional staff of one Collector, 1 Chitnis, 1 Head Clerk, 1 Deputy Chitnis, 1 Second clerk, 1 Clerk (Non-schedule), 11 clerks and 11 peons. The cost of the proposal in next year works out to about Rs. 39,116 per annum as shown below :—

Pay of Officers (Charged)—

		Annual cost
		Rs.
1 Collector on Rs. 1,000—2,250 ..	..	22,728

Pay of Establishment (Voted)—

1 Chitnis on Rs. 200—15/2—260 ..	..	2,400
1 Head Clerk on do. ..	..	2,400
1 Deputy Chitnis on Rs. 85—5/2—100 ..	..	1,020
1 Second clerk on do. ..	..	1,020
1 Clerk (non-schedule) do. ..	..	1,020
11 Clerks on Rs. 25—5/2—75 ..	..	3,300

Inferior establishment—

1 Havaldar on Rs. 20 ..	..	240
1 Naik on Rs. 18 ..	..	216
9 Peons on Rs. 14 each ..	..	1,512

Total .. 35,856

Allowances (Charged) ..	..	3,600
Allowances (Voted) ..	..	2,300
Contingencies ..	..	900

Total .. 42,656

Less expenditure on account of the reduction of 4 posts of clerks and 1 post of peon in the office of the Collector of Broach and Panch Mahals —3,540

Grand Total .. 39,116

Total—25, General Administration ..	}	Recurrent ..	39,116
		Non-recurrent ..	Nil
		Total ..	39,116

27, ADMINISTRATION OF JUSTICE.

ITEM 12. Making the temporary establishment for the 11th Judge in the High Court of Judicature, Bombay permanent.

Recurrent	..	Rs.	Nil.	Non-recurrent	..	..	Ra.	Nil.
Total	..	..	Nil.	Ultimate annual recurrent	..	..	..	8,890

Remarks.—After a careful review of the position in regard to the state of work in the High Court of Judicature, Bombay, the appointment of an Additional High Court Judge was sanctioned in 1939 to reduce the heavy arrears of work which had accumulated in that Court. The appointment of the High Court Judge which was continued year after year on a temporary basis, was made permanent in the year 1943 as it was found that there was no prospect in the immediate future of the volume of work falling so low as to make the number of Judges excessive. Apart from the volume of judicial work proper, it had frequently been found necessary in recent years to appoint High Court Judges for adjudication in extraneous matters such as labour disputes and other public enquiries. An establishment, consisting of—

One Court Shirestedar on Rs. 180—20—260—25—360
 One Clerk on Rs. 50—3—95—5—160
 One Shorthand writer on Rs. 150—5—250—10—300
 Two Chopdars on Rs. 31 per mensem each
 One Peon on Rs. 24 per mensem each
 Two Peons on Rs. 23 per mensem each

for the Additional Judge has been continued on a temporary basis from year to year, up to the 28th February 1945. The High Court, Bombay, has now recommended that the temporary establishment mentioned above may also be made permanent. It is therefore now proposed that the establishment should be made permanent with effect from the 1st April 1945.

ITEM 13. Appointments of Additional Presidency Magistrates in connection with the Greater Bombay Scheme.

Recurrent	..	..	Ra. 40,845	Non-recurrent	..	..	Ra.	Nil.
Total	..	..	..	40,845	Ultimate annual recurrent	..	..	63,572

Remarks.—In view of the decision of Government to inaugurate the Greater Bombay Scheme with effect from 1st April 1945, it is proposed to appoint three Additional Presidency Magistrates to replace the existing (1) City Magistrate at Bandra, (2) Resident Magistrate at Bandra, (3) Resident Magistrate at Kurla and (4) Resident Magistrate at Kurla-Andheri. The proposed Courts of Presidency Magistrates will be located at (1) Bandra, (2) Andheri and (3) Kurla.

It is also proposed to create a post of Resident Magistrate at Borivali in the Thana District to cope with the increased work consequent on the introduction of this scheme.

2. The extra cost involved for 11 months during the financial year 1945-46 by the appointments of three Additional Presidency Magistrates and a Resident Magistrate at Borivali for the Greater Bombay Scheme and their establishment, etc., will be as follows :—

Pay of Officers—

					Ra.
Pay of three Additional Presidency Magistrates at the rate of Rs. 850 per mensem in the scale of Rs. 850—50/5—950	..	..	..	..	28,050
Pay of Resident Magistrate at Borivali at Rs. 296 per mensem, being the average pay of the three grades of Mamlatdars	..	..	..	..	3,256
				Total	31,306

Pay of Establishment—

3 Judicial Clerks on Rs. 150 per mensem each	..	..	..	..	4,950
3 Interpreters on Rs. 150 per mensem each	..	..	..	..	4,950
3 Cashiers on Rs. 50 per mensem each	..	..	..	..	1,650
3 Typists on Rs. 50 per mensem each	..	..	..	..	1,650
6 General Duty Clerks on Rs. 50 per mensem each	..	..	..	..	3,300
6 Peons on Rs. 23 per mensem each	..	..	..	..	1,518
3 Hamals on Rs. 23 per mensem each	..	..	..	..	759
1 Clerk on Rs. 50 per mensem for the Office of the Chief Presidency Magistrate	..	..	..	..	550
				Total	12,227

27, ADMINISTRATION OF JUSTICE—contd.

Allowances, Honoraria, etc.—

War allowance to the three Additional Presidency Magistrates at the rate of 10 per cent. of pay	2,805
War allowances to the Resident Magistrate at Borivali at the minimum of Rs. 50 per mensem	550
Dearness allowance to the establishment	5,148
Total ..	8,503

Contingencies—

Total ..	5,000
Grand Total ..	64,136

Against this expenditure of Rs. 64,136 under the head "Presidency Magistrate's Courts" there will be a saving of about Rs. 23,291 on account of the provisions made in the budget estimates for 1945-46 for pay and allowances of the existing City Magistrate at Bandra, the Resident Magistrates at Kurla, Bandra and Kurla-Andheri and their establishment.

		Rs.	
Grand Total—27, Administration of Justice	{	Recurrent ..	40,845
		Non-recurrent ..	.....
		Total ..	40,845

28, JAILS AND CONVICT SETTLEMENTS.

ITEM 14. Grant of monetary awards to prisoners.

Recurrent	Rs. 22,100	Non-recurrent	Rs. Nil.
Total	Rs. 22,100	Ultimate annual recurrent	Rs. 22,100

Remarks.—In 1939 a system of granting monetary awards at the rate of three pies per day of remission earned by a prisoner was introduced with the object of both inducing prisoners to be of good behaviour and industrious and to enable them to earn a small sum which would help them in tiding over the difficult initial period between release and rehabilitation in life. It has been found by experience that the rate of three pies per day of remission adopted four years ago is too small to serve as an incentive and also too small to enable the prisoner to come out with sufficient money to start life afresh after release. In the absence of a comprehensive system of after-care of released prisoners it is considered desirable to have an adequate system of rewards. It is therefore proposed that the rate of three pies per day of remission should be increased to one anna. This is estimated to cost Rs. 22,100 annually.

Grand Total—28, Jails and Convict Settlements ..	}	Recurrent ..	Rs. 22,100
		Non-recurrent ..	.....
		Total ..	22,100

29, POLICE.

ITEM 15. Court Duty Staff for the Juvenile Court for Bombay City and Bombay Suburban District.

Recurrent	..	.. Rs. 6,458	Non-recurrent	..	.. Rs. Nil.
Total	..	.. ,, 6,458	Ultimate annual recurrent	..	.. ,, 5,492

Remarks.—With a view to improve the administration of the Bombay Children Act in Bombay City and Bombay Suburban District Government created a post of a whole time first class Stipendiary Magistrate. This appointment was made permanent with effect from 1st April 1944. In view of this, the Court duty staff for this Court which was sanctioned so far on a temporary basis is now proposed to be made permanent. The cost of the proposal for 12 months of 1945-46 amounts to Rs. 6,458 as detailed below :—

	Cost per mensem.
	Rs.
<i>Pay of Establishment—</i>	
1 Police Prosecutor on Rs. 250 (fixed pay) per mensem	250
Temporary increase in pay at Rs. 25 per mensem	25
1 Head Constable in the scale of Rs. 38—1—50	38
3 Constables in the scale of Rs. 30—1/2—33—1/3—36	90
Temporary increase in pay to 1 Head Constable and 3 Police Constables at Rs. 4 and Rs. 3 respectively	13
<i>Allowances, Honoraria, etc.—</i>	
Travelling allowance—fixed	416
Conveyance allowance to Police Prosecutor at Rs. 25 per mensem	25
House rent to 1 Head Constable at Rs. 10 per mensem	10
House rent to 3 Constables at Rs. 7 per mensem each	21
Dearness allowance to 1 Head Constable at Rs. 18 and to 3 Constables at Rs. 14 each	60
<i>Contingencies—</i>	
Clothing charges of 1 Head Constable and 3 Constables at Rs. 1-8-8 per mensem each	6 2 8
Total per mensem	538 2 8
	× 12
Grand Total	6,458

ITEM 16. Increase in the leave reserve of Officers of the Bombay City Police.

Recurrent	..	.. Rs. 5,511	Non-recurrent	..	.. Rs. 910
Total	..	.. ,, 6,421	Ultimate annual recurrent	..	.. ,, 6,228

Remarks.—The cadres of Indian Sub-Inspectors and European Sergeants in the Bombay City Police were originally separate with different percentage of leave reserve for each of them. In 1939 these cadres were amalgamated and it became necessary to fix the leave reserve in the new cadre. Government has now decided to fix the leave reserve in the consolidated cadre at 14 per cent. of the combined total of the sanctioned strength of Superintendents of Police, Inspectors of Police, Deputy Inspectors of Police and the sanctioned strength of Sub-Inspectors in the consolidated cadre. This involves the creation of two permanent posts of Sub-Inspectors in addition to the existing reserve to bring up the proportion to the percentage laid down. It is important in view of the great strain that the Police have to bear that their reserves should be up to the full strength. The cost of these two posts for 11 months of the year comes to Rs. 6,421 as shown below :—

	Amount per mensem
	Rs.
<i>Pay of Establishment—</i>	
2 Sub-Inspectors in the scale of Rs. 125—5—200	250
Temporary increase in pay at Rs. 15 per mensem	30
<i>Allowances, Honoraria, etc.—</i>	
Dearness allowance at Rs. 18 per mensem	36
Conveyance allowance to 2 Sub-Inspectors at Rs. 20 each per mensem	40
Clothing allowance to 2 Sub-Inspectors at Rs. 12-8-0 each per mensem	25
<i>Contingencies—</i>	
Rent to 2 Sub-Inspectors at Rs. 60 each per mensem	120
Total	501
	× 11
Total	5,511

29, POLICE—contd.

	Amount per mensem.
<i>Non-recurrent—</i>	Rs.
Supply of outfit to 2 officers at Rs. 300 each	600
Purchase of furniture	150
Cost of 2 revolvers at Rs. 80 each	160
	910
Total ..	6,421

ITEM 17. Introduction of the Greater Bombay Scheme.

Recurrent	Rs. 2,65,769	Non-recurrent	Rs. 58,163
Total	,, 3,23,932	Ultimate annual recurrent	,, 2,65,769

Remarks.—The Greater Bombay Scheme was to have been introduced from the 1st March 1940 but was postponed from year to year mainly on account of the difficulty of finding experienced men to man the new Police Stations in Greater Bombay according to Bombay City standards. It is now proposed to give effect to the scheme from the 1st April 1945.

The area in the Bombay Suburban District which will be included in Greater Bombay comprises the limits of the Municipal borough of Bandra and 37 other villages. The transfer is being provided for by legislation. The remaining area in the Bombay Suburban District will be incorporated in the Thana District. The Police stations at Bandra, Vile-Parle (now Santa-Cruz), Andheri, Kurla and Ghatkopar in the Bombay Suburban District will, after the introduction of the Scheme, be brought under the control of the Bombay City Police and a new 'G' Division will be formed under a Superintendent of Police. The District Superintendent of Police, Bombay Suburban District, will become Deputy Commissioner of Police, North, the Deputy Superintendent of Police, Bombay Suburban District, will become Superintendent, 'G' Division; most of the remaining police personnel of the Bombay Suburban District will be merged in the Bombay City Police on the City scales of pay, some will be merged in the Thana District and a few in other Districts of the Province.

The building scheme required for the accommodation of the new Police Stations and the police constabulary in Greater Bombay has been completed, except in regard to some officers' quarters. Pending the construction of quarters for these officers after the war, they will be accommodated in hired premises.

The expenditure under the head "29-Police" involved in the next financial year on the introduction of the Scheme is estimated to be Rs. 3,24,000 approximately, which amount is required to be provided in the budget. The rough details of the expenditure are as under:—

	Average annual cost.
<i>Recurring—</i>	Rs.
Pay of officers	18,855
Pay of Establishment	1,51,904
Allowances, Honoraria, etc.	70,796
Contingencies	24,214
	Total .. 2,65,769
<i>Non-recurring—</i>	
Outfit for officers	8,228
Training of Cadet Officers	8,935
Construction of chowkies	16,000
Purchase of 3 motor lorries	25,000
	58,163
Grand Total ..	3,23,932

The Scheme also entails the construction of 100 quarters at Mulund for the policemen who will be transferred from the Bombay Suburban District to the Thana District. The expenditure on the work is roughly estimated at one lakh. The quarters are expected to be constructed before the close of the current financial year and the expenditure will be debitable to 50-Civil Works.

29, POLICE—contd.

ITEM 18. Additional staff for Vigilance Branch of the Bombay City Police Force.

Recurrent	Rs. 16,093	Non-recurrent	Rs. Nil
Total	Rs. 16,093	Ultimate annual recurrent	Rs. 15,600

Remarks.—In 1930 Government approved of the proposal to entertain a special whole-time investigating staff consisting of one Inspector, one Deputy Inspector, three Sub-Inspectors, four Head Constables and eight Constables to work effectively the Bombay Prevention of Prostitution Act. No provision for this staff was however made, till in 1936 the nucleus of this staff consisting of two Sub-Inspectors and one Constable, was spared permanently from another Department and one Deputy Inspector was sanctioned. Since then men from the divisional strength were being spared to assist the above staff but these arrangements are found to be unsuitable and unsatisfactory, as the divisional force can ill afford to allow its strength to be depleted. The evil of prostitution has increased very considerably during these years apart from the abnormal temporary increase due to war-time conditions. It is considered necessary to sanction permanently without further delay the full staff required for the Vigilance branch. It is therefore proposed to create permanently the appointments of 1 Inspector, 1 Sub-Inspector, 4 Head Constables and 7 Constables to complete the full complement of the branch. The cost of the proposal for the 11 months of 1945-46 comes to Rs. 16,093 as detailed below :—

	Cost per mensem.		
	Rs.	a.	p.
<i>Pay of Officers—</i>			
1 Inspector in the scale of Rs. 300—10—400 per mensem	300	0	0
Temporary increase in pay at Rs. 25 per mensem	25	0	0
<i>Pay of Establishment—</i>			
1 Sub-Inspector in the scale of Rs. 125—5—200	125	0	0
4 Head Constables in the scale of Rs. 38—1—50 per mensem	152	0	0
7 Constables in the scale of Rs. 30—1/2—33—1/3—36	210	0	0
Temporary increase in pay to 1 Sub-Inspector at Rs. 15, 4 Head Constables at Rs. 4 and 7 Constables at Rs. 3 each per mensem	52	0	0
<i>Allowances, Honoraria, etc.—</i>			
Travelling allowance—Fixed to 1 Inspector at Rs. 30 per mensem	30	0	0
Travelling allowance—Fixed to 1 Sub-Inspector at Rs. 20 per mensem	20	0	0
Clothing allowance to 1 Inspector and 1 Sub-Inspector at Rs. 12-8-0 each per mensem	25	0	0
House rent to 4 Head Constables at Rs. 10 per mensem	40	0	0
House rent to 7 Constables at Rs. 7 each per mensem	49	0	0
War allowance at Rs. 50 per mensem to the Inspector	50	0	0
Dearness allowance to 1 Sub-Inspector at Rs. 18 per mensem	18	0	0
Dearness allowance to 4 Head Constables at Rs. 18 each per mensem	72	0	0
Dearness allowance to 7 Constables at Rs. 14 each per mensem	98	0	0
<i>Contingencies—</i>			
Rent to 1 Inspector at Rs. 120 per mensem'	120	0	0
Rent to 1 Sub-Inspector at Rs. 60 per mensem	60	0	0
Clothing charges to 4 Head Constables and 7 Constables at Rs. 1-8-8 each per mensem	16	15	4
	<hr/>		
Total per mensem	1,462	15	4
	<hr/>		
	× 11		
	<hr/>		
Grand Total	16,092	8	8
	<hr/>		
Rounded to	16,093	0	0

29. POLICE—contd.

ITEM 19. Reorganisation of the Bombay City Police Motor Transport Section.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 34,519
Total	Rs. 34,519	Ultimate annual recurrent	Rs. Nil.

Remarks.—The number of motor vehicles with the Motor Transport Section of the Bombay City Police has recently been increased substantially. This increase in the number of motor vehicles has necessitated an expansion and reorganisation of the staff manning this section. A part of the additional staff which was urgently needed was sanctioned with immediate effect from August 1943 and this staff has since been continued. The entertainment of the following further additional staff has been administratively approved and it is proposed to create the appointments temporarily for the year 1945-46. It is proposed to consider the permanent reorganisation and strengthening of the Motor Vehicles Transport Section of the Commissioner of Police after the war.

1 Superintendent.

1 Jamader (store-keeper).

1 Head Constable writer (Assistant Store-keeper).

25 Constable-drivers.

6 Cleaners.

The existing post of the Inspector for the M. T. Section will be discontinued simultaneously with the appointment of the Superintendent.

The cost of the proposal for the eleven months of 1945-46 amounts to Rs. 34,519 as detailed below:—

	Cost per mensem.		
	Rs.	a.	p.
<i>Pay of Officers—</i>			
1 Superintendent in the scale of Rs. 500—50—800 per mensem	500	0	0
<i>Pay of Establishment—</i>			
1 Jamader in the scale of Rs. 60—3—75 per mensem	60	0	0
1 Head Constable in the scale of Rs. 38—1—50	38	0	0
25 Constables in the scale of Rs. 30—1/2—33—1/3—36	750	0	0
6 Cleaners in the scale of Rs. 25—1/2—30	150	0	0
1 Foreman Mechanic in the scale of Rs. 250 fixed per mensem	250	0	0
<i>Temporary increase in pay—</i>			
1 Jamader at Rs. 5 per mensem	5	0	0
1 Head Constable at Rs. 4 per mensem	4	0	0
25 Constables at Rs. 3 each per mensem	75	0	0
Writer's Dearness Allowance to one Head Constable at Rs. 10 per mensem	10	0	0
Special pay to 25 Constables at Rs. 20 each per mensem	500	0	0
<i>Less—</i>			
1 Inspector in the scale of Rs. 300—10—400	300	0	0
Special pay at Rs. 100 per mensem	100	0	0
Temporary increase in pay at Rs. 25 per mensem	25	0	0
<i>Allowances, Honoraria, etc.—</i>			
Travelling allowance fixed to 1 Superintendent at Rs. 137-8-0	137	8	0
<i>House Rent—</i>			
1 Jamader at Rs. 12 per mensem	12	0	0
1 Head Constable at Rs. 10 per mensem	10	0	0
25 Police Constables and 6 Cleaners at Rs. 7 each per mensem	217	0	0
1 Foreman Mechanic at Rs. 60 per mensem	60	0	0
War allowance at the rate of Rs. 50 per mensem to the Superintendent	50	0	0

29, POLICE—contd.

		Cost per mensem.	
		Rs. a. p.	
<i>Dearness Allowance—</i>			
1 Jamader and 1 Head Constable at Rs. 18 each per mensem	.. .. .	36	0 0
25 Police Constables at Rs. 18 per mensem each	.. .. .	450	0 0
6 Cleaners at Rs. 14 each per mensem	.. .. .	84	0 0
<i>Less—</i>			
Clothing allowance to 1 Inspector at Rs. 10 per mensem	.. .. .	10	0 0
War allowance at the rate of Rs. 50 per mensem to the Inspector	.. .. .	50	0 0
<i>Contingencies—</i>			
Rent to 1 Superintendent at Rs. 200 per mensem	.. .. .	200	0 0
Clothing charges 1 Jamader at Rs. 1-12-0 per mensem	.. .. .	1	12 0
Clothing charges 1 Head Constable and 6 cleaners Rs. 1-8-8 per mensem	.. .. .	49	5 4
<i>Less—</i>			
Rent to 1 Inspector at Rs. 120 per mensem	.. .. .	120	0 0
		3,944	9 4
			× 11
		Total	33,490 6 8

Non-recurrent expenditure for the first year—

Outfit to 1 Officer at Rs. 300	.. .. .	300	0 0
Revolver	.. .. .	80	0 0
Furniture	.. .. .	550	0 0
Cost of belt and batons, at Rs. 3-1-0	.. .. .	98	0 0
		Grand Total	34,518 6 8
		Rounded to	34,519

ITEM 20. Re-organisation of the Bombay City Police.

Recurrent	.. .. .	Rs. 1,77,311	Non-recurrent	.. .. .	Rs. 768
Total	.. .. .	1,78,079	Ultimate annual recurrent	.. .. .	8,22,612

Remarks.—The strength of the Bombay City Police was last re-organised in 1910 on the basis of standards recommended for adoption by the Police Commission of 1902. Since then the permanent strength of the Bombay City Police has remained practically stationary apart from certain additions made when the additional Police stations at Kalachowki and Dadar were opened. The volume of work falling to the lot of the Divisional Police has, however, enormously increased since 1910. During this period the city's population has increased from 10 lakhs to about 15 lakhs during the 1941 census, ignoring the recent war-time increase in population. It is hardly necessary to expatiate on the way in which during this period due to the growth of traffic, industry and local legislation, the burden of the police has increased. Indian Penal Code cases, to take an instance, have increased almost three-fold during the last seven years.

The Commissioner of Police has prepared a scheme for the re-organisation of the Divisional Police on the basis of normal working conditions, that is to say, disregarding the temporary increases in work during war-time which are correctly met by temporary additions to strength. The scheme of re-organisation is based on the following five principles :—

- (a) The provision of a street policing scheme which will not be subject to interference by foreseeable demands for other duties or by casualties,
- (b) The provision of an adequate staff for investigation purposes,
- (c) The provision of an adequate clerical staff at Police Stations and in Divisional Superintendents' Offices to ensure that clerical work does not devolve upon executive staff,
- (d) The provision of an adequate staff for miscellaneous duties which can also be used as " Trouble reserve " during emergencies, and
- (e) The necessity of permitting each man to enjoy 20 days' casual leave and 30 days' Earned Leave every year.

29, POLICE—contd.

This scheme requires a permanent increase of strength by 6 Deputy Inspectors, 44 Sub-Inspectors, 18 Jamadars, 77 Head Constables and 1,173 Constables. Against this there is a temporary force sanctioned for various duties in connection with the war consisting of 6 Deputy Inspectors, 51 Sub-Inspectors, 64 Head Constables and 930 Constables. It is proposed that this temporary force, less seven Sub-Inspectors, should be made permanent and that additional posts of 18 Jamadars, 13 Head Constables and 243 Constables be created. Details of cost in respect of the existing temporary force to be made permanent and the additional posts required are given separately below:—

Recurrent.

				Cost per mensem.		
				Rs.	a.	p.
<i>Pay of Officers—</i>						
6 Deputy Inspectors on the pay of Rs. 275 each .. .. .	..	..	..	1,650	0	0
Temporary increase in pay at Rs. 20 each .. .. .	..	..	..	120	0	0
44 Sub-Inspectors in the scale of Rs. 125—5—200 .. .. .	..	..	..	5,500	0	0
Temporary increase in pay at Rs. 15 each .. .. .	..	..	..	660	0	0
				<hr/>		
				7,930	0	0
<i>Pay of Establishment—</i>						
64 Head Constables in the scale of Rs. 38—1—50 .. .. .	..	..	..	2,432	0	0
Temporary increase in pay at Rs. 4 each .. .. .	..	..	..	256	0	0
930 Constables in the scale of Rs. 30—1/2—33—1/3—36 .. .. .	..	..	..	27,900	0	0
Temporary increase in pay at Rs. 3 each .. .. .	..	..	..	2,790	0	0
				<hr/>		
				33,378	0	0
<i>Allowances, Honoraria, etc.—</i>						
<i>Travelling Allowance—</i>						
6 Deputy Inspectors at Rs. 25 each .. .. .	..	..	..	150	0	0
44 Sub-Inspectors at Rs. 25 each .. .. .	..	..	..	1,100	0	0
<i>House Rent Allowance—</i>						
6 Deputy Inspectors at Rs. 90 each .. .. .	..	..	..	540	0	0
44 Sub-Inspectors at Rs. 60 each .. .. .	..	..	..	2,640	0	0
64 Head Constables at Rs. 10 each .. .. .	..	..	..	640	0	0
930 Constables at Rs. 7 each .. .. .	..	..	..	6,510	0	0
<i>Clothing Allowance—</i>						
6 Deputy Inspectors at Rs. 10 each .. .. .	..	..	..	60	0	0
44 Sub-Inspectors at Rs. 10 each .. .. .	..	..	..	440	0	0
				<hr/>		
				12,080	0	0
<i>Contingencies—</i>						
<i>Clothing Charges—</i>						
64 Head Constables at Rs. 1-8-8 each .. .. .	..	..	..	98	10	8
930 Constables at Rs. 1-8-8 each .. .. .	..	..	..	1,433	12	0
				<hr/>		
				1,532	6	8
<i>Dearness and War Allowance—</i>						
War Allowance to 6 Deputy Inspectors at Rs. 28 each .. .. .	..	..	..	168	0	0
Dearness allowance to 44 Sub-Inspectors at Rs. 18 each .. .. .	..	..	..	792	0	0
Dearness allowance to Head Constables at Rs. 14 each .. .. .	..	..	..	896	0	0
Dearness allowance to 930 Constables at Rs. 14 each .. .. .	..	..	..	13,020	0	0
				<hr/>		
				14,876	0	0
				<hr/>		
				69,796	6	8
						× 12
				<hr/>		
				8,37,557	0	0
				<hr/>		
				8,37,557	0	0

Grand Total ... 8,37,557 0 0

29, POLICE—contd.

		Cost per mensem.	
		Rs.	a. p.
<i>Pay of Establishment—</i>			
18 Jamadars in the scale of Rs. 60—3—75		1,080	0 0
Temporary increase in pay of Rs. 5 each		90	0 0
13 Head Constables in the scale of Rs. 38—1—50		494	0 0
Temporary increase in pay of Rs. 4 each		52	0 0
243 Constables in the scale of Rs. 30—1/2—33—1/3—36		7,290	0 0
Temporary increase in pay of Rs. 3 each		729	0 0
		9,735	0 0
<i>Allowances, Honoraria, etc.—</i>			
<i>House Rent Allowance—</i>			
18 Jamadars at Rs. 12 each		216	0 0
13 Head Constables at Rs. 10 each		130	0 0
243 Constables at Rs. 7 each		1,701	0 0
		2,047	0 0
<i>Contingencies—</i>			
<i>Clothing Charges—</i>			
18 Jamadars at Rs. 1-14-8 each		34	8 0
13 Head Constables at Rs. 1-8-8 each		20	0 8
243 Constables at Rs. 1-8-8 each		374	10 0
		429	2 8
<i>Dearness Allowance—</i>			
18 Jamadars at Rs. 18 each		324	0 0
13 Head Constables at Rs. 14 each		182	0 0
243 Constables at Rs. 14 each		3,402	0 0
		3,908	0 0
	Total	16,119	2 8
			×11
		or Rs.	1,77,311 0 0

Non-recurrent.

Belts, buttons, etc. to 256 men at Rs. 3 each		768	0 0
	Total	1,78,079	0 0

ITEM 21. Reorganisation and expansion of the Criminal Investigation Department, Poona.

Recurrent	Rs. 1,42,980	Non-recurrent	Rs. Nil.
Total	,, 1,42,980	Ultimate annual recurrent	,, 1,41,828

Remarks.—Recent developments have underlined the inadequacy of the existing Criminal Investigation Department staff at Poona in relation to the needs for crime investigation, detection and intelligence.

On the side of criminal investigation, this inadequacy has meant that requisitions for the services of Criminal Investigation Department officers by the District Police in cases which demanded expert investigation have had to be frequently refused; this and the steady growth of ordinary crime over recent years, including organised gang crime and the growing complexity of investigations necessitate a permanent strengthening of this section on the executive side. Incidentally there has also been an increase in certain other activities of this section, e.g., preparing crime records, crime charts, quarterly reviews of reported crime and editing the Bombay Police Gazette, all of which requires now the sanction of some additional staff.

The Intelligence section of the Provincial Criminal Investigation Department is at present centralised at its Headquarters at Poona. This centralisation and the paucity of staff have prevented this section from watching and reporting to the requisite extent on developments in the Districts. It is, therefore, considered necessary to create Field Intelligence units and locate them at suitable centres in the linguistic regions of Gujerat, Maharashtra and the Karnatak. These units will pass on the intelligence collected to the Headquarters on the basis of which Government will be furnished constantly with a ready and comprehensive appreciation of developments taking place all over the

29, POLICE—contd.

Province. In addition, three sets of officers are proposed to be sited at Jalgaon, Ahmedabad and Sholapur for watching communist and labour developments. Moreover, there is at present insufficient permanent arrangement for liaison between the Bombay City and Provincial Criminal Investigation Department. It is proposed to make good this lacuna by establishing permanently a City-Provincial Liaison Centre in Bombay, which in addition to liaison in intelligence, will cover the Bombay Suburban District and the two Railways.

Finally this reorganisation of the Criminal Investigation Department on the executive side will entail the creation of some additional clerical and inferior establishment.

One receipt of these proposals for the reorganisation of the Criminal Investigation Department Government sanctioned in August 1944 the diversion to the regular Criminal Investigation Department of the following personnel temporarily sanctioned for the special Pylon, Sabotage and Security Intelligence Branches—3 Deputy Superintendents of Police, 6 Inspectors, 11 Sub-Inspectors, 16 Head Constables, 1 Steno-typist and 10 peons. The additional staff of 1 Inspector, 11 Sub-Inspectors, 4 Head Constables, 7 clerks, one steno-typist and five peons was also sanctioned up to 28th February 1945. It is now proposed to place the reorganisation on a permanent basis. The details of cost of the total personnel viz., three Deputy Superintendents, seven Inspectors, 22 Sub-Inspectors, 2 Head-Constables, 2 steno-typists, seven clerks and 15 peons (three at Bombay and 12 in the Mofussil) involved in the next financial year are given below :—

Pay of Officers—

	Cost per mensem.
	Rs.
3 Deputy Superintendents of Police in the scale of Rs. 310—20—450	930
Special pay of Rs. 100	300
7 Inspectors in the scale of Rs. 180—15/2—255—270—300	1,260
Temporary increase in pay of Rs. 25	175
Special pay of Rs. 75	525
	3,190

Pay of Establishment—

22 Sub-Inspectors in the scale of Rs. 75—5—145—150—160	1,650
Temporary increase in pay of Rs. 15	330
Special pay of Rs. 45	990
20 Head Constables :—	
4 in Bombay, 4 at Ahmedabad, 3 at Jalgaon 1 at Sholapur and 5 at Poona on Rs. 28 and 3 at Belgaum on Rs. 27.	557
Temporary increase in pay of Rs. 4	80
Special pay of Rs. 15	300
Literacy allowance at Rs. 2	40
	3,947
1 Accountant in the scale of Rs. 135—5—180	135
2 S. G. clerks in the scale of Rs. 95—5—125	190
2 Junior clerks in the scale of Rs. 80—5/2—95	160
1 Clerk for the Provincial Liaison Branch at Bombay in the scale of Rs. 80—5/2—95	80
1 Clerk for the Provincial Liaison Branch at Bombay in the scale of Rs. 25—5/2—55	25
2 Steno-typists in the scale of Rs. 110—5—180—5—220	220
15 Peons 12 in the Districts on Rs. 17 and 3 at Bombay on Rs. 23	273
	5,030

*Allowances, Honoraria, etc.—**House Rent Allowance—*

	Rs.	a.	p.
1 Deputy Superintendent at Bombay at Rs. 150	150	0	0
1 Inspector at Bombay at Rs. 110	110	0	0
1 At Ahmedabad and 3 at Poona at Rs. 40 each, 1 at Jalgaon and 1 at Belgaum at 10 per cent. of pay.	306	0	0
4 Sub-Inspectors at Ahmedabad 2 at Jalgaon and 9 at Poona at Rs. 25 each, 3 at Bombay at Rs. 60 each, 3 at Belgaum and 1 at Sholapur at Rs. 15 each.	615	0	0

Conveyance Allowance—

1 Dy. Supdt. at Bombay at Rs. 25 plus 10 per cent. temporary increase	27	8	0
7 Inspectors at Rs. 25 plus 10 per cent. temporary increase	192	8	0
22 Sub-Inspectors at Rs. 10 plus 10 per cent. temporary increase	242	0	0

29, POLICE—contd.

	Rs.	a.	p.
<i>Compensatory Local Allowance—</i>			
1 Deputy Superintendent and 1 Inspector at Bombay	130	0	0
3 Sub-Inspectors at Bombay at Rs. 45 each	135	0	0
4 Head Constables at Bombay at Rs. 8 each, 4 at Ahmedabad and 5 at Poona at Rs. 5 each and 1 at Sholapur at Rs. 3	80	0	0
2 Clerks for the Provincial Liaison Branch at Bombay	30	0	0
<i>Clothing Allowance—</i>			
7 Inspectors at Rs. 5	35	0	0
22 Sub-Inspectors at Rs. 4	88	0	0
	2,031	0	0
<i>Dearness and War Allowance—</i>			
At the sanctioned rates	1,490	0	0
<i>Contingencies—</i>			
House Rent to 4 Head Constables in Bombay at Rs. 10 each, 4 at Ahmedabad, 3 at Jalgaon and 5 at Poona at Rs. 5 each and 3 at Belgaum and 1 at Sholapur at Rs. 4 each	116	0	0
House Rent for 3 peons at Bombay at Rs. 6 each	18	0	0
Clothing allowance to 20 Head Constables at Rs. 2	40	0	0
	174	0	0
Total ..	11,915	0	0
		x12	
Grand Total ..	1,42,980	0	0

ITEM 22. Increase in the pay of Constables and Head Constables in the Konkan Districts of Kolaba and Ratnagiri.

Recurrent	Rs. 15,177	Non-recurrent	Rs. Nil.
Total	,, 15,177	Ultimate annual recurrent	,, 15,177

Remarks.—In 1920, the starting pay of constables serving in all the Districts included in the Southern Division was fixed at a lower rate than in the Central and Northern Divisions. The present rates are:—

Southern Division:—Rs. 19—1/3—1/7—2/10—23.

Central and Northern Divisions:—Rs. 20—1/3—1/7—2/10—24.

Similarly, the pay of Head Constables III and IV grade was fixed at Rs. 35 and Rs. 27 in the Southern Division and Rs. 26 and Rs. 28 in the Central and Northern Divisions.

It has been represented to Government that conditions in the Konkan Districts of Kolaba and Ratnagiri are very different from those prevailing in the rest of the Southern Division and that it was not correct to group them with the rest of the Southern Division. On investigation, it has been found that the daily necessities of life cost more in normal times in the Konkan Districts than in the above-Ghat Districts in consequence of which the normal cost of living there is higher. It is, therefore, proposed to increase the pay scales of constables and head constables III and IV grades serving in the two Konkan Districts of Kolaba and Ratnagiri to the same level as in the Central and Northern Divisions.

ITEM 23. Creation of 88 permanent posts of constable-drivers for the motor transport section of the District Executive Force.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	,, Nil.	Ultimate annual recurrent	,, 47,940

Remarks.—At the instance of the Government of India the question of mobility of the police forces was examined and Government sanctioned a very substantial addition to the fleet of vehicles of motor for the District Executive Force bringing the total number of vehicles to 114. Some new vehicles were also required against replacement of old and unserviceable vehicles. Although the additional motor vehicles were required during an emergency, it is considered that their permanent retention is necessary even in normal times and it is proposed to retain the full complement of 114 vehicles on a permanent basis. The staff of Constable-drivers for this fleet has however been sanctioned temporarily, so far except for the drivers of the original 26 vehicles who are permanent. In view of the fact that the vehicles are to be retained permanently, it is now proposed to make 88 Constable-drivers permanent, so as to have one permanent driver per vehicle. The cost of the proposal for the 12 months of 1945-46 will be Rs. 67,091 as shown in details below:—

	Rs.	a.	p.
<i>Pay of establishment—</i>			
62 Constable-drivers at Rs. 23 per mensem each and 26 at Rs. 22 per mensem each	1,998	0	0
Temporary increase in pay at Rs. 3 per mensem each for 88 Constable-drivers	264	0	0
Motor driving allowance at Rs. 15 per mensem each for 88 Constable-drivers	1,320	0	0

29, POLICE—contd.

	Rs.	a.	p.
<i>Allowances, Honoraria, etc.—</i>			
House rent allowance at Rs. 10 per mensem each for 6 Constable-drivers at Thana and Bombay Suburban District.	60	0	0
House rent allowance to Constable-drivers at Rs. 6 per mensem each for 8, Rs. 5 per mensem each for 32, Rs. 4 per mensem each for 18, Rs. 3 per mensem each for 17, Rs. 2—8 for 2 and Rs. 2 per mensem each for 5.	346	0	0
Dearness allowance at Rs. 18 per mensem each to 25 and at Rs. 14 per mensem each to 63 Constable-drivers	1,332	0	0
Compensatory local allowance at Rs. 7 per mensem each to 6 Constable-drivers at Thana and Bombay Suburban District, at Rs. 3 per mensem each to 26 Constable-drivers and at Rs. 2 per mensem each to 17 Constable-drivers.	154	0	0
<i>Contingencies—</i>			
Clothing charges at Rs. 1-4-0 per mensem each for 88 Constable-drivers	110	0	0
Accoutrement at Rs. 0—3—0 per mensem each for 88 Constable-drivers	6	14	0
Total	5,590	14	0
		×12	
Grand Total	67,090	8	0 or
	Rs. 67,091 in round figures.		

ITEM 24: Opening of an additional Police Station in Surat City.

Recurrent	Rs. 13,814	Non-recurrent	Rs. 25
Total	14,065	Ultimate annual recurrent	12,600

Remarks.—Surat City was divided into two police stations as far back as 1912 when its population was about one lakh. Since then it has expanded territorially and has more than doubled in population and increased in industrial importance. There has been a large increase in vehicular traffic and in the number of places of public entertainment and crime figures have also enormously risen. As a result of all which the work devolving upon the two police stations has increased greatly. The strength of the police constabulary in the City has also been increased and it is found increasingly difficult by the Sub-Inspectors in charge of the two police stations to look after the discipline and efficiency of the expanded constabulary placed under their charge in addition to other duties. For all these reasons it is necessary to open a third police station in this city. The proposal entails an increase in the permanent strength of the Surat District Police Force by 2 Sub-Inspectors and an incidental increase of 7 Head Constables and 11 Constables. A part of this strength, viz. 3 Head Constables and 11 Constables, will be met by the absorption from the temporary unarmed allotment made to the Surat District for additional duties in connection with the war. A percentage of the cost on account of this allotment is recoverable from the Government of India at present, but any recovery in respect of these 3 Head Constables and 11 constables will cease when they form part of the permanent strength. The cost of the proposal for 11 months of the year 1945-46 amounts to Rs. 14,065.

The details of the expenditure are given below:—

	Cost per mensem.
	Rs. a. p.
<i>Pay of Establishment—</i>	
2 Sub-Inspectors in the scale of Rs. 75—5—145—150—160	150 0 0
Temporary increase in pay to 2 Sub-Inspectors at Rs. 15 per mensem each	30 0 0
7 Head Constables on Rs. 28 per mensem	196 0 0
Temporary increase in pay to Head Constables at Rs. 4 per mensem each	28 0 0
11 Constables on Rs. 20 per mensem in the scale of Rs. 20—1/3—1/7—2/10—24	220 0 0
Temporary increase in pay to constables at Rs. 3 per mensem each	33 0 0
Literacy allowance to Head Constables and Constables at Rs. 2 per mensem each	36 0 0
Writers allowance at Rs. 3 per mensem each to 3 Head Constables and Rs. 2 per mensem each to 2 Constables.	13 0 0
	706 0 0
<i>Allowances Honoraria, etc.—</i>	
Conveyance allowance to 2 Sub-Inspectors at Rs. 27-8-0 each (inclusive of 10 per cent. temporary increase).	55 0 0
Clothing allowance to Sub-Inspectors at Rs. 4-2-8 each (revised rate)	8 5 4
Dearness allowance to Sub-Inspectors at Rs. 14 each	28 0 0
Dearness allowance to Head Constables and Constables at Rs. 11 each	198 0 0
House Rent Allowance to Sub-Inspectors at Rs. 22-8-0 each	45 0 0
L. C. A. to Head Constables at Rs. 3 per mensem each and to Constables at Rs. 2 per mensem each.	43 0 0

29, POLICE—concl'd.

<i>Contingencies—</i>		Rs.	a.	p.
Clothing allowance to Head Constables and Constables at Rs. 1-4-0 per mensem each	..	22	8	0
Hutting money to Head Constables and Constables at Rs. 5 per mensem each	..	90	0	0
Rent for the Police Station Building	..	35	0	0
Charges on account of water rate	..	1	0	0
Charges on account of water cess	..	0	5	4
Charges on account of electric energy	..	5	0	0
Rent for Telephone	..	18	10	8
		<hr/>		
		172	8	0
		<hr/>		
		1,255	13	4
			×11	
		<hr/>		
		13,814	2	8
Non-recurrent—Furniture	..	251	0	0
		<hr/>		
		14,065	2	8
		<hr/>		
		14,065	0	0
		In round figures.		

ITEM 25. Increase in the permanent staff of the Finger Print Bureaux, Poona and Bombay.

Recurrent Rs.	1,441	Non-recurrent	..	.. Rs.	Nil.
Total ,,	1,441	Ultimate annual recurrent	..	.. ,,	4,895

Remarks.—The existing permanent staff of the Finger Print Bureaux at Poona and Bombay, were sanctioned in 1927 and 1934 respectively. Since then the number of slips received for search at these two Bureaux has increased greatly, thereby rendering inadequate the sanctioned strength of the staff at the two Bureaux. Owing to the peculiar nature of work in the Finger Print Bureaux, the strain imposed on the staff was found to have affected the health of some of the members. Government therefore sanctioned the following additional staff in order that the work of the Bureaux may not suffer :—

- 6 Second Experts.
- 5 Senior Searchers.
- 6 Junior Searchers.
- 2 Peons.

It is now considered that the need for permanent retention of a part of this staff is established and it is proposed accordingly to make permanent, with effect from 1st April 1945 the staff consisting of two Second Experts (one each at Poona and Bombay) and one Senior Searchers. The ultimate annual cost involved in the proposal comes to Rs. 4,895. It is also proposed to sanction temporarily for the year 1945-46 in the first instance a leave reserve of two Junior searchers (one each at Poona and Bombay). The cost of this proposal for the year 1945-46 comes to Rs. 1,441 as shown below :—

Pay of Establishment—

2 Junior Searchers in the scale of Rs. 40-5/2-45	89
--	----	----	----	----	----

Allowances, Honoraria, etc.—

Compensatory local allowance to 1 Junior Searcher at Bombay at Rs. 15 per mensem	..	..	..	..	15
Dearness allowance to 2 Junior Searchers at Rs. 18 per mensem	..	..	..	..	36

131

×11

Total .. 1,441

Rs.

Grand Total—29, Police	..	}	Recurrent	..	6,44,554
			Non-recurrent	..	94,611
			Total	..	7,39,165

36, SCIENTIFIC DEPARTMENTS.

ITEM 26. Additional grant-in-aid to the Bombay Branch of the Royal Asiatic Society for preservation of books, etc.

Recurrent ..	.. Rs. Nil.	Non-recurrent ..	.. Rs. 10,000
Total ..	.. ,, 10,000	Ultimate annual recurrent ..	.. ,, Nil.

Remarks.—There is a very large number of books in the library of the Bombay Branch of the Royal Asiatic Society, which require repair, binding and disinfection. Many of them are rare and valuable and some of them cannot be replaced if lost or destroyed. As the Royal Asiatic Society's library must be the nucleus of the development of a proper library system in this Province and as it is necessary sooner or later to carry out library development on properly organised lines, Government is interested in the present condition of the Society's library. It is considered that the best way in which Government could help the Society in the matter would be by giving a grant which would enable more binding materials to be purchased and more book-binders to be employed in order that the large number of damaged volumes in the library may be repaired before they deteriorate further. There are about 50,000 volumes or files in various stages of disrepair and every year adds to that number. It is estimated that the books to be completely rehabilitated would require at least a lac and a half, and that it will be possible to finish the work in a period of about 15 years. Government has already sanctioned a special grant of Rs. 10,000 to the Society during the current financial year, for maintaining its library in good condition and for binding, repairing and preserving the books in it. It is now proposed to sanction an amount of Rs. 10,000 for the same work, during the next year.

		Rs.	
Grand Total—36, Scientific Departments	{	Recurrent ..	.....
		Non-recurrent ..	10,000
		Total ..	<u>10,000</u>

37, EDUCATION.

ITEM 27. Continuance of the temporary posts of additional Part-time Professors of Law at the Government Law College, Bombay.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	..	9,000

Remarks.—In view of the great rush for admission to the First LL.B. Class of the Government Law College, Bombay, the Board of Visitors of the College recommended that a Second Division of the First LL.B. Class should be opened and that 3 additional posts of Part-time Professors of Law on Rs. 250 per mensem each should be sanctioned for the purpose from July 1943. Accordingly, 3 additional posts of Part-time Professors were sanctioned in the first instance up to the end of May 1944, and have been continued till 31st May 1945, as a temporary measure. Experience has shown that it is necessary to retain the Second division of the First LL.B. Class and to continue the 3 posts of Part-time Professors for the purpose. It is, therefore, proposed to make the 3 posts of Part-time Professors of Law permanent from June 1945.

ITEM 28. Continuance of (i) the Registered Accountants' Class and the Diploma Classes in Accountancy and Secretarial Practice at the Sydenham College, Bombay and (ii) certain additional staff at the College on a permanent basis.

Recurrent	..	..	Rs.	Nil.	Non-recurrent	..	..	Rs.	Nil.
Total	..	..	..	Nil.	Ultimate annual recurrent	..	..	..	7,700

Remarks.—The Registered Accountants' Class was first started at the Sydenham College of Commerce and Economics, Bombay, in 1933 for one year as an experimental measure for preparing students for the Registered Accountants' examination instituted by the Government of India under the Auditors' Certificate Rules, 1932. The Class is being continued from time to time. The question of co-ordinating the work of the Class with that of the Diploma Classes in Accountancy and Secretarial practice which were instituted at the College during 1939 as part of the expansion and development of the activities of the College was considered and the continuance of both these classes was sanctioned for a period of three years from the end of the academic year 1941-42. The Registered Accountants' Class has thus been in existence since 1933 and the two Diploma Classes since 1939. Both these classes are gaining in popularity and have become self-supporting. The time has now come when these classes should be continued on a permanent basis. It is proposed accordingly that the classes should be continued as a permanent measure with effect from the end of the academic year 1944-45 and that the following staff which has been sanctioned for those classes up to the end of the academic year 1944-45 should be made permanent with effect from April 1945.

I. Registered Accountants' Class—

					Pay per mensem.
					Rs.
(1) One part-time Lecturer in Accountancy	..	..	..	..	100
(2) One part-time Lecturer in Mercantile Law	..	..	..	..	100

II. Diploma Classes in Accountancy and Secretarial Practice—

(1) One part-time Lecturer in Accountancy	..	..	..	..	100
(2) One part-time Lecturer in Mercantile Law	..	..	..	..	100
(3) One part-time Lecturer in Secretarial Practice	..	..	..	..	100
(4) *One part-time Assistant Lecturer in Accountancy	..	..	..	..	50

*This post was first sanctioned for the academic year 1942-43 and has been continued further for two years.

The annual expenditure involved is Rs. 6,600.

As part of the expansion and development of the activities of the College, the following posts were sanctioned in 1939 for giving practical training and instructions in practical business methods to the students of the College appearing for the degree course :—

				Rs.
(1) One part-time Instructor in Cotton Judging	..	..	..	50 per mensem.
(2) One Honorary Lecturer in Commerce	..	..	..	500 per annum.

These posts have been continued from time to time. The posts are to continue up to the end of the academic year 1944-45. The work of the Instructor in Cotton Judging has been found to be very helpful in acquainting the students taking up the subject Indian Cotton Industry for the degree course with the qualities of the various varieties of cotton and the lectures given by the Honorary Lecturers in Commerce have also proved very useful. As regards the arrangement for lectures in Commerce, it has been reported that it is not possible to find any business man prepared to give a series of ten lectures on a particular problem. It is therefore proposed to invite two or three persons to give such lectures on different topics connected with practical business methods. It is accordingly proposed to sanction with effect from 1st April 1945 as a permanent measure (i) the continuance of the post of a part-time instructor in Cotton Judging on Rs. 50 per mensem and (ii) the payment of an honorarium to one or more Honorary Lecturers up to Rs. 500 per annum, provided the honorarium per lecture does not exceed Rs. 50. The annual expenditure involved on this account is estimated to be Rs. 1,100.

37, EDUCATION—contd.

ITEM 29. Continuance of the additional staff and expenditure sanctioned during 1944-45 on account of increased number of admissions to the First Year Science Class of the Karnatak College, Dharwar.

Recurrent	Rs. 10,300	Non-recurrent	Rs.
Total	Rs. 10,300	Ultimate annual recurrent	Rs. Nil.

Remarks.—Owing to a great rush for admission to the First Year Science Class of the Karnatak College, Dharwar, during the academic year 1944-45, the Principal of the College was authorised to admit 36 additional students to the First Year Science Class and the following additional staff and grants for contingencies have been sanctioned for the financial year 1944-45 on a temporary basis :—

(i) Three Demonstrators. One for each subject viz. Physics, Chemistry and Biology in the scale of Rs. 75-5-175.

(ii) Four Laboratory Hamals on Rs. 23 per month each.

(iii) Contingent grant Rs. 2,500

The additional number of students admitted to the First Year Science Class this year will mean a larger number of students in the Inter-Science Class next year. Admissions to the First Year Science Class next year will also be as large as this year. There will therefore be a further increase in work next year, particularly in the practical supervision work. To cope with the increased work, the additional staff and the grant mentioned above which have been sanctioned temporarily for the current year will have to be continued. It is, therefore, proposed to continue, on a temporary basis for one year in the first instance, the additional staff and the grant already sanctioned. Government also considers that, in view of the increase in work, as a result of the extra number of students admitted to the First Year Science Class, the following additional staff and contingent grant will be necessary with effect from the beginning of the next academic year :—

(i) One existing S. E. S. post of Assistant Lecturer in Chemistry to be converted into a B. E. S. Class II post of Lecturer in Chemistry in the scale of Rs. 170-10-250—E. B.—15-400—E. B.—20-500.

(ii) One post of Demonstrator in Chemistry in the scale of Rs. 75-5-175.

(iii) Three Hamals, one each for the Physics, Chemistry and Biology Departments on Rs. 23 per month.

(iv) Additional Contingent grant of Rs. 750.

The continuance of the staff and the contingent expenditure already sanctioned and the proposed additional staff for 1945-46 will involve an additional recurring expenditure of Rs. 10,300 as detailed in the appended Statement A, the ultimate average recurrent cost being Rs. 12,886.

Statement showing (i) the additional staff and contingent grant to be continued on a temporary basis during 1945-46 and (ii) further additional staff and contingent expenditure to be sanctioned on a temporary basis for the Karnatak College, Dharwar.

Description of items.	Provision for 1945-46.
	Rs.
I. Continuance on a temporary basis of staff etc. already sanctioned during 1944-45—	
<i>Staff—</i>	
<i>Physics Department—</i>	
(1) One Demonstrator in the scale of Rs. 75-5-175 (Rs. 945 + 168 Dearness allowance).	1,113
(2) Two Laboratory hamals on Rs. 23 per mensem (Rs. 552 + 264 Dearness allowance).	816
<i>Chemistry Department—</i>	
(3) One Demonstrator in the scale of Rs. 75-5-175 (Rs. 945 + 168 Dearness allowance).	1,113
(4) One Laboratory hamal on Rs. 23 per mensem (Rs. 276 + 132 Dearness allowance).	408
<i>Biology Department—</i>	
(5) One Demonstrator in Biology in the scale of Rs. 75-5-175 (Rs. 945 + 168 Dearness allowance).	1,113
(6) One Laboratory hamal for Botany on Rs. 23 per mensem (Rs. 276 + 132 Dearness allowance).	408
	4,971
(7) Contingent expenditure	2,500
	7,471

II. *Additional requirement on account of staff and contingent expenditure to be sanctioned on a temporary basis from June 1945—*

Staff—

(1) Conversion of the S. E. S. post of Assistant Lecturer in Chemistry (Rs. 130—10—200) into a B. E. S. Class II post of Lecturer in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 (for nine months).	*360
	* The figure represents the difference in pay and allowance in respect of the two posts.
(2) One post of Demonstrator in Chemistry in the scale of Rs. 75—5—175 (for nine months) (Rs. 675 Pay + 126 Dearness allowance).	801
(3) Three hamals one each for the Physics, Chemistry and Biology Departments on 23 per mensem each (Rs. 621 + Rs. 297 Dearness allowance):	918
	<hr/>
	2,079
(4) <i>Contingent Grant</i>	750
	<hr/>
	2,829

ITEM 30. Gujarat College, Ahmedabad. Additional Staff for the Science Departments.

Recurrent Rs. 6,804	Non-recurrent Rs. Nil.
Total ,, 6,804	Ultimate annual recurrent Nil.

Remarks.—During 1943-44 the following additional staff, viz. (i) One Demonstrator in Physics and (ii) One Laboratory Hamal on Rs. 15 per mensem was sanctioned for the Gujarat College, Ahmedabad on a temporary basis. This staff has been continued during the current year. In view of increased admissions to the Science classes of the College this year, the following additional staff has been sanctioned for the College on a temporary basis for the current academic year.

- (i) One Assistant Lecturer in Biology.
- (ii) Two Demonstrators in Physics.
- (iii) Two Demonstrators in Chemistry.

For want of Laboratory accommodation in the College the admission of students to the various Science classes requires to be regulated. Government is considering the question at present.

The extra admissions made to the F.Y.Sc. and Jr.B.Sc. classes this year will mean increase in the number of students in the Inter Science and Senior B.Sc. classes next year. Adequate facilities will have therefore to be provided for the tuition of the extra number of students admitted this year. It will therefore be necessary not only to continue the additional staff beyond 1st March 1945 but also to sanction some additional staff with effect from June 1945 on a temporary basis. The additional staff necessary to cope with the work is as detailed in the appended statement. Pending a final decision on the question of fixing the maximum number of admissions to the Science classes of the College it is difficult to say what staff will be necessary on a permanent basis. It is therefore proposed to continue or sanction the staff shown in the appended statement on a temporary basis for the academic year 1945-46 in the first instance. The extra recurring expenditure involved will be Rs. 6,804, the ultimate annual recurring cost being Rs. 8,880.

Statement showing the additional staff required for the Gujarat College, Ahmedabad, on temporary basis for the year 1945-46.

	Provision for 1945-46.
I. <i>Continuance on a temporary basis of the additional staff already sanctioned either in 1943-44 or 1944-45—</i>	Rs.
(1) Two Demonstrators in physics in the scale of Rs. 75—5—175. (Rs. 1,800 + 432 dearness allowance).	2,232
(2) Laboratory Hamal for Physics on Rs. 15 per mensem (Rs. 180 + 168 dearness allowance) ..	348
(3) One Assistant Lecturer in Biology in the scale of Rs. 130—10—200. (Rs. 1,560 + 216 dearness allowance).	1,776
(4) One Demonstrator in Chemistry in the scale of Rs. 75—5—175. (Rs. 900 + 216 dearness allowance).	1,116
II. <i>Additional staff to be sanctioned on a temporary basis with effect from June 1945—</i>	
Assistant Lecturer in Chemistry in the scale of Rs. 130—10—200. (Rs. 1,170 + 162 for nine months).	1,332
	<hr/>
	6,804

37, EDUCATION—contd.

ITEM 31. Free-studentships to Backward Class pupils in special classes attached to non-Government secondary schools.

Recurrent	..	Rs.	6,300	Non-recurrent	..	Rs.	Nil.
Total	..	..	6,300	Ultimate annual recurrent	..	..	6,300

Remarks.—Government awards free-studentships to all Aboriginal and Hill Tribes boys and all Backward Class girls in secondary schools as the result of the recommendations of the Ad Hoc Committee appointed by Government to consider ameliorative measures for the Backward Classes. The Backward Class Board, Poona, in its resolution No. 4 passed at the 32nd Meeting held on 16th August 1943 recommended that all Backward Class pupils, who join special classes attached to secondary schools after having passed the Primary School Leaving Certificate Examination, should be given free-studentships also. Government considers that the award of free studentships in these special classes should not be postponed indefinitely with the general question of the grant of free-studentships in secondary schools to all Backward Class pupils but that it should be given effect to forthwith. The recurrent cost involved in the proposal is only Rs. 6,300 per annum. It is, therefore, proposed to make this provision in the budget during the year 1945-46.

ITEM 32. Grant to non-Government Secondary Schools under private and local bodies.

Recurrent	..	Rs.	5,50,000	Non-recurrent	..	Rs.	Nil.
Total	..	..	5,50,000	Ultimate annual recurrent	..	..	5,50,000

Remarks.—Under rule 54 of the Grant-in-aid Code secondary schools are entitled to a grant equal to one-half of the local assets or one-third of the total expenditure during the previous official year. Under the corresponding old rule of the Grant-in-aid Code, certain old schools used to get a grant upto 33 per cent. while no grant could be paid to many recognised schools for want of funds. The provision on account of grants to Secondary Schools being inadequate, Government, with a view to distribute the grants on an equitable basis formulated in 1939 a scheme in accordance with which the grants to secondary schools are being distributed on the following basis:—

(i) Old schools recognised before 1st June 1938 get grants at 20 per cent. in the case of Boy's Schools and 25 per cent. in the case of girls' schools.

(ii) New schools recognised after 1st June 1938 are given only token grants.

(iii) These grants payable are assessed on the basis of expenditure in the datum line year, 1937-38.

The revised scheme of grants referred to above affected the old schools in three ways viz. (1) their grants were reduced from 33 per cent. to 20 per cent., (2) the reduced percentage grants is based on the expenditure incurred some seven years ago and not on the previous years' expenditure, (3) their expenditure has considerably increased since 1937-38 on account of the general rise in expenditure and certain additional fresh liabilities imposed by Government such as medical inspection of school children, institution of provident funds for teachers, compulsory physical education etc. With a view to give some financial relief to these schools, a provision of Rs. 2,60,000 was proposed for inclusion in the current year's budget, but a provision of Rs. 1,30,000 only could be made. As a result of this it may be possible to give some additional financial relief to secondary schools.

An additional provision of about Rs. 1,50,000 will be necessary, if the grants are to be assessed on the basis of the revised basic year of 1942-43 (expenditure for 1941-42) and on the present basis of 20 per cent. for boys' schools and 25 per cent. for girls' schools. There has however been a demand for assessment of grants to secondary schools 33 per cent. of the expenditure as laid down in the Grant-in-aid Code. Government has considered the representations made to it in this respect and considers that in view of the increasing expenditure of schools as a result of their expansion and the fresh liabilities imposed on them, it is necessary that the grants payable to the schools should be assessed on the basis of 1/3rd of the expenditure. Government proposes therefore that the full amount required to bring up the existing grants to the maximum limit permissible under the Grant-in-aid Code should be provided. The cost involved in paying grants to secondary schools recognised before 1st June 1942 on 1/3rd basis is estimated to be Rs. 23 lakhs. Against this total requirement, the existing provision on account of grants to secondary schools is Rs. 12.37 lakhs. The extra provision required for the purpose will therefore be Rs. 11 lakhs out of which an amount of Rs. 5,50,000 is provided in the next years budget.

ITEM 33. Dearness allowance grants to primary teachers of approved schools conducted by private individuals and aided by Local Authorities.

Recurrent	..	Rs.	34,263	Non-recurrent	..	Rs.	Nil.
Total	..	..	34,263	Ultimate annual recurrent	..	..	Nil.

Remarks.—Government is already paying grants on the expenditure incurred by Associations, Societies, etc., conducting voluntary schools on the payment of dearness allowance to their teachers. Government is also admitting for the purposes of Government grant the expenditure incurred by the Local Authorities in the payment of dearness allowance grants to approved voluntary schools, conducted by Associations and Societies, etc. The expenditure incurred by the Local Authorities on the payment of grant on account of dearness allowance to primary teachers serving in 'A' and 'B' class approved schools conducted by private individuals and aided by the Local Authorities is not, however, being admitted for Government grant. Government has so far received

37, EDUCATION—contd.

proposals from the following Local Authorities for the payment of grants to the managements of 'A' and 'B' class approved schools conducted by Associations or individuals and aided by them for the grant of dearness allowance to teachers serving in them:—

Names of the Local Authorities which have submitted proposals for the grant of dearness allowance.	Annual cost to Government.
	Rs.
District Local Board, Thana	5,200
District Local Board, Kolaba	399
District Local Board, Ratnagiri	7,920
District Local Board, Nasik	7,080
District Local Board, Poona	3,522
District Local Board, East Khandesh	943
District Local Board, Broach	192
District Local Board, Panch Mahals	1,567
Poona City Municipality	7,200
Nadiad Municipality	240
Total	34,263

It is proposed to admit the expenditure of the Local Authorities on this account for the purpose of Government grant. The cost to Government is estimated at Rs. 34,263.

ITEM 34. Regrouping of subjects for the Primary School Certificate Examination with the ultimate object of holding a common examination for Boys and Girls.

Recurrent	Rs. 50,000	Non-recurrent	Rs. Nil.
Total	50,000	Ultimate annual recurrent	1,00,000

Remarks.—At present there are three different Primary School Certificate examinations one for boys, one for girls and the other for candidates taking up the alternative course with an agricultural bias. In view of the desirability of having a common examination for these candidates, it has been found necessary to regroup the subjects studied by the three types of candidates.

It is difficult to estimate exactly the financial effect of the revised grouping of subjects. The Local Authorities are not likely to go in for additional expenditure by introducing an expensive subject like Practical Agriculture in their full primary schools. Most of the boys' schools are likely to take up Drawing and Girls' schools Needlework. Assuming that no additional teachers are appointed there will be additional expenditure on contingency, for Drawing and Needlework and the contract grant of the Schools will have to be increased by at least Rs. 30 to Rs. 50 per year per school at 8 annas per child per year.

If schools introduce other practical subjects such as carpentry, the expenditure will be higher and a separate Craft teacher with a special allowance will have to be appointed. It is difficult to estimate how many schools will introduce such special crafts, but if any school goes in for special Craftwork, the expenditure will vary from Rs. 150 to Rs. 300 per year. Such schools are not, however, likely to be many. In these circumstances, the expenditure has been roughly estimated at Rs. 50,000 a year for budgetary purposes.

ITEM 35. Direct grants to 'B' class approved primary schools.

Recurrent	Rs. 92,000	Non-recurrent	Rs. Nil.
Total	92,000	Ultimate annual recurrent	92,000

Remarks.—Under the scheme of mass literacy, voluntary schools started by private agencies since 1938-39 in school-less villages are paid grants direct by the Department. There are at present over 1,020 "B class" approved schools in villages with a population of less than 700 where there are no local board schools. These schools were started long before the scheme of mass literacy was launched and are being aided by the local authorities concerned under the Primary Education Rules. The grants that these 'B' class schools receive from the local authorities are not so generous as those which the approved schools started recently under the scheme of mass literacy receive from Government. If these "B class" schools are not paid direct grants as in the case of the approved schools under the scheme of mass literacy, the result will be that the older and better conducted schools which have been doing pioneer work in this direction will be penalised. It is accordingly proposed that all "B class" schools in villages with a population of less than 700 where there are no local board schools and which are at present aided by the local authorities concerned under the Primary Education Rules should be paid direct grants from next year as other schools started under the scheme of mass literacy are paid. The additional amount required next year for this purpose comes to Rs. 92,000.

37, EDUCATION—contd.

ITEM 36. Increase in the rate of capitation grant paid to voluntary schools started under the Mass Literacy Scheme.

Recurrent	..	.. Rs.	90,000	Non-recurrent	..	.. Rs.	Nil.
Total	..	.. ,,	90,000	Ultimate annual recurrent	..	.. ,,	90,000

Remarks.—The voluntary schools started under the Mass Literacy Scheme are at present paid a maintenance grant of Rs. 4 per pupil in average attendance which is increased to Rs. 6 per pupil in the case of girls and children of the backward communities subject to a maximum of Rs. 200 in a year. The Scheme was launched by Government during normal times and the rate of capitation grant then prescribed was related to the prevailing conditions of living. Conditions have worsened in recent years since the war began and the prices of foodgrains and other commodities have increased considerably. The teachers serving in the schools started under the Scheme barely get as a rule between Rs. 8 to Rs. 12 per mensem from the grant-in-aid to which the schools are entitled under the Scheme. They are, therefore, reluctant to serve in these schools especially as they can secure better employment elsewhere. Unless the grant to these schools is increased, there is a danger of these schools closing down one by one. The tendency has already been noticed recently. It is therefore proposed to raise the capitation grant to Rs. 6 per pupil for all *children* (irrespective of sex or community) for the first 25 pupils in a voluntary school, the grant in respect of the remaining pupils being regulated at the present rates. This will enable a teacher to earn between Rs. 12 to Rs. 15 per mensem. The approximate annual cost involved in the proposal will be about Rs. 90,000.

ITEM 37. Expansion of the Basic Training Centres and the extension of the period of training in those centres to two years.

Recurrent	..	.. Rs.	17,500	Non-recurrent	..	.. Rs.	13,500
Total	..	.. ,,	31,000	Ultimate annual recurrent	..	.. ,,	23,000

Remarks.—The Board of Basic Education has recommended that the period of training at the Basic Training Centres should be increased to two years and that arrangements should be made for the training of teachers in Agriculture and Weaving in addition to spinning at each centre. Government has accepted the recommendation of the Board. In view of the needs of the existing Basic schools, it is proposed to train sixty students every year at each centre by restricting admission to thirty students in each class. It is expected that about 15 students will take spinning and weaving in each class, the rest taking agriculture. For the purposes of craft-work, therefore, there will be four classes of fifteen students (two in the first year and two in the second year) at each of the three Basic Training Centres. The sub-joined statement gives an estimate of the additional expenditure involved :—

Item.	Basic Training Centre, Katargam.		Basic Training Centre, Loni.		Basic Training Centre, Dharwar.	
	Cost for 9 months in 1945-46.	Average annual cost.	Cost for 9 months in 1945-46.	Average annual cost.	Cost for 9 months in 1945-46.	Average annual cost.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Recurring.</i>						
1. Pay of Establishment—						
(i) One graduate assistant at Rs. 50 in the scale of Rs. 43—175 (Average Rs. 105) ...	450	1,260	450	1,260	450	1,260
(ii) Special pay at Rs. 10 per mensem to the assistant ...	90	120	90	120	90	120
(iii) One Fieldman at Rs. 30 in the scale of Rs. 30 on probation for one year Rs. 35—5/2—60 (Average Rs. 45). (Rs. 25 per mensem for the first two years for an untrained Fieldman) ...	270	540	270	540	270	540
(iv) Allowances (additional) to part-time teachers—Drawing, Hindustani, Music, Physical and allowance to S. M. S. Officer—each at Rs. 10 per mensem ...	360	480	270	360	360	480
Total ...	1,170	2,400	1,080	2,280	1,170	2,400
2. Allowances, Honoraria, etc.—						
(i) Dearness allowance to the staff (graduate assistant at Rs. 14 per mensem and fieldman at Rs. 11 per mensem) ...	225	.....	225	.....	225	.....
(ii) Allowances to students (stipends) 15 stipends at Rs. 12 per mensem each (men). 5 stipends at Rs. 15 per mensem each (women) ...	2,550 (for 10 months)	3,060	2,550 (for 10 months)	3,060	2,550 (for 10 months)	3,060
(iii) Travelling allowance (ordinary) ...	75	100	75	100	75	100
Total ...	2,850	3,160	2,850	3,160	2,850	3,160

37, EDUCATION—contd.

Item.	Basic Training Centre, Katargam.		Basic Training Centre, Loni.		Basic Training Centre, Dharwar.	
	Cost for 9 months in 1945-46.	Average annual cost.	Cost for 9 months in 1945-46.	Average annual cost.	Cost for 9 months in 1945-46.	Average annual cost.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Contingencies—						
<i>(a) Contract Contingencies—</i>						
(i) Office expenses and miscellaneous ...	150	200	150	200	150	200
(ii) For Weaving, raw materials for sizing, weaving yarn, etc. ...	190	250	190	250	190	250
(iii) For Agriculture, seeds, manure, etc. ...	120	150	190	250	120	150
(iv) Labour charges ...	190	250	75	100	190	250
(v) Miscellaneous (Agriculture) ...	120	150	75	100	120	15
(vi) Reading room, library, etc. ...	47	70	47	70	60	80
(vii) Fodder for bullocks (if purchased) ...	300	400	.....	.....	240	315
<i>(b) Non-Contract Contingencies—</i>						
<i>(i) Pay of inferior servants—</i>						
One field servant at } For the Basic Training Rs. 14 per mensem. } Centre ...	126	168	.....	.....	126	168
One Kamathi at } For the Hostel Rs. 14 per mensem. }	126	168	120	168	126	168
Dearness allowance to the two servants at Rs. 11 per mensem each ...	198	.....	99	.....	198	.....
(ii) Service postage and telegram charges ...	30	40	30	40	30	40
(iii) Rents, Rates and Taxes ...	1,125	1,500	.....	.....	63	84
(iv) Rent for additional Farm ...	150	150	50	50	60	60
Total ...	2,872	3,496	1,032	1,228	1,673	1,915
Total, Recurring ...	6,892	9,056	4,962	6,668	5,693	7,475
<i>Non-Recurring.</i>						
(i) Furniture for Basic Training Centre ...	1,000	.....	1,000	.....	1,000	.....
(ii) Library (special grant) ...	500	.....	400	.....	500	.....
(iii) Science apparatus ...	500	.....	300	.....	.....	.....
(iv) Maps ...	.....	.....	100	.....	.....	.....
(v) Equipment for weaving ...	1,000	.....	1,000	.....	1,000	.....
(vi) Equipment for agriculture ...	1,675	.....	500	.....	1,725	.....
(vii) Furniture and utensils etc. for the hostel ...	500	.....	400	.....	500	.....
Total ...	5,175	.....	3,700	.....	4,725	.....
Grand Total ...	Rs. 17,547		Non-recurrent. Rs. 13,600		Ultimate annual recurrent. Rs. 23,199	
Total in round figures ...	17,000		13,500		23,000	

37, EDUCATION—contd.

ITEM 38. Opening of schools by Local Authorities in villages with a population of 700 and over.

Recurrent	Rs. 17,824	Non-recurrent	Rs. 3,400
Total	21,224	Ultimate annual recurrent	1,00,000

Remarks.—A recurrent provision of Rs. 1 lakh was sanctioned by Government in the year 1939 for payment of grants to Local Authorities on their expenditure on account of schools opened by them in school-less villages with a population of 700 and over. This provision has been fully utilised in paying grants to Local Authorities for the purpose. There are yet about 310 school-less villages with a population of 700 and over and it is reported that it is neither possible nor necessary to open schools in about 170 villages. Thus about 140 villages require to be provided with schools. Some Local Authorities intend to take over certain aided schools conducted by other agencies in such villages and it is therefore, necessary to make provision for grant to the Local Authorities for about 200 schools. It is estimated that an additional recurrent provision of Rs. 1 lakh will be required for the purpose.

During the next year, it is expected that the Local Authorities might open about 50 new schools and will take over about 30 aided schools. For these schools a total provision of Rs. 21,224 (Rs. 17,824 recurrent and Rs. 3,400 non-recurrent) is necessary.

ITEM 39. Payment of special grants to non-Government Training Institutions for Men and Women on their expenditure on account of dearness allowance.

Recurrent	Rs. 8,000	Non-recurrent	Rs. Nil.
Total	8,000	Ultimate annual recurrent	Nil.

Remarks.—In view of the abnormal increase in prices that has taken place in recent years, the managements of some non-Government Training Institutions have paid dearness allowance to the teachers serving under them. These teachers have a strong case for some relief by way of dearness allowance. At present, the non-Government Training institutions are not getting even the ordinary grants due to them. It will not, therefore, be possible for them to pay dearness allowance at adequate rates to their teachers unless their expenditure on this account is held admissible for purposes of Government grant. It is, therefore, proposed to make an additional provision of Rs. 8,000 to enable Government to pay adequate grants to these institutions on their expenditure on account of dearness allowance.

ITEM 40. Provision of slates, books, pencils, etc., to children of Tiloni Kunbis in the Ratnagiri District and provision of scholarships to all deserving Kunbi students in the lower and upper primary standards.

Recurrent	Rs. 28,800	Non-recurrent	Rs. Nil.
Total	28,800	Ultimate annual recurrent	28,800

Remarks.—At present no expenditure is incurred on this measure. Some provision for this purpose is, however, considered necessary in order to encourage the parents to send their children to school. A beginning may be made by providing slates, books, etc., to children in the infant class and standard I at Re. 1 per child, for about 3,000 children. It is ordinarily for the District Local Boards to incur such expenditure and claim a grant on it under the primary education rules. In view of the unsatisfactory financial condition of the District Local Board, Ratnagiri, a departure from the normal procedure will have to be made in this case and the entire expenditure on the measure will have to be borne by Government by way of grant to the local authority at full rate of the expenditure. The recurring cost involved in this proposal is Rs. 3,000 only. It is, therefore, proposed to make a provision of Rs. 3,000 during the financial year 1945-46 on this account.

2. At present the District Local Board, Ratnagiri, is incurring an annual expenditure of about Rs. 700 in giving scholarships to the Kunbi children in lower classes. In addition to this expenditure there are 7 sets of Government special scholarships (21 scholarships in standards V to VII) allotted to the Ratnagiri District for the Backward Class children in the primary schools. In view of the pauper condition of the Kunbi Community as a whole it seems quite essential that scholarships should be given to the deserving Kunbi pupils studying in lower as well as higher primary standards. The scholarships are proposed to be given as follows:—

	Rs.
Standards I and II at annas 8 per mensem—1,500 children	9,000
Standards III and IV at Re. 1 per mensem—800 children	9,600
Standards V to VII at Rs. 3 per mensem—200 children	7,200
Total	25,800

Recurring cost involved in this measure is Rs. 25,800. It is proposed to make this provision in the budget during the financial year 1945-46.

3. The total provision proposed to be made during the year 1945-46 on the two items is Rs. 28,800.

37, EDUCATION—contd.

ITEM 41. Conversion of Agricultural Bias Schools into Basic Schools.

Recurrent	Rs. 68,000	Non-recurrent	Rs. 25,000
Total	93,000	Ultimate annual recurrent	1,36,000

Remarks.—The Board of Basic Education recommended to Government that all Agricultural Bias Schools in the Province should be converted into Basic schools and placed under the Special Officer for Basic Education. Government has accepted this recommendation and proposes to convert all the Agricultural Bias schools including the Agricultural Bias schools started or to be started under the Backward Class Improvement scheme, into Basic schools and place them under the Special Officer for Basic Education for a period of five years in the first instance. There are 85 Agricultural Bias schools in the Province and 50 such schools will be started under the Backward class improvement scheme. The conversion of these 135 schools into Basic schools will involve extra expenditure in respect of—

- (a) additional teachers.
- (b) special allowance to teachers.
- (c) cost of raw materials.
- (d) non-recurring expenditure on equipment, buildings and farms.

For the 135 schools the cost is estimated as follows :—

I. Recurrent.

	Rs.	a.	p.	Rs.
(a) Pay of 150 additional teachers at Rs. 400 per teacher per annum as shown below .. .. .	.....			60,000
(i) Average of Rs. 31-7-0 per mensem in the scale of Rs. 25-1/2-30-1-40 \times 12 =	377	4	0	
(ii) Provident Fund Contribution at 1/16th of the pay	23	9	3	
	400 13 3			

Rs. 400 in round figures.

	Rs.	Rs.
(b) Special allowance to all teachers at Rs. 5 per mensem .. .. .	.....	61,000
(i) Allowance to 475 teachers in the 85 Agricultural Bias schools excluding 85 Agricultural Bias Schools trained teachers who are in receipt of a special allowance— $(475 \times 5 \times 12)$ =	28,500	
(ii) 350 teachers in 50 Agricultural Bias schools to be started under the Backward class improvement scheme excluding one teacher in each school who will get special allowance in the scale of Rs. 5-2/3-15 $(350 \times 5 \times 12)$	21,000	
(iii) Allowance to 150 additional teachers $(150 \times 5 \times 12)$	9,000	
(iv) Special allowance in the scale of Rs. 5-2/3-15 to 37 craft teachers in Basic schools at Rs. 5-11-0 per mensem per teacher (Rs. 10-11-0 average of the scale of Rs. 5-2/3-15 less the special allowance of Rs. 5 paid to all teachers)	2,525	

Total 61,025 or

Rs. 61,000 in round figures.

(c) Cost of raw materials (contingency) at Rs. 110 per school— $Rs. 135 \times 110 = 14,850$ or Rs. 15,000 in round figures	15,000
---	--------

Total Recurrent 1,36,000

Non-recurrent.

Cost of equipment, etc., at Rs. 375 per school $135 \times 375 = 50,625$ or Rs. 50,000 in round figures.	50,000
---	--------

Expenditure as shown above will be incurred when the Basic course is introduced in all the lower standards of the Agricultural Bias schools. As this process will be adopted gradually half of the estimated expenditure is considered sufficient for the year 1945-46.

37, EDUCATION—contd.

ITEM 42. Creation of a new Educational Division.

Recurrent	Rs. 5,540	Non-recurrent	Rs. 1,000
Total	6,540	Ultimate annual recurrent	7,278

Remarks.—The question regarding the distribution of the charges of the Educational Inspectors and the reshuffling of the staff has been under the consideration of Government for some time. There are five Educational Inspectors in all at present including the Inspector of European Schools. The Central Division is a very heavy charge at present while the Inspector of European Schools has a comparatively light charge. With a view to the distribution of the work on a more equitable basis Government has decided to create a new Educational Division without increasing the number of Educational Inspectors. There will be no separate Inspector of European Schools in future but the Inspector of the Bombay Division will inspect all the European schools in the Province in addition to other schools in Bombay City and the Bombay Suburban District. The five Educational Divisions will be as shown below :—

(1) *Bombay Division.*—Only Bombay City and the Bombay Suburban District of the present Bombay Division will remain in the new Bombay Division. The Districts of Thana, Kolaba, Ratnagiri and Nasik which are at present included in the Bombay Division will go out of the present Division and in their place will come all European schools.

(2) *Central Division.*—Poona, Satara, Sholapur and Ahmednagar will remain in the Central Division as at present but the two Districts of East and West Khandesh will be removed and in their place Ratnagiri will be added. Thus the new Central Division will have 5 districts instead of 6 as at present.

(3) *North-East Division.*—This will be the new Division with its headquarters at Nasik. It will consist of the districts of Thana, Kolaba and Nasik of the present Bombay Division and the districts of East and West Khandesh. It will thus consist of 5 districts as the new Central Division.

(4) *Northern Division.*—There will be no change in this Division as linguistically it is a definite unit. It will consist of four districts as at present.

(5) *Southern Division.*—No change is proposed in this Division. It will consist of 4 districts as at present.

The proposed reshuffling will provide a more equitable distribution of work among the Educational Inspectors and will be in the interest of efficiency. It is proposed to give effect to the new arrangements from 1st April 1945. The English teaching schools will, in future, be inspected by the Divisional Educational Inspectors.

2. The cost involved in the proposal is shown below :—

(1) One Assistant Educational Inspector in the B. E. S. Class II scale of pay of Rs. 170—500 (average 330) for the new Division	Rs. 1,870
(2) Travelling allowance to the Assistant Educational Inspector	750
(3) Contract grant for the Assistant Educational Inspector	100
(4) Service postage for the Assistant Educational Inspector	30
(5) 4 Peons—two for the Educational Inspector, North-East Division, and two for the new Assistant Educational Inspector—two on Rs. 14 and two on Rs. 15 per mensem each + dearness allowance	990
(6) Rent for the office of the Educational Inspector, North-East Division	1,800
(7) Purchase of furniture, etc., for the office of the Educational Inspector, North-East Division	1,000
	(Non-recurring)
Total	6,540

ITEM 43. Continuance of one additional clerk for each of the offices of the Educational Inspectors, Bombay Division, Central Division, Northern Division and Southern Division, Inspector of European Schools and the Inspectresses of Girls' Schools, Central and Bombay Divisions, on account of Provident Fund work.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	7,284

Remarks.—The Government Provident Fund Scheme for teachers in non-Government Secondary Schools was introduced in September 1939, and by the end of the school year 1941-42, it was in full operation in the recognised Secondary Schools. Government has recently decided to admit for Government grant the expenditure incurred on pensions and gratuities in non-Government secondary schools. Government has also agreed to pay the Government share to teachers who have joined private Provident Fund Schemes approved by Government. As a result of these measures it has become necessary to maintain separate individual files for each teacher at the offices of the seven Controlling Officers under the Government Provident Fund Scheme. The number of the teachers concerned being very large it is about 1,900 in the Central Division, 2,800 in the Bombay Division, 1,900 in the Northern Division, 1,100 in the Southern Division and 800 and 600 respectively under the Inspectresses of Girls' Schools, Bombay Division and Central Division, there has been an enormous increase in the volume of work in the offices of the Controlling Officers. In consideration of the increased volume and the responsible nature of the work, Government has sanctioned up to 28th February 1945, one senior clerk for the office of each of the 7 Controlling Officers [clerks in Bombay to be in the scale of Rs. 95—5—140 and clerks in the mofussil to be in the scale of Rs. 65—5/2—80 (old) or Rs. 60—5/2—75 (new)] for doing the Provident Fund work. The necessity for the additional clerks is recognised and it is proposed to continue them on a permanent basis after 1st March 1945.

37, EDUCATION—contd.

ITEM 44. Provision of B. E. S., Class II posts for the heads of 5 Training Colleges for Men and of the three Basic Training Centres.

Recurrent	Rs. 19,008	Non-recurrent .. .	Rs. Nil.
Total	„ 19,008	Ultimate annual recurrent .. .	„ 31,488

Remarks.—There are 17 Government Training Institutions for Primary teachers in the Province—9 for men, 5 for women and 3 Basic Training Centres. The heads of all Training Institutions for women are in the B. E. S. Class I or II, but the heads of only 4 institutions for Men (viz. the Training Colleges for Men at Poona, Dhulia and Dharwar and the P. R. Training College for Men, Ahmedabad) are in the B. E. S., Class II. The heads of the remaining five Training Institutions for Men and of the three Basic Training Centres are in the S. E. S. The heads of the 3 Training Institutions which are proposed to be started with effect from June 1945 will also be B. E. S., Class II officers. As the Primary Training Institutions occupy an important position in the educational system and as the nature of the work done in all the Training Institutions is the same, it is desirable, in the interests of administration, to have the heads of all Training Institutions in the B. E. S., Class II. The Board of Basic Education has also recommended the conversion of the S. E. S. posts of Head Masters of the Basic Training Centres into B. E. S., Class II posts. It is, therefore, proposed to sanction B. E. S., Class II posts for the heads of the following Training Institutions and to designate them as principals:—

- (1) The Training College for Men, Bordi.
- (2) The Training College for Men, Ratnagiri.
- (3) The Urdu Training College for Men, Poona.
- (4) The Urdu Training College for Men, Ahmedabad.
- (5) The Sorabjee Training College for Men, Surat.
- (6) The Basic Training Centre, Loni.
- (7) The Basic Training Centre, Katargam.
- (8) The Basic Training Centre, Dharwar.

The cost on account of the proposal will be as shown below:—

	Rs.
Average cost of the B. E. S., Class II scale, viz., Rs. 170—500	328
Average cost of the Subordinate Educational Service scale, viz., Rs. 45—175	100
Difference	228
<i>Deduct</i> saving on account of the special pay of Rs. 30 per mensem	30
Extra cost on account of one post	198
For eight posts (Rs. 198 × 8 × 12)	19,008

ITEM 45. Strengthening of the Educational Inspecting Staff.

Recurrent	Rs. 21,968	Non-recurrent .. .	Rs. Nil.
Total	„ 21,968	Ultimate annual recurrent .. .	„ 36,202

Remarks.—The Inspecting staff maintained by Government at present is inadequate to exercise effective and efficient supervision over the primary schools in the Province. The Provincial Board of Primary Education has time and again drawn attention to the importance of having an adequate inspecting staff and have recommended one inspecting officer for not more than 50 schools. The Joshi Committee has also recommended that an inspecting officer should not ordinarily be in charge of more than 50 to 60 schools. At present an inspecting officer is required to visit on an average about 85 schools every year and this has given rise to complaints that these officers are not paying visits to Local Authority schools as often as necessary. Government is spending large amounts on primary education every year and it is necessary that there should be an adequate inspecting staff to see that the money is well spent. It is therefore proposed to create 17 additional posts of Assistant Deputy Educational Inspectors (15 posts of Assistant Deputy Educational Inspectors in the scale of pay of Rs. 45—1—75 and two posts of Assistant Deputy Educational Inspectresses in the scale of pay of Rs. 85—175) with effect from June 1945 so that the ratio of Inspecting Officers to schools should be 1 to 75.

37, EDUCATION—contd.

ITEM 46. Creation of a new post of Inspector of Training Institutions.

Recurrent	..	Rs. 4,740	Non-recurrent	..	Rs. Nil.
Total	..	4,740	Ultimate annual recurrent	..	6,756

Remarks.—The training institutions occupy a key position in the educational system and it is necessary in the interests of education that they should be run on sound lines. There are at present 52 training institutions for primary teachers in the Province and 3 more are proposed to be opened with effect from June 1945. The Educational Inspectors who are already overworked with other inspection and administration work find it difficult to devote the necessary attention to the work of these institutions. For their efficient inspection and supervision it is necessary to appoint a separate inspecting officer. This officer will pay frequent visits to these institutions and give the necessary guidance to the teachers. He will also be responsible for the work in connection with the organisation of the Primary Training College Certificate Examinations. It is, therefore, proposed to continue beyond 1st March 1945 the Special Officer and his establishment (one clerk and two peons) whose appointment has been sanctioned by Government for a period of 4 months from 1st November 1944 to 28th February 1945 for doing the preliminary work in connection with the opening of new Primary training institutions. The Special Officer will after 1st March 1945 be designated as Inspector of Training Institutions. The cost involved in the proposal is as shown below :—

		Cost during the 1st year (for 12 months).	Average annual cost.
	<i>Recurring.</i>	Rs.	Rs.
1.	One Inspector of Training Institutions in the B. E. S. Class II Scale Rs. 170—500.	2,040 (170 × 12)	3,936 (328 × 12)
2.	One clerk Scale Rs. 25—55.	360 (at 30 p.m.)	480 (at 40 p.m.)
3.	Two peons—one at Rs. 18 and one at Rs. 17 per mensem	420	420
4.	Travelling allowance	1,000	1,000
5.	Contingencies—		
	Contract	100	100
	Service Postage	100	100
6.	Dearness allowance—		
	(a) for the Inspector at Rs. 18 per mensem	216	216
	(b) for the clerk at Rs. 14 per mensem	168	168
	(c) for 2 peons at Rs. 14 per mensem each	336	336
	Total	4,740	6,756

ITEM 47.—Payment of remuneration to the paper setters, examiners, etc., appointed in connection with the Training College Certificate Examinations.

Recurrent	..	Rs. 20,000	Non-recurrent	..	Rs. Nil.
Total	..	20,000	Ultimate annual recurrent	..	20,000

Remarks.—The Training College Certificate Examinations were until recently conducted by the Departmental Officers, who are not paid any remuneration for the conduct of these examinations. The number of Primary Training Institutions has of late increased enormously as a result of which there has been a considerable increase in the number of candidates appearing for the certificate examinations. The work of examining the increasing number of candidates for these examinations cannot now be carried on with the help of the Departmental Officers alone and it has become necessary to associate teachers of non-Government Training Institutions also with these examinations. The work of examining the increasing number of the candidates for these examinations, which is now about 4,200, cannot also be carried on purely on an honorary basis. These are public examinations and have to be conducted with great strictness. The holders of these examination certificates will be responsible for the education of young children in primary schools and any slackness in the award of the certificates will adversely affect the state of primary education. On the standard of these examinations depends the calibre of boys and girls turned out by primary schools. It is, therefore, proposed to pay remuneration at the following scales to the persons concerned with the conduct of these examinations with effect from the examinations to be held in 1945 and to charge a fee of Rs. 5 per candidate to those who appear for the certificate examination.

(a)	Paper-settlers (in English)	..	Rs. 20 for one whole paper.
(b)	Translators of these papers into different regional languages.	..	Rs. 5 for one whole paper.
(c)	Examiners	..	As. 4 for one whole paper.
(d)	Practical examiners	..	Rs. 2 per candidate.
(e)	Conductors	..	Rs. 15 for the whole examination.
(f)	Supervisors (non-officials only)	..	Re. 1 per paper.

37, EDUCATION—concl'd.

The estimates of receipts and expenditure on the scales mentioned above will be as shown below :—

Receipts (fees)—

					Rs.	Rs.
4,200 candidates at Rs. 5 each	..	..	..	..	....	21,000

Expenditure—

Paper-setters	..	..	..	..	800	
Translators	..	..	..	..	380	
Practical examiners	..	..	..	..	8,400	
Examiners	..	..	..	..	9,200	
Conductors	..	..	..	..	700	
Supervisors (non-officials only)	..	..	..	..	300	

Total .. 19,780 or 20,000 in round figures.

The examinations will thus be self-supporting.

			Rs.
Grand Total—37, Education	..	Recurrent	10,51,047
		Non-recurrent	42,900
		Total	10,93,947

38, MEDICAL.

ITEM 48. Continuance of Touring Medico-Cum Propaganda Units in partially excluded areas on permanent basis.

Recurrent	Rs.	7,170	Non-recurrent	Rs.	5,350
Total .. .. .	.. .. .	12,520	Ultimate Annual Recurrent .. .. .	.. .. .	6,270

Remarks.—In order to improve the condition of the Aboriginal and Hill Tribes of the partially excluded areas in the Province, five Touring-Medico-Cum Propaganda Units (one each in Thana, Nasik, Broach and Panchmahals Districts and two in the West Khandesh District) were sanctioned by Government in 1940 on the recommendation of Mr. Symington, the Special Enquiry Officer, as an experimental measure. The expenditure on these units is being met up to now from the "Special Development Fund". According to the policy of Government such experimental schemes cannot be financed from the "Special Development Fund" beyond a period of five years and, therefore, these units will have to be financed from ordinary revenues in future. The units in West Khandesh and Nasik Districts are rendering good service in the field of rural medical relief and are contributing also to the moral and material uplift of the Bhils. It is, therefore, proposed to make these units permanent with effect from the next financial year. The units in Broach and Panchmahals and Thana Districts are still in an experimental stage and it is proposed to continue them up to 28th February 1946 on a temporary basis when the question of their continuance on a temporary or permanent basis will be reviewed. The total expenditure on these five units to be financed from ordinary revenues with effect from the next financial year is estimated at Rs. 12,520 as follows:—

*Three Units (two in West Khandesh and one in Nasik Districts) to be made permanent—**Recurring expenditure—*

	Rs.
Pay of the Organisers (two Organisers on Rs. 80 per mensem and one on Rs. 50 per mensem).	2,520
Pay of three peons (two peons on Rs. 15 per mensem each and one on Rs. 20 per mensem) ..	600
Cart hire	1,800
Medicines	750
Contingencies	600
Dearness Allowance	900
	7,170

*Two Units to be continued up to 28th February 1946 (one in Thana and the other in Broach and Panchmahals Districts) on a temporary basis—**Non-recurring expenditure—*

	Rs.
Pay of Organisers (two Organisers on Rs. 80 per mensem each)	1,920
Pay of peons (two on a pay of Rs. 20 per mensem each)	480
Cart hire	1,200
Medicines	750
Contingencies	400
Dearness Allowance	600
	5,350
Total	12,520

ITEM 49. Training of technicians in X-Ray and laboratory work.

Recurrent	Rs.	5,765	Non-recurrent	Rs.	5,000
Total .. .. .	.. .. .	10,765	Ultimate annual recurrent .. .. .	.. .. .	Nil.

Remarks.—At present all laboratory and X-Ray work in Government Hospitals required for diagnosing cases, etc., is usually regarded as part-time and the doctor is assisted by a man who is virtually uneducated. In the United Kingdom, the main work is done by trained technicians. In the absence of such technicians either the doctor will waste much of his precious time or he will be inclined to waive laboratory tests. Diagnosis in such cases will be more or less guess work. It is not possible to provide a large number of doctors to do all laboratory and X-Ray work. The question of providing "technicians" at Hospitals is therefore very urgent.

As a Post-War Reconstruction scheme, it is proposed to create a cadre of 100 technicians, 70 for laboratory work and 30 for X-Ray work in Government Hospitals and laboratories in the Province. The personnel required will be trained by Government. Graduates in science will be selected for the course of training in X-Ray and laboratory and given training at Government expense, i.e., free of charge. A subsistence allowance (i.e., a stipend) of Rs. 50 will be given to them for the period of training. The period of the course will be 9 months both for laboratory and X-Ray training. Laboratory technicians will be trained at the Haffkine Institute, Bombay, and X-Ray technicians at the J. J. Hospital, Bombay. A scale of pay of Rs. 75—5—120 is suggested for these technicians with a small number of posts of "Head technicians" in Bombay, Poona and Ahmedabad. The scale of pay of the Head technicians will be Rs. 120—8—200. The scheme has been approved administratively by Government as a Post-War Reconstruction measure. No expenditure is anticipated in instituting a course of training for laboratory technicians at the Haffkine Institute, Bombay.

38, MEDICAL—contd.

In view of the usefulness and urgency of the proposal, it is proposed to introduce the scheme as an experimental measure from the year 1945-46, in order to ascertain whether the response from suitable science graduates will be encouraging. Attempts will be made to train a few X-Ray and Laboratory Technicians only (namely five X-Ray and five laboratory technicians).

The expenditure involved is as under :—

<i>Non-recurring—</i>		Rs.
(i) A short wave therapy apparatus	5,000	Amount required for 9 months.
<i>Recurring—</i>		Rs.
(a) Honorarium to an Honorary Assistant Radiologist at Rs. 85 p. m.	765	
(b) Fees to the Victor X-Ray Corporation Limited	500	
(c) Stipends to candidates during the period of training (both in X-Ray and laboratory work)	4,500	

After the candidates are trained, Government will have to provide appointments for them. Ten posts of technicians will have therefore to be created in the scale of Rs. 75—5—120 with effect from the year 1946-47.

The proposal involves an expenditure of Rs. 10,765 during the year 1945-46.

ITEM 50. Continuance of Establishment of College of Nursing, Bombay, as a permanent measure.

Recurrent	Rs. 49,391	Non-recurrent	Rs. Nil.
Total	49,391	Ultimate annual recurrent	47,683

Remarks.—The existing nursing arrangements in Government Hospitals in this Province are far below the modern accepted standards and are quite inadequate for the proper treatment of patients. With the object of improving the nursing service, both as regards quality and quantity, Government started a College of Nursing, as an experimental measure, for a period of two years, with effect from the beginning of the financial year 1943-44.

Prior to the establishment of the College of Nursing there was no preliminary training school for nurses in the Province with the result that the new student nurses had to be sent straightaway to the Hospital Wards both for training and for work. The regular nurses are fully occupied with their own duties in the wards which are usually overcrowded. They have therefore hardly any time to give the necessary preliminary training to probationer nurses. Moreover the staff nurses often find it easier to do things themselves than to show the student nurses how to do them. The probationer nurses are also not able to attend to their lectures in addition to their routine duties in the Wards. With a view to remedying this state of affairs and improving the status of nurses in general, Government established a College of Nursing in Bombay, which is intended to serve as a preliminary training school for the several hospitals which are recognised by the Bombay Nurses, Midwives and Health Visitors Council as Centres for training nurse. The College provides for the training of 140 students per year at the rate of 35 students for each course of three months. The advantages gained by the nursing profession as a result of the student nurses undergoing such preliminary training in nursing are obvious and it is proposed to establish two more such colleges—one at Satara and the other at Broach—which will impart instruction to the student nurses taking the nursing course through the medium of Marathi and Gujarati, respectively. It is considered essential that such preliminary training institutions should be maintained on a permanent basis in the interest of the nursing profession and of nursing facilities in this Province. It is therefore proposed to continue the College of Nursing, Bombay, as a permanent measure with effect from 1st April 1945.

The scheme is estimated to involve a recurring expenditure of Rs. 49,391 during the financial year 1945-46 and an ultimate annual expenditure of Rs. 47,683 as detailed in the accompanying statement.

As the college was started as an experimental measure for a period of only two years the expenditure on account of it is being financed up to now from the Special Development Fund. If the College is sanctioned on a permanent basis with effect from 1st April 1945, the expenditure involved in its continuance from that date will be met from ordinary revenues.

Statement showing the recurring expenditure involved on account of the continuance of the College of Nursing, Bombay, as a permanent measure with effect from 1st March 1945.

	1945-46.	Ultimate annual average recurrent.
	Rs.	Rs.
1 Lady Superintendent 250—25/2—350 (Average Rs. 261-6-0)	3,000	3,137
2 Assistant Lady Superintendents 125—10—175 each (average Rs. 167-4-0)	3,170	4,014
1 House and Linen Keeper at Rs. 80 fixed	960	960
3 Hamals at Rs. 20 per mensem each	720	720
2 Sweepers at Rs. 20 per mensem each	480	480
1 Cook at Rs. 35 per mensem	420	420
1 Cook at Rs. 30 per mensem	360	360
2 Cook's mates at Rs. 20 per mensem each	480	480

38, MEDICAL—contd.

	1944-45.	Ultimate annual average recurrent.
	Rs.	Rs.
4 Table servers at Rs. 25 per mensem each	1,200	1,200
Stipend to 35 students at Rs. 10 per mensem each	4,200	4,200
1 Clerk 25—5/2—55 (average Rs. 44)	443	528
1 Peon at Rs. 23 per mensem	276	276
Messing of 39 members at the present rate of Rs. 37-8-0 per mensem each	17,550	17,550
Washing charges at the present rate of Rs. 2-14-0 per mensem each	1,346	1,346
Provident Fund at 1/12th of pay (for Lady Superintendent, two Assistant Lady Superintendents and the House-Keeper).	594	676
Contingencies (including Rs. 280 for telephone)	4,280	4,280
Lecture fees at the rate of Rs. 30 per mensem to each of the lecturers in Anatomy, Physiology and Hygiene.	1,080	1,080
House rent allowance at Rs. 4 per mensem each to 14 servants	672	672
Uniform allowance to Lady Superintendent and two Assistant Lady Superintendents at Rs. 72 per annum each and at Rs. 40 per annum to the House Keeper	184	184
Compensatory allowance to clerk at Rs. 10 per mensem	120	120
Dearness allowance to—		
Lady Superintendent, two Assistant Lady Superintendents and House Keeper at Rs. 6 per mensem each (i.e. at 1/3rd the rate as they are provided with free board).	288	Dearness allowance being of a temporary nature is not included in the ultimate annual recurring expenditure.
1 Clerk at Rs. 18 per mensem	216	
14 Servants at Rs. 14 per mensem each	2,352	
2,856	2,856	
Grant to Masina Hospital in lieu of rent for the accommodation occupied by the College of Nursing.	5,000	5,000
Total	49,391	47,683

ITEM 51. Rural Medical Relief, Improvements to Municipal dispensaries.

Recurrent	Rs. 37,606	Non-recurrent	Rs. Nil.
Total	37,606	Ultimate annual recurrent	37,606

Remarks.—The indoor accommodation at most of the mofussil dispensaries was little used probably because of the poor arrangements for attendance and diet. With a view to improving the dispensaries in attendance and diet, in the year 1943 Government sanctioned a scheme whereby grants have been made to the District Local Boards on the following basis :—

- a grant of Rs. 360 per annum to a dispensary having no nurse or midwife towards the pay of a nurse or of two wardboys, if a nurse could not be obtained ;
- a grant of four annas per bed per diem for diet charges of the patients and other contingent expenditure.

These grants are restricted to those local board dispensaries which are in charge of Government S.M.S. Officers and are subject to the conditions that admission is given to all patients irrespective of their domicile and that any unspent balances in the grant will be returned to Government at the end of the year.

It has been observed that there are several municipal dispensaries also the indoor accommodation of which is not used to full capacity. Though rule 1 of Rules for the Regulations of Government-aided charitable dispensaries lays down that grants-in-aid to dispensaries in municipal areas are unusual, as it is the duty of municipalities to make reasonable provision for establishing and maintaining public hospitals and dispensaries for public medical relief, yet in practice Government has been giving grants to a number of municipal dispensaries, and in addition, Government has recently sanctioned the conversion of a few municipal dispensaries into Cottage Hospitals and agreed to bear the entire cost of such conversion.

It is proposed to introduce the scheme in certain selected municipal dispensaries in charge of Government Medical Officers in the first instance. The grants will be paid on the same basis on which they are at present paid to District Local Board Dispensaries. About 50 Municipal Dispensaries with about 349 beds have been selected for the introduction of the scheme. The proposal is to be regarded as of an unavoidable nature, as it is essential to provide adequate facilities for indoor treatment of diseases of malnutrition, which may occur in epidemic form in the districts, at any time.

38, MEDICAL—contd.

ITEM 52. Additional establishment required for manufacture of cholera vaccine at Haffkine Institute, Bombay.

Recurrent	Rs. 6,893	Non-recurrent	Rs. Nil.
Total	6,893	Ultimate annual recurrent	5,844

Remarks.—The production of cholera vaccine is now undertaken at the Haffkine Institute, Bombay, in large quantities. In view of the policy adopted all over India, on the recommendation of the Central Advisory Board of Health, that all pilgrims going to religious fairs should be inoculated, the demand for vaccine is large and will continue to remain so. In addition to this, the supply of cholera vaccine to the Southern Army Command has been entrusted to the Institute, as a permanent measure.

The personnel originally asked for in connection with the manufacture of cholera vaccine, was estimated on the average annual production of 7 years from 1935–1941. In the circumstances explained above, the production will be much larger than visualised originally and the additional personnel at present sanctioned may not prove to be adequate. However, it is proposed to carry on with the additional staff sanctioned for the present.

The personnel mentioned below is at present sanctioned on a temporary basis.

Designation.	No. of posts.	Scale of Pay
		Rs.
(1) Assistant Technician	1	98—5—160—5—200
(2) Laboratory Assistant	1	50—5/2—90
(3) Laboratory Attendants	3	27
(4) Do.	6	25

It is now proposed that this staff should be made permanent. The proposal involves an extra annual expenditure of Rs. 5,844 on average basis. The provision required during the year 1945-46 is Rs. 6,893.

ITEM 53. Honorarium to Honorary Assistant Physicians and Surgeons, G. T. Hospital, Bombay.

Recurrent (for 11 months) .. Rs.	4,675	Non-recurrent	Rs. Nil.
Total	4,675	Ultimate annual recurrent	5,100

Remarks.—Three Medical and two Surgical units have been sanctioned in 1941 at the G. T. Hospital, Bombay. These Units are on the same footing as those at the J. J. Hospital, Bombay, and are constituted as follows :—

- (1) Honorary Physician/Surgeon (In charge).
- (2) Honorary Assistant Physician/Surgeon without honorarium.
- (3) House Physician on Rs. 50 per mensem.

The Honorary Surgeons and Physicians at the G. T. Hospital are in receipt of an honorarium of Rs. 100 per mensem as at the J. J. Hospital, but the Honorary Assistant Physicians and Surgeons at the Hospital do not receive any honorarium, whereas those at the J. J. Hospital receive an honorarium of Rs. 85 per mensem. There is thus considerable dissatisfaction and the posts at the G. T. Hospital are used as stepping stones to appointments at the J. J. Hospital. Moreover, in order to comply with the requirements of the University and work up to a ratio of 5 beds per student, it is essential to bring the G. T. Hospital into the fullest use for clinical teaching and therefore to stimulate the interest in such teaching. It is accordingly proposed to sanction an honorarium of Rs. 85 per mensem for the Honorary Assistant Physicians and Surgeons in question and to change their designation to "Honorary Assistant Physician/Surgeon, G. T. Hospital, and Tutor, Grant Medical College, Bombay". The cost during 1945-46 will be Rs. 4,675 and the ultimate annual recurrent cost Rs. 5,100.

ITEM 54. Additional Staff for J. J. Hospital, Bombay.

Recurrent	Rs. 5,349	Non-recurrent	Rs. Nil.
Total	5,349	Ultimate annual recurrent	5,306

Remarks.—The Surgeon General has pointed out that, from the point of view of providing the quickest possible cure for sick persons, there are at present two outstanding defects in hospitals tending towards longer stay of patients, viz. :—

- (a) Delay in diagnosis and institution of specific treatment.
- (b) The quality and service of the diet (This has been dealt with separately).

38, *MEDICAL*—concl'd.

With a view to overcome the former, it is proposed to sanction additional staff for the X-Ray Department and the Central Clinical Laboratory at the J. J. Group of Hospitals. The details of the expenditure on this account involved during 1945-46 are shown under :—

		Cost per mensem.
		Rs.
<i>X-Ray Department.</i>		
2 Clinical Assistants at Rs. 100 per mensem each	.. .. .	200
Dearness allowance at Rs. 18 per mensem each	.. .. .	36
1 Hamal at Rs. 22 per mensem	.. .. .	22
Dearness allowance at Rs. 14 per mensem	.. .. .	14
<i>Laboratory.</i>		
1 Resident Clinical Pathologist on Rs. 100 per mensem	.. .. .	100
Dearness allowance at Rs. 18 per mensem	.. .. .	18
1 Technician on Rs. 90—5—160—E.B.—5—200 (average pay 146)	.. .. .	90
Dearness allowance at Rs. 18 per mensem	.. .. .	18
1 Laboratory Servant at Rs. 23 per mensem	.. .. .	23
Dearness allowance at Rs. 14 per mensem	.. .. .	14
		535
		×11
	Total for 11 months	5,885
Clothing to servants	.. .. .	14
		Per annum
		5,899
Less pay of 1 House Physician in the X-Ray Department, on Rs. 50 per mensem (proposed to be abolished) for 11 months.		550
		5,349
	
	
Grand Total—38, Medical	{	Recurrent .. 1,16,849
	{	Non-recurrent .. 10,350
	{	Total ... 1,27,199

39, PUBLIC HEALTH.

ITEM 55. Creation of Child Welfare and Maternity Centres in rural areas.

Recurrent	Rs. 64,728	Non-recurrent	Rs. 15,000
Total	79,728	Ultimate annual recurrent	83,000

Remarks.—Government has sanctioned a scheme for the appointment of District Health Officers and other subordinate staff for the efficient organisation of public health activities in rural areas. The scheme has been functioning in the 3 districts of Bijapur, Sholapur and Surat and has proved to be a success. Government considers that the time has now come when some effective measures should be taken for the welfare of children and expectant and nursing mothers in rural areas. It has been suggested to Government that centres for Child Welfare and maternity work should be opened in the districts where District Health Officers are functioning at present or are likely to be appointed in the near future. Government has approved of this suggestion. It is proposed that each centre will be in charge of a Woman Medical Officer aided by 4 Health Visitors and 8 Midwives. Health Visitors and Midwives will have women peons recruited from untrained dais. The Medical Officer will supervise the work of the Health Visitors and Midwives. The Health Visitors will check up anti-natal registration, provide instruction to expectant and nursing mothers, arrange for clinics in this behalf, supervise the work of the midwife in respect of her natal and post-natal work, arrange for the examination of expectant mothers, infants and pre-school children and give suitable advice as regards their health to their mothers. The entire staff of the centre will be under the supervision and control of the District Health Officer. For purposes of directing and supervising the activities of all the centres it was suggested to Government that there should be a specially trained Lady Assistant Director of Public Health. As however it is proposed to open centres only in 3 Districts at present, it is considered that it should be possible for the District Health Officer concerned to supervise the activities of the staff of the centre under them under the general supervision of the Director of Public Health. If the scheme is extended ultimately to other districts in the Province, Government will consider the question of appointing the Head-Quarters staff comprising 1 Lady Assistant Director of Public Health, 2 clerks and 2 peons. It is proposed to make provision in the next year's budget for the following expenditure involved in the creation of 3 centres, one each in the districts of Bijapur, Sholapur and Surat :—

Recurrent—(1) *Pay of staff—*

		Pay scales.		
		Rs.		Rs.
3 Women Medical Officers .. .. .	.. .. .	150—10—190	3×150×11=	4,950
12 Health Visitors .. .. .	.. .. .	60—10/2—150	12×60×11=	7,920
24 Midwives .. .. .	.. .. .	50—5—75	24×50×11=	13,200
36 Women peons for Health Visitors and Midwives .. .. .	.. .. .	15 per mensem each	36×15×11=	5,940
Cost for 11 months in the first year .. .. .	.. .. .			32,010
<i>(2) Travelling Allowance—</i>				
3 Women Medical Officers .. .. .	.. .. .	75 per mensem each	3×75×11=	2,475
12 Health Visitors .. .. .	.. .. .	20 per mensem each	12×20×11=	2,640
24 Midwives .. .. .	.. .. .	15 per mensem each	24×15×11=	3,960
36 Peons .. .. .	.. .. .	5 per mensem each	36×5×11=	1,980
Cost for 11 months .. .. .	.. .. .			11,055
Temporary increase of 50 per cent. .. .. .	.. .. .			^{plus} 5,528
<i>Other recurring expenditure—</i>				
(i) Service postage at Rs. 25 per mensem for each centre	Rs. 75×11=			825
(ii) Petty supplies at Rs. 50 per mensem for each centre	Rs. 50 × 3×11=			1,650
(iii) Rents, rates and taxes Rs. 20 per mensem for each centre	Rs. 20× 3×11=			660
(iv) Supplies and Services Rs. 1,000 per centre	Rs. 1,000 × 3=			3,000
				6,135
Dearness allowance to staff				10,000
				6,135

Non-recurring expenditure—

Furniture and equipment—Rs. 5,000 per centre	15,000
Total cost (recurring)	64,728

Grand Total .. 79,728

39, PUBLIC HEALTH—contd.

ITEM 56. Creation of two additional squads to be attached to the permanent Malaria Organisation for carrying out investigations and taking control measures.

Recurrent	Rs. 38,670	Non-recurrent	Rs. 4,000
Total	42,670	Ultimate annual recurrent	Nil.

Remarks.—The establishment of a permanent malaria organisation to deal with malaria in this province was sanctioned in 1942. The staff of the organisation has commenced its activities in the Kanara District of this province. Investigations have been carried out in some parts of the district and control measures have been commenced. There are other areas in the province where malaria is rampant and it is considered necessary to carry out investigations for the purpose of finding out the causes of the prevalence of malaria in these areas and taking the necessary control measures. In order to carry out these objects, Government considers it essential that the staff of the malaria organisation should be strengthened by the formation of two additional squads for a period of three years in the first instance. It is accordingly proposed to make in the next year's budget the following provision required for the purpose:—

39-C (1) Expenses in connection with Malaria.

Recurrent cost during 1945-46—

(1) Pay of establishment—

	Rs.
Two Medical Officers, Rs. 200—40/3—400, with efficiency bars at Rs. 240 and Rs. 320 (probationers Rs. 150 per mensem for the 1st year and Rs. 180 per mensem for the second year)— $Rs. 150 \times 2 \times 11$.	3,300
Two Medical Officers' special pay at Rs. 30 per mensem each— $30 \times 2 \times 11$	660
Two Subordinate Medical Service Officers—Rs. 60—5—95—E. B.—5—130—E. B.—5—170 (probationers Rs. 50 per mensem for 2 years)— $50 \times 2 \times 11$.	1,100
Two Subordinate Medical Service Officers—Special pay at Rs. 20 per mensem— $20 \times 2 \times 11$..	440
Two Laboratory Assistants—Rs. 50—5/2—90—5—140— $50 \times 2 \times 11$	1,100
Eight Insect Collectors—Rs. 20—1—40— $20 \times 8 \times 11$	1,760
Two peons at Rs. 14 per mensem each— $14 \times 2 \times 11$	308
Two sweepers at Rs. 14 per mensem each— $14 \times 2 \times 11$	308
Total	8,976

(2) Allowances and Honoraria—

Two Medical Officers at Rs. 40 per mensem each— $20 \times 2 \times 11$	880
Two Subordinate Medical Service Officers at Rs. 27-8-0 per mensem each— $27/8 \times 2 \times 11$	605
Two Laboratory Assistants at Rs. 20 per mensem each— $20 \times 2 \times 11$	440
Eight Insect Collectors at Rs. 10 per mensem each— $10 \times 8 \times 11$	880
Two peons at Rs. 6 per mensem each— $6 \times 2 \times 11$	132
Temporary increase in the permanent travelling allowance	1,469
Total	4,406

Compensatory allowance for loss of private practice—

2 Medical Officers at Rs. 50 per mensem each— $50 \times 2 \times 11$	1,100
2 Subordinate Medical Service Officers at Rs. 10 per mensem each— $10 \times 2 \times 11$	220
Total	1,320

Dearness Allowance—

Two Subordinate Medical Service Officers at Rs. 14 per mensem each— $14 \times 2 \times 11$	308
Two Laboratory Assistants at Rs. 14 per mensem each— $14 \times 2 \times 11$	308
Eight Insect Collectors at Rs. 11 per mensem each— $11 \times 2 \times 11$	968
Two peons at Rs. 11 per mensem each— $11 \times 2 \times 11$	242
Two sweepers at Rs. 11 per mensem each— $11 \times 2 \times 11$	242
Total	2,068

War Allowance—

Two Medical Officers of Health at Rs. 50 per mensem each— $2 \times 50 \times 11$	1,100
---	-------

Total Allowance and Honoraria 8,894

39, PUBLIC HEALTH—contd.

		Rs.
(3) Contingencies—		
Other expenditure recurrent—		
(a) Office contingencies	.. .. .	800
(b) For purchase of malarial, etc.	.. .. .	20,000
		20,800
Total ..		20,800
Non-recurrent expenditure—		
Purchase of Laboratory equipment	.. .. .	4,000
		4,000
Grand Total for 1945-46	{ Recurrent	38,670
	{ Non-recurrent	4,000
		42,670
Grand Total ..		42,670

ITEM 57. Continuance of the District Health Officers' Scheme in Bijapur, Sholapur, Surat and Ahmedabad Districts as a permanent measure.

Recurrent	.. .. .	Rs. 2,11,239	Non-recurrent	.. .. .	Rs. Nil.
Total	.. .. .	,, 2,11,239	Ultimate annual recurrent	.. .. .	,, 1,58,983

Remarks.—In 1941, Government sanctioned as an experimental measure, a scheme for the appointment of District Health Officers for the three districts of Surat, Sholapur and Bijapur in order to carry on intensive public health work in rural areas in those districts and decided to finance it from the Special Development Fund. Encouraged by the results of the experiment, Government in 1944 extended the scheme to the Ahmedabad District. Government is considering the question of extending it also to the 4 border districts of East Khandesh, West Khandesh, Nasik and Ahmednagar, and of taking over the District Health Officers and the epidemic staff under them, maintained by the District Local Boards of Satara and Dharwar. Government has also approved administratively, as part of its Post-War Reconstruction Programme, the extension of the scheme to the remaining nine districts.

As the scheme has yielded good results in the districts where it is already in force Government has decided that it should be made permanent in four districts of Bijapur, Sholapur, Surat and Ahmedabad and to charge the expenditure on the scheme to the ordinary revenue and not to the Special Development Fund. It is proposed to provide in next year's estimates the following expenditure involved in making the scheme permanent. The details of the staff and expenditure have been given below :—

Designation of Post.	Pay and Allowances.	Expenditure for 1945-46.	Ultimate annual cost.
<i>Officers—</i>			
4 District Health Officers	300—40/3—500	15,680	19,733
<i>Establishment—</i>			
12 Sanitary Inspectors	45—5/2—85	7,006	9,616
15 Sub-Inspectors	40—1—60	7,284	9,000
8 Clerks	25—5/2—55	3,235	4,224
16 { 12 Health Visitors	60—5—80	11,520	14,000
{ 4 Health Visitors	50—5/2—80		
51 Peons	14	8,568	8,568
66 Mukadams	19	15,048	15,048
198 Sweepers and Coolies	14	33,264	33,264
Total ..		1,01,605	1,13,453

*Allowances, Honoraria, etc.—**Permanent Travelling Allowances—*

District Health Officers	100 per mensem	} 38,196 26,424 (inclusive of 50 per cent. increase).
Sanitary Health Inspectors and Health Visitors	.. .. .	20 "
Sub-Inspectors	.. .. .	15 "
Peons under District Health Officers	.. .. .	10 "
Peons under Sanitary Inspectors and Health Visitors	.. .. .	5 "
Peons under Sub-Inspectors	.. .. .	3 "
Mukadams, Sweepers and Coolies	3 "	

39, PUBLIC HEALTH—copold.

Designation of Posts.	Pay and Allowances.	Expenditure for	Ultimate annual
		1945-46.	cost.
		Rs.	Rs.
<i>Dearness Allowance</i>		49,932	..
<i>Water Allowance</i>		2,400	..
<i>Contingencies (Recurring)—</i>			
Service Postage and Telegram		2,400	2,400
Office accommodation and other contingencies		4,080	4,080
Extra paid labour		4,026	4,026
Purchase of Vaccines and Medicines		5,600	5,600
Petty supplies		2,000	2,000
Anti Quinine Warm measures		1,000	1,000
	Total ..	2,11,239	1,58,983
Grand Total—39, Public Health ..			Rs.
		Recurrent ..	3,14,637
		Non-recurrent ..	19,000
		Total ..	3,33,637

40, AGRICULTURE.

ITEM 58. Continuance of taluka demonstration centres. (To be financed from the Special Development Fund).

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	1,70,021
Total	..	.. ,,	1,70,021	Ultimate annual recurrent	..	.. ,,	Nil.

Remarks.—To acquaint cultivators with modern improvements in agriculture and the use of improved seed, implements, etc., by practical demonstrations on their own lands, 174 taluka demonstration centres were opened in 1938-39, 1941-42, 1942-43 and 1943-44 in selected centres in the Province. 40 additional centres were opened in 1944-45. These centres are located on the lands of cultivators who agree to co-operate with the Agricultural Department by placing at its disposal suitable areas to be utilised as demonstration centres and by cultivating their lands under the directions of the officers of the Agricultural Department.

2. Improved seeds and implements are provided free by the Agricultural Department and a kamgar is stationed at each centre to give all possible assistance to the cultivator in cultivating the land according to the improved agricultural methods. The produce of the land so cultivated remains the property of the landowner.

3. A small seed and implement depot is opened on or near each demonstration centre for the convenience of neighbouring cultivators and also as a centre for the supply of improved seed, implements, etc., at the cheapest possible rates.

4. In view of the urgent necessity of popularising improved methods of cultivation and selected strains of seeds and thereby increasing the yield of food and other crops the existing (214) centres have been continued and it is proposed to continue the centres for a further period of one year from 1st March 1945. The cost during 1945-46 will be Rs. 1,70,021 as shown below :—

<i>Pay of Establishment—</i>							Rs.
Temporary Establishment	..	..	..	..	..	..	91,800
<i>Allowances, Honoraria, etc.—</i>							
Travelling allowance (ordinary)	..	..	..	..	..	..	15,660
Bad Climate allowance	..	..	..	..	..	..	300
Dearness allowance	..	..	..	..	..	..	30,525
<i>Contingencies—</i>							
Non-contract contingencies	..	..	..	..	..	..
Rents, rates and taxes	..	..	..	..	..	..	15,244
Office expenses and miscellaneous	..	..	..	..	..	..	16,492
							1,70,021

ITEM 59. Construction of buildings for a hostel for students, class room, store room, etc. at the Government Poultry Farm, Dhulia.

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	.. Rs.	10,352
Total	..	.. ,,	10,352	Ultimate annual recurrent	..	.. ,,	Nil.

Remarks.—It is necessary to incur the following expenditure on buildings and drainage and pipe constructions at the Government Poultry Farm, Dhulia :—

							Rs.
(a) Hostel and class room	..	..	..	..	..	..	5,033
(b) Dining hall, kitchen and one store room	..	..	..	..	..	..	2,131
(c) Two bath rooms	..	..	..	..	..	..	365
(d) Two latrines	..	..	..	..	..	..	373
(e) Drainage construction	..	..	..	..	..	..	200
(f) Pipe constructions for water supply	..	..	..	..	..	..	250
(g) Room for storing grains at the Farm	..	..	..	..	..	..	1,000
							9,352

The existing hostel and class room accommodation is found to be inadequate and it is also necessary to construct a store room at the Farm at an estimated cost of Rs. 1,000 for storing grains as the farm has now been growing a fair amount of its grain requirements.

2. The above estimates are based on current building rates and are liable to variation and probable increase if the works are constructed at a later date. An additional amount of Rs. 1,000 will, therefore, be required to meet any increase in prices due to war. A total provision of Rs. 10,352 will, therefore, be required for expenditure during the next year.

40, AGRICULTURE—contd.

ITEM 60. Making permanent the newly revived post of Deputy Director of Agriculture, Konkan Division in Class I of the Bombay Agricultural Service.

Recurrent	Rs. 1,408	Non-recurrent	Rs. Nil.
Total	Rs. 1,408	Ultimate annual recurrent	Rs. 8,885

Remarks.—On account of the retrenchment made in the Agricultural Department in 1932-33, the post of Deputy Director of Agriculture, Konkan Division, in Class I of the Bombay Agricultural Service was held in abeyance, the division was abolished and the districts comprised therein were absorbed in other divisions. On account of the markedly different agricultural conditions in the Konkan and the inability of the Deputy Directors of Agriculture, in whose divisions the Konkan districts were included, to devote adequate time to the specialised problems of the Konkan, the region suffered seriously in agricultural development. Consequently the Konkan Division, consisting of the Kanara, Ratnagiri and Kolaba districts, has recently been reconstituted and placed in charge of a Divisional Superintendent of Agriculture in Class II of the Bombay Agricultural Service, the Class I post of the Deputy Director of Agriculture being still held in abeyance. The Agricultural Department is undertaking a large post-war reconstruction programme of which the Konkan districts will have their fair share. It is accordingly proposed to revive the post of the Deputy Director of Agriculture, Konkan Division in Class I of the Bombay Agricultural Service permanently with effect from 1st April 1945.

ITEM 61. Continuance of the temporary establishment sanctioned under the Livestock Section of the Agricultural Department.

Recurrent	Rs. 64,596	Non-recurrent	Rs. Nil.
Total	Rs. 64,596	Ultimate annual recurrent	Rs. Nil.

Remarks.—For the last few years the activities of the Live-stock Section of the Agricultural Department have been increasing enormously. In order to cope with the increased activities it was considered desirable to strengthen the existing staff of the Section and several temporary posts were sanctioned from time to time. It is however considered that the activities of the Live-stock Section connected with the improvement of breeds of cattle, improving the breeds of sheep for the production of better wool, instruction of improved breeds of poultry and the improvement of the livestock wealth of the Province in general are mostly of permanent nature. The proposal to continue the staff on a permanent basis is therefore under the consideration of Government. In the meantime it is considered necessary to continue the establishment temporarily up to 28th February 1946. The details of the staff sanctioned from time to time are given below :—

- One Assistant Livestock Expert in the scale of Rs. 170—10—250—E. B.—15—400—E. B.—20—500.
 - Seven Agricultural Officers in the scale of Rs. 60—60—70—5—100—E. B.—110—8—150.
 - One Divisional Inspector of Cattle Breeding in the scale of Rs. 60—60—70—5—100.
 - Twenty-nine Kamgars in the scale of Rs. 30—35—5/2—60.
 - Three clerks (two in the scale of Rs. 25—5/2—55 and one in the scale of Rs. 85—5/2—100 (old) or Rs. 80—5/2—95 (revised).
 - One peon on Rs. 17 per mensem.
 - Twelve peons in the scale of Rs. 15—1/2—20.
2. The expenditure on account of the proposal during the next year is estimated at Rs. 64,596 as follows :—

	Rs.	Rs.
Pay of Establishment .. .. .	.....	27,252
<i>Allowances and Honoraria—</i>		
Travelling allowance	23,000	31,064
Dearness allowance	8,064	
<i>Contingencies—</i>		
Rent, rates and taxes	2,580	6,280
Office expenses and Miscellaneous	500	
Service postage and telegrams	1,700	
Purchase of dead-stock, etc.	1,500	
Total .. .. .	.....	64,596

40, AGRICULTURE—concl'd.

ITEM 62. Creation of 13 temporary posts of clerks under the livestock section of the Agriculture Department.

Recurrent	..	.. Rs.	5,863	Non-recurrent	..	..	.. Rs.	Nil.
Total	..	.. ..	5,863	Ultimate annual recurrent	..	..	..	Nil.

Remarks.—Agricultural Officers in charge Cattle Breeding, who are required to do multifarious duties in connection with the livestock improvement work, cannot attend to their work properly as most of their time is taken up in writing out reports and accounts and attending to routine work. It is accordingly proposed to create for a period of 2 years in the first instance 13 posts of clerks in the scale of Rs. 25—5/2—55 for assisting the 13 agricultural officers in charge Cattle Breeding in the disposal of routine clerical work. The cost for 11 months during the next year is estimated at Rs. 5,863 as shown below :—

								Rs.
Pay of Clerks	..	..	..	..	..	..	..	4,290
Dearness Allowance	..	..	..	..	..	..	..	1,573
							Total	5,863

ITEM 63. Continuance of the experimental projects relating to rural post war reconstruction plans in the Ratnagiri district (to be financed from the Special Development Fund).

Recurrent	..	.. Rs.	Nil.	Non-recurrent	..	..	.. Rs.	1,37,382
Total	..	.. ..	1,37,382	Ultimate annual recurrent	..	..	..	Nil.

Remarks.—The following experimental projects were sanctioned on 1st March 1944 :—

- (1) Land development projects.
- (2) Horticultural development projects.
- (3) Livestock improvement projects.
- (4) Crop improvement projects.
- (5) Reclamation of laterite lands.

The experimental work was to be carried out in selected villages of the Ratnagiri district at an estimated cost of Rs. 3,04,400 for one year. As part of the work has already been undertaken by Government, it is necessary to continue the schemes for another year. The estimate for the next year relating to "Bunding and Dry Farming Survey and Development Scheme" includes the necessary provision for the project at (1) above. It is now proposed to provide the following amounts in the next year's budget for the remaining projects :—

								Rs.
Horticultural development projects	..	..	..	..	..	..	..	22,400
Crop improvement projects	..	..	..	..	..	..	..	31,483
Livestock improvement project	..	..	..	..	..	..	..	80,000
Laterite land reclamation	..	..	..	..	..	..	..	3,499
								<u>1,37,382</u>

								Rs.
Grand Total—40, Agriculture	..	}	Recurrent	..	71,867			
			Non-recurrent	..	3,17,755			
			Total	..	<u>3,89,622</u>			

41, VETERINARY.

ITEM 64. Revision of pay scale of the Bombay Veterinary Service Class II.

Recurrent	Rs.	200	Non-recurrent	Rs.	Nil.
Total .. .. .	.. .. .	200	Ultimate annual recurrent .. .. .	.. .. .	6,048

Remarks.—As a result of the increased activities of the Civil Veterinary Department a number of gazetted and non-gazetted temporary appointments have been created in the Department and it was considered essential to revise the pay scale of Veterinary Assistant Surgeons in order to attract suitable young men to the service and to induce students to take up veterinary training. The pay scale was, therefore, revised in April 1944 from Rs. 50—4—90—5—125 to Rs. 60—5—110—E. B.—5—160 and a Selection Grade of Rs. 170—10—200 was also sanctioned for 1/10th of the cadre. As a result of this revision it has become necessary to revise the pay scale of Class II of the Bombay Veterinary Service also, because Veterinary Assistant Surgeons fit for promotion to Class II would normally be in the Selection Grade and would have as Assistant Surgeons free quarters and private practice. It is also difficult to get suitable direct recruits on the starting pay of Rs. 170 per mensem. It is, therefore, proposed to revise the scale of Class II of the Bombay Veterinary Service from Rs. 170—10—250—E. B.—15—400—E. B.—20—500 to Rs. 220—10—250—E. B.—15—400—E. B.—20—500, the probationers being given Rs. 200 per mensem for two years instead of Rs. 150. The net additional cost involved in the proposal during 1945-46 will be Rs. 200.

ITEM 65. Continuance of Scheme for control of ticks.

Recurrent	Rs.	5,540	Non-recurrent	Rs.	Nil.
Total .. .. .	.. .. .	5,540	Ultimate annual recurrent .. .. .	.. .. .	Nil.

Remarks.—Ticks infestation is a serious menace to animal husbandry as it causes immense suffering to livestock and enormous economic loss to cattle-owners and practical measures are necessary to control the disease. A scheme for the control of ticks in this Province was therefore prepared and submitted to the Imperial Council of Agricultural Research. It was sanctioned by the Council in 1938, and is in progress since then. While communicating its sanction to the extension of the scheme up to 31st March 1945 the Imperial Council of Agricultural Research desired that this Government should consider the question of taking over and financing the scheme from 1st April 1945. The success of the scheme mainly depends upon the co-operation of the cultivators in the area, but as they are not apt to take up new ideas quickly, it will take time to popularise the scheme and ensure full control of ticks. It is therefore proposed in the interests of the cattle-wealth of the Province to continue the scheme for one year more, in the first instance from 1st April 1945. The cost involved in the proposal during 1945-46 will be as shown below :—

						Rs.							
Pay of Establishment	876							
Special Pay to Veterinary Assistant Surgeons	840							
Dearness allowance	924							
Dipping solution	2,000							
Other charges	900							
						<hr/> 5,540							
						Rs.							
Grand Total—41, Veterinary	..					<table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">{</td> <td>Recurrent ..</td> <td>5,740</td> </tr> <tr> <td>Non-recurrent ..</td> <td>.....</td> </tr> <tr> <td><hr/>Total ..</td> <td>5,740</td> </tr> </table>	{	Recurrent ..	5,740	Non-recurrent	<hr/> Total ..	5,740
{	Recurrent ..	5,740											
	Non-recurrent											
	<hr/> Total ..	5,740											

42, CO-OPERATION.

ITEM 66. Appointment of Special Auditor of Co-operative Societies, Jalgaon, and staff.

Recurrent	..	..	Rs. Nil.	Non-recurrent	..	..	Rs. Nil.
Total	..	..	..	Ultimate annual recurrent	..	..	9,540

Remarks.—The appointment of the temporary Special Auditor with staff comprising 1 sub-auditor, 2 clerks and 2 peons was first made in 1938 to clear off the audit work which had fallen in arrears. It was then expected that with the transfer of certain societies and banks to outside professional auditors according to the suggestion of the Bhansali-Mehta report it would no longer be necessary to continue the temporary appointments. The audit work as reported by the Registrar has increased considerably of late on account of the substantial increase in the number of co-operative institutions required to be audited by Special Auditors. Besides there has also been an increase in the activities of these institutions with the result that the Special Auditors are finding it extremely difficult to cope with the audit of societies included in their respective charges. It is therefore considered that even with the transfer of some societies to professional auditors it is necessary to retain the Special Auditor at Jalgaon and his establishment on a permanent footing. The added reason for placing the above establishment on a permanent footing is that every year the Registrar has to create a number of new appointments under the powers delegated to him in order to cope with and dispose of the accumulation of work. It is best, therefore, to have trained and competent men instead of employing temporary staff if the work is not to suffer. The details of the ultimate annual recurrent cost are :—

Additional Special Auditor, Credit Societies, Jalgaon, in the grade of Rs. 170—500	..	..	..	..	..	Rs. 3,888
Sub-auditor in the grade of Rs. 95—5—130	..	..	..	..	..	1,440
2 Clerks each in the grade of Rs. 25—5/2—55	..	..	..	..	..	1,056
2 Peons on Rs. 14 per mensem each	..	..	..	..	..	336
<i>Allowances and Honoraria—</i>						
Travelling allowance (ordinary)	..	..	..	..	..	2,520
<i>Contingencies—</i>						
Service postage and telegrams and office miscellaneous	..	..	..	..	..	300
Total						9,540

ITEM 67. Additional staff for development and other work in districts.

Recurrent	..	..	Rs. 13,968	Non-recurrent	..	..	Rs. 800
Total	..	..	14,768	Ultimate annual cost	..	..	Nil.

Remarks.—At present, the sanctioned strength of the subordinate administrative staff in the districts consists of 16 District Co-operative Officers, 18 Assistant District Co-operative Officers and 10 Marketing Inspectors. In addition, Kaira and Nasik have been provided with Reconstruction Officers, who perform the functions of District Co-operative Officers in these districts. In view of the increase in work which has already taken place and foreshadowed in the future, this staff has been found to be insufficient. The increase in work is due to several factors, viz., increase in the number of societies, increase in the activities of the existing societies as a result of steps taken to broaden the basis of working of the agricultural credit societies, development of non-credit activities, organisation of fair-price shops conducted by well-managed co-operative societies, distribution of foodgrains through the agency of co-operative societies in rural areas, etc. During the year ending 30th June 1944, as many as 558 societies were registered as against 30 ordered to be wound up. The increase is substantial resulting in a corresponding increase in the work required to be done by the subordinate staff in the matter of supervision and guidance. The increase in the number of societies alone does not give an indication of increase in work of the department. As already pointed out, efforts are being continued to broaden the basis of village credit societies, so as to enable them to function as village multi-purpose societies and to link up credit with marketing by organizing a network of sale organisations. The progress achieved in this respect has been appreciable, as during the year ending 30th June 1944, as many as 28 sale organisations came into existence. With the present pace of the development, the need for strengthening the staff is too obvious to require any emphasis. As the creation of additional staff to supervise distribution work of foodgrains by co-operative societies was an urgent necessity the Registrar created additional staff on a temporary basis under the powers delegated to him. The revised policy of Government about arrangements for distribution of foodgrains in rural areas, i.e. fixing of the number of centres for each district by the District Magistrates and the number of such centres entrusted to co-operative institutions, has brought a lot of work to co-operative societies in general and the Co-operative Department in particular. In the circumstances it is proposed to sanction 6 posts of District Co-operative Officers in the grade of Rs. 95—5—130 with 6 peons under them on Rs. 14 per mensem for a period of one year ending 28th February 1946 in the first instance. The details of the staff, etc., are as follows :—

<i>Pay of Establishment.</i>						Annual cost.
6 District Co-operative Officers on Rs. 100 per mensem each in the grade of	..	..	..	..	..	Rs. 7,200
Rs. 95—5—130	..	..	..	..	..	1,008
6 Peons on Rs. 14 per mensem each	..	..	..	..	..	1,008
Total, Pay of Establishment						8,208

42, CO-OPERATION—contd.

Allowances and Honoraria.

						Annual cost.
						Rs.
Travelling allowance (ordinary)	..	..	..	..	..	3,360
Dearness allowance	..	..	..	..	..	1,800
Total, Allowances and Honoraria						5,160
<i>Contingencies.</i>						
Service postage and telegrams and office miscellaneous	..	..	..	..	..	600
Deadstock and furniture	..	..	..	..	..	800 (n o n-recur-rent).
Total, Contingencies						1,400
Grand Total						14,768

ITEM 68. Appointment of District Audit Staff.

Recurrent	..	..	Rs. 37,295	Non-recurrent	..	..	Rs. 1,000
Total	..	..	„ 38,295	Ultimate annual recurrent	..	„	<i>Nil.</i>

Remarks.—Under section 22 of the Co-operative Societies Act it is the statutory duty of the Registrar to get the accounts of each society audited at least once a year. The societies in the case of which this statutory obligation cannot be fulfilled are entitled to get refund of the audit fee paid by them. The permanent audit strength of the Department in the districts exclusive of the special auditors and their staff consisted of 17 auditors and 59 sub-auditors. In order to keep pace with the increase in the audit work which increased enormously due to war conditions sanction was accorded to the creation of 4 temporary posts of sub-auditors—2 in the grade of Rs. 95—5—130 and 2 in the grade of Rs. 75—5/2—90 for one year from 1st April 1944. As the same conditions continue Government proposes to extend the duration of the posts for one year in the first instance and to sanction 4 posts of peons on Rs. 14 per mensem under these sub-auditors.

Government had sanctioned 4 posts of auditors and staff under them on a temporary basis for supervision and audit of consumers' co-operative societies and fair-price shops in Surat, Ahmedabad, Belgaum and Dharwar districts. The circumstances under which these posts were created during the current year have not altered and it is proposed to continue the staff for the period ending 28th February 1946 in the first instance.

Owing to the abnormal increase in audit work as a result of increase in the number of societies (this year the increase is 528) and a substantial increase in the transactions of the existing societies in view of the steps taken to broaden the basis of agricultural credit societies and development of non-credit activities and also as a result of the work of rationing of controlled commodities undertaken by co-operative societies in urban areas and distribution of foodgrains through the agency of co-operative societies in rural areas, the present audit staff of the Department is quite unable to cope with the volume of work which is continuously expanding. The Registrar had, therefore, to create 22 posts of sub-auditors during the current year under the powers delegated to him for varying periods to cope with the extra amount of work. It is considered that there is enough work for 7 sub-auditors throughout the year.

The Registrar has also pointed out that in view of the development of non-credit activities and the proposed extension of the Bombay Agricultural Debtors' Relief Act there will be a considerable expansion of the co-operative work especially the audit work in the Thana district and that the post of an auditor at Thana is, therefore, essential. In the circumstances it is proposed to create the following posts for the year 1945-46 in the first instance:—

- | | | |
|--|---|--------|
| 1 post of Auditor in the grade of Rs. 135—5—180 | } | Thana. |
| 1 Clerk in the grade of Rs. 25—5/2—55 | | |
| 1 Peon on Rs. 14 per mensem | | |
| 5 Sub-auditors (2 in the grade of Rs. 95—5—130 and 3 in the grade of Rs. 75—5/2—90). | | |
| 5 Peons on Rs. 14 per mensem each. | | |

The details of the cost of the proposals are as follows:—

Pay of Establishment—

		Rs.
(i) 2 Sub-auditors on Rs. 100 per mensem each in the grade of Rs. 95—5—130 and		
2 Sub-auditors on Rs. 75 per mensem each in the grade of Rs. 75—5/2—90.		3,850
4 Peons on Rs. 14 per mensem each	.. .. .	616
Total of (i)		4,466

42, CO-OPERATION—contd.

	Rs.
(ii) 4 Auditors on Rs. 140 per mensem each in the grade of Rs. 135—5—180 ..	6,160
1 Sub-auditor on Rs. 75 per mensem in the grade of Rs. 75—5/2—90 ..	825
2 Assistant District Co-operative Officers on Rs. 30 per mensem each in the grade of Rs. 30—35—5/2—60 ..	660
4 Clerks on Rs. 30 per mensem each in the grade of Rs. 25—5/2—55 ..	1,320
4 Peons on Rs. 14 per mensem each and 2 peons on Rs. 17 per mensem each ..	990
Total of (ii) ..	9,955
(iii) 1 Auditor on Rs. 135 per mensem in the grade of Rs. 135—5—180 ..	1,485
2 Sub-auditors on Rs. 95 per mensem in the grade of Rs. 95—5—130 and ..	5,225
3 Sub-auditors on Rs. 75 per mensem in the grade of Rs. 75—5/2—90 ..	
1 Clerk on Rs. 40 per mensem in the grade of Rs. 25—5/2—55 ..	440
6 Peons on Rs. 14 per mensem each ..	924
Total of (iii) ..	8,074
Rounding ..	+5
Total, Pay of Establishment ..	22,500
 <i>Allowances and Honoraria—</i>	
Travelling allowance (ordinary) ..	8,800
Dearness allowance ..	4,895
Total, Allowances and Honoraria ..	13,695
 <i>Contingencies—</i>	
Service postage and telegrams and office expenses and miscellaneous ..	1,100
Deadstock and furniture ..	1,000 (non-recurrent).
Total, Contingencies ..	2,100
Grand Total, District Audit Staff ..	38,295

ITEM 69. Continuance of the existing Debt Adjustment Boards and creation of new Boards in the Province (to be financed from the Special Development Fund).

Recurrent Rs.	<i>Nil</i>	Non-recurrent Rs.	3,89,800
Total ,,	3,89,800	Ultimate annual recurrent ,,	<i>Nil</i>

Remarks.—The Bombay Agricultural Debtors' Relief Act, 1939, which was enacted for providing an expedient relief to the agricultural debtors in the Province, was brought into actual operation in 1942, when eight Debt Adjustment Boards were established in certain areas in Broach and Panch Mahals, Surat, Thana, West Khandesh, Poona, Sholapur, Bijapur and Dharwar districts. It was decided to extend the operation of the Act to the rest of the Province by stages in order that the agriculturist debtors of the locality may get advantage of the beneficent provisions of the Act in paying off their debts with the large surplus income which they have been deriving on account of the rise in prices of the agricultural produce. As a next step in this direction it has been decided to extend the Act to 76 new talukas and petas in the Province and 42 new Debt Adjustment Boards are to be set up shortly in the various parts to which the Act is being extended. Government intends starting these Boards as early as possible, but it is not possible to start them forthwith due to legal and administrative difficulties. The two main factors which delay the establishment of the new Boards are (i) the passing of the Bombay Agricultural Debtors' Relief (Amendment) Bill which has been communicated to the Governor General for his approval and (ii) the final selection and appointment of the candidates for the posts of chairmen of the new Boards in consultation with the High Court. With the establishment of the new Boards there will be in all 50 Boards in the whole of the Province. Each Board will have to maintain the minimum establishment consisting of 1 chairman, 1 senior clerk, 2 junior clerks, 2 bailiffs, 1 watchman and 2 peons. The total cost on account of the 50 Boards for the year ending 31st March 1946 will be as shown below :—

	Rs.
<i>Recurrent.</i>	
<i>Establishment—</i>	
50 chairmen on Rs. 250—250—275—15—380 (250 × 12 × 50) ..	1,50,000
50 senior clerks on Rs. 60—5/2—75 (60 × 12 × 50) ..	36,000
100 junior clerks on Rs. 30 in the scale of Rs. 25—5/2—55 (30 × 12 × 100) ..	36,000
100 bailiffs on Rs. 20—2/2—28 (20 × 12 × 100) ..	24,000
50 peons on Rs. 14 per mensem each (14 × 12 × 50) ..	16,200
50 peons on Rs. 13 per mensem each (13 × 12 × 50) ..	9,000
50 watchmen on Rs. 13 per mensem each (13 × 12 × 50) ..	7,800

42, CO-OPERATION—contd.

	Rs.
<i>Allowances, Honoraria, etc.—</i>	
Travelling allowance (Rs. 500 for each Board)	25,000
War allowance (for 30 chairmen at Rs. 50 per mensem and for 20 at Rs. 30 per mensem)	25,200
Dearness allowance at the prevailing rates (Rs. 14 for senior clerk and Rs. 11 for the rest)	54,600
<i>Contingencies—</i>	
Rent for office (at Rs. 300 per annum for each of the 50 Boards)	15,000
Other Contingencies (Rs. 300 for each of the 50 Boards)	15,000
Service postage and telegrams (Rs. 300 for each of the 50 Boards)	15,000
Total recurrent	4,19,800
<i>Non-recurrent.</i>	
Furniture and books (Rs. 500 for each of the 42 new Boards)	21,000
Total	4,40,800

The total expenditure is estimated at Rs. 4,40,800 as shown above. In the programme of the Special Development Fund for the 3 years 1944-45 to 1946-47 approved by Government a sum of Rs. 51,000 has already been earmarked for expenditure in 1945-46. Approval of Government is therefore now necessary for the extra expenditure of Rs. 3,89,800 only.

ITEM 70. Conversion of the post of Assistant Registrar, Co-operative Societies, Sholapur, and staff under him from temporary into permanent.

Recurrent	Rs.	<i>Nil.</i>	Non-recurrent	Rs.	<i>Nil.</i>
Total .. .. .	..	<i>Nil.</i>	Ultimate annual recurrent .. .. .	..	11,260

Remarks.—Prior to 1940 the staff of the Rural Development Department was combined with that of the Co-operative Department and there were 10 posts of Divisional Assistant Registrars of Co-operative Societies. The two Departments were deamalgamated in 1940 and the number of posts of Assistant Registrars was reduced to 8. Increased work in connection with Civil Supplies made it necessary to create one additional post of Assistant Registrar with headquarters at Sholapur for one year in the first instance in 1943. The post has been further continued on a temporary basis up to 31st March 1945. In view of the all-round increase of work in the Co-operative Department, the contemplated extension of the Bombay Agricultural Debtors Relief Act, 1939, to a large part of the Province and the provision of crop finance to agriculturists through Co-operative Societies and the various post-war reconstruction schemes in connection with co-operation which are under consideration, it would be necessary to create a number of additional posts of Deputy Registrars and Assistant Registrars and as such the present staff will have necessarily to be made permanent. It is therefore proposed to make the present temporary posts of the Assistant Registrar of Co-operative Societies, Sholapur, and his staff permanent with effect from 1st April 1945. The ultimate annual cost is shown below :—

		<i>Recurrent.</i>	Ultimate annual cost.
			Rs.
<i>(I) Pay—</i>			
1 Divisional Assistant Registrar of Co-operative Societies (Rs. 235-15-295—E.B.—15-400—E.B.—20-500)			4,560
1 Head clerk (Rs. 95-5-130)			1,452
1 Clerk (Rs. 60-5/2-75)			852
2 Clerks (Rs. 25-5/2-55)			1,056
3 Peons on Rs. 15 each			540
<i>(II) Allowances—</i>			
Travelling allowance (ordinary)			1,800
<i>(III) Contingencies</i>			1,000
Total			11,260

42, CO-OPERATION—contd.

ITEM 71. Extension of scheme for improvement of agricultural marketing.

Recurrent	Rs. 28,517	Non-recurrent	Rs. Nil.
Total	28,517	Ultimate annual recurrent	Nil.

Remarks.—To improve the economic condition of agriculturists an intensive propaganda to develop marketing facilities for agricultural produce (both crops and animal husbandary products) was sanctioned in 1935 for five years with the approval of the Bombay Legislative Council. The scheme was financed by the Imperial Council of Agricultural Research which agreed to contribute Rs. 20,000 per annum for five years. The period of the scheme expired on 31st March 1940. As there were still some commodities to be surveyed and as the investigations carried out by the Provincial Marketing staff resulted in the collection of very useful material and particularly for setting up regulated markets etc., under the Bombay Agricultural Produce Markets Act, the scheme was continued for a further period of five years up to 31st March 1945. The Government of India subsequently subsidised the scheme on a progressively reduced scale. It is now proposed to extend the scheme up to 28th February 1947 in the first instance in view of the fact that under the post-war plans development of marketing will be one of the principal items of work of the Co-operative Department, particularly as regards surveys of commodities, their grading and standardisation and setting up of regulated markets. It may be assumed that a subsidy of Rs. 6,000 for the scheme will be received for 1945-46 from the Government of India through the Imperial Council of Agricultural Research as during the current and last years. The work of the staff under the scheme has also proved to be invaluable with the rise of prices of agricultural commodities as a result of conditions created by the war. The cost on account of the scheme for 11 months from 1st April 1945 to 28th February 1946 is as follows:—

	Rs.
<i>Pay of Officers—</i>	
1 Assistant Marketing Officer on Rs. 295 per mensem	} 10,725
1 Assistant Marketing Officer on Rs. 280 per mensem	
1 Assistant Marketing Officer on Rs. 210 per mensem and	
1 Assistant Marketing Officer on Rs. 190 per mensem	
all in the grade of Rs. 170—500	
Total Pay of Officers	10,725
<i>Pay of Establishment—</i>	
One Graduate Assistant on Rs. 100 per mensem (fixed)	1,100
2 Clerks on Rs. 75 per mensem each	1,650
1 Clerk on Rs. 60 per mensem	660
1 Clerk on Rs. 50 per mensem (fixed) for the Graduate Assistant	550
2 Clerks on Rs. 45 per mensem each	990
5 Servants on Rs. 23 per mensem each	1,265
Total Pay of Establishment	6,215
<i>Allowances—</i>	
Travelling allowance (ordinary)	3,300
House rent and other allowances	3,712
Dearness allowance	2,552
Total Allowances	9,564
<i>Contingencies—</i>	
Rent, Rates and Taxes	935
Service Postage and Telegrams	550
Office expenses and miscellaneous	363
Purchase and repairs to dead stock	165
Total Contingencies	2,013
Grand Total	28,517

42, CO-OPERATION—concl'd.

ITEM 72. Organisation of Co-operative Cotton Sale Societies for marketing of pure Jarilla cotton and "Agmarking" of pure Jarilla cotton in East Khandesh, West Khandesh and Nasik.

Recurrent Rs.	25,250	Non-recurrent Rs.	Nil.
Total ,,	25,250	Ultimate annual recurrent ,,	Nil.

Remarks.—Government sanctioned two schemes for the organisation of Co-operative Cotton Sale Societies for the marketing of pure Jarilla cotton in the West Khandesh, East Khandesh and Nasik Districts and the "Agmarking" of pure Jarilla cotton produced by members of the Co-operative Societies and other approved cultivators. These schemes provide for the employment of 1 Sales Manager, 1 Organiser and Supervisor of Co-operative Societies, 16 Secretaries and 2 peons, under the control of the Assistant Registrar, Co-operative Societies, Jalgaon, to work in co-operation with the Managing Committee consisting of the Assistant Registrar, Co-operative Societies, Jalgaon, the Cotton Superintendent, Khandesh and Chairman, East Khandesh District Co-operative Bank, Limited, in organising co-operative cotton sales societies. This staff has also utilized in organisation and administration of work directed towards the multiplication and distribution of pure Jarilla cotton seed to members of co-operative organisations in these districts. The two schemes are due to terminate on 18th June 1945 and 1st April 1945 respectively. As the schemes have proved to be beneficial to agriculturists in a number of ways, e.g., in the supply of pure Jarilla cotton seed and in obtaining reduced rates for ginning and pressing and favourable market prices, it is proposed to continue them with slight modifications for a further period up to 31st March 1947. The expenditure involved in the expansion of the schemes during 1945-46 (excluding the amount of Rs. 5,900 already provided in the budget for the sanctioned periods of the schemes, viz., up to 18th June 1945 and 1st April 1945) is shown below :—

	Rs.	Rs.
1. Pay of establishment		16,140
2. Allowances—		
(a) Travelling allowance (Ordinary)	3,880	
(b) Dearness allowance	4,268	
		8,148
3. Contingencies—		
(a) Rent	360	
(b) Service Postage	200	
(c) Office miscellaneous	200	
(d) Purchase of dead-stock	200	
		960
Total		25,248 or 25,250

ITEM 73. Continuance of staff employed for the grading of Mosambis in Poona and Ahmednagar districts. (To be financed from the Special Development Fund.)

Recurrent Rs.	5,898	Non-recurrent Rs.	Nil.
Total ,,	5,898	Ultimate annual recurrent ,,	Nil.

Remarks.—For the past four years a special staff consisting of a graduate assistant and three servants including one peon has been employed to popularise the grading of mosambis in the Poona and Ahmednagar districts. The staff was first employed by the Director of Agriculture under the power delegated to him and continued since then by the Registrar of Co-operative Societies and Director of Rural Development after the marketing work was transferred to him. In view of the gradual and consistent progress of the scheme the work done by the staff has proved to be of benefit to mosambi cultivators. The scheme is being financed from the Special Development Fund since 1942-43 and it is now proposed to continue it for a further period of two years from 1st March 1945, to strengthen the existing establishment by employing an additional Kamgar and a clerk and to revise the pay scales. A provision of Rs. 5,898 is required on this account for the next year. The details of the proposed provision are :—

Pay of establishment—		Rs.
1 Grading Supervisor	(Rs. 100—110—8—150)	1,320
3 Kamgars	(Rs. 30—35—5/2—60)	1,980
1 Clerk	(Rs. 25—5/2—55)	540
1 Peon	(Rs. 17)	204
		3,144
Allowances and Honoraria, etc.—		
Travelling allowance—Ordinary		1,650
Dearness allowance		864
		2,514
Contingencies, Rent, Service postage, etc.		240
	Grand Total	5,898

Grand Total—42, Co-operation	}	Recurrent	Rs. 1,10,928
		Non-recurrent	3,91,600
		Total	5,02,528

43, INDUSTRIES.

ITEM 74. Reorganisation of the Fisheries Section of the Department of Industries and its establishment as a separate independent department.

Recurrent	..	..	Rs. 23,500	Non-recurrent	..	..	Rs. Nil.
Total	..	..	23,500	Ultimate annual recurrent	..	..	Nil.

Remarks.—The Fishers Section of the Department of Industries was started in 1933, and though there may have been a justification in the initial stages for its being attached to that Department, its activities have now developed to such an extent that the existing arrangement not only does not conduce to efficiency, but definitely retards its progress. There can be no question of the great richness and potentialities of the marine fishery resources of Bombay and an adequate and well trained staff is essential for their development. With the existing staff, of the Fisheries Section both technical and clerical, it is not possible to deal efficiently with even the superficial aspects of the work. In the circumstances, it is considered desirable that the Fisheries Section should no longer be an adjunct of the Department of Industries but should be constituted into a separate independent department, on a temporary basis for a period of five years in the first instance. In the reorganised Department of Fisheries it is proposed to replace some of the existing staff of the Fisheries Section by the staff as indicated in the statement, the existing temporary posts referred to in the statement being abolished with effect from the date the new posts are created and the other staff of the fisheries Section being maintained as at present. In the reorganised department, the posts sanctioned will be filled as and when required.

*Existing Staff of the Fisheries Section**Proposed Staff for the Department of Fisheries.*

Designation of the post.	Whether permanent or temporary.	Scale of pay.	Average cost.	Designation of the post.	Scale of pay.	Average cost.
1	2	3	4	1	2	3
<i>Administrative Head.</i>				<i>Head of Department.</i>		
Fisheries Officer	.. Permanent.	Rs. 300—20—420—30—660—40—900.	Rs. 642	Director of Fisheries	.. 1,000—50—1,500	Rs. 1,270
<i>Technical Staff.</i>				<i>Technical Staff.</i>		
Superintendent, Shark Liver Oil Extraction Scheme.	Temporary.	150—10—250	.. 220	Superintendent (Marine).	170—10—250— E.B.—15—400— E.B.—20—500 plus C. L. A.	330
				Superintendent (Inland).	170—10—250— E.B.—15—400— E.B.—20—500 plus C. L. A.	330
				Superintendent (Technology).	170—10—250— E.B.—15—400— E.B.—20—500 plus C. L. A.	330
				Superintendent (Coast).	170—10—250— E.B.—15—400— E.B.—20—500 plus C. L. A.	330
Junior Chemist	.. Temporary.	100—5—150	.. 135			
						1,320
Piscicultural Assistant	.. Temporary.	100—5—140—6—200	.. 150	Assistant Superintendent (Marine).	100—5—200— plus C. L. A.	154
Special Officer, Smoked Fish Scheme.	Temporary.	200—10—250—15—400.	297	Assistant Superintendent (Inland).	100—5—200— plus C. L. A.	154
				Assistant Superintendent (Technology).	100—5—200— plus C. L. A.	154
Sub-Inspector of Fisheries	.. Temporary.	75—5—115—E.B.—5—145—6—175.	129	Assistant Superintendent (Ratnagiri).	100—5—200— plus C. L. A.	154
				Assistant Superintendent (Karwar).	100—5—200— plus C. L. A.	154
Sub-Inspector of Fisheries	.. Temporary.	75—5—115—E.B.—5—145—6—175.	129	Research Assistant (Inland).	75—5—175— plus C. L. A.	125
Supervisor, Sales Depots, Bombay.	Temporary.	75—5—100	.. 96	Research Assistant (Karwar).	75—5—175— plus C. L. A.	125
				Research Assistant (Technology).	75—5—175— plus C. L. A.	125
				Research Assistant (Bombay North).	75—5—175— plus C. L. A.	125
			1,156	Laboratory Assistant	.. 50—2—70	64
						1,334

43, INDUSTRIES—contd.

Existing Staff of the Fisheries Section.

Proposed Staff for the Department of Fisheries.

Designation of the post.	Whether permanent or temporary.	Scale of pay.	Average cost.	Designation of the post.	Scale of pay.	Average cost.
1	2	3	4	1	2	3
<i>Clerical Staff.</i>				<i>Clerical Staff.</i>		
		Rs.	Rs.		Rs.	Rs.
Sectional Head Clerk	.. Temporary.	135-5-180	.. 162	Office Superintendent	.. 180-10-260	237
Clerk for Fish Curing Yards.	Temporary.	50-5/2-90	.. 74	Accountant	.. 125-5-200	169
Clerk, Shark Liver Oil Extraction Scheme.	Temporary.	50-5/2-90	.. 74	Cashier	.. 50-5/2-90 plus Rs. 20 special pay.	94
Clerk, Smoked Fish Scheme.	Temporary.	50-5/2-90	.. 74	Two Senior Clerks	.. 135-5-180	330
				Typist	.. 50-5/2-90—E.B.—5-140.	90
			384			920
<i>Inferior Staff.</i>				<i>Inferior Staff.</i>		
Peon to Fisheries Officer	.. Permanent	25	.. 25	Peon to the Director of Fisheries (Naik).	-	27
Peon to the Superintendent, Shark Liver Oil Extraction Scheme.	Temporary	23	.. 23	Peon for office	.. 23	23
				Three peons to three Superintendents at Bombay (23 x 3).		69
Peon to Piscicultural Assistant.	Temporary.	23	.. 23	Peon to Superintendent (Coast).	15	15
Peon to Inspector of Fisheries.	Permanent.	16	.. 16	Two peons to two Assistant Superintendents (Coast) 14 x 2.	28	28
Two Hamals in Shark Liver Oil Scheme (23 x 2).	Temporary.	40	.. 40	Four Hamals in Technology Laboratory—23 x 4.	92	92
			133			
						254
Grand Total			2,316	Grand Total .. 5,098 per month.		

43, INDUSTRIES—contd.

ITEM 75. Scheme for the development of the handloom industry. (To be financed from the Special Development Fund.)

Recurrent	Rs. Nil.	Non-recurrent	Rs. 69,914
Total	69,914	Ultimate annual recurrent	Nil.

Remarks.—In accordance with the decision reached at the 6th Industries Conference held in July 1934 that financial assistance should be given for the development of the handloom industry and the improvement of marketing facilities for handloom products, the Government of India undertook to give an annual grant of about Rs. 41,000 to this Province for five years from 1934–35. Under the scheme prepared for the utilisation of this grant District Industrial Associations have been organised at important weaving centres in the Province. These Associations supply improved appliances on the hire-purchase system and raw materials at reasonable rates to the handloom weavers, advise them in regard to the production of improved and easily marketable patterns and designs, undertake preparatory and finishing processes and dyeing and printing of cloth. Each Association maintains a shop at the headquarters of the district for the sale of finished products. The shops are directly supervised and managed by the Boards of Management of the Associations. The shops accept on consignment account against partial advances and sell on commission basis finished products of handloom weavers and also purchase outright and stock the products of handloom for sale. In Bombay City the finished products of handloom weavers are sold through the Cottage Industries Sales Depot the Cotton Section of which is maintained as part of the scheme.

The entire scheme is controlled by a joint board consisting of the Director of Industries and the Registrar of Co-operative Societies and Director of Rural Development. Government has appointed a textile expert and designer to advise the Industrial Associations, the weavers and weavers' co-operative societies in regard to the improvement of designs. Two marketing officers have also been appointed for the organisation and supervision of Industrial Associations, their shops, and sales of handloom products in the different markets. There are at present nine District Industrial Associations at Ahmednagar, Yeola, Malegaon, Sholapur, Dhulia, Ahmedabad, Hubli, Kamatgi and Belgaum and a branch at Sangameshwar of the Malegaon Association. At first it was expected that at the end of the five years' period the Associations would be self-supporting and require no further assistance. The Associations had a difficult task in commencing work and in persuading the weavers, who are usually very conservative, to take to the manufacture of new types and qualities of cloth. They had also to do considerable educational and propaganda work. None of the Associations could, therefore, attain the stage of self-sufficiency at the end of the stipulated period of five years. The Government of India therefore agreed to continue their assistance for two years more from 1st April 1940. This period was due to expire on 31st March 1942. In the meantime the Association had to contend with difficulties created by war conditions. In view of the good work that these Associations were doing and the difficult times through which the handloom industry was passing the entire scheme was continued for a further period of three years i.e. up to 31st March 1945. The problem of handloom industry is day by day becoming difficult in view of the competition of the millmade cloth and partly owing to extraordinary rise in the prices of raw materials. The Association thus will have to face greater difficulties in the post-war period. The organization of the Association has relieved the handloom weavers from the clutches and oppression of middlemen and local sawkars for their requirements of raw materials and marketing of finished products at advantage to them. Further it has helped to collect and organise the handloom weavers scattered in the district or division and to secure the benefit arising out of the same on co-operative basis. For this purpose, therefore, the existence of these Associations is quite necessary. It is, therefore, proposed to continue the entire scheme for a further period of one year and finance it from the Provincial Revenues should the Government of India decide not to continue the grant.

The Government of India will be moved to continue assistance to the scheme and in case that Government declines to continue its subsidy the entire cost of the scheme will be met from the provincial revenues and financed from the Special Development Fund. Provisionally, therefore, a provision of Rs. 69,914 is proposed to be made in the next year's budget estimates under the Special Development Fund. The details of the provision are:—

	Rs.
<i>Pay of establishment</i>	4,812
<i>Allowances, honoraria, etc.—</i>	
Dearness allowance	1,080
Travelling allowance	4,000
House rent and other allowance	10
<i>Contingencies—</i>	
Non-contract contingencies, miscellaneous charges including rent and telephone	700
Grants-in-aid to District Industrial Associations	53,312
Charges debitable to the scheme on account of the Cotton Section of the Cottage Industries Sales Depot, Bombay	6,000
Total	69,914

43, INDUSTRIES—contd.

ITEM 76. Scheme for the development of cottage and small-scale woollen industry. (To be financed from the Special Development Fund.)

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	18,086
Total	„	18,086	Ultimate annual recurrent	„	Nil.

Remarks.—The wool weaving industry in this Province is carried on in a number of villages mostly in the Central and Southern Divisions of the Province. At the suggestion of the Tariff Board, the Government of India undertook to give an annual grant of about Rs. 14,000 to this Province for five years from 1936-37 for the development of this industry. The scheme prepared by this Government for the utilisation of the Government of India grant aims at—

- (a) introducing improved methods of weaving and designs;
- (b) supplying improved appliances on hire-purchase system; and raw material at reasonable rates;
- (c) making arrangements for finishing, dyeing and printing of manufactured goods; and
- (d) providing marketing facilities.

The scheme is under the general control of the Director of Industries. A wool expert is appointed to assist the weavers in making purchases of wool and advise them and those working in allied industries about the improved processes to be adopted in manufacturing suitable varieties of marketable cloth and also to look after the arrangements for finishing and marketing of finished products. The agencies of the District Industrial Associations at Ahmednagar and Hubli started under the scheme for the development of cotton handloom weaving industry are utilised for other purposes of the scheme. In Bombay City the marketing of finished products of the wool industry is arranged through the Cottage Industries Sales Depot, the Woollen Section of which is maintained as part of the scheme.

The period up to which the Government of India had undertaken to give grant to the scheme expired on 31st March 1942. Due to war conditions the industry was passing through very difficult times and needed assistance for some years more. The scheme was therefore, continued for three years more i.e. up to 31st March 1945.

The Associations referred to above have been instrumental in providing work to a large number of wool spinners and weavers of this Province. The wool weaving industry is next in importance to cotton handloom industry and also very important subsidiary industry to agriculturists. It, therefore, deserves to be encouraged and subsidized by Government along with the Cotton Handloom Weaving Industry. It is, therefore, proposed to continue the entire scheme for a further period of one year and finance it from the provincial revenues should the Government of India decide not to continue the grant.

The Government of India will be moved to continue subsidy to the scheme and in case that Government declines to continue the subsidy the entire cost of the scheme will be met from provincial revenues and financed from the Special Development Fund. Provisionally, therefore, a provision of Rs. 18,086 is proposed to be made in the next year's budget estimates under the Special Development Fund. The details of the provision are:—

	Rs.
<i>Pay of establishment—</i>	
1 wool expert (pay Rs. 250 per mensem)	3,000
1 clerk (pay Rs. 50—5/2—90)	600
1 peon (pay Rs. 23 per mensem)	276
	3,876
<i>Allowances, honoraria, etc.—</i>	
Travelling allowance	2,000
House rent and other allowance	10
Dearness allowance	600
	2,610
<i>Contingencies—</i>	
Non-contract contingencies	100
Grant-in-aid to District Industrial Associations	8,500
	8,600
Charges debitable to the scheme on account of the woollen section of the Cottage Industries Sales Depot, Bombay	3,000
Total	18,086

43, INDUSTRIES—contd.

ITEM 77. Continuance of the staff of the Government Tanning Institute, Bandra, on a permanent and pensionable basis.

Recurrent	..	Rs.	Nil.	Non-recurrent	..	Rs.	Nil.
Total	..	..	Nil.	Ultimate annual recurrent	..	..	46,962

Remarks.—In the year 1938, Government sanctioned the establishment of a Tanning Institute at Bandra in the Province of Bombay. The staff at the Institute has been continued on a temporary basis since 1938. The very useful work done by the Institute since its organisation, which has been recognised by the tanners in the various parts of the Province, justifies its existence and there is a case for sanctioning the establishment of the Institute on a permanent and pensionable basis. It is accordingly proposed to continue the establishment of the Institute mentioned below on a permanent and pensionable basis :—

		Ultimate annual recurrent.	
		Rs.	
(1)	Assistant Superintendent in the scale of Rs. 100—5—175	..	1,728
(2)	Chemical Assistant in the scale of Rs. 75—5/2—100	..	1,104
(3)	Foreman in the scale of Rs. 60—3—75	..	864
(4)	Foreman in the scale of Rs. 60—3—75	..	864
(5)	Fitter in the scale of Rs. 45—3—60	..	684
(6)	Skilled workman in the scale of Rs. 30—2—40	..	456
(7)	Skilled workman in the scale of Rs. 30—2—40	..	456
(8)	Skilled workman in the scale of Rs. 30—2—40	..	456
(9)	Clerk in the scale of Rs. 50—5/2—90	..	888
(10)	Storekeeper in the scale of Rs. 50—5/2—90	..	888
(11)	Laboratory Assistant in the scale of Rs. 20—1—40	..	360
(12)	Peon in the scale of Rs. 22 per mensem	..	264
(13)	Allowances, Honoraria, etc.—		
	Travelling allowance (ordinary)	..	300
(14)	Contingencies—		
	(i) Electric energy charges	..	1,200
	(ii) Rent, rates and taxes	..	1,000
	(iii) Sweeping charges at Rs. 20 per mensem	..	240
	(iv) Raw materials and chemicals	..	20,000
	(v) Miscellaneous office expenditure	..	3,000
	(vi) Service postage	..	150
	(vii) Wages to inferior servants	..	3,000
	(viii) Telephone charges	..	420
	Total, Contingencies	..	29,010
(15)	Scholarships	..	8,640
	Grand Total	..	46,962

ITEM 78. Continuance of staff at the Power Weaving Instructional Institute, Sholapur, on a permanent and pensionable basis.

Recurrent	..	Rs.	Nil.	Non-recurrent	..	Rs.	Nil.
Total	..	..	Nil.	Ultimate annual recurrent	..	..	11,736

Remarks.—The Poona Hand Weaving Institute was converted in 1943 into a Power Weaving Instructional Institute at Sholapur. The staff at the Institute has been continued on a temporary basis up to 28th February 1945. The Institute provides very useful instruction to handloom weavers and others, in powerloom weaving. In the interest of the Institute, it is necessary to place the staff at the Institute on a permanent and pensionable basis. It is, therefore, proposed to continue the staff at the Institute as shown below on a permanent and pensionable basis :—

		Ultimate annual recurrent.	
		Rs.	
(1)	Superintendent in the scale of Rs. 200—10—250	..	2,892
(2)	Assistant Superintendent in the scale of Rs. 120—10/2—150	..	1,728
(3)	Instructor in the scale of Rs. 60—3—105	..	1,032
(4)	Winder in the scale of Rs. 25—2—35	..	396
(5)	Mechanic in the scale of Rs. 40—2—60	..	648
(6)	Clerk in the scale of Rs. 25—5/2—55	..	552
(7)	Peon in the scale of Rs. 14 per mensem	..	168
(8)	Allowances, Honoraria, etc.	..	200
(9)	Scholarships	..	720
(10)	Stores and other miscellaneous	..	1,000
(11)	Rents and Taxes	..	2,400
	Total	..	11,736

43, INDUSTRIES—contd.

ITEM 79. Continuance of the Scheme for the extraction of Shark Liver Oil.

Recurrent ..	Rs.	30,278	Non-recurrent ..	Rs.	2,000
Total ..	..	32,278	Ultimate annual recurrent ..	..	Nil.

Remarks.—The extraction of oil from Shark livers was undertaken by the Department of Industries in the year 1941. Under the Scheme then sanctioned the Department encouraged the fishermen to extract Shark Liver Oil for medicinal purposes. The oil extracted by them is sold through the department to local chemists, who dilute, bottle and market the final product under various trade names. As the product thus bottled does not conform with the minimum requirements of the B. P. Standard, the public can have no confidence in it. To avoid adulteration, a scheme for the manufacture, refining, bottling and marketing of Shark Liver Oil by the Department of Industries has been sanctioned up to 28th February 1945 in the first instance. The original scheme has been merged in the new scheme. In order to meet the increasing demand for Shark Liver Oil for therapeutic administration, Government has also sanctioned up to 28th February 1945, a supplementary scheme for the extraction of neat Shark Liver Oil along the coast of Bombay Province. The schemes are urgent, beneficial and almost self-supporting. It is, therefore, proposed to continue these schemes for one year in the first instance. The expenditure on account of these schemes is as shown below :—

	Scheme for the manufacture of Bombay Breed Shark Liver Oil.		Scheme for the extraction of neat Shark Oil along the Coast of Bombay Province.	
	Cost during 1945-46.		Cost during 1945-46.	
	Rs.		Rs.	
<i>Recurrent—</i>				
<i>Pay of Establishment—</i>				
One Superintendent in the scale of Rs. 150—10—250. (Average cost Rs. 220.)	1,800		One Supervisor in the scale of Rs. 70—5—100—6—130. (Average cost Rs. 98.75).	840
One Junior Chemist in the scale of Rs. 100—5—150. (Average cost Rs. 135).	1,200		Special pay at Rs. 4 to 8—Yard Officers ...	384
One clerk in the scale of Rs. 50—5/2—90 ... (Average cost Rs. 74).	600		Special pay at Rs. 3 to 16 peons ...	576
One peon on Rs. 23 per mensem ...	276			
<i>Allowances, Honoraria, etc.—</i>				
Conveyance allowance to Superintendent at Rs. 30 per mensem.	360		Travelling allowance to Supervisor ...	400
Dearness allowance ...	816		Dearness allowance to Supervisor ...	168
<i>Contingencies—</i>				
Cost of raw materials, equipments, wages to hamals, etc.	16,667		Cost of raw materials, equipment wages to hamals, etc.	6,191
	Total ...	21,719	Total ...	8,559

Non-recurrent—

Cost of equipment Rs. 2,000.

The income in respect of the two aspects of the scheme—extraction of oil and its distribution and manufacture of Bombay Brand Shark Liver Oil—cannot be gauged with any degree of certainty but it is confidently expected that the entire scheme will eventually be self-supporting. The receipts during the year 1945-46 are estimated at Rs. 29,000.

43, INDUSTRIES—contd.

ITEM 80. Continuance of Sales Depots at Surat, Nasik, Belgaum and Bombay.

Recurrent	Rs.	48,114	Non-recurrent	Rs.	Nil.
Total	Rs.	48,114	Ultimate annual recurrent	Rs.	Nil.

Remarks.—(a) With a view to help the cottage industrial workers in this Province Government sanctioned in April 1941 the opening of three Sales Depots at Surat, Nasik and Belgaum as an experimental measure for one year. These depots have been useful in supplying raw materials to the workers at reasonable prices and implements on the hire-purchase system and in selling the finished products. In view of their utility these depots have since been continued up to 31st March 1945, the expenditure involved being met from the Special Development Fund. Since their organization these depots have given invaluable assistance to the local artisans and industries in matter of marketing their products. Government has also approved the expansion of the scheme for affording marketing facilities to the cottage and small scale industries by sanctioning the opening of four additional sales depots at Anand (district Kaira), Poona, Sholapur and Bijapur for a period of three years ending 31st March 1947 in the first instance, the expenditure involved being met from the Revenue budget. With a view to judging the working of all the District Depots simultaneously it is proposed to continue the District Sales Depots at Surat, Nasik and Belgaum for a further period of two years from 1st April 1945 in the first instance and debit the expenditure to the Revenue budget.

(b) The establishment of a Sales Depot in Bombay for marketing the products of handloom and cottage and small scale industries, which was originally sanctioned in April 1940, has been continued up to 31st March 1946. The expenditure is being met from the Special Development Fund from 1940–41. According to the orders issued by Government, the expenditure from the fund should either be non-recurrent or spread over a limited period not extending beyond five years. Accordingly, it is proposed to finance the sales depot in Bombay from the Revenue budget up to 31st March 1947 in the first instance.

(c) The cost on account of the District depots at Surat, Nasik and Belgaum and the depot at Bombay is as under :—

	Rs.
<i>Pay of Establishment—</i>	
Temporary establishment	22,840
<i>Allowances, Honoraria, etc.—</i>	
Travelling allowance (ordinary)	3,000
Commissions to staff	6,000
House-rent and other allowance	574
Dearness allowance	7,260
	<hr/>
	16,834
	<hr/>
<i>Contingencies—</i>	
Non-contract Contingencies : rent	9,840
Office expenses and miscellaneous	1,800
	<hr/>
	11,640
	<hr/>
<i>Supplies and Services—</i>	
Advertisement charges	2,800
Printing charges	1,000
Other charges	2,000
	<hr/>
	5,800
	<hr/>
<i>Deduct—</i> Charges debitable to the schemes for the Development of Handloom Industry and cottage and small scale woollen industry	—9,000
	<hr/>
Grand Total	48,114
	<hr/>

43, INDUSTRIES—concl.

ITEM 81. Centralisation of the Accounts Branch in the Office of the Director of Industries, Bombay.

Recurrent	Rs. 8,200	Non-recurrent	Rs. Nil.
Total	8,200	Ultimate annual recurrent	Nil.

Remarks.—In view of the immense increase in the activities of the Department of Industries and the necessity of a further control over its finances, it was considered desirable to have a separate Accounts Branch in the Office of the Director of Industries under an Accounts Officer, and the following extra staff has, therefore, been sanctioned for the purpose on a purely temporary basis up to the end of February 1945 :—

Accounts Officer : in General Provincial Service on the scale of pay of Rs. 300—20—500—E. B.—25—750.

One Cashier on Rs. 95—5—140 plus special pay of Rs. 20 per mensem.

Two clerks on Rs. 95—5—140.

One clerk on Rs. 50—5/2—90.

The further continuance of this staff is considered unavoidable. The question whether the staff should be continued on a permanent basis is under consideration. In the meanwhile, it is proposed to continue the staff up to 28th February 1946 in the first instance.

		Rs.
Grand Total—43, Industries ..	}	Recurrent .. 1,10,092
		Non-recurrent .. 90,000
		Total .. 2,00,092

47, MISCELLANEOUS DEPARTMENTS.

ITEM 82. Continuance of the specially equipped 'C' type Labour Welfare Centre at Bhavanarishi Peth, Sholapur.
(To be financed from the Special Development Fund.)

Recurrent	..	Rs. 6,180	Non-recurrent	..	Rs. Nil.
Total	..	.. ,, 6,180	Ultimate annual recurrent	.. ,,	Nil.

As an inquiry into the condition of the hand loom weavers in Sholapur disclosed that there was a pressing need for extended welfare work, a specially equipped 'C' type Labour Welfare Centre at Bhavanarishi Peth was opened in 1942 as an ameliorative measure. The expenditure was financed from the Special Development Fund. For some time to come the new 'A' type Centre cannot function fully on account of lack of water supply and electricity. In view of its popularity the 'C' type Centre at Bhavanarishi Peth has been continued during the current year and it is also proposed to retain it for two years. The cost for the next year is estimated at Rs. 6,180 as shown below :—

(1) Establishment—

<i>Full time staff.</i>	Pay per mensem.	Cost.
	Rs.	Rs.
One Welfare Organizer	30	360
One Games Teacher and Physical Instructor	25	300
One Nursery School Mistress	25	300
One Creche Nurse	25	300
One Ayah	15	180
One Cleaner	14	168
Total		1,608

Part-time appointments.

One Sewing Class Mistress	15 (+ 5 temporary increase)	240
One Canteen Manager	15 + 5	240
One Medical Attendant	25	300
		780

(2) Allowances, Honoraria, etc.—

Dearness allowance		792
----------------------------	--	-----

(3) Contingencies—

(a) Non-contract Contingencies—

Rents, rates, taxes		600
Books and Periodicals		300
Furniture		150
Miscellaneous		300

(b) Supplies and Services—

Games and Nursery School Materials		600
Club Activities		500
Creche expenses		550

3,000

Total		6,180
----------------------	--	--------------

47, MISCELLANEOUS DEPARTMENTS—contd.

ITEM 83. Revision of the pay scale of Assistant Labour Officers, Bombay, District Labour Officers and Labour Welfare Officer, Bombay; and appointment of additional District Labour Officer for Ahmedabad.

Recurrent	Rs. 3,960	Non-recurrent	Rs. Nil.
Total	3,960	Ultimate annual recurrent	6,624

Remarks.—(a) The posts of Labour Officers in the mofussil came into existence after the passing of the Bombay Industrial Disputes Act, 1933. There are three such officers who are stationed at Ahmedabad, Sholapur and Khandesh (Jalgaon). Corresponding to the posts of District Labour Officers there are two posts of Assistant Labour Officers in Bombay. The scale of pay of these officers is Rs. 150—10—300. The post of Labour Welfare Officer in Bombay is also on the same scale of pay. The Assistant Labour Officers in Bombay receive the Bombay compensatory allowance in addition. The scale of pay fixed for all these officers is considered low as compared with the rates of pay offered by large employers of labour to similar officers. It is accordingly proposed to revise the pay scale of these officers and fix it at Rs. 200—10—300—15—450 from the 1st April 1945. The extra cost during the next year comes to Rs. 660. The difference between the average cost of the existing and revised scales of pay is Rs. 6,624.

(b) It is also proposed to have an additional Labour Officer at Ahmedabad. It has been found impossible for one Labour Officer to cope with the work in connection with the Bombay Industrial Disputes Act in Ahmedabad and the other centres in Gujarat under his jurisdiction. Apart from the other duties under the Bombay Industrial Act, the number of other complaints which he has to record comes to about 1,000 per year. The post of an additional Labour Officer for the areas which are at present under the jurisdiction of the Labour Officer is therefore necessary. The appointment will be created from 1st April 1945 for a period of two years in the first instance, in the pay scale of Rs. 200—10—300—15—450 plus the compensatory allowance of Rs. 49-8-0 per mensem and war allowance of Rs. 50 per mensem. The cost during the next year is estimated at Rs. 3,300.

ITEM 84. Permanent retention of certain posts in the Labour Welfare Department.

Recurrent	Rs. 340	Non-recurrent	Rs. Nil.
Total	340	Ultimate annual recurrent	10,980

Remarks.—At present a majority of the posts in the Labour Welfare Department are kept on a temporary basis but are extended from year to year. In Bombay, Ahmedabad and Sholapur Government has provided large recreation centres for the benefit of labour. Some of the activities are conducted in permanent structures which Government has built at the three places. There is every likelihood that the activities at these centres will continue indefinitely. It is necessary to retain the present experienced temporary staff employed at the centres and to induce them to stick to their posts. It is accordingly proposed to place the important posts at the centres on a permanent footing and to revise their scales of pay as shown below from 1st April 1945 :—

Post.	Present pay scale.		Proposed pay scale.	
	Rs.		Rs.	
Labour Welfare Officer, Ahmedabad	125—15/2—185	125—5—225	125—5—225	
Labour Welfare Officer, Sholapur	100—15/2—160	125—5—225	125—5—225	
Assistant Labour Welfare Officer, Bombay	100—15/2—160	125—5—225	125—5—225	
Lady Welfare Worker, Bombay	100—15/2—160	100—5—200	100—5—200	
Lady Welfare Worker, Ahmedabad	75—5—115	80—4—160	80—4—160	
Lady Welfare Worker, Sholapur	50—3—74	80—4—160	80—4—160	

The extra cost during next year comes to Rs. 340. The average annual cost of the revised scales of pay comes to Rs. 10,980.

ITEM 85. Scheme of occupations at the Remand Home, Umarkhadi.

Recurrent	Rs. 5,160	Non-recurrent	Rs. 1,400
Total	6,560	Ultimate annual recurrent	5,160

Remarks.—Before children are sent up to the Juvenile Court for being tried under the Bombay Children Act, they are kept in the Remand Home at Umarkhadi for observation and investigation. The average period of such detention works out to about seven weeks. Many children however have to be detained in the Remand Home even after the passing of the commitment orders by Courts due to lack of vacancies in Certified Schools to which they are ordered to be committed. The average period of detention in such cases is four/five months. With a view to keeping children during their stay at the Home suitably occupied, a scheme has been prepared by the Children's Aid Society. Its object is to introduce simple basic trades like cane and bamboo work, elementary carpentry, spinning, button-making and making of cloth toys, which do not demand concentrated or prolonged training but are so elementary as to be useful to the children in either eventuality—whether they are released on supervision or committed to Certified Schools. The following staff will be required for the purposes of the scheme :—

- (1) One part-time weaving Instructor on Rs. 40 per mensem.
- (2) One part-time Bamboo Instructor on Rs. 25 per mensem.
- (3) One part-time Tailoring Instructor on Rs. 45 per mensem.
- (4) One Post of Carpentry Instructor on Rs. 45 per mensem.
- (5) One Post of Fancy Work and Embroidery Instructor on Rs. 25 per mensem.

It is proposed to start the scheme from the 1st April 1945.

Grand Total—47, Miscellaneous Departments .. .	}	Rs.
		Recurrent.. 15,640
		Non-recurrent.. 1,400
		Total.. 17,040

50, CIVIL WORKS.

ITEM 86. Continuance of the Buildings Construction Sub-division in the Central Circle and the establishment sanctioned therefor—

Recurrent	Rs. 18,700	Non-recurrent	Rs. Nil.
Total	Rs. 18,700	Ultimate annual recurrent	Rs. Nil.

Remarks.—In August 1944 Government authorised the creation of a temporary Sub-division viz., "The Buildings Construction Sub-division" in the Poona Division with headquarters at Poona in order to carry out the following works :—

- (1) New buildings at the College of Engineering, Poona.
- (2) New buildings at the Agricultural College, Poona.
- (3) Buildings for the Agricultural Farm at Manjri.

The temporary establishment mentioned below was sanctioned up to the 28th February 1945 but its further continuance was intended to be put up as a new item for 1945-46. The Superintending Engineer, Central Circle, has reported that the works will be in progress during the year 1945-46. It is, therefore, proposed to continue the Sub-division together with the establishment sanctioned therefor up to 28th February 1946 in the first instance on the sanctioned scales shown below :—

No. and designation of the post.	Scale.
<i>Sub-divisional Establishment—</i>	
One Deputy Engineer	B.S.E. Class II.
Three Overseers	S.S.E.
Three clerks	Two in the scale of Rs. 25-5/3-75 and one in the scale of Rs. 25-5/4-55.
Three inferior servants	Rs. 17 per mensem each.
Three Khalasis	Rs. 17 per mensem each.
<i>Divisional Establishment—</i>	
One Clerk	Rs. 25-5/2-65.
One Draftsman	Rs. 90-5/2-140.

2. The cost involved during 1945-46 will be Rs. 18,700 as under :—

(i) Pay of Officers	Rs. 2,880
(ii) Pay of Establishment	7,704
(iii) Allowances—	
Travelling Allowance	3,000
War and dearness allowances	3,336
(iv) Contingencies	1,780
Total	18,700

ITEM 87. Conversion of certain temporary posts in the P. W. D. Secretariat into permanent and pensionable posts.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Rs. Nil.	Ultimate annual recurrent	Rs. 7,620

Remarks.—In May 1939, a temporary branch called the Communications Branch was created in the Public Works Department Secretariat to deal exclusively with projects connected with the Petrol Tax Fund, the Provincial Road Fund and the Board of Communications and the work connected therewith. Subsequently the work connected with all roads in the Province whether financed from the Petrol Tax Fund, Provincial Road Fund, or ordinary revenues has been dealt with in the Branch and also all matters connected with transport such as laden weight of vehicles that could be allowed on the roads, the Transport Advisory Committee, etc.

2. In consequence of this additional work, proposals to convert the Communications Branch into a full fledged

- 1 Deputy Engineer.
- 1 Superintendent.
- 1 Senior Assistant.
- 1 Junior Assistant.
- 1 Clerk.
- 1 Tracer.
- 1 Peon.

branch were considered in detail in all its aspects and the strength of the

Branch was reconstituted in 1941 as shown in the margin. One additional

post of a temporary peon was sanctioned later for the Deputy

Engineer.

3. The subject "Communications" has now assumed a position of tremendous importance. The work of the

- 1 Deputy Engineer.
- 1 Superintendent.
- 1 Senior Assistant.
- 1 Peon.

Communications Branch in this Department is, therefore, of a permanent

nature. In view of the volume and importance of the normal work of the

Branch, it is necessary to continue it on a permanent basis. Of the posts

mentioned in paragraph 2 above, three posts viz., those of one clerk, one

tracer and one peon, have already been converted into permanent ones;

that of a Junior Assistant already exists on the permanent establishment of the Public Works Department Secretariat. It is, therefore, proposed to bring the remaining marginally noted temporary posts on to the permanent and pensionable establishment with effect from the 1st March 1945. The two permanent posts viz. those of one overseer and one Junior Assistant which were held in abeyance will now be abolished.

The Deputy Engineer will be granted, in addition to his grade pay, special pay, and compensatory local allowance as admissible under the rules.

50, CIVIL WORKS—contd.

ITEM 88. Conversion of the temporary post of Chief Engineer (Irrigation) in the Public Works Department Secretariat into a permanent and pensionable post.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	37,764

Remarks.—In January 1944, Government decided to strengthen the senior staff of the Public Works Department in order to deal with the greatly increased work necessitated by war requirements, the 'Grow More Food' campaign and Post-War Reconstruction Projects. A Special Officer with the status of a Secretary to Government was appointed in the Public Works Department Secretariat to work out plans for a reorganisation on the above lines involving both a redistribution of work in the Secretariat and also a strengthening of the executive, particularly with a view to the rapid and efficient formulation and carrying out of Post-War Reconstruction Projects.

2. On examination of the Special Officer's report, Government sanctioned a second post of Chief Engineer and directed that for one year in the first instance the post should be combined with that of Secretary. The progress of the above arrangement is being watched during the current year. This question whether the arrangement shall continue is a matter of separate consideration.

3. Government is, however, satisfied that the temporary post of Chief Engineer created with effect from the 9th April 1944 is required on a permanent and pensionable basis. It is, therefore, proposed to bring the temporary post of Chief Engineer (Irrigation) on to the permanent and pensionable establishment with effect from 1st March 1945. If, later on, Government finally decides to combine this post of Chief Engineer with that of a Secretary, as at present functioning, the necessary action to convert the combined post of Chief Engineer (Irrigation) and Secretary to Government into a permanent and pensionable one will be taken hereafter.

Provision for the temporary post during the year 1945-46 has been made in the budget. Additional provision is not necessary to convert the temporary post into a permanent one.

ITEM 89. Revision of pay-scales of three Sub-divisional clerks (first two permanent clerks and additional temporary clerk) in each sub-division in the Public Works Department.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	15,480

Remarks.—In 1943, the Accountant General, Bombay, observed that the delays in the disposal of accounts matters in the divisional and sub-divisional offices of the Public Works Department were far too common and reported that the sub-divisional offices were not functioning efficiently. In his opinion, lack of experience of the sub-divisional establishments who are at present working in water-tight compartments, want of opportunities for the divisional clerks for gaining the experience of detailed work of a sub-division and no opportunities to sub-divisional clerks to obtain a proper perspective of work in a divisional office were mainly responsible for this state of affairs. The Accountant General, therefore, suggested for the consideration of Government the following possible avenues for improvement in the quality of accounts work in the divisional and sub-divisional offices :—

- (1) Equitable distribution of work between sub-divisional and divisional offices.
- (2) Further delegation of powers to sub-divisional Officers.
- (3) Interchangeability of divisional and sub-divisional clerks.

2. In order to relieve the existing sub-divisional clerks of some work and to expedite and improve the work, 60 additional sub-divisional clerks in the grade of Rs. 25-5/4-55 were sanctioned on the temporary establishment from the 1st March 1944, one additional clerk being allotted to each of the heavy sub-divisions.

3. With a view to further improving the work in divisional and sub-divisional offices, it is proposed to revise the pay-scales of three sub-divisional clerks (first two permanent clerks and the additional temporary clerk) in each sub-division as under :—

- (1) pay scale of the first and second clerks from

Rs. 30-5/3-80 for old entrants	to	Rs. 30-5/2-70 for old entrants.
Rs. 25-5/3-75 for new entrants		Rs. 25-5/2-65 for new entrants.

- (2) pay scale of the additional temporary clerk from Rs. 25-5/4-55 to Rs. 25-5/2-65.

This will bring these clerks on to the lowest grade of divisional clerks and thus facilitate the interchangeability of the divisional and sub-divisional clerks.

4. The existing clerks will be brought on to the revised grade in accordance with the Bombay Civil Services Rules. They will also have the option of remaining on their present scale in order to retain the benefit of their maxima which are higher than those of the proposed revised scales.

		Rs.	
Grand Total—50, Civil Works ..	}	Recurrent	18,700
		Non-recurrent .. .. .	.....
		Total	18,700

51, BOMBAY DEVELOPMENT SCHEME.

ITEM 90. Providing general washing places at the Development Department Chawls at Naigaum, DeLisle Road, Worli and Sewrie.

Recurrent ..	.. Rs.	<i>Nil.</i>	Non-recurrent ..	.. Rs.	34,100
Total ..	.. ,,	34,100	Ultimate annual recurrent ..	.. ,,	<i>Nil.</i>

Remarks.—Great inconvenience is experienced by the tenants of the chawls for want of general washing places. It has, therefore, been proposed, on sanitary grounds, to provide these amenities and a scheme estimated to cost Rs. 34,380 has been administratively approved by Government in this connection. It is intended to take up and finish the e works at all the four centres of the Development Department Chawls during the ensuing year.

			Rs.
Grand Total—51, Bombay Development Scheme ..	}	Recurrent ..	<i>Nil.</i>
		Non-recurrent ..	34,100
		Total ..	34,100

64-B, CIVIL DEFENCE.

ITEM 91. Reorganisation of the Criminal Investigation Department (Crime Branch).

Recurrent	Rs. Nil.	Non-recurrent	Rs. 45,222
Total	45,222	Ultimate annual recurrent	Nil.

Remarks.—On account of the situation arising out of the war, scarcity conditions, increase in population, facilities for criminal activities afforded by lighting restrictions, etc., crime in Bombay City has increased abnormally since 1943. The staff of the various sub-branches of the Criminal Investigation Department (Crime Branch) was found to be totally inadequate to cope with the increase in crime, and detection and investigation thereof suffered in consequence. It was therefore considered absolutely necessary to strengthen the staff in the various sub-branches. Government accordingly sanctioned in March 1944, with immediate effect, the following additional appointments in the sub-branches and the staff was taken over from the then existing temporary strength :—

- 1 Inspector.
- 1 Deputy Inspector.
- 5 Sub-Inspectors.
- 8 Head Constables (including 4 Head Constable writers).
- 14 Constables (including 1 Constable orderly) and
- 4 Clerks (including 1 Stenographer).

The post of the Inspector was created by conversion of the then existing post of a Deputy Inspector. As the necessity for the staff will remain for the duration of war, it is now proposed to continue the above staff in the Criminal Investigation Department temporarily for 1945-46. The cost of the proposal for the 12 months of 1945-46 will be Rs. 45,222 as shown below in details :—

64-B—Civil Defence—War Police—Bombay City.

	Cost per month.
	Rs. a. p.
<i>Pay of Officers—</i>	
1 Inspector in the scale of Rs. 300—10—400 per mensem	300 0 0
Temporary increase in pay at Rs. 25 per mensem	25 0 0
Special pay at Rs. 50 per mensem	50 0 0
<i>Less—</i>	
1 Deputy Inspector at Rs. 275 (fixed pay) per mensem	275 0 0
Temporary increase in pay at Rs. 20 per mensem	20 0 0
Special pay at Rs. 40 per mensem	40 0 0
<i>Pay of Establishment—</i>	
1 Deputy Inspector at Rs. 275 (fixed pay) per mensem	275 0 0
Special pay at Rs. 40 per mensem	40 0 0
5 Sub-Inspectors in the scale of Rs. 125—5—200 each per mensem	625 0 0
Special pay at Rs. 30 each per mensem	150 0 0
8 Head Constables (including 4 writers) in the scale of Rs. 38—1—50 per mensem	304 0 0
Special pay at Rs. 7 each per mensem	56 0 0
Writers Duty Allowance to 4 Head Constables at Rs. 10 each per mensem	40 0 0
13 Constables in the scale of Rs. 30—1/2—33—1/3—36 per mensem	390 0 0
Special pay at Rs. 3 each per mensem	42 0 0
1 Constable in the scale of Rs. 30—1/2—33—1/3—36 per mensem	30 0 0
<i>Temporary increase in pay—</i>	
1 Deputy Inspector at Rs. 20 per mensem	20 0 0
5 Sub-Inspectors at Rs. 15 each per mensem	75 0 0
8 Head Constables at Rs. 4 each per mensem	32 0 0
14 Constables at Rs. 3 each per mensem	42 0 0
4 Clerks in the scale of Rs. 50—5/2—90—5—140	200 0 0
Shorthand allowance to 1 Stenographer at Rs. 40 per mensem	40 0 0
<i>Allowances, Honoraria, etc.—</i>	
Travelling allowance—fixed—to 1 Inspector at Rs. 55 per mensem	55 0 0
<i>Less—</i>	
Travelling allowance—fixed—to 1 Deputy Inspector at Rs. 25 per mensem	25 0 0
Travelling allowance—fixed—to 1 Deputy Inspector at Rs. 25 per mensem	25 0 0
5 Sub-Inspectors at Rs. 25 per mensem	125 0 0
Clothing allowance to 7 officers at Rs. 12-8-0 each per mensem	87 8 0
House rent to 6 Head Constables at Rs. 10 each per mensem	80 0 0
House rent to 14 Constables at Rs. 7 each per mensem	98 0 0

64-B, CIVIL DEFENCE—contd.

Allowances, Honoraria, etc.—contd.

				Cost per month.		
				Rs.	a.	p.
Dearness allowance—						
5 Sub-Inspectors at Rs. 18 each per mensem	..	..	..	90	0	0
8 Head Constables at Rs. 18 each per mensem	..	..	..	144	0	0
14 Constables at Rs. 14 each per mensem	..	..	..	196	0	0
4 Clerks at Rs. 18 each per mensem	..	..	..	72	0	0
Contingencies—						
Rent to 1 Inspector at Rs. 120 per mensem	..	..	..	120	0	0
Less—						
Rent to 1 Deputy Inspector at Rs. 90 per mensem	..	..	..	90	0	0
Rent to 1 Deputy Inspector at Rs. 90 per mensem	..	..	..	90	0	0
Rent to 5 Sub-Inspectors at Rs. 60 per mensem	..	..	..	300	0	0
Total per mensem				3,768	8	0
					×12	
Grand Total				45,222	0	0

		Rs.
Grand Total—64-B, Civil Defence	Recurrent	Nil.
	Non-recurrent	45,222
	Total	45,222

Grand Total of all Heads charged to Revenue (excluding new Major Works).	Recurrent	26,07,533
	Non-recurrent	10,81,777
	Total	36,89,310

**LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET
FOR 1945-46**

Abstract of New Major Works under the head "50, Civil Works".

							Expenditure during 1945-46.	
							Rs.	
Police	..	..	..	..	..	..	12,007
Communications	..	..	..	..	..	..	1,19,900
Total							..	<u>1,31,907</u>

List of New Major Works for 1945-46 under the head "50, Civil Works".

Item No.	Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
				Rs.	Rs.	
<i>Police (Home Department).</i>						
1	Presidency.	Bombay ...	Additions and alterations to the present water connections at the Police Officers Quarters, at Picket Road, Bombay.	15,685	12,007	At present there is acute shortage of water supply in these quarters and the sanitary arrangements on the upper floors of the quarters have not been working due to the stoppage of water in early hours in the day with the result that the officers have been put to great hardship and considerable inconvenience every day. As the necessity of the additions and alterations to the present water connections is keenly felt and the work is quite inescapable it is proposed to accept the suggestions made by the Hydraulic Engineer, Bombay Municipality, Bombay, which have been approved by the Executive Engineer, Presidency Division, Bombay.
					<u>12,007</u>	
<i>Communications (Public Works Department).</i>						
2	Ahmednagar	Lakh Railway Station to Malunja.	Metalling the Feeder Road from Lakh Railway Station to Malunja.	19,915	19,900	The present road is of 6' murum. But due to recent heavy increase in traffic on account of development of irrigation on Lakh Canal the murum road cannot withstand the traffic. The work is considered inescapable and necessary.
<i>Special Development Programme.</i>						
3	Ratnagiri ..	Ratnagiri ..	Constructing high level causeways over Dhupata Nala in mile 22/4 of the Harnai-Khed Road.	59,314	30,000	If view of the imperative necessity of improving the communications of the Ratnagiri District to ensure the moving of food supplies, Government has decided to carry out these works with the least possible delay. Moreover, on account of the open crossings on these roads traffic is held up during the monsoon causing inconvenience to the travelling public and other transport.
4	Do. ..	Do. ..	Constructing a high level causeway over Vajra Nala in mile 26/8 of the Harnai-Khed Road.	19,254	15,000	
5	Do. ...	Do. ..	Constructing a high level causeway over Wakavali Nala in mile 16/8 of the Harnai-Khed Road.	20,000 (Approximate).	10,000	
6	Do. ..	Do. ..	Constructing a causeway over Talsura Nala on the Harnai-Khed Road.	25,000	15,000	
7	Do. ..	Do. ..	Constructing a high level causeway over Sakharpa-Sangameshwar Road.	40,000	20,000	
8	Do. ..	Do. ..	Constructing a bridge over paved dip in mile 6/4 of Waghota-Kasarda Road.	20,000	10,000	
					<u>1,19,900</u>	