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actual collections of last year amounted to Rs. 45,63,000, and those of the twelve months ending 31st January were Rs. 46,46,000. Both the revised estimate for 1895-96 and the estimate for 1896-97 have been placed at Rs. 46,50,000 with reference to past actuals. The Provincial share of one-half is Rs. 23,25,000.

23. *Forest*.—The receipts of the Forest Department are now estimated at Rs. 9,00,000 for 1895-96 and Rs. 12,70,000 for 1896-97 against Rs. 7,96,000, the actuals of 1894-95. The increase is due to contracts undertaken by the department for the supply of sleepers to the East Coast and Rai Bareili-Benares Railways. Increased provision has also been made on the expenditure side for the preparation and carriage of these sleepers, so that the net receipts are estimated at Rs. 3,10,000 for 1895-96 and Rs. 5,00,000 for 1896-97 against Rs. 3,99,000, the actuals of 1894-95. The low estimate of net receipts for 1895-96 is due to the heavy outlay incurred on the preparation and collection of sleepers, most of which cannot be supplied during the year. The Provincial share is one-half.

24. *Registration*.—The budget estimate of receipts for 1895-96 was Rs. 14,00,000 against Rs. 13,56,000, the actuals of 1894-95. While framing the budget for 1895-96, it was anticipated that, notwithstanding the reduction of the minimum *ad valorem* fee on documents not exceeding Rs. 50 in value from 12 annas to 8 annas, the loss in the receipts would be recouped by an increase in the number of registrations. This expectation has not been fulfilled, as the actuals of the twelve months ending 31st January 1895 were only Rs. 13,39,000. The revised estimate has accordingly been placed at Rs. 13,40,000. The estimate for 1896-97 is Rs. 13,65,000, which includes a small receipt from fees for registering mutations under the Land Records Maintenance Act, 1895, which has recently been extended to certain thanas in North Bihar.

25. *Interest*.—The estimate of loans for 1896-97 as passed by the Government of India provides for a return of Rs. 2,67,000 under interest in 1896-97, thus:—

	Rs.
Interest on advances to cultivators	24,000
Do. on drainage and embankment advances	40,000
Do. on loans to Notabilities	5,000
Do. on loans to Municipalities and other local authorities	1,41,000

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	Rs.
Miscellaneous including interest on Government securities in deposit for the Education Department	57,000
	<hr/>
	2,67,000
	<hr/>

26. *Post Office*.—The Provincial receipts consist of recoveries made from the Zamindari Dák Fund on account of establishment employed in the Post-master-General's office, and have been estimated at Rs. 5,000 for 1896-97 against Rs. 4,402, the actuals of 1894-95.

27. *Law and Justice—Courts of Law*.—The estimate of Rs. 8,80,000 is based on the average actuals of the last three years, which came to Rs. 8,68,000 in 1892-93, Rs. 8,97,000 in 1893-94, and Rs. 8,73,000 in 1894-95.

28. *Law and Justice—Jails*.—The estimate under this head is Rs. 8,58,000, and is based on the average actuals of the last five years. It is lower by Rs. 77,000 than the revised estimate for 1895-96, which included receipts on account of very large supplies of manufactured articles to the Military Department.

29. *Police*.—The estimate under this head amounts to Rs. 2,01,000 against Rs. 2,37,000, the actuals of 1894-95. The reduction is chiefly due to the transfer of the District Chaukidari Reward Fund to Local Fund Accounts.

30. *Marine*.—The budget estimate of total receipts for 1895-96 was Rs. 9,40,000. This has been raised to Rs. 9,90,000 in the revised estimate, with reference to the actuals of the 12 months ending 31st January 1896, which amounted to Rs. 9,92,000, owing to unusually high receipts under Pilotage. The estimate for 1896-97 is Rs. 9,35,000, and is based on the average actuals of past years.

31. *Education*.—The estimate under this head amounts to Rs. 5,69,000, which is based on the actuals of 1894-95.

32. *Medical*.—The estimate of Rs. 2,05,000 follows the actuals of 1894-95.

33. *Scientific and other Minor Departments*.—The estimate for 1896-97 amounts to Rs. 2,34,000 against Rs. 2,37,000, the revised estimate for 1895-96, and Rs. 2,04,000, the actuals of 1894-95. The increase over the actuals of 1894-95 is due to the increased demand for quinine in pice-packets, while the decrease,

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compared with the revised estimate of 1895-96, is due to lower receipts from Emigration fees.

34. *Superannuation receipts.*—The estimate of Provincial receipts for 1895-96 amounts to Rs. 68,000, and this has been raised to Rs. 70,000 both in the revised estimate for 1895-96 and in the estimate for 1896-97, with reference to the actual demands as calculated by the Accountant-General.

35. *Stationery and Printing.*—The estimate for 1896-97 has been taken at Rs. 1,32,000, with reference to the actuals of 1894-95.

36. *Miscellaneous.*—These receipts necessarily fluctuate largely. The actuals were as follows:—

				Rs.
1890-91	...	...	...	7,70,000
1891-92	...	...	...	8,36,000
1892-93	...	...	...	8,27,000
1893-94	..	...	...	8,63,000
1894-95	...	...	...	10,12,000

The estimate for 1896-97 is Rs. 8,75,000, while the revised estimate for 1895-96 is Rs. 10,21,000. The revised estimate includes Rs. 93,000, being the balance of the deposits which lapsed on the 31st March 1895, but which were not transferred to the credit of Government till 1895-96. Partition fees were unusually high in 1894-95 and in 1895-96.

37. *Railways.*—Under the terms of the Provincial contract, the Local Government has been relieved of all responsibility in the matter of railway administration, but the Province receives half the net earnings of the Eastern Bengal State Railway. The Government of India entered the Provincial share of these receipts for 1895-96 at Rs. 41,13,000 against Rs. 43,32,000, the actuals of 1894-95. For next year the estimate has been placed at Rs. 36,63,000, which may be taken as a normal figure. The high actuals of 1894-95 and 1895-96 were due to an unusually large jute crop.

38. *Irrigation.*—Receipts from Major Works are taken at the same figure as in the budget for 1895-96, as the falling off in the collections of water-rate on the Sone Canals, which is shown in the revised estimate for that year, is believed to be unlikely to recur. Under Minor Works in charge of the Public Works Department, the budget estimate of 1895-96 has been slightly raised. The decline under Minor Works in charge of Civil Officers is due mainly to the transfer of certain recoveries to the Provincial Loan Account.

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39 *Civil Works*.—The estimate of Rs. 1,80,000 is the same as in the current year. The actuals of 1894-95 and the revised estimate of 1895-96 were swollen by special items of receipt.

EXPENDITURE.

40. *Land Revenue*.—The total expenditure under Land Revenue for 1896-97 is estimated at Rs. 37,29,000 against Rs. 36,88,000, the budget grant for 1895-96. The increase is due to a special provision of Rs. 50,000 for the purchase of a sea-going steamer for the Commissioner of the Sundarbans. Larger provision has also been made for expenditure on improvements in Government estates.

41. *Salt*.—The revised estimate of expenditure for 1895-96 is Rs. 52,000 against Rs. 36,000, the budget grant for the current year, and Rs. 63,408, the actuals of the twelve months ending 30th September 1895. The latter figure includes Rs. 11,106 on account of the salary and travelling allowance of Mr. Ashton of the Northern India Salt Department, who was deputed to enquire into the illicit manufacture of salt in the saliferous tracts on the sea coast of Bengal. Excluding this amount, the normal actuals of the above period amounted to Rs. 52,302 only. The expenditure for 1896-97 is estimated at Rs. 53,000 against Rs. 36,000, the budget grant for the current year. The increase of Rs. 17,000 is due partly to the increased provision made for extra accommodation required for the storage of salt at the Kidderpore Docks, and partly to a provision for two extra clerks and four servants in Bolasore. A further sum of Rs. 50,000 has been added in order to provide for a possible increase in the preventive establishment in the saliferous tracts.

42. *Stamps*.—The estimate of expenditure for 1896-97 amounts to Rs. 6,67,000 against Rs. 6,95,000, the budget estimate for the current year, and Rs. 6,52,000, the actuals of 1894-95. The fluctuations under the main heads are shown below:—

	Actuals, 1894-95	Budget estimate, 1895-96	Estimate, 1896-97
	Rs.	Rs.	Rs.
Superintendence ...	80,000	86,000	90,000
Charges for the sale of general stamps ...	1,04,000	1,08,000	1,07,000
Charges for the sale of court-fee stamps ...	1,18,000	1,18,000	1,22,000
Discount on plain paper ...	15,000	14,000	15,000
Stamp paper supplied from Central Stores ...	3,35,000	3,69,000	3,33,000
Total ...	6,52,000	6,95,000	6,67,000

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The increase under "Superintendence," as compared with the actuals of 1894-95, is mainly due to the provision made for the full salary of the post of the Superintendent of Stamps and Stationery, on account of the return of the permanent incumbent from furlough. In view of the increased receipts, small increases have been provided for under the heads of charges for the sale of stamps. On the other hand, a smaller expenditure is estimated for "Stamp paper supplied from Central Stores," the estimate under this head being Rs. 3,33,000 against Rs. 3,35,000, the actuals of 1894-95.

43. *Excise.*—The following table compares the estimate for 1896-97 with the budget estimate for 1895-96:—

Heads of expenditure.		Budget estimate, 1895-96.	Budget estimate 1896-97.
		Rs.	Rs.
Superintendence	...	70,000	69,000
Presidency Establishment	...	92,000	94,000
District Executive Establishment	...	3,41,000	3,70,000
Distilleries	...	1,61,000	1,78,000
Total		6,64,000	7,11,000

A sum of Rs. 10,000 has been provided under District Establishment for the supply of uniforms to the Excise Detective Staff, and a further sum of Rs. 10,000 has been provisionally entered with reference to possible changes in the method of taxing tari in certain districts. The estimate also includes a larger provision for the payment of rewards to informers.

Under "Distilleries" the estimate for construction and repairs of distillery buildings has been raised from Rs. 27,000 in 1895-96 to Rs. 30,000 for 1896-97 in view of probable requirements, as reported by the Excise Commissioner. This grant is, however, exclusive of the cost of reconstructing the vat and still sheds of the Russa Distillery, estimated at Rs. 24,000, for which provision has been made under Civil Works.

44. *Provincial Rates.*—The Provincial expenditure for 1896-97 has been estimated at Rs. 85,000, the same as the actuals of 1894-95 and the grant for the current year. Provision has been made for revaluations in Midnapore, the 24-Parganas, Khulna, Jessore, Rangpur, Dinajpur, Bogra, Dacca, Backergunge, Faridpur, Mymensingh, Tippera, Noakhali, Patna, Gaya, Muzaffarpur, Shahabad, Bhagalpur, Monghyr, and Purnea.

45. *Customs.*—The expenditure for the year 1896-97 is estimated at Rs. 8,02,000 against Rs. 8,55,000, the budget estimate for 1895-96, and

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Rs. 6,46,749, the actuals for 1894-95. The following table shows the heads under which this sum is distributed:—

	Actuals, 1894-95.	Budget estimate, 1895-96.	Estimate for 1896-97.
1	2	3	4
	Rs.	Rs.	Rs.
Calcutta	6,05,912	8,12,640	7,54,964
Balasore	4,640	4,900	6,700
Chittagong	26,648	27,800	30,410
Cuttack	7,247	7,500	7,836
Daoga	679	720	830
Puri	1,623	1,440	1,460
Total	6,46,749	8,55,000	8,02,000

The comparatively low actuals of 1894-95 are mainly due to the fact that the orders of the Government of India sanctioning increased pay to certain officers of the Customs establishment were held in abeyance pending confirmation by the Secretary of State.

Calcutta.—The estimate on account of salaries and establishment for the Calcutta Custom House is based on the scale of establishment recently sanctioned by the Government of India since the passing of the Tariff Acts of 1894.

Balasore.—Up to a recent date a Sub-Deputy Collector was the Customs Officer, Chandballi, on his grade pay, no part of which was charged to the Customs Department. The posts of the Port Officer and Customs Officer of the place have been amalgamated with effect from 1st November 1895, and the salary of the combined appointment has been fixed at Rs. 300 a month, which is divided equally between the Customs and the Port Fund. A provision of Rs. $(150 \times 12) = 1,800$ has accordingly been made under the head "Collector's establishment."

Chittagong.—A provision of Rs. 2,400 has been made for an additional establishment costing Rs. 200 a month, consequent on the increase of work caused by the passing of the Tariff Acts of 1894.

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46. *Registration*.—The estimate for 1896-97 is Rs. 8,59,000 against Rs. 8,05,000, the actuals of 1894-95. The increase is due chiefly to a provision made for higher salaries drawn by the Inspectors and to larger expenditure on allowances to Sub-Registrars consequent on the intended opening of six new offices in the districts of Muzaffarpur and Champaran for the maintenance of Land Records under Act III (B.C.) of 1895.

47. *Interest*.—The following table exhibits the amount payable during 1896-97, in accordance with the Loans estimate passed by the Government of India:—

	Opening balance.	Not outgoing.				Closing balance.	Mean balance.	Interest at 4 per cent.	Estimate for 1896-97 in round numbers.
1	2	3				4	5	6	7
1896-97	Rs. 54,01,111	Rs. 14,22,000	Rs. —	Rs. 5,42,000	Rs. 8,80,000	Rs. 63,41,111	Rs. 59,01,111	Rs. 2,36,044	Rs. 2,36,000

48. *Administration*.—The estimate under this head amounts to Rs. 17,09,000 against Rs. 17,36,000, the revised estimate for 1895-96, and Rs. 17,21,000, the actuals of 1894-95. The increase in the revised estimate over the actuals of 1894-95 is due to the adjustment of the salaries and contingencies of the Secretariat Book Depôt under the head of Civil Secretariat, to which it has been transferred from the Secretariat Press; while the decrease in 1896-97 is due to a reduction in the charges for exchange compensation allowance.

49. *Law and Justice—Courts of Law*.—The original estimate of expenditure for 1896-97 as passed by this Government amounted to Rs. 90,40,000 against Rs. 89,10,380, the actuals for 1894-95, and Rs. 89,55,267, the actuals of twelve months ending 30th September 1895.

The following table shows the distribution of the figures under the minor heads:—

HEADS.			Original estimate for 1896-97, passed by the Local Government.	Estimate for 1896-97, passed by the Government of India.
			Rs.	Rs.
High Court	11,85,000	11,74,000
Law Officers	3,13,200	3,11,000

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			Rs.	Rs.
Coroner's Court	14,000	14,000
Presidency Magistrates	65,000	65,000
Civil and Sessions Courts	46,89,400	46,68,000
Courts of Small Causes ...	...	...	1,76,000	1,75,000
Criminal Courts ...	...	...	24,54,400	24,31,000
Pledership Examination Charges ...	...	...	13,000	13,000
Refunds ...	...	...	1,30,000	1,30,000
			<hr/>	<hr/>
Total ..	...	...	90,40,000	89,81,000
			<hr/>	<hr/>

The estimate has been reduced by the Government of India to Rs. 89,81,000, with reference to the rise in the rate of exchange and the consequent reduction in the charges for compensation.

50. *Jails.*—The estimate of total expenditure for 1896-97 has been placed at Rs. 22,36,000 against Rs. 21,47,000, the sanctioned grant for 1895-96, and Rs. 20,07,528, the actuals for 1894-95.

The increase in 1896-97 over the grants for 1895-96 occurs chiefly under the heads of "Establishment," "Dietary Charges," "Hospital Charges," "Bedding and Clothing of Prisoners," "Sanitation Charges," "Charges for moving Prisoners," and "Extraordinary Charges for Livestock." An increase is anticipated under all the heads except "Miscellaneous Services and Supplies" and "Jail Manufactures." The increase under "Establishment" is due to increments to salaries, provision for the salaries of four additional Deputy Superintendents of Subsidiary Jails, increased pay of compounders and of female warders of Central Jails, and to the local allowance for warders in the Orissa Division, sanctioned in Government order No. 2435P., dated 23rd August 1895. Provisions of Rs. 15,000 and Rs. 11,000 have, for the first time, been made in this budget for "Sanitation Charges" and "Extraordinary Charges for Livestock." Against these increases, there are decreases, chiefly under "Jail Manufactures."

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51. *Police*.—The following table compares the estimate of expenditure for 1896-97 as originally passed by this Government with the sanctioned grant for 1895-96 :—

HEADS OF EXPENDITURE.	Sanctioned estimate, 1895-96.	Estimate of Local Government. 1896-97.	Estimate for 1896-97, passed by the Government of India.
1	2	3	4
	Rs.	Rs.	Rs.
(1) Presidency Police	7,50,000	7,56,528	7,52,000
(2) Municipal Police	37,000	45,000	45,000
(3) Superintendence	1,55,500	1,55,000	1,53,000
(4) District Executive Force	43,91,000	44,31,456	44,06,000
(5) Village Police	24,000	28,000	28,000
(6) Special Police	5,50,000	5,32,850	5,33,000
(7) Railway Police	1,03,000	1,15,255	1,15,000
(8) Cattle Pounds	5,500	5,000	5,000
(9) Refunds	2,000	3,000	3,000
	60,18,000	60,72,089	60,40,000
Deduct for rounding ... ..	.....	89	.....
Total	60,18,000	60,72,000	60,40,000

Under head (1), Presidency Police, the estimate passed by the Local Government for 1896-97 is higher than the budget estimate for 1895-96 by Rs. 6,528. A portion of this increase is due to a provision made for the entertainment of twenty-four additional constables and three corporals at an estimated cost of Rs. 3,840.

The grant under (2), Municipal Police, has been raised from Rs. 37,000 to Rs. 45,000, in order to relieve the Howrah Municipality of police charges to the extent of Rs. 8,000.

The employment of an additional force, consisting of one Inspector, five head-constables, and twenty-six constables, has been sanctioned in Government order No. 5789J., dated the 16th December 1895, for duties in connection with the mills on the left bank of the river Hooghly : Rs. 6,456 on this

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account has accordingly been provided under head (4), District Executive Force, which also includes an increased allotment of Rs. 28,200 for the substitution of Sub-Inspectors for Head-Constables as investigating officers, in accordance with the recommendations of the Police Commission, and larger grants for petty construction.

The total estimate has been reduced by the Government of India to Rs. 60,40,000, in consequence of the payments from the District Chaukidari Reward Fund having been transferred from Provincial to Local Accounts, and with reference to the rise in exchange.

52. *Marine.*—The estimate of expenditure for 1896-97 is Rs. 9,21,000 against Rs. 8,91,000, the sanctioned estimate for 1895-96. The increase is due to a provision having been made for repairs of the *Rhotas* and to a larger grant for contributions to meet deficits of Port Funds.

53. *Education.*—The grant for expenditure under the direct control of the Education Department was Rs. 26,72,000 in the budget estimate for 1895-96. This was reduced to Rs. 26,15,000 in the revised estimate, partly by the transfer of Rs. 31,000 to District Boards for grants-in-aid of Primary Education, and partly by reductions under salaries in Government Colleges. The estimate for 1896-97 provides for an increase of Rs. 1,61,000 over the revised estimate, including the following items:—

- (1) an addition of Rs. 40,000 to the grant for the Civil Engineering College at Sibpur so as to provide for the opening of an agricultural class (Rs. 10,000), for the practical training of mining students (Rs. 1,000), and for apparatus required in connection with the course of lectures on mining (Rs. 29,000);
- (2) a larger provision for rewards to *gurus* and boarding charges;
- (3) a provision of Rs. 20,000 for the training of teachers;
- (4) a larger provision under grants-in-aid;
- (5) a grant for a kerosine engine for the Presidency College.

54. *Medical.*—The estimate for 1896-97 amounts to Rs. 19,63,000, against Rs. 18,19,000, the sanctioned estimate for 1895-96. The increase of Rs. 1,44,000 is due to a larger provision having been made for the renewal of bedding, clothing and instruments in the Calcutta hospitals (Rs. 64,000), to grants of Rs. 23,500 for the Bhawanipur Hospital, which will be opened in 1896-97,

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and of Rs. 13,684 for the Leper Asylum, and to additional grants in aid of hospitals and dispensaries.

55. *Scientific and other Minor Departments.*—The estimate for 1896-97 is Rs. 4,49,000 against Rs. 4,23,000, the actuals of 1894-95, and Rs. 5,34,000, the revised estimate for the year. The revised estimate includes the following special expenditure:—

	Rs.
(i) For temporary establishment required on account of the extension of the cinchona plantation at Mangpu ...	6,500
(ii) Purchase of cinchona bark from Messrs. Kilburn & Co. ...	34,000
(iii) Grant to the Buddhist Text Society, by transfer from the Education Budget ...	2,000
(iv) Cost of taking casts of Asoka's inscriptions ...	8,000
(v) Inspection of Explosives ...	2,000
(vi) Garden improvements, Royal Botanic Garden, Calcutta ...	3,000
(vii) Purchase of sulphate of quinine from Madras ...	21,000
(viii) Purchase of Nimbong plantation ...	71,000
Total ...	1,47,500

The budget estimates for 1896-97 also includes Rs. 50,000 for the purchase of cinchona bark.

56. *Stationery and Printing.*—The estimate for 1896-97 is Rs. 12,22,000 against Rs. 12,28,000, the revised estimates for 1895-96, and Rs. 11,23,000, the actuals of 1894-95. The fluctuations are chiefly in the value of Stationery supplied from Central Stores.

57. *Miscellaneous.*—The estimate for 1896-97 is Rs. 2,47,000 against Rs. 2,50,000, the revised estimate for 1895-96, and Rs. 2,29,000, the actuals of 1894-95. The increase in the revised estimate is caused by the payment of Rs. 24,000 towards the cost of the land for the Leper Asylum at Gobra, while that in the estimate for 1896-97 is due to a lump provision of Rs. 10,000 which has been made for special commissions of enquiry.

58. *Minor Irrigation and Navigation Works in charge of Public Works Department.*—The increased grant under this head is chiefly for improvements of the Bhangore Khal, for which Rs. 3,50,000 have been provided.

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59. *Civil Works in charge of Public Works Department.*—The allotment under this head includes the following special grants for original works:—

	Rs.
New chemical block, Medical College, Calcutta ...	1,74,000
„ Pathological and Physiological block in ditto ...	1,29,000
Principal's office, library, students' room and large theatre in ditto ...	85,000
Fittings, &c., for ditto ...	1,00,000
New Leper Asylum at Gobra ...	1,00,000
Howrah Munsifi, upper story ...	35,000
New Registration Office, Calcutta ...	54,000
Hostel for Veterinary Students ...	30,000
Presidency College Laboratory ...	30,000
Annexure along the east wall of the Art Gallery, Calcutta, for storing the Asoka inscriptions ...	10,000
Subsidiary Jail and new courts, Serampore ...	30,000
Introducing electric light into the Alipore Jail, and Belvedere	50,000
Quarters for Military Assistant Surgeons, General Hospital	90,000
Extension of the out-door dispensary, Campbell Hospital ...	50,000
Ditto ditto Medical College Hospital ...	70,000
Alteration of a vat and still-shed in the Russa Distillery ...	24,000
Construction of Registration Offices under the Maintenance of Records Act ...	24,000
Construction of a separate sick room, &c., in the Bethune College ...	10,000
Construction of additional courts at Burdwan ...	40,000
Ditto of a Munsifi at Jhenidah ...	14,800
Subdivisional court-house at Patuakhali ...	11,000
Construction of a central ganja golah at Nowgong ...	71,000
Feeder roads to the Eastern Bengal State Railway ...	60,000
Additional accommodation for the Collector's office at Rungpur for towji and records ...	16,200
Additional grant for Minor Works of the Jail Department ...	1,00,000
Improvements in Indian Museum ...	15,000
Total ...	14,23,000

These works will add to the efficiency of several important branches of the Administration, and will satisfy demands which have long been recognised as reasonable, but which financial difficulties have hitherto compelled the Government to leave unfulfilled.

H. H. RISLEY,

Secretary to the Govt. of Bengal.

CALCUTTA;

The 28th March, 1896. }

BENGAL PROVINCIAL REVENUE.

(In Rupees, omitting 000's, excepting in the Actuals where 0 is omitted.)

HEADS.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96	Estimate, 1896-97.
1	2	3	4	5
Opening Balance ...	26,24,04	33,73	43,22	55,51
Principal Heads of Revenue—				
I.—Land Revenue { Proper ...	1,00,90,31	1,00,33	1,00,60	1,00,54
{ Adjustments ...	—15,38,11	—9,92	—7,27	—12,00
III.—Salt ...	1,41,29	95	1,75	1,75
IV.—Stamps ...	1,25,26,97	1,25,25	1,25,85	1,25,85
V.—Excise ...	31,40,59	31,75	33,25	33,25
VI.—Provincial Rates ...	43,07,68	42,81	43,10	43,20
VII.—Customs ...	73,38	61	81	81
VIII.—Assessed Taxes ...	22,81,64	22,60	23,25	23,25
IX.—Forests ...	3,97,83	4,05	4,50	6,35
X.—Registration ...	6,78,25	7,00	6,70	6,82
Total ...	3,20,99,83	3,25,33	3,32,54	3,29,82
XII.—Interest ...	2,03,79	2,36	2 40	2,67
Post-office, Telegraph and Mint—				
XIII.—Post-Office ...	4,40	5	5	5
Receipts by Civil Department—				
XVI.—Law and Justice—				
Courts of Law ...	8,72,85	8,90	8,55	8,80
Jails ...	8,52,07	8,70	9,35	8,58
XVII.—Police ...	2,36,68	2,43	1,98	2,01
XVIII.—Marine ...	9,32,65	9,40	9,90	9,35
XIX.—Education ...	5,70,63	5,70	5,75	5,69
XX.—Medical ...	2,05,16	2 00	2,15	2,05
XXI.—Scientific and other Minor Departments	2,04,04	1,99	2,37	2,34
Total ...	38,74,08	39,12	40,05	38,82
Miscellaneous—				
XXII.—Receipts in aid of Superannuation ...	75,64	68	70	70
XXIII.—Stationery and Printing ...	1,30,54	1,27	1,27	1,32
XXV.—Miscellaneous ...	10,12,72	8,62	10,21	875
Total ...	12,18,90	10,57	12,18	10,77
Railways—				
XXVI.—State Railways (net earnings of Eastern Bengal State railway) ...	43,32,23	36,50	41,13	36,63
Irrigation—				
XXIX.—Major Works (direct receipts) ...	15,24,04	15,00	14,50	15,00
XXX.—Minor Works and Navigation—				
By Public Works Department ...	6,95,81	7,25	7,35	7,30
„ Civil Department ...	1,81,35	1,61	1,30	1,09
Total ...	24,01,00	23,86	24,15	23,39
Buildings and Roads—				
XXXII.—Civil Works—				
By Public Works Department ...	2,35,31	1,80	2,45	1,80
„ Civil Department ...	2,42,16	2,38	2,44	2,41
Total ...	4,77,47	4,18	4,89	4,21
Contributions ...	11,50	.....	.....	.....
Total ...	4,46,23,80	4,41,97	4,56,39	4,46,36
GRAND TOTAL ...	4,72,47,24	4,75,70	4,99,61	5,01,87

BENGAL PROVINCIAL EXPENDITURE.

(In Rupees, omitting 000's, excepting in the Actuals where 0 is omitted.)

HEADS.	Actuals, 1894-95	Budget Estimate, 1895-96	Revised Estimate, 1895-96.	Estimate, 1896-97.
1	2	3	4	5
Direct demand on the Revenues—				
1. Refunds and Drawbacks ...	1,64,78	1,52	1,59	1,69
2. Assignments and Compensations ...	1,37,45	1,72	1,68	1,52
3. Land Revenue ..	35,68,13	36,88	36,20	37,29
5. Salt ..	52,22	36	52	1,03
6. Stamps ..	4,89,41	5,22	4,79	5,01
7. Excise ..	1,58,58	1,66	1,64	1,77
8. Provincial Rates ..	85,35	85	85	85
9. Customs ..	6,46,75	8,55	7,92	8,02
10. Assessed Taxes ..	90,53	95	92	95
11. Forests ..	1,98,70	2,30	2,95	3,25
12. Registration ..	4,02,68	4,12	4,00	4,30
Total	59,94,58	64,13	63,06	66,28
Interest—				
13. Interest on ordinary debt ..	1,69,47	2,18	2,01	2,36
Post-office, Telegraph and Mint—				
15. Post-office ..	9,24	10	8	10
Salaries and expenses of Civil Department—				
18. General Administration ..	17,20,50	17,08	17,36	17,09
19. Law and Justice { Courts of Law ..	89,10,38	90,32	88,55	89,81
{ Jails ..	20,07,58	21,47	21,95	22,36
20. Police ..	59,04,35	60,18	60,07	60,40
21. Marine ..	8,93,09	8,91	8,84	9,21
22. Education ..	26,37,60	26,72	26,15	27,76
24. Medical ..	18,13,09	18,19	18,35	19,63
25. Political ..	36,30	26	17	28
26. Scientific and other Minor Departments ..	4,23,07	4,61	5,34	4,49
Total	2,43,45,91	2,47,74	2,46,78	2,51,03
Miscellaneous—				
29. Superannuation, &c ..	17,60,48	18,05	18,28	18,90
30. Stationery and Printing ...	11,23,32	13,16	12,28	12,22
32. Miscellaneous ..	2,29,06	2,44	2,50	2,47
Total	31,32,86	33,65	33,06	33,59
Railways (Revenue Account)—				
40. Subsidized Companies—Land, &c. ..	36	.....	1	...
Irrigation—				
42. Major Works—				
Working Expenses ...	13,72,97	14,90	13,50	14,65
Interest on debt ...	24,58,21	24,68	24,66	24,67
43. Minor Works and Navigation—				
By Public Works Department ..	14,57,83	16,22	17,00	18,03
„ Civil Department ...	4,05	5	5	4
Total	52,93,06	55,85	55,21	57,39
Buildings and Roads—				
45. Civil Works—				
By Public Works Department ..	24,90,92	26,96	30,03	43,00
„ Civil Department ...	2,38,92	1,36	1,76	2,80
Total	27,29,84	28,32	31,79	45,80
Contributions ..	12,49,92	11,11	12,10	11,42
Total	4,29,25,24	4,43,08	4,44,10	4,67,47
Closing Balance ...	43,22,00	32,62	55,51	34,40
GRAND TOTAL	4,72,47,24	4,75,70	4,99,61	5,01,87
Provincial Surplus (+) or deficit (—)	+16,97,96	—1,11	+1,29	—21,11

APPENDIX A.

Bengal Provincial Receipts in detail of minor heads.

[The figures in columns 4 and 5 are those accepted by the Government of India.]

I.—Land Revenue—

HEADS.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Gross Land Revenue	3,89,10,000	3,88,50,000	3,88,85,000	3,89,47,000	
Deduct 12 per cent. on estimated collections from Government estates (Provincial)	4,84,000	4,77,000	4,77,000	4,90,000	
Deduct on account of Bihar survey and settlement charges (Imperial)	1,000	1,50,000	75,000	2,00,000	
Total deduction	4,85,000	6,27,000	5,52,000	6,90,000	
Net amount divisible between Imperial and Provincial Funds.	3,84,25,000	3,82,23,000	3,83,33,000	3,82,57,000	
Provincial share of above (one-fourth)	96,06,000	95,56,000	95,83,000	95,64,000	
Deduct on account of adjustments	—15,38,000	—9,92,000	—7,27,000	—12,00,000	
Net	80,68,000	85,64,000	88,56,000	83,64,000	
Add 12 per cent. collections	4,84,000	4,77,000	4,77,000	4,90,000	
Total Provincial share	85,52,000	90,41,000	93,33,000	88,54,000	

II.—Adjustments—

Fixed contribution to Imperial Revenue under the terms of contract	14,39,000	14,39,000	14,39,000	14,39,000	
Add (payable to Imperial Funds)—					
Interest on the advance for the Hidgellee Tidal Canal	21,000	26,000	26,000	30,000	
Contribution towards the cost of a tower clock to be set at the General Post Office	5,000	5,000	5,000	5,000	
Special contribution to Imperial Funds	3,00,000	3,00,000	3,00,000	3,00,000	
Total to be deducted from the Provincial share	17,00,000	14,05,000	14,65,000	14,74,000	
Deduct (to be received from Imperial Funds)—					
Advance for the remodelling of the Hidgellee Tidal Canal	1,06,000	1,65,000	1,53,000	24,000	
Grant on account of Imperial buildings placed under local bodies	20,000	10,000	26,000	10,000	
Compensation for loss sustained by the Provincial Revenue on account of the reservation of the Western Duars for the Khodda Department	18,000	18,000	18,000	18,000	
Salary of probationer gardener at Sibpur	2,000	2,000	2,000	2,000	
Repayment of the special contribution taken in 1894-95	3,00,000	3,00,000	3,00,000	3,00,000	
Grant for the additional establishment entertained in the Calcutta Custom House on the introduction of the new Tariff Act	68,000	2,64,000	2,12,000	2,12,000	
Towing charges of <i>Bhotas</i>	10,000	10,000	10,000	10,000	
Assignment for the Gnatong Police Guard	8,000	16,000	16,000	16,000	
Provisional assignment for Lebong Cantonment	11,000	11,000	11,000	11,000	
Total	2,22,000	4,73,000	7,38,000	2,74,000	
Net sum to be transferred	14,38,000	9,92,000	7,27,000	12,00,000	

III.—Salt—

HEADS.	Actuals, 1894-95.	Budget Estimate, 1895-96	Revised Estimate, 1896-96.	Estimate, 1896-97	REMARKS
I	2	3	4	5	6
Rent of Warehouses	1,04,000	57,000	1,37,000	1,38,000	Increase under rent of warehouses owing to the large importations of salt.
Miscellaneous	37,000	38,000	38,000	37,000	
Total	1,41,000	95,000	1,75,000	1,75,000	

IV.—Stamps—

Sale of general stamps	44,92,000	44,90,000	45,50,000	45,50,000	There is a steady growth of revenue under this head.
Sale of court-fee	1,19,27,000	1,19,34,000	1,19,33,000	1,19,40,000	
Sale of plain paper to be used with court-fee stamps	2,42,000	2,35,000	2,42,000	2,40,000	
Duty on impressing documents	9,000	8,000	20,000	9,000	
Fines and penalties	31,000	31,000	30,000	31,000	
Miscellaneous	2,000	2,000	5,000	2,000	
Total	1,67,03,000	1,67,00,000	1,67,80,000	1,67,80,000	
Provincial share (three-fourths)	1,25,27,000	1,25,25,000	1,25,85,000	1,25,85,000	

V.—Excise—

License and Distillery fees and Duties for the sale of liquors and drugs	96,21,000	96,30,000	1,03,03,000	1,03,03,000	The revenue has been steadily increasing since 1891-92.
Gain on sale-proceeds of excise opium	16,89,000	16,70,000	17,35,000	17,35,000	
Duty on ganja	12,41,000	13,90,000	12,50,000	12,50,000	
Fines, confiscations and miscellaneous	11,000	10,000	12,000	12,000	
Total	1,25,62,000	1,27,00,000	1,33,00,000	1,33,00,000	
Provincial share (one-fourth)	31,40,000	31,75,000	33,25,000	33,25,000	

VI.—Provincial Rates—

Public Works Cess	41,79,000	41,46,000	41,70,000	41,80,000	The re-valuations in progress and those recently completed are expected to yield a small increase.
General rates for management of private estates	1,29,000	1,35,000	1,40,000	1,40,000	
Total	43,08,000	42,81,000	43,10,000	43,20,000	

VII.—Customs—

Warehouse and Wharf Rents	5,000	5,000	5,000	6,000	The imposition of import duties tends to raise receipts from confiscations and penalties.
Miscellaneous	68,000	56,000	78,000	75,000	
Total	73,000	61,000	83,000	81,000	

VIII.—Assessed Taxes—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Deductions by Government from salaries and pensions, &c. ...	4,95,000	4,80,000	4,96,000	4,96,000	Based on actuals.
Deductions by Government from interest on Government securities ...	20,000	16,000	16,000	19,000	
Deductions by Government from salaries, &c., paid by local authority or company ...	52,000	53,000	52,000	52,000	
Deductions by Government from salaries, &c., paid by Railway Company ...	2,000	4,000	3,000	3,000	
Ordinary collections ...	39,53,000	39,00,000	40,48,000	40,40,000	
Penalties ...	26,000	31,000	26,000	26,000	
Miscellaneous ...	15,000	16,000	14,000	14,000	
Total ...	45,03,000	45,00,000	46,50,000	46,50,000	
Provincial share ...	22,81,000	22,50,000	23,25,000	23,25,000	

IX.—Forest—

Timber and other produce removed from the Forests by Government Agency ...	29,000	19,200		4,67,800	Increase expected in 1896-97 on account of the supply of sleepers to the Rai Bareilly-Benares Railway.
Timber and other produce removed from the Forests by Consumers or Purchasers ...	7,34,000	7,53,300		7,67,800	
Confiscated, drift and waste wood ...	8,000	11,600		10,300	
Miscellaneous ...	25,000	25,900		24,100	
Total ...	7,96,000	8,10,000	9,00,000	12,70,000	
Provincial share ...	3,98,000	4,05,000	4,50,000	6,35,000	

X.—Registration—

Fees for registering documents ...	13,04,000	13,45,000	12,85,000	13,10,000	A small increase over the revised estimate has been provided for.
.. for copies of registered documents ...	19,000	20,000	20,000	20,000	
Miscellaneous ...	33,000	35,000	35,000	35,000	
Total ...	13,56,000	14,00,000	13,40,000	13,65,000	
Provincial share—(one-half) ...	6,78,000	7,00,000	6,70,000	6,82,000	

XII.—Interest—

Class I.—Interest on advances to cultivators— On advances to cultivators under Land Improvement Loans Act. On advances to cultivators under Agriculturists' Act XXII of 1884.	26,000	27,000	23,000	24,000	Calculated on the estimated mean balance of loans outstanding.
Class II.—Interest on advances under Special Loans— On Drainage and Embankment Advances ...	34,000	30,000	30,000	40,000	
Class III.—Interest on loans to landholders, &c. ...	24,000	25,000	30,000	5,000	The Deo Estate having undertaken to repay the whole of its loan in 1895-96, the estimate for 1896-97 has been reduced.
Class IV.—Interest on loans to Municipal and other Public Corporations (excluding Presidency Corporations) ...	66,000	86,000	1,08,000	1,41,000	
Interest on Government Securities ...	14,000	11,000	14,000	11,000	Calculated on the estimated mean balance of loans outstanding.
	1,64,000	1,79,000	2,05,000	2,21,000	
Miscellaneous— Interest on loans of Public Works Coes on the capital cost of His Honour the Lieutenant-Governor's house, &c. ... Other items ... Interest on zamindari embankment recoveries, &c. ...	37,000 1,000 1,000 1,000	54,000 1,000 2,000	33,000 1,000 1,000	42,000 1,000 2,000 1,000	Based on the actuals of the past three years.
Total Miscellaneous ...	40,000	57,000	35,000	46,000	
GRAND TOTAL ...	2,04,000	2,36,000	2,40,000	2,67,000	

XIII.—Post Office—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96	Revised estimate, 1895-96.	Estimate, 1896-97	REMARKS
1	2	3	4	5	6
Recoveries on account of establishment employed in the Postmaster-General's office	4,000	5,000	5,000	5,000	

XVIA.—Law and Justice—Courts of Law—

Sale-proceeds of unclaimed and escheated property	46,000	30,000	30,000	38,000	There was a special receipt in Patna in 1894-95 Based on the average actuals of the last three years
Court-fees realised in cash	90,000	37,000	37,000	34,000	
General fees, fines and forfeiture	7,58,000	7,85,000	7,46,000	7,70,000	
Pleaderhip Examination fees	29,000	2,000	2,000	28,000	
Miscellaneous	10,000	11,000	10,000	10,000	
Total	8,73,000	8,60,000	8,55,000	8,80,000	

XVIB.—Jails—

Jails	9,000	6,000	8,000	8,000	Based on the average actuals of the last five years.
Jail manufactures	8,43,000	8,61,000	9,27,000	8,50,000	
Total	8,52,000	8,70,000	9,35,000	8,58,000	

XVII.—Police—

Police supplied to Municipal, Cantonment and town funds	9,000	8,000	12,000	9,000	Based on actuals. Both the revised estimate for 1895-96 and the estimate for 1896-97 exclude the receipts of the District Chaukidari Reward Fund, which have been transferred to Local
Police supplied to public departments, private companies and persons	44,000	35,000	32,000	35,000	
President's Police	78,000	83,000	85,000	80,000	
Recoveries on account of village police	3,000	2,000	4,000	3,000	
Fees, fines and forfeitures	68,000	54,000	35,000	33,000	
Superannuation receipts			1,000	1,000	
Miscellaneous	40,000	61,000	29,000	40,000	
Total	2,37,000	2,43,000	1,98,000	2,01,000	

XVIII.—Marine—

Sale-proceeds of vessels and stores	2,000	3,000	1,000	3,000	The receipts under this head fluctuate, and depend on the tonnage of vessels visiting the port. They were unusually high in the first 10 months of 1895-96
Registration and other fees	39,000	37,000	40,000	40,000	
Pilotage receipts	8,46,000	8,55,000	9,00,000	8,45,000	
Miscellaneous	43,000	45,000	46,000	47,000	
Total	9,33,000	9,40,000	9,90,000	9,35,000	

XIX.—Education—

HEADS	Actuals, 1894-95	Budget estimate, 1895-96	Revised estimate, 1896-96	Estimate, 1896-97.	REMARKS
1	2	3	4	5	6
Fees, Government Colleges, General	1,67,000	1,75,000	1,60,000	1,68,000	} Based on actuals.
Ditto ditto, Professional	38,000	38,000	39,000	38,000	
Fees, Schools, General	3,13,000	3,07,000	3,13,000	3,10,000	
Ditto, Special	18,000	18,000	18,000	18,000	
Contributions from Native States, Private Persons and Municipalities	10,000	12,000	15,000	12,000	} Increased with reference to actuals
Income from endowments	11,000	7,000	8,000	10,000	
Miscellaneous	14,000	13,000	13,000	13,000	
Total	5,71,000	5,70,000	5,75,000	5,69,000	

XX.—Medical—

Medical Schools and College Fees	45,000	47,000	52,000	48,000	} Based on actuals.
Hospital receipts	89,000	86,000	91,000	90,000	
Lunatic Asylum receipts	28,000	28,000	30,000	28,000	
Contributions (from municipalities and private persons)	37,000	37,000	37,000	34,000	
Miscellaneous	5,000	2,000	5,000	5,000	
Total	2,05,000	2,00,000	2,15,000	2,05,000	

XXI.—Scientific and other Minor Departments—

Botanical and other public garden receipts	5,000	5,000	5,000	5,000	} The increase is due to the growing popularity of the sale of quinine by the Post office in pice packets
Veterinary and Stallion receipts	3,000	5,000	4,000	4,000	
Cinchona Plantation	1,42,000	1,45,000	1,81,000	1,80,000	
Receipts on account of experimental cultivation	2,000	4,000	2,000	3,000	
Emigration fees	47,000	36,000	36,000	32,000	} The receipts in 1894-95 were unusually high. The estimate for 1896-97 is based on the estimate supplied by the Protector of Emigrants
Examination fees	5,000	4,000	6,000	4,000	
Miscellaneous					
Total	2,04,000	1,99,000	2,37,000	2,34,000	

XXII.—Superannuation—

Family subscriptions of native members of the Covenanted Civil Service	1,000	1,000	1,550	1,550	} Estimates based on actual demands taken from the registers of the Account- ant-General's Office.
Contributions of officers lent to Municipalities or Corporations	22,000	26,300	22,000	22,000	
Contributions of officers lent to Foreign Service	40,000	20,000	35,000	35,000	
Ditto of persons employed by the Court of Wards	13,000	11,400	11,000	11,000	
Refunds of gratuities		300	350	350	
Total	76,000	68,000	70,000	70,000	

XXIII.—Stationery and Printing—

HEADS.	Actuals, 1894-95	Budget Estimate 1895-96	Revised Estimate, 1895-96	Estimate, 1896-97	REMARKS
1	2	3	4	5	6
Stationery receipts	1 000	1 000	1 000	1 000	
Sale of Gazettes and other publications	99 000	94 000	97 000	98 000	
Other press receipts	91,000	92 000	29 000	33,000	
Total	1,31,000	1,27 000	1 27 000	1,32 000	

XXV.—Miscellaneous—

Unclaimed deposits ..	1 38,000	3,60,000	4,53,000	3,70,000	The amount of deposits lapsing to Government were exceptionally large in 1894-95 and in December 1895
Sale-proceeds of Durbar presents	15 000	17 000	5 000	10,000	
Sale of old stores and materials	48 000	35 0 0	40 000	40 000	Based on the average actuals of past three years
Do of lands and houses &c	0 000	1 800	10 000	7,000	
Fees for Government audit (of Municipal and Incorporated Local Funds)	70 000	75 00 0	62 000	75 00 0	Smaller recovery anticipated in 1895-96 is in consequence of the exemption of loans from the levy of audit fees, but larger receipts probable in 1896-97, owing to the fees being now levied on receipts instead of on disbursements
Rents	27 000	27 000	25,000	25,100	
Miscellaneous fees, fines and forfeitures	2,51,000	2,56 000	2 82 000	1 98 000	Partition fees were unusually high in 1894-95 and in 1895-96
Miscellaneous	1 51,000	1,47 000	1,44 000	1 50 000	
Total	10 12 000	8 62 000	10,21 000	8 75,000	

XXVI.—State Railways (Eastern Bengal State Railway System)—

Gross receipts	1 43 86 000	1 50 00 000	1 51 00 000	
Working expenses	57 22 000	57 00 000	56 75,000	
Net receipts	86 64 000	73 00 000	82 25 000	73 25,000
Provincial share (one-half)	43,32 000	36,50 000	41 13,000	36 63 000

XXIX.—Irrigation—Major Works—

Orissa Canals	3,33,000	3 25 000	3,28 000	5 45,000	The collections of water-rates show a falling off in 1895-96
Madnapore Canal	2,95 000	2 77 000	2,77,000	2,40,000	
Hijili Tidal	58 000	60 000	60,000	60,000	
Bone canals	8 38,000	8,35 000	7,85,000	8 55,000	
Total	15,24,000	15,00,000	14,50,000	15,00,000	

XXX.—Minor Works and Navigation in charge of the Public Works Department—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
<i>Irrigation and Navigation Works.</i>					
Works for which Capital and Revenue accounts are kept—					
Saran Canal	1,382	1,000	1,000	.....
Culcutia and Eastern Canals	4,43,467	4,30,000	4,30,000	4,50,000	
Orissa Coast Canal	66,031	88,000	88,000	70,000	
Total ...	5,10,870	5,19,000	5,19,000	5,20,000	
Works for which only Revenue accounts are kept—					
Nadia Rivers	1,41,698	1,70,000	1,70,000	1,70,000	
Gaighatta and Buxi Khal	820	.....	5,000	5,000	
Total ...	1,42,518	1,70,000	1,75,000	1,75,000	
Works for which neither Capital nor Revenue accounts are kept—					
Eden Canal	30,250	30,000	30,000	30,000	
Teur	63	.....	.....	.....
Total ...	30,313	30,000	30,000	30,000	
Total Irrigation and Navigation Works ...	6,83,701	7,19,000	7,24,000	7,25,000	
<i>Agricultural Works.</i>					
Works for which neither Capital nor Revenue accounts are kept—					
Government embankments	7,008	5,000	6,000	4,000	
Takavi embankments under contract ...	4,904	1,000	5,000	1,000	
Total Agricultural Works ...	11,912	6,000	11,000	5,000	
GRAND TOTAL ..	6,95,613	7,25,000	7,35,000	7,30,000	

XXX.—Minor Works and Navigation—In charge of Civil Officers—

Recoveries on account of lands benefited by embankments	80,638	1,13,000	1,24,000	1,06,200	Revised estimate for 1895-96 is based on the expected recovery of arrears. This is the estimated balance of the capitalized maintenance charges amounting to Rs. 65,344.
Recoveries on account of capitalized maintenance charges of the Dankuni drainage system	15,825	4,000	4,000	1,300	
Receipts of the Dankuni Canal	7,186	4,000	2,000	1,500	The recoveries will be credited to the Debt Head Drainage Advances in class II of the Provincial Loans Account.
Recoveries on account of capitalized maintenance charges of the Howrah drainage	77,600	40,000	.....	.....
Total ...	1,81,347	1,61,000	1,30,000	1,09,000	

XXXII.—Civil Works in charge of the Public Works Department—

Ordinary receipts		1,50,000	2,15,000	1,50,000	The revised estimate includes (1) the estimate of receipts (Rs. 30,000) from the sale of the Maniktollah Distillery Buildings, and (2) on account of the estimated profits (Rs. 35,000) from the Calcutta Workshops for 1895-96.
Profits payable by the Darjeeling Himalayan Railway		30,000	30,000	30,000	
Total ...	2,35,000*	1,80,000	2,45,000	1,80,000	* Included Rs. 34,517 on account of profits from the Calcutta Workshops.

XXXII.—Civil Works in charge of Civil Officers—

Tolls on Ferries	2,40,000	2,38,000	2,41,000	2,38,000	
Cemetery receipts	2,000	2,000	2,000	2,000	
Miscellaneous ... ..	.....	1,000	1,000	1,000	
Total ...	2,42,000	2,38,000	2,44,000	2,41,000	

APPENDIX B.

Bengal Provincial Expenditure in detail of minor heads.

[The figures in columns 4 and 5 are those accepted by the Government of India.]

1.—Refunds and Drawbacks—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Land Revenue (one-fourth)	12,000	12,000	7,000	16,000	Estimate, 1896-97 includes provision for a special payment of Rs. 8,000 on account of wasilat (mesne profits) to the proprietors of Madhubdia estate in Faridpur. Increased in view of the increase in revenue.
Stamps (three-fourths)	1,18,000	1,06,000	1,23,000	1,21,000	
Excise (one-fourth)	3,000	2,000	1,000	2,000	
Assessed Taxes (one-half)	19,000	21,000	11,000	19,000	
Forest (one-half)	1,000	1,000	1,000	1,000	
Registration (one-half)	2,000	1,000	.....	1,000
Provincial Rates	10,000	8,000	15,000	8,000	
Salt (other than customs and excise duty) ... ..	.....	.....	.....	.....
Customs (other than export and import duty) ... ..	.....	1,000	1,000	1,000
Total ..	1,63,000	1,52,000	1,56,000	1,60,000	

2.—Assignments and Compensations—

Malikana	1,37,000	1,72,000	1,68,000	1,52,000	The estimate for 1896-96 includes provision for payment of arrears in the districts of Mussaffarpur, Faridpur, Darbhanga, and Mymensingh.
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3.—Land Revenue—

Charges of district administration	31,11,000	31,63,000	31,60,000	32,38,000	Increase due mainly to a special provision of Rs. 80,000 for the purchase of a sea-going vessel for the Commissioner of Sundarbans.
Management and improvement of Government estates	2,77,000	4,14,000	3,75,000	4,20,000	
Land Records and Agriculture	80,000	91,000	85,000	81,000	Represents the share (9½ per cent.) of the collections from Government estates, with an addition of Rs. 50,000 for agricultural improvements in these estates. The smaller provision is due to the transfer of the proportionate cost of the Settlement Branch from this head to Bihar Settlement Operations which is an item of Imperial expenditure.
Total ..	35,68,000	36,68,000	36,20,000	37,29,000	

5.—Salt—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Salaries, establishment and contingencies	52,000	86,000	82,000	1,03,000	The increase in the revised estimate as compared with the budget is due chiefly to payments on account of rents for the accommodation provided at the Kidderpore Docks for the storage of salt. The estimate for 1896-97 includes also a provision of Rs. 50,000 to provide for a preventive establishment in the salt tracts.

6.—Stamps—

Superintendence	80,000	86,000	83,000	90,000	The increase is mainly due to provision being made for the full salary of the post of the Superintendent of Stamps and Stationery on account of the return of the permanent incumbent from furlough. Small increases have been provided for in view of increased receipts.
Charges for the sale of general stamps	1,04,000	1,08,000	1,00,000	1,07,000	
Ditto of court-fee do.	1,18,000	1,18,000	1,20,000	1,20,000	
Discount on plain paper	15,000	14,000	14,000	15,000	
Stamp paper supplied from Central Stores	3,35,000	3,60,000	3,21,000	3,33,000	
Total	6,52,000	6,96,000	6,38,000	6,67,000	
Provincial share	4,89,000	5,22,000	4,79,000	5,01,000	

7.—Excise—

Superintendence	67,000	70,000	67,000	69,000	The low actuals of 1894-95 were due to the adjustment under Land Revenue of the salary of the Deputy Collector employed in the Calcutta Collectorate.
Presidency Establishment	84,000	92,000	92,000	94,000	
District Executive Establishment	3,48,000	3,41,000	3,55,000	3,70,000	Includes provision for cost of uniforms to be supplied to Detective Staff, and for possible changes in the system of taxing tari.
Distilleries	1,35,000	1,61,000	1,42,000	1,78,000	Smaller actuals are due to smaller outlay in the construction of distillery buildings.
Total	6,34,000	6,64,000	6,56,000	7,11,000	
Provincial share	1,59,000	1,66,000	1,64,000	1,77,600	

8.—Provincial Rates—

Collection of rates and cesses	44,500	44,500	44,500	44,500
Valuation and re-valuation work	40,500	40,500	40,500	40,500
Total	85,000	85,000	85,000	85,000

9.—Customs—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Calcutta	6,06,000	8,12,640	7,51,000	7,54,964	Increase due to additional establishment sanctioned for the increase of work caused by the passing of the Tariff Acts.
Balasore	5,000	4,900	5,000	6,700	
Chittagong	27,000	27,800	27,000	30,410	
Cuttack	7,060	7,500	7,000	7,636	
Dacca	1,000	720	1,000	830	
Puri	1,000	1,440	1,000	1,400	
Total	6,47,000	8,55,000	7,92,000	8,02,000	

10.—Assessed Taxes—

Collection of Income-tax	1,81,000	1,90,000	1,84,000	1,91,000	The revised estimates indicate savings, chiefly under Establishment and Allowances.
Provincial share	90,000	95,000	92,000	95,000	

11.—Forest—

<i>A.—Conservancy and Works.</i>					
I.—Timber and other produce removed from the forests by Government agency ...	11,000	6,400	1,40,800	2,90,300	The increase is due to provision for expenditure for the supply of sleepers from the Singhbhum Forests to the Raj Bareilly-Benares Railway.
II.—Timber and other produce removed from the forests by consumers or purchasers ...	52,000	51,100	52,630	54,800	
III.—Confiscated, drift and waif wood ...	2,000	3,400	2,300	3,100	
VI.—Live-stock, stores, tools and plant ...	7,000	11,300	12,400	20,600	
VII.—Communications and buildings ...	35,000	54,000	57,500	55,200	
VIII.—Demarcation, improvement and extension of forests ...	27,000	31,500	33,250	36,400	
IX.—Miscellaneous ...	2,000	3,000	3,130	2,600	
Total A—Conservancy and Works ..	1,36,000	1,61,600	3,02,700	4,63,000	
<i>B.—Establishments.</i>					
I.—Salaries ...	2,20,000	2,51,200	2,40,000	2,60,800	Includes provision for a new Forest officer.
II.—Travelling allowances ...	30,000	36,000	35,300	34,300	
III.—Contingencies ...	11,000	10,200	12,000	11,900	
Total B—Establishments ...	2,61,000	2,97,400	2,87,300	3,07,000	
GRAND TOTAL OF EXPENDITURE ...	3,97,000	4,59,000	5,90,000	7,70,000	
Provincial share (one-half)	1,90,000	2,30,000	2,95,000	3,85,000	

12.—Registration—

Superintendence	51,000	54,000	51,000	58,000	Provision made for the salaries and allowances of higher paid officers as Inspectors. Increase owing to larger allowances, consequent on the opening of new offices, especially for the maintenance of Land Records under Act III (B.C.) of 1892.
District charges	7,54,000	7,70,000	7,40,000	8,01,000	
Total	8,05,000	8,24,000	8,00,000	8,59,000	
Provincial share	4,03,000	4,12,000	4,00,000	4,30,000	

13.—Interest on Ordinary Debt—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Interest on Provincial Advances and Loan Account	1,68,000	2,18,000	2,01,000	2,36,000	Both the revised estimate for 1895-96 and the estimate for 1896-97 are based on the estimated mean balance, carrying interest at 4 per cent. per annum.

15.—Post Office—

Conveyance of Mails, South Lushai Hills	3,000	3,000	3,000	3,000	
Establishment in Postmaster-General's and Deputy Postmaster-General's Office	4,000	5,000	3,000	5,000	
Dak establishment	2,000	2,000	2,000	2,000	
Total	9,000	10,000	8,000	10,000	

16.—General Administration—

Salary of Lieutenant-Governor	1,02,000	1,01,000	1,01,000	1,00,000	
Staff and household of Lieutenant-Governor ...	31,000	25,000	25,000	27,000	
Tour expenses	38,000	34,000	36,000	34,000	
Legislative Council	25,000	25,000	25,000	26,000	
Civil Secretariats	5,61,000	5,42,000	5,00,000	5,07,000	Increase due chiefly to the transfer of salaries and contingencies of Book Depot from Secretariat Press to Office.
Board of Revenue	2,78,000	2,94,000	2,80,000	2,90,000	
Commissioners	6,19,000	6,12,000	6,25,000	5,91,000	Decrease as compared with the sanctioned grant for 1895-96 is due to smaller provision for exchange compensation allowance, and for the repairs to the steamer <i>Chaffinch</i> .
Civil Offices of Account and Audit	71,000	75,000	74,000	74,000	
Total	17,81,000	17,08,000	17,36,000	17,09,000	

19A.—Law and Justice—Courts of Law—

High Court... ..	11,77,000	11,90,000	11,25,000	11,74,000	The decrease in the revised estimate is chiefly due to savings owing to the absence of Judges on leave. For the year 1896-97 provision has been made for the full salaries of 19 Judges.
Law Officers	8,03,000	8,69,000	2,08,000	3,11,000	Increase under fees to pleaders in criminal cases.
Coroner's Court	14,000	13,000	14,000	14,000	
Presidency Magistrates	68,000	63,000	68,000	68,000	Larger provision has been made to meet the cost of procuring establishment, and for remuneration to copyists.
Civil and Sessions Courts	46,77,000	46,71,000	46,78,000	46,68,000	Larger provision has been made for travelling allowances and supplies and services and contingencies.
Courts of Small Causes	1,73,000	1,76,000	1,77,000	1,75,000	
Criminal Courts	25,61,000	24,68,000	28,70,000	24,81,000	
Pleadership Examination Charges	10,000	10,000	11,000	13,000	
Refunds	1,30,000	1,40,000	1,19,000	1,30,000	
Total	89,10,000	90,32,000	88,65,000	89,81,000	

19B.—Jails—

HEADS.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Jails—					
Superintendence	57,000	57,500		58,000	
Establishments	5,08,000	5,09,182		5,12,000	
Dietary charges	4,81,000	4,90,800		5,03,000	
Hospital charges	80,000	41,864		65,000	
Bedding and clothing of prisoners	1,07,000	75,000		1,07,000	
Sanitation charges .. ..	.....	.....		15,000	A new head opened under the orders of the Government of India.
Charges for moving prisoners	42,000	28,200		42,000	
Miscellaneous services and supplies	1,95,000	1,94,500		1,91,000	
Travelling allowance	9,000	8,500		8,500	
Contingent charges	38,000	39,484		40,000	
Extraordinary charges for live stock and tools and plant .. ..	.....	.....		11,000	Ditto ditto.
Total Jails	14,93,000	14,46,000		15,51,000	
Jail manufactures	5,15,000	7,02,000		6,86,000	Estimate based on the average expenditure of the past five years.
GRAND TOTAL	20,08,000	21,47,000	21,95,000	22,36,000	

20.—Police —

Presidency Police	7,40,000	7,50,000	7,40,000	7,52,000	Increase due to the entertainment of additional constables sanctioned for Calcutta Police. Increased provision made to relieve Howrah Municipality of police charges to the extent of Rs. 8,000 to meet a portion of the sinking fund of the Howrah Water-Works loan.
Municipal Police	36,000	37,000	37,000	45,000	
Superintendence	1,74,000	1,55,500	1,58,000	1,53,000	Increase is chiefly (1) for additional police force for duties in connection with the mills on the left bank of the river Hooghly, (2) for increased annual allotment of Rs. 28,200 for the substitution of Sub-Inspectors for Head-Constables as investigating officers, and (3) for additional grant under petty construction.
District Executive Force	43,11,000	43,91,000	43,87,000	44,06,000	
Village Police	29,000	24,000	23,000	28,000	Increased provision is for the re-organisation of the Bengal Military Police and for the Frontier Police at Angul.
Special Police	4,94,000	5,50,000	5,30,000	5,38,000	
Railway police	1,18,000	1,03,000	1,20,000	1,15,000	Increased provision made on account of the watch and ward establishment employed in the East Indian Railway, and the Bengal and North-Western Railway.
Cattle pounds	5,000	5,500	4,000	5,000	
Refunds .. ..	.....	1,900	5,000	5,000	
Total	29,05,000	29,18,000	30,07,000	30,40,000	

21.—*Marine*—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Salaries and allowances of officers and men afloat ...	69,000	68,000	65,000	70,000	
Victualling of officers and men afloat ...	19,000	20,000	17,000	20,000	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels.	94,000	64,000	92,000	1,01,000	Increased provision made to meet the charges for repairs of the <i>Rhotas</i> and increased cost of labour and materials.
Purchase and hire of ships and vessels ...	.....	10,000	.....	20,000	Includes the charge for the hire of steamers for His Honour the Lieutenant-Governor's tour hitherto provided for in the Imperial Marine estimate.
Pilotage, Pilot establishments and vessels ...	5,47,000	5,50,000	5,00,000	5,46,000	
Marine establishments ...	85,000	85,000	83,000	87,000	
Subsidies to steam-boat companies ...	29,000	20,000	23,000	20,000	
Miscellaneous ...	44,000	38,000	35,000	51,000	Increase due to additional provision for contributions to meet deficits of the Orissa Port Funds.
State yacht establishment ...	6,000	5,700	6,000	6,000	
Refunds ...	.....	300	3,000	.....
Total ...	8,93,000	8,91,000	8,84,000	9,21,000	

22.—*Education*—

Direction ...	77,000	72,000	74,000	71,000	The high actuals in 1894-95 are due to the adjustment of the salary of the Director of Public Instruction, Burma, while on leave in the Presidency.
Inspection ...	3,84,000	3,39,000	3,43,000	3,43,000	
Government Colleges, General ...	5,25,000	5,61,000	5,01,000	5,44,000	
Ditto ditto, Professional ...	1,39,000	1,56,000	1,42,000	1,85,000	The increase in 1896-97 is chiefly for an allowance to Dr. Baise for the practical training of mining students and for apparatus required in connection with the course of lectures in mining as well as for a provision of Rs. 10,000 for an agricultural class, which it is proposed to open at Sibpur.
Ditto Schools, General ...	5,39,000	5,45,000	5,51,000	5,60,000	The increase is due chiefly to increased provision for boarding charges of the Kurseong Boarding School, and for increased grants for rewards to gurus in Primary Schools.
Ditto ditto, Special ...	1,44,000	1,62,000	1,42,000	1,87,000	The increase is chiefly due to the increase of establishment under Survey Schools, owing to the amalgamation of the Bihar Industrial School with the Patna Survey School, and to increased provision for the purchase of works of art.
Grants-in-aid ...	6,05,000	6,20,000	6,15,000	6,25,000	
Scholarships ...	1,94,000	1,94,000	1,89,000	1,94,000	
Miscellaneous ...	53,000	47,000	57,000	66,000	
Refunds ...	1,000	6,000	1,000	2,000	
Total ...	26,38,000	26,78,000	26,15,000	27,78,000	

24.—Medical—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Medical Establishment	7,00,000	6,97,000	7,00,000	7,10,000	Increase in 1896-97 is due to provision for purchase of instruments, clothing and bedding of patients in the General Hospital, Medical College and Campbell Hospitals, and also for a grant of Rs 23,600 to the new Bhawanipur Hospital.
Hospitals and Dispensaries	4,41,000	4,42,000	4,52,000	5,45,000	
Sanitation and Vaccination	2,21,000	2,21,000	2,25,000	2,26,000	Increase chiefly under Traveling Allowances.
Grants for medical purposes	3,000	3,000	3,000	3,000	
Medical Schools and Colleges	2,93,000	2,97,000	3,00,000	2,94,000	New provision.
Lunatic Asylums	1,14,000	1,18,000	1,14,000	1,20,000	
Leper Asylum .. .. .	.. .. .	.. .. .	.. .. .	14,000	
Special Hospital	16,000	16,000	16,000	16,000	Provision has been made for the salary of a more highly-paid officer as Chemical Examiner
Chemical Examiner	24,000	24,000	24,000	24,000	
Refunds	1,000	1,000	1,000	1,000	
Total	18,13,500	18,19,000	18,35,000	19,63,000	

25.—Political—

Entertainment of Envoys and Chiefs	1,000	1,500	1,000	2,000	The high actuals in 1894-95, included value of articles for presentation purchased in 1893-94.
Durbars presents and allowances to vakils, &c.	27,000	17,000	8,000	17,000	
Miscellaneous	8,000	7,500	8,000	9,000	The estimate for 1896-97, includes provision for the demarcation of Nepal boundary and unforeseen charges.
Total Provincial	36,000	26,000	17,000	28,000	

26.—Scientific and other Minor Departments—

Provincial Museums	16,000	17,000	17,000	18,000	Includes a provision of Rs. 2,000 for grant to the Budhist Text Society.
Donations to Scientific Societies	14,000	14,000	10,000	10,000	
Experimental cultivation	19,000	21,500	21,000	14,000	Expenditure on prevention of silk worm disease reduced.
Cinchona Plantation	1,59,000	1,93,000	2,50,000	1,75,000	The estimate for 1896-97 includes Rs. 50,000 for the purchase of cinchona bark, while that for 1895-96 included a provision of Rs 71,000 for the purchase of the Nimbung Plantation Rs. 55,000 for the purchase of cinchona bark and quinine and Rs 6,500 for extension of the Maugpu plantation.
Public Exhibitions and Fairs	4,000	2,000	2,000	2,000	
Imperial Institute .. .. .	.. .. .	500	.. .. .	500
Veterinary School charges	14,000	19,500	16,000	18,000	
Botanic and other Public Gardens	1,19,000	1,20,000	1,23,000	1,21,000	
Emigration	25,000	24,000	26,000	24,000	
Census	2,000	2,000	2,000	2,000	
Registration of Railway Traffic	4,000	4,000	4,000	4,000	
Ditto of River and Road borne Traffic	18,000	18,000	18,000	18,000	
Provincial Statistics	2,000	2,200	2,000	2,000	
Examinations	3,000	3,300	3,000	3,500	
Refunds	1,000	.. .. .	1,000	1,000
Charges in connection with Indian Factories	21,000	20,000	23,000	22,000	
Miscellaneous	4,000	.. .. .	9,000	4,000
Inspector of Explosives .. .. .	.. .. .	.. .. .	2,000	2,000
Total Provincial	4,23,000	4,61,000	5,34,000	4,49,000	

29.—Superannuation—

Superannuation and retired allowances	17,58,000	17,75,000	18,02,000	18,80,000	This charge increases yearly. The estimates are based on the claims registered in the Accountant-General's Office.
Compassionate allowances	17,000	22,900	18,000	22,000	
Gratuities	7,000	8,000	8,000	8,000	
Total	17,80,000	18,06,000	18,28,000	18,90,000	

30.—Stationery and Printing—

HEADS.	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1896-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Stationery Office	1,54,000	1,57,000	1,57,000	1,58,000	Represents the amount deducted from the Contract Contingent grant of the departments concerned.
Ditto purchased in the country	64,000	70,000	65,000	70,000	
Government presses	4,03,000	3,88,000	3,65,000	3,68,000	The decrease is due to the transfer of the charges from the Book Depot to the Civil Secretariat budget under General Administration.
Printing at private presses	1,000	.....	.....	.....
Stationery supplied from Central Stores	5,00,000	7,00,000	6,40,000	6,25,000	The estimate advised by the Superintendent of Stationery has been adopted.
Refunds	1,000	1,000	1,000	1,000	
Total	11,23,000	13,16,000	12,28,000	12,22,000	

32.—Miscellaneous—

Contributions	15,000	13,000	15,000	15,000	The charges represent the outlay for maintaining and working the telegraph lines between Demagri and Chittagong and Dumka and Rampur Hat.
Travelling allowances to Covenanted and Un-covenanted Officers attending examinations	3,000	3,000	2,000	3,000	
Rewards for proficiency in Oriental languages and allowances to Language Examination Committee	5,000	8,000	5,000	6,000	Based on actuals.
Cost of books and publications	1,000	1,000	1,000	1,000	
Donations for charitable purposes	1,06,000	98,000	1,22,000	1,00,000	The increase in the revised estimate for 1896-96 is due to the payment of Rs. 24,000 towards the cost of land for the Leper Asylum at Gobra.
Charges on account of European vagrants	5,000	6,000	6,000	6,000	
Rewards for destruction of wild animals	15,000	18,000	16,000	18,000	The Western Duars of Jalpaiguri, which were reserved by the Military Department for khedda operations, having been retransferred to the Civil Department with effect from 1st April 1895, increased provision has been made for khedda establishment in 1896-97.
Petty establishments	30,000	30,000	33,000	36,000	
Special Commissions of Enquiry ... ..	.....	10,000	1,000	10,000	A lump provision made to meet possible charges.
Rents, rates and taxes	25,000	34,000	27,000	36,000	
Miscellaneous and unforeseen charges	11,000	14,000	12,000	8,000	
Ditto refunds	10,000	4,000	8,000	6,000	
Irrecoverable temporary loans written off	3,000	4,000	2,000	3,000	
Total	2,29,000	2,44,000	2,50,000	2,47,000	

40.—Subsidised Companies, Land, &c.—

Duars Railway Land	1,000	
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42.—Irrigation—Major Works (Working Expenses)—

Orissa Canals	4,57,000	4,40,000		4,54,000
Midnapore Canal	2,16,000	2,12,000		2,04,000
Hijli Fidal	45,000	50,000		50,000
Bone Canals	6,58,000	6,58,000		6,17,000
Total	13,73,000	14,90,000	13,50,000	14,55,000

42.—Irrigation—Major Works (Interest on Debt)—

HEADS.	Actuals. 1896-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Orissa Canals	10,18,000	10,27,000			
Midnapore Canal	3,29,000	3,30,000			
Hijli Tidal	72,000	72,000			
Sone Canals	10,39,000	10,59,000			
-Total ...	24,38,000	24,68,000	24,68,000	24,67,000	

43. Minor Works and Navigation in charge of the Public Works Department—

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.					
CAPITAL.					
<i>Works in Progress.</i>					
Calcutta and Eastern Canals	1,070	1,20,000		4,31,000	Includes Rs. 3,50,000 for the improvements of the Bhadrakore Kh.
Midnapore canal		10,000		1,300	
Hijli Tidal	1,06,322	1,65,000		24,000	
Orissa Coast	46,142	48,000		41,000	
Damodar Project	—1,200	.....		.....
Orissa Canals	25,422	5,000		5,000	
Sone	1,139	8,000		24,700	
Total Capital ...	1,79,701	3,56,000		5,27,000	
REVENUE.					
Orissa Coast Canal	83,437	75,000		71,000	
Calcutta and Eastern Canals	2,76,376	2,80,000		2,61,000	
Saran Canals	4,661	5,000		900	
Total Revenue ...	3,64,474	3,60,000		3,32,900	
Total Works for which Capital and Revenue Accounts are kept.	5,44,175	7,16,000		8,59,900	
<i>Works for which only Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Nadia Rivers	1,32,385	1,50,000		1,20,000	
Gaighatta and Buxi Khals	27,960	10,000		700	
Total works for which only Revenue Accounts are kept.	1,59,654	1,40,000		1,20,700	
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Eden Canal	60,823	70,500		68,600	
Madhuban Canal					
Total works for which neither Capital nor Revenue Accounts are kept.	60,823	70,500		68,600	
Total Irrigation and Navigation Works	7,64,652	8,26,500		10,58,200	
AGRICULTURAL AND DRAINAGE WORKS.					
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Government Embankments and Works for the improvement of Government and Escheated Estates.	6,93,176	6,95,500		7,44,600	
Midnapore Takavi Embankments under contract ...					
Gondak Takavi Embankments under contract ...					
Works in charge of Civil Officers					
Total Agricultural ...	6,93,176	6,95,500		7,44,600	
GRAND TOTAL ...	14,87,828	18,23,000	17,00,000	18,02,900	

43.—Minor Works and Navigation in charge of Civil Officers—

HEADS.	Actuals, 1896-96.	Budget estimate, 1896-96.	Revised estimate, 1896-96.	Estimate, 1896-97.	REMARKS.
1	2	3	4	5	6
Embankments under the contract system—					
Establishments	2,000	1,872		1,452	Decrease due to the transfer of two clerks to the Certificate Department of the Midnapore Collectorate.
Contingencies		128		148	
Maintenance charges of the Dankuni Canal—					
Establishments	2,000	2,400		2,400	
Contingencies		600			
Add for rounding					
Total	4,000	5,000	5,000	4,000	

45.—Civil Works in charge of the Public Works Department—

Original Works	8,94,000	9,88,000		25,70,000	
Repairs	9,18,000	9,47,000		9,80,000	
Establishment	7,58,000	7,37,000		7,31,000	
Tools and Plant	31,000	29,000		29,000	
Suspense	—85,000				
Total	24,91,000	26,96,000	30,03,000	43,00,000	

54.—Civil Works in charge of the Civil Department—

	Rs.	Rs.	Rs.	Rs.	
Ferry charges	7,000	10,000	10,000	10,000	
Refunds of ferry tolls	16,000	18,000	16,000	24,000	
Contributions to Excluded Local Funds	59,000	40,000	30,000	50,000	The actuals of 1894-95 include a grant of Rs. 31,000 to the Corporation of Calcutta for improvements in Hastings.
South Lushai Hills	57,000	68,000	58,000	50,000	
Grant to the District Officer, Angul, for public works			7,000		
Sibpur Engineering College	50,000		12,000	90,000	The estimate for 1896-97 provides for the installation of electric lighting and for the construction of a new blacksmith's shop at the Sibpur Engineering College.
Grant to the Political Officer, Sikkim, for public works			29,000		
Recreation ground at Calcutta	50,000		14,000		
Total	2,30,000	1,36,000	1,76,000	2,30,000	

[*Mr. Risley.*]

THE BENGAL LOCAL SELF-GOVERNMENT ACT, 1885, AMENDMENT
BILL.

The Hon'ble MR. RISLEY moved for leave to introduce a Bill to amend the Bengal Local Self-Government Act of 1885. He said:—

“The measure is a short and simple one, and I have little to add to the Statement of Objects and Reasons before the Council. The immediate object of the Bill is, as is there stated, to enable District Boards to spend the funds at their disposal on veterinary purposes, that is to say, on the establishment of dispensaries for the treatment of the diseases of cattle, horses and other animals, on the employment of duly qualified Veterinary Assistants in the district, and also on creating scholarships to be held at the Bengal Veterinary College at Belgatchia, which was founded some three years ago. This forms part of a large scheme initiated by the Government of India with the object of dealing with the prevention of cattle disease throughout India. Measures have been taken in each province in this direction. In Bombay a considerable number of District Boards have established veterinary dispensaries; and I believe the same has been done in the Panjab. The general idea is to have Veterinary Assistants, somewhat on the lines of the Medical Civil Hospital Assistants, who would, as a rule, be employed by Local Boards, the supervising staffs being paid from Provincial Revenues. I stated that in Bombay considerable action has been taken, and there has been no lack of interest in our Boards as well. Six Boards have sanctioned scholarships and stipends at Belgatchia, and sixteen Boards have expressed the desire to offer employment to Veterinary Assistants. It was held, however, doubtful whether it is within the legal powers of local bodies generally, and of District Boards in particular, to spend funds for this purpose, and in communication with the Government of India, it has been decided to amend the Bengal Local Self-Government Act and to bring it into line with the Local Self-Government Acts of other Provinces in this respect, to enable the Imperial scheme to be carried out and District Boards to take the necessary action. The sections of the Bill which give effect to these proposals are sections 8 and 10.

[*Mr. Risley.*]

“It is further proposed to take advantage of the Act coming under amendment to remove certain defects which the experience of the last ten years has brought to notice. There are but few of such defects, for on the whole the Act has worked remarkably well. It happens, however, that the defects are more conspicuous in the complicated provisions of the Act, which deal with the constitution of District and Local Boards. Section 10 of the Act expressly lays down that if within a certain time two-thirds of the members of a Local Board are not appointed by the persons entitled to vote, the Local Government may step in and cure the defect by appointment, but the more important case in which the members of a Local Board, acting under section 7, make default in electing their representatives on the District Board is not met by the Act at all. The case which I have mentioned is absolutely omitted, and it is now proposed to amend the defect. Again, section 19, which deals with casual vacancies—bye-elections—occurring among District and Local Boards, and further, sections 23, 26 and 29, which define the procedure to be followed in original and bye-elections of Chairmen and Vice-Chairmen, are also defective in the same respect. It was thought that these defects might be got over by rules framed under the Act, but it has been held that such rules would be *ultra vires* to deal with these particular defects in that form. Sections 2 to 8 of the Bill supply these omissions. They provide that whenever an election of a member, Chairman or Vice-Chairman is not held within the prescribed time, as laid down by rule by the Local Government, the Lieutenant-Governor may intervene to fill the vacancy by appointment. The opportunity has also been taken to supply an omission, in the rule-making section, which has been brought to notice in a recent case. Section 11 of the Bill gives power to the Local Government to determine the authority who shall decide disputes which arise with reference to elections under the Act. It follows exactly the precedent furnished by the last amendment of the Bengal Municipal Act. The next point which the Bill deals with is that of empowering District Boards to spend money on the training, by means of scholarships and stipends, of medical practitioners, and especially female medical practitioners, and within it is included the training of veterinary practitioners; and in point of fact, certain District Boards have spent money on such purposes. The desirability of conferring such power has been admitted for a long time past, and has only

[*Mr. Risley.*]

been deferred pending an opportunity for amending the Act. The precedent which has been followed is section 95 of the Madras District Boards Act, V of 1884. Section 9 of the Bill also contains a provision empowering District Boards to spend money on the promotion of free vaccination. The system of vaccination ordinarily prevalent in Bengal is known as licensed vaccination. A number of vaccinators are licensed, and are empowered to charge fees, but in some districts the system has been found not to work well, and there District Boards have found it desirable to appoint selected men to go about vaccinating people free of charge. This has been done, to some extent, successfully in the districts of Dacca and Chittagong, where there are special difficulties in the way of the system of licensed vaccination. The defect in the Act was brought to notice by the Commissioners of those Divisions, who urged that sections 92 to 96 of the Act should be extended, so as to legalise the action taken by the District Boards. On a reference, however, to the Law Officers, it was found that the effect of this proposal would be to bring into force the system of compulsory vaccination, which was utterly unsuited to rural areas. The amendment has the object of legalising the action already taken in some places, and also of enabling Local Boards to devote a portion of their funds to providing free vaccination in districts where the licensed system is difficult to work."

The Motion was put and agreed to.

THE BENGAL MUNICIPAL ACT, 1884, AMENDMENT BILL.

The Hon'ble MR. RISLEY also moved for leave to introduce a Bill to further amend the Bengal Municipal Act, 1884. He said:—

"This also is a small measure and a very simple one. The main object which has given rise to it is the same as I have explained, with reference to the amendment of the Local Self-Government Act. It is proposed to enable Municipal Commissioners in Bengal to devote a portion of their funds to veterinary purposes. In point of fact one municipality has already done so, and as a matter of form it is desirable that their action should be legalised. The provisions necessary for this purpose are embodied in section 5 of the Bill, and, as in the case of the other Bill, it is proposed to take advantage of the opportunity for amendment to remove two flaws in the Act, which was passed

[*Mr. Risley.*]

in 1894 for the amendment of the Bengal Municipal Act. It seems that when the amending Bill was passed, these defects escaped observation, and one of them at any rate calls for immediate correction. One of these defects consists in the fact that section 53 of the Act, as amended by Act IV of 1894, is extremely obscure as to its meaning. The amendment in question was, I believe, introduced towards the end of the discussions [in Select Committee and shortly before the final passing of the Bill. I have had the advantage of discussing the clause with the Hon'ble Member who introduced it, and with another Hon'ble Member who was also a member of the Select Committee, and I think I understand what was intended. It confers the occupancy franchise for municipal purposes on all persons who hold appointments and receive salaries of not less than Rs. 50 a month, and the section, as now drafted, does that simply, and is not complicated by the conditions now embodied in the Act. The clause thus amended will create what may be described as a lodger franchise, the receipt of a salary of Rs. 50 a month being taken as a guarantee of respectability. The general municipal elections in Bengal will take place in October next, and it is extremely desirable that all doubts should be removed, so that persons who are entitled to vote should be enabled to vote in that election, and I believe the clause will have that effect. Another oversight which also requires correction is found in section 37 (l) of the Act. It forms part of the procedure for compelling a municipality, under certain circumstances, to provide themselves with a water-supply, and it enacts that when that procedure is resorted to, the ordinary procedure relating to water-supply should of itself take effect. The ordinary procedure, I may explain, is that when a municipality applies for the extension of Part VII of the Act, it becomes the duty of the Commissioners to levy a water-rate. Obviously when the compulsory procedure is applied, the Commissioners would be reluctant to levy a water-rate. The first draft of section 37 (l) contained the words 'under the last preceding section,' but for some reason those words were omitted in the final draft, and the result is that the ordinary procedure for introducing a water-rate has been rendered inoperative and thrown out of gear. The Bill proposes to insert the words 'under the last preceding section' and thereby to limit the effect of that section to the cases to which it was intended to apply. The ordinary procedure is that a water-rate is introduced on the Commissioners applying for the extension of Part VII of the Act, and that procedure remains as it stands in the Act.

[*Mr. Risley.*]

“ By the last section of the Bill (section 5) a provision is inserted which will enable a municipality of its own choice to spend money on the training and employment of medical and veterinary practitioners. One municipality has, in point of fact, as I said just now, spent money on the training of certain veterinary students, and it is desirable that their action should be legalised.”

The Motion was put and agreed to.

The Council adjourned to Saturday, the 4th April, 1896.

CALCUTTA;
The 15th April, 1896.

} F. G. WIGLEY,
Offg. Assistant Secretary to the Govt. of Bengal,
Legislative Department.

Abstract of the Proceedings of the Council of the Lieutenant-Governor of Bengal, assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Acts, 1861 and 1892.

The Council met at the Council Chamber on Saturday, the 4th April, 1896.

P r e s e n t :

The Hon'ble SIR ALEXANDER MACKENZIE, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.

The Hon'ble H. J. S. COTTON, C.S.I.

The Hon'ble C. A. WILKINS.

The Hon'ble C. E. BUCKLAND, C.I.E.

The Hon'ble C. W. BOLTON.

The Hon'ble H. H. RISLEY, C.I.E.

The Hon'ble M. FINUCANE.

The Hon'ble RAI DURGA GATI BANERJEA BAHADUR, C.I.E.

The Hon'ble SURENDRANATH BANERJEE.

The Hon'ble J. G. WOMACK.

The Hon'ble MAULVI MUHAMMAD YUSUF, KHAN BAHADUR.

The Hon'ble A. M. BOSE.

The Hon'ble RAI ESHAN CHUNDRA MITTRA BAHADUR.

The Hon'ble GURU PROSHAD SEN.

The Hon'ble W. B. GLADSTONE.

The Hon'ble M. S. DAS.

QUESTIONS ON THE FINANCIAL STATEMENT.

The Hon'ble THE PRESIDENT said :—“Hon'ble Members have had placed in their hands a long list of questions relating to the Budget Statement, and I find that it has been the practice in this Council to allow questions of that kind to be put before the discussion on the budget takes place. But it appears to me that this practice is altogether irregular, beyond the intention of the rules, and calculated only to waste the time of the Council. In the Supreme Legislative Council any Member can draw attention to any point in the budget and can ask any question regarding it ; he receives an answer from the Finance Member, to whom notice is generally previously given of the points on which information

[The President; Babu Surendranath Banerjee.]

is wanted. I think the practice of this Council ought to conform to that of the Supreme Council. We shall always be ready to give full information beforehand regarding any point, if applied to, and Members can then deal with them in their speeches, and we shall try to answer all questions put in the speeches. I shall not interfere on this occasion, but I wish it to be distinctly understood that I consider the practice of putting questions like this to be irregular, and I do not pledge myself to adhere to it in future years. The rules relating to the discussion of the Financial Statement have a separate heading. Rule 3 says:—‘After the explanation of the Financial Statement has been given, each Member shall be at liberty to offer any observations he may wish to make on the statement.’ It makes no provision for interpellations prior to the debate.

“The rules relating to asking questions refer to other matters altogether, and are under a distinct and separate heading. It appears to me that to ask a string of formal questions, and then to discuss the whole thing over again, is a waste of time. As I have said, I will not pledge myself to continue the present practice in future years.”

SCARCITY OF WATER.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

(a) Whether the attention of the Government has been called to the reports which have appeared in the newspapers (*vide* the *Hindu Patriot* of the 24th March, the *Indian Mirror* of the 24th March, the *Statesman* of the 28th March, and the *Amrita Bazar Patrika* of the 28th March) regarding the prevalence of scarcity of water in the 24-Parganas, Howrah, Hooghly and Burdwan districts, and in other parts of the country? Will the Government be pleased to enquire into the matter and to instruct the District Boards to make provision for an adequate supply of water in the affected tracts, and take such other steps as to the Government may seem fit?

(b) Will the Government consider the expediency of instructing the District Boards to set apart an adequate percentage of their income, having regard to all circumstances, to meet the growing scarcity of water which is being more and more keenly felt every year?

[Mr. Bose.]

The Hon'ble MR. A. M. BOSE asked—

Is the Government aware of the great amount of suffering and distress caused by scarcity of water in many parts of the Province, and of the likelihood of this increasing with the advance of the year, and the further drying up of the sources for the supply of water?

Has its attention been drawn to the following statement appearing in the correspondence column of the *Englishman* of the 27th March, under the heading "A grave complaint," the writer referring to tracts on the borders of the Jessore and Nadia districts:—

'In many villages not a drop of water is available within a mile or two. The poor wretched people have to fetch it from great distances, and even then, such as it is, a thick solution of mud and water. Rivers are almost dry, and tanks and wells have long since dried. It is only in a few low-lying hollows that water of any sort can be had; and is this to prove the sustenance of thousands of human beings, or of greater numbers of cattle?'

And also to paragraphs and letters on the same subject appearing in a great many other papers (*e.g.*, the *Indian Mirror* of the 25th and the 18th March, the *Amrita Bazar Patrika* of the 26th and 24th March, &c.)?

Is the Government aware that a much larger expenditure for the supply of drinking-water in rural areas would be hailed as a blessing and a mercy by the people, even if this should involve a curtailment of the expenditure now incurred under the head "Communications—Original Works"? Will the Government state how much was spent by the District Boards in the year 1894-95 for this latter purpose, with the cost of necessary establishment, and how much for water-supply?

Will the Government be graciously pleased to draw the special attention of the District Boards, if it has not already done so, to the suggestion contained in paragraph 48 of the Government Resolution on the working of District Boards, published in the *Calcutta Gazette* of the 4th December last, viz., that each District Board should spend at least Rs. 5,000 annually for the improvement of water-supply, and also to the necessity of largely exceeding this minimum whenever the state of the water-supply in any district should call for it, and that speedily?

And will the Government be pleased to take such other steps as to it may appear desirable in the circumstances of the case, in order to mitigate the sufferings of a very large number of poor people throughout the Province?

[*Mr. Risley ; The President.*]

The Hon'ble MR. RISLEY replied:—

“The Government is aware that owing to the unusual dryness of the season water is very scarce in some districts. As was stated by me in replying to the Hon'ble Babu Guru Proshad Sen at the last meeting of Council, the special attention of District Boards has been called to the subject, and certain suggestions have been made to them. District Officers have also been instructed to make known, as widely as possible, that loans will be granted under the Land Improvement Loans Act, 1883, for the construction of wells and tanks for the use of men and cattle employed in agriculture.

“Rupees 10,08,267 was spent by the District Boards in Original Works—Communications—in 1894-95 and Rs. 63,768 on Water-supply. The cost of the establishment employed on Original Works—Communications—cannot be separately stated.

“The Government fully recognizes the importance of improving the water-supply of rural villages, and will continue to press the subject on the attention of the Boards; but there are difficulties in fixing a definite percentage of income to be devoted to this purpose. Each District Board must take into consideration the circumstances of the district.”

The Hon'ble THE PRESIDENT said:—“I should like to say, with reference to this important matter, that even if we recognise fully the duty of District Boards to do all that lies within their power, it will after all be a mere flea bite in comparison with the wants of the country. I have been in communication with some Commissioners in regard to this matter, and I find that obstructions are often thrown in the way of District Boards by the fact that most of the best drinking-water tanks are private property. I do hope that at a time like this zamindars and others who own tanks will do what they can to aid District Boards by cleaning and improving their tanks, and that those who have the means will devote a part of their means, as a religious duty, to the supply of tanks and wells for the people who are crying out for water. At the same time we must recognise the fact that the people must and can do a great deal to help themselves. In a great part of Bihar water is nearly always found at a depth of about 15 feet below the ground, and the cost of sinking *kutchha* wells is only Rs. 6 or Rs. 8. It is scarcely possible that either the Government or the District Boards, if there is a general failure of rain, can

[*The President ; Babu Surendranath Banerjee ; Mr. Cotton.*]

supply the wants of 70 millions of people, and I hope that a good deal will be done by the people themselves, and that difficulties will not be thrown in their way by land-owners and others. In Central Bengal I am afraid that things are worse than in Bihar, because there the tanks must, for the most part, be filled by rainfall. But I can assure Hon'ble Members that the attention of all District Officers has been called to this matter, and that the Government will lose no opportunity of doing what they may be advised is feasible. But what we must all do under the circumstances is to pray for rain."

APPOINTMENT OF SUBORDINATE JUDGES AS ASSISTANT SESSIONS JUDGES.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

I have to call attention to the following Notification of the Government which appeared in the *Calcutta Gazette* of the 13th November, 1895 :—

"Calcutta, the 8th November, 1895.

"No. 1859.—In exercise of the power conferred by the Statute 33 Vict., Cap. 3, section 6, and in continuation of the rules published in Notifications No. 2159, dated the 2nd November, 1892, and No. 67, dated the 24th January, 1895, the Governor General in Council has been pleased to make the following rule, which has been sanctioned by the Secretary of State in Council, with the concurrence of a majority of the members present :—

'The Government of Bengal may appoint any Subordinate Judge, being a member of the Provincial Civil Service and a native of India of proved merit and ability, to be also an Assistant Sessions Judge.'

and I have to ask what steps have been taken to give effect to the above Notification, and when the appointment of Subordinate Judges as Assistant Sessions Judges is likely to be made?

The Hon'ble MR. COTTON replied :—

"The subject of the Hon'ble Member's question is still under discussion between the High Court, the Bengal Government, and the Government of India."

[*Mr. Das ; Mr. Bose.*]

TRANSFER OF SALT DEPARTMENT OF ORISSA FROM MADRAS TO BENGAL GOVERNMENT.

The Hon'ble MR. M. S. DAS asked—

(a) Will the Government be pleased to state whether any step has been taken to retransfer the Salt Department of Orissa from the Madras to the Bengal Government?

(b) Has the attention of Government been drawn to the fact that the practical result of placing the Salt Department of Orissa under the Madras Government has been the closing of a local manufacturing industry and consequent loss of means of livelihood to several thousands of men?

(c) Has the attention of Government been drawn to the judgment of the Sessions Judge in Criminal Appeal (No. 29B., 1st quarter of 1893), which was published in the *Utkul Dipica* of the 20th May, 1893, which shows how harassing and illegal the proceedings of the salt officers engaged to prevent illicit manufacture in Orissa have been?

(d) If the attention of the Government has not been drawn to this judgment, will the Government be pleased to refer to it and take early steps to remedy the evil?

The Hon'ble MR. A. M. BOSE asked—

With reference to the following summing up as to the effects of the change to the Madras system in connection with the manufacture of indigenous salt in Orissa, which occurs in paragraph 97 of the Administration Report of the Commissioner of that Division (*vide Calcutta Gazette* of 23rd October last), viz. :—

“That the system has injured Orissa by destroying a local industry.

“That the system does not lend itself to work harmoniously with the Bengal system of civil administration.

“That much petty harassment has been perpetrated in pursuit of a chimerical object.

[*Mr. Bose ; Mr. Risley ; Babu Surendranath Banerjee.*]

“That the main object of the change has not been attained after nine years of trial, in that the consumption is actually less than it was before the new system was introduced.

“That financially it involves a loss of revenue.”

and to the Commissioner's recommendation for return to the old system of salt administration, will the Government be pleased to state if any inquiry has been instituted or other action taken in connection with the subject ?

The Hon'ble MR. RISLEY replied:—

“(a) The question of transferring the administration of the Salt Department in Orissa from Madras to Bengal is now under consideration in communication with the Government of India.

“(b) The Hon'ble Member is understood to refer to the gradual withdrawal of licenses for the manufacture of *panga* salt in Orissa. This policy was deliberately adopted in 1884, with the concurrence of the Government of India, experience having shown that *panga* manufacture is difficult of supervision and dangerous to the revenue, while the salt which it produces cannot compete on even terms with other kinds of salt.

“(c) and (d) The attention of the Government had not been drawn to the judgment quoted, but in connection with somewhat similar cases, the question of amending the salt law for the whole of Bengal, including Orissa, is now under consideration in communication with the Government of India.”

LICENSE AND DISTILLERY FEES.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

(a) The revenue derived from license and distillery fees and duties for the sale of liquors and drugs shows a steady tendency to increase. The actuals for 1894-95 under this head were Rs. 96,21,000 ; the revised estimates for 1895-96 bring the figure up to Rs. 1,03,03,000. The budget estimates for 1896-97 have been fixed at the same figure. Will the Government be pleased to state how much of this revenue was derived from outstills in 1894-95 and in 1895-96 ?

(b) Will the Government be pleased to give the number of outstills in 1893-94, 1894-95, and 1895-96 ?

The Hon'ble MR. RISLEY replied:—

“The receipts from outstills in 1894-95 were Rs. 29,92,913, but the figures for 1895-96 cannot be given, as the accounts of the year have not been

[*Mr. Risley ; Babu Surendranath Banerjee.*]

closed. In framing revised estimates, separate estimates are not prepared of receipts under the different heads, so that it is impossible now to give details of the estimated total of Rs. 1,03,03,000 in 1895-96.

"The number of outstills in 1893-94 was 2,009, and in 1894-95, 2,038, but the former figure does not include 34 branch shops for which separate licenses were not issued in that year. If these be added, the net result is a reduction of 5 outstills in 1894-95. The returns for 1895-96 have not been received by Government."

MIDNAPORE CANAL.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

The receipts from the Midnapore Canal show a steady tendency to decrease, while the working charges have risen from Rs. 2,16,000 (the actuals for 1894-95) to Rs. 3,04,000, the budget estimates for 1896-97, the revised figures for 1895-96 not being given. The actuals under the head of Receipts for 1894-95 were Rs. 2,95,000, the revised estimates for 1895-96 were Rs. 2,77,000, the receipts for 1896-97 have been estimated for Rs. 2,40,000. Explanation is solicited as to the reason of this steady decrease in the receipts, and of the increase in the working charges?

The Hon'ble MR. RISLEY replied:—

"The decrease in the receipts from the Midnapore Canal is caused by the falling off in water-rates owing to seasons of favourable rainfall and consequent reduction in the leased area, and also to a number of long leases having expired in the years 1893-94 and 1894-95 and not having been renewed. The receipts under Navigation in 1894-95 showed a marked increase over previous years. It is expected that the actuals for 1895-96 will exceed the revised estimate, and the budget estimate for 1896-97 anticipates receipts from Navigation equal to those of 1894-95.

"During the last two years heavy expenditure has been incurred under the heads of Maintenance and Tools and Plant owing to extensive repairs required for the distributaries, renewal of lock-gates, and thorough repairs to dredging plant.

"An increase of some Rs. 30,000 under the head of Establishment is mainly apparent, and is due to the distribution of the whole Irrigation Establishment under various heads of account."

[*Babu Surendranath Banerjee ; Mr. Cotton.*]

NUMBER OF MUNSIFS IN BENGAL.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

(a) From a statement submitted to this Council on the 23rd March, 1895, it will be seen that the number of Munsifs has been increased from 262 in 1890 to 289 in 1893, and that the number of cases, contested and uncontested, has risen from 407,809 in 1890 to 523,825 in 1893, the contested cases under the Small Cause Court procedure showing an increase of nearly 50 per cent., being 11,168 in 1890 and 21,610 in 1893. The number of Munsifs was increased from 1890 to 1893 by about 10 per cent., but the number of cases increased by nearly 25 per cent. Having regard to the frequent postponements which take place in connection with cases tried by Munsifs for the delay and inconveniences to which the public are thereby subjected, will the Government be pleased to add to the number of Munsifs, corresponding to the increase which has taken place in the number of cases, so that they may be able to cope with the work.

(b) Will the Government be pleased to state the number of Munsifs employed in 1894-95 and 1895-96, and the number of cases disposed of by them, showing the number of contested and uncontested cases in each year and the average number of cases disposed of per Munsif?

The Hon'ble MR. COTTON replied:—

“(a) The figures quoted by the Hon'ble Member lead to misconception unless the details of which they are made up are also considered. Comparing the figures of 1890 with those of 1894, the last year for which figures are available, the details are as follows:—

Year.	Number of Munsifs.	ORIGINAL DISPUTES DISPOSED OF UNDER ORDINARY PROCEDURE.		ORIGINAL SUITS DISPOSED OF UNDER SMALL CAUSE COURT PROCEDURE.		Total.
		Contested.	Uncontested.	Contested.	Uncontested.	
1	2	3	4	5	6	7
1890	262	77,087	244,673	11,168	74,908	407,809
1894	292	87,883	270,320	24,382	159,281	541,886

[*Mr. Cotton ; Babu Surendranath Banerjee.*]

“The average total number of cases disposed of by a Munsif was 1,556 in 1890 and 1,855 in 1894. This appears to be a large increase, but if details are examined it will be found that the average number of contested cases under the ordinary procedure has increased from 294 to 301 only, and the average number of contested cases of all classes from 336 to 384. The increase in the work done by Munsifs is principally in cases under the Small Cause Court Procedure and is due to the change of policy under which Munsifs are now generally vested with powers under the Small Cause Courts Act. But these cases are generally uncontested, and, when contested, are tried by a summary procedure. The increase of work per Munsif in contested cases under the ordinary procedure is very slight and is certainly not greater than has devolved upon officers in all branches of the service. To increase the number of Munsifs on the principle proposed by the Hon'ble Member would impose an unnecessary additional expenditure on the public revenues, and the Government is not prepared to comply with the suggestion.

“(b) The statistics for judicial work are furnished by the High Court for the calendar year, and figures of the year 1895 are not yet available. The figures for 1894 have already been stated in the answer.”

LAND REVENUE CHARGES

The Hon'ble BABU SURENDRANATH BANERJEE asked—

The actuals for charges of district administration under the heading of Land Revenue show a steady increase. They were Rs. 31,11,000 for 1894-95, the revised estimate for 1895-96 came up to Rs. 31,60,000, the budget estimates for 1896-97 have been fixed at Rs. 32,28,000. In the explanation it is stated that the increase is mainly due to a special provision of Rs. 50,000 for the purchase of a sea-going vessel for the Commissioner of the Sundarbans. If this sum be deducted from the budget estimates, they would still show an increase of Rs. 18,000 over the revised estimate for 1895-96. An explanation is solicited as to this increase of expenditure, and also why it should now be deemed necessary to provide the Commissioner of the Sundarbans with a sea-going vessel?

[*Mr. Risley ; Babu Surendranath Banerjee.*]

The Hon'ble MR. RISLEY replied :—

“The increase of Rs. 18,000 referred to is spread over the following items :—
Annual increments to the salaries of ministerial officers, travelling allowance, municipal rates and taxes on Government buildings, feed and keep of elephants, and purchase of tents.

“The steamer for which a special provision of Rs. 50,000 has been made in the budget is required for the Commissioner of the Sundarbans, who spends from six to eight months of every year on tour in the large rivers and on the sea-face of the Sundarbans, and has to take with him, for the purpose of surveying waste land grants, some eighty or ninety persons with supplies of food and water and valuable maps and instruments belonging to Government. Under existing arrangements, much time and money is wasted by employing country-boats which at certain seasons are unsafe in the large rivers, and it is believed that the provision of a steamer will materially facilitate the opening up of the Sundarbans.”

PREVENTIVE ESTABLISHMENT IN SALT TRACTS.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Under the head of Salt (page 20, Appendix B), the budget estimates for 1896-97 provide an expenditure of Rs. 1,03,000 for salaries, establishment and contingencies. This represents an increase of Rs. 51,000 over the revised estimate for 1895-96. In the explanation which is given it is stated that the estimate includes a provision of Rs. 50,000 for a preventive establishment in the salt tracts. Will the Government be pleased to state whether this is to be a yearly charge upon a permanent establishment, and why it has now been found necessary to entertain this preventive establishment?

The Hon'ble MR. RISLEY replied :—

“Reports have been received alleging that illicit salt is manufactured on a large scale in certain coast districts, and it may be necessary to strengthen the existing preventive establishment either permanently or experimentally for a term of years.

“The matter is under consideration in communication with the Government of India.”

[*Babu Surendranath Banerjee ; Mr. Risley ; Mr. Cotton.*]

COLLECTION OF INCOME-TAX.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

The charges for the collection of income-tax show a steady increase. The actuals for 1894-95 were Rs. 1,81,000, the revised estimates for 1895-96 were Rs. 1,84,000, and the budget estimates for 1896-97 have been fixed at Rs. 1,91,000. An explanation is solicited as to the cause of this increase?

The Hon'ble MR. RISLEY replied:—

“The increase is due partly to the natural growth of the tax, involving the employment of a larger establishment and higher charges for travelling allowance, partly to the adjustment under this head of the salaries of occasional and temporary peons which were formerly charged against Land Revenue, and partly to the progressive increase of the salary of the Collector of Calcutta and the employment of two additional clerks under him.”

REGISTRATION DEPARTMENT.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Under “Registration” the budget estimates for 1896-97 provide an expenditure of Rs. 58,000 for superintendence, which represents an increase of Rs. 7,000 over the revised estimate for 1895-96 and the actuals for 1894-95. In the explanation it is stated that provision is made for the salaries and allowances of higher paid officers as Inspectors. Will the Government be pleased to state the number of Inspectors and the salaries and average allowances now drawn by each, together with the salaries and average allowances proposed to be paid to each? Will the increased salaries and allowances be given to the existing staff of Inspectors, or is it proposed to employ a new staff?

The Hon'ble MR. COTTON replied:—

“The increase in the budget estimate for 1896-97 is principally on account of the salaries of the Inspector-General and Inspectors of Registration offices. In 1895-96 a smaller provision was made, as the appointment of the Inspector-General was held by a Statutory Civilian who was entitled to draw only Rs. 960 a month: the present incumbent, who is a member of the Provincial Service, draws Rs. 1,250 a month. In regard to the Inspectors, the smaller

[Mr. Cotton; Babu Surendranath Banerjee.]

expenditure in 1894-95 and 1895-96 was due to the appointment of junior officers to act during the absence of Mr. Beames on deputation and of Babu Hari Chaitanya Ghose on leave. The estimate for 1896-97 provides for full salaries of permanent incumbents; there is, however, likely to be a saving on this head, as Mr. Beames has again been placed on deputation.

“There are two Inspectors of Registration whose salaries amount to Rs. 800 and Rs. 600 a month respectively, and it is not proposed to increase the sanctioned charges on this account.”

RECOMMENDATIONS OF THE POLICE COMMISSION.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Will the Government be pleased to state what further action has been taken by the Government in the course of the current year 1895-96, over and above what was stated by the Government in this Council on the 30th March, 1895, in reply to a question asked in this connection, to give effect to the recommendations of the Police Commission?

The Hon'ble Mr. COTTON replied:—

“In the statement made in Council on the 30th March, 1895, it was observed that the Government had already sanctioned the expenditure of Rs. 4,29,147 per annum to give effect to the recommendations of the Police Commission, and that a further sum of Rs. 80,168 would be expended in 1895-96,

	Rs.
Increase of 453 constables ...	45,427
Ditto of 22 Reserve Sub-Inspectors ...	6,535
One-tenth cost of substituting Sub-Inspectors for Head Constables	28,206
	<u>80,168.</u>

making a total additional expenditure in that year of Rs. 5,09,315. All the proposals of the Commission which were accepted by Government have now been carried out, and nothing remains to be done but the gradual substitution of Sub-Inspectors for Head Constables. This

important change is being introduced at the rate of ten per cent. per annum, and the recurring additional charge on this account every year is estimated at Rs. 28,206.”

[Babu Surendranath Banerjee ; Mr. Bolton ; Mr. Risley.]

VETERINARY SCHOOL AT BELGATCHIA.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Under the head of Veterinary School Charges, the actuals for 1894-95 were Rs. 14,000, the revised estimates for 1895-96 have been fixed at Rs. 18,000. Has the Government received any petition from the students of the Veterinary School at Belgatchia? What action has the Government taken in connection with this petition? Does the Government propose to raise the school to the position of the Veterinary School at Bombay, or even to that of Lahore?

The Hon'ble MR. BOLTON replied:—

“The petition referred to has been received by the Government, and it is under consideration, together with the question of raising the status of the Veterinary School, in connection with proposals for the organization of a Civil Veterinary Department in Bengal.”

QUARTERS FOR MILITARY ASSISTANT SURGEONS.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

(a) Under “Civil Works in charge of Public Works Department” a sum of Rs. 90,000 has been devoted for the construction of quarters for Military Assistant Surgeons. Will the Government be pleased to state the reasons why it has now been found necessary to build quarters for the Military Assistant Surgeons?

(b) Will the Government, in view of periodical outbreaks of small-pox and cholera in Calcutta, take into its consideration the propriety of providing hospitals for cholera and small-pox patients?

The Hon'ble MR. RISLEY replied:—

“By the terms of their service, Military Assistant Surgeons are entitled to be provided with quarters. The existing quarters at the General Hospital were condemned many years ago as unfit for their purpose, and their reconstruction has been deferred hitherto merely on financial grounds.