

about Rs. 8,000 (excluding latrine fees), so that it seems out of the question to go in for a drainage scheme costing a large sum. A much simpler scheme for letting off by culverts under roads all the water that collects on the higher land is all that is required. As to the burning gháts, I am glad to say that the matter has been settled, as both the burning ghats (1) for the fair-weather, (2) for the monsoon, are now to be regulated under section 259. The other points noticed by Mr. Bourdillon in June, 1895, have been receiving attention.

I looked into the collections under the head "Tax on persons and for latrine fees." A statement of the collections, demands and arrears is attached. It is evident that the collections are not good and that the arrears are too high. Much greater attention must be paid to collecting properly. As to water-supply, I am told that there are five tanks set apart for drinking water, named:—

| | | | |
|-------------|-----|-----|------------------------|
| Baruipara | ... | ... | ... (Municipal) |
| Kassaripara | ... | ... | ... (Ditto.) |
| Samajdighi | ... | ... | ... (Burdwan Raj.) |
| Laldighi | ... | ... | ... (Ditto.) |
| Mandopakhur | ... | .. | ... (Benode Lal Sen's) |

These five tanks are not watched by chaukidars. No prosecutions are ever instituted for soiling these tanks. It seems to me that the administration of the water-supply is very lax, and the Municipality should do much more to preserve the purity of the water. It is all nonsense to tell me that the order of the Municipality that certain tanks are to be preserved for drinking water is never disobeyed. I saw some of these tanks. The Laldighi looked fairly good. The Baruipara tank is very bad. The Samajdighi is very large. There was much dirt of animals on the bank. In fact there is no real attempt made to keep the water clear. A chaukidar should be appointed for each tank to enforce the notice prohibiting bathing, washing, &c., and to keep animals off the bank. The tanks should also be fenced.

There are 248 tanks in all, of which 46 are classed as wholesome and 202 as unwholesome. I see nothing to prevent anybody in the municipality from drinking from any of these sources of supply if they choose to do so.

There are two sets of public latrines, and a third has been sanctioned. They are cleared by sweepers, and the night-soil removed in carts. The trenching-ground is $1\frac{1}{2}$ mile off. There are 16 sweepers in the town altogether. The town was as clean as any I have seen. I spoke also to the Chairman of the importance of preventing the puoka drains from being built over by encroachments. No permanent structure over the drains should be allowed, and all in existence should be removed by due process. If such little "bridges" are allowed, it becomes impossible to clear the drains properly.

KALNA;
The 6th January, 1897.

C. E. BUCKLAND,
Officiating Commissioner.

Abstract statement showing demand, collection, remission, and outstanding balance of tax upon persons and latrine fees levied within the Kalna Municipality, during the first three quarters of 1896-97.

| PARTICULARS. | DEMAND. | | | | Total collections during first three quarters of 1896-97, as per quarterly statement. | Total remissions granted during first three quarters of 1896-97. | Outstanding balance on close of 31st December, 1896. | REMARKS. |
|--|-------------------------|-------------------------|-------------------------|---|---|--|--|--|
| | 1st quarter of 1896-97. | 2nd quarter of 1896-97. | 3rd quarter of 1896-97. | Total of 1st three quarters of 1896-97. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| <i>Tax upon persons.</i> | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | (a) This amount shows total collection as remitted to treasury, besides Rs. 116-13 on account of collection on 31st December, 1896 remained in hand of tax-daroga and credited on 2nd January, 1897, hence reducing the actual outstanding on close of 31st December, 1896 to Rs. 891-1-9. |
| Circle No. I .. | 701 15 0 | 695 12 6 | 697 3 0 | 2,094 14 6 | | | | |
| .. No II .. | 354 14 3 | 350 1 9 | 340 1 3 | 1,054 1 3 | | | | |
| .. No III .. | 351 7 0 | 340 14 0 | 340 12 6 | 1,051 2 0 | | | | |
| Total of Municipality... | 1,408 4 3 | 1,395 12 0 | 1,396 0 9 | 4,200 1 9 | (a) 3,685 8 6 | 106 10 6 | 1,007 14 9 | |
| <i>Latrine fees under section 330.</i> | | | | | | | | (b) This amount shows total collection as remitted to treasury, besides Rs. 60-13 on account of collection on 31st December, 1896 remained in hand of tax-daroga and remitted on 2nd January, 1897, hence reducing the actual outstanding on close of 31st December, 1896 to Rs. 304-4. |
| Circle No. I .. | 255 4 6 | 274 6 6 | 240 7 6 | 750 1 6 | | | | |
| .. No II .. | 121 6 6 | 121 2 0 | 120 13 0 | 363 4 6 | | | | |
| .. No III .. | 124 1 3 | 123 11 3 | 123 9 9 | 371 6 3 | | | | |
| Total of Municipality . | 500 12 3 | 498 2 9 | 483 13 3 | 1,483 12 3 | (b) 1,101 15 6 | 36 11 9 | 355 1 0 | |

S. N. SARVADHIKARI,

Chairman.

KALNA MUNICIPAL OFFICE;
The 6th January. 1897.

No. 114M, dated Chinsura, the 6th February, 1897.

From - C. E. BUCKLAND, Esq., C.I.E., Offg. Commissioner of the Burdwan Division,
To—The Secretary to the Government of Bengal, Municipal Department.

WITH reference to your letter No. 615M, dated 5th February, 1897, calling for certain papers connected with the resignation tendered by Babu Surjya Narain Sarbadhikari of his office as Chairman of the Kalna Municipality, I have the honour to submit herewith the papers in question, and to express my regret that, contrary to my express orders, my office should have omitted to forward them with my letter No. 105M of the 2nd instant.

No. 186, dated Kalna, the 13th January. 1897.

From—BABU SURJYA NARAIN SARBADHIKARI, Chairman of the Kalna Municipality,
To—The Magistrate of Burdwan.

IN pursuance of the provisions of section 27A (1) of the amended Bengal Municipal Act, I have the honour to forward herewith an application of my resignation from the office of Chairman of the Kalna Municipality, and to request that you will be kind enough

to forward the same to the Local Government for acceptance. A copy of the minutes of the proceedings of the Municipal Commissioners, passed at a special meeting held on the 12th instant, is herewith enclosed. As the Municipal Commissioners have expressed their willingness in that meeting that a copy of their proceedings recorded therein should accompany my application of resignation to Government, I beg to solicit, on behalf of the Municipal Commissioners, that you will be so kind as to forward the enclosed copy of the minutes of the proceedings of the said meeting, along with my application of resignation, to the Local Government.

A Special Meeting of the Commissioners of the Kalna Municipality was held on 12th January, 1897.

PRESENT:

| | |
|---------------------------|--------------------|
| Babu Mohendra Nath Singh | ... Vice-Chairman. |
| „ Aghore Nath Chatterjee | ... |
| „ Ram Lal Mukerjee | ... |
| „ Madhab Chand Mehera | ... |
| „ Bidhu Bhusan Mukerjee | ... |
| „ Bunwarī Lal Biswas | ... |
| „ Nilmoni Mukerjee | ... |
| „ Taradhane Bhattacharjee | ... |
| „ Durga Churn Ganguly | ... |
| Sheik Babulla | ... |

Members.

1. The Vice-Chairman presided in the absence of the Chairman.
2. This meeting has been convened at the request of the Chairman, Babu Suriya Narain Sarbadhikari, to forward his letter of resignation of his office of Chairman of the Kalna Municipality.
3. Read his resignation letter addressed to His Honour the Lieutenant-Governor of Bengal.
4. The Commissioners deeply regret at the resignation of Babu Suriya Narain Sarbadhikari who has been serving this Municipality as its worthy Chairman for a good many years with ability, honesty, efficiency, and devotedness to the satisfaction of the public as well as of the superior authorities, especially as the resignation is due only to the harsh and insulting treatment received at the hands of the Divisional Commissioner, Mr. C. E. Buckland, C.S., C.I.E., during his inspection of the Municipal Office on the 6th January last.
5. The Commissioners as a body feel it a deep humiliation at the improper treatment to their Chairman by the Divisional Commissioner.

*Allegations against the Commissioner of Burdwan; [13TH FEBRUARY,
Murray Trust Bill.*

[*Mr. Finucane.*]

6. Resolved that a copy of the proceedings of this meeting be annexed to the Chairman's letter of resignation, and that they be sent to the District Magistrate for forwarding them to the Local Government through proper channel.

MOHENDRA NATH SINGH,
Vice-Chairman, Presiding.

RAM LAL MUKERJEA.

BUNWARI LAL BISWAS.

BIDHU BHUSAN MUKERJEA.

TARADHON BHATTACHARJEE.

DURGA CHURN GANGULY.

AGHORE NATH CHATTERJEE.

SHEIK BADULLA (in Bengali).

NILMONI MUKERJEA.

MADHAB CHAND MEHERA (in Bengali)

Dated Kalna, the 10th January, 1897.

From—SURJYA NARAIN SARBADHIKARI, Chairman of the Kalna Municipality,

To—His Honour the Lieutenant-Governor of Bengal.

MAY IT PLEASE YOUR HONOUR—

I beg most respectfully to tender resignation of my post of Chairman of the Kalna Municipality on account of the unnecessarily harsh and insulting manner with which the Commissioner of the Burdwan Division, Mr. C. E. Buckland, C.S., C.I.E., was pleased to treat me during his inspection of the Municipality on the 6th January, 1897.

MURRAY TRUST BILL.

The Hon'ble Mr. Finucane presented the Report of the Select Committee on the Bill to enlarge the scope of the Charitable Trust created by the Will of the late Mrs. Sally Murray, and moved that the Report be taken into consideration. He said:—

“The Select Committee met and their report was in circulation and had been in the hands of Hon'ble Members for some time. The Committee had no changes to propose in the Bill, and, as I believe there can be no objection to its provisions, I now move that the Report be taken into consideration.”

The Motion was put and agreed to.

The Hon'ble Mr. Finucane also moved that the Bill be passed.

The Motion was put and agreed to.

[*Mr. Finucane ; Mr. Grimley.*]

PUBLIC DEMANDS RECOVERY ACT, 1895, AMENDMENT BILL.

The Hon'ble Mr. Finucane also presented the Report of the Select Committee on the Bill to amend the Public Demands Recovery Act, 1895. He said :—

“The Select Committee met on numerous occasions and carefully considered the provisions of the Bill. Their Report has only just been circulated, and it is proposed at the next meeting to take the clauses of the Bill into consideration, and I hope that on that occasion the Bill will also be passed.”

CHUTIA NAGPUR TENANCY BILL.

The Hon'ble Mr. Grimley moved that the Bill to regulate the enhancement of rents, the commutation of predial conditions or services, and the registration and resumption of intermediate tenures, in parts of Chutia Nagpur be referred to a Select Committee consisting of the Hon'ble Sir Charles Paul, the Hon'ble Mr. Risley, the Hon'ble Mr. Finucane, the Hon'ble Mr. Wilkins, the Hon'ble Mr. A. M. Bose, the Hon'ble Rai Eshan Chundra Mittra Bahadur, the Hon'ble Mr. M. S. Das and the Mover. He said :—

“I have already given a brief sketch of the land-question in Chota Nagpur from the earliest time when the Kols cleared the jungle and became the first cultivators of the soil down to the year 1887, and with your permission, Sir, I will now resume the story. In that year the Mundas and Uraons, who had been most persistent in memorialising Government, began to withhold payment of rents, asserting the existence of a decree which had been granted by the Home Government, but suppressed by the authorities in India, to the effect that they were the maliks of the soil and in no way bound to pay rent through any intervenor, but direct to Government. This movement seems to have been made by members of the German Lutheran Church, who at the same time presented a petition to the heads of that Mission requesting their assistance in support of their claims. When the Missionaries declared their inability to support them, they took umbrage and threatened to sever their connection with the Mission, and began to abuse the Missionaries, and went so far as to accuse them of having, in collusion with the authorities, stolen and secreted the decree. The ringleaders of the movement then proceeded to call meetings

[Mr. Grimley.]

in order to induce the people to secede from the Church, to collect subscriptions, and to excite them to take possession of the majhihas land.

“The agitation gave much anxiety to the local authorities, but was eventually checked and kept under until the beginning of the cold season of 1889, when the unsettled relations between the Kols and their landlords again began to attract attention. This time, however, the excitement arose out of the action of Roman Catholic converts, who were reported to be moving about the district in large bands and compelling people to become Christians by cutting off their *chundi* or topknot of hair, as well as by threats of damage to their crops. The rapidity with which the so-called conversion of vast multitudes was effected caused much alarm in the minds of the zamindars, who began to fear for their crops as the harvest season was at hand, and some disturbances took place, and the aid of the Military Police had to be called in and various other repressive measures were resorted to. An enquiry was made into the cause of the agitation, and the conclusion arrived at by Government was that the spirit of antagonism between the landlords and raiyats was so strong and deep-rooted, and so generally diffused throughout the district, that there was no prospect of the parties arriving by themselves at any amicable settlement. The fault of the zamindars was that of the Dutch—in giving too little and asking too much—while the raiyats in some parts were even worse, ignoring the zamindars, refusing to pay rent, declining to cultivate the majhihas lands or to render any kind of service, and seeking to go back several centuries and revert to a time when Rajas and rents were unknown. In order to bring about a *modus vivendi* between the parties, it became necessary to notify to zamindars that they would not be permitted to exact labour from their tenants without any limits whatever, and to warn the latter of their unreasonable conduct in refusing to render service really due; to this end, in my capacity as Commissioner, I issued a Proclamation drawing general attention to the custom of the country as recognised by Government and the Courts, and warning zamindars of the penal consequence of forcibly exacting labour in excess of the amount prescribed by custom, and urging the raiyats to perform their customary tasks willingly and ungrudgingly. An officer was also deputed to make enquiries in certain of the villages in the disaffected parts, as to the character and extent of these disputes, but these measures, though effectual in restoring order and in showing both parties that their claims were receiving attention, could not be expected to have a lasting

[*Mr. Grimley.*]

result. In the meanwhile, I was in correspondence with Government as to the best means of bringing about a better understanding between landlord and tenant. I will not weary the Council by reciting the details of that correspondence, but the conclusion arrived at, with the concurrence of the Government of India, was that the object in view might be attained by extending the Bengal Tenancy Act to Chota Nagpur and giving Government the power of ordering commutation of services whenever it considered that the adoption of such a course would be calculated to avert serious dispute.

“The existing disputes chiefly fall under three heads—

(1) The assessment of rent on excess lands, that is, certain lands which the holders have somehow managed to retain possession of without payment of rent after failing to prove a bhuinhari title;

(2) the enhancement of rents paid by the tenants; and

(3) the exaction of excessive service and rakumats by the zamindar. The settlement of the first two classes of disputes will be much facilitated by the introduction of the Bengal Tenancy Act into Chota Nagpur, while, as regards the last, the main object of the present Bill is the preparation of a record of the predial services and conditions rendered by the tenants and their commutation into money rents when found necessary for the preservation of the peace of the country. The landlords mostly favour the system of services and cesses, and the raiyats are not opposed to it when they are on good terms with their zamindars. There is therefore no need for interference when the parties can arrange their differences amicably among themselves. It is not proposed, then, to make commutation absolutely obligatory, but only where the parties have recourse to the authorities to settle their disputes, or where the disputes are likely to induce a breach of the peace. This is provided for in Chapter III of the Bill. It may at first sight appear that the provisions of this Chapter trench on those of Chapter X of the Tenancy Act, and that two concurrent procedures will, if this Bill be adopted, be provided for the same object; but this is not strictly correct: for whereas Chapter X of the Tenancy Act requires a survey to precede the record of rights, a survey is not indispensable under Chapter III. Where there has already been a regular survey, as in the Khalsa villages of the Chota Nagpur estate in the Lohardaga district, in the Barkagarh estate in the same district, and in the Dhanwar estate in Hazaribagh, a fresh measurement will be unnecessary. It will

[Mr. Grimley.]

equally not be required where there is no difference of opinion between the zamindar and the raiyats as to the quantity of land held, whether such quantity is expressed in bighas or acres, or in the local standard of annas, powas, khuris, or kats. As to the rates, conditions, and predial services, the Revenue Officer can certainly ascertain and enter these in the record without measuring the land. It would undoubtedly be an advantage to have a survey before a record is made, but the survey would often entail a heavy cost, and it must be borne in mind that in Chota Nagpur the zamindars and tenants are comparatively very poor, and that few of them would be able to afford the expenditure. The record of existing rents is indispensable, because it is provided in the Bill that in commuting predial conditions and services, the Revenue Officer shall limit the money value of them to one-fourth the existing rent paid by each tenant concerned, a limit of this kind being necessary in order to prevent the incidence of commutation falling heavily on raiyats with small rentals. Where there are chronic disputes as to the existing rents, while it will be the duty of the Revenue Officer to do his best to ascertain and record what those rents are, it is not necessary to make any provision in the Bill for the determination of new, fair and equitable rents. Where such a course is found necessary, the provisions of the Tenancy Act should be followed. In the present Act a distinction is maintained between executive proceedings and suits, appeals in the former being dealt with by Revenue Officers, and in the latter by Judicial Officers, and it has been thought necessary to preserve a like distinction as regards the proceedings under this Chapter. While ordinarily an appeal will lie to the Commissioner, and both the Commissioner and the Board have powers of revision, the Bill provides that, where any question of title or status or right of possession to land is at issue, an appeal shall lie from the order of the Commissioner to the High Court. Section 16 of the Bill provides for the defraying of the costs of commutation proceedings and follows section 114 of the Tenancy Act, with the difference that it authorises the Revenue Officer to require a deposit in advance from the person applying for commutation.

“Chapter 11 of the Bill is a reproduction with a slight modification of sections 19 and 20 of the present Act, which prescribe the incidents as regards liability to enhancement of certain tenures peculiar to Chota Nagpur. The holders of *khunkati* tenures are men whose ancestors by their own

[Mr. Grimley.]

exertions cleared the forest by cutting away the *khunt* or stumps of trees, and brought the land into cultivation. Korkar, which is also known by the other terms mentioned in section 5, is low rice land which has been prepared from high land by the expenditure of much labour. All these lands have special privileges as regards liability to enhancement of rent. Take Korkar for instance. The rent cannot be enhanced except under the terms of a written contract, or in accordance with the custom of the village. But in practice it is difficult to prove what the general custom of a village is, and therefore it is proposed to alter the law by providing that, where the custom cannot be ascertained in a particular village, the custom in the neighbouring village may be considered.

“Chapter IV relates to the registration and resumption of intermediate tenures, which are defined in Chapter I to mean a dependent taluk, and any other permanent or heritable interest in land intermediate between the zamindar and the cultivator and to include a resumable tenure. A definition is given of a ‘resumable tenure’ so as to include a large class of tenures peculiar to Chota Nagpur, which owe their origin to grants made by the Rajas, and which are held conditionally on the survival of a male heir of the original grantee. The Chapter has been added to the Bill with a view to remove difficulties under which zamindars and tenure-holders in Chota Nagpur both labour. The matter is somewhat complicated, but it may serve to elucidate it if I quote from a description of this Chapter which I gave as Commissioner in a letter addressed to Government.

“The zamindar requires that all transfers of under-tenures within his zamindari should be registered in his sarishta, so that he may have no difficulty in finding out the person who is responsible to him for the rent of the under-tenure. Section 34 of Act I (B.C.) of 1879 arms him with a very efficacious method of enforcing registration of transfers by succession or inheritance. This section can be taken advantage of by any one obtaining possession of a taluk or tenure by succession or inheritance only, be the taluk or tenure one saleable under section 123 or one in which the right and interests only of the tenure-holder are saleable under section 124. Section 35 would seem to indicate that the transfer by private sale of a transferable tenure or taluk, saleable absolutely under section 123, can also be registered under section 34; but in the case of tenures held conditionally on the survival of male heirs of the original grantees,

[Mr. Grimley.]

transfer by private sale cannot be registered under sections 34 and 35, even if the transferees be willing to have their names registered, unless the zamindar chooses to do so on receipt of a large bonus in the shape of a *salami*. Again, while mukarrari and other permanent tenures, which are saleable under section 123, when sold for arrears of rent, are sold free of all encumbrances created by the tenure-holder, the effect of the existing law is that jagirs and other tenures which are held conditionally on the survival of male heirs of the original grantees, and which are admittedly of an inferior status when they fall into arrears, cannot be sold free of all encumbrances by the grantees or their male heirs. In such tenures only the rights and interests of the grantees or their male heirs are saleable. The result of this anomaly is that, while a zamindar can, under the existing law in Chota Nagpur, very easily recover arrears of rent due by a permanent transferable tenure, by putting it up to sale in execution of a decree for arrears of rent, and selling it free of all encumbrances created by the tenure-holder, he has no such means of recovering his arrears from the holders of tenures held conditionally on the survival of male heirs, for it very often happens that, knowing the defect in the existing law, the grantees or their male heirs let out their tenures in sub-lease or mortgage, reserving only a nominal rent, which is often less than the rent they have to pay to the superior landlord. For instance, A, the jagirdar of a tenure, has to pay an annual rent of Rs. 100 to his superior zamindar, but he lets out his whole tenure either in mukarrari or zaripeshgi for a nominal rent of Rs. 5 to B. B enjoys the rents and profits derived from the tenure and pays only Rs. 5 per annum to A. But A defaults in paying the Rs. 100 payable to his superior landlord. The superior landlord sues A and obtains a decree against him and puts up his tenure to sale under section 124 of Act I (B.C.) of 1879. No one comes forward to purchase the tenure, for it is only the rights and interests of A which can be sold under that section, and the purchase of these means the acquisition of the right of receiving Rs. 5 per annum from B, with a liability of paying Rs. 100 per annum to the superior landlord. To remove this anomaly in the rules framed for carrying on the sale of the rights and interests of an under-tenure-holder of the class referred to in section 124 of Act I (B.C.) of 1879, under instructions of the Board of Revenue, provision was made for making B, or any other sub-tenure-holder under him, a party to the suit to be instituted by the zamindar for the recovery of the rents due to him from A. It was held that

[*Mr. Grimley.*]

when section 124 authorised the sale of the right and title of any person in the tenure, the rights and interests of any subordinate tenure-holder under A can be sold under that section, but that, in order to enable the zamindar to effect such sale, it is essential that he should make all such sub-tenure-holders parties to the suit to be instituted by him against A. The High Court of Calcutta, however, has held that such a procedure is perfectly illegal and is not authorized by law.

* * * * *

“A purchaser can be easily ousted from his holding in the event of a collusion between the zamindar and the original jagirdar or his male heirs. The purchaser has no right to apply for the registration of his name in the zamindar’s sarishta, neither does the zamindar consider it safe on his part to admit him to registration, for, by doing so, he endangers his right of resumption in the event of a failure of the male heirs of the original grantees. After having once parted with their interests, the original grantees or their heirs cease to have any interest in having their names registered in the event of succession or inheritance in their families, and if the zamindar can induce the heirs of the original grantees to sit idle and keep themselves away, the zamindar can very easily obtain khas possession of the tenure. The power given by section 34 of Act I (B.C.) of 1879 is a tremendous lever in the hands of the zamindar, and can be exercised in a way which can cause ruin to the purchaser of a tenure. The object of Chapter IV of the proposed Bill is to remove the difficulty which the zamindar now labours under in the matter of the recovery of his rents, and at the same time to save purchasers from the inevitable ruin which awaits them whenever there is a succession in the families of the original grantees and the heirs of the latter are bought off by the zamindar. It will make all tenures held conditionally on the survival of male heirs of the original grantees freely transferable, as any other permanent under-tenure saleable under section 123 of Act I (B.C.) of 1879, and will give the purchasers the privilege of having their names registered in the zamindar’s sarishta and of enjoying their tenures so long as there are male heirs of the original grantees, and so long as they pay the rents due to the zamindar with regularity, and at the same time of preserving the zamindar’s right of resumption on failure of male heirs of the original grantees intact.

“With this explanation of the provisions of the Bill, I beg to move that it be referred to a Select Committee.”

[*Babu Guru Proshad Sen ; Mr. Das ; Sir Charles Paul ; Mr. Risley.*]

The Hon'ble Babu Guru Proshad Sen said:—"I do not understand why it should be necessary for the Government to take more powers under this Bill. Ordinarily parties have got the right to move for commutation of services under section 7. It is not the case that the raiyats in Chutia Nagpur are very weak and unable to defend their rights. From the Hon'ble Member's own statement it appears that the Missionaries have taken the raiyats by the hand and are fostering a spirit of independence among them and reviving the traditions of olden times when each person was in a manner the proprietor of the soil which he cultivated, and have encouraged aspirations which are not likely to be realised, and, further, it appears that all the Missions in Chutia Nagpur—the Anglican, the German Lutheran, and the Roman Catholic—are supporting the cause of these Kols. If therefore they thought that commutations would be advantageous to them, they would move for it of themselves. I do not therefore understand why it is necessary to take further powers under section 8 of this Bill."

✓The Hon'ble Mr. M. S. Das said:—"As the Bill is going before a Select Committee, they will consider the point which has been raised by the Hon'ble Member. I understand that there may be cases in which it may be necessary to exercise such a power in the interests both of zamindars and tenants. But as the learned Advocate-General is here, I would ask whether the provisions of section 14 can legally find a place in this Bill: whether this Legislature has the power to take away the jurisdiction of the Civil Courts? " ✓

The Hon'ble Sir Charles Paul said:—"As this Bill is to be referred to a Select Committee of which I am to be a member, the question can be considered there. I am not prepared to give an opinion at once."

The Hon'ble Mr. Risley said:—"The Hon'ble Member who spoke last but one has challenged the right of the Government to intervene between zamindars and raiyats in respect of the commutation of predial conditions or services. Having some personal experience in the Chutia Nagpur Division, I can say with confidence that if there is one place in the world where it is necessary to resort to legislation to give a right of intervention in such cases, it is in Chutia Nagpur, where you have a class of raiyats who possess a power of combination and are well able to take care of themselves; and they have been in the past, though I hope not in the future, to some extent supported by the missionaries.

[*Mr. Risley ; Mr. Grimley ; The President.*]

If the parties would by combined action come to a settlement, there may be no reason for the Government to exercise the power here proposed to be given. A further reason is that in all the districts of that division the arrangements relating to land are in a state which can only be described as closely approaching to chaos. I know of estates in which there is absolutely no system of land registration, and the unit upon which rent is ascertained is not the bigha or the acre, but by the maund of seed: the people paid their rents in maunds of paddy or other produce. In my memory in certain groups of villages, the area of land represented by this arbitrary seed unit varied from 7 to 35 bighas, and the mere fact of the existence of such a state of things is conclusive proof of the necessity for a power of interference to settle disputes which in that part of the country often end in actual bloodshed."

The Hon'ble Mr. Grimley said:—"I have only one word to add. I pointed out on the very first occasion on which I explained the objects and reasons of this Bill, that section 25 of the existing Act I (B.C.) of 1879, which provides for the voluntary commutation of predial conditions or services, is not found sufficient where there are serious disputes between the parties, and that it was decided after due consideration to allow the Government to intervene whenever they find it necessary to do so in order to preserve the peace of the country. That is the only reason why it is proposed to give this power."

The Hon'ble the President said:—"It is only necessary for me to say, with reference to the observation which fell from the Hon'ble Mr. Das as to the power of this Council to touch the jurisdiction of the Civil Courts, that this Bill has been introduced with the sanction of the Government of India, and is therefore quite within the powers of this Council."

The Motion was put and agreed to.

The Council adjourned to Saturday, the 27th instant.

F. G. WIGLEY,

*Offg. Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

CALCUTTA ;
The 3rd March, 1897.
Reg. No. 1027G—300—4-3-97.

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 27th February, 1897.

Present:

- The Hon'ble SIR ALEXANDER MACKENZIE, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.
The Hon'ble SIR CHARLES PAUL, K.C.I.E., Advocate-General of Bengal.
The Hon'ble H. H. RISLEY, C.I.E.
The Hon'ble RAI DURGA GAI BANERJEA BAHADUR, C.I.F.
The Hon'ble NAWAB SYUD AMEER HOSSEIN, C.I.E.
The Hon'ble C. E. BUCKLAND, C.I.E.
The Hon'ble M. FINUCANE.
The Hon'ble C. W. BOLTON.
The Hon'ble W. H. GRIMLEY.
The Hon'ble J. G. H. GLASS, C.I.F.
The Hon'ble C. A. WILKINS.
The Hon'ble SURENDRANATH BANERJEE.
The Hon'ble A. M. BOSE.
The Hon'ble RAI ESHAN CHUNDRA MITTRA BAHADUR.
The Hon'ble GURU PROSHAD SEN.
The Hon'ble M. S. DAS.
The Hon'ble SAHIBZADA MAHOMED BAKHTYAR SHAH.

PUBLIC DEMANDS RECOVERY ACT, 1895, AMENDMENT BILL.

The Hon'ble MR. FINUCANE moved that the Report of the Select Committee on the Bill to amend the Public Demands Recovery Act, 1895, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. FINUCANE also moved that the clauses of the Bill be considered for settlement in the form recommended by the Select Committee.

The Motion was put and agreed to.

[*Mr. Finucane.*]

The Hon'ble MR. FINUCANE said :—" The Report has been in the hands of Hon'ble Members for some time, and I hope it sufficiently explains what we have done.

" When introducing this Bill I stated that the sole object of it was to correct certain clerical errors and to supply certain omissions which had inadvertently occurred in the Act of 1895, so as to give effect to the intention of the framers of that Act. It was then proposed that instead of a small amending Bill an altogether new Bill should be introduced embodying all the provisions of the law for recovery of public demands, and in reply to that proposal, I said that the object and intention of this Bill was not to re-open discussion on the substantive law, or to make a new law on the subject, but merely to give effect to the intention of the existing law.

" I should not have thought it necessary to occupy the time of the Council by entering into an explanation of the details of the manner in which we propose to effect the object of the Bill, or to say anything on the present occasion more than to make a formal motion, were it not that I see a formidable number of amendments on the list of business which seem to me to be based on a mis-apprehension of the scope of this Bill and to be entirely inconsistent with its principle, and therefore, as I shall presently submit, out of order.

" My object in doing so is not to stifle discussion, for all but one of the questions which it is proposed to raise now in an irregular manner, were fully discussed when the Act was under consideration; conclusions were deliberately come to on them, and it would be obviously most inconvenient and contrary to precedent, when a small Bill is introduced amending an existing Act, with a view to correct clerical mistakes, to permit the whole of the Act to be brought again under consideration. All that would result from allowing a procedure of this kind would be wanton waste of the time of the Council. The very same arguments would be advanced and refuted as were advanced and refuted less than two years ago (when the *personnel*, of the non-official elements of the Council, was very much the same as it now is), and with the same results.

" I think I may appeal to the Hon'ble the Advocate-General, the oldest and most experienced Member of this Council, and ask if this view be correct. If it be then the only amendment on the Bill as settled by the Select Committee in the long list of amendments before us—is the first amendment proposed by the

[Mr. Finucane, the President.]

Hon'ble Guru Proshad Sen. That amendment would, if carried, have the effect of omitting clauses (c) and (e) of section 6 of the Bill. These clauses are new and of little importance. By them it is proposed to make the certificate procedure applicable to the recovery of pleaders' and mukhtears' fees and costs when awarded by Revenue Officers under any law or rule having the force of law, in revenue proceedings before these officers, and where the award is final. Under the law as it stands the fees and costs in such cases, if not voluntarily paid, can be recovered only by suit in a Civil Court. The Select Committee were of opinion that the Certificate Procedure should obviously apply in these cases, and thought that it was only by an oversight that it had not been made applicable before. I admit that the clauses are new and so far inconsistent with the principle of the Bill. If they are not unanimously accepted, I am prepared to withdraw them.

"I hope in light of this explanation that all the amendments will be withdrawn, and that the Bill will be at once passed.

"If the amendments are pressed, I shall submit in respect of each of them *seriatim* that it is out of order and have to give my reasons."

The Hon'ble THE PRESIDENT said:—"I may say at once in connection with this Bill that I cannot allow the substantive law which was settled so recently to be re-opened. It is entirely out of order, as the Hon'ble Mr. Finucane rightly submitted, that we should travel again over the whole ground of the discussion which took place before. This Bill was introduced for certain definite limited purposes, and we have not the consent of the Government of India to re-open legislation which was settled so short a time ago and which has received the sanction of the Viceroy and is the settled law of the land. I hold, therefore, that unless it can be shown that the amendments which are on the notice paper deal with new matters which have been introduced by the Select Committee, they are out of order, and I cannot allow them to be discussed. If any Hon'ble Member can show that any particular amendment of his does not fall within the scope of the bar which I feel bound, as a matter of order, to place over these proposals, I shall be prepared to consider it; but anything which attempts to re-open the substantive law as it stands cannot be considered at all."

[*Babu Surendranath Banerjee; the President; Babu Guru Proshad Sen.*]

The Hon'ble BABU SURENDRANATH BANERJEE said:—"I desire, with your Honour's permission, to point out that, although the Hon'ble Member in charge of the Bill has observed that the Bill as it was introduced was intended to be a 'non-contentious Bill, merely giving effect to the intentions of the existing law, yet matters which are altogether outside the scope of a mere amending Act which only seeks to rectify clerical errors have found their way into the Bill. That being so, it strikes me, with all deference to the ruling of the chair, that we might perhaps travel outside the limits imposed upon us by 'the Hon'ble Mr. Finucane in his opening speech. With reference to precedents, I wish to point out that when the Bill to amend the Bengal Municipal Act was introduced, we were permitted to deal with sections of the Act which were referred to in the Bill as it was introduced, and sometimes even with sections which were not so referred to, and I think we ought to be permitted to follow the principle laid down by that precedent, and at any rate to deal with sections in the Public Demands Recovery Act which are included in this Bill."

The Hon'ble THE PRESIDENT said:—"I have no doubt whatever as to the Hon'ble Babu Surendranath Banerjee's particular amendment, because it would be re-opening a cardinal question which has been carefully discussed before. It is not an amendment upon any provision which has been introduced by the Select Committee. I am not, however, quite clear as to some of the amendments standing in the name of the Hon'ble Babu Guru Proshad Sen."

The Hon'ble BABU GURU PROSHAD SEN said:—"I am not particularly anxious to press my first amendment. I put it on the notice paper simply to show how the Select Committee in their report have gone beyond the terms of the reference. When this Bill was introduced into Council it was what the outside public called a "tinkering Bill," a measure which the Hon'ble Member in charge of the Bill characterised as a very small one—a non-contentious measure in which no question of principle was involved. But I submit that the clauses (c) and (e), which were proposed by section 6 of the Bill to be inserted in section 7 of the Act, do involve questions of principle. By clause (e) sums awarded as compensation are made recoverable under the provisions of the Public Demands Recovery Act. I have to remind the Council that though compensations are made recoverable under the Revenue Sale Laws, in the event

[*Babu Guru Proshad Sen ; the President ; Mr. Finucane.*]

of a sale being cancelled even when Act VII (B C.) of 1868, introducing for the first time the Certificate Procedure, awards of compensation in sale cases under the Act were not made recoverable. Since 1868 about thirty years had elapsed, and during the whole of that period the want has not been felt of a summary power for the recovery of such compensation. It is, however, now for the first time proposed to supplement the alleged defect in the law of 1868. This is certainly open to the remark that it is perfectly new to the principle of the Bill. As, however, I am not entitled, under your Honour's ruling, to move any of the other amendments of which I have given notice, and which I consider to be much more important, I think I may as well withdraw my amendment No. 1 to omit the new clauses."

The Hon'ble THE PRESIDENT said:—"This is, as the Hon'ble Babu Guru Proshad Sen says, a tinkering Bill, and I think it was open to the Select Committee to do any additional tinkering which may have appeared necessary to them in the further examination of the law. It was not open to them to introduce any substantive legislation; but it was open to them to supply any defect or omission that they may have discovered, and in this respect I think it is open to the Hon'ble Member, if he desires to press it, to move his first amendment, which is a perfectly legitimate one. If he desires to argue this amendment, I have not the least objection."

The Hon'ble MR. FINUCANE said:—"I understand the Hon'ble Member has no objection to these provisions on the merits, and that he is willing to withdraw his amendment No. 1 with regard to them."

The Hon'ble BABU GURU PROSHAD SEN asked if the President would permit him to move his amendment No. 9, which was also an addition and which stood thus:—

"*Section 6 of the Bill.*—If the above amendments numbered (1) to (6) be lost, that the following clause be added to the proposed new section 7 of the Act, namely:—

'(7) any arrears of rent or cess due to a registered proprietor with regard to lands in an estate which has been surveyed and settled under the Bengal Tenancy Act, and the records kept up and mutations registered.' "

The Hon'ble THE PRESIDENT said:—"The amendment No. 9 is not a tinkering amendment. It opens up a very large question of principle. An entirely new Bill would have to be introduced after leave obtained."

[*Sir Charles Paul; the President.*]

The Hon'ble SIR CHARLES PAUL said:—"Permit me to point out that the Public Demands Recovery Act is rather in alleviation of the subject. If that Act was not passed, Government demands could be levied in a much more summary way; therefore that Act is in derogation of the rights of the Crown. The principle of the Act has been extended to Wards' Estates. To extend these provisions to demands in zamindars' estates would need the introduction of a separate Bill."

The Hon'ble the President having declared the following amendments of the Hon'ble Babu Surendranath Banerjee to be out of order, they were not brought forward:—

(1). *Section 6.*—That clause (h) in section 6 of the Bill be omitted.

(2). That corresponding changes be made in all sections of the Bill which refer to the aforesaid clause.

The Hon'ble the President having also declared the following amendments of the Hon'ble Babu Guru Proshad Sen to be out of order, they were not proposed:—

(1). *Section 6 of the Bill.*—That the new clauses (c) and (e) which it is proposed to insert in section 7 of the Act be omitted.

(2). *Section 6 of the Bill.*—That clause (h) and sub-section (2) of the proposed new section 7 of the Act be omitted.

(3). *Section 6 of the Bill.*—That the proviso appearing after clause (h) of the proposed new section 7 of the Act be placed after clause (g) of that section.

(4). *Section 6 of the Bill.*—That the words "or any Local Authority" in clause (i) of the proposed new section 7 of the Act be omitted.

(5). *Section 7 of the Bill.*—That the words from "in the case specified in clause (h) of the said section" to "the said Local Authority shall be deemed to be the decree-holder" be omitted.

(6). *Section 8 (1) of the Bill.*—That the words from "or to a Local Authority" to "as the case may be" be omitted.

(7). If the above amendments be lost, that the words "and there shall be payable in respect thereof a court-fee of the same amount as is payable under the Court-fees Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such requisition," in section 9 (2) of the Act, be repealed.

[*The President ; Mr. Finucane.*]

(8). If the last foregoing amendment be carried, that the words "together with the cost of any court-fee paid in respect of such requisition under subsection (2) of this section," in section 9 (3) of the Act, be repealed.

(9). *Section 6 of the Bill.*—If the above amendments numbered (1) to (6) be lost, that the following clause be added to the proposed new section 7 of the Act, namely :—

"(j) any arrears of rent or cess due to a registered proprietor with regard to lands in an estate which has been surveyed and settled under the Bengal Tenancy Act, and the records kept up and mutations registered."

(10). *Section 12 of the Bill.*—That the words "one-twentieth" or the words "five per cent." be substituted for the words "one-tenth" in clause (b) of the proposed new section 21 of the Act [corresponding with clause (b) of the existing section 19 of the Act.]

(11). *Section 16 of the Bill.*—That the following portion of this section be omitted, namely :—

"the words 'Local Authority, Manager or Revenue Authority' shall be, and be deemed to have always been, substituted for the words 'other than a Certificate Officer, or from a manager appointed by the Court of Wards.'"

(12). *Section 17 of the Bill.*—That, instead of inserting the words "or as the case may be" in Form No. 2 in the Schedule to the Act, the words "or to A, B, a Ward of Court, or a minor, or a lunatic, by his next friend C. D." in that Form should be repealed.

The Hon'ble MR. FINUCANE then moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

The Council adjourned to Saturday, the 20th March, 1897.

CALCUTTA ;
The 22nd March, 1897. }

F. G. WIGLEY,
Offg. Asst. Secy. to the Govt. of Bengal,
Legislative Dept.

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 20th March, 1897.

Present:

- The Hon'ble SIR ALEXANDER MACKENZIE, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.
- The Hon'ble SIR CHARLES PAUL, K.C.I.E., Advocate-General of Bengal.
- The Hon'ble H. H. RISLEY, C.I.E.
- The Hon'ble RAI DURGA GATI BANERJEE, BAHADUR, C.I.E.
- The Hon'ble NAWAB SYUD AMEER HOSSEIN, C.I.E.
- The Hon'ble M. FINUCANE.
- The Hon'ble C. W. BOLTON.
- The Hon'ble W. H. GRIMLEY.
- The Hon'ble C. A. WILKINS.
- The Hon'ble SURENDRANATH BANERJEE.
- The Hon'ble RAI ESHAN CHUNDRA MITTRA, BAHADUR.
- The Hon'ble GURU PROSHAD SEN.
- The Hon'ble M. S. DAS.
- The Hon'ble A. H. WALLIS.
- The Hon'ble SAHIBZADA MAHOMED BAKHTYAR SHAH.

PROVINCIAL SERVICE.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

I have the honour to call attention to the fact that in the North-Western Provinces there are eight members of the Provincial Service, who hold substantively or officiate in posts which are ordinarily reserved for the Civil Service, India, listed as open to the Provincial Service. Is it the case that in Bengal there is only one member of the Provincial Service who holds an appointment ordinarily reserved for the Covenanted Service, viz., that of District Magistrate; and he, too, Mr. Batabyal, was originally a member of the Statutory Service, and has elected the Provincial Service? Having regard to

[Babu Surendranath Banerjee ; Mr. Bolton.]

the all-but-total exclusion of members of the Provincial Service from the posts listed as open to the members of that service, will the Government be pleased to take such steps as to the Government may seem fit, with a view to give effect to the recommendations of the Public Service Commission in that behalf?

The Hon'ble MR. BOLTON replied:—

“ The Hon'ble Member asked a similar question on the 22nd July, 1893, which was answered by the Hon'ble Mr. Cotton. It was then explained,* and the explanation still applies, that the effect of the notification of this Government published in the *Calcutta Gazette* of the 5th April of that year, specifying the posts ordinarily reserved for the Civil Service of India to which Members of the Provincial Service can be properly appointed, was qualified by paragraph 6 of the Resolution of the Government of India, No. ⁹1342 C. Rev., dated the 21st April 1892, which declared that until all the existing Statutory Civil Servants were provided for either by promotion or by amalgamation with the new Provincial Service, and until the prior claims of officers of the Civil Service of India and Commissions had been satisfied, the twenty posts thrown open to members of the Provincial Service could not be brought into the general cadre of that service. In filling up the vacancies which have since occurred these orders of the Government of India have been adhered to, and only one vacancy in the superior appointments has fallen to the Provincial Service, to which Mr. Batabyal was appointed. There are eleven Statutory Civilians, and the majority of them must still be provided with substantive superior appointments before the number of members of the Provincial Service in these posts can be increased.

“ The Civil List of the North-Western Provinces and Oudh for the present quarter shows five and not eight members of the Provincial Service occupying posts ordinarily reserved for the Civil Service of India.”

SOUTH SUBURBAN MUNICIPALITY.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

(a) With reference to the Government Notification published in the *Calcutta Gazette* of the 28th October last, regarding the sub-division of the present South Suburban Municipality, is the Government aware that such a

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

sub-division is at variance with the boundaries, as set forth in the Resolution of the Commissioners of the aforesaid Municipality, dated the 4th February, 1896, upon which the Government has taken action, and which runs as follows:—

“That the municipality be divided into two parts following the Diamond Harbour Road, as the common boundary of the two municipalities.”

(b) Is the Government aware that the Resolution has the approval of the Commissioner of the Division and of the Hon'ble Mr. Bolton when he was District Magistrate of the 24-Parganas?

(c) Is it not the case that under section 9 of the Bengal Municipal Act, the Government can only take action in any matter affecting the sub-division of a municipality on the recommendation of the Commissioners at a meeting, and is therefore *à fortiori* bound by the terms of the recommendation?

(d) Is it not the case that the sub-division, as proposed in the Government Notification, takes away from the South Suburban Municipality the richest and the most populous wards and the only dispensary situated in the Municipality?

(e) Is the Government aware that the sub-division of the municipality, as proposed by the Government, is strongly opposed to local feeling, and that the Commissioners and the rate-payers have submitted memorials against the proposed sub-division?

(f) Having regard to all these considerations, will the Government be pleased to re-consider the matter and issue a Notification in accordance with the terms of the recommendation of the Commissioners?

The Hon'ble MR. RISLEY replied :—

“The Lieutenant-Governor is advised that Government is not bound by the specification of boundaries annexed to the Resolution of the Commissioners, and can proceed to subdivide the Municipality in the manner that appears most likely to conduce to good administration. The subdivision now proposed is the one best suited to the present circumstances of the Municipality; it has been duly notified, and no valid objections have been received. The Lieutenant-Governor is not prepared to re-consider the matter.”

[Babu Surendranath Banerjee ; Mr. Risley.]

PROVINCIAL BUDGETS.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

I have the honour to call attention to the remarks quoted in the margin made by the Hon'ble

These budgets (Provincial budgets), after a careful examination by the Financial Department and the Secretaries of the Departments which have administrative control in each case, are compiled and forwarded to the Government of India, as a whole on the 15th January, through the Accountant-General, who, by that time, has before him the actual figures for nine months. Soon after the close of February, the actuals for two more months, or eleven in all, are available, and on or about the 10th of March, a final revised estimate for the expiring year, together with a final forecast for the year beginning on the 1st of April, are laid before the Government of India, for approval and for incorporation in the great Imperial budget for the whole of India (*vide* Council Proceedings of the 31st March, 1894).

Mr. Bourdillon, then Financial Secretary to the Government, and to enquire whether, having regard to the fact that the budget is submitted for the consideration of the Supreme Government on the 10th March or thereabouts, it would not

be possible to lay the budget before this Council before it is sent to the Government of India for final approval, with the remarks of Members of Council thereon, for the consideration of the Supreme Government?

The Hon'ble MR. RISLEY replied:—

“Under the orders of the Government of India, the Financial statement of a Local Government cannot be presented to, or discussed by, the local Legislative Council until it has received the sanction of the Government of India.”

PROVINCIAL CONTRACTS.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Will the Government be pleased to state (1) the total sum which the Government of Bengal has obtained from the Provincial contracts, owing to the normal expansion of the Revenue over and above the contract figure, that is to say the amount expected to be realized to meet the expenditure; (2) the total sum which the Government of Bengal would have obtained if the contract of 1877 had been in force; (3) the total appropriations of the Government of India over and above the sums to which the Government of India was entitled under the contracts? Have these sums been restored?

[*Mr. Risley ; Babu Surendranath Banerjee ; Babu Guru Proshad Sen
Mr. Finucane.*]

The Hon'ble MR. RISLEY replied :—

“The Hon'ble Member will find the information which he requires in the Financial statement of 1st April, 1893, and the Financial Resolution of 10th October, 1896.”

FAMINE RELIEF WORKS IN BIHAR.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Will the Government be pleased to give the names and salaries of Superintendents and Assistant Superintendents employed upon relief works in the affected tracts in Bihar?

The Hon'ble BABU GURU PROSHAD SEN asked—

Will it please Government to place on the table a list of persons, not being Government servants, who have been specially appointed for the purpose of Famine Relief in the afflicted districts of North Gangetic Bihar, as charge Superintendents and Assistant charge Superintendents, with their respective salaries and allowances?

The Hon'ble MR. FINUCANE replied :—

“The Statement called for by the Hon'ble Members is laid on the table.”

Superintendents and Assistant Superintendents on Famine Relief Works in the Patna Division.

A.—NON-OFFICIAL—

District Shahabad—

| | | | Pay. | | Horse allowance. | | Total. |
|--------------------|-----|-----|------|---|------------------|---|--------|
| | | | Rs. | | Rs. | | Rs. |
| Mr. G. O. B. Birch | ... | ... | 200 | + | 100 | = | 300 |
| „ D. Smith | ... | ... | 200 | + | 100 | = | 300 |

District Saran—

| | | | | | | | |
|----------------|-----|-----|-----|---|-----|---|-----|
| Mr. W. O. Lang | ... | ... | 200 | + | 100 | = | 300 |
|----------------|-----|-----|-----|---|-----|---|-----|

District Champaran—

| | | | Pay. | | Horse allowance. | Total. |
|----------------|---|-----|------|---|------------------|--------|
| | | | Rs. | | Rs. | Rs. |
| Mr. C. Still | } | ... | 600 | + | 100 | = 700 |
| " J. Finzoi | | ... | | | | |
| " H. Christian | | ... | 300 | + | 100 | = 400 |

District Muzaffarpur—

| | | | | | | |
|-----------------|-----|-----|-----|---|-----|-------|
| Mr. C. C. Clare | ... | ... | 300 | + | 100 | = 400 |
| " J. O. Crozier | ... | ... | 300 | + | 100 | = 400 |
| " A. E. Gibson | ... | ... | 300 | + | 100 | = 400 |
| " B. E. Lomax | ... | ... | 300 | + | 100 | = 400 |
| " H. B. Wilcox | ... | ... | 200 | + | 100 | = 300 |

District Darbhanga—

| | | | | | | |
|----------------|-----|-----|-----|---|-----|-------|
| Mr. J. Burton | ... | ... | 300 | + | 100 | = 400 |
| " C. J. Wright | ... | ... | 300 | + | 100 | = 400 |
| " W. E. Davies | .. | ... | 200 | + | 100 | = 300 |
| " C. A. Manson | .. | ... | 200 | + | 100 | = 300 |
| " H. E. Wild | ... | ... | 200 | + | 100 | = 300 |
| " C. Kelly | ... | ... | 200 | + | 100 | = 300 |

B.—OFFICIALS—

District Saran—

| | |
|---|---|
| Mr. A. Garrett, c.s. | } |
| " J. V. Ryan, Assistant Superintendent of Police. | |
| " J. C. Twidell, c.s. | |

District Champaran—

| | |
|---|---|
| Mr. H. F. E. B. Foster, c.s. | } |
| " E. E. Forrester, c.s. | |
| " F. Boxwell, Assistant Superintendent of Police. | |
| " R. Hyde, Assistant Superintendent of Police. | |
| " J. B. Wood, c.s. | |

District Muzaffarpur—

| | |
|---|---|
| Mr. W. Y. Reilly, Assistant Superintendent of Police. | } |
| " R. Sheepshanks, c.s. | |
| " L. O. Clarke, c.s. | |

District Darbhanga—

| | |
|--|---|
| Mr. T. M. Browne, Assistant Superintendent of Police. | } |
| " G. P. Whalley, Assistant Superintendent of Police (on sick leave). | |
| " J. R. Blackwood, c.s. | |
| " W. B. Haycock, c.s. | |
| " F. Kleyn, Inspector of Police. | |

These officers get their grade pay + Rs. 100 horse-allowance in lieu of all travelling allowance.

C.—Subdivisional Officers, Assistant Magistrates and Joint-Magistrates engaged in Famine Work in addition to their ordinary duties.

District Shahabad—

Mr. H. L. Stephenson, Bhabua

District Saran—

Mr. E. P. Chapman.

„ F. F. Lyall.

„ E. Lister.

District Champaran—

Mr. F. R. Roe.

„ J. H. Kerr.

District Muzaffarpur—

Mr. C. L. S. Russell.

„ J. F. Gruning

„ A. H. Clayton.

District Darbhanga—

Mr. M. Smither.

„ C. P. Beachcroft.

These officers get their grade pay and ordinary travelling allowance.

D.—Besides the above, certain officers, whose numbers are approximately given below are employed as “Circle Officers” and “Officers in charge” of works.

| Name of district. | CIRCLE OFFICERS. | | OFFICERS IN CHARGE. | |
|-------------------|------------------|---------------------------|---------------------|--|
| | No. | Pay. | No. | Pay. |
| 1 | 2 | 3 | 4 | 5 |
| Shahabad ... | 25 | From Rs. 35 to Rs. 75. | 5 | From Rs. 35 on small works to Rs. 75 on large works: Rs. 100 in few cases. |
| Saran ... | 45 | | 15 | |
| Champaran ... | 75 | | 40 | |
| Muzaffarpur ... | 75 | | 30 | |
| Darbhanga ... | 65 | | 55 | |
| Total ... | 285 | | 145 | |

The names of these officers cannot be given all or nearly all of them are natives of India

The services of Deputy and Sub-Deputy Collectors and of Rural Sub-Registrars have also been utilised on famine work.

[*Babu Surendranath Banerjee ; Mr. Bolton ; Babu Guru Proshad Sen.*]

DISTRICT OFFICER IN KHULNA.

The Hon'ble BABU SURENDRANATH BANERJEE asked—

Is it the case that since July, 1893, no fewer than nine District Magis-

* Mr. Bompas, District Magistrate, from July, 1893 to October, 1893.

„ Maguire, „ „ „ October, 1893 to April, 1894.

„ Bell, „ „ „ April, 1894 to October, 1894.

„ Brown, „ „ „ October, 1894 to April, 1895.

„ Fisher, „ „ „ April, 1895 to October, 1895.

„ Brown, „ „ „ October, 1895 to March, 1896.

Since March, 1896, three Magistrates, Mr. Fisher, Mr. Phillimore and Mr. Vincent have held charge of the district one after another. Mr. Vincent, the present Magistrate, has been in charge since January last.

trates have from time to time been in charge of the district of Khulna, many of whom holding office for only a few months? Is the statement noted in the margin shewing the fre-

quent transfers of district officers from Khulna substantially correct? Are not these frequent transfers calculated seriously to interfere with the efficiency of district administration, and will the Government be pleased to take steps to prevent them?

The Hon'ble Mr. BOLTON replied:—

“For various reasons it was found necessary in the past three years to change the District Officer of Khulna as often as the Hon'ble Member mentions. The Lieutenant-Governor agrees that such frequent changes are detrimental to the efficient administration of a district, and it is the endeavour of the Government to avoid them as much as possible. The necessity for retaining the same officer at Khulna for a longer period than has been the case in recent years has not escaped the notice of the Government.”

PUBLIC DEMANDS RECOVERY ACT.

The Hon'ble BABU GURU PROSHAD SEN asked—

Will the Government be pleased to state under what circumstances and under what representations it was found necessary to permit the Court of Wards to relax the stringency of the Circular orders No. 3 of May, 1892, and 8 of October, 1895, prohibiting the issue of certificates under the Public Demands Recovery Act in estates of which a survey has not been made, and to vest it with powers to use the certificate procedure even in the case of an unsurveyed estate?

[*Mr. Finucane ; Babu Guru Proshad Sen ; Mr. Bolton.*]

The Hon'ble MR. FINUCANE replied :—

“The existing orders are in accordance with the instructions of the Government of India, which directed that Collectors should issue no certificates on the application of a Court of Wards, except where a record of rights had been made and disputes between landlords and tenants settled, or in estates declared by a formal order of the Board of Revenue to have a settled rent-roll and to be ripe for the application of the certificate procedure.”

The Hon'ble BABU GURU PROSHAD SEN asked—

Will the Government be pleased to order a strict enforcement of these Circular orders, the last of which appears to have been issued as the result of the discussions in Council on the 3rd April, 1895?

The Hon'ble MR. FINUCANE replied :—

“The Government has no intention of further altering these orders, which are perfectly reasonable.”

RAIN-GAMBLING BILL.

The Hon'ble MR. BOLTON moved for leave to introduce a Bill for the suppression of rain-gambling. He said :—

“Full enquiry has been made into the practice of rain-gambling, and the evil has been found to exist to an extent which demands early action on the part of the Government. Public bodies representing various sections of the community in Calcutta have been consulted, and opinion is strongly and almost unanimously in favour of legislation. The matter can thus be dealt with at once, and delay is neither necessary nor desirable. In view of the fact that the session of the Council is, in the ordinary course, drawing to its close, I propose to ask Your Honour to suspend the Rules, to admit of my introducing the Bill and moving that it be referred to a Select Committee. Under your order, Sir, the Bill has already been published in the *Calcutta Gazette*, with the Statement of Objects and Reasons, and copies have been placed in the hands of Hon'ble Members. Its provisions are brief and simple, and I venture to anticipate that they will not provoke prolonged discussion in the Council or in the Select Committee.”

The Motion was put and agreed to.

[*Mr. Bolton ; the President.*]

The Hon'ble MR. BOLTON also applied to the President to suspend the Rules of Business for the purpose of introducing the Bill and referring it to a Select Committee.

The Hon'ble THE PRESIDENT having declared the Rules suspended—

The Hon'ble MR. BOLTON introduced the Bill and also moved that it be read in Council.

The Motion was put and agreed to.

The Bill was read accordingly.

The Hon'ble Mr. Bolton also moved that the Bill be referred to a Select Committee consisting of the Hon'ble Mr. Wilkins, the Hon'ble Babu Surendranath Banerjee, the Hon'ble Mr. M. S. Das, the Hon'ble Mr. Wallis, the Hon'ble Sahibzada Mahomed Bakhtyar Shah and the Mover, with instructions to report in one week. He said:—

“Sir, the Bill of which I am in charge is a small, but not unimportant, measure. It seeks to put an end to a form of public gambling which has attained considerable magnitude, which has already done much harm among certain classes of the community in Calcutta, and which tends to affect larger and larger numbers. I trust, and cannot but believe, that its object will commend itself to every Member of this Council.

“Rain-gambling was introduced into this City many years since by the Marwaris, who are much addicted to play and wagering of one kind or another, and is practised in the Bara Bazar quarter, where they chiefly reside. For some years it was confined to one house containing a large courtyard where the gamblers can assemble. Two more houses were subsequently opened, and facilities for gambling are now offered at three establishments. The system of play followed at these places has been thus described. Attached to the houses are a number of men who register bets for the proprietors, charging them or the successful wagers a commission of one pice or of one anna, respectively, on each rupee won. The bets are made on the occurrence of rain within a certain time, and they are registered three or four times daily. The proprietors of the premises offer odds against rain, and these depend chiefly on the state of the weather, ranging from level money to 2 to 1, 3 to 1, and so on, sometimes up

[*Mr. Bolton.*]

to 50 to 1. Those who back the rain do not win unless the fall suffices to cause an overflow from a small raised tank through a spout, which is visible from the courtyard. A clock is kept on the premises to regulate the time.

“For many years after its introduction rain-gambling was practised mainly by the Marwaris; but, though it doubtless brought much pecuniary loss and misery to members of that community, as is inevitable with the systematic pursuit of gambling, the evil did not attain such proportions as to attract public notice and call imperatively for the interference of the Government. Recent years, however, have seen a marked development of this vice; and crowds of all nationalities are now observed at the gambling establishments. The Commissioner of Police has reported that they are frequented by Europeans, East Indians, West Indians, Native Christians, Jews, Hindus and Muhammadans—no doubt, chiefly the poorer and less respectable of those classes—and that native women and even children take part in the betting. So systematised and general has rain-gambling, in fact become, that a guide to it was published in the past year, which purports to instruct the public in the study and forecast of the weather and to furnish tips for the rainy season. It appears that bets are made for small sums of few annas as well as for many hundreds of rupees, and temptation is thus offered to the poor and the wealthy alike. The gambling-houses and the streets where they are situated are frequently crowded from morning till midnight, and stalls for registering bets are kept in the street as well as inside the premises, causing much obstruction to traffic. A public nuisance thus exists, and, apart from the annoyance to persons residing in, or using, the streets who do not take part in the gambling, the Police fear that there may, at any time, be a serious breach of the peace. The attention of the Government was drawn to this gambling by a question asked in this Council by the Hon'ble Babu Surendranath Banerjee in July, 1895, but Sir Charles Elliott was not disposed to undertake legislation, on the grounds that betting in private houses could not be put down, and that it was not desirable to devise a law to stop this form of betting when other forms were left untouched. Last year the matter was again brought before the Government by a memorial submitted by a considerable number of residents of the neighbourhood of the gambling-houses, complaining of the injury done to those who resorted to them, and praying for their suppression. His Honour the Lieutenant-Governor was

[*Mr. Bolton.*]

satisfied that a state of things existed which demanded further consideration, and after the receipt of a report from the Commissioner of Police, the Calcutta Corporation, the British Indian Association, the Central National Muhammadan Association, the Muhammadan Literary Society and the Indian Association were invited to express their opinion whether the evil of rain-gambling is confined to the Marwari community, or whether it is so far-reaching and disastrous in its effects as to warrant recourse to legislation. With one exception, all these representative bodies have replied that rain-gambling extends to other classes than Marwaris, and strongly recommend legislation. It is stated by one of the Muhammadan bodies that many *purda-nashin* ladies of certain sections of their community are being drawn into this gambling through the agency of female brokers secretly employed by the proprietors of the establishments in Bara Bazar. The only dissentient opinion has been expressed by the British Indian Association. They recognize that the evil exists and is very demoralising, and that others than Marwaris are affected; but they object on general grounds to any legislation unless means could be devised for checking all kinds of gambling whether public or private. The Hon'ble Member will observe that the existence of a serious evil is generally admitted; and, apart from the testimony thus received, it is manifest that an organized system of public gambling such as this cannot be kept up without injury to many if not the majority of those whom it attracts. Instances of ruin and crime resulting from indulgence in rain-gambling have been mentioned, and it is impossible to doubt that many such cases have occurred. In the memorial presented last year, to which I have already alluded, it was stated that native bankers and merchants and young women of respectable families had ruined themselves by this pernicious habit. If the Council desires to hear of specific cases, I would mention two. In 1892 a young man committed suicide in consequence of his inability to repay a sum of money embezzled from his employer for the purpose of meeting losses at rain-gambling. Two years later another case came to notice in which a son had stolen ornaments of large value and money from his father for the same purpose. In the former case the Jury which sat in the Coroner's Court made a presentment recommending that measures should be taken to stop rain-gambling. In the presence of the clear evidence of the widespread evil which is being done by these gambling establishments of Bara Bazar, not only among the Marwaris, rich and poor,

[*Mr. Bolton.*]

but also among the poorer members in particular of other communities, the Lieutenant-Governor could entertain no doubt as to the necessity for legislation for the suppression of rain-gambling, and this Bill is the outcome of his consideration of the matter. It has been submitted to the Governor-General in Council, and sanction to its introduction in this Council has been received.

“I have mentioned the objection taken by the British Indian Association to legislation for this form of gambling while other kinds of gambling are left unchecked. Betting on horse races has been specified as equally pernicious, and it has been argued that so long as such betting is permitted legislation for the suppression of rain-gambling cannot be justified. It is not my desire to attempt to minimise the mischievous consequences of betting on the Turf; but I would draw attention to a broad distinction between it and the gambling which this Bill is designed to suppress. Racing is held for a few hours on only a few days of the year; rain-gambling continues daily and practically all day for six months. It is a legitimate inference that the mischief done by betting in the one case must be far less than in the other. But whatever may be the fact as regards betting on the race-courses, it is, I venture to think, on the present occasion a sufficient reply to the objection to partial legislation to say that it is unreasonable to abstain from dealing with a particular form of betting which can be reached and suppressed because attempts to suppress other forms appear undesirable or impracticable. Legislation against rain-gambling has been undertaken in Bombay and undertaken with success, and there is no reason to anticipate failure in this Presidency. I confess my inability to understand the attitude of those who, while admitting the very demoralising effects of rain-gambling, would permit it to flourish in this City and draw more and more of the poorer classes under its baneful influence. They cannot desire to defend it as a legitimate pastime, or deny that it is possible to enforce a law for the suppression of the gambling houses, and their objections to legislation must, therefore, be characterized as purely academic.

“It remains for me, before explaining the provisions of the Bill, to notice that a memorial, largely signed by Marwaris, including some heads of firms, and many managers and servants of other firms whose owners were absent from Calcutta, has recently been received protesting against legislation. The memorialists traverse the statements made in the memorial of last year in

[*Mr. Bolton.*]

condemnation of rain-gambling, assert that this form of gambling is comparatively innocuous or not more injurious than others, and that if suppressed gambling in some new form will take its place, and pray that it may not be interfered with. I have already, I trust, satisfied the Council that the character of an innocent pastime which the memorialists claim for rain-gambling cannot be rightly ascribed to it. It is possible, as they anticipate, that the Marwaris will devise some new form of gambling on its suppression. They have, the memorialists state, introduced in Bombay a system of betting on the number of cotton bales sold daily in the London market, not unlike the well-known betting on the prices realised at the Government opium sales in Calcutta. The suppression of rain-gambling will, however, at least protect from ruin and misery many outside the Marwari community who have been drawn into the gambling establishments. But the Government has reason to know that the more respectable Marwari residents themselves would be glad to see this gambling suppressed, although they are prevented by caste obligations from openly announcing their view. In any case, it would be entirely inconsistent with the principle of English administration in regard to gambling to tolerate the existence of public gambling houses in Calcutta or any other town of this Province.

"The provisions of the Bill may be very briefly explained. In Bombay legislation took the form of a short Act amending the General Gambling Act of the Presidency by including 'wagering' in the definition of 'gaming,' and 'any article used as a subject or means of gaming' in the definition of 'instruments of gaming.' Wagering on rainfall thus became illegal, and water-spouts and clocks watched for the decision of the bets, if within the premises of the gaming house, became instruments of gaming. In the present Bill it is proposed to effect the object in view by directly prohibiting rain-gambling. The definition of 'common gaming house' in the Bengal Acts is, therefore, to be amended by the addition of words which will bring within it any premises in which rain-gambling, specified as 'the form of wagering called rain-gambling,' is carried on; 'gaming' is to be defined as including rain-gambling; and within the definition 'instruments of gaming' are to be included books or registers in which rain-gambling wagers are entered, and all documents containing evidence of such wagers. These amendments will, it is believed, be effective against rain-gambling as it is now conducted. If gambling is hereafter practised in private houses it could be done only

[*Mr. Bolton ; Mr. Wallis.*]

on a small scale, and the harm would be proportionately small. The risk of prosecution would be a strong check against attempts to revive the gambling establishments in private residences. But while provision is made for suppressing the rain-gambling which actually exists in Calcutta, it is obviously essential to guard against the setting up of similar establishments in the vicinity or in any town of the interior. The amendments which I have described are, therefore, to be introduced in the following Acts, which provide for the punishment of gambling in this Province, that is, Act XXI of 1857, so far as it relates to Howrah, Act IV (B.C.) of 1866, relating to the Town of Calcutta, and the general Act, II (B.C.) of 1867 which operates in particular places on extension."

The Hon'ble MR. WALLIS said:—"I believe I am in order in referring at this stage of the proceedings to the general provisions of the Bill which is now before the Hon'ble Members, and which it is proposed to refer to a Select Committee. I do not wish, sir, for one moment to stand here as the champion of rain-gambling or of wagering or betting of any description; but I would desire to submit that the proposal at this meeting to introduce the Bill, to suspend the Rules of Business, to move that it be read in Council, and to appoint a Select Committee with instruction to report in a week, has, to say the very least of it, the appearance of undue haste. Personally I must admit that I am not prepared at such short notice to refer in detail to the principles of the Bill, or to express an opinion one way or the other; for up to the present the memorial which was referred to by the Hon'ble Member in charge of the Bill, and which I understand was submitted to Your Honour last year, praying that rain-gambling should be suppressed, has not reached my hands, and it was only on Tuesday last that I received official notice that I would be asked to sit on the Select Committee. Since then I have endeavoured to find out something about this form of wagering. I have interviewed several gentlemen who are capable of giving an unbiased opinion, and I have visited one of the betting houses. I am compelled to say that in my opinion the betting is carried on in a very systematic and open way. I certainly hold with the opinion expressed by Sir Charles Elliott through his Chief Secretary as recently as July 1866 that it would be practically impossible to put down betting in private houses, and if this particular form were stopped, it would break out in some other, and if driven into secrecy, might be more harmful than if

[*Mr. Wallis; Sir Charles Paul; Mr. Das.*]

practised openly. Further, he did not think it possible to devise a law which would stop the form of betting known as rain-gambling without also bringing such practices as betting on races or on other events of chance within its prohibition. This, sir, seems to me the correct view of the matter; for it is manifestly undesirable to legislate for one particular form of wagering and to leave untouched so many others which are known to exist. I do not think, sir, that this Bill has been sent to the European Associations for opinion. I am almost certain that the Bengal Chamber of Commerce has not been consulted, and I know the Trades Association have not. I would therefore beg, Sir, that you will exercise the discretion which is given you under section 22 of the Rules of Business, and allow me to put forward an amendment that the discussion of the general principles of the Bill be postponed, and that the Bill be referred to all the Associations and public bodies in Calcutta for an expression of their opinion with a request that the report as early as possible. In support of my amendment, I would urge that: "this form of wagering has been carried on for upwards of three quarters of a century, it is certainly not desirable to hurry the Bill through, even if my amendment should lead to the postponement of the question until the autumn session, even until next cold season."

The Hon'ble SIR CHARLES PAUL said:—"I desire to make one observation. I find that objection is taken to this Bill on the ground that no legislation should be undertaken in regard to one form of gambling until we are also prepared to take into consideration legislation in respect of other forms of gambling. I hope this Bill may be the commencement of an attack upon gambling of every description. The objection taken does not commend itself to my mind, we must make a beginning."

The Hon'ble MR. M. S. DAS said:—"A good deal has been written in the papers and said about this Bill, but one thing I do not understand, namely, why there should be so much opposition to this Bill. The existing law on the subject contains a provision against keeping a common gaming-house, and the amendment proposed by this Bill only aims at enlarging the definition of the term "common gaming-houses." I do not see how there can be any analogy between betting at races and the system of gambling for the suppression of which this Bill has been introduced; because certainly there is a certain amount of difference between people betting in their own houses and the systematic

[*Mr. Das.*]

betting carried on in establishments which are open to the public where any one can go and indulge in betting. The law aims at putting down such common gaming-houses. A legislative assembly does not undertake to improve the morality of the people. We do not sit here to do the work of preachers and moralists; but in all countries the Legislature does undertake to put a certain amount of restraint upon places of public resort for the protection of the public. The Marwari community are of course quite welcome to indulge in betting in their own houses; but if they require certain appliances for the purpose, a reservoir and a spout through which water must flow, they reduce it to the form of a common gaming-house. I do not think it is the intention of this Bill to stop Marwaris or any other persons from gambling about rain falling, or staking their purses upon prognostications of rain; but it is this particular system of gambling which it is proposed to suppress by means of this Bill.

“While we are on this subject, I beg respectfully to submit that this opportunity should be utilised to introduce a small amendment in the Gambling Act which affects the mufassal. There is a difference in the provisions of the two Acts,—the Act which affects Calcutta, and the Act which affects the mufassal, with regard to the power of the Magistrate to order the search of a house on suspicion that it is a common gaming-house. A Magistrate in Calcutta can take the initial proceeding when he receives information upon oath; whereas under the Mufassal Act no such thing is necessary to enable the Magistrate to take the initial proceeding. It has often been remarked that in carrying out the provisions of this Act, some *zoolum* is done by the mufassal police; and as it is the duty of this Council to protect the interests of the public by preventing gambling, I think it is the duty of the Council as well to see that some person should be held responsible for any annoyance or insult to which an innocent person may be put when the search of his house is made on information which perhaps proceeds from malice or spite. This would not be the case if the information was on oath. This is a suggestion I beg to make, and I hope the Hon'ble Member in charge of the Bill will take this matter into consideration. It is a very small matter, and I hope the Hon'ble Member will see his way to introduce such an amendment.”

[*Rai Eshan Chundra Mittra Bahadur ; Babu Surendranath Banerjee.*]

The Hon'ble RAI ESHAN CHUNDRA MITTRA BAHADUR said :—"Up to yesterday I thought of opposing this Bill, but after hearing the instances of ruin which the Hon'ble Member in charge of the Bill has adduced, I consider the object of this Bill to be extremely benevolent. I think, however, that the Bill may be made a little more comprehensive in its provisions. I am not one of those who think that because the Government cannot touch gambling upon horse-racing or on opium *tejimundis*, the Legislature should not be in a position to put a stop to the evil which this Bill is intended to meet. Evils must be met gradually, and because one particular form of gambling cannot be dealt with at once, that is not a reason which should prevent legislation regarding another particular evil. I therefore think the legislation now proposed is one which ought to be supported. No doubt there are certain sections of the law which confer too much power upon the police, but at the same time the police must have some power for the suppression of this evil, and I would suggest that the definition of gaming-house should be amended in Select Committee. If the mere fact of finding cards in a house is sufficient to raise a presumption that it is a gaming-house, no house would be free from suspicion. The law as it stands provides that the finding of cards is evidence of a house being a gaming-house. I submit that the law goes too far in this respect, and I have no doubt the Council will be able to introduce a modification which would lead to general satisfaction."

The Hon'ble BABU SURENDRANATH BANERJEE said :—"I shall not be doing justice to myself if I do not accord my cordial support to this Bill. I have not been able to follow the observations of the Hon'ble gentleman who has asked for the postponement of the Bill. His chief grievance seems to be that certain European Associations were not consulted. He does not say that the enquiry instituted by the Government was not exhaustive, but that particular Associations representing particular interests were not consulted. I should like to ask the Hon'ble gentleman what interest the European Associations have in a Bill of this description. Suppose the Government were to introduce a Bill relating to mercantile matters, would it be any answer to the Bill being proceeded with that the British Indian Association and the Indian Association or the two distinguished Muhammadan Associations which are so ably represented here, had not been consulted? I do not suppose the Hon'ble Member in charge of the Bill would waste his time in sending such a Bill round for the consideration of bodies who could not be presumed to have any particular

[*Babu Surendranath Banerjee.*]

knowledge of such matters. The European community have not the smallest interest in the Bill now before the Council. It is not pretended that European merchants or tradesmen frequent places like these or take part in rain-gambling transactions. The European Associations were not consulted because it was not thought necessary to do so. The Calcutta Corporation considered the matter at a meeting of the general committee, the executive body of the Corporation. I hold in my hands the proceedings of that meeting when the vote in favour of legislation was practically unanimous, there being only two dissentients. The Bill was also considered by the Indian Association with the Hon'ble Member for the University in the Chair, and the vote there was absolutely unanimous. The Muhammadan Literary Association and the Central Muhammadan Association also supported legislation in connection with this matter. I confess I cannot understand the other argument which has been urged by the same Hon'ble Member, namely, that this practice has been in force for the last seventy-five years, and therefore it may be allowed to continue for some time longer. Prescription does not consecrate an evil. No matter how long an evil has been in existence, if it is an evil which is growing and is expanding, if it is proving detrimental to a substantial portion of the community, it is the duty of the Government and of the Legislature to put it down. It has been urged that because we cannot suppress betting on the turf, therefore we must not interfere with rain-gambling. I would rejoice if we could see our way to suppress betting on the turf; but does it stand to reason and common sense that because we cannot suppress both these evils we must not suppress one of them when it is in our power to do so? The two forms of gambling do not indeed stand on the same footing. Betting on the turf is supported by the opinion of the civilized world, and a legislator wastes his breath who legislates in violent opposition to public sentiment. It would be futile to do so. Betting on the turf is supported by a large body of public opinion, and canons and rules have come into existence which act as safeguards against abuse. I should like to know if any such safeguards exist as to rain-gambling. Then I am told that if rain-gambling be suppressed in public, it will be carried on in secret. This is precisely one of those forms of gambling which cannot be carried on in secret. If it rains the bet is won; if it does not, it is lost. The gamblers must look at the clouds. They can hardly do so in secret. Further, if an evil practice is suppressed by legislation,

[*Babu Surendranath Banerjee ; Nawab Syud Ameer Hossein.*]

and if such legislation is not very much in advance of public sentiment, the evil is sure to be minimized and must eventually disappear. Let me give a concrete instance. The Government has put down those dens of iniquity in which opium smoking was practised. Opium smoking has not indeed disappeared. But the evil has been minimised. The number of opium-smokers has become less, and in the course of the next twenty or thirty years the evil will have disappeared. It will be the same in the case of rain-gambling. If you fail to deal with the evil now, it will strike a firm root in the soil, vested interests will gather round it, and it will gradually enlist the support of a sympathetic public opinion. I have discussed this question with men of light and leading in Bara Bazar, and I have heard no opinion except such as condemned the practice. Calcutta society was not long ago convulsed by the tale of an atrocious murder committed by a Bengali named Annoda Prosad Ghose. He murdered his sons. And when the story of his life was published, what was the most startling fact which it disclosed? He was a confirmed rain-gambler, and lost the whole of his fortune, amounting to two lakhs of rupees, in the rain-gambling establishment. Only the other day I was having a conversation with one of the foremost men in the Marwari community. He said there was a respectable lady living in Bara Bazar who had taken to rain-gambling; she went through the whole of her money, and then went astray; another person embezzled his master's money, and then expiated his guilt in the Presidency jail, and there are no doubt other cases which have not seen the light. I have no hesitation in saying that it is the bounden duty of the Government and the Legislature to suppress an evil which is spreading fast. It is not confined to the Marwari community: it has spread to the Bengali community, to Eurasians, Armenians and Jews. I know there are clerks employed in the Bengal Office who frequent these gaming-houses. I hope and trust this Bill will be passed into law before the rains set in, and a Government which places such a law as this upon the statute-book will be entitled not only to the lasting gratitude of the Marwari community, but to the approbation of the thinking and the good among all sections of the people."

The Hon'ble NAWAB SYUD AMEER HOSSEIN said :—" While according my support to this Bill, I must protest against any delay in passing the measure, for that will mean to allow another full season for the practice of rain-gambling, which begins from about the middle of the month of May. Next to the Commissioner

[*Nawab Syud Ameer Hossein ; Rai Durga Gati Banerjea Bahadur ;
Babu Guru Proshad Sen.*]

of Police, I, as Magistrate of the Northern Division of the Town, have had frequent opportunities of observing the evil effects of rain-gambling. It is carried on within my jurisdiction, and I have had several cases of honest gomashtas, durwans and other servants falling into the temptation, and after losing all they possess, committing either theft or criminal breach of trust. In addition to the two cases of suicide mentioned by the Hon'ble Member in charge of the Bill, I had, while acting as Coroner last year, another case, in which a man committed suicide simply because he was ruined by rain gambling. I had also before me the case of Annoda Prosad Mitter, the real cause of whose ruin was rain-gambling. I therefore strongly support this Bill."

The Hon'ble RAI DURGA GATI BANERJEA BAHADUR said:—"With Your Honour's permission I will say a word or two in support of this Bill. The exhaustive and lucid speech of the Hon'ble Member in charge of the Bill gives an adequate idea of the pernicious effects of rain-gambling. I have personal knowledge of the ruin which this baneful system of gambling has caused to many families in Calcutta. This evil is not confined to Marwaris, but extends also to other sections of the community. In fact, it is a public nuisance, as has been remarked by the Hon'ble Mover ; and the sooner it is suppressed, the better for society. It is an acknowledged evil, and there is no reason why it should not be suppressed because other similar evils exist. There seems to be nothing in the system of rain-gambling which can commend it either from a social or moral point of view. The sooner therefore this serious and growing evil is suppressed the better. This has already been done by legislation in Bombay, and I do not see why this Council should not follow the example set by that Legislature."

The Hon'ble BABU GURU PROSHAD SEN said:—"I hope the Hon'ble Member in charge of the Bill will see his way to include section 6 of the Gambling Act in his scheme of amendment. That section provides that when any cards, dice or other instrument of gaming are found in any house, tent, room, space, or walled enclosure entered or searched under the provisions of the last preceding section, or about the person of any of those who are found therein, it shall be evidence, until the contrary is proved, that such house is used as a gaming-house. Here the accused has to prove his innocence when a case is brought against him. That Act was passed in 1887. Probably the emergency of the

[*Babu Guru Proshad Sen ; Mr. Bolton.*]

case at the time required a provision like that ; but when the Legislature is engaged in amending the Gambling Act there is no reason why this particular section should not come under revision."

The Hon'ble MR. BOLTON in reply said :—"The support which this Bill has received from the Council is very gratifying to myself as its Mover. The Hon'ble Mr. Wallis has taken objection to the haste with which legislation is being pressed. The sole reason for passing rapidly through the early stages of the Bill is that the Session of the Council will come to an end shortly, and that, therefore, if the measure is to be passed now, the Council must go through the preliminary stages quickly. For delay in passing this Bill I can conceive no possible reason. In addition to the cases which I have mentioned to the Council, other instances of the very serious evil done by rain gambling have been mentioned by the Hon'ble Babu Surendranath Banerjee and the Hon'ble Nawab Syud Ameer Hossein, and there can be no reason for allowing this form of public gambling to continue for one day longer than can be avoided. The Bill will cause injury to none but the keepers of the gambling-houses, who, no doubt, benefit very largely by the recklessness or want of intelligence of the unfortunate people who resort to their houses. To the gamblers, and others who might hereafter have been tempted to follow their example, this Bill will be an incalculable boon. If the Marwari community, as those who have memorialised against legislation have themselves declared, cannot repress their passion for betting, the Bill will not be open to the reproach of adding to the many ways in which they indulge that passion : on their own admission it will only result in one form of gambling being substituted for another. Inquisitorial interference with gambling in private houses is not proposed. The Bill deals only with *public* gambling, for the suppression of which the law already provides. All that it insists upon is that if the Marwaris choose to indulge in gambling, they shall not be permitted to do so in houses to which the public are invited. While making these remarks about the Marwaris, however, I must repeat that it is known to the Government that the most respectable men of that community are most anxious that legislation on this subject should be carried through, and that they would hail with the greatest satisfaction the passing of this Bill. The action of the Government in pushing this Bill through the Council, therefore, needs no defence. I have already, in my opening speech, replied to the argument that this legislation is unjustifiable while we abstain from interfering with other

[*Mr. Bolton.*]

forms of gambling, and other Hon'ble Members have also pointed out the futility of that argument. The Hon'ble Mr. Wallis took exception to the Government not having invited the opinions of the Chamber of Commerce and the Trades Association on the necessity for legislation in this case. As I have already informed the Council, various native Associations have been consulted, and with a single exception they strongly and unanimously recommend legislation. It did not occur to the Government to consult the Chamber of Commerce and the Trades Association, because Europeans are not concerned with this matter. The fact, as reported by the Commissioner of Police, that Europeans and Eurasians resort to these rain-gambling houses can afford no ground for a contention that the interests of Europeans in general are affected by the provisions of this Bill. It appears to me, therefore, entirely unnecessary to postpone the consideration of this Bill in order to invite the opinions of the Chamber of Commerce and the Trades Association. As opinions have already been invited and received from the Associations which are really concerned with this measure, and which it was necessary to consult as representatives of different sections of the native community in Calcutta, I must oppose the amendment which the Hon'ble Member desires to move for postponing the consideration of the Bill to another Session of the Council. During that interval a serious public nuisance will continue, and further evil will be done among the people who are drawn to these gaming-houses. The Hon'ble Mr. Das, Babu Guru Proshad Sen, and Rai Eshan Chundra Mittra have suggested that the Council should also take into consideration certain provisions of the Acts dealing with public gambling, but it is not necessary to examine those provisions of the law at present, and I must object to our travelling beyond the scope of this Bill, which has been framed simply for the purpose of including rain-gambling as practised in Bara Bazar among the different forms of public gambling which are prohibited by the existing law. We are not here to undertake the general revision of the gambling law. For such a revision of the law a separate measure must be introduced, in connection with which the principles which regulate the law could be discussed. I am not prepared, therefore, to support the suggestion of the Hon'ble Members that the desirability of amending the sections to which they have referred should be considered. If any Hon'ble Member desires to bring forward in Select Committee any particular amendment of the law, he will be at liberty to do so, but personally I shall strongly oppose any amendment in the direction which has been suggested."

[*The President.*]

The Hon'ble THE PRESIDENT said:—"Before putting the motion, it is perhaps as well that I should express my own personal views in regard to this measure. I am afraid I do not rise a very great height of moral elevation in connection with this Bill. Personally, I have no sympathy whatever with gambling in any shape or form. I never made a bet in my life; I do not play cards for money; and the only gambling I ever indulged in, if it can be so called, was when I took some tickets in Lady Mackenzie's lucky bag at the Fancy Fair at Belvedere a few days ago. I am no believer in enforcing morality by legislation. I look upon this Bill simply as a measure of police. I have been convinced by the reports of the Commissioner of Police that the practice of rain-gambling has grown to the dimensions of a large and growing public nuisance. It is solely in that light that I approach the question. At home and in most civilised countries common gaming-houses are looked upon with disfavour, and are suppressed by legislation. The mode in which this form of gambling is conducted in Bara Bazar has become so intolerable as to call for the intervention of the police. They are common gaming-houses of a most notorious description, and ought, as a matter of police pure and simple, to be suppressed. This is simply the light in which I view the question.

"I am not prepared to accept the amendment of the Hon'ble Mr. Wallis, though of course it is open to him to ask that it should be put to the Council should he consider it necessary to do so. This Bill has been before the public for a long time. It did not occur to me to refer it to the European Associations, but it was open to those Associations, if they were interested in the measure, to approach the Government without any special invitation. They have often done so in the past, and will, I trust, continue to do so in the future. I do not know what the Hon'ble Mr. Wallis saw in Bara Bazar in the middle of the hot weather,—probably not very much, but if he visits it in the rains or reads a description of it in the rains, I think he will be convinced that this is a measure which, in the interests of good order in the city, we are bound to press forward. The delay in introducing this Bill into Council is not altogether the fault of the Government of Bengal. We had to secure the approval of the Governor-General and of the Government of India to this legislation before we could introduce it, and the Government of India amidst its many duties necessarily and unavoidably lost some time in replying. We must push it through now, because we consider that when once the determination has been come to to put down the evil, we ought not to allow it

[*The President ; Mr. Wallis.*]

to continue for another rainy season. As a matter of fact no delay could add to the information which the Select Committee will have before them. I have in the drafting of this Bill, which follows largely my own suggestions, avoided as far as I could the difficulties which arose from the introduction of the form of words which found favour in Bombay. I sought to raise no general question as to the propriety of other forms of wagering, but to make the Bill deal directly and simply with the particular evil which we sought to control, rain gambling in common betting houses. Hence the shape which it assumes, and I trust the Select Committee will see their way to return it to the Council without any material alteration in its form.

“The Hon’ble gentlemen who have suggested that we should take this opportunity of amending other portions of the Act have also pressed upon us the inadvisability of delaying the passing of this Bill. But I must call attention to the fact that if we do tamper with or alter the Act as a whole and the general principles of it, we must necessarily hang it up until opinions upon those alterations are received from all over Bengal. Therefore I trust that when this Bill goes before the Select Committee, they will confine their attention to the Bill as it is now laid before them.”

The Hon’ble Mr. WALLIS said :—“ I still desire, with Your Honour’s permission, notwithstanding all that has been said by the respective speakers, respectfully to put the amendment I have brought forward. I should have refrained from making any further remarks but, for one or two observations which have fallen from the Hon’ble Babu Surendranath Banerjee. He said that this Council would not think of referring commercial questions for the consideration of the Muhammadan Literary or other kindred Associations, but the Hon’ble Member surely does not seriously mean to compare this piece of general legislation to legislation confined to commercial questions pure and simple. He must remember that the Chamber of Commerce, holding the position it does in Calcutta, has not been built up by taking into consideration questions which concern them alone as commercial men, but their views have been asked and sought for by the Government, and they have taken up questions entirely outside the interest of Commerce, and have done so in the interests of all classes of society. And I may also be allowed to say that the Trades Association, though in a much less degree, have ventured to do the same. I therefore still consider, notwithstanding what has fallen from the Hon’ble Members

[*Mr. Wallis; Mr. Finucane.*]

who have spoken and the Hon'ble Member in charge of the Bill, that this Bill should be referred to the Chamber of Commerce and the Trades Association for an expression of their views.

"I prefaced the remarks which I first made by saying that I was not championing rain-gambling or gambling or betting of any sort, and I purposely avoided expressing my opinion either on the question directly before me or upon any other form of wagering or betting. I said that I was not in a position to discuss the general provisions of the Bill simply because I did not know sufficiently about the matter. I must, however, now frankly admit that the attitude which I took in respect of this Bill has been considerably altered by what I had since heard of the crimes which have resulted from the effects of this vice of rain-gambling. The Hon'ble Member in charge of the Bill has been good enough to put my name on the Select Committee, and I shall therefore have the opportunity of considering any further information which may be placed before us. I could, however, still desire, with Your Honour's permission, that my amendment should be put to the Council."

The Hon'ble MR. WALLIS's motion that the Bill be referred to all Associations and Public Bodies in Calcutta for an expression of their views upon it, with a request to report thereon as early as possible, was put to the vote and negatived.

The Hon'ble MR. BOLTON's motion that the Bill be referred to a Select Committee was then put and agreed to.

AMENDMENT OF CERTAIN SECTIONS OF BENGAL TENANCY ACT, 1885.

The Hon'ble MR. FINUCANE moved for leave to introduce a Bill to amend sections 30, 31, 39, 52 and 119 and Chapter X of the Bengal Tenancy Act, 1885. He said:—

"This Bill with its Statement of Objects and reasons will be circulated and placed in the hands of Hon'ble Members in a day or two. The Bill is an important one—perhaps one of the most important Bills introduced in this Council for many years past, but I do not propose to detain the Council to-day in attempting to explain its provisions or its objects and reasons. I shall, with the permission of the Council, do so when Hon'ble Members have had time to read the Bill and see what its provisions are."

[*Rai Eshan Chundra Mittra Bahadur ; Sir Charles Paul ; the President.*]

The Hon'ble RAI ESHAN CHUNDRA MITTRA Bahadur said:—"As I have great doubts upon the point, may I ask Your Honour's permission to put a question to the Hon'ble Member in charge of this Bill, namely, whether this Council has the power to curtail or to modify the jurisdiction of the High Court."

The Hon'ble SIR CHARLES PAUL said:—"As the question of the power of this Council to interfere with the jurisdiction of the High Court has been mentioned, I wish to state that I have lately had occasion to consider the question. The Bengal Council has no power to cut down any Act of Parliament, and so far as the High Court receives any jurisdiction from an Act of Parliament, this Council cannot modify or control such jurisdiction, but all jurisdiction which the High Court receives from the Acts of the Governor-General in Council or from any Act of this Legislature can, with the consent of the Governor-General in Council, be controlled or modified or abrogated by this Council."

The Hon'ble THE PRESIDENT said:—"The Bill is not before the Council at present, and none of the members know at present what it contains. A reference to the Bengal Tenancy Act will show that this Council has the power to amend that Act, and therefore the objection which has been taken is premature at this stage. The only question at present before the Council is that leave be given to introduce a Bill, contents unknown, to amend the Bengal Tenancy Act. The Bill, as the Hon'ble Mr. Finucane has said, is a very important one, and I have no intention of rushing it through. It will at present be simply introduced and explained; it will then be published and referred for opinion to all public officers and local bodies, and there will be ample time, before the Council takes up the Bill in its later stages, to know what the Bill proposes to do, what it does not do and what the Council ought to do.

"I will also take this opportunity to say that I have no intention of hurrying through the further stages of the Partition Bill, but I hope the Select Committee will be able to submit its report before the Council parts, as my intention is to republish the Bill and to refer it to public officers and local bodies, and to await the receipt of their opinions before the Council proceeds to consider the Select Committee's report."

The Motion was put and agreed to.

The Council adjourned to Saturday, the 27th instant.

CALCUTTA ;
The 7th April, 1897. }
Reg. No. 212-222-2-4-97.

F. G. WIGLEY,
Offg. Asst. Secy. 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 27th March, 1897.

Present:

- The Hon'ble SIR ALEXANDER MACKENZIE, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.
The Hon'ble SIR CHARLES PAUL, K.C.I.E., Advocate-General of Bengal.
The Hon'ble H. H. RISLEY, C.I.E.
The Hon'ble RAI DURGA GATI BANERJEA BAHADUR, C.I.E.
The Hon'ble NAWAB SYUD AMEER HOSSEIN, C.I.E.
The Hon'ble M. FINUCANE.
The Hon'ble C. W. BOLTON.
The Hon'ble W. H. GRIMLEY.
The Hon'ble J. G. H. GLASS, C.I.E.
The Hon'ble C. A. WILKINS.
The Hon'ble SURENDRANATH BANERJEE.
The Hon'ble A. M. BOSE.
The Hon'ble RAI ESHAN CHUNDRA MITTRA BAHADUR.
The Hon'ble GURU PROSHAD SEN.
The Hon'ble MAHARAJA BAHADUR SIR RAVANESHWAR PROSHAD SINGH, K.C.I.E., of Gidhaur.
The Hon'ble M. S. DAS.
The Hon'ble A. H. WALLIS.
The Hon'ble SAHIBZADA MAHOMED BAKHTYAR SHAH.

RAIN-GAMBLING BILL.

The Hon'ble Mr. BOLTON presented the Report of the Select Committee on the Bill for the suppression of rain-gambling. He said:—

“At the next meeting of the Council I propose to move that the Report be taken into consideration, and that the Bill be passed into law.”

[*Babu Guru Proshad Sen; the President; Mr. Risley.*]

The Hon'ble BABU GURU PROSHAD SEN said:—"With Your Honour's permission I wish to give notice, under Rule 21 of the Rules for the Conduct of Business, that I shall move for the introduction of a section to repeal section 6 of Bengal Act II of 1867, and the corresponding Section 47 of Bengal Act IV of 1866."

The Hon'ble THE PRESIDENT said:—"Do you propose to move it as an amendment to the Bill before the Council?"

The Hon'ble BABU GURU PROSHAD SEN replied:—"It is rather an addition to the Bill."

The Hon'ble THE PRESIDENT said:—"I do not think we can go beyond the provisions of this Bill, which is a Bill for the suppression of rain-gambling; and what you propose to do is to move a substantial addition to the Bill by way of amendment of the Gambling Act. I have not the permission of the Government of India to introduce such a provision in this Bill."

The Hon'ble BABU GURU PROSHAD SEN said:—"Your Honour has the permission of the Government of India to amend the Gambling Act by way of addition. I do not propose to go further. I simply ask permission for the repeal of section 6 of the Gambling Act."

The Hon'ble THE PRESIDENT said:—"The Hon'ble Member can bring forward his motion, but I shall oppose the amendment as going beyond the scope of the present Bill. It will make a serious alteration in a law, which is on all fours with the English law on the subject."

BENGAL FINANCIAL STATEMENT FOR 1897-98.

The Hon'ble MR. RISLEY laid on the table the Bengal Financial Statement for 1897-98 with explanatory notes.

PART I.—General Review.

(1) ACCOUNTS OF 1895-96.

1. The closed accounts for 1895-96 show that the Provincial receipts of the year amounted to Rs. 4,58,51,520 against the revised estimate of Rs. 4,56,39,000, and the Provincial expenditure to Rs. 4,43,53,440 against the revised estimate of Rs. 4,44,10,000, thus working out to a surplus of

[*Mr. Risley.*]

Rs. 14,98,080 against Rs. 12,29,000 anticipated when the revised estimate was framed. The main causes of this improvement were the increase in the Provincial share of the net earnings of the Eastern Bengal State Railway system, due to the heavy jute traffic during the last quarter of the year, and the decrease in expenditure under Stationery and Printing.

(2) REVISED ESTIMATE FOR 1896-97.

2. The Budget Estimate for 1896-97, as adopted by the Government of India, assumed that the year would open with a credit balance of Rs. 55,51,000, that the total revenue would amount to Rs. 4,46,36,000, and the total expenditure to Rs. 4,67,47,000, so that the year would close with a balance of Rs. 34,40,000. The latest estimate available for the accounts of the year shows that the total receipts will probably be Rs. 4,63,81,000, which is better than was originally expected by Rs. 17,45,000, and that the expenditure will be Rs. 4,80,94,000, which gives an increase of Rs. 13,47,000: the result is a net improvement of Rs. 3,98,000, and as there is an increase of Rs. 2,69,000 in the expected amount of the opening balance, the total improvement on the original estimate is Rs. 6,67,000. The large increase of revenue in the revised, as compared with the original, estimate is mainly due to an increase of Rs. 7,87,000 in the Provincial share of the net earnings of the Eastern Bengal State Railway. There is also a considerable increase under Stamps (Rs. 4,84,000), Provincial Rates (Rs. 1,10,000), Assessed Taxes (Rs. 1,25,000), and Irrigation (Rs. 1,42,000). Smaller advances also appear under Land Revenue (Rs. 76,000), Excise (Rs. 62,000), Registration (Rs. 68,000), Miscellaneous heads (Rs. 50,000), and Civil Works (Rs. 60,000). On the other hand there is a special payment of Rs. 2,00,000 adjusted under Land Revenue, being half the amount of deferred interest on the Kidderpore Dock loans remitted by the Government of India on the recommendation of this Government. The main increase in expenditure is the provision of Rs. 18,50,000 for the relief of distress arising from the prevailing famine, a calamity which was not anticipated when the budget was originally framed, and against this increase there are decreases of about 2 lakhs under "Direct demands on the revenues," of nearly a lakh under Irrigation, and of more than 1½ lakh under Public Works, taking together the works under direct management and those under local authorities. The net result of these variations from the Budget of 1896-97 is an increase in the closing balance of Rs. 6,67,000, from Rs. 34,40,000 to Rs. 41,07,000.

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(3) PROVINCIAL CONTRACT, 1897-1902.

3. I now turn to the Provincial Contract which will begin to take effect from the 1st April 1897. The chief alteration made in the conditions of the current contract which expires on the 31st of this month is the imperialisation of the receipts and expenditure of the Eastern Bengal State Railway, one-half of the net revenue of which is now assigned to this Province. By way of compensation for this loss of growing revenue the provincial share of the receipts from Excise has been raised from one-fourth to one-half. The only additional charges which have been provincialised in the new contract are the Survey and Settlement expenditure other than that in Bihar, and the expenditure on account of Marine pensioners of the Imperial Department, mainly dockyard employes, and of the pensions of Branch Pilots and other Provincial Marine officers, and of their widows and orphans. The inter-provincial adjustments hitherto allowed with Upper Burma have also been stopped. On the other hand, as important administrative changes in the Salt Department are under consideration, the receipts and expenditure of this Department have been reserved for the present as Imperial. The contract passed by the Government of India provides for an annual contribution of Rs. 14,19,000 to the Imperial treasury, from the assigned revenues of this Province, against Rs. 14,39,000 paid during the currency of the expiring contract.

(4) BUDGET ESTIMATE, 1897-98.

4. The Budget Estimate for 1897-98 under the terms of the new contract as set forth above, and as finally passed by the Government of India, accepts Rs. 41,07,000 as the opening balance, and provides for receipts aggregating Rs. 4,54,83,000 and expenditure Rs. 4,85,90,000, including a provision of Rs. 22,18,000 as the provincial share of the outlay on Famine Relief, leaving a closing balance of Rs. 10,00,000. It is estimated that on the whole the receipts, which under the new arrangement are only Rs. 3,68,000 less than the actuals of 1895-96, will be less by Rs. 8,98,000 than the revised estimate for the current year. Taking this year as the standard of comparison, it will be seen that Bengal loses Rs. 44,50,000 under railway receipts, an item of revenue which tends to develop rapidly without adding to the Provincial expenditure, except in the form of feeder roads. In exchange for the share of railway receipts which was made over in 1892, the province gets under the new contract an extra quarter of the excise revenue estimated at Rs. 33,62,000. The loss of

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revenue alone comes therefore to nearly .11 lakhs, while the expenditure on excise rises at the same time by Rs. 1,78,000. On the whole transaction, therefore, putting each source of revenue at its present value, Bengal is worse off by more than $12\frac{1}{2}$ lakhs; while the prospective loss is probably much greater, for it is unlikely that excise revenue will expand in the same proportion as the railway receipts. On the expenditure side the estimate, excluding famine outlay, has been passed for a total grant of Rs. 4,63,72,000 against Rs. 4,62,44,000, the revised estimate of 1896-97. The estimate of 1897-98 includes Rs. 8,06,000 for Survey and Settlement charges and Rs. 57,000 for marine pensions which have been provincialised under the contract. The budget is explained in somewhat fuller detail in next part.

PART II.—Details of the Budget Estimate for 1897-98.

RECEIPTS.

1. *Land Revenue*.—The total collections under Land Revenue in 1895-96 amounted to Rs. 3,90,52,000 and the estimate for 1896-97, as passed by the Government of India, is Rs. 3,92,50,000, which includes Rs. 3,00,000 for recoveries of survey and settlement charges in Bihar. The 12 per cent. on collections from Government estates yielded in 1895-96 Rs. 5,05,000, while the estimate for 1897-98 stands at Rs. 5,40,000. The *Adjustments* between Imperial and Provincial generally cease on the settlement of a new arrangement, and the figures shown under the head represent the fixed contribution of Rs. 14,19,000 to Imperial, less a special temporary assignment of Rs. 6,23,000 made in order to enable the Local Government to carry out the heavy programme of the Survey Department in the first year of the contract.

2. *Stamps*.—The estimate of Stamp revenue for 1896-97 was passed by the Government of India for Rs. 1,67,80,000. The latest returns from the Comptroller-General show that the receipts during the first eleven months of the year exceeded those of the corresponding period of last year by about Rs. 6,56,000. In view of the increase that has already occurred, both the revised estimate for 1896-97 and the estimates for 1897-98 have been placed at Rs. 1,74,25,000, and the Provincial share of three-fourths amounts to Rs. 1,30,69,000. The increase is almost wholly under general stamps.

3. *Excise*.—The revenue from Excise for 1896-97 was estimated at Rs. 1,33,00,000. The actuals of 1895-96 amounted to Rs. 1,33,78,000, and the

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figures of the first 11 months of 1896-97 show an increase of Rs. 1,74,000 over the actuals of the corresponding period of the preceding year. The estimate has accordingly been raised to Rs. 1,35,50,000 for 1896-97, but in consequence of a change in the system of levying duty on ganja exported to the North-Western Provinces, the estimate for next year has been passed at a lakh loss than that for 1896-97. The Provincial share of excise revenue has been raised under the new contract to one-half.

4. *Provincial Rates.*—The actual collections of the Public Works Cess in 1895-96 amounted to Rs. 41,37,000, and the average actuals of the past three years were Rs. 41,41,000. The actuals of the first ten months of the current year show an increase of Rs. 1,27,000 over those of the corresponding period of last year. The revised estimate for the current year has accordingly been placed at Rs. 42,90,000. The prevailing scarcity will, it is anticipated, affect the collections during next year, and the estimate for that year has been taken at Rs. 40,60,000. The estimate of receipts under "General rates for the management of private estates" is Rs. 1,40,000.

5. *Assessed Taxes.*—The budget estimate of receipts from Income Tax for 1896-97 was passed by the Government of India for Rs. 46,50,000. The actual collections of last year amounted to Rs. 46,60,000, and those of the twelve months ending 28th February were Rs. 49,53,000. Both the revised estimate for 1896-97 and the estimate for 1897-98 have been placed at Rs. 49,00,000. The Provincial share of one-half is Rs. 24,50,000.

6. *Forest.*—The receipts of the Forest Department are now estimated at Rs. 12,80,000 for 1896-97 and Rs. 13,00,000 for 1897-98, against Rs. 9,19,000, the actuals of 1895-96. The increase over the actuals of 1895-96 is due to contracts undertaken by the department for the supply of sleepers to the Rai Barcili-Benares Railway. Increased provision has also been made on the expenditure side for the cutting and carriage of these sleepers, so that the net receipts are estimated at Rs. 6,15,000 for 1896-97 and Rs. 5,93,000 for 1897-98 against Rs. 4,53,000, the actuals of 1895-96. The lower estimate of net receipts for 1897-98 is due to a provision made to give effect to the scheme of the re-organization of the subordinate Forest staff sanctioned by the Secretary of State. The Provincial share is one-half.

7. *Registration.*—The budget estimate of receipts for 1896-97 was Rs. 13,65,000 against Rs. 13,41,000, the actuals of 1895-96. The actuals of the

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first ten months, compared with those of the corresponding period of last year, show an increase of Rs. 1,28,000, part of which represents an increase in the registration of mortgage deeds due to the prevailing scarcity. The revised estimate is Rs. 15,00,000. The increase in registrations is not expected to continue during next year, and the estimate for 1897-98 has accordingly been taken at less than the revised estimate for the preceding year.

8. *Interest*.—The estimate of loans for 1897-98, as passed by the Government of India, provides for a return of Rs. 3,09,000 under Interest in 1897-98, thus:—

| | Rs. |
|--|----------------------|
| Interest on advances to cultivators | 57,000 |
| Do. on drainage and embankment advances | 52,000 |
| Do. on loans to notabilities | 1,000 |
| Do. on loans to municipalities and other local authorities | 1,45,000 |
| Miscellaneous, including interest on Government securities in deposit for the Education Department | 54,000 |
| | <hr/> 3,09,000 <hr/> |

9. *Post Office*.—The Provincial receipts consisted of recoveries made from the Zamindari Dák Fund on account of establishment employed in the Post-master-General's office, but these are now adjusted in the books of the Postal Department, and do not pass through the Provincial accounts.

10. *Law and Justice—Courts of Law*.—The receipts from magisterial fines have steadily declined since 1893-94. The estimate has been placed at Rs. 8,30,000 against Rs. 8,41,000, the actuals of 1895-96.

11. *Law and Justice—Jails*.—The estimate under this head is Rs. 9,08,000 against Rs. 8,58,000, the actuals of 1895-96. The increase is mainly due to the supply of police clothing by the Jail Department.

12. *Marine*.—The budget estimate of total receipts for 1896-97 was Rs. 9,35,000. This has been raised to Rs. 9,64,000 in the revised estimate, with reference to the actuals of the 12 months ending 31st January 1897, which amounted to Rs. 9,64,000, owing to the unusually high receipts under Pilotage. The estimate for 1897-98 is Rs. 9,54,000, and is based on the average actuals of past years.

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13. *Education*.—The estimate under this head amounts to Rs. 6,27,000 against Rs. 5,69,000, the estimate for 1896-97. The increase is due to the inclusion of receipts from the Eden Hindu Hostel (Rs. 40,000), which it has since been decided to keep outside the Provincial accounts, and to increased fee-receipts (Rs. 17,000) from the Kurseong Boarding School, which has been enlarged to provide for a larger number of students.

14. *Medical*.—The estimate of Rs. 2,11,000 follows the actuals of 1895-96.

15. *Scientific and other Minor Departments*.—The estimate for 1897-98 amounts to Rs. 2,23,000 against Rs. 2,08,000, the revised estimate for 1896-97, and Rs. 2,35,000, the actuals of 1895-96. The decrease, compared with the actuals of 1895-96, is due to an anticipated falling off in the receipts from the sale of quinine, in consequence of the prevailing scarcity.

16. *Superannuation receipts*.—The estimate of Provincial receipts for 1896-97 amounts to Rs. 70,000, which has been reduced to Rs. 49,000 in the revised estimate, in consequence of a change in the mode of adjusting contributions for the pension and leave allowances of certain officers. The estimate for 1897-98 has been fixed with reference to the actual demands as calculated by the Accountant-General.

17. *Miscellaneous*.—The receipts under this head fluctuate largely from year to year. 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 |
| 1895-96 | ... | ... | ... | 10,23,000 |

The estimate for 1897-98 is Rs. 9,35,000, while the revised estimate for 1896-97 is Rs. 9,28,000.

EXPENDITURE.

18. *Land Revenue*.—The total expenditure under Land Revenue for 1897-98 is estimated at Rs. 45,71,000 against Rs. 37,29,000, the budget grant for 1896-97. The increase is due to a provision of Rs. 8,06,000 for survey

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and settlements now provincialised, and to a larger grant for management and improvement of Government estates in proportion to the anticipated increase of revenue from those estates.

19. *Stamps*.—The estimate of expenditure for 1897-98 amounts to Rs. 7,02,000 against Rs. 6,67,000, the budget estimate for the current year, and Rs. 6,57,000, the actuals of 1895-96. The increase is under "Stamp paper supplied from Central Stores," the estimate under this head being Rs. 3,67,000 against Rs. 3,34,000, the actuals of 1895-96. The Provincial share is three-fourths.

20. *Excise*.—The total expenditure for 1897-98 is estimated at Rs. 7,13,000 against Rs. 7,11,000, the budget grant for 1896-97. The budget provides a larger grant for additional Preventive Sub-Inspectors and travelling allowances against a reduction of Rs. 25,000 in the construction of distillery buildings. These buildings will now be transferred to the books of the Public Works Department. The Provincial share has, however, been increased from one-fourth to one-half, and this accounts for the increase from Rs. 1,77,000 for 1896-97 to Rs. 3,57,000 for next year.

21. *Provincial Rates*.—The Provincial expenditure for 1897-98 has been provisionally estimated at Rs. 1,19,000 against Rs. 85,000, the grant for the current year. The amount includes a provision for revaluations in a number of districts, and also for revising the arrangement under which the cost of collecting the Public Works Department cess is divided between Provincial revenues and District funds. In settling the terms of the contract the Government of India were asked to make an assignment for the latter purpose; but this they have refused to do, and in view of the diminished resources of the Government it is uncertain whether the change contemplated will not have to be deferred at any rate for the present.

22. *Customs*.—The expenditure for the year 1897-98 is estimated at Rs. 8,00,000 against Rs. 8,02,000, the budget estimate for 1896-97, and Rs. 7,98,000, the actuals for 1895-96. The provision in the current year's budget for purchase and repairs of preventive service boats and petty construction and repairs has not been fully utilised, and there have also been savings under exchange compensation allowance. These account for small provision in the revised estimate for the year.

23. *Registration*.—The estimate for 1897-98 is Rs. 8,73,000 against Rs. 8,03,000, the actuals of 1895-96. The increase is due chiefly to provision being made for larger payments under the heads of commission to Rural Sub-

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Registrars and of contingent charges owing to the opening of new registration offices.

24. *Interest*.—The rate of interest payable on the Provincial loans has been reduced by the Government of India from 4 to $3\frac{1}{2}$ per cent. with effect from next year. The budget grant has been reduced accordingly.

25. *Administration*.—The estimate under this head amounts to Rs. 17,28,000, against Rs. 17,62,000, the revised estimate for 1896-97, and Rs. 17,50,000, the actuals of 1895-96. The fluctuations are mostly due to privilege leave allowances of officers.

26. *Law and Justice—Courts of Law*.—The original estimate of expenditure for 1896-97 amounted to Rs. 89,81,000, against Rs. 88,26,000, the actuals for 1895-96. The estimate has been reduced to Rs. 88,90,000 in the revised estimate for the year, with reference to the actuals of the first 10 months of the year, which amounted to Rs. 73,91,000 against Rs. 73,09,000 in the corresponding period of the preceding year. The estimate for 1897-98 is Rs. 89,42,000.

27. *Jails*.—The estimate of total expenditure for 1897-98 has been placed at Rs. 22,32,000, against Rs. 24,70,000, the revised estimate for 1896-97. The revised estimate includes a larger provision for dietary charges consequent on the rise of prices of food-grains.

28. *Police*.—The estimate for 1897-98 amounts to Rs. 61,18,000, against Rs. 60,40,000, the budget grant for 1896-97. The increase is due to a provision for the grant of compensation for the dearness of food-grains, for the progressive annual increase of Rs. 28,000 on account of 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, rewards, &c.

29. *Marine*.—The estimate of expenditure for 1897-98 is Rs. 9,11,000, against Rs. 9,21,000, the sanctioned estimate for 1896-97. The decrease is under contributions to the Orissa Port Funds.

30. *Education*.—The grant for expenditure under the direct control of the Education Department was Rs. 27,76,000 in the budget estimate for 1896-97. This has been reduced to Rs. 26,75,000 in the revised estimate, partly in consequence of the absence of officers on furlough, partly owing to grants for apparatus, &c., for the Civil Engineering College not being fully utilized, and partly by reason of savings in the grants for normal or training schools. The estimate for 1897-98 provides for an increase of Rs. 71,000 over the revised estimate, including the following items:—

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| | Rs. |
|--|--------|
| (1) Kurseong Boarding School | 17,000 |
| (2) Bihar School of Engineering | 12,000 |
| (3) Reorganisation of the Education Department ... | 17,000 |

31. *Medical*.—The estimate for 1897-98 amounts to Rs. 19,18,000, against Rs. 19,63,000, the sanctioned estimate for 1896-97. The decrease is due to smaller provision having been made for the renewal of bedding, clothing and instruments in the Calcutta hospitals, and to a reduction in the grant for the Bhawanipur Hospital, the equipment of which was provided for last year.

32. *Scientific and other Minor Departments*.—The estimate for 1897-98 is Rs. 4,55,000, against Rs. 4,35,000, the revised estimate for 1896-97. The decrease in the revised estimate is due to the provision for the up-keep of cinchona plantations and for the purchase of bark not having been fully utilised.

33. *Stationery and Printing*.—The estimate for 1897-98 is Rs. 11,34,000 against Rs. 12,22,000, the estimate for 1896-97. The fluctuations are chiefly in the value of Stationery supplied from Central Stores.

34. *Famine Relief*.—The total expenditure on Famine Relief, as passed by the Government of India, amounts to Rs. 23,00,000 for 1896-97 and Rs. 1,00,48,000 for 1897-98, and their distribution is as follows:—

| | 1896-97. | 1897-98. |
|-------------------|-----------|-------------|
| | Rs. | Rs. |
| Imperial ... .. | ..... | 70,13,000 |
| Provincial | 18,50,000 | 22,18,000 |
| Local | 4,50,000 | 8,17,000 |
| Total | 23,00,000 | 1,00,48,000 |

The distribution of the grant in detail of the minor heads is as follow

33, Famine Relief, for 1897-98 in

| | Rs. |
|---|-------------|
| 1. Salaries and establishment in Civil Department ... | 5,64,000 |
| 2(a). Relief works in charge of Public Works Department ... | 39,13,000 |
| 2(b). Establishment, tools and plant for Public Works Department | 2,75,000 |
| 3. Relief works in charge of Civil Department ... | 21,71,000 |
| 4. Relief to people employed otherwise than on relief works | 10,93,000 |
| 5. Gratuitous Relief | 20,29,000 |
| 6. Miscellaneous | 3,000 |
| Total ... | 1,00,48,000 |

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35. *Irrigation Minor Works and Navigation.*—The chief work included under this head is the conversion into a navigable canal of the Bhangore khal, which forms a portion of the boat route between Calcutta and Eastern Bengal. This was commenced last year and will be completed during 1897-98 at a cost of Rs. 3,78,000. Under agricultural works a provision of Rs. 63,000 has been made for the Bhagwangola embankment designed to control the floods on the Bhagirathi river.

36. *Civil works in charge of Public Works Department.*—The Provincial expenditure under this head has been greatly reduced owing to the restriction of the programme rendered necessary by the reduction of the Provincial balance in consequence of famine outlay. The allotment includes the following grants for original works:—

| | Rs. |
|--|-----------------|
| Residences for Munsifs | 40,000 |
| Repairs of excise buildings | 50,000 |
| Parsonage, St. John's Church | 25,000 |
| Jail Barracks at Buxar and Bhagalpur | 96,000 |
| Subdivisional Residence, Serampore | 25,000 |
| Residence for District Superintendent of Police, Noakhali | 20,000 |
| Land for quarters of Military students of Medical College | 19,000 |
| New Chemical Block, Medical College, Calcutta | 1,25,000 |
| New Pathological and Physiological Block, Calcutta | 50,000 |
| Fittings, Chemical Block | 40,000 |
| Central Lunatic Asylum | 1,00,000 |
| Outpatient Department, Medical College | 48,000 |
| Ditto Campbell | 20,000 |
| Presidency General Hospital | 1,00,000 |
| Land for ditto | 45,000 |
| Roads in Western Duars | 50,000 |
| Government offices at Chinsura | 37,000 |
| Rebuilding Darjeeling Outcherry | 50,000 |
| Record-room, Muzaffarpur | 21,000 |
| Total | 9,61,000 |

H. H. RISLEY,

Secy. to the Govt. of Bengal

The 27th March 1897.

BENGAL PROVINCIAL REVENUE.

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

| HEADS. | Actuals, 1896-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. |
|---|----------------------|---------------------------------|----------------------------------|-----------------------|
| 1 | 2 | 3 | 4 | 5 |
| Opening Balance | Rs. 43,22,60 | Rs. 55,51 | Rs. 58,20 | Rs. 41,07 |
| Principal Heads of Revenue— | | | | |
| I.—Land Revenue { Proper ... | 1,01,36,18 | 1,00,54 | 1,01,30 | 1,01,42 |
| { Adjustments ... | —7,19,26 | —12,00 | —13,61 | —7,36 |
| III.—Salt ... | 1,78,41 | 1,75 | 1,63 | ..... |
| IV.—Stamps ... | 1,25,78,73 | 1,25,85 | 1,30,69 | 1,30,59 |
| V.—Excise ... | 33,44,63 | 33,25 | 33,87 | 67,25 |
| VI.—Provincial Rates ... | 42,77,33 | 43,20 | 44,30 | 42,00 |
| VII.—Customs ... | 91,19 | 81 | 94 | 91 |
| VIII.—Assessed Taxes ... | 23,30,05 | 23,25 | 24,50 | 24,50 |
| IX.—Forests ... | 4,59,35 | 6,35 | 6,40 | 6,50 |
| X.—Registration ... | 6,70,75 | 6,82 | 7,50 | 7,10 |
| Total ... | 3,33,47,36 | 3,29,82 | 3,37,39 | 3,72,41 |
| XII.—Interest ... | 2,12,99 | 2,67 | 2,45 | 3,09 |
| Post-office, Telegraph and Mint— | | | | |
| XIII.—Post-Office ... | 5,29 | 5 | ..... | .. .. |
| Receipts by Civil Department— | | | | |
| XVI.—Law and Justice— | | | | |
| Courts of Law ... | 8,41,22 | 8,80 | 8,25 | 8,30 |
| Jails ... | 8,58,31 | 8,53 | 8,89 | 9,08 |
| XVII.—Police ... | 1,88,76 | 2,01 | 1,91 | 1,80 |
| XVIII.—Marine ... | 9,67,99 | 9,35 | 9,64 | 9,54 |
| XIX.—Education ... | 5,64,41 | 5,69 | 5,69 | 6,27 |
| XX.—Medical ... | 2,09,61 | 2,05 | 2,12 | 2,11 |
| XXI.—Scientific and other Minor Departments | 2,35,49 | 2,34 | 2,08 | 2,23 |
| Total ... | 38,69,79 | 38,82 | 38,58 | 39,33 |
| Miscellaneous— | | | | |
| XXII.—Receipts in aid of Superannuation ... | 75,50 | 70 | 49 | 60 |
| XXIII.—Stationery and Printing ... | 1,45,66 | 1,32 | 1,50 | 1,34 |
| XXV.—Miscellaneous ... | 10,23,31 | 8,75 | 9,28 | 9,35 |
| Total ... | 12,34,47 | 10,77 | 11,27 | 11,29 |
| Railways— | | | | |
| XXVI.—State Railways (not earnings) ... | 43,53,00 | 36,63 | 44,50 | ..... |
| Irrigation— | | | | |
| XXIX.—Major Works (direct receipts) ... | 15,15,32 | 15,00 | 16,90 | 16,50 |
| XXX.—Minor Works and Navigation— | | | | |
| By Public Works Department ... | 7,10,54 | 7,30 | 6,75 | 6,60 |
| „ Civil Department ... | 84,26 | 1,09 | 1,16 | 1,16 |
| Total ... | 23 10 12 | 23,39 | 24,81 | 24,26 |
| Buildings and Roads— | | | | |
| XXXII.—Civil Works— | | | | |
| By Public Works Department ... | 2,64,59 | 1,80 | 2,28 | 1,93 |
| „ Civil Department ... | 2,53,83 | 2,41 | 2,53 | 2,52 |
| Total ... | 5,18,42 | 4,21 | 4,81 | 4,45 |
| Contributions ... | 8 | ..... | ..... | ..... |
| Total ... | 4,58,51,52 | 4,46,36 | 4,63,81 | 4,54,83 |
| GRAND TOTAL ... | 5,01,73,52 | 5,01,87 | 5,22,01 | 4,95,90 |

BENGAL PROVINCIAL EXPENDITURE.

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

| HEADS. | Actuals, 1896-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. |
|---|----------------------|---------------------------------|----------------------------------|-----------------------|
| 1 | 2 | 3 | 4 | 5 |
| Direct demand on the Revenues— | Rs. | Rs. | Rs. | Rs. |
| 1. Refunds and Drawbacks | 1,52,93 | 1,69 | 1,89 | 1,71 |
| 2. Assignments and Compensations | 1,72,77 | 1,52 | 1,58 | 1,84 |
| 3. Land Revenue | 37,15,09 | 37,29 | 36,70 | 45,71 |
| 5. Salt | 62,84 | 1,03 | 63 | ..... |
| 6. Stamps | 4,93,04 | 5,01 | 5,09 | 5,27 |
| 7. Excise | 1,88,01 | 1,77 | 1,72 | 3,57 |
| 8. Provincial Rates | 60,79 | 85 | 75 | 1,19 |
| 9. Customs | 7,97,93 | 8,02 | 7,51 | 8,00 |
| 10. Assessed Taxes | 92,09 | 95 | 90 | 96 |
| 11. Forests | 2,33,03 | 3,85 | 3,38 | 3,53 |
| 12. Registration | 4,01,27 | 4,30 | 4,17 | 4,37 |
| Total ... | 63,39,79 | 66,28 | 64,17 | 75,95 |
| Interest— | | | | |
| 13. Interest on ordinary debt | 1,91,18 | 2,36 | 2,18 | 2,15 |
| Post-office, Telegraph and Mint— | | | | |
| 15. Post-office | 4,77 | 10 | 5 | 10 |
| Salaries and expenses of Civil Department— | | | | |
| 18. General Administration | 17,49,68 | 17,09 | 17,62 | 17,28 |
| 19. Law and Justice { Courts of Law | 88,26,34 | 89,81 | 88,90 | 89,42 |
| { Jails | 22,58,55 | 22,36 | 24,70 | 22,32 |
| 20. Police | 60,38,93 | 60,40 | 61,10 | 61,18 |
| 21. Marine | 8,73,77 | 9,21 | 8,75 | 9,11 |
| 22. Education | 26,07,89 | 27,76 | 26,75 | 27,46 |
| 24. Medical | 18,5,69 | 19,63 | 19,44 | 19,18 |
| 25. Political | 16,75 | 28 | 19 | 25 |
| 26. Scientific and other Minor Departments | 16,63 | 4,49 | 4,95 | 4,55 |
| Total ... | 2,47,25,23 | 2,51,03 | 2,51,80 | 2,50,75 |
| Miscellaneous— | | | | |
| 29. Superannuation, &c. | 18,47,06 | 18,90 | 19,15 | 20,32 |
| 30. Stationery and Printing | 10,89,33 | 12,22 | 11,00 | 11,84 |
| 32. Miscellaneous | 2,81,86 | 2,47 | 2,50 | 2,57 |
| Total ... | 32,18,25 | 33,59 | 32,65 | 34,23 |
| Famine Relief and Insurance— | | | | |
| 33. Famine Relief ... .. | ..... | ..... | 18,50 | 22,18 |
| Railways (Revenue Account)— | | | | |
| 41. Miscellaneous Railway Expenditure | 56 | ..... | ..... | .. .. |
| Irrigation— | | | | |
| 42. Major Works— | | | | |
| Working Expenses | 12,98,41 | 14,65 | 13,75 | 14,46 |
| Interest on debt | 24,64,95 | 24,67 | 24,64 | 24,64 |
| 43. Minor Works and Navigation— | | | | |
| By Public Works Department | 15,64,53 | 18,03 | 18,00 | 15,25 |
| „ Civil Department | 4,11 | 4 | 4 | 8 |
| Total ... | 53,32,00 | 57,39 | 56,43 | 54,43 |
| 45. Civil Works— | | | | |
| By Public Works Department | 30,89,76 | 43,00 | 37,17 | 32,50 |
| „ Civil Department | 1,85,40 | 2,30 | 2,60 | 1,86 |
| Total ... | 32,76,16 | 45,30 | 39,77 | 33,86 |
| Contributions | 12,65,50 | 11,42 | 15,39 | 12,25 |
| Total ... | 4,43,53,44 | 4,67,47 | 4,80,94 | 4,85,90 |
| Closing Balance | 58,20,08 | 84,40 | 41,07 | 10,00 |
| GRAND TOTAL ... | 5,01,78,52 | 5,01,57 | 5,22,01 | 4,85,90 |
| Provincial Surplus (+) or deficit (—) ... | +14,93,08 | —21,11 | —17,13 | —21,07 |

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. | Actual, 1895-96 | Budget Estimate, 1896-97 | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|---|--------------------|--------------------------------|----------------------------------|-----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Gross Land Revenue | Rs 3,90,52,212 | Rs 3,50,57,000 | Rs 3,92,00,000 | Rs. 3,92,50,000 | The revised estimate for 1896-97 has been reduced in consequence of the prevailing scarcity. |
| Deduct 12 per cent. on estimated collections from Government estates (Provincial) | 5,05,160 | 4,90,000 | 4,90,000 | 5,40,000 | |
| Deduct on account of recoveries of Bihar survey and settlement charges (Imperial) ... | 22,692 | 2,00,000 | 1,50,000 | 3,00,000 | |
| Total deduction | 5,27,710 | 6,90,000 | 6,40,000 | 8,40,000 | |
| Net amount divisible between Imperial and Provincial Funds | 3,85,24,462 | 3,82,57,000 | 3,85,60,000 | 3,84,10,000 | |
| Provincial share of above (one fourth) ... | 96,31,113 | 95,64,000 | 96,40,000 | 96,02,000 | |
| Deduct on account of adjustments ... | 7,19,62 | —12,00,000 | —13,63,000 | —7,96,000 | |
| Net ... | 89,11,851 | 83,64,000 | 82,76,000 | 88,06,000 | |
| Add 12 per cent. collections | 5,05,664 | 4,90,000 | 4,90,000 | 5,40,000 | |
| Total Provincial share ... | 94,16,919 | 88,51,000 | 87,66,000 | 93,46,000 | |

II.—Adjustments—

| | | | | | |
|--|-----------|-----------|-----------|-----------|--|
| Fixed contribution to Imperial Revenues under the terms of contract ... | 14,39,000 | 11,39,000 | 14,39,000 | 14,19,000 | |
| Add (payable to Imperial Funds)— | | | | | |
| Interest on the advance for the Hujli Tidal Canal ... | 25,863 | 30,000 | 29,000 | ... | |
| Contribution towards the cost of a tower clock to be set at the General Post Office ... | ... | 5,000 | 5,000 | ..... |  |
| Contribution to Imperial Funds on account of the remission of the deferred interest on Kidderpore Dock Loans ... | ..... | .. .. | 2,00,000 | .. .. |  |
| Total to be deducted from the Provincial share .. | 14,64,863 | 14,74,000 | 16,73,100 | 14,19,000 | |
| Deduct (to be received from Imperial Funds)— | | | | | |
| Advance for the remodelling of the Hujli Tidal Canal ... | 1,46,000 | 24,000 | 24,000 | ..... |  |
| Grant on account of Imperial buildings placed under local bodies ... | 34,181 | 10,000 | 45,000 | .... |  |
| Salary of a probationer gardener at Sibpur ... | 684 | 2,000 | 1,000 | ..... |  |
| Repayment of the special contribution taken in 1894-95 ... | 3,00,000 | .. | ... .. | ..... |  |
| Grant for the additional establishment entertained in the Calcutta Custom House and in the Board's Office on the introduction of the new Tariff Act | 2,28,186 | 2,12,000 | 2,12,000 | ..... |  |
| Towing charges of <i>Rhotas</i> | 10,000 | 10,000 | 10,000 | .... |  |
| Assignment for the Gnatong Police Guard ... | 15,056 | 15,000 | 16,000 | ..... |  |
| Ditto for the transfer of Mackillop's Hill to Lebong Cantonment | 11,000 | .. .. | .. .. | ..... |  |
| Transfer of Observatory buildings, to the charge of Provincial Public Works Department ... | ..... | .. | 1,000 | ..... |  |
| Special assignment on account of Survey and Settlement expenditure ... .. | ... | .. | ... .. | 6,23,000 | |
| Total ... | 7,46,601 | 2,74,000 | 3,19,000 | 6,23,000 | |
| Net sum to be transferred ... | 7,19,202 | 12,00,000 | 13,64,000 | 7,96 | |

III.—Salt—

| HEADS. | Actuals, 1895-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|---------------------------|----------------------|---------------------------------|----------------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Rent of Warehouses | Rs. 1,42,000 | Rs. 1,38,000 | Rs. 1,17,000 | Rs. ... | The receipts in 1895-96, were unusually high. |
| Miscellaneous | 36,000 | 37,000 | 36,000 | ..... |  |
| Total .. | 1,78,000 | 1,75,000 | 1,53,000 | ... .. | The receipts have been made Imperial under the terms of the new contract. |

IV.—Stamps.—

| | | | | | |
|--|-------------|-------------|-------------|-------------|---|
| Sale of general stamps | 45,44,000 | 45,08,000 | 50,56,000 | 50,56,000 | The revenue continues to show a progressive annual increase. |
| Sale of court-fee stamps | 1,19,20,000 | 1,19,01,000 | 1,20,70,000 | 1,20,70,000 | |
| Sale of plain paper to be used with court-fee stamps | 2,40,000 | 2,40,000 | 2,45,000 | 2,45,000 | The actuals of 1895-96 included a special item of Rs. 10,000, representing the security deposit of the late Treasurer of Bankura forfeited to Government for the loss of a large consignment of one rupee Court-fee stamps. |
| Duty on impressing documents | 29,000 | 9,000 | 25,000 | 25,000 | |
| Fines and penalties | 28,000 | 30,000 | 29,000 | 29,000 | |
| Miscellaneous | 11,000 | 2,000 | 3,000 | 3,000 | |
| Total .. | 1,67,72,000 | 1,67,80,000 | 1,74,25,000 | 1,74,25,000 | |
| Provincial share (three-fourths) | 1,25,79,000 | 1,25,85,000 | 1,30,69,000 | 1,30,69,000 | |

V.—Excise—

| | | | | | |
|--|-------------|-------------|-------------|-------------|---|
| License and Distillery fees and Duties for the sale of liquors and drugs | 1,01,38,000 | 1,03,03,000 | 1,02,30,000 | 1,02,30,000 | The duty on ganja exported to the North-Western Provinces will henceforth be levied in these provinces and this it is anticipated will reduce the receipts by one lakh. |
| Gain on sale-proceeds of excise opium | 17,72,000 | 17,35,000 | 17,55,000 | 17,55,000 | |
| Duty on ganja | 14,54,000 | 12,30,000 | 15,60,000 | 14,50,000 | |
| Fines, confiscation and miscellaneous | 14,000 | 32,000 | 16,000 | 15,000 | |
| Total .. | 1,33,78,000 | 1,33,00,000 | 1,35,50,000 | 1,34,50,000 | Under the terms of the new Provincial Contract half of these receipts will be Provincial instead of one-fourth as hitherto. |
| Provincial share | 33,45,000 | 33,25,000 | 33,87,000 | 37,25,000 | |

VI.—Provincial Rates—

| | | | | | |
|---|-----------|-----------|-----------|-----------|---|
| Public Works Cess | 41,37,000 | 41,80,000 | 42,90,000 | 40,60,000 | Decrease estimated in 1897-98 for scarcity. |
| General rates for management of private estates | 1,40,000 | 1,40,000 | 1,40,000 | 1,40,000 | |
| Total ... | 42,77,000 | 43,20,000 | 44,30,000 | 42,00,000 | |

VII.—Customs—

| | | | | | |
|---------------------------------|--------|--------|--------|--------|--|
| Warehouse and Warf Rents | 6,000 | 6,000 | 10,0 | 7,000 | |
| Miscellaneous | 85,000 | 75,000 | 84,000 | 84,000 | |
| Total .. | 91,000 | 81,000 | 94,000 | 91,000 | |

VIII—Assessed Taxes—

| HEADS. | Actuals, 1896-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|---|----------------------|---------------------------------|----------------------------------|-----------------------|----------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Deductions by Government from salaries and pensions, &c. ... | Rs. 4,97,000 | Rs. 4,96,000 | 5,15,000 | 5,15,000 | |
| Deductions by Government from interest on Government securities ... | 15,000 | 10,000 | | | |
| Deductions from salaries, &c., paid by local authority or company ... | 60,000 | 52,000 | 43,85,000 | 43,85,000 | |
| Income-tax on securities of local authority or company ... | | | | | |
| Deductions by Government from profits of Railway Companies ... | 2,000 | 3,000 | | | |
| Ordinary collections ... | 40,46,000 | 40,40,000 | | | |
| Penalties ... | 26,000 | 26,000 | | | |
| Miscellaneous ... | 14,000 | 14,000 | | | |
| Total ... | 46,80,000 | 46,50,000 | 49,00,000 | 49,00,000 | |
| Provincial share (one-half) ... | 23,80,000 | 23,25,000 | 24,50,000 | 24,50,000 | |

IX.—Forest—

| | | | | | |
|--|----------|-----------|-----------|-----------|---|
| I.—Timber and other produce removed from the forests by Government agency ... | 24,000 | 4,67,800 | 4,44,300 | 4,50,000 | The increase is due to the sale of sal sleepers to the Railways. |
| II.—Timber and other produce removed from the forests by consumers or purchasers ... | 8,03,000 | 7,07,800 | 7,96,800 | 8,17,000 | |
| III.—Confiscated, drift and half wood ... | 9,000 | 10,300 | 9,400 | 9,600 | The revised estimate for 1898-97 includes Rs. 5,000 being the sale proceeds of 500 acres of land in the Tista Division. |
| V.—Miscellaneous ... | 23,000 | 24,100 | 29,500 | 23,400 | |
| Total ... | 9,19,000 | 12,70,000 | 12,80,000 | 13,00,000 | |
| Provincial share (one-half) ... | 4,59,000 | 6,35,000 | 6,40,000 | 6,50,000 | |

X—Registration—

| | | | | | |
|---|-----------|-----------|-----------|-----------|---|
| Fees for registering documents ... | 12,87,000 | 13,10,000 | 14,45,000 | 13,65,000 | The prevailing scarcity has led to larger registration in 1898-97 but this is not expected to last. |
| Fees for copies of registered documents ... | 21,000 | 20,000 | 20,000 | 20,000 | |
| Miscellaneous ... | 33,000 | 35,000 | 35,000 | 35,000 | |
| Total ... | 13,41,000 | 13,65,000 | 15,00,000 | 14,20,000 | |
| Provincial share (one-half) ... | 6,71,000 | 6,82,000 | 7,50,000 | 7,10,000 | |

XII.—Interest—

| | | | | | |
|--|----------|----------|----------|----------|--|
| Class I.—Interest on advances to cultivators— On advances to cultivators under Land Improvement Loans Act ... | 11,000 | 24,000 | 24,000 | 2,55,304 | |
| On advances to cultivators under Agriculturists' Act XXII of 1894 ... | 13,000 | | | | |
| Class II.—Interest on advances under Special Loans— On Drainage and Embankment Advances ... | 35,000 | 40,000 | 34,000 | 2,55,304 | |
| Class III.—Interest on loans to landholders, &c. ... | 25,000 | 5,000 | 2,000 | | |
| Class IV.—Interest on loans to Municipal and other Public Corporations (excluding Presidency Corporations) ... | 85,000 | 1,41,000 | 1,25,000 | 11,000 | Decrease due to the repayment of the loan to the Deo Estate. |
| Interest on Government Securities ... | 11,000 | 11,000 | 15,000 | | |
| Miscellaneous— Interest on loans of Public Works ... | 34,000 | 43,000 | 43,000 | 38,000 | Based on actuals. |
| Interest on the capital cost of His Honour the Lieutenant-Governor's house, &c. ... | 1,000 | 1,300 | 1,000 | | |
| Other items ... | 2,900 | 1,700 | 2,000 | | |
| Interest on zamindari embankment recoveries, &c. ... | 2,000 | 1,000 | 2,000 | | |
| Total Miscellaneous ... | 39,000 | 46,000 | 47,000 | | |
| GRAND TOTAL ... | 2,18,000 | 2,97,000 | 2,45,000 | 2,09,000 | |

XI II.—Post Office—

| HEADS. | Actuals, 1896-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|---|----------------------|---------------------------------|----------------------------------|-----------------------|--|
| 1 | 2 | 3 | 4 | 5 | |
| | Rs. | Rs. | Rs. | Rs. | |
| Recoveries on account of establishment employed in the Postmaster-General's office | 5,000 | 5,000 | ..... | ..... | These recoveries are now adjusted in the books of the Comptroller of Post Offices. |

XVIA.—Law and Justice—Courts of Law—

| | | | | | |
|---|----------|----------|----------|----------|--|
| Sale-proceeds of unclaimed and escheated property | 29,000 | 38,000 | 28,000 | 35,000 | The actuals show a progressive decrease since 1895-96. |
| Court-fees realised in cash | 41,000 | 84,000 | 63,000 | 80,000 | |
| General fees, fines and forfeitures | 7,31,000 | 7,70,000 | 6,95,000 | 7,32,000 | |
| Pledership examination fees | 32,000 | 28,000 | 39,000 | 27,000 | |
| Miscellaneous | 8,000 | 10,000 | 10,000 | 8,000 | |
| Total | 8,41,000 | 8,50,000 | 8,35,000 | 8,30,000 | |

XVIB.—Jails—

| | | | | | |
|-------------------|----------|----------|----------|----------|--|
| Jails | 8,000 | 8,000 | 9,000 | 8,000 | Larger receipts anticipated on account of supplies to the Police and Military Departments. |
| Jail manufactures | 8,50,000 | 8,50,000 | 8,50,000 | 9,00,000 | |
| Total | 8,58,000 | 8,58,000 | 8,59,000 | 9,08,000 | |

XVII.—Police—

| | | | | | |
|--|----------|----------|----------|----------|---|
| Police supplied to Municipal, Cantonment and Town Funds | 10,000 | 9,000 | 10,000 | 10,000 | Based on actuals. |
| Police supplied to Public Departments, private companies and persons | 39,000 | 35,000 | 35,000 | 40,000 | |
| Presidency Police | 91,000 | 80,000 | 1,00,000 | 80,000 | The actuals show a progressive decrease since 1895-96. The estimate for 1896-97 included Rs. 20,000, being the recoveries from Frontier Police for the cost of supplies which are now adjusted in the accounts by a deduction from the expenditure on account of rations. |
| Recoveries on account of Village Police | 3,000 | 3,000 | 3,000 | 3,000 | |
| Fees, fines and forfeitures | 37,000 | 33,000 | 34,000 | 28,000 | |
| Superannuation receipts | 1,000 | 1,000 | 2,000 | 1,000 | |
| Miscellaneous | 8,000 | 40,000 | 7,000 | 8,000 | |
| Total | 1,89,000 | 2,01,000 | 1,91,000 | 1,80,000 | |

XVIII.—Marine—

| | | | | | | | |
|---|-----|-----|----------|----------|----------|----------|--|
| Sale-proceeds of vessels and stores | ... | ... | 1,000 | 3,000 | 3,000 | 2,000 | The fluctuations depend on the tonnage of vessels visiting and leaving the port. |
| Registration and other fees | ... | ... | 40,000 | 40,000 | 40,000 | 42,000 | |
| Pilotage Receipts { Calcutta | ... | ... | 8,57,000 | 8,23,000 | 8,74,000 | 8,38,000 | |
| Obittagong | ... | ... | 18,000 | 17,000 | | | |
| Lead-money of Volunteers | ... | ... | 7,000 | 5,000 | | 7,000 | |
| Miscellaneous. | | | | | | | |
| Deductions for mess money | ... | ... | 10,000 | 12,000 | | 10,200 | |
| Contribution to life-boat establishment, Goalundo | ... | ... | ..... | 800 | | 800 | |
| Marine survey | ... | ... | 31,000 | 30,000 | | 35,000 | |
| Other Items | ... | ... | 6,000 | 4,700 | | 4,500 | |
| Total Miscellaneous | | | 47,000 | 47,000 | 47,000 | 50,000 | |
| Total | | | 9,68,000 | 9,35,000 | 9,64,000 | 9,54,000 | |

XIX.—Education—

| HEADS. | Actuals, 1896-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|---|----------------------|---------------------------------|----------------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Fees, Government Colleges, General | Rs. 1,64,000 | Rs. 1,68,000 | Rs. 1,68,000 | Rs. 1,68,000 | Based on actuals. Increased receipts are expected from the new boarding school for boys at Kurseong. |
| Fees, Government Colleges, Professional | 36,000 | 38,000 | 39,000 | 39,000 | |
| Fees, Schools, General | 3,09,000 | 3,10,000 | 3,11,000 | 3,27,000 | |
| Fees, Schools, Special | 19,000 | 18,000 | 18,000 | 18,000 | Increased provision made with reference to actuals which show a progressive increase. |
| Contributions from Native States, private persons and Municipalities | 15,000 | 12,000 | 12,000 | 8,000 | |
| Income from Endowments | 2,000 | 10,000 | 3,000 | 8,000 | |
| Miscellaneous | 16,000 | 13,000 | 18,000 | 19,000 | |
| Fees from boarders in Eden Hindu Hostel | | | | 40,000 | This has been entered for the first time in the budget, but will be kept outside the Provincial accounts as the corresponding charges have been kept outside. |
| Total | 5,69,000 | 5,69,000 | 5,69,000 | 6,27,000 | |

XX.—Medical—

| | | | | | |
|--|----------|----------|----------|----------|---|
| Medical School and College Fees | 52,000 | 48,000 | 52,000 | 55,000 | Increased provision made with reference to actuals which show a progressive increase. |
| Hospital Receipts | 88,000 | 90,000 | 1,00,000 | 84,000 | |
| Lunatic Asylum Receipts | 51,000 | 28,000 | 24,000 | 20,000 | Based on actuals for 3 years ending 1895-96. |
| Contributions from Municipalities and private persons | 36,000 | 34,000 | 32,000 | 30,000 | |
| Miscellaneous | 3,000 | 5,000 | 4,000 | 4,000 | |
| Total | 2,10,000 | 2,06,000 | 2,12,000 | 2,11,000 | |

XXI.—Scientific and other Minor Departments—

| | | | | | |
|---|----------|----------|----------|----------|--|
| Botanic and other gardens | 5,000 | 5,000 | 2,000 | 4,850 | Reduced provision made, as scarcity will probably reduce the demand for quinine in pice-packets. |
| Veterinary and Stallion receipts | 4,000 | 4,000 | 4,000 | 5,000 | |
| Olinona Plantation | 1,87,000 | 1,86,000 | 1,60,000 | 1,74,100 | |
| Experimental cultivation | 1,000 | 3,000 | 2,000 | 2,000 | |
| Emigration fees | 31,000 | 32,000 | 32,000 | 32,000 | |
| Examination fees | 7,000 | 4,000 | 5,000 | 5,000 | |
| Miscellaneous | | | | 225 | |
| Deduct for rounding | | | | 2,23,175 | |
| Total | 2,35,000 | 2,34,000 | 2,06,000 | 2,23,000 | |

XXXII.—Superannuation—

| | | | | | |
|---|--------|--------|--------|--------|--|
| Family subscriptions of native members of the Covenanted Civil Service | 2,000 | 1,850 | 2,000 | 1,000 | The smaller estimate under this head is due to a change in the system of adjusting the recoveries of contributions for pension and leave allowances of officers employed on survey and settlement operations in private estates, and in the collection of Road Cess. |
| Deduction from Pension Fund, Marine ... .. | ..... | ..... | ..... | 8,000 | |
| Contributions of officers lent to Municipalities or Corporations | 28,000 | 22,000 | ..... | 9,000 | |
| Contributions of Officers lent to Foreign Service | 25,000 | 35,000 | ..... | 30,000 | |
| Contributions of persons employed by the Court of Wards | 19,000 | 11,000 | 47,000 | 11,000 | |
| Gratuities | 1,000 | 800 | ..... | 400 | |
| Miscellaneous ... .. | ..... | ..... | ..... | ..... |  |
| Total | 76,000 | 70,000 | 49,000 | 60,000 | |

XXIII.—Stationery and Printing—

| HEADS | Actuals, 1895-96. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|---|----------------------|---------------------------------|----------------------------------|-----------------------|----------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Stationery receipts ... | Rs. 1,000 | Rs. 1,000 | Rs. | Rs. 1,000 | |
| Sale of Gazettes and other publications ... | 98,000 | 98,000 | | 98,000 | |
| Other press receipts | 86,000 | 88,000 | | 86,000 | |
| Total | 1,85,000 | 1,82,000 | 1,50,000 | 1,84,000 | |

XXV.—Miscellaneous—

| | | | | | |
|--|-----------|----------|----------|----------|---|
| Unclaimed deposits ... | 4,54,000 | 3,70,000 | 3,88,000 | 3,90,000 | Based on past actuals. |
| Sale proceeds of Durbar presents ... | 12,000 | 10,000 | 10,000 | 12,000 | |
| Sale of old stores and materials .. | 42,000 | 40,000 | 48,000 | 42,000 | |
| Sale of lands and houses, &c., | 9,000 | 7,000 | 7,000 | 7,000 | |
| Fees for Government audits (of Municipal and Incorporated Local Funds) ... | 69,000 | 75,000 | 75,000 | 70,000 | |
| Rents ... | 26,000 | 25,000 | 28,000 | 27,000 | The partition fees were very high in 1895-96. |
| Miscellaneous fees, fines and forfeitures | 2,65,000 | 1,98,000 | 2,20,000 | 2,36,000 | |
| Miscellaneous ... | 1,44,000 | 1,50,000 | 1,58,000 | 1,51,000 | |
| Total | 10,23,000 | 8,75,000 | 9,28,000 | 9,36,000 | |

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

| | | | | | |
|-----------------------------|-------------|-------------|--------------------|-----|---|
| Gross receipts .. | 1,43,16,000 | 1,30,00,000 | Details not known. | .. | These have been made Imperial from 1897-98 under the terms of the new contract. |
| Working expenses .. | 66,10,000 | 66,75,000 | | | |
| Net receipts .. | 87,00,000 | 73,25,000 | 89,00,000 | | |
| Provincial share (one-half) | 43,53,000 | 36,63,000 | 44,50,000 | ... | |

XXIX.—Irrigation Major Works (Direct Receipts)—

| | | | | | |
|-----------------------|-----------|-----------|-----------|-----------|--|
| Orissa Canals ... | 1,17,000 | 3,45,000 | 4,15,000 | 4,49,000 | The increase in 1896-97 is chiefly in water rates of the Sone Canals due to the large increase in the area under <i>raab</i> crops, the water rates in which did not fall due till April 1896. |
| Midnapore Canal ... | 2,61,000 | 2,40,000 | 2,43,000 | 2,31,000 | |
| Hijili Tida Canal ... | 62,000 | 60,000 | 85,000 | 74,000 | |
| Sone Canals | 7,74,000 | 8,66,000 | 9,47,000 | 8,94,000 | |
| Total | 15,15,000 | 15,00,000 | 16,00,000 | 16,50,000 | |

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

| | | | | |
|--|----------|----------|----------|----------|
| <i>Irrigation and Navigation Works.</i> | | | | |
| Works for which Capital and Revenue accounts are kept— | | | | |
| Baran Canal | 2,000 | | | 10,000 |
| Calcutta and Eastern Canals | 4,56,000 | 4,50,000 | | 4,30,000 |
| Orissa Coast Canal | 88 000 | 70,000 | | 78,000 |
| Total | 5,46 000 | 5,20,000 | 6,36,100 | 5,18,000 |
| | | | | |
| Works for which only Revenue accounts are kept— | | | | |
| Nadia rivers | 1,20,000 | 1,70,000 | | 1,00,000 |
| Gaighatta and Buxi Khal | 5,000 | 5,000 | | 4,000 |
| Total | 1,25,000 | 1,75,000 | | 1,04,000 |
| | | | | |
| Works for which neither Capital nor Revenue accounts are kept— | | | | |
| Eden Canal .. | 31 000 | 30,000 | 33,500 | 33,500 |
| Total | 31 000 | 30,000 | 33,500 | 33,500 |
| | | | | |
| Total Irrigation and Navigation Works | 7,02 000 | 7,25,000 | 6,69,000 | 6,55,000 |
| | | | | |
| <i>Agricultural Works.</i> | | | | |
| Works for which neither Capital nor Revenue accounts are kept— | | | | |
| Government embankments | 5,000 | 4,000 | 4,400 | 4,000 |
| Takavi embankments under contract | 4,000 | 1,000 | 1,900 | 1,000 |
| Total Agricultural Works | 9,000 | 5,000 | 5,400 | 5,000 |
| | | | | |
| GRAND TOTAL | 7,11,000 | 7,30,000 | 6,75,000 | 6,60,000 |

The decrease is due to much of the traffic in jute being carried by rail and steamer.

The falling off is ascribed partly to the bad state of the Nadia rivers and partly to the dullness of trade.

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

| HEADS. | Actuals, 1896-97. | Budget Estimate, 1896-97. | Revised Estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|--|----------------------|---------------------------------|----------------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Recoveries on account of lands benefited by embankments | Rs. 75,000 | Rs. 1,05,000 | Rs. 1,08,000 | Rs. 1,03,000 | The low actuals of 1895-96 were due to the part realisation of the fixed demand of the year in Midnapore and Champaran. The revised estimate for 1896-97 includes arrear recoveries of 1895-96. The estimate for 1897-98 is based on the fixed annual demand. |
| Recoveries on account of capitalised maintenance charges of the Dankuni drainage | 4,000 | 2,000 | 2,000 | ..... |  |
| Miscellaneous Receipts of the Dankuni-Howrah, &c., drainages | 5,000 | 2,000 | 5,000 | 8,000 | There will be no receipt on this account, as the realisations will be made in full in 1896-97. The estimate for 1897-98 made up thus. |
| Recoveries on account of capitalised maintenance charges of the Rajapore drainage establishment and contingencies ... .. | ..... | ..... | ..... | 5,000 | |
| Total ... | 84,000 | 1,09,000 | 1,16,000 | 1,16,000 | <div style="text-align: right;"> Rs. Howrah drainage... 700 Rajapore .. 3,040 Dankuni .. 4,000 Total ... 7,740 </div> Anticipated recoveries on account of maintenance, &c., charges of the Rajapore drainage scheme capitalised. |

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

| | | | | | |
|-----------------------------|----------|----------|----------|----------|---|
| Total gross receipts | 2,65,000 | 1,80,000 | 2,28,000 | 1,83,000 | The increase in the revised estimate for 1896-97 over the budget estimate is due to the increase in profits of the Darjeeling Himalayan Railway during the year, while the decrease in 1897-98 is due to the closing of the Calcutta workshops. |
|-----------------------------|----------|----------|----------|----------|---|

XXXII.—Civil Works in charge of Civil Officers—

| | | | | | |
|--------------------------|----------|----------|----------|----------|--|
| Tolls on Ferries | 2,52,000 | 2,39,000 | 2,50,000 | 2,50,000 | |
| Cemetery receipts | 2,000 | 2,000 | 2,000 | 2,000 | |
| Miscellaneous ... .. | ..... | 1,000 | 1,000 | ..... |  |
| Total ... | 2,54,000 | 2,41,000 | 2,53,000 | 2,52,000 | |

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, 1895-96. | Budget estimate, 1896-97. | Revised estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|--|----------------------|---------------------------------|----------------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Land Revenue (one-fourth) | Rs. 10,000 | Rs. 16,000 | Rs. 23,000 | Rs. 14,000 | The actuals of 1895-96 were unusually low, whereas those of 1896-97 are exceptionally high and include a special refund of Rs. 12,000 to Kumar Narpat Singh, of Gorakhpur, representing the surplus balance of his estate which was confiscated and subsequently restored to him. |
| Stamps (three-fourths) | 1,15,000 | 1,21,000 | 1,23,000 | 1,17,000 | |
| Excise (one-fourth) | 1,000 | 2,000 | 3,000 | 6,000 | Will be one half from 1897-98, under the terms of the new contract. Based on actuals. |
| Assessed Taxes (one-half) | 12,000 | 10,000 | 14,000 | 15,000 | |
| Forest (one-half) ... .. | ..... | 1,000 | ..... | 1,000 | |
| Registration (one-half) | 1,000 | 1,000 | 2,000 | 2,000 | |
| Provincial Rates | 13,000 | 8,000 | 23,000 | 14,000 | |
| Customs (other than export and import duty) | 1,000 | 1,000 | 1,000 | 2,000 | |
| Total | 1,53,000 | 1,69,000 | 1,80,000 | 1,71,000 | |

2.—Assignments and Compensations—

| | | | | | |
|-----------------|----------|----------|----------|----------|---|
| Malikana | 1,73,000 | 1,52,000 | 1,58,000 | 1,64,000 | The actuals of 1895-96 include large arrears in the districts of Gaya, Monghyr, Saran, Backergunge, Muzaffarpur, and Noakhali. The estimate for 1897-98 is based on the average actuals of the past five years. |
|-----------------|----------|----------|----------|----------|---|

3.—Land Revenue—

| | | | | | |
|---|-----------|-----------|-----------|-----------|---|
| Survey and Settlement | | | | 8,00,000 | Represents charges other than those incurred in Bihar, which will be made Provincial under the terms of the new contract. |
| Charges of District Administration | 31,60,000 | 32,28,000 | 31,61,000 | 32,28,000 | |
| Management of Government estates and Records and Agriculture | 4,51,000 | 4,20,000 | 4,30,000 | 4,60,000 | |
| ..... | 16,000 | 31,000 | 60,000 | 77,000 | |
| Total | 37,15,000 | 37,29,000 | 36,70,000 | 45,71,000 | |

5.—Salt—

| | | | | | |
|--|--------|----------|--------|-------|--|
| Salaries, establishment and contingencies | 53,000 | 1,03,000 | 53,000 | | The estimate for 1896-97 included provision of Rs. 50,000 for a preventive establishment in the salt tracts outside Orissa, but the establishment has not yet been sanctioned. The charges will be Imperial from 1897-98, under the terms of the new contract. |
|--|--------|----------|--------|-------|--|

6.—Stamps—

| HEADS. | Actuals, 1896-97. | Budget estimate, 1896-97. | Revised estimate, 1896-97. | Estimate, 1897-98. | REMARKS. |
|--|----------------------|---------------------------------|----------------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Superintendence | Rs. 84,000 | Rs. 90,000 | Rs. 78,000 | Rs. 83,000 | The decrease in 1896-97 is due partly to less salary drawn by the Officiating Superintendent of Stamps and Stationery and also to savings in the charges for freight and contingencies. Based on actuals. Estimate furnished by the Superintendent of Stamps. |
| Charges for the sale of general stamps ... | 1,08,000 | 1,07,000 | 1,09,000 | 1,10,000 | |
| Charges on sale of court-fee stamps ... | 1,21,000 | 1,22,000 | 1,23,000 | 1,26,000 | |
| Discount on plain paper ... | 15,000 | 15,000 | 15,000 | 16,000 | |
| Stamp paper supplied from Central Stores ... | 3,34,000 | 3,33,000 | 3,55,000 | 3,67,000 | |
| Total ... | 6,57,000 | 6,67,000 | 6,79,000 | 7,02,000 | |
| Provincial share (three-fourths) ... | 4,93,000 | 5,01,000 | 5,09,000 | 5,27,000 | |

7.—Excise—

| | | | | | |
|---|----------|----------|----------|----------|---|
| Superintendence | 60,000 | 60,000 | 69,000 | 77,000 | There were increased payments of rewards in 1896-97. |
| Presidency Establishment | 97,000 | 94,000 | 1,02,000 | 98,000 | |
| District Executive Establishment | 3,58,000 | 3,70,000 | 3,66,000 | 3,81,000 | In the estimates for 1896-97 Rs. 30,000 was provided for the construction and repairs of Distillery Buildings, while in the estimates for 1897-98, Rs. 5,000 only has been entered under this head. |
| Distilleries | 1,51,000 | 1,78,000 | 1,53,000 | 1,57,000 | |
| Total ... | 6,72,000 | 7,11,000 | 6,90,000 | 7,13,000 | |
| Provincial share | 1,68,000 | 1,77,000 | 1,72,000 | 3,57,000 | |

8.—Provincial Rates—

| | | | | | |
|--|--------|--------|--------|----------|--|
| Collection of rates and cesses | | 44,500 | | 85,000 | |
| Valuation and re-valuation work | | 40,500 | | 34,000 | |
| Total ... | 61,000 | 85,000 | 75,000 | 1,19,000 | |

9.—Customs—

| | | | | | |
|-------------------|----------|----------|----------|----------|---|
| Calcutta | 7,68,100 | 7,54,900 | | 7,66,700 | The decrease in 1896-97 is due to reduced charges for Exchange Compensation Allowance and purchase and repair of boats. |
| Balasore | 6,800 | 6,700 | | 7,000 | |
| Chittagong | 24,200 | 30,400 | | 20,300 | |
| Outback | 7,800 | 7,500 | | 7,800 | |
| Dacca | 700 | 900 | | 700 | |
| Puri | 1,500 | 1,500 | | 1,500 | |
| Total ... | 7,98,000 | 8,02,000 | 7,51,000 | 8,00,000 | |