

for fees to Pleaders; (e) cost of typing Session Records required by Magistrates and Public Prosecutors; and (f) payment of grain compensation allowance for the whole year.

46. *Jails*.—The estimate for 1907-08 was Rs. 24,09,000 against Rs. 26,63,436 the actuals of 1906-07. The actuals of the first ten months of the current year show an increase of Rs. 21,000 as compared with the figures of last year, and the revised estimate for the year has accordingly been raised to Rs. 27,25,000. The increase is chiefly under Dietary charges on account of the unusually high prices of food-grains, and also, to a smaller extent, under allowances for the payment of grain compensation, and under Jail Manufactures owing to the higher prices paid for raw materials. The estimate for 1908-09 is Rs. 26,50,000, and includes the pay of a Forms and Jail Press Manager, and larger grants for Dietary charges, Miscellaneous Services and Supplies, owing to local requirements, and for the payment of grain allowances. It also contains a lump provision of Rs. 32,000 for the improvement of the warder service.

47. *Police*.—The following table compares the figures under this head:—

HEADS.	ACTUALS.			1907-08.		1908-09.
	1904-05.	1905-06.	1906-07.	Budget.	Revised.	Budget.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Presidency Police ...	8,62,000	9,57,000	11,34,000	11,11,000	11,20,000	12,19,000
(2) Municipal „ ...	43,000	49,000	54,000	60,000	64,000	90,000
(3) Superintendence ...	1,86,000	1,98,000	2,29,000	2,08,000	2,40,000	2,12,000
(4) District Executive Force ..	37,17,000	43,68,000	50,97,000	52,25,000	55,37,000	57,22,000*
(5) Village Police ...	63,000	48,000	41,000	50,000	41,000	43,000
(6) Special „ ...	95,000	91,000	62,000	63,000	73,000	68,000
(7) Railway „ ...	1,53,000	1,78,000	2,12,000	2,46,600	2,46,000	2,66,000
(8) Cattle-pounds ...	2,000	1,000	1,000	500	...	1,000
(9) Refunds ...	17,000	5,000	1,000	4,900	1,000	1,000
(10) Contribution to Local Funds ...	...	...	...	...	...	1,000
(11) Criminal Investigation Department.	...	...	74,000	1,31,000	1,16,000	1,40,000
Total ...	51,67,000	58,93,000	69,05,000	71,00,000	74,37,000	77,63,000

The actuals of the first ten months of the current year indicate that there will be a considerable excess under this head, and the revised estimate has been raised to Rs. 74,37,000. The estimate for next year has been placed at Rs. 77,63,000, which includes a lump provision of 4 lakhs for further reorganization of the Police Department, of which Rs. 40,000 has been provisionally allotted for Presidency Police and the balance Rs. 3,60,000 for District Police. Further details are shown in Appendix B.

48. *Ports and Pilotage*.—The budget provides for a total expenditure of Rs. 17,77,000, against Rs. 15,71,000, the sanctioned estimate for 1907-08. The budget for the current year includes Rs. 4,00,000 to meet part of the cost of a second steam cruiser for the Sandheads, while the estimate for next year includes Rs. 5,47,000, being the balance of the cost of the vessel, and Rs. 40,000 for the purchase of marine stores, etc., for the same. A provision of Rs. 37,000 has also been made for establishment, mess and victualling allowances as the vessel is expected to arrive in the port of Calcutta in May next.

49. *Education*.—In order to give a correct idea of the growth of expenditure under Education it is necessary to show the disbursements both in

the Provincial and District Fund Accounts, since most of the expenditure under the latter is met from grants from the Provincial Revenues. The following table shows the charges since the year 1902-03 :—

(The figures are in thousands.)

	ACCOUNTS.					1907-08.		Budget. 1908-09.
	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget.	Revised.	
<i>Provincial.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction ...	68	90	90	98	1,21	1,00	1,40	1,00
University ...	...	...	2,00	87	81	80	93	80
Inspection ...	2,60	2,57	2,49	2,91	4,65	4,03	5,70	6,50
Government Colleges, General ...	4,82	4,75	5,32	5,27	5,89	5,97	6,75	6,17
Government Colleges, Professional ...	2,23	2,67	2,02	2,30	2,78	2,76	3,23	3,70
Government Schools, General ...	4,79	5,32	4,86	5,07	5,93	5,51	6,29	6,91
Government Schools, Special ...	2,17	2,72	3,11	3,45	3,97	5,95	3,86	7,15
Grants-in-aid ...	6,42	7,16	7,62	8,18	10,61	8,55	12,60	15,51
Scholarships ...	1,66	1,65	1,59	1,49	1,55	1,60	1,64	1,70
Miscellaneous ...	66	1,09	75	95	1,07	1,09	78	75
Refunds ...	6	7	2	22	4	6	4	3
Technical Education ...	...	...	...	...	...	35	...	35
Lump provision for Primary Education and other educational schemes ...	...	...	...	...	...	4,54	...	...
Reorganisation of salaries ...	...	...	...	...	...	1,41	...	...
Total ...	...	...	...	...	...	43,62	...	50,57
Deduct—Probable savings ...	...	...	...	...	...	66	...	56
Total Provincial ...	26,09	28,90	30,68	31,69	38,51	42,96	42,62	50,01
<i>Local.</i>								
Inspection ...	2,01	2,31	2,40	2,13	86	1,00	87	...
Schools ...	71	73	76	95	1,16	1,14	1,21	...
Grants-in-aid ...	7,82	7,70	8,09	8,17	8,73	8,47	8,87	...
Scholarships ...	20	21	26	35	38	37	37	...
Miscellaneous ...	36	42	29	82	31	34	40	...
Refunds ...	...	...	2	...	...	...	...	...
Total Local ...	11,40	11,37	11,82	11,92	11,44	11,32	11,72	11,59
GRAND TOTAL ...	37,19	40,27	42,50	43,61	49,95	54,28	54,34	61,60

The above table shows how rapidly the expenditure under this head has been increasing from year to year. The Provincial budget for 1908-09 includes the following items of expenditure:—

	Rs.
Auditor of Accounts of European Schools	7,000
Second Inspectress of Schools	6,000
Additional Deputy Inspectors	25,000
Additional Assistant Inspectors	10,000
Additional Sub-Inspectors	61,000
Assistant Sub-Inspectors	23,000
Establishment for Inspectors, etc.	12,000
Lump provision for strengthening the staff of Government Colleges	25,000
Additional Demonstrators for the Physical and Chemical Laboratory, Civil Engineering College	3,000
New School at Karaya	4,000
For improvements in the Presidency College	20,000
Additional grants for furniture and apparatus in Government Colleges	16,000
Additional grants for workshop, equipment and electrical apparatus for the laboratories of several departments of the Civil Engineering College	36,000
Cost of proposed removal of the boys of Alipore Reformatory School to Hazaribagh	5,000

50. *Medical*.—The budget grant for next year is Rs. 27,80,000, against Rs. 22,64,000, the revised estimate for 1907-08 and Rs. 21,98,753, the actuals of 1906-07. The estimate includes a lump provision of Rs. 4,50,000 allotted by the Government of India for sanitary improvements with special reference to the prevention of plague, Rs. 21,000 for an additional Deputy Sanitary Commissioner and a new vaccine depôt at Ranchi, and Rs. 30,000 for a special Engineering Division and additional Medical Officers for making enquiries of a systematic and organized character as recommended by the Drainage Committee. It also includes a provision of Rs. 10,000 for the improvement of the pay and position of Civil Hospital Assistants, larger grants for diet of patients in hospitals, for the appointment of a whole-time Professor of Biology, and for a probationary Chemical Examiner and an Assistant Chemical Examiner.

51. *Political*.—The estimate for 1908-09 is Rs. 50,000, against Rs. 48,000, the revised estimate for 1907-08 and Rs. 41,248, the actuals of 1906-07.

52. *Scientific and other Minor Departments*.—The expenditure under this head is estimated at Rs. 12,78,000, against Rs. 10,50,000, the budget estimate for 1907-08 and Rs. 9,73,964, the actuals of 1906-07. Provision has been made in the budget for the following charges:—

	Rs.
Recurring cost of experimental farms	25,000
Annual grant for Fraserganj farm	3,000
Ditto Kalimpong farm	5,000
Maintenance of Government gardens in and near Calcutta	48,000
Provincialisation of Inland Labour Transport Fund	19,000
Lump provision for fittings and furniture of Agricultural College	50,000
Improvement of Silk industry	22,000
Purchase of cinchona bark	50,000
Rebuilding the office in the Darjeeling Botanic Garden	5,000
Additional Establishment for the revision of the District Gazetteers	14,000

53. *Superannuation*.—The charges under this head rise year after year, owing to the increase in the number of claims to pension. The estimate for 1908-09 is Rs. 26,81,000, against Rs. 25,97,000, the revised estimate for 1907-08 and Rs. 24,86,467, the actuals of 1906-07.

54. *Stationery and Printing.*—The estimate for 1908-09 is Rs. 12,92,000, against Rs. 13,66,000, the revised estimate for 1907-08 and Rs. 12,85,202, the actuals of 1906-07. The following table compares the figures:—

HEADS.	Actuals.	Revised Estimate.	Budget Estimate.
	1906-07.	1907-08.	1908-09.
	Rs.	Rs.	Rs.
Stationery Office at the Presidency ...	63,563	65,000	69,000
Stationery purchased in the country ...	33,584	34,000	37,000
Government Presses	4,83,453	5,75,000	5,14,200
Printing at Private Presses ...	2,715	2,000	3,000
Stationery supplied from Central Stores ...	7,01,191	6,89,000	6,68,000
Refunds	696	1,000	800
Total ...	12,85,202	13,66,000	12,92,000

55. *Miscellaneous.*—The budget estimate under this head for 1907-08 was Rs. 3,70,000, but in the revised estimate this has been raised to Rs. 4,97,000. The increase is due to the purchase of a trawler in England in connection with the Fisheries enquiry, and to special refunds owing to the reduction in the rate of interest on the Howrah and Rajapur Drainage advances from 5 to 4 per cent., with retrospective effect, under Act II of 1902, and to the actual maintenance charges being found much less than the amount estimated at the time of their capitalization. The estimate for 1908-09 is Rs. 3,93,000, and includes Rs. 1,00,000 for the Fisheries enquiry and Rs. 17,000 for grants to District Boards for general purposes.

56. *Irrigation—Major Works (Working Expenses).*—The actual expenditure during 1906-07 was Rs. 11,88,907 and Rs. 11,04,000 was passed as the budget grant for 1907-08. During the year there were floods which necessitated larger expenditure on repairs. The maintenance charges were also high, and the revised estimate has now been placed at Rs. 13,49,000. The grant for 1908-09 has been passed for Rs. 12,75,000, which includes Rs. 50,000 for clearance of silt in the Midnapore Canal and Rs. 25,000 for the renewal of plant in the Dehri workshop, Sone Canals.

57. *Irrigation—Major Works—Interest on debt.*—The budget estimate for 1907-08 was Rs. 24,52,000, but owing to the reduction in the rate of interest on the productive portion of the debt in reference to the average incidence of interest actually paid in each year, the revised estimate for 1907-08 has been reduced to Rs. 21,23,000, and the budget estimate for 1908-09 has been placed at Rs. 21,24,000.

58. *Irrigation—Minor Works and Navigation in charge of the Public Works Department.*—The actual charges in 1906-07 were Rs. 19,06,731, while the budget grant for 1907-08 was Rs. 19,00,000. This included Rs. 27,000 on account of the balance of the cost of the suction dredger brought out from England, Rs. 3,00,000 for a canal to connect the Bhangore Canal with the Calcutta Canal and Rs. 1,28,000 as a reserve for unforeseen requirements. The revised estimate for 1907-08 has been passed for Rs. 18,33,000, while the estimate for 1908-09 has been placed at Rs. 20,26,000. The budget includes Rs. 25,000 for raising the Pattamundi Canal flood bank, Rs. 2,01,000 for the Dhappa-Bamanghatta Canal, Rs. 2,30,000 for the Madaripur Bhil project, Rs. 45,000 for a new bridge in place of the existing one over the Circular Canal on the Barrackpore Road, and Rs. 1,60,000 for repairs to the breaches caused by floods in the embankments in the Midnapore district.

59. *Civil Works in charge of the Civil Department.*—The estimate for 1908-09 is Rs. 21,35,000. This includes provision for grants to Excluded Local Funds and Municipalities (Rs. 7,49,000), and to District Funds and District Road Funds (Rs. 12,76,000); which were hitherto adjusted under Contributions from Provincial to Local.

60. *Civil Works*.—The estimate of expenditure in charge of the Public Works Department for 1908-09 has been placed at Rs. 55,71,000, which is distributed thus:—

					Rs.
Original Works	...	...	...	...	29,37,400
Repairs	...	...	...	...	15,58,600
Establishment	...	...	...	...	10,00,829
Tools and Plant	...	...	...	...	74,171
Total					55,71,000

The allotment for Original Works includes the following grants:—

					Rs.
Surgical Block, Medical College, Calcutta	...	...	...	...	2,30,500
New Presidency Jail, Alipore	...	...	...	...	1,50,000
Purchase of Ross Distillery, Howrah	...	...	...	...	1,25,000
Agricultural College, Sabour	...	...	...	...	1,00,000
Double-storied Ward, Campbell Hospital	...	...	...	...	97,600
Paying Patients' Ward, General Hospital	...	...	...	...	49,000
Civil Court Buildings, Darbhanga	...	...	...	...	60,000
Double-storied Judge's Court, Arrah	...	...	...	...	50,000
Improvements in Sleeping Ward, Midnapore Jail	...	...	...	...	60,000
Leadsman's Quarters, Kidderpore	...	...	...	...	99,000
Deputy Commissioner's Court, Angul	...	...	...	...	20,000
Treble Munsifi, Kushtia	...	...	...	...	30,000
Subdivisional Courts, Sassaram	...	...	...	...	30,000
New Zilla School, Chaibassa	...	...	...	...	30,000
Cholera Ward, Medical College	...	...	...	...	24,000
New Hospital in Purnea Jail	...	...	...	...	22,000
High Level Tista Valley Road	...	...	...	...	61,000
Outtaek-Sambalpur Road	...	...	...	...	85,000
Purchase of Duff's College for Calcutta Police	...	...	...	...	2,00,000
Subdivisional buildings, including Assistant Surgeon's quarters, Dhanbaid	...	...	...	...	40,000
Civil Courts, Outtaek	...	...	...	...	25,000
4th Block, Medical College	...	...	...	...	90,000
Patna College Scheme	...	...	...	...	40,000
Khulna Jail	...	...	...	...	20,000
Jessore Civil Courts	...	...	...	...	20,000
					17,18,100

BENGAL PROVINCIAL REVENUE.

(The figures are in thousands of rupees, except for Actuals.)

HEADS.	1906-1907.	1907-1908.		1908-1909.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance	1,12,61,898	91,14	93,84	71,32
Principal Heads of Revenue—				
I.—Land Revenue { Proper ...	1,62,06,515	1,62,20	58,75	1,61,89
Adjustments ...	+12,11,548	+21,99	+20,98	+31,21
IV.—Stamps	73,53,349	76,00	78,25	81,25
V.—Excise	80,10,696	84,00	85,00	87,50
VI.—Provincial Rates	36,18,246	37,25	37,00	37,72
VIII.—Assessed Taxes	24,33,631	25,40	25,38	26,13
IX.—Forests	5,32,929	5,90	5,75	6,10
X.—Registration	12,25,432	11,90	13,40	14,20
Total	4,06,25,346	4,24,64	4,24,51	4,46,00
XII.—Interest	2,62,086	4,80	4,67	5,67
Receipts by Civil Department—				
XVIA.—Courts of Law	5,73,507	5,80	5,80	5,97
XVIB.—Jails	12,07,552	12,51	11,80	12,50
XVII.—Police	1,38,965	1,41	1,49	1,40
XVIII.—Ports and Pilotage	15,39,308	15,90	15,00	16,00
XIX.—Education	5,60,354	5,93	5,60	5,73
XX.—Medical	2,43,355	2,38	2,50	2,54
XXI.—Scientific and other Minor Departments	2,82,819	3,00	2,64	3,12
Total	45,45,360	46,93	44,83	47,26
Miscellaneous—				
XXII.—Receipts in aid of Superannuation	62,729	56	4,07	54
XXIII.—Stationery and Printing	1,34,920	1,30	1,27	1,37
XXV.—Miscellaneous	6,50,180	5,85	5,04	5,40
Total	8,47,829	7,71	10,38	7,31
Irrigation—				
XXIX.—Major Works (direct receipts)	22,97,528	21,99	23,50	24,18
XXX.—Minor Works and Navigation—				
By Civil Department	1,18,688	1,10	1,11	1,07
„ Public Works Department... ..	6,60,499	5,81	7,00	6,22
Total	30,76,715	28,90	31,61	31,47
Buildings and Roads—				
XXXII.—Civil Works—				
By Civil Department	1,81,234	1,98	1,77	1,85
„ Public Works Department... ..	3,19,625	2,75	3,60	3,00
Total	5,00,859	4,73	5,37	4,85
Contributions	4,98,937	2,57	3	.....
Total Revenue	5,08,57,082	5,20,28	5,21,40	5,42,56
GRAND TOTAL	6,16,18,980	6,11,42	6,15,24	6,13,88

BENGAL PROVINCIAL EXPENDITURE.

(The figures are in thousands of rupees, except for Actuals.)

HEADS.	1906-1907.	1907-1908.		1908-1909.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5
Direct demand on the revenues—	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks ...	1,16,578	1,30	1,44	1,27
2. Assignments and Compensations ...	69,824	62	62	70
3. Land Revenue ...	35,26,901	37,75	37,62	37,85
6. Stamps ...	2,04,010	2,20	2,32	2,41
7. Excise ...	3,71,560	3,85	3,89	4,00
8. Provincial Rates ...	55,784	27	62	52
10. Assessed Taxes ...	75,115	76	76	79
11. Forests ...	3,16,244	8,65	3,12	3,10
12. Registration ...	6,42,887	7,00	7,30	7,70
Total ...	58,78,203	57,40	57,69	58,84
18. Interest on ordinary debt ...	2,36,226	3,10	3,10	3,90
Salaries and expenses of the Civil Department—				
18. General Administration ...	18,41,137	18,89	18,96	18,76
19A. Courts of Law ...	74,08,956	74,19	76,10	76,75
19B. Jails ...	26,68,486	24,09	27,25	26,50
20. Police ...	69,05,442	71,00	74,37	77,63
21. Ports and Pilotage ...	11,74,053	15,71	15,53	17,77
23. Education ...	38,50,750	42,96	42,62	(a) 50,01
24. Medical ...	21,96,753	22,63	22,64	27,80
25. Political ...	41,248	45	48	50
26. Scientific and other Minor Departments ...	9,73,961	10,50	11,00	12,78
Total ...	2,70,56,739	2,79,92	2,88,95	3,08,50
Miscellaneous—				
29. Superannuation, &c. ...	24,86,467	25,71	25,97	26,81
30. Stationery and Printing ...	12,85,202	11,66	13,66	12,92
32. Miscellaneous ...	3,46,620	3,70	4,97	3,93
Total ...	41,18,289	41,07	44,60	43,66
Famine Relief and Insurance—				
33. Famine Relief ...	7,11,138	.....	.....	1,56
36. Reduction or avoidance of Debt ...	.....	2,60	2,60	2,60
Total ...	7,11,138	2,60	2,60	4,16
Railway Revenue Account—				
40. Subsidised Company's land, &c. ...	.....	1	1	.....
Irrigation—				
42. Major Works—				
Working Expenses ...	11,88,907	11,04	13,49	12,75
Interest on Debt ...	21,21,310	24,52	21,23	21,24
43. Minor Works and Navigation—				
By Civil Department ...	10,211	10	11	11
„ Public Works Department ..	19,06,731	19,00	18,33	20,26
Total ...	52,27,159	54,66	53,16	54,36
Buildings and Roads—				
45. Civil Works—				
By Civil Department ...	1,87,059	8,00	4,07	(b) 21,35
„ Public Works Department ...	66,93,428	70,00	71,04	55,71
Total ...	68,80,487	78,00	75,11	77,06
Contributions ...	26,26,296	20,10	18,70	.....
Total Expenditure ...	5,22,34,537	5,36,86	5,48,92	5,49,98
Closing balance ...	93,84,448	74,56	71,32	63,90
GRAND TOTAL ...	6,16,18,980	6,11,42	6,15,24	6,13,88
Provincial surplus (+) or deficit (—) ...	—18,77,455	—16,58	—22,52	—7,41

(a) Includes Rs. 5,51,000 for grants to District Boards hitherto adjusted under contributions.

(b) Includes Rs. 12,76,000 for grants to District Funds and District Road Funds hitherto adjusted under contributions.

APPENDIX A

Bengal Provincial Receipts, in detail by minor heads.

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

The remarks in column 6, except where otherwise specially explained, refer to differences between columns 3 and 5.

—Land Revenue—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Land Revenue ...	Rs. 2,89,04,871	Rs. 2,99,33,000	Rs. 2,94,50,000	Rs. 2,99,50,000	Decrease in the revised is due to remissions and suspensions of revenue.
Net collections from Government estates which are wholly provincial ...	34,12,948	33,00,000	31,00,000	33,70,000	
Net recoveries of Survey and settlement charges which are Imperial ...	—95,211	7,93,000	8,00,000	9,42,000	<div style="text-align: right;"> Rs. Bihar ... 6,02,000 Ranchi ... 3,40,000 <u>9,42,000</u> </div>
Total Deduction ...	33,17,737	40,93,000	39,00,000	43,12,000	
Amount divisible between Imperial and Provincial ...	2,55,87,134	2,58,40,000	2,55,50,000	2,56,38,000	
Provincial share of above (one-half) ...	1,27,93,567	1,29,20,000	1,27,75,000	1,28,19,000	
Percentage on collections from Government estates ...	34,12,948	33,00,000	31,00,000	33,70,000	
Total Provincial ...	1,62,06,515	1,62,20,000	1,58,75,000	1,61,89,000	
On account of adjustments shown in next page ...	12,14,548	21,99,000	20,98,000	31,21,000	
Grand Total (Provincial share) ...	1,74,21,063	1,84,19,000	1,79,73,000	1,93,10,000	

Adjustments—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Contribution from Imperial to Provincial—					
Fixed adjustment under the Provincial Settlement ...	5,72,000	5,72,000	5,72,000	5,72,000	
Assignment for increase in the cadre of Deputy Magistrates...	1,67,000	1,67,000	1,67,000	1,67,000	
On account of expenditure in connection with certain Settlement operations for the Central Provinces ...	5,000	.....	.....	.....
On account of Madaripur Bhil Route (Maintenance) ...	50,000	50,000	50,000	50,000	
For capital expenditure on ditto	29,000	.....	50,000	1,69,000	
For Cantonment Magistrate ...	.....	.....	.....	.....
On connection with the Famine Relief Scheme ...	.....	2,60,000	2,60,000	2,60,000	Re-imperialised from 1st April 1907
For Archaeological expenditure...	10,000	.....	7,000	.....	} Special grants.
Adjustment of expenditure incurred in connection with the repairs of Archaeological remains at Monair ...	708	.....	.....	.....
Assignment for Police reforms ...	4,00,000	8,00,000	8,00,000	12,00,000	
For Technical education ...	35,000	35,000	35,000	35,000	
For European and Eurasian education ...	65,000	65,000	65,000	65,000	
For University and Collegiate education ...	1,60,000	1,60,000	1,60,000	1,60,000	
On account of the abolition of the Patwari Cess in Sambalpur ...	26,000	26,000	26,000	26,000	
For continuous maintenance of Records in Orissa ...	.....	29,000	29,000	59,000	
Assignment in connection with the surplus of the Eastern Bengal districts for 1905-06 ...	2,22,622	.....	.....	.....
For occupation of 2, Bankshall Street by Commerce and Industry Department ...	16,000	16,000	16,000	16,000	
On account of Eastern Bengal and Assam Government's contribution to the Belgachia Veterinary College ...	28,000	28,000	28,000	28,000	
On account of Provincialization of Dhaka Canal ...	12,000	12,000	12,000	12,000	
For net charges of Inland Labour Transport in Bengal payable from the Revenues of Eastern Bengal and Assam ..	.....	.....	.....	10,000	
For increased remuneration to the Solicitor to Government ...	.....	.....	36,000	36,000	
To meet extra expenditure on account of supplies by the Central Press, Calcutta, to the Provincial Presses ...	.....	.....	2,000	2,000	
For transfer of the control of gardens of Government House to the Superintendent, Royal Botanic Gardens ...	.....	.....	11,000	11,000	
For grant to the Bibliotheca Indica Fund of the Asiatic Society ...	.....	.....	3,000	3,000	
On account of the remission of Banking fees ...	.....	.....	70,000	70,000	
For relieving the Municipalities of Police charges ...	.....	.....	.....	21,000	
On account of the remission of Audit fees hitherto charged to local bodies ...	.....	.....	65,000	65,000	
Assignment for the development of the Sanitation Department	.....	.....	.....	4,50,000	
Total ...	17,98,328	22,20,000	24,64,000	34,87,000	
Contribution from Provincial to Imperial—					
Transfer of the balance of the District Dāk Funds to Imperial	2,17,780	.....	.....	.....
For payments in the United Provinces of pensions to members of the Calcutta and Suburban Police payable from the Police Superannuation Fund prior to its abolition ...	21,000	21,000	21,000	21,000	
For savings under interest on capital outlay for Irrigation works ...	3,45,000	.....	3,45,000	3,45,000	
Total ...	5,83,760	21,000	3,66,000	3,66,000	
Net sum to be transferred from Imperial ...	12,14,548	21,22,000	20,98,000	31,21,000	

I.—Stamp

HEAD.	1906-07.	1897-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised Estimate.	Budget Estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
of general stamps ...	42,94,584	40,50,000	46,00,000	47,91,000	} Budget allows for normal increase.
of Court-fee stamps ...	1,00,20,443	1,07,62,000	1,08,45,000	1,10,50,000	
of plain paper to be used					
with Court-fee stamps ...	1,02,781	2,00,000	1,92,000	2,00,000	
on impressing documents	1,71,939	1,60,000	1,88,000	1,72,000	
and penalties ...	20,062	20,000	20,000	20,000	
Miscellaneous ...	5,859	18,000	5,000	17,000	
Total ...	1,47,06,698	1,52,00,000	1,56,50,000	1,62,50,000	
Provincial share (one-half) ...	73,53,349	76,00,000	78,25,000	81,25,000	

—Excise—

License and distillery fees for the sale of liquors and drugs—					} Budget passed with reference to progress increase of revenue. The increase is mainly due to better settlement and increase in duty on country liquors.
Foreign liquors ...	2,99,085	3,70,000	3,15,000	3,80,000	
Indian-made liquors excised at tariff rates ...	7,73,193	9,00,000	8,00,000	8,50,000	
Country spirits—					
License fees—					
Distillery ...	16,76,698	89,15,000	92,65,000	95,64,000	
Outstills ...	39,92,386				
Still-head duty ...	29,31,328				
Miscellaneous ...	86,465				
Opium revenue ...	11,35,078	12,50,000	11,60,000	11,85,000	
Opium and its preparation ...	6,20,681	6,50,000	6,50,000	6,80,000	
Other drugs, ganja, bhang, etc.	13,40,024	13,30,000	13,40,000	13,50,000	
Total ..	1,28,55,678	1,34,15,000	1,35,30,000	1,39,59,000	
Gain on sale-proceeds of Excise					
Opium ...	17,81,399	18,50,000	19,50,000	20,00,000	
Ganja ...	14,71,197	15,15,000	14,94,000	15,15,000	
Seizures, confiscations and miscellaneous ...	23,118	20,000	26,000	26,000	
GRAND TOTAL ..	1,60,81,393	1,68,00,000	1,70,00,000	1,75,00,000	
Provincial share (one-half)	80,40,696	84,00,000	85,00,000	87,50,000	

I.—Provincial Rates—

Public Works Cess ...	34,91,470	35,75,000	35,60,000	36,15,000	Budget provides for larger receipts on account of revaluations.
General rates for the management of private estates ...	1,26,776	1,50,000	1,40,000	1,57,000	Increase due to the inclusion of new estates under management.
Total ...	36,18,246	37,25,000	37,00,000	37,72,000	

III.—Assessed Taxes—

Deductions by Government from salaries and pensions, etc. ...	4,20,982	4,30,000	4,24,000	4,30,000	} Budget allows for normal increase.
Deductions by Government from interest on Government securities ...	21,801	20,000	22,000	22,000	
Deductions from salaries, etc., paid by local authority or company ...	58,387	60,000	58,000	58,000	
Income-tax on securities of local authority or company ...	1,02,747	1,00,000	1,03,000	1,03,000	
Ordinary collections ...	42,44,128	44,62,000	44,49,000	45,98,000	
Maltries ...	11,114	12,000	11,000	11,000	
Miscellaneous ...	8,108	6,000	8,000	8,000	
Total ...	48,67,263	50,80,000	50,75,000	52,25,000	
Provincial share (one-half) ...	24,33,631	25,40,000	25,38,000	26,13,000	

I.—Forests—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Timber and other produce removed from the forests by Government agency ...	46,155	50,500	42,600	23,600	Increase expected from the sale of timber Singhbhum and Sundarlans.
Timber and other produce removed from the forests by consumers or purchasers ...	9,82,885	10,81,500	10,65,600	11,56,200	
Confiscated drift and waif wood	4,085	4,000	4,700	4,100	
Miscellaneous ...	82,734	44,000	87,100	36,100	
Total ...	10,65,859	11,80,000	11,60,000	12,20,000	
Provincial share (one-half) ...	5,32,929	5,90,000	5,75,000	6,10,000	

II.—Registration—

Fees for registering documents...	11,37,837	11,05,000	12,45,000	13,18,000	Budget provides for normal increase. The increase in the revised is attributed to a larger number of registrations on account of high prices of food grains.
Fees for copies of registered documents ...	92,005	30,000	36,000	40,000	
Miscellaneous ...	55,799	55,000	59,000	62,000	
Total ...	12,25,432	11,90,000	13,40,000	14,20,000	

III.—Interest—

					Revised based on the outstanding mean balance excluding the advances on account of Maghât Drainage. Budget based on the amount of interest due next year on the existing loans and on the probable amount of advances estimated to be made in that year excluding the advances on account of Maghât Drainage.
Class I.—Interest on advances to cultivators—					
On advances to cultivators under Land Improvement Loans Act	25,188	1,64,000	1,99,000	2,77,000	
On advances to cultivators under Agriculturists' Loans Act, XXII of 1884	27,094				
On loans to Co-operative Credit Societies	76				
Class II.—Interest on advances under Special Laws—					
On drainage and embankment advances	—12,304	58,000	31,000	33,000	
Class III.—Interest on loans to land-holders, etc.,	10,841	14,900	17,000	17,000	
Class IV.—Interest on loans to Municipal and other public Corporations (excluding Presidency Corporations)	1,52,612	1,94,000	1,69,000	1,89,000	
Interest on Government securities	7,046	7,000	7,000	7,000	
Miscellaneous—					
Interest on arrears of Public Works Cess	38,493	37,400	36,000	36,000	The actuals of 1906-07 included interest on debentures of the Calcutta Police Superannuation Fund which were sold off in 1907-08.
Other items	17,720	3,000	6,000	6,000	
Interest on zamindari embankment recoveries, etc.	1,320	2,600	2,000	2,000	
Total Miscellaneous	52,533	43,000	44,000	44,000	
Deduct for rounding	...	63	50	400	
Total	2,62,036	4,80,000	4,67,000	5,67,000	

VIA.—Law and Justice—Courts of Law—

Heads.	1906-07.	1907-08.		1908-09.	Remarks.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Proceeds of unclaimed and abandoned property ...	28,611	30,000	25,000	25,000	
Court-fees realised in cash ...	18,359	20,000	21,000	20,000	
General Fees, Fines and Forfeitures ...	4,86,840	4,89,000	4,86,000	5,08,000	
Admission Examination Fees ..	25,504	24,000	27,000	27,000	
Miscellaneous Fees and Fines ...	2,297	2,000	2,000	2,000	
Miscellaneous ...	11,896	15,000	19,000	16,000	
Total ...	5,73,507	5,80,000	5,80,000	5,97,000	Revised based on the actuals of the first 6 months.

VIB.—Jails—

Manufactures ...	14,037	21,000	13,000	15,000	
Manufactures ...	11,93,515	12,30,000	11,67,000	12,35,000	
Total ...	12,07,552	12,51,000	11,80,000	12,50,000	Revised based on the actuals of ten months.

VII.—Police—

Supplies supplied to Public Departments, Private Companies and persons ...	30,792	30,000	28,000	30,000	
Residency Police ...	76,232	80,000	75,000	77,000	
Overies on account of Village Police ...	492	1,000	....	1,000	
Fines and Forfeitures ...	25,359	25,000	26,000	26,000	
Gratuity receipts ...	1	....	....	....
Miscellaneous ...	6,089	5,000	20,000	6,000	The increase in the revised is due to the adjustment of the sale proceeds of Government Promissory notes held in deposit on account of building for the use of the Superintendent Police, Chitpur.
Total ..	1,38,965	1,41,000	1,49,000	1,40,000	Revised based on the actuals of 12 months ending January 1908.

VIII.—Ports and Pilotage—

Proceeds of vessels and stores ...	....	1,000	....	31,000	Budget includes anticipated sale-proceeds of the two brigs <i>Fame</i> and <i>Alice</i> .
Registration and other fees ...	73,362	73,900	68,900	73,900	
Harbour receipts { Calcutta ...	13,73,590	14,11,000	13,45,000	13,99,000	Fluctuating receipts depending on the trade.
Harbour receipts { Balasore ...	....	100	100	100	
Mess-money for Volunteers ...	16,697	22,000	18,000	18,000	
Miscellaneous—					
Reductions for mess-money ...	12,987	14,000	12,000	14,000	Estimate based on actuals.
Marine Survey ...	41,545	50,000	38,000	45,000	
Porterage fees ...	8,194	8,000	8,000	8,500	
Miscellaneous receipts of the Shipping Office ...	5,926	5,500	5,500	6,000	
Other items ...	3,537	4,500	4,500	4,500	
Fees for certificates of inland vessels under Act VI of 1884 ...	472	....	....	....
Total Miscellaneous ...	75,659	82,000	68,000	78,000	Revised based on the actuals of the first ten months.
GRAND TOTAL ...	15,39,308	15,90,000	15,00,000	16,00,000	

XIX.—Education—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Fees, Government Colleges—	Rs.	Rs.	Rs.	Rs.	
General ...	1,77,418	1,80,000	1,85,000	1,80,000	
Professional ...	47,162	48,000	49,000	48,000	
Fees, Government Schools—					
General ...	2,58,023	2,55,100	2,61,000	2,59,000	
Special ...	12,963	13,000	13,000	13,000	
Contributions from Native States, private persons and Municipalities ...	10,973	10,400	9,000	11,000	
Income from endowments ...	...	1,000	.....	.....
Miscellaneous ...	58,825	55,600	43,000	62,000	Decrease is due to the transfer of the central students' messes to the Calcutta University.
Total ...	5,60,354	5,93,000	5,60,000	5,73,000	Revised based on the actuals of the first months of the year.

XX.—Medical—

Medical School and College fees	51,294	50,000	56,000	54,000	Based on the actuals of twelve months ending 31st December 1907.
Hospital receipts (receipts from paying patients) ...	1,11,887	1,12,000	1,17,000	1,17,000	
Sanatorium Asylum receipts ...	17,836	20,000	17,000	20,000	
Contributions (from Municipalities and private persons) ...	47,729	48,000	46,000	48,000	
Medicines sold to Civil Surgeons	29	Based on actuals.
Miscellaneous ...	15,080	8,000	12,000	15,000	
Total ...	2,43,855	2,38,000	2,50,000	2,54,000	Revised based on the actuals of twelve months ending 31st December 1907.

XXI.—Scientific and other Minor Departments—

Botanical and other public garden receipts ...	2,075	2,000	2,000	3,000	Based on actuals.
Veterinary and stallion receipts	28,317	27,000	34,000	32,000	
Archona plantation ...	2,06,978	2,26,000	2,00,000	2,20,000	
Receipts on account of experimental cultivation ...	2,206	4,000	5,000	16,000	Increase expected owing to the opening of experimental stations at Sabaur and Bahkipur. Budget includes Rs. 10,000 on account of Inland Labour Transport. The decrease is revised is due to the diminution in the number of emigrants.
Emigration fees ...	41,684	40,000	32,000	40,000	
Examination fees ...	1,956	1,000	1,000	1,000	
Miscellaneous ...	103	.....	.....	.....
Total ...	2,62,319	3,00,000	2,64,000	3,12,000	

II.—Receipts in aid of Superannuation—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Subscriptions of Native members of the Covenanted Civil Service ...	Rs. 1,622	Rs. 1,000	Rs. 2,000	Rs. 2,000	Based on actuals.
Contributions for pensions and gratuities—					
Contributions of officers lent to Foreign service of the first and second kind ...	88,826	85,000	86,000	88,000	Based on actual demands.
Contributions of persons employed in the establishment for the management of private estates under Act X of 1892 ...	7,932	8,000	4,000	2,000	Decrease due to the fact that formerly no distinction was observed between appointments of officers connected with Government control and not so connected, and contribution was levied indiscriminately at the rate of one-fifth or one-sixth of salary in Foreign service. Now the rate in the case of the latter class has been reduced to one-eighth of pay in British service. The revised represents sale-proceeds of Calcutta Municipal Debentures belonging to Police Superannuation Fund.
Annuity deductions of Covenanted Civilians lent to Native States, etc., for short terms ...	1,880	.....	.....	.....
Fund of Gratuities ...	40	.....	.....	.....
Deductions for Marine Pension Fund ...	12,568	12,000	12,000	12,000	
Miscellaneous ...	68	.....	3,53,000	...	
Total ...	62,729	56,000	4,07,000	54,000	

XIII.—Stationery and Printing—

Stationery receipts ...	2,243	1,000	2,000	2,000	Budget includes larger receipts from sale of Custom House publications.
Copies of Gazettes and other publications ...	1,00,624	95,645	92,000	1,01,930	
Other Press receipts ...	32,058	33,355	33,000	33,070	
Total ...	1,34,920	1,30,000	1,27,000	1,37,000	Revised based on the actuals of first 10 months.

XV.—Miscellaneous—

Unclaimed deposits ...	4,36,132	3,85,000	3,45,000	4,00,000	Budget based on past actuals.
Measure-trove ...	4	...	...	...
Net-proceeds of Durbar presents	2,190	3,000	5,000	3,000	
Value of old stores and materials	1,278	2,000	2,000	2,000	The fees recoverable for Government auctions have been discontinued from 1907-08, except for Wards Estates. Both the revised and budget includes Rs. 3,000 for commission on purchase and sale of Government securities.
Value of lands and houses, etc. ...	6,987	.....	...	...
Fees for Government audits (of Municipal and Excluded Local Funds) ...	49,994	46,000	15,000	15,000	
Banking charges ...	17,066	20,000	19,000	20,000	The levy of banking fees discontinued from 1907-08.
Miscellaneous fees, fines and forfeitures ...	3,155	3,000	2,000	3,500	
Contributions ...	27,191	26,000	...	...
Miscellaneous—					
Fees and fines of Revenue Courts ...	60,196	53,000	...	60,000	
Recoveries of Law charges other than those in pauper suits ...	16,074	15,000	...	16,000	
Value of mathematical stores returned ...	.....	500	...	.....
Sundry receipts—Circuit-house ...	795	500	...	500	
Miscellaneous receipts on account of Public Works (less under Act IX (B.O.) of 1880) ...	1,643	.....	...	1,000
Miscellaneous receipts on account of Government management of Wards' estates ...	404	.....	...	.....
Sale-proceeds of trees on tea-lands ...	306	
Sale of elephants ...	12,900	5,000	...	.....
Other items ...	12,966	21,000	...	19,000	
Total Miscellaneous ...	1,06,138	1,00,000	1,16,000	96,500	
GRAND TOTAL ...	8,50,120	5,35,000	5,04,000	5,40,000	

XXIX.—Major Works—(Direct Receipts)—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Orissa Canals	Rs. 5,01,729	Rs. 4,79,500	Rs. 5,08,500	Rs. 5,10,000	Increase due to larger demand for water.
Midnapore Canal	1,56,521	1,79,000	1,68,000	1,68,000	
Hajili Tidal Canal	71,515	67,000	68,500	66,000	Increase due to the expansion of <i>rabi</i> irrigation. The increase in the revised is due to the realization of arrear demands for 1906-07.
Sone Canals	15,64,819	14,68,000	15,94,000	16,63,000	
Dhaka Canal	2,944	5,500	15,000	11,000	
Total	22,97,528	21,99,000	23,50,000	24,18,000	

XXX.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.					
Recoveries on account of lands benefited by embankments ...	1,14,382	1,08,000	1,11,000	1,07,000	The actuals for 1906-07 included arrears. Budget is based on actual demand.
Recoveries on account of capitalized maintenance charges of the Rajapur drainage ...	4,806	2,000	.....	.....
Total in charge of the Civil Department ...	1,18,688	1,10,000	1,11,000	1,07,000	No provision made as the entire balance of capitalized outstandings was adjusted in the account of 1906-07.
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					
(Irrigation and Navigation Works.)					
Works for which Capital and Revenue accounts are kept—					Revised includes larger tollage receipts.
Orissa Coast Canal ...	37,738	32,000	25,000	27,000	
Saran Canals ...	797	1,000	700	700	
Calcutta and Eastern Canals	5,03,968	4,75,000	5,80,000	5,00,000	
Total ...	5,42,503	5,08,000	6,05,700	5,27,700	
Works for which only Revenue accounts are kept—					
Nadia Rivers ...	45,515	30,200	40,200	40,200	
Gaighatta and Buxi Khal ...	3 000	3,000	3,000	3,000	
Total ...	48,515	33,200	43,200	43,200	
Works for which neither Capital nor Revenue accounts are kept—					
Eden Canal ...	29,131	20,400	18,500	20,500	
Tour „ ...	1,635	2,400	4,600	3,600	
Sugarcane irrigation in Bihar ...	2,000	...	....	.....
Total ...	32,766	22,800	23,100	24,100	
Total Irrigation and Navigation Works ...	6,23,784	5,64,000	6,72,000	5,95,000	
(Agricultural Works.)					
Works for which only Revenue accounts are kept—					
Magra Hat Drainage Project...	93	.....	.....	.....
Works for which neither Capital nor Revenue accounts are kept—					
Government embankments	31,917	11,500	11,000	11,000	
Takavi embankments under contract ...	4,705	5,500	17,000	16,000	
Total Agricultural Works...	36,715	17,000	28,000	27,000	
Total in charge of the Public Works Department ...	6,60,499	5,81,000	7,00,000	6,22,000	
GRAND TOTAL ...	7,79,187	6,91,000	8,11,000	7,29,000	

XXXII.—Civil Works—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
IN CHARGE OF THE CIVIL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Revised based on actuals of twelve months ending 31st December 1907.
Tolls on ferries ...	1,72,842	1,88,000	1,68,000	1,76,000	
Cemetery receipts ..	1,935	2,000	2,000	2,000	
Receipts from staging bungalows and encamping grounds ..	6,457	8,000	7,000	7,000	
Total in charge of the Civil Department ...	1,81,234	1,98,000	1,77,000	1,85,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					Revised includes larger receipts from rent of buildings and the Calcutta Strand bank and maidan.
Total gross receipts ..	3,19,625	2,75,000	3,60,000	3,00,000	
GRAND TOTAL ...	5 00,859	4,73,000	5,37,000	4,85,000	

Contributions—

Bengal	4,98,937	2,67,000	3,000	This head will cease from 1st April 1908. Rupees 3,000 included in the revised represent the refund of the advance made to the District Board of the 24-Pargannas on account of the Magrahat drainage.
---------------	----------	----------	-------	-------	--

APPENDIX B.

Bengal Provincial Expenditure, in detail by minor heads.

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

The remarks in column 6, except where otherwise specially explained, refer to differences between columns 3 and 5.

1.—Refunds and Drawbacks—

HEADS.	1906-07.		1907-08.		1908-09.	REMARKS.
	Actuals.		Sanctioned estimate	Revised estimate.	Budget estimate.	
1	2		3	4	5	6
Land Revenue ...	Rs. 17,666		Rs. 20,000	Rs. 28,000	Rs. 20,000	The increase in the revised is due to the adjustment of a write back of Rs. 7,000 credited as Land Revenue in 1906-07 on account of Government land acquired for the Public Works Department
Stamps ...	72,478		75,000	75,000	75,000	
Excise ...	6,015		10,000	20,000	10,000	The increase in the revised is due to a special refund on account of advance fees of country spirit shops.
Assessed Taxes ...	9,013		12,000	10,000	10,000	
Forest ...	722		1,000	1,000	1,000	
Provincial Rates ...	9,433		10,000	7,000	8,000	
Registration ...	2,352		2,000	3,000	3,000	
Total ...	1,16,578		1,30,000	1,44,000	1,27,000	Revised based on the actuals of twelve months ending December 1907. Budget generally based on the average actuals of last three years, excluding special payments.

2.—Assignments and Compensations—

Pension in lieu of resumed lands	1,441	2,000	2,000	2,500	Estimate based on the claims taken from the Accountant-General's books.
Malikana ...	67,568	60,000	60,000	67,500	Estimate based on the actuals of past three years.
Excise Compensation ...	345	...	150	150	
Rounding ...	...	...	—150	—150	
Total ...	69,324	62,000	62,000	70,000	

3.—Land Revenue—

Charges of District Administration—					
General Establishment ...	22,21,444	25,30,000	23,85,000	25,40,000	Provision has been made for the payment of grain compensation allowance throughout the year, and for the full cadre of Deputy Magistrates. The saving in the revised is under salaries.
Subdivisional Establishment	1,08,252	1,02,000	1,12,000	1,13,500	Budget includes provision for the payment of grain compensation allowance throughout the year, and for additional establishments.
Partition Establishment ...	27,024	—2,000	.....	—2,000	
Process-serving Establishment ...	1,49,341	1,38,000	1,53,000	1,55,000	Ditto ditto ditto.
Record-room (or copy-making) Establishment ...	46,180	40,000	45,000	31,000	
Survey of Waste Lands ...	2,557	...	.....	...
Management of Private Estates under Act X of 1892 ...	25,628	29,000	28,000	35,500	Increase due to establishments for new estate coming under Government management.
Lump provision for increase of pay of Ministerial Establishment ...	.....	1,40,000	.....	1,40,000	
Deduct—Probable savings	.....	29,77,000	.....	30,17,000	
Total ...	25,80,326	27,99,000	27,23,000	29,67,000	Revised is based on the actuals of the first ten months.
Charges on account of Land Revenue Collections ...	1,432	1,200	1,000	1,500	
Management of Government Estates—					
Collection of Revenue ...	2,29,981	2,08,000	2,27,000	2,28,000	
Outlay on improvements ...	2,27,680	2,55,000	2,45,000	1,09,000	Smaller grant for reclamation works in Sundarbans.
Grants to District Road Fund, Sonthal Parganas, for improvements in Government Estates.	.....	.....	.....	31,000	A new entry owing to the omission of the new Contributions from Provincial to Local.
Total ...	4,57,461	4,68,000	4,72,000	3,68,000	

3.—Land Revenue—concluded.

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Survey and Settlement—	Rs.	Rs.	Rs.	Rs.	
Controlling Office (survey) ...	6,628	.....	6,000	.....
Other survey operations—					
Bengal Drawing Office ...	63,975	24,307	61,000	46,911	
Other operations ...	72,121	30,003	7,000	63,798	
Minor settlement operations ...	1,16,571	40,028	40,000	30,000	
Other ditto ...	1,43,772	1,70,522	1,70,000	1,03,847	
Refund to Imperial on account of survey and settlement of Government and temporary estates ...	...	6,000	.. ..	6,000	
For rounding ...	.....	2,70,860 60		2,40,556 66	
Total ...	4,03,067	2,70,800	2,81,000	2,40,500	Budget based on actual requirements
Land Records—					
Superintendence ...	36,872	22,000	40,000	28,000	Increase due to the reorganisation of the office of the Director of Land Records.
District charges ...	47,748	2,14,000	2,42,000	2,52,000	Budget includes larger grants for the maintenance of records-of-rights in Orissa, and for the reproduction of maps (Balasore and Puri) Revised based on the actuals of ten months.
Total ...	84,616	2,36,000	2,82,000	2,80,000	
Lump reduction as probable savings ...	.....	.....	.....	38,57,000 72,000	
GRAND TOTAL ...	35,26,901	37,75,000	37,62,000	37,85,000	

6.—Stamps—

Superintendence—					
District Establishment ...	10,473	9,000	9,000	9,000	
Charges for the sale of general stamps—					
Discount on sale of unified stamps ...	216	7,400	.....	.. ..	No discount is now allowed.
Discount on sale of bills-of-exchange or hundies ...	5,162	5,000	5,000	5,000	
Discount on sale of other general stamps ...	1,12,734	97,800	1,17,000	1,21,000	Increase in view of the increase in receipts.
Total ...	1,18,112	1,10,000	1,22,000	1,26,000	
Charges on sale of Court-fee stamps—					
Discount on sale of adhesive stamps ...	66,879	68,000	69,000	72,000	Ditto ditto ditto.
Discount on sale of stamps for copies ...	7,123	6,000	7,000	7,000	
Establishment for sale of stamps ...	1,611	1,404	1,404	1,464	
For rounding ...	.....	—404	—404	—464	
Total ...	75,613	75,000	77,000	80,000	
Discount on plain paper Stamp paper supplied from Central Stores ...	11,832 1,91,990	12,000 2,35,000	12,000 2,44,000	12,000 2,56,000	The estimates furnished by the Controller of Printing, Stationery and Stamps adopted.
GRAND TOTAL ...	4,08,020	4,41,000	4,64,000	4,83,000	
Provincial share ...	2,04,010	2,20,000	2,32,000	2,41,000	

7.—Excise—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Superintendence ...	Rs. 86,184	Rs. 93,000	Rs. 92,000	Rs. 89,000	The estimate for 1907-08 included Rs. 8,832 for an officer on special duty.
Presidency Establishment—					
Calcutta Collectorate (office)	63,118	62,508	60,000	61,812	
Inspection and Prevention ...	22,782	20,362	24,000	23,112	Increase due to provision for two additional Deputy Inspectors.
Allowances and Contingencies	21,145	25,972	22,000	29,944	Increase due to provision for grain allowance for the whole year, and for the provision of Rs. 3,000 for rent of the new ganja golah.
For rounding	.....	1,08,882 +188	.....	1,14,868 +132	
Total	.....	1,09,000	.....	1,15,000	
District Executive Establishment—					
Sadar Establishment ..	1,10,267	1,24,400	1,14,000	1,56,865	Budget includes Rs. 10,000 for cost of the reorganization of the department.
Inspection and Prevention	1,90,302	2,08,164	1,90,000	2,09,820	
Allowances ...	1,22,891	1,22,528	1,40,000	1,41,500	Budget includes Rs. 20,000 for grain allowance. The increase in the revised is also for grain allowance.
Probable savings	.....	4,55,092 —13,092	.....	5,08,185 —86,185	
		4,42,000		4,72,000	
Distilleries—					
Presidency Establishment ...	10,650	11,000	11,000	12,000	
District Establishment ...	1,16,781	1,16,000	1,25,000	1,72,000	Increase in the revised is for temporary establishment.
GRAND TOTAL	7,43,120	7,70,000	7,78,000	8,00,000	
Provincial share ...	3,71,560	3,85,000	3,89,000	4,00,000	

8.—Provincial Rates—

Collection of Rates and Cesses...	1,56,311	1,29,000	1,21,000	1,29,000	Estimate based on actual requirements.
Valuation and Revaluation ...	91,136	93,000	99,000	64,000	
Total	2,47,447	2,22,000	2,13,000	1,83,000	
Deduct—Proportion debitable to Local for cost of road-cess collection ...	1,65,468	86,000	1,42,000	86,000	Smaller recoveries anticipated.
„ —Proportion debitable to Local for revaluation					
„ —One-third share of recoveries on account of collection of arrear cesses ...					
„ —Contribution for pension of the cess-collecting establishment ...	19,321	40,000	3,000	3,000	
Add—Grant to District Road Funds as Government share of the cost of collecting Public Works cess and revaluation charges ...	6,874	7,000	6,000	7,000	
Total	55,784	27,000	62,000	62,000	A new entry necessitated by the omission of the head Contributions from Provincial to Local.

10.—Assessed Taxes—

Calcutta Establishment ...	86,907	87,000	85,000	89,000	Increase is specially due to provision being made for grain compensation allowance.
District ditto	63,323	65,000	67,000	68,000	
Total	1,50,230	1,52,000	1,52,000	1,57,000	
Provincial share	75,115	76,000	76,000	79,000	

I.—Forests—

HEADS.	1906-07.	1907-08		1908-09.	REMARKS.
	Actuals	Sanctioned estimate.	Revised estimate	Budget estimate.	
1	2	3	4	5	6
A.—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	
I.—Timber and other produce removed from the forests by Government agency	28,589	24,800	10,000	10,800	The decrease is due to the continued reduction in departmental works.
II.—Timber and other produce removed from the forests by consumers and purchasers	91,935	88,200	90,000	97,700	
III.—Confiscated drift and waif-wood	620	1,300	1,700	1,300	
V.—Rent of leased forests and payment to shareholders in forests managed by Government	27,030	...	...	...	No payment of the share of profits to the Raja of Porahat will be due
VI.—Live-stock, stores, tools and plant	14,529	26,700	17,000	40,500	Revised estimate includes part cost of a new steam launch for the Sunjarbans Division, and the Budget includes Rs 28,000, for the completion of the launch.
VII.—Communications and buildings	75,116	89,000	54,000	79,000	
VIII.—Demarcation, improvement and extension of forests	82,644	1,94,900	1,20,300	81,779	
IX.—Miscellaneous	7,426	4,100	6,000	7,400	
Deduct—Probable savings	...	...		3,18,479	
Total A.—Conservancy and Works	3,27,939	4,29,000	2,99,000	2,94,000	
B.—Establishment.					
I.—Salaries	2,43,211	2,49,700	2,53,000	2,62,000	Increase in the Revised is due to the reorganisation of the Imperial Service and back promotions Both the budget and the revised include provision for grain compensation allowance
II.—Allowances	48,837	38,000	60,000	51,000	
III.—Contingencies	12,472	13,300	12,000	13,000	
Total B.—Establishment	3,04,560	3,01,000	3,25,000	3,26,000	
Total A and B	6,32,499	7,30,000	6,24,000	6,20,000	
Provincial share (one-half)	3,16,244	3,65,000	3,12,000	3,10,000	

18.—Registration—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Superintendence ...	Rs. 48,863	Rs. 47,000	Rs. 48,000	Rs. 47,000	
District Charges—Calcutta ..	30,644	25,000	33,000	31,000	Budget provides for larger grant for temporary establishment, and for grain compensation allowance. Revised includes higher expenditure under Salaries and charges for grain allowance.
District Sub-Registrars ...	1,60,305	1,57,500	2,27,000	1,80,000	Budget includes a lump provision of Rs. 20,000 against Rs. 10,000 in 1907-08 for increase of pay of establishment, and for larger grant for temporary establishment and grain compensation allowance. The increase in the revised is under Temporary Establishment, Grain Compensation Allowance and Rents, Rates and Taxes and office expenses. There is however corresponding decrease under Sub-Registrars.
Sub-Registrars ...	4,01,003	4,69,000	4,21,000	5,40,500	Budget provides for larger grant for temporary establishment and grain compensation allowance. It also includes larger grant for rent of offices and for purchase of furniture, and for increase in the number of officers.
Ex-officio Sub-Registrars ...	1,872	1,500	1,000	1,500	
Total District charges ...	5,93,824	6,53,000	6,82,000	7,53,000	
Lump reduction as probable savings ...	.....	.....	.....	8,00,000 30,000	
TOTAL ..	6,42,637	7,00,000	7,80,000	7,70,000	

3.—Interest on Ordinary Debt—

Interests on Provincial Advance and Local Account ...	2,36,226	3,10,000	3,10,000	3,90,000	Based on the estimated mean outstanding balance of loans (excluding the advance to the District Board of 24 Parganas for Magra Hat drainage) carrying interest at 3½ per cent. per annum.
---	----------	----------	----------	----------	---

18.—General Administration—

Salary of Lieutenant-Governor	1,04,341	96,000	96,000	96,000	
Staff and household of Lieutenant-Governor ..	1,19,844	86,000	1,26,000	94,000	Provision has been made for removal of furniture, on account of change of incumbent. Revised includes Rs. 80,000 for furniture for Darbar Hall at Belvedere.
Expenditure from contract allowance ...	50,000	50,000	66,000	50,000	
Tour expenses ...	1,927	2,000	4,000	2,000	
Legislative Department ...	76,693	75,000	85,000	91,000	Budget includes pay of an Assistant Secretary and for larger establishment and allowances.
Civil Secretariat ...	6,13,470	6,23,000	6,40,000	6,41,000	Provision has been made for larger grant under allowances for the provision of grain compensation and travelling allowances.
Board of Revenue ...	3,13,933	3,01,000	3,21,000	3,16,000	Provision has been made for the pay and establishment of the Controller of Office System and for the increase of pay of copyists.
Commissioners ...	5,13,084	5,03,000	4,77,000	4,88,000	Decrease in the revised is for non-utilisation of the provision for division of Patna into two, and for savings in the grant for revision of Chaukidari Panchayat.
Civil Officers of Account and Audit ...	47,846	53,000	81,000	98,000	Budget includes Rs. 13,800 for the extension of Port Trust Audit. The figures for 1906-07 and 1907-08 represent net charges after deduction of audit fees recovered from the Local Funds. These recoveries will no longer be made and the figures for 1908-09 and the revised estimate for 1907-08 represent gross charge.
House allowance of officers in Calcutta ...	.....	50,000	.....	.....	Provided for under several ... is.
Total ...	18,41,137	18,39,000	18,96,000	18,76,000	

9A.—Courts of Law—

HEADS.	1906-07.		1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate		
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.		
High Court —						
Judges	7,15,120	7,54,000	7,13,000	7,52,000	The increase is partly for increments and partly for increase in the Municipal tax. The increase is partly for lump provision for reorganization of the English Office and for provision for grain compensation allowance.	
Original Side	2,73,431	2,72,000	2,67,000	2,78,000		
Appellate Side	2,78,563	2,88,000	2,79,000	2,98,000		
Copyists' Establishment	51,768	44,000	48,000	41,000		
Reporters	24,972	25,000	26,000	26,000		
Total	13,44,254	13,87,000	13,33,000	13,97,000		
Law Officers—						
English Law Officers	93,658	99,000	1,41,000	1,23,500	The increase is due to the increase in the rate of contract allowance of Government Solicitor on account of services of the special Solicitor to be stationed at Simla. The increase is due to provision being made for a Public Prosecutor and his establishment and for larger grant for fees to Pleaders.	
Legal Remembrancer and High Court Pleaders	89,777	92,000	1,12,000	1,16,000		
Mufassal Establishment	2,21,200	1,47,000	2,12,000	1,86,500	The increase is due to larger grant for fees to Pleaders in view of the actuals.	
Total	4,04,635	3,38,000	4,65,000	4,26,000	The revised is based on the actuals of twelve months ending December 1907.	
Coroner's Court	7,839	8,000	8,000	8,000		
Presidency Magistrates—						
Calcutta Police Court	1,07,908	1,10,000	1,21,000	1,18,000	Increase is for the appointment of a fourth Presidency Magistrate, for increased grant for charges of Mufassal witnesses attending High Court and for contingencies	
Municipal Magistrate	647	.. ..	.....	7,000	
Civil and Sessions Courts—						
District and Sessions Judges ..	8,65,128	8,49,995	8,66,000	8,89,050	The increase is under Establishment. The increase is chiefly for grain compensation allowance and partly for travelling allowance. The increase is based on actuals. It includes cost of typing Sessions records required by Magistrates and Public Prosecutors.	
Subordinate Judge	4,41,962	4,61,101	4,40,000	4,47,140		
Mufassal Small Cause Court	18,184	16,052	19,000	13,376		
Munsifs	10,28,165	10,32,858	10,28,000	10,38,937		
Allowance	93,965	93,400	1,24,000	1,13,000		
Supplies and Services	2,76,985	2,58,600	2,95,000	2,80,600	The increase is for grain compensation allowance.	
Contingencies	91,775	1,02,908	1,03,000	1,04,300		
Process-serving Establishment	4,64,641	4,48,298	4,83,000	4,83,768	The increase is for grain compensation allowance.	
Deduct—Probable savings ... ..	.....	—91,210	...	—67,171	
Total	32,70,705	31,00,000	33,62,000	32,53,000	The revised is based on ten months' actuals.	
Presidency Court of Small Causes	1,71,625	1,61,000	1,62,000	1,73,000	Budget includes larger grant for contingencies and grain allowance.	
Criminal Courts—						
General Establishment	18,26,436	18,29,000	18,76,000	19,00,000	Larger provision made for travelling and grain allowances and for normal increase under remuneration to copyists and contingencies.	
Subdivisional Establishment...	1,08,252	1,02,000	1,12,000	1,13,500	} Vide explanation under Land Revenue.	
Process-serving Establishment	99,500	92,000	1,02,000	1,03,000		
Tributary Mahals, Orissa	1,472	.. ..	2,000	.....	
Deduct—Probable savings ... ..	.....	.....	.....	—500	
Total	20,35,720	20,22,000	21,92,000	21,16,000		
Pleadership Examination charges	13,338	13,000	14,000	14,000		
Refunds	53,286	58,000	53,000	53,000		
Lump provision for increase of pay of Ministerial Establishment ... ..	.....	2,17,000	.....	2,17,000	
Lump reduction for probable savings ... ..	.....	.....	.....	77,82,000	
Total	74,02,956	74,19,000	76,10,000	76,75,000		

9B.—Jails—

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Superintendence ...	57,840	60,000	56,000	57,000	The sanctioned estimate for 1907-08 included provision for the revision of Jail Code.
Establishments—					
Superintendents and Jailors ...	1,89,553	2,02,000	1,89,000	1,97,000	Estimate reduced in view of past actuals.
Medical Establishment ...	80,522	29,000	30,000	30,000	
Clerical, Educational and Mechanical Establishments ...	220	400	400	400	
Warder Establishment ...	1,64,290	1,67,000	1,67,000	1,69,000	
Menial and other Establishments ...	10,322	9,600	10,600	10,000	
Dietary Charges ...	7,56,490	5,12,000	7,61,000	6,68,000	Higher estimate due to high prices of food-grains.
Hospital Charges ...	67,698	68,000	70,000	69,450	
Clothing and Bedding of Prisoners ...	54,991	70,000	67,000	60,000	Estimate reduced in view of actuals.
Sanitation Charges ...	28,230	33,000	32,000	32,000	
Charges for moving Prisoners ...	44,336	46,000	39,000	43,000	
Miscellaneous Services and Supplies ...	1,06,134	1,34,000	1,02,000	1,40,820	Estimate based on local requirements.
Allowances ...	27,606	12,000	38,000	38,000	Estimate raised to provide for grain compensation allowance.
Contingent Charges ...	34,091	32,000	34,000	35,250	Estimates based on actual requirements.
Extraordinary Charges for Live-stock and Tools and Plant ...	41,780	23,000	41,000	26,785	
Charges for Police Custody ...	13,397	12,000	13,000	13,295	
Total Jails ...	16,27,400	14,08,000	16,50,000	15,90,000	
Jail Manufactures ...	10,36,024	10,00,000	10,75,000	10,60,000	Estimate based on local requirements and past actuals.
Refunds ...	12	1,000	...	...
Total ...	26,63,436	24,09,000	27,25,000	26,50,000	

20.—Police.

Presidency Police—					
Police Commissioner (Superintendence) ...	68,330	63,000	69,000	64,000	
Calcutta Police ...	9,74,220	9,36,743	9,92,000	10,20,000	Increase is due to increase in the number of Sub-Inspectors, European Constables and Native Constables, and to provision for gross allowance and increased grant for Supplies, Services and Rents, Rates and Taxes.
Hospital Charges ...	22,088	26,184	29,000	28,000	
Special Police ...	61,032	37,027	18,000	43,000	Increase due to increase in the number of constables.
Cattle pounds ...	2,300	2,436	2,000	2,500	
River Police ...	14,621	10,600	8,000	20,000	Increase due to the appointment of a Deputy Commissioner of River Police, and to additional constables
Salt Police ...	449	.....	.....	.....
Police Dead-house ...	1,362	1,000	2,000	1,500	
Lump provision for Police reform ...	.....	36,000	.....	40,000	This is a portion of the lump grant of 4 lakhs for Police reform.
Total ...	11,34,375	11,11,000	11,20,000	12,19,000	
Municipal Police ...	54,606	60,000	64,000	90,000	Budget provides for gross charges without deduction of the cash taken from the Howrah Municipality which will be released of the charge.
Superintendence ...	2,28,773	2,08,000	2,40,000	2,12,000	Increase due to larger grant for establishment and travelling allowance.
District Police Force—					
Salaries ...	4,61,750	4,50,000	4,86,000	5,50,000	Increase due to increase in the number of District Superintendents, Assistant District Superintendents and Deputy Superintendents.
Police Force ...	30,27,830	30,15,600	32,38,000	31,00,000	Increase is due to the increase in the number of Inspectors and Sub-Inspectors, Head Constables and Constables.
Training Schools ...	1,47,147	1,15,000	1,50,000	1,25,000	Budget includes fixed conveyance allowance of Rs. 6,400 sanctioned in the Reorganisation Scheme.
Establishment ...	1,08,872	1,20,000	1,10,000	1,20,000	
Hospital Charges ...	42,451	3,000	47,000	40,000	
Allowances ...	5,27,688	3,81,000	7,28,000	6,60,000	Budget includes about three lakhs for grain compensation allowance.
Supplies and Services ...	5,81,444	4,19,000	5,78,000	4,86,000	Budget includes larger grants for petty construction, purchase of tents and boats, compensation for land, escort charges and Ordnance stores.
Contingencies ...	1,72,181	2,63,000	1,75,000	2,95,000	
Other Police ...	38,830	20,000	23,000	16,000	
Lump provision for Reorganisation ...	.....	3,65,000	.....	3,80,000	
Total ...	60,27,139	52,25,000	55,87,000	57,22,000	

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
Village Police ...	40,949	60,000	41,000	48,000	
Criminal Investigation Department ...	73,849	1,81,000	1 15,000	1,40,000	Budget includes larger grants for allowances sanctioned in the Reorganisation Scheme, and for special provision for Supplies and Services not separately shown before.
Special Police—					
Bengal Military Police ...	55,760	58,000	63,000	62,500	Increase due to provision for grain allowance.
Sikkim State Police ...	1,400	...	5,000	.....
Upper Burma Police Depôt ...	4,841	5,000	5,000	5,500	
Total ...	62,401	63,000	73,000	68,000	
Railway Police—					
East Indian Railway Police ...	62,542	79,000	73,000	92,000	Increase is under Police Force, Establishment and Rents, Rates and Taxes.
Eastern System Railway Police ...	1,18,672	1,24,000	1,35,000	1,24,000	
Bengal and North-Western and Tirhut State Railway Police ...	13,933	18,000	18,000	22,000	Increase is under Sub-Inspectors and Constables.
Bengal-Nagpur Railway ...	17,001	25,000	20,000	28,000	Ditto Inspectors, Sub-Inspectors and Constables and chaukidars.
Cooch Behar Police ...	(—)578	600	.....	600	
				2,66,600	
Deduct—For rounding ...	.....	.....	.. ..	60)	
Total ..	2,11,570	2,46,600	2,46,000	2,66,000	
Cattle-pounds ...	1,189	500	... ..	1,000	
Refunds ...	538	4,900	1,000	1,000	
Contributions to Local Funds .....	.....	... ..	.....	1,000	
GRAND TOTAL ...	69,05,442	71,00,000	74,37,000	77,63,000	

21.—Ports and Pilotage —

Salaries and Allowances of officers and men afloat ...	75,511	75,500	76,000	94,500	Budget includes provision for the new Pilot steamer expected to arrive in May 1908.
Victualling of Officers and Men afloat ...	27,104	26,000	28,000	32,000	
Purchase of Marine stores and coal for the building, repairs and outfit of ships and vessels	1,31,078	1,23,000	1,23,000	1,56,000	
Purchase and hire of ships and vessels ...	9,770	4,33,000	4,04,000	5,67,000	Budget includes Rs. 5,47,000 for part cost of the new pilot steamer and Rs. 20,000 for towage. Revised includes 4 lakhs for part cost of the new steamer and Rs. 8,000 for towing <i>Rhotas</i> during His Honour's tours.
Pilotage and Pilot Establishment	7,76,397	7,40,000	7,58,000	7,54,000	Budget includes larger provision for pilotage allowances to free list pilots.
Marine Establishment	1,02,049	1,12,000	1,04,000	1,12,700	
Subsidies to Steam-boat Companies ...	18,629	20,000	19,000	20,000	
Miscellaneous ...	24,985	28,000	28,000	28,000	
State Yacht Establishment ...	6,060	6,000	6,000	7,800	
Refunds ...	3,460	7,500	2,000	2,500	Budget based on actuals.
Total ...	11,74,052	16,71,000	15,63,000	17,77,000	Revised based on ten months' actuals.

22.—Education.

HEADS.	1906-07.	1907-08.		1908-09	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
University	80,754	80,000	93,000	80,000	
Director	1,20,521	1,00,000	1,40,000	1,00,000	
Inspection— Inspectors of European Schools	23,141	11,700	29,500	27,000	Increase due to the appointment of officer on higher pay and also for an auditor for looking into the accounts of European schools.
Inspectors of other schools ...	4,41,561	4,62,800	5,40,500	6,60,600	Increase due to the appointment of additional Inspectors, Assistant Inspectors, Deputy Inspectors, Assistant Inspectresses, Sub-Inspectors and Assistant Sub-Inspectors and for their establishment and for increased grant under travelling allowances and contingencies. The Budget includes Rs. 2,23,615 for inspecting Agency in connection with primary schools. It includes Rs. 27,800 for salary of inspectresses.
Inspector of Hostels and Students' Messes ...	.....	3,500	.....	400	
Deduct—Probable savings ...	.....	4,78,000	.....	6,88,000	
Total ...	4,64,702	4,03,000	5,70,000	6,50,000	
Government Colleges, General— English Colleges— Arts Colleges	3,77,382	4,21,000	4,39,000	4,24,000	The increase in the revised is chiefly under salaries.
Eden Hindu Hostel ..	33,169	34,100	37,000	36,000	
Bethune Colleges ...	47,786	42,000	55,500	24,000	Decrease due to the transfer of charges for School Department to the head Schools general. The increase in the revised is under salaries.
For strengthening the staff of several Colleges ...	.. ..	..	.....	25,000	
Oriental Colleges— Sanskrit College ...	48,263	36,900	52,500	28,300	Decrease due to the transfer of the charges of the School Departments to Government Schools, General.
Calcutta Madrasa ...	53,074	59,000	57,000	39,100	
Elliott Madrasa Hostel ...	4,102	4,600	4,000	5,100	
Provision for encouragement of the athletic club ..	.. ..	.....	.. ..	500	
Expenditure on petty con- struction and repairs ...	1,350	.....	.....	.....
Expenditure on furniture and apparatus ..	23,546	19,300	30,000	35,000	
Deduct probable savings ..	.. ..	6,17,000	.. ..	6,17,000	
Total ...	5,88,682	5,97,000	6,75,000	6,17,000	
Government Colleges, Profes- sional— Law Colleges	3,540	4,700	4,000	4,100	
Civil Engineering College, Sibpur, Howrah ..	2,71,614	3,02,800	3,14,000	3,27,700	Increase due to increase of pay in consequence of the reorganization of the Educational Service and also for increased grant for supplies and Services, boarding charges and rents, rates and taxes.
Expenditure on furniture and apparatus ... ..	.. ..	4,000	.. ..	40,600	Estimate based on local requirements for work, shop equipment and electrical apparatus for laboratories of the several Departments of the Engineering College in connection with the new University Regulations.
Provision for starting Training Colleges at Hooghly and Bhagalpur	3,188	14,500	5,000	15,600	
Deduct—Probable Savings ...	.. ..	3,26,000	.....	3,88,000	
Total ...	2,78,542	2,76,000	3,23,000	3,70,000	
Government Schools, General ...	5,92,830	5,51,000	6,29,000	6,91,000	Increase is due partly to the inclusion of the cost of Bethune School and School Departments of the Sanskrit College and the Calcutta Madrasa under this head, instead of under Colleges as before; and partly to increased charges of High Schools owing to the re-organization of the Educational Service; also for good conduct prizes and for provision for grain compensation allowance; and for larger grant for furniture and apparatus to meet the requirements of the several schools in connection with the University Regulations. Budget includes Rs. 20,700 for Primary Education and Rs. 63,748 for girls schools besides Bethune School.

[2.—Education—continued.]

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Government Schools, Special ...	8,97,670	5,95,000	3,86,000	7,15,000	Increase is due to larger grants for salaries owing to the reorganization of the Educational Service; for larger grant for grain allowances and under dieting charges of the Reformatory Schools owing to high prices of food-grains. Budget includes Rs. 4,52,228 for primary education and Rs. 31,680 for female education. The decrease in the revised is due to non-utilisation of the large portion of the grant for the construction of guru-training school buildings, which has been reproduced in the budget for next year
Grants-in-aid ...	10,60,973	8,55,000	12,00,000	15,51,000	Budget includes Rs. 5,51,000 for grants to District Boards hitherto provided for under the adjusting head of Contributions from Provincial to Local. The balance is for ordinary grants by the Education Department including viz., Rs. 1,89,708 for grants to primary schools, Rs. 1,56,000 for grants to girls' schools and Rs. 16,000 for hostels and mess-houses.
Scholarships ...	1,55,210	1,60,000	1,64,000	1,70,000	Budget includes provision for normal increase. It includes Rs. 17,300 for scholarships in primary schools and Rs. 2,000 for girls' schools.
Miscellaneous ...	1,06,547	1,09,000	78,000	75,000	The decrease is due to the transfer of the charges on account of rent of boarding-houses from this subhead to that of grants-in-aid. This has been necessitated by the transfer of the control over these hostels to the University.
Refunds ...	4,319	5,600	4,000	3,000	
Lump provision for Primary Education, including additional Sub-Inspecting Agency and for junior Inspectress, etc.	.....	4,54,200	.....	.....
Lump provision for Technical Education ...	.....	35,000	.....	35,000	
Re-organisation of the salaries of officers of the Education Department ...	.....	1,41,200	.....	.....
Lump reduction as probable savings.	.. ..	(—)86,000	.....	50,57,000 (—)56,000	
Total ...	38,50,750	42,96,000	42,62,000	50,01,000	

N.B.—The budget includes the following provision for primary and female education:—

Primary Education.		Rs.	Female Education.		Rs.
Sub-Inspecting Agency ...	...	2,00,000	Inspection ...	...	27,360
Inspecting Moulties ...	...	1,800	Bethune College ...	...	24,000
Circle schools ...	...	14,800	Do. school ...	...	25,000
Continuation schools ...	...	10,800	Girls' schools ...	...	8,548
Primary schools for boys and girls ...	...	6,100	Kurseong School ...	...	54,000
Part cost of reorganization of Lower Subordinate Educational Service ...	...	21,815	Muhammadan Female Education ...	...	1,200
Model Mukhtabs ...	...	3,420	Training institutes for girls ...	...	15,380
Training institutes for primary school teachers ...	...	4,31,000	Allowance for school-masters' wives ...	...	3,200
Guru-training schools, Orissa ...	...	7,008	Zenana Education by central gathering ...	...	4,500
Grants-in-aid ...	...	1,89,708	Female teachers' house to house visitation ...	...	8,500
Scholarships ...	...	17,300	Grants-in-aid ...	...	1,69,000
			Scholarships ...	...	2,000
Total ...	...	9,03,461	Total ...	...	3,69,688*

* A part of this is included under Primary Education.

24.—Medical—

HEADS.	1906-07.	1907-08. "		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Medical Establishment—					
Superintendence ...	71,002	69,000	69,000	70,000	
District Medical Establishment ...	4,97,071	5,10,000	4,87,000	5,20,000	Increase is specially under Salaries, owing partly to the increase in the number of officers, and partly for increase of establishment. The decrease in the revised is under Salaries.
Reserve Medical Officers and Subordinates ...	17,427	20,000	14,000	20,000	
Total ...	5,85,500	5,99,000	5,70,000	6,10,000	
Hospitals and Dispensaries—					
Presidency Hospitals and Dispensaries—					
Medical College Hospital ...	2,11,519		2,31,000	2,50,000	Increase is chiefly under Supplies and Services, for increased charges for diet, medical stores and maintenance of electric and other plant, and rents, rates and taxes.
General Hospital ...	2,35,131	2,35,000	2,15,000	2,33,000	
Campbell Hospital ...	92,900	98,000	95,000	1,04,000	Increase is for larger provision for grain compensation allowance.
Albert Victor Asylum for Lepers ...	22,027	22,800	24,000	23,000	
Mufassal Hospitals and Dispensaries...	56,132	78,000	67,000	76,000	Increase is due to larger grants for diet and medical stores.
Grants to Mufassal Hospitals and Dispensaries ...	1,62,678	1,25,200	1,94,000	1,45,500	Increase is for larger grants.
Medical charges in connection with the Inland Labour Transport Fund ...	.....	.....	... ..	1,500	
Total ...	7,70,887	7,69,000	8,26,000	8,83,000	
Sanitation and Vaccination ...	2,32,053	2,21,000	2,32,000	7,08,000	Budget includes provision for revision of Vaccination establishment, for an additional Annual Vaccination Depot at Ranchi and for larger grants under Allowances, specially for grain allowance. It also includes a lump provision of 4½ lakhs for Sanitary improvements.
Grants for Medical purposes—					
Expenses during the prevalence of plague ...	81,724	90,000		90,000	
Establishment for working Clayton apparatus in the Port of Calcutta ...	.....	20,000		... ..
Expenses during the prevalence of epidemics ...	2,206	6,000		3,000	
Value of medical stores ...	380	18,000		1,000	
Grants to District Funds ...	.....	.....		14,000	This is a new head, opened in consequence of the abolition of the adjusting head "Contributions from Provincial to Local."
Exchange compensation allowances ...	204	.....		.....
Total Grants for Medical purposes ...	84,464	1,34,000	98,000	1,08,000	
Medical Schools and Colleges—					
Medical College ...	2,22,711	2,39,000	2,17,000	2,52,800	Increase is for appointment of a whole-time Professor of Biology.
Medical Schools...	1,18,375	1,28,000	1,31,000	1,28,300	
Total ...	3,41,086	3,67,000	3,48,000	3,76,000	
Lunatic Asylum ...	1,81,771	1,22,000	1,48,000	1,54,000	Increase is due to revision of establishment, and for larger grants for grain allowances and diet and clothing.
Special Hospital ...	11,148	11,000	12,000	13,500	
Chemical Examiner ...	38,313	43,000	43,000	55,500	Increase is for the appointment of a Probationer Examiner and an Assistant Chemical Examiner.
Refunds ...	2,037	2,000	2,000	2,000	
Lump deduction as probable savings ...	... ..	... ..	... ..	28,60,000	
				80,000	
Total ...	31,86,753	22,62,000	23,64,000	27,80,000	

15.—Political

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
Political Agents ...	Rs. 29,970	Rs. 36,000	Rs. 32,000	Rs. 39,000	Estimate based on actual requirements.
Entertainment of Envoys and Chiefs ...	.....	100	.....	100	
Durbar presents and allowances to Vakils, etc. ...	6,519	3,900	9,000	5,900	Ditto ditto.
Miscellaneous ...	4,759	5,000	7,000	5,000	
Total ...	41,248	45,000	48,000	50,000	

16.—Scientific and other Minor Departments.

Veterinary and Stallion charges	1,16,412	1,32,000	1,42,000	1,53,000	Estimate based on actual requirements. It includes provision for increased establishment for Veterinary Instruction and additional grant for contingencies.
Imperial Institute ...		400			The actuals include special grant of Rs. 25,000 for the Dalhousie Institute.
Donations to Scientific Societies	36,000	8,000	11,000	3,000	
Experimental cultivation ...	3,24,682	3,38,700	3,88,000	5,00,000	Budget includes Rs. 50,000 for fitting up the Agricultural College and Laboratories and additional grant for Experimental Farms, Agricultural Inspectors and contribution to Agricultural Associations and Rs. 22,000 for silk experiments.
Cinchona plantation ...	2,21,954	2,28,000	2,08,000	2,69,000	Budget includes Rs. 50,000 for the purchase of Cinchona Bark, and larger grants for European stores and purchase of machinery.
Public exhibitions and fairs	14,992	3,500	3,000	3,500	Budget includes Rs. 5,000 for rebuilding the office of the Darjeeling garden and increase of pay of Head-gardener. It also includes a provision of Rs. 50,000 for the maintenance of the gardens of Government House, Hastings House, as well as other gardens in Calcutta and Sambalpore.
Botanical and other public gardens ...	1,19,502	1,51,500	1,60,000	1,98,500	
Emigration ...	23,107	24,000	21,000	41,600	Budget includes Rs. 19,304, being the charge of the Inland Labour Transport which will be provincialized from 1st April 1908.
Inspector of Factories ...	24,802	31,000	25,000	31,900	Estimate based on actual requirements. It includes pay of Assistant Superintendent and additional establishment.
Census ...	1,466	1,600	1,500	1,600	
Registrar and Statistical Memoirs ...	17,312	16,000	26,000	30,000	Budget includes additional grant of Rs. 3,000 sanctioned to the Asiatic Society.
Registration of Railway traffic...	7,063	9,000	7,000	11,500	
Ditto of River-borne traffic	3,132	7,000	5,000	6,000	
Provincial Statistics ...	28,563	34,000	34,000	38,300	Budget includes pay of a Deputy Collector employed as Personal Assistant, and larger grant for establishment.
Preservation and translation of ancient manuscripts ...	6,920	7,000	10,000	10,000	
Examinations ...	1,355	1,500	2,000	1,500	Budget includes grants to District Boards for Veterinary and other charges, formerly adjusted under the head "Contributions from Provincial to Local."
Inspector of Mines ...	508			400	
Bacteriology ...	9,771	10,600	12,000	10,000	
Registrar of Co-operative Credit Societies ...	16,285	28,000	29,000	35,500	
Miscellaneous ...	.....	18,000	15,000	18,000	
Refunds ...	633	.....	500	700	
Grants to District Funds ...	.....	.....	.....	9,000	
				18,78,000	
Contingent deduction as probable savings.	.....	.....	...	1,00,000	
Total ...	9,73,984	10,50,000	11,00,000	12,78,000	

17.—Superannuation.

Superannuation and Retired allowances ...	24,24,509	25,17,000	25,52,000	26,35,000	Provision has been made for the annual growth of expenditure.
Compassionate allowances ...	13,606	15,000	14,000	15,000	
Gratuities ...	9,983	9,600	10,000	10,000	
Marine Department pensions ...	28,303	30,000	21,000	21,000	
Grants ...	86	.....	.....	.....
Total ...	24,36,467	25,71,000	25,97,000	26,81,000	Revised based on actuals of ten months.

30.—Stationery and Printing.

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals	Sanctioned estimate.	Revised Estimate.	Budget Estimate.	
1	2	3	4	5	6
Stationery Office at the Presidency ...	Rs 68,563	Rs 65,000	Rs. 65,000	Rs. 69,000	Increase is due to provision for grain allowance.
Stationery purchased in the country ...	33,584	33,000	34,000	37,000	Budget includes provision for grain allowance and cost of stores indented for from England. Revised includes larger grant for piece-hand establishment and payment of grain compensation allowance
Government Presses ...	4,83,453	4,76,000	5,75,000	5,14,200	
Printing at Private Presses	2,715	1,000	2,000	3,000	Estimates of the Controller of Stationery and Printing.
Stationery supplied from Central Stores ...	7,01,191	5,85,000	6,89,000	6,68,000	
Refunds ...	616	1,000	1,000	800	
Total ..	12,85,202	11,68,000	13,66,000	12,92,000	

32.—Miscellaneous.

Khedda charges ...	13,863	17,000	14,000	16,000	Budget based on actual requirements.
Travelling allowances to officers attending examinations ..	6,440	6,000	9,000	7,000	
Reward for proficiency in Oriental languages, and allowance to Language Examination Committee ..	12,955	21,000	14,000	17,000	
Cost of books and publications	600	1,000	1,000	1,000	
Donations for charitable purposes ...	1,51,375	1,66,000	1,52,000	1,40,000	Budget includes Rs. 1,00,000 for Fisheries enquiry and Rs. 20,000 for unforeseen requirements.
Charges on account of European vagrants ...	4,963	9,000	7,000	9,000	
Rewards for destruction of wild animals ..	5,764	7,000	7,000	7,000	
Petty establishments ..	2,814	18,000	15,000	17,000	
Special Commissions of Enquiry	86,981	60,000	99,000	1,20,000	Budget includes Rs. 17,000 for grants to District Boards for general purposes.
Irrecoverable temporary loans written off ..	350	8,000	5,000	8,000	
Rent, Rates, and Taxes ..	36,790	35,000	33,000	37,000	
Contributions ...	342	6,000	6,000	28,000	
Miscellaneous and unforeseen charges ...	5,367	7,000	4,000	7,000	
Miscellaneous refunds ...	16,776	9,000	1,32,000	9,000	Revised includes special refunds owing to reduction in the rate of interest on Howrah and Rajapore drainage advances from 5 to 4 per cent, with retrospective effect under Act II of 1903 and to the actual maintenance charges having proved much less than the amount estimated at the time of their capitalization.
Extraordinary item ...	950		1,000		
Lump deduction as probable savings ...				4,18,000	
Total ...	3,46,620	3,70,000	4,97,000	3,93,000	

40.—Railway Revenue Account—Subsidised Company's land.

Land charges of the Bengal Provincial Railway	1,000	1,000
---	-------	-------	-------	-------

42.—Irrigation—Major Works—(Working Expenses)—

HEADS.	1906-07.	1907-08.		1908-09	REMARKS
	Actuals.	Sanctioned estimate	Revised estimate	Budget estimate.	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
Oriasa Canals	3,99,092	3,45,000	4,31,300	3,95,000	The increase in the revised is for higher maintenance charges—Budget follows the actuals. Budget includes Rs 50,000 for silt clearance.
Midnapore Canal	1,61,123	1,58,000	2,00,000	2,36,000	
Hijili Tidal Canals	61,493	41,000	41,000	48,000	
Sone Canals	5,73,895	5,56,400	6,62,700	6,86,000	Revised includes larger grants for repairs of flood damages Budget includes Rs. 25,000 for renewal of plant of Dehri workshop
Dhaka Canal	3,304	3,600	11,000	10,000	
Total	11,88,907	11,04,000	13,49,000	12,75,000	

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

Interest	21,21,310	21,52,900	21,23,000	21,24,000	The decrease is due to the reduction of the rate of interest on the productive portion of the debt in reference to the average incidence of interest actually paid in each year.
-----------------	-----------	-----------	-----------	-----------	--

43.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.				
Embankments under the contract system—				
Establishments	5,121	5,834	11,000	5,834
Contingencies	552	847		893
Maintenance charges of the Howrah and Rajapur drainages	4,146	3,276		3,576
Refunds	65	.....		...
Temporary establishment ..	4	.....		...
Travelling allowance ..	12	.. ..		25
Grain compensation allowance	311	.. ..		450
Add—For rounding ... ..	.. ..	48		222
Total in charge of the Civil Department	10,211	10,000	11,000	11,000

49.—Minor Works and Navigation—continued.

HEADS.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT	Rs.	Rs.	Rs.	Rs.	
IRRIGATION AND NAVIGATION WORKS.					
<i>Works for which Capital and Revenue accounts are kept.</i>					
CAPITAL.					
<i>Works in Progress.</i>					
Orissa Canals	18,824	30,700	49,000	73,000	Budget includes Rs. 25,000 for raising the Pattamundi Canal flood bank. Revised includes Rs. 10,000 for the same work.
Midnapore Canal	1,444	11,300	3,650	6,000	
Sone Canals	6,075	...	2,700	6,000	Budget includes Rs. 2,01,000 for the Dhappa-Bamanghatta Canal and Rs. 2,30,000 for the Madaripur Bhil Route.
Calcutta and Eastern Canals ...	4,89,794	3,27,600	3,78,000	4,77,000	
Saran Canals ... ..	.....	.....	—426	.. ..
Total Capital	5,16,137	3,69,000	4,32,924	5,62,000	
REVENUE.					
Orissa Coast Canal	1,21,111	77,000	1,18,453	1,07,000	Budget includes Rs. 45,000 for a new bridge in place of the existing one over the Circular Canal on the Barrackpore Road.
Saran Canals	2,862	4,000	3,300	4,000	
Calcutta and Eastern Canals ...	4,42,877	3,56,000	3,83,000	3,97,000	
Total Revenue	5,64,840	4,36,000	5,04,753	4,98,000	
Total Works for which Capital and Revenue accounts are kept ...	10,82,977	8,05,000	9,37,677	10,60,000	
<i>Works for which only Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Nadia Rivers	1,46,046	1,30,200	1,33,000	1,15,000	
Gaighatta and Buxi Khals ...	100	2,800	7,204	2,200	
Total Works for which only Revenue accounts are kept	1,46,146	1,33,000	1,40,208	1,17,200	
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Eden Canal	31,869	30,500	31,000	27,000	
Tour Canal	3,295	3,500	6,150	4,800	
Improvement of Navigable channels—Ganges river ...	4,730	.....	.....	.....
Sugarcane irrigation by pumping at Otter	13,672	.....	.....	.....
Total Works for which neither Capital nor Revenue accounts are kept	53,566	34,000	37,150	31,800	
Total Irrigation and Navigation Works	12,82,689	9,72,000	11,16,035	12,09,000	

43.—Minor Works and Navigation—concluded.

Hrds.	1906-07.	1907-08.		1908-09.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
AGRICULTURAL AND DRAINAGE WORKS.					
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Government embankments ...	6,24,042	8,00,000	7,17,678	7,67,000	
Midnapore Takavi embankments under contract ...					
Gandak Takavi embankments under contract ...					
Total Agricultural ...					
Reserve ...	.....	1,28,000	387	50,000	
Total in charge of the Public Works Department ...	19,06,731	19,00,000	18,33,000	20,26,000	

45.—Civil Works—

IN CHARGE OF THE CIVIL DEPARTMENT.				
Ferry charges	8 832	7,152	4,000	6,209
„ refunds	28,696	28,000	22 000	28,000
Staging bungalows	6,227	7,808	6,000	8,508
Encamping grounds	1,166	574	1,600	1,332
Contributions in aid of Excluded Local Funds and Municipalities	1,47,138	7,55,000	3,70,000	7,49,000
Other charges ... ..	.....	2,000	4,000	2,000
Reserve for buildings, etc. ... ..	.....	.....	.. ..	64,000
Contribution to Incorporated Local Funds ... ..	.....	.....	.....	12,76,000
For rounding ... ..	.....	—532	—600	—47
Total in charge of the Civil Department	1,87,069	8,00,000	4,07,000	21,36,000
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT. •				
Original Works.				
Civil Buildings { In progress	37,14,370	{ 19,88,400	{ 40,76,000	{ 16,49,400
„ { Not commenced				
Communications { In progress	3,42,216	{ 2,39,000	{ 4,32,000	{ 2,16,700
„ { Not commenced				
Miscellaneous Public Improvements { In progress	1,82,236	{ 51,150	{ 1,56,000	{ 20,500
„ { Not commenced				
Total	42,38,822	46,21,618	46,64,000	29,37,400
This is for water-supply in Angul.				
A new entry opened under the orders of the Government of India owing to the omission of the adjusting head Contribution from Provincial to Local.				

44.—Civil Works—concluded.

HEADS.	1906-07.	1907-08.		1908-09.	REMARK
	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6
	Rs	Rs	Rs.	Rs	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT—concl'd.					
<i>Repairs</i>					
Civil Buildings	5,03,567	5,00,000	5,00,000	5,08,670	
Communications	9,17,328	9,20,000	8,95,000	9,50,000	
Miscellaneous Public Improvements	67,829	1,00,000	1,00,000	1,00,000	
Total ..	14,88,522	15,25,000	14,95,000	15,58,600	
Establishment	8,46,362	8,84,787	8,75,000	10,00,829	
Tools and Plant	1,31,387	68,600	67,000	74,171	
Stock and Suspense	—11,615	.....	... ..	.....
Total in charge of Public Works Department	66,93,428	70,00,000	71,04,000	55,71,000	
GRAND TOTAL	64,80,487	78,00,000	75,11,000	77,06,000	

Contribution from Provincial to Local.—

Land Revenue	69,000	10,000	28,000	.....
Provincial Rates ... ..	.....	2,000	1,000	.....
Police	1,000	.....	4,000	.....
Education	55,000	2,000	25,000	... ..
Medical	10,000	12,000	10,000	.....
Scientific and other Minor Departments	4,000	7,000	8,000	.....
Miscellaneous	15,20,000	.....	1,000	... ..
Covering Deficit ... ..	... ..	5,96,000	5,46,000	... ..
Civil Works	6,55,000	11,81,000	12,47,000	... ..
Famine Relief	3,12,000	.....	.....	.....
Reserve ... ..	... ..	2,00,000	.....	... ..
Total ..	26,26,000	20,10,000	18,70,000	Nil	This head has been abolished with effect from 1908-09.

APPENDIX C.

RECEIPTS AND EXPENDITURE OF DISTRICT BOARDS AND DISTRICT ROAD COMMITTEES.

[The figures in column 4 are those passed by the Commissioners of Divisions.]

RECEIPTS.

HEADS OF REVENUE.	Actuals, 1906-07.	Revised estimate, 1907-08.	Budget estimate, 1908-09.	REMARKS.
1	2	3	4	5
	Rs.	Rs.	Rs.	
I.—Land Revenue ... ..	.....	...	21,000	Represents contribution from Provincial Revenues for improvements in Government estates in the Northai Parganas hitherto shown under Contributions.
VI.—Provincial Rates	24,26,696	26,50,000	26,16,000	Represents collections from Road-cess. Budget includes Rs. 1,000 on account of contribution from Provincial Revenues for Government share of the cost of collection and revaluation in non-Board Districts.
XII.—Interest	35,242	37,000	37,836	Represents interests on arrears collections of Road-cess and on Government Securities belonging to Education, Medical and other Departments.
XVII.—Police	13,32,673	3,42,000	3,33,000	Represents receipts from Pounds.
XIX.—Education	57,798	60,000	5,92,882	Represents fees and other receipts of schools. Budget includes grants of Rs. 5,51,000 from Provincial Revenues in addition to net receipts from ferries, pounds, &c., which were localized on the introduction of the Local Self-Government Act. These transactions have hitherto been shown under Contributions.
XX.—Medical	36,966	47,000	65,893	Includes Rs. 14,000 for grant from Provincial Revenues to the districts of Puri, Sambalpur, etc., hitherto shown under Contributions.
XXI.—Scientific and other Minor Departments.	12,566	12,000	24,337	Includes Rs. 9,000 for Government aid toward Veterinary establishment hitherto shown under Contributions.
XXIII.—Stationery and Printing	1,175	1,000	966	
XXV.—Miscellaneous	1,31,102	1,37,000	1,49,323	Includes Rs. 17,000 for grants to District Boards for general purposes hitherto shown under Contributions.
XXX.—Irrigation—Minor Works and Navigation (Civil)	7,501	9,000	6,667	
XXXII.—Civil Works (Civil)	4,39,266	5,15,000	18,60,128	Includes grants for improving the financial position of District Boards and for feeder roads, &c.
Total Revenues	45,50,385	47,90,000	67,05,333	
Contribution	26,25,838	18,60,500		
Opening Balance	24,66,988	19,53,877	15,66,377	
GRAND TOTAL	96,36,211	86,13,377	82,71,709	

EXPENDITURE.

HEADS OF EXPENDITURE.	Actuals, 1906-07.	Revised estimate, 1907-08.	Budget estimate, 1908-09.	REMARKS
1	2	3	4	5
	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	6,192	9,000	25	
2.—Land Revenue	24,462	24,000	28,697	
3.—Provincial Rates	2,07,273	1,77,000	1,58,926(a)	(a) Includes Rs. 1,56,000 on account of proportionate cost of collection of road-cess, valuation and revaluation work and certificate and tauli establishments, &c.
14.—Interest on other obligations	5,303	6,000	14,100	
18.—General Administration	2,37,563	2,05,000	2,37,987	
20.—Police	26,264	26,000	35,979	
21.—Ports and Pilotage, &c.			800	
22.—Education	11,44,216	11,72,000	11,59,138	
24.—Medical	5,73,980	4,04,000	4,20,072	
26.—Scientific and other Minor Departments	56,424	59,000	63,565	
28.—Superannuation Allowances and Pensions	29,402	30,000	34,717	
30.—Stationery and Printing	58,453	43,000	25,739	
32.—Miscellaneous	30,804	37,000	30,986	
33.—Famine Relief	1,30,398	1,32,000	24,000	
42.—Irrigation—Minor Works and Navigation (Civil)	430	1,000	.....
45.—Civil Works (Civil)	44,53,496	47,26,000	40,37,540	
Total Expenditure	67,82,627	70,44,000	62,59,586	
Balance of Provincial Savings	4,04,311	.....	.....
Contributions	4,24,396	3,000	.....
Closing Balance	19,68,377	16,66,377	16,61,728	
GRAND TOTAL	96,36,211	86,13,377	82,71,709	

The Council was then adjourned to the 4th April, 1908.

CALCUTTA;

The 23rd April, 1908.

B. S. Press—29-4-1908—52J—200.

F. G. WIGLEY,

Secretary to the Bengal Council.

*Abstract of the Proceedings of the Council of the Lieutenant-Governor of Bengal
assembled under the provisions of the Indian Councils Acts, 1861 and 1892.*

The Council met in the Council Chamber on Saturday, the 4th April, 1908, at 11 A.M.

Present:

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

The Hon'ble MR. W. C. MACPHERSON, C.S.I.

The Hon'ble MR. R. T. GREER, C.S.I.

The Hon'ble MR. P. O'KINEALY, Advocate-General of Bengal.

The Hon'ble MR. E. W. COLLIN.

The Hon'ble MR. E. A. GAIT, C.I.E.

The Hon'ble MR. W. A. INGLIS.

The Hon'ble MR. H. C. STREATFIELD.

The Hon'ble MR. C. E. A. W. OLDHAM.

The Hon'ble MR. E. P. CHAPMAN.

The Hon'ble SIR CHARLES ALLEN, Kt.

The Hon'ble BABU RADHA CHARAN PAL.

The Hon'ble BABU JOGENDRA CHANDRA GHOSH, M.A., B.L.

The Hon'ble BABU KALI PADA GHOSH, M.A., B.L.

The Hon'ble MR. G. H. SUTHERLAND.

The Hon'ble RAI KISHORI LAL GOSWAMI BAHADUR, M.A., B.L.

The Hon'ble MANARAJA-DHIRAJ BIJAY CHAND MAHTAB BAHADUR, OF BURDWAN.

The Hon'ble BABU GAJADHAR PRASAD.

The Hon'ble BABU DEBA PRASAD SARBADHIKARI, M.A., B.L.

The Hon'ble MR. F. A. LARMOUR.

NEW MEMBERS.

The Hon'ble MR. R. T. GREER, C.S.I. and the Hon'ble MR. E. P. CHAPMAN took their seats in Council.

[*Babu Jogendra Chandra Ghose*; *Mr. Oldham*; *Mr. Streetfeild*.]

* QUESTIONS AND ANSWERS.

MALARIA IN MIDNAPUR AND BANKURA

The Hon'ble BABU JOGENDRA CHANDRA GHOSE asked :—

Is the Government aware that Malaria is slowly advancing westwards in the districts of Midnapur and Bankura, which were quite free from it a few years ago? Will the Government be pleased to institute an inquiry into the causes of it, and prevent the further spread of Malaria, if possible?

The Hon'ble MR. OLDHAM replied :—

"Government is not aware that Malaria is advancing into tracts of Midnapur and Bankura which were quite free from it a few years ago, but will cause inquiry to be made into the matter. The Lieutenant-Governor will be glad if the Hon'ble Member will place at his disposal any definite information that he may have obtained in this connection, which may facilitate the investigation. Government hopes to be able shortly to depute a special Medical Officer, with the necessary staff, to make systematic inquiry into the nature and causes of the fevers prevalent in certain parts of the Province."

MANUFACTURE OF SALT IN THE BENGAL AND ORISSA SEA COASTS

The Hon'ble BABU JOGENDRA CHANDRA GHOSE asked :—

Will the Government be pleased to consider the advisability of encouraging the manufacture of Salt in the Bengal and Orissa Sea Coasts, where Salt was manufactured before, by giving concessions by way of remission of the Salt-tax for a time, and by small subsidies to one or two Companies that may be prepared to make the experiment of manufacturing Salt again in these Provinces?

The Hon'ble MR. OLDHAM replied :—

"The Hon'ble Member is referred to the answer given by the Hon'ble Mr. McIntosh to a similar question asked by himself in this Council on the 2nd of February last year, when the Hon'ble Member was informed that after careful consideration in 1902, the revival of the industry in this Province was held to be impracticable, and that Government did not propose to take any steps in the direction suggested."

CHINESE CARPENTERS.

The Hon'ble BABU JOGENDRA CHANDRA GHOSE asked :—

(a) Has the attention of the Government been drawn to the fact that Chinese Carpenters are slowly monopolizing all Government work, and that Indian Carpenters, as a class, are slowly dying out? The European colonies object to Chinese labour, because it is cheap. Does not the Government consider that the Indians have more reasonable cause of complaint at the introduction and employment of Chinese labour, which is dearer than Indian labour?

(b) Will the Government be pleased to take such measures as may enable Indian carpenters to hold their own against Chinese carpenters?

The Hon'ble MR. STREETFEILD replied :—

"(a) There is no justification for the suggestion that Chinese carpenters are slowly monopolizing all Government work and that Indian carpenters are

• [*Mr. Streatfeild; Babu Jogendra Chandra Ghose; Babu Kali Pada Ghosh.*]

dying out. It is unfortunately the fact that Chinese carpenters are more skilful and are therefore necessarily employed where fine work is required; but the Government believes that ample employment is available for competent Indian carpenters.

“(b) It is no part of the policy of Government to interfere with any person of whatever race, class or creed in the exercise of his trade or profession, provided that trade or profession is unobjectionable and is carried on in a legitimate manner.”

CHINESE SHOE-MAKERS.

• The Hon'ble BABU JOGENDRA CHANDRA GHOSE asked :—

Has the attention of the Government been drawn to the fact that a very large portion of the trade of boot and shoe-making is in the hands of the Chinese? Will the Government be pleased to take such measures as may enable Indian shoe-makers to hold their own against the Chinese?

The Hon'ble MR. STREATFEILD replied :—

“The Hon'ble Member is referred to the reply to the preceding question.”

KABULI TRADERS.

The Hon'ble BABU JOGENDRA CHANDRA GHOSE asked :—

Has the attention of the Government been drawn to the annual influx of Kabuli traders in Bengal and their oppressive ways of disposing their wares and realizing their supposed dues from the simple people in the Mufassal? Has the Government considered why the trade in which these Kabulis engage is not in the hands of the Bengalis?

The Hon'ble MR. STREATFEILD replied :—

“As far as the trade of the so-called Kabulis is legitimate, the Government has no desire to interfere with it. There have been complaints of oppression by traders of this class, but there is no information before the Government, which would lead to the belief that the ordinary law is insufficient to meet the case.”

• THE CASE OF GIRIDHARI LALL MARWARI.

The Hon'ble BABU KALI PADA GHOSH asked :—

(a) Has the attention of the Government been called to the case of Giridhari Lall Marwari, reported in the Calcutta papers of the 18th March, 1908?

(b) Is it a fact that Mr. Lyall, the District Magistrate, ordered a further inquiry into the case of Giridhari Lall Marwari for having attested a bond on which one Chargolal brought a suit which was dismissed for default, after the Marwari was discharged by a Deputy Magistrate who held the preliminary inquiry?

(c) Is the Government aware that after the order for further inquiry was quashed by the High Court, a Civil Suit was instituted by the alleged debtor upon the bond to have it declared a forgery; and has the attention of the Government been called to the fact that the plaintiff in the suit admitted that he engaged his Pleader under orders of Mr. Lyall and he did not pay the Pleader's fees?

{ Babu Kali Pada Ghosh; Mr Gait; Mr Oldham; Mr Streetfeild. }

(d) Is it a fact that, after the bond was declared a forgery by the Munsif and while an appeal was pending, the Public Prosecutor moved Mr. Lyall for further inquiry, and that further inquiry was granted and Giridhari Lall Marwari was arrested on a non-bailable warrant issued by the Magistrate?

(e) Will the Government be pleased to state if it approves of the District Magistrate being mixed up in the trial of Civil Suits between private parties?

(f) If not, will the Government be pleased to take notice of the conduct of Mr. Lyall?

The Hon'ble MR. GAIT replied:—

“The attention of Government has been called to the statements made in the Calcutta papers of the 18th March, concerning the case of Giridhari Lall Marwari. Government has at present no information concerning the facts of the case. It is understood that the case is now pending before the High Court, and it is not proposed to consider whether any action on the part of Government is called for until it has been disposed of.”

FEEES AND FINES UNDER THE PURI LODGING-HOUSE ACT, 1871.

The Hon'ble BABU KALI PADA GHOSH asked:—

(a) Will the Government be pleased to state the amount of fees and fines collected annually under the Puri Lodging-house Act, taking the average of the last three years, and the amount of annual contribution out of the fund to the Municipality of Puri?

(b) In view of the important object for which the fund is collected, will the Government be pleased to take into consideration the desirability of appointing a Committee, consisting of responsible local men, who may co-operate with the Magistrate of Puri in attributing the fund to its proper object?

The Hon'ble MR. OLDHAM replied:—

“(a) The following figures give the information asked for:—

Years.				Amount of fees and fines collected.	Amount of annual contributions to Municipalities.
				Rs.	Rs.
1904-05	...	...	...	29,257	8,444
1905-06	...	...	...	39,297	11,656 *
1906-07	...	...	...	30,935	6,226
Total				99,489	26,326
Average				33,163	8,775

“(b) The Lieutenant-Governor has under his consideration the desirability of having a Committee to assist with their advice the District Magistrate and Health Officer in carrying out the provisions of the Act at Puri.”

THE SAMBALPUR (EVIDENCE) BILL, 1908.

The Hon'ble MR. STREETFEILD moved that the Report of the Select Committee on the Bill to repeal the Central Provinces Laws Act, 1879, in the district of Sambalpur, be taken into consideration. He said:—

“This Act is really a formal matter; its object being purely to bring the Civil Courts of Sambalpur into line with the rest of Bengal, as regards their

1908.) *The Sambalpur (Evidence) Bill, 1908; the Puri Lodging-house (Amendment) Bill, 1908; the Bengal Financial Statement for 1908-09.*

[*Mr. Streetfeild; Mr. Oldham; Maharaja of Burdwan.*]

procedure in recording evidence. Formerly, the Courts were under the Central Provinces Laws Act, but now that Sambalpur has been joined to Bengal and that its Courts are subject to the High Court and are presided over by Members of the Judicial Branch of the Provincial Civil Service, there is no reason why this condition of things should continue."

The motion was put and agreed to.

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

The motion was put and agreed to.

The Hon'ble MR. STREETFIELD also moved that the Bill, as amended, be passed.

The motion was put and agreed to.

THE PURI LODGING-HOUSE (AMENDMENT) BILL, 1908.

The Hon'ble Mr. OLDHAM presented the Report of the Select Committee on the Bill further to amend the Puri Lodging-house Act, 1871.

THE BENGAL FINANCIAL STATEMENT FOR 1908-09.

IN the absence of the Hon'ble NAWAB BAHADUR OF MURSHIDABAD, the Hon'ble MAHARAJ-ADHIRAJ BAHADUR OF BURDWAN, at the request of the President, read the following speech on behalf of the former:—

"Your Honour—I propose not to make any elaborate criticism on the Bengal Financial Statement of 1908-09; but only some remarks on matters which appear to me to be of special importance.

"With regard to Receipts, I see the revised estimate for 1907-08 of Land-revenue was two crores, ninety-four lakhs and fifty thousand; but the estimate of 1908-09 is two crores, ninety-nine lakhs and fifty thousand, i.e., five lakhs in excess of the current year's land-revenue. In view of the famine and scarcity in Bengal, it is difficult to understand how improvement in Land-revenue can be expected next year.

"Then as regards the revenue from Excise, I beg respectfully to deprecate the progressive increase of Rs. 5,00,000. Increase of revenue from Excise is undesirable, and the Administration should try to secure the maximum of revenue with the minimum of consumption.

"The estimated increase of Rs. 1,50,000 in the Assessed Taxes does not commend itself to me. The provision in the budget estimate gives encouragement to Government officers in the assessing department to increase the tax, and this gives rise to an idea, which the public entertain, rightly or wrongly, that the assesses are overtaxed and their valid and genuine objections are not properly dealt with.

"As regards expenditure it is, no doubt, very satisfactory to find that Education has attracted greater attention of the Government than hitherto, and the expenses are increasing. But, I venture to think that the amount provided is not enough. I regret to find that, with regard to Primary Education, only Rs. 1,800 have been provided for Inspecting Maulvies, and Rs. 3,420 for Model Mukhtabs. It is no doubt very kind of the Government to start Mukhtabs and have Inspecting Maulvies for spreading Primary Education amongst the Muhammadans, but, what I beg to observe is, that efficiency and utility cannot be secured by observing too much economy.

"Then with regard to Female Education, the provision of Rs. 1,200 for Muhammadan female education is not at all adequate. A monthly expenditure of Rs. 100 on this head cannot be expected to further the cause.

"The question of Free Education has attracted the attention of the Government, and I believe the time has come when there ought to be not only free, but compulsory education, and provision ought to be made in the budget estimate for the same.

"It is very gratifying to find that there will be special assessment from Imperial Revenue for Police re-organization, and we feel grateful to the Government of India for the liberality shown. I should, however, like to observe

[Maharaja of Burdwan; Mr. Larmour.]

that hitherto the attempt to improve the efficiency and honesty of the Police, by increasing pay, has not proved a success; and therefore the expenditure of money for the re-organization of the Police should be made carefully. I venture to suggest that the public might, with advantage, be taken into confidence for effecting the desired reform.

"Sanitary improvement of the Province is a subject to which, I crave leave to urge, greater attention ought to be paid, and a lump provision of Rs. 4,50,000 seems to me to be inadequate. I regret to find that the improvement of the Bhagirathi River finds no place in the Budget Estimate; a subject which in the last budget debate I endeavoured to bring very prominently to the notice of the Government. In view of the development of the Railway lines, as a means of communication, the Bhagirathi may perhaps be left out of consideration; but for the supply of drinking water and the preservation of the health of the large population on both sides of the river from its entrance to Nadia, the necessity of the improvement cannot be overestimated. No private successful effort in this direction is possible, and the Government certainly ought to consider the question seriously in view of its importance.

"The price of food-grains has risen very high, and there is very little chance of fall in the price in the near future. Grain Compensation Allowance to officers on small pay has been provided for, and this allowance, I am afraid, is likely to be a burden of a permanent nature. The public is grateful to the Government for the concession made in favour of officers of certain classes. I beg to suggest that the compensation allowance ought also to be given to officers who do not enjoy the privilege, on account of the pay limit. The concession ought to be extended to officers whose pay does not exceed fifty rupees per month, and will be very greatly appreciated.

"A special assignment of Rs. 2,60,000 has been made from the Imperial Revenues in connection with the Famine Relief Scheme, and, in the budget under discussion, besides Rs. 8,50,000 for Grain Compensation Allowance, provision of Rs. 1,56,000 has been made for Famine Relief Charges. In my humble opinion, the amount is not sufficient. I have every reason to believe that the Government will not fail to make adequate provision for saving the lives of famine-stricken people, who will be in need of help. The Government has got a very onerous duty, and though the public also have come forward for raising funds to tide over the difficulty and to relieve the Government to a certain extent in the discharge of its duty, I am sure the administration will successfully cope with the present situation and will not be charged with allowing a single human being to die from starvation."

The Hon'ble MR. LARMOUR said:—"Your Honour—Even if I had the desire to criticise the Financial Statement which has been presented to the Council, it appears to me that the time is somewhat out of joint for doing so. It is not, and does not claim to be, a Prosperity Budget, for we have fallen on a series of lean years, due probably to causes quite beyond our control, and we must all earnestly hope that they will soon come to an end. I am fully aware that we cannot ask for any alteration of, or amendment in, the Statement before us, nor for any remission of, or relief from, taxation of any sort, direct or indirect; but there are certain subjects referred to, and arising out of, this budget, on which perhaps a few words would not be out of place.

"The first subject that suggests itself to me, as I suppose it would suggest itself to any one and everyone having the welfare of this great City at heart, is the Calcutta Improvement Scheme, regarding which it may surely be said that 'hope long deferred maketh the heart sick,' and sick we certainly are, when year after year rolls by and nothing is apparently done. Ten years ago, Sir Herbert Risley unfolded in this Council a fearful and gruesome tale of the state of Calcutta, and his remarks on that occasion gave us hope that in the not far distant future something would be done to ameliorate the condition of affairs which he had disclosed. What has been done and how far have those hopes been justified? A year or so later, Sir John Woodburn submitted proposals for a scheme of Suburban improvement. Five years later, a Conference was held,

[*Mr. Larmour.*]

and in 1905 various public bodies were asked for their views, which were communicated promptly and without loss of time, and there apparently the matter ended; save that last year a second Conference was held, but to us who are not behind the scenes, it does not seem that a Conference means an improvement. Just a year ago, Sir Harvey Adamson stated in the Supreme Council that the scheme would probably 'soon' be taken in hand; but here again we are left very much in the dark, for the Government definition of the word 'soon' would appear to differ considerably from the generally accepted meaning of the word. It may be urged that a few years in the life of a nation or a city are no more than a few days in the life of an individual, and that in this sense the word 'soon' is justified; but we, as individuals, would prefer to see it applied in its literal sense, for there is not a man in this room, there is not an intelligent citizen of Calcutta, who does not consider that the sanitation and improvement of this City are clamant wants; yet it may be fairly asked what has been done during the last ten years and the answer could be equally fairly summed up in one word, nothing, literally nothing?

"In this connection, I note that so far back as 1903-04, say five years ago, the sum of rupees fifty lakhs were set aside in the nature of a trust to be utilized towards the Improvement Scheme. If, through causes at present unknown to the public, that scheme has been delayed with the indefinite prospect of being taken in hand 'soon,' that does not afford any valid reason why this large sum, if it cannot be utilized for any other purpose, should be allowed to lie idle. I am subject to correction, but it does not appear that any attempt has been made to put it out to interest. If it had been invested, say at even $3\frac{1}{2}$ per cent., which might have been done very easily, it would have made a very substantial and useful addition to the trust and would have been of material assistance in the financial arrangements of the scheme, when and if it does assume a practical form. If I am correct in my assumption, is it unreasonable to ask that this oversight should now be rectified?

"Another matter to which a little attention might be given is, the housing of the poorer classes of Government servants. We hear all round a great deal of the increased rents in Calcutta; we hear of the necessity of official residences being provided, and we hear occasionally of such residences having been bought. This is quite as it should be, and no possible exception can be taken to such action, so long as the tax-payer is satisfied that a fair remunerative return is made on the capital outlay. But, Sir, I do not think that what is being done, or has been done, goes far enough. So far, these residences are apparently intended only for officials on large salaries, who, it would appear to the uninitiated, are in a position to secure suitable residences, if they choose to pay for them. I speak with all reserve and only from the information placed before us; and from this it does not appear that anything has been done, or is contemplated to be done, to provide decent house accommodation for the poorer class of clerks and others on salaries of about Rs. 300 a month and under. These are the men on whom largely depends the efficient working of the machinery of Government, and these are they who are mostly in need of, and are unable to obtain, decent accommodation with the very limited means at their disposal. I trust, Sir, that some attention may be drawn in this direction, where improvement is so much wanted.

"I trust I may be pardoned if I take up a very little of the time of the Council by alluding to a subject which I personally and naturally have very much at heart, and that is the important question of industrial training, which appeals not only to a few directly interested individuals, but to every thinking man, who is concerned in the advancement of the best interests of the country. We fully recognize that Government has been no niggard in the provision that has been made for the promotion of Education, nor would I for one moment advocate any retrograde movement in this direction. Let us educate our youths by all means, even though at present there would seem

[*Mr. Larmour ; Babu Deba Prasad Sarbadhikari.*]

to be a considerable excess of supply over demand for men with University letters after their names, who find it difficult to obtain outlets for the exercise of their attainments. But, Sir, the man who can work with his hands, aided by his brains, will never lack for lucrative employment. The upraising of a nation will never be accomplished by platform oratory or political agitation, but will materially depend upon the men who know how to turn to good account the workmanship of the trained and skilful handicraftsman. It is in this cause, that I plead for the assistance of Government. I fully recognise that this is not an opportune moment to ask for much in the way of a grant for Industrial Training. I am also aware of the fact that some progress has already been made in this direction ; but I would urge it as a matter of importance that, when we have passed through our times of depression and when it shall once more become the pleasing duty of the Financial Secretary to present a Prosperity Budget, this subject should receive more attention at the hands of Government.

"In connection with this subject, I note certain questions in the paper this morning regarding Chinese labour. I am quite prepared to emphasize what has been put forward by the Hon'ble Member, and it is certainly a fact which my experience has proved that the Indian, or more strictly speaking the Bengali, Carpenter, is being slowly, but surely, supplanted by his Chinese competitor. What the Chinaman's system of training may be I am not in a position to say, but it undoubtedly is far superior to anything that the Indian Carpenter can or does get. Again, speaking from my own experience, this gradual dying out of the Bengali Carpenter is very materially due not only to his lack of training, but also to the disinclination of parents to let their children follow the calling of mechanics. I have known several instances of Bengali Carpenters, in my own employ, bringing their sons to me to be taken on as clerks in my office, with an Entrance or First Arts qualification. Twenty-five years ago, our workmen were nearly all Bengali Hindus, and there was not a single Chinaman in our employ and only one or two Muhammadans. Now we have a large number of Chinamen, and among the Indians the Bengalis are in a very small minority. The Chinaman it is true gets larger wages, but he earns his money to the hilt ; works steadily ; takes only one or at most two holidays in the year ; is sober, punctual and intelligent, and does not need to be continually urged to his work. The Bengali, I am constrained to say, is very much to the contrary. He gets small wages certainly, but he earns for his employer even less than he gets. As a rule, he takes little or no real interest in his work, and if not carefully watched, will scamp his job. This, therefore, is an argument which forcibly brings to the front the necessity that exists for some system of training that will improve the status of the Indian Mechanic.

"I feel sure that in taking this opportunity of thanking Your Honour's Government for the liberal grants made to the Medical Institutions of Calcutta, I am only expressing the unanimous sentiments of the whole community, official and non-official, European and Indian, alike. This is money well spent, and will invoke the blessings of all those whose lot it may be to derive benefit from those institutions."

The Hon'ble BABU DEBA PRASAD SARBADHIKARI said :—"The Hon'ble the Financial Secretary deserves every praise and congratulation for the painstaking and sympathetic frame of his maiden Budget, and for the clear and lucid manner in which it has been handled and presented under severely trying circumstances. If it is not given to us to be able to compliment him, on what in Council parlance has come to be known and called a 'Prosperity Budget,' a phrase that I confess I have not been able to understand, it is none of his fault, but more our misfortune ; and the Hon'ble the Financial Secretary has the fullest measure of our sympathy and commiseration.

"Thanks to the exigencies and mysteries of a system, that is one other thing that I do not understand, hardly two successive budgets are framed or presented by the same Financial Secretary, and the wonder is that they do it so well. It makes non-official Members look small in their own estimation

[Babu Deba Prasad Sarbadhikari.]

and that of their constituents, that during two years of their term they achieve so little in comparison.

"I also gladly bear willing testimony to the marked and ready courtesy of the Financial Secretary and Your Honour's other Secretaries and the Members of the Board of Revenue, to the non-official Members of Your Honour's Council, who were fortunate enough to be associated with them, in the consideration of the draft budget at the informal Conferences that Your Honour was pleased to have convened. Failing a constitutional basis for exercise of rights, in regard to preparation and control of the annual budget, such Conferences come nearest to what may, in the existing state of things, be done for giving Members of the Council an advance insight, as it were, into what would be laid, cut and dried, on the table in a few days or weeks, and which no criticism or debate would in any way alter or amend. In regard to an undoubted concession and indulgence, one is loath to offer remarks and criticisms that may be regarded as ungracious; particularly on the part of one who, almost immediately after his joining the Council was, through Your Honour's kindness, permitted to enjoy the distinguished honour of being invited to these Conferences. But Your Honour's well-known tolerance for criticism, however unreasonable, if well-meaning and *bona fide*, encourages me to observe that if these Conferences are to be really useful, it would be an advantage to associate with them as many of the non-official Members as would have the time and inclination to join. They should, moreover, have timely access to materials for effective study of, and comment on, the proposed provisions; and should have some slight measure of that trained assistance, which is a strong point of one of the largest and best organized and most resourceful of Secretariats in British India.

"Association with the Conferences, to which I have just referred, was to me personally an honour for which I cannot be sufficiently thankful. At the same time, I cannot help thinking and observing, ungracious though it may appear, that if the number of non-official Members invited to these Conferences was really to be limited, newer and less experienced Members like me, might, with advantage, make room for the more capable and the more experienced.

"And it would be a distinct advantage to allow non-official Members, willing to work and study, facilities and assistance in the shape of reference clerks and shorthand typists. Non-official Members are mostly busy men, generally without the adventitious aids that so largely contribute to successful under-secretariat work. At such a time of stress, amidst their own engrossing work, assistance, such as I speak of, would be of great value and would be highly appreciated. If their work in Council is not as well done as it might and would be done under other circumstances, it is really a matter for consideration, as to whether some such slight assistance might not be forthcoming. The outward and visible symbol of the glory and dignity of their office is the awe-inspiring Chaprassi, that Your Honour with great effect and felicity classed and characterized not long ago; and if non-official Legislators are to be of some use to Your Honour's Government, as it is their place to be, and not mere budget-time show things of no consequence, I would, on behalf of my Colleagues, respectfully ask Your Honour to consider whether some slight office help, of the description that I have indicated, may not be given, before it is time for us to lay down our office. Through the courtesy of the Legislative Secretary and the Superintendent of Government Printing, which I desire to acknowledge, I had prompt and welcome 'first aids' in pressing matters that I brought to their notice, the like of which may much contribute to permanent healing; this makes me think that organized assistance, such as I ask for, need not be prohibitive in costs or upset the Secretariat machinery.

"I sincerely trust that my critics will not tell me that there is no formidable legislative measure likely to be before the Council during my time; that such extravagance cannot be thought of, when money is needed for other and more pressing expenditure, and that there is no sufficient plea or warrant for such an unprecedented departure. In the very budget now before us, we have provisions for strengthening the Legislative Secretariat, by the

[*Babu Deba Prasad Sarbadhikari.*]

welcome accession of a member of my own profession, which would ordinarily connote present or expected accession of work. Shorthand typists, attached to convenient groups of non-official Members and authorized to obtain necessary information and papers from the departments concerned, would make the Members' work light, acceptable, efficient and welcome; and any slight extra expenditure would so far be a really profitable investment, if our association in Council work is to be more than nominal.

"Before passing on from the question of these Conferences, I desire further to add that our hurried and ill-thought-out suggestions and observations were received with patience and some information was supplied; some comments were made and some slight additions and alterations, in minor and inconsiderable matters, were vouchsafed. I am not at liberty to refer at length to these confidential proceedings, but am bound to say that for the most part our recommendations which, we were in the first instance expected to make on the spur of the moment and on the spot, and were subsequently embodied in notes, were put off; generally with replies to the effect that funds were not forthcoming for the schemes that we urged and that the Government was pledged to the schemes objected to, or they had already been undertaken. Thus it was, that no substantial impression has been made on the budget by these Conferences.

"Regarding the accessibility to materials, I would respectfully ask Your Honour to consider if, for due consideration of the matters in issue, in their proper perspective, it is not only desirable but absolutely necessary, that full information in the shape of budgets, prepared and sent up by the different departments, should be made available to Members who may desire to consult them. If non-official Members be regarded as the proverbial sand-grain in official optics, my plea would necessarily fail. If, on the other hand, in the spirit in which Council expansion is supposed to be moving they be regarded as valued auxiliaries, and not opponents of the departments concerned or the Government generally, they should be welcome to know all that they want to know or should know and should have opportunities of bringing home to Your Honour's Government and this Council on behalf of their respective constituencies, as it were, which for present purposes would be the various departments, their special needs and requisitions.

"In this view of things and as representing the Educational interests of the Province, I took the liberty of trying to ascertain its real Educational requirements and requisitions, and nearly all that departmental rules have permitted me to know is to be found in the published budget papers, accessible not only to the Members of the Council but to all diligent students of public affairs, interested in the question. I do not mean for a moment to suggest that a Solicitor should take a Civilian's place in the department, which, after by no means unpleasurable and unprofitable experiences of a departure which has been justified in every way, in the fulness of time is now getting back its own. But I do venture to suggest and claim that the real and living needs of the department should be better known to one who has the honour of representing the University and is supposed thereby and therefrom to represent the general educational interests of this great though divided Province; so that the views of the department might be supported or challenged if need be in this Council and before Your Honour's Government.

"And in this connection, I am free to confess, Sir, the partial weakness of my position in so far that, although I happen to represent the University interests of both the Provinces, I represent but a fraction of their non-university interests. But this admitted weakness is of no vital consequence to the points at issue, and, if anything, it proves that the University, which has before it a veritable giant's work that must be performed with a lapidary's skill, firmness and tact, should be represented on the Eastern Bengal Council as well; particularly because it is so unworthily represented at the present moment in Your Honour's Council. It is a pity, no less than a wonder, that a University representative on the Eastern Bengal Council was not

[*Babu Deba Prasad Sarbadhikari.*]

thought of by the framers or critics of the scheme that gave Bengal a second Province and a second Legislative Council; and may, for aught one know, give it a second High Court and a second University in time: for Education, on all admissions, is the most important interest that could be thought of or provided for by any responsible Government.

"And this, Sir, is not my own assertion, though it well accords with my views. I shall not, at this time and place, inflict on the Council educational platitudes and educational truisms that are hoary with age, for it is alike needless and useless to do so. I shall content myself by referring to the pronouncement of Your Honour's gifted and capable Secretary, the Hon'ble Mr. Gait, whose confirmation as Chief Secretary has been welcomed all round, who, in closing the last year's Budget debate, rightly characterized the Educational as the most important subject of all. In his recent able and exhaustive Quinquennial Educational report Mr. Earle, the outgoing Director of Public Instruction, says in effect the same thing, which is endorsed by Your Honour's own frank and forceful resolution on the highly interesting and instructive report. His Excellency, the Viceroy, in replying to the address of the Bharat Dharma Mahamandal the other day made similar remarks, which were repeated by His Excellency, as Chancellor of the Calcutta University, in his Jubilee Convocation address the other day. And our distinguished Vice-Chancellor who, without having had the chance of having been an Educationalist by profession, has made educational questions his life work, and whose re-appointment has been welcomed by all, more than endorsed the Chancellor's utterances. These are all pronouncements fresh in public memory. And it is hardly necessary to go back to more ancient times or to quote more interested authorities, for illustrating the truth of the Hon'ble Mr. Gait's claim that Education is the most important question of all, important from the point of view of the ruled and the ruler alike, important intrinsically as well as from the low-grade point of view of economy and expediency, political and otherwise. It is not necessary to labour points of admitted truth, except as an insurance against 'Lest we forget', and to see and test how far theory and practice are reconcilable.

"Coming at once to details which, having regard to the importance and supreme interest of the subject, I beg leave to examine at length the figures for the year under the head Education, which stand somewhat as follows:—

"In the Hon'ble Mr. Oldham's speech, laying the budget on the table, we were told that the Educational outlay, from Provincial Funds, has steadily risen from 26 lakhs in 1902-03 to 42½ lakhs in the revised estimate for the current year. We are also told that part of this increase has been borne by the Imperial Government. The one or the other statement must, however, be incorrect; for, if the Imperial Government is bearing any portion of the 42½ lakhs (which is really the case), the outlay from the Provincial Funds cannot be 42½ lakhs. Turning to the budget proper (pages 20 and 21), we find the budget estimate for the next year is Rs. 50,00,000 in round numbers, which similarly includes Imperial grants, such as those under the heading of 'University and Private Collegiate Grants,' amounting to Rs. 1,60,000. Coming, however, to the General Review (page 12), we find that the Educational budget of the year is not Rs. 50,00,000, but is so much as Rs. 61,60,000. If this was any but a mere transfer entry, we should have expected the Financial Secretary triumphantly claim, in his introductory speech, that the Educational budget of Bengal, Provincial or otherwise, has risen from 26 lacs in 1903 to near upon 62 lacs in 1908. He judiciously refrains, however, from such a claim with discreet modesty, because the figures Rs. 62,60,000 are made up as a result of the recent classification of accounts under the orders of the Imperial Government, by which the adjusting head of contributions between Provincial and Local has been abolished; and more than 11½ lacs of rupees spent on Education by local bodies is shown in the Provincial Budget, because it is said that most of the expenditure from the District Fund Accounts is met from grants from Provincial Revenues, that is, revenues which used to be available for Provincial purposes in *pre-Self-Government* times, such as receipts from ferries and pounds which were localized on the introduction of Local Self-Government.

[*Babu Deba Prasad Sarbadhikari.*]

"Local Self-Government is some years old, and, with increasing age, is soon expected to expand. The framers of the Localization Scheme had never thought of giving the Provincial Government credit for what the local bodies themselves would do by virtue of localization; but, apparently, the scheme is working so well that the Imperial Government thinks that to put their work and the Provincial work together as one whole would make a braver show than to let Provincial work appear all by itself. The methods of classification of accounts, now introduced, may not actually take away with one hand what the other has given; but the paper array of munificence, of which the Hon'ble Mr. Oldham would not lay undue stress in his opening speech or in the budget itself, finds unaccountably prominent reference in the General Review.

"The figures given in the General Review require more than passing examination. Whereas by way of popularizing an unpopular institution, Rs. 80,000, the gift of the Government of India, is devoted to University Education. As can be gathered incidentally, from page 2 of the General Review and nowhere else, Rs. 80,000 out of a lakh and 60 thousands more are given by the Government of India for Collegiate Education, that is, to assist the private colleges to meet the requirements of the University. Neither of these sums is anything like adequate, having regard to the immensity of the area and the vastness of the requirements. For European and Eurasian education there is an Imperial grant of Rs. 65,000, and for Technical Education there is a grant of Rs. 35,000. The total extent of educational assistance that Bengal gets from the Imperial Government is thus Rs. 2,10,000.

"Imperial liberality is not so stinted and limited in some other directions, for the state of affairs is a shade better in regard to Famine Relief, for which Rs. 2,60,000 have been allotted, and in regard to Sanitation, for which a strictly ear-marked sum of Rs. 4½ lakhs has, by way let us hope, of a beginning, been allotted.

"Imperial liberality is, however, the most marked in the case of the Police; because, for Police re-organization, 12 lakhs of rupees has been allowed, and a further sum of Rs. 21,000 has been allowed for relieving Municipalities of police charges. It can serve little useful purpose to repeat the hard things that have been said often regarding such patent disparity; and if the Police requires strengthening and re-organizing, as it admittedly does, we have no reason to grudge the necessary grants, particularly when Provincial revenues are relieved and the grant happens to be Imperial, as it well may be. A better, more efficient, less corrupt and more civil Police would be a boon that no one can reject or resent, and it ought to afford some further field of employment for our educated men by holding out better pay and prospects in its ranks than obtains at the present moment. But Education has stronger claims and higher rights that the Imperial Government has not adequately recognized, which is a grievance that we respectfully ask Your Honour's Government to bring home to the Imperial Government, for this, if for no other reason, that a better educated community will require less Police and Jail expenditure, which between them cost more than a crore and-a-half, and will require possibly less famine relief. We are glad and thankful that Your Honour made a brave stand in the Imperial Council for Your Honour's own Province, for assistance in regard to Grain Compensation Allowance and for release of Public Works Cess for the benefit of the Province; or, in other words, for a more liberal Provincial Settlement that would not oblige us to go up to the Government of India at every turn, hat in hand, for special allotments. But so long as the special allotment system obtains and Provincial Governments have to resort to mendicancy, few claims can be higher or ought to be better recognized than those of Education and Sanitation.

"Between directing, inspecting and miscellaneous charges, whatever that may include, we have Rs. 8,25,000 out of the total of 50 lakhs. The Government Colleges, general and professional, that are not within the range of inspection cost 12 lakhs and a-half. The Government Schools (general and special, whatever that distinction again may be) cost over 14 lakhs. Grants-in-aid to private schools amount to over 15½ lakhs, and

[*Babu Deba Prasad Sarbadhikari.*]

Scholarships come up to only Rs. 1,70,000. Last year there was an item of Rs. 1,41,000 under the heading of 'Re-organization of Salaries', but there is no charge under this important head this year; nor is there any provision for Primary Education and other educational schemes this year, as against a provision of Rs. 4,54,000 last year, which had not been expended we suppose.

"There may be some provisions, covering this ground, under the heading 'Special Government Schools' which, among other things, shelters remarkable charges like those of Reformatory Schools and increased dietary for Reformatory school students. The whole thing is so much mixed up that it is impossible to get a sufficient idea as to how much is for Education proper and how much is for absolutely extraneous purposes, which ought not to have been permitted to swell the Educational budget. For example, according to the General Review as well as the actual budget figures, we have a lump provision of Rs. 35,000 for Technical Education; whereas, in the Hon'ble Mr. Oldham's speech, we have it that Technical Education, in all its branches, accounts for an aggregate provision of more than six lakhs. The most curious and diligent will find a difficulty in making up the six lakhs from any of the figures in pages 20 and 21, even if the whole of the costs of the Civil Engineering College, amounting to Rs. 3,27,700, be taken into consideration.

"If there was any real object in making mere paper entries, the charges for Agricultural and Veterinary Colleges and similar other institutions, might well have been brought under Education, instead of Agriculture; and if Reformatory Schools are to come under Education, Jails and the Police, which are supposed in some quarters now-a-days, to have excellent educative effect, may as well do so and the array would be braver still. This cannot and ought not to be the idea and the object, for, from page 22 of the budget, we find that the charges for the Medical Schools and Colleges, amounting to Rs. 3,76,000, rightly come under the heading 'Medical' and not 'Educational'; and if there was to be a mixing up, I would much rather have the Medical Education charges included in Education proper than the Reformatory Schools charges, though there may be authority and precedent for this. What I have urged at some length ought to constitute a powerful plea for timely publication of details, for intelligent appreciation of the situation, and for determination, as to how much is for education proper and how much is for educational paraphernalia, of which we are apt to have more now-a-days than of the real article.

"An outstanding feature of the Educational figures is the preponderance of the directing and inspecting charges, though that which is to be directed and inspected has not proportionately expanded. According to the General Review, inspection charges amount to 6½ lakhs, and the charges for the legitimate subject-matter of inspection, the 'General' Government schools, amount to Rs. 6 lakhs and 17 thousand. The 'Special' schools, costing 7 lakhs, 15 thousand, cannot claim or need any very considerable share of this inspection, for we have Reformatory Schools and such like things included under the heading. The Private Schools, which cost 15 lakhs, 51 thousand, in grants-in-aid, also do not undergo very extensive inspection, though it is fairly exacting. These classes of institutions, which are the only institutions requiring or capable of inspection under present arrangements, come up to a total of less than 29 lakhs, and the inspection charges by themselves come up to 6½ lakhs, according to the General Review. If, however, the figures under the head 'Inspection', at page 20 of the budget be correct, the inspection charges are not 6½ lakhs but 6 lakhs and 87 thousand. The discrepancy, though hardly requiring reconciling, is another plea for publication of details. Out of Rs. 2,31,000, representing the year's addition of non-recurring Educational charges, only Rs. 29,000 is for purposes other than inspection; and 2 lakhs and 2 thousand are for inspection proper. Inspection may be, and no doubt is, highly necessary for sound Education; but inspection-ridden education that is primarily starved can never prosper, and it is a moot question whether more money ought not to be spent on the articles to be inspected than on the inspecting machinery. And some of the schools, receiving quite vulgar fractions of the grant of 15 lakhs, would be decidedly the better for less exacting inspections and more liberal grants.

[*Babu Deba Prasad Sarbadhikari.*]

Inspection on inspection and inspection of inspection is apt to end in shrimps and water-weed floating in the improved milk-supply, as happened in the case of the fabled Royal consumer of old. The University proposes to have its own inspections to see that schools are conducted in accordance to its prevailing idea of things; and it would be a move in the right direction to help the University in getting its inspecting staff instead of augmenting the Government inspecting agency, whose very strength may prejudicially affect the University proposals. It is a matter for serious consideration, and I earnestly invite the attention of the Government to this phase of the Educational problem. Now that the University is in direct touch with the schools, University inspections would be much more needed and useful than Government Inspections; and here is a field of co-operation with the University, which Government should welcome and make full use of. It should spend more on Education itself than on Inspection of Education, which somehow or other seems to be the dominant idea according to recent notions.

"In connection with the recent augmentation of inspecting agencies, I desire to draw your Honour's attention to some Educational transfers. It struck me that there is now-a-days much freer interchange between the teaching and inspecting staffs than is likely to be beneficial to either branch of the service. It may be erroneous to speak of them as two branches of the service, under the existing order of things. But teaching is hardly likely to be of a superior order, so long as teachers and professors have to look to inspectors' posts for remuneration and recognition; and there is bound to be loss of administrative efficiency, if trained inspectors are likely to be drafted on to teaching work indiscriminately. A well-marked line of cleavage seemed to be apparent in recent times, and if that was judiciously maintained it would hardly be necessary to have two distinct branches of service. But, if for any object, interchange of officers, like what has been going on of late, be deemed necessary, the sooner the branches are separated and the teaching branch be made self-contained and permanently more attractive, the better for real Educational reform.

"We cannot gather from the budget before us as to what the exact and actual requirements of the Education Department for the year was; and all that we have is what the Financial Department, out of regard to its own resources, has been able or has thought fit to allow, possibly in consultation with the Hon'ble Mr. Streatfeild who is directly in charge of the Department. We do not know how and on what principles and by whom the process of cutting and clipping has been conducted; and whether an arbitrary line has been drawn somewhere in the expert budget? I trust I shall be pardoned for giving expression to these misgivings, for such arbitrary lines are not entirely a myth. Instances are not wanting, though fortunately rare, in which experts in Science have made requisitions for scientific instruments, which a superior department or a superior officer in the same department has sanctioned up to a certain length down the list of requisitions, without thinking fit to have the requisition suitably revised and re-cast as a whole, by reason of the proposed retrenchment. Such interference is least tolerable in the Education Department; and if the Government is not able to sanction more than portions of the departmental requisition either the departmental requisitions should be carefully revised in the light of the possible sanction, or a lump sanction should be made and the department should be left to re-adjust its requirements. This may be anticipating Decentralization to a certain extent, but would undoubtedly contribute to good work and efficiency; and if the idea cannot be immediately or entirely worked out a certain amount of departmental elasticity ought to be permissible, so that the pressing wants, that the Financial Department may have failed to appreciate, may to some extent be attended to.

"The most noticeable omission in the Education budget of the year is, that of sufficient or any provision for extension of the Presidency College. After straining one's eyes all through the budget, one comes across an item of Rs. 20,000, at pages 3 and 13 of the General Review, for improvements in the

[Babu Deba Prasad Sarbadhikari.]

Presidency College, a non-recurring charge, which must be intended for purchase of instruments and implements and such like things; and neither for strengthening of the staff, nor for purchase of land or erection of buildings. At page 13, there is a lump provision of Rs. 25,000, for strengthening the staffs of Government Colleges, against the necessary minimum of ten times as much, in which the Presidency College may no doubt duly share. It is well-known that all our Government Colleges are undermanned, and if College authorities were invited or encouraged to complain or suggest we should have requisitions for two, if not three, Professors and Demonstrators, instead of a solitary one that has now to do all the work. And they should have to be Professors and Demonstrators on higher pay, with better prospects and of quite a superior calibre. In this connection, Dr. Moris Travers' note on his inspection of the Presidency College affords grounds for serious reflection; and if the Presidency College is not as well-equipped and as well-manned, as it ought to be, the University will be powerless in regard to other colleges, with far lesser resources. The putting down of Rs. 20,000, for improvements or the possibility of participation in the lump provision of Rs. 25,000 for strengthening of staffs, would be wholly inadequate; and the provision of Rs. 20,000, for improvements, brings one back to the question of removal or extension *in situ*. If the College is ever and at all to be removed, expenditure of Rs. 20,000, or any sum for improvement, would be wholly misspent. I should like, in passing, to make similar remarks in connection with the expenditure of Rs. 36,000 on the improvement of the Sibpur Laboratory, in view of its proposed removal to Ranchi. If, on the other hand, the Presidency College is not to be removed substantial outlay on the Laboratories and the Library will be needed, and, removal or no removal, the staff must be materially strengthened as soon as possible, for many important branches of study are and have to be neglected.

"And then comes the substantive question of Extension or Removal. The Government has definitely pronounced that there is to be no removal; but there will be improvement *in situ* as decided at the Belvedere Conference of the 3rd of July last. It is not correct to say that the conclusion come to at the Conference was that, subject to the sanction of the Secretary of State and to the existence of funds, land might be acquired in the vicinity of the present building for expansion. It was declared that the scheme had been definitely decided on and must be carried out gradually; that it was necessary at once to notify the land required for acquisition, and to provide funds for that in the first place. It was admitted and declared that the longer the matter was delayed the greater the prices would have to be paid for the land, and that it was essential, therefore, to take up the land without delay. It was observed, with great justice and propriety, that it would be harsh and impolitic to notify the land and not proceed with the acquisition, as fast as it was reasonably possible. It was stated that it would be well to acquire the land within 2 years, and funds ought to be provided for that purpose, which the Financial Department was asked to do in July last; so that land might be acquired within the last and present year, or rather the present and the next financial year. The acquisition notifications were ordered to be issued at once, and were as a matter of fact issued at once and are carrying important legal incidents, to which even the Government cannot shut its eyes. Steps were ordered to be taken at once with regard to acquisition, which meant something more, I suppose, than mere issue of notifications. Nothing was done last year. This year's budget is also a perfect blank, so far as this important question is concerned; and there is no explanation for the omission in the Financial Secretary's speech, or in his General Review or in the budget. We have of course Dr. Traver's powerful plea, renewed in his report for removal of the College. It is dated so late as the 24th of January, 1908, and the public could hardly be blamed if, reading Dr. Traver's report between the lines, it were uncharitable enough to construe the omission of this essential budget provision as an index of the disinclination of the Government to embarrass future and further consideration of the question, by including easily avoidable expenditure. Nothing could be more explicit and definite than the decision of the Belvedere Conference, or Your Honour's pronouncement after

[Babu Deba Prasad Sarbadhikari.]

the last year's Budget debate; and, if the sanction of the Secretary of State was needed, it is greatly to be regretted that it was not sought or obtained before the notifications were issued and people's ordinary and inalienable rights were interfered with to their serious detriment and prejudice. It is, in relation to projects above ten lacs, that the sanction of the Secretary of State is needed; and as the idea was to acquire the land in two years, the estimate might have been spread over two years and the delay, due to the formality of obtaining the sanction of the Secretary of State, might and may yet be avoided. If Provincial Revenues are inadequate, the Imperial Government, which can afford a gift of 12 lakhs of rupees for Police re-organization, might easily afford a similar or even lesser gift in aid of Education; and we would strongly and earnestly beseech Your Honour to impress the urgent nature of the need upon the Government of India, so that work may be partially begun next year and completed the year after. Till the Presidency College is placed on a proper basis, the educational standard of the country will not be adjusted and this delay will throw back all real reform for a number of years. The matter is thus not of the every-day type, but is one of truly vital importance to the educational future of the country. We do hope and trust that, before the time comes for Your Honour to lay down the reins of your exalted office, it will be possible for Your Honour to mark its close with this great educational work, greater in value in our eyes because out of deference to public opinion; and at variance with Your Honour's cherished ideas and wishes in the matter, Your Honour has been graciously and generously pleased to consent to the retention and improvement of the Presidency College, where in the midst of many memories it stands and has stood. We have great confidence, Sir, in your suasive powers, and we feel sure that if matters are put before the Government of India, with proper vigour and emphasis, the prevailing wail due to this serious omission will yet be turned into a joyous psalm of praise.

"There has no doubt been a clear increase of eleven lacs and-a-half of rupees in three years of Your Honour's *regime*, for which we have every reason to be grateful; for it betokens a sincere and sustained desire to give its due share of importance to this most important question. Considering how the Provincial revenues are dealt with by the Government of India under the Settlement system, it would be difficult to say that Your Honour's Government is not doing nearly all that can be done; but our and Your Honour's Government's plea must persistently be for more generous treatment of the educational situation, the verities of which have been abundantly realized, recognized and admitted by the Government of India in more than one place and on more than one occasion. And how such pleas can operate, when strongly and earnestly put forth, must be shown by the success or otherwise of Your Honour's appeal in aid of the Presidency College extension scheme, which I invite and beg of Your Honour to make. In the Viceroy and in the Finance Member of the Government of India, we have friends of Education who are able and willing to see things in their proper perspective; and if the other Provinces have claims, that ought to be recognized, we certainly do not propose to press and push ours to their exclusion. For, Sir, with regard to Education more than with regard to other things, we must realize that 'India forms one great Empire; that the Provinces are largely connected in interest, and that in this great body if one member suffers the other members suffer with it.' A badly-educated India is bad for the rulers as it is certainly bad for the ruled; and a better educated, strong, loyal and resourceful India will require far less policing and far less internal militarism, than the Government thinks is good for it at the present day. He will be a friend of Bengal, among our pro-consuls, who is able to impress this view of things on the responsible Advisers of the Imperial Government; and we shall rejoice to feel and to be able to say that Your Honour has laid the foundation of a lasting superstructure of national gratitude. We propose to give ourselves and Your Honour no rest, till, between Provincial and Imperial resources, a substantial beginning of the Presidency College scheme has been made; and if Your Honour takes up the matter in right earnest, as I have no doubt Your Honour will, we ought to get the first instalment of beneficence earlier than we think