

	Rs.	Rx
Assignment for the cost of forms and other printing done for the Bihar and Orissa Government ...	2,32,000	
Grant of one-half of the salaries of Health Officers to be employed in municipalities ...	39,000	
Recurring grant for the development of the work of the Calcutta University ...	65,000	
Non-recurring grant for the construction of hostels outside Calcutta and Dacca ...	4,00,000	
Contribution to meet the charges of Lieutenant-Colonel Sutherland's deputation for serological work ...	15,000	
Non-recurring grant for development of University work, Calcutta ...	4,00,000	
Non-recurring grant for hostels in Calcutta ...	10,00,000	
Non-recurring grant for the Dacca University ...	10,00,000	
Recurring grant for the Dacca University ...	45,000	
Non-recurring assignment for sanitation ...	20,00,000	
Non-recurring assignment for discretionary grants ...	12,00,000	
Ditto for Education ...	75,00,000	
		<u>1,41,59,000</u>

4. The increase of revenue is the net result of increase under some heads and decrease under others. The improvements aggregate Rs. 18,03,000, and are chiefly under the following heads.—

- Land Revenue—(Rs. 2,69,000) due to the better collection of ordinary revenue and Revenue Record-room receipts.
- Stamps—(Rs. 2,88,000) due to the larger sale of general stamps owing to improving agricultural conditions.
- Assessed Taxes—(Rs. 2,38,000) due to normal growth of revenue.
- Forest—(Rs. 2,50,000) due to larger collections from the sale of timber in Kurseong, Jalpaiguri and the Sundarbans.
- Registration—(Rs. 1,73,000) due to an increase in the number of registrations.
- Courts of Law—(Rs. 52,000) due to larger receipts from Magisterial fines.
- Police—(Rs. 50,000) due to larger recoveries on account of additional police in Jessore, Madaripur and Munshiganj and larger receipts under the Motor Cycles Act.
- Ports and Pilotage—(Rs. 1,65,000) chiefly under pilotage receipts due to improvement in trade, and partly increase in receipts from fees for certificates of inland vessels under Act II of 1884 and to larger overtime fees arising from trade activity.
- Education—(Rs. 56,000) under fees from Government colleges, general and high schools, both boys and girls, in consequence of the increase of pupils.
- Medical—(Rs. 69,000) due to the special contribution of Rs. 50,000 from the Indian Research Fund Association for carrying out experiments in jungle-clearing in suitable localities, and also to larger receipts from fees of the Medical College due to the increase in the number of students owing to the opening of a sixth-year course.
- Miscellaneous—(Rs. 1,49,000) chiefly under unclaimed deposits and recovery of law charges.
- Irrigation—Minor Works and Navigation in charge of the Public Works Department—(Rs. 40,000) due chiefly to increase in the navigation receipts from the Calcutta and Eastern Canals owing to the opening of the Kistapur khal and also to receipts under agricultural works.

The decrease, on the other hand, amounts to Rs. 12,69,000, falling chiefly under the following heads:—

- * Excise—(Rs. 3,50,000) chiefly under country spirits, as the settlements for 1912-13 were not satisfactory and full fees were not realized from shops, and partly under duty on ganja owing to shortage of crop in Naogaon which forced up wholesale prices.
- Provincial Rates—(Rs. 42,000) under collection of Public Works cess.
- Jails—(Rs. 32,000) owing to a falling off in the sale of manufactured articles. The estimate of receipts under Jails proper was also high.
- Scientific and other Minor Departments—(Rs. 1,07,000) due to smaller sales of quinine, owing to dearth of orders from the Medical depôts of Calcutta and Lahore.
- Civil Works in charge of the Public Works Department—(Rs. 7,14,000) due to non-realization of the two instalments of the sale-proceeds of the land and buildings of the Sibpur Engineering College, which it was proposed to sell to the Port Commissioners, owing to the non-receipt of the sanction to the sale from His Majesty's Secretary of State.

5. On the expenditure side the revised estimate shows a total decrease of Rs. 21,70,000, which is mainly accounted for under the following heads:—

- Excise—(Rs. 27,000) chiefly under superintendence, owing to the appointment of a lower grade officer as Excise Commissioner and to the absence on leave of the Distillery Expert and partly under allowances and contingencies.
- Forests—(Rs. 40,000) due to absence of superior and other officers on leave, and also to cessation of departmental operations in Buxa.
- Interest on Ordinary Debt—(Rs. 21,000) due to smaller outstanding balance of the Provincial loan account.
- Courts of Law—(Rs. 31,000) due to savings in the salaries of Magistrates and to the appointment of the Registrar of Insolvency in the High Court not having been filled up.
- Jails—(Rs. 1,14,000) due to savings in the grants for dietary charges, hospital charges and miscellaneous supplies.
- Police—(Rs. 4,45,000) owing to savings in the grant for reorganization of the district executive force and river police, as well as to the non-utilization of the grant for civil armed police.
- Education—(Rs. 1,76,000) due to savings in the grant for non-recurring expenditure.
- Medical—(Rs. 10,07,000) due to the transfer of the grant for Sanitation to Civil Works and the grant for the School of Tropical Medicines to the Public Works Department.
- Miscellaneous—(Rs. 2,56,000) due to the transfer of the grant for equilibrium to District Boards in the Eastern Bengal districts to Education, to the adjustment of the grants made by His Excellency to the appropriate heads and to the reappropriation of the reserve provision of Rs. 1,50,000 to meet expenditure under other heads.

On the other hand, there was a total increase in expenditure of Rs. 17,87,000, the largest items of which are noted below:—

- Land Revenue—(Rs. 13,000) for larger expenditure on the improvement of Government estates.
- Registration—(Rs. 22,000) for larger expenditure on the establishments of District Sub-Registrars.
- General Administration—(Rs. 2,50,000) due to increased charges for the purchase of new crockery and linen for His Excellency's residences, for the renovation of pictures in Government House, Calcutta, for the upkeep of Barrackpore Park, for larger expenditure on tour charges of His Excellency, for deputation of special officers to the Secretariat, the deputation of the Hon'ble Mr D. J. Macpherson on special duty and to the adjustment of certain charges on account of Royal visit and Coronation Durbar not debited last year.

Ports and Pilotage—(Rs. 1,24,000) due to increases under the head pilotage and pilot establishment owing to trade activity (which are counterbalanced by the increase in receipts) and to an additional grant to the Agent for Government Consignments for freight charges.

Superannuation—(Rs. 57,000) representing the normal growth of expenditure.

Stationery and Printing—(Rs. 1,69,000) owing to the non-realization of probable savings which were relied upon to make provision for expenditure in the Dacca Jail Press.

Civil Works in charge of the Public Works Department—(Rs. 9,00,000) due to several grants made for Educational buildings and for the acquisition of land for the School of Tropical Medicine.

Civil Works in charge of Civil Officers—(Rs. 1,94,000) due to the transfer of the grant for Sanitation from Medical to this head.

6. The net result of these changes is that the closing balance of 1912-13, including the sum of 30 lakhs held in trust for the Calcutta Improvement Scheme, which was estimated in March last at Rs. 1,33,22,000, is now estimated at Rs. 2,83,98,000. The increase is chiefly due to the special assignments from the Government of India mentioned in paragraph 3 above.

(3) BUDGET ESTIMATE, 1913-14.

7. The opening balance of 1913-14 is the closing balance of 1912-13, and is therefore Rs. 2,83,98,000.

8. The estimates for the year, as approved by the Government of India, show receipts aggregating Rs. 5,93,06,000, an expenditure of Rs. 6,82,09,000, and a closing balance of Rs. 1,94,95,000. Out of the special grant of 50 lakhs for the Calcutta Improvement Scheme, which has appeared in the accounts since 1903-04, twenty lakhs have already been paid to the Improvement Trust in 1911-12 and 1912-13 and ten lakhs will be paid in 1913-14. A portion of the closing balance of Rs. 1,94,95,000 is earmarked for the following :—

	Rs.
Calcutta Improvement Trust as stated above ...	20,00,000
Police reorganization	15,54,000
Dacca University	10,90,000
Regrants of unspent balances of Imperial Grants of the Education Department ...	8,78,000
Grant of balance of non-recurring grant given in 1912-13 for education... ..	47,20,000
Ditto ditto for Medical and Sanitation	13,25,000
Grant of unspent balance of discretionary grants	8,00,000
Minimum balance	20,00,000
	<hr/>
	1,43,67,000
This leaves a free balance which could be spent in future years	51,28,000 .
	<hr/>
	1,94,95,000

9. The estimate of receipts includes the following assignments from Imperial Revenues :—

	Rs.	Rs.
Contribution for recovery of cost of transmission of records by revised procedure introduced by the Court Fees Act	6,000	
Contribution for Famine Relief Scheme	60,000	
Contributions for pensions of title-holders	3,000	
Recurring grant for the amalgamation of the clerical establishment of the Art Section of the Indian Museum with the Calcutta School of Art ...	1,000	

Amended Draft Financial Statement, 1913-14.

	Rs.	Its.
Contribution from Bihar and Orissa towards pay of electric staff utilized by it	8,000	
Contribution from Bihar and Orissa in connection with fishery experiments	15,000	
Recurring grant for the Dacca University	45,000	
Grant to the Calcutta Improvement Trust	1,50,000	
Recurring grant for popular education	9,25,000	
Recurring grant for aided English secondary schools	1,50,000	
Recurring grant for the extension of education among poorer classes of the domiciled community	40,000	
Recurring grant for the development of the work of the Calcutta University	65,000	
Further recurring grant for Education	13,20,000	
Further recurring grant for Sanitation	5,00,000	
Grant for Agriculture and allied objects	1,50,000	
Grant for medical relief	1,00,000	
Recurring assignment in connection with remission of appropriations from cesses	24,93,000	
Assignment for the Belgachia Veterinary College	30,000	
Contribution to meet charges of Lieutenant-Colonel Sutherland's deputation for serological enquiry	20,000	
Contribution to meet the cost of Deputy Sanitary Commissioners	19,000	
Assignment for the cost of forms, etc., for the Bihar and Orissa Government	2,32,000	
Grant of one-half of the salaries of Health Officers in mufassal municipalities	39,000	
	<hr/>	<hr/>
		63,71,000

There is a fixed adjustment of Rs. 7,28,000 from Provincial to Imperial under the terms of the Provincial Settlement, so that the net assignment from Imperial Revenues is Rs. 63,71,000—7,28,000=56,43,000.

10. On the expenditure side the total estimated charges for 1913-14 are Rs. 6,82,09,000, which is in excess of the income by Rs. 89,03,000, owing mainly to the following provisions:—

	Rs.
Grant to the Calcutta Improvement Trust (in addition to the annual grant of 1½ lakhs)	10,00,000
For construction of hostel buildings in Calcutta	8,50,000
For the construction of the School of Tropical Medicine	1,00,000
For the construction of hostel buildings outside Calcutta and Dacca	2,40,000
Lump provision for non-recurring expenditure of the Education Department	7,45,000
Regrant of savings in the recurring grants for popular education	3,32,000

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	Rs.
Regrant in savings in the recurring grant for aided English secondary schools ...	46,000
Increased provision for works of sanitary improvements ...	7,11,000
Larger grant for Civil Works in charge of the Public Works Department ...	14,30,000
Lump addition made by the Government of India—	
For Education ...	27,80,000
For Sanitation ...	6,75,000

11. A schedule is attached showing the new schemes, costing individually more than Rs. 5,000 in any one year, which have been included in the budget. The non-recurring charges on account of these schemes amount to Rs. 10,19,532 and the recurring charges to Rs. 9,81,006. Besides these, the budget includes the following new schemes of a more or less petty nature which are individually estimated to cost Rs. 5,000 or less :—

(a) NON-RECURRING CHARGES.

	Rs.	Rs.
Land Revenue—		
Maintenance of boundary pillars in the districts of Bakarganj, Rangpur and Khulna ...	1,300	
Purchase of type-writers by Collectors of Birbhum, Jessore, Mymensingh, Faridpur, Bakarganj, Rajshahi, Rangpur ...	4,508	
Purchase of boats for Collectors of Malda and Pabna ...	5,000	
Storage, arrangement and preservation of records in record-rooms of Collectors ...	3,000	
	<hr/>	13,808
Excise—		
Temporary establishments in several districts ...	3,696	
Purchase of type-writers for Burdwan and Mymensingh Excise offices ...	770	
	<hr/>	4,466
Forests—		
Rebuilding Goramara rest-house in Jalpaiguri division ...	5,000	
Construction of a path in Kurseong division ...	3,000	
Rebuilding Sukma rest-house in Kurseong ...	3,000	
Construction of Godahai rest-house in Buxa ...	3,000	
Demarcation of reserve boundaries in Chittagong Hill Tracts ...	4,500	
Cost of settlement operations in Buxa	4,000	
Stipends to four students deputed to Dehra Dun (Ranger's service) College ...	1,680	
Stipend to one student deputed to Dehra Dun (Provincial Forest Service) ...	600	
Construction of boats and dinghees, Sundarbans division ...	4,800	
Enumeration in connection with proposed timber agreement with Messrs. Burn and Co. ...	2,950	
Practical training allowance ...	1,240	
	<hr/>	

Amended Draft Financial Statement, 1913-14.

	Rs.	Rs.
General Administration—		
Temporary establishment for audit of the accounts of the Calcutta Small Cause Court ...	966	
Temporary establishment for the preparation of press lists of pre-Mutiny records ...	1,200	
	<hr/>	5,166
Jails—		
Better clothing for prisoners of Eastern Bengal District Jails ...	1,000	
Dietary dead stock of Eastern Bengal District Jails ...	3,000	
	<hr/>	7,000
Police—		
Tents for Inspector-General of Police	1,500	
Purchase of ponies for Training School for Sub-Inspectors ...	1,000	
Purchase of two patrol boats for Khulna and Pabna ...	1,500	
Purchase of mosquito nets at Rs. 4-4 each, for use of policemen in malarious districts ...	1,360	
Purchase of survey instruments ...	4,000	
	<hr/>	12,360
Education—		
Purchase of books, Dacca Law College Apparatus and instruments for electric course to be opened at Dacca Engineering school ..	5,000	
Rent of houses hired for boarders of Dacca Engineering school ...	2,400	
Charges in connection with examination in elementary Schools by visiting examiners for oral tests ...	2,600	
	<hr/>	13,000
Medical—		
Training School for second class Health Officers ...	5,000	
Temporary establishment for cholera ward, Campbell Hospital .	3,780	
Tents for the three Additional Deputy Sanitary Commissioners ...	1,500	
	<hr/>	10,280
Scientific and other Minor Departments—		
• Poultry breeding at Dacca ...	600	
Purchase of microscopes, tent and camera for the Civil Veterinary Department ...	1,500	
Purchase of two ponies for Cinchona Plantation ...	499	
	<hr/>	2,599
Stationery and Printing—		
Temporary clerks for the Dacca Jail Press ...	1,560	
Miscellaneous—		
Additional grant to Lady Minto's Indian Nursing Association ...	1,100	
Additional grant for furniture for Circuit House ...	1,000	
	<hr/>	2,100

Annual Budget Financial Statement, 1913-14.

	Rs.	Rs.
Civil Works in charge of Civil Officers—		
Ferry boat in Netrokona Government ferry ghât at Mymensingh ...	500	
Repairs of masonry approaches of Sambhuganj ferry ghât in Mymensingh ...	1,000	
	<hr/>	1,500

(b) RECURRING CHARGES.

Excise—

1 Deputy Inspector of Excise Bureau work on Rs. 175 ...	2,100	
3 Warehouse Supervisors on Rs. 60 each ...	2,160	
	<hr/>	4,260

Registration—

Revision of ministerial establishment in the office of the Registrar of Calcutta ...	2,400	
Punkha-pullers in the Sub-Registry offices ...	4,500	
	<hr/>	6,900

General Administration—

Auditors for local audit of Police Accounts ...	4,200	
Auditors for audit of the accounts of the Calcutta Improvement Trust ...	1,800	
Revision of the record-room establishment, Civil Secretariat ...	2,000	
Revision of establishment of the Bengali Translator's office ...	1,500	
	<hr/>	9,500

Courts of Law—

Additional establishment for the Presidency Magistrates' Courts	4,632	
Shorthand writer for Midnapore District Judge ...	480	
Establishment for a new District Judge ...	2,000	
	<hr/>	7,112

Jails—

Special allowance to Sub-Assistant Surgeons ...	1,800	
House-rent and house allowance for two Assistant Jailors and Sub-Assistant Surgeon at Dacca ...	516	
House-rent and house allowance for an Assistant Jailor and Assistant Surgeon at Bogra and Sub-Assistant Surgeon, Jalpaiguri ...	528	
Grading of Jailor's service ...	4,200	

	Rs.	Rs.
Jails—concluded.		
Increase of pay of 14 clerks of Sub- sidiary Jails of Eastern Bengal districts and for the entertain- ment of 13 clerks at Rs. 20 ...	1,800	
Appointment of one Factory Overseer, Rampur-Boalia Central Jail ...	600	
Appointment of one Tailor master for Dacca Central Jail ...	480	
Appointment of one Store-keeper, Dacca Central Jail ...	600	
	—	13,524
Police—		
Conversion of the appointment of 3 Sub-Inspectors into Inspectorships	2,820	
Constable-orderlies for 3 Circle Inspectors ...	1,080	
House allowance of the Deputy Inspector-General, Presidency Range ...	3,000	
Grade promotion of Sub-Inspectors in West Bengal, according to scale recommended by the Police Com- mission ...	2,520	
Entertainment of Railway Police at Ondal and cost of a patrolling staff to guard trains and suppress run- ning train thefts ...	1,995	
Expenses for the guarding of roads and railway lines during His Excellency's tour ...	4,000	
Raising the minimum pay of clerks in the Eastern Bengal districts ...	1,500	
Lump provision for additional Inspectors and Sub-Inspectors for Chittagong Hill Tracts ...	2,000	
	—	18,915
Ports and Pilotage—		
Subsidy to River Steam Navigation Company for supply of pilots ...	...	3,000
Education—		
One Sub-Inspector for Chittagong Hill Tracts ...	600	
Conveyance allowance for Assistant Inspectresses of Eastern Bengal districts ...	1,060	
Charges for the extension of Baker Hostel ...	2,336	
Additional Professor of Philosophy, Presidency College ...	2,000	
Additional establishment of the Presi- dency College ...	1,140	
Additional draftsmen, Civil Engineer- ing College, Sibpur ...	900	
Remuneration for testing of materials by the Professors of Civil Engineer- ing College, Sibpur ...	2,000	
Additional Master, Victoria Boys' School ...	2,400	
Additional Mistress for Khastagiri School, Chittagong, and Eden School, Dacca ...	960	
Domestic Science Mistress, Dow Hill School ...	2,400	
New Zenana classes in Faridpur and Mymensingh ...	1,980	

	Rs.	Rs.
<i>Education—concluded.</i>		
Establishment of the Art section of Indian Museum ...	1,190	
Grants to Madrasahs in Eastern Bengal ...	5,000	
Subscription for the Bengal Journal of Education ...	960	
Grant to <i>Bangiya Sahitya Parisad</i> ...	1,875	
Additional grant to Calcutta University Institute ...	1,200	
Increased grant for visiting colleges in other Provinces ...	3,000	
Increased grant for contribution to schools for Durbar Day celebration	4,500	
	-----	35,501
<i>Medical—</i>		
Additional nurses for Sambhu Nath Pandit Hospital ...	1,416	
Additional grants for clothing and diet for new Surgical block of Sambhu Nath Pandit Hospital ...	1,500	
Stipends to students of the sixth year class, Medical College ...	1,440	
Increase in the number of Military pupil nurses of Medical College ...	1,152	
Revision of clerical establishment, Medical College ...	2,160	
Revision of diet allowance of the nurses, Campbell Hospital ...	1,530	
Additional teachers and demonstrators, Dacca Medical School ...	4,345	
Additional Sub-Assistant Surgeon, Berhampore Lunatic Asylum ...	660	
	-----	14,203
<i>Scientific and other Minor Departments—</i>		
Additional Veterinary Inspector for Chittagong ...	840	
Grant to Central Agricultural Association ...	1,500	
Additional Overseer for Cinchona Plantation ...	840	
Additional establishment for the Inspector of Factories ...	888	
House allowance of the Registrar of Co-operative Societies ...	1,505	
Upkeep of steam launch of the Registrar of Co-operative Societies	5,000	
	-----	10,573
<i>Stationery and Printing—</i>		
Lump provision for revision of establishment of Forms Department ...	5,000	
Additional mechanic for the Bengal Secretariat Press ...	540	
Two electricians for the New Central Jail Press, Kalighat ...	780	
	-----	6,320
<i>Miscellaneous—</i>		
Annual stipends to literary title-holders ...	3,000	
Subscription to the <i>Near East</i> ...	2,275	
	-----	5,275

PART II.—Detailed remarks on the budget for 1913-14.

RECEIPTS.

12. *Land Revenue*.—The total collections in 1911-12 amounted to Rs. 2,71,72,317, and the estimate for 1913-14, as provisionally passed by the Government of India, is Rs. 2,83,88,000 against Rs. 2,82,01,000, the revised estimate for 1912-13. The estimate includes Rs. 11,22,000 for recoveries of Survey and Settlement charges against Rs. 8,47,000 provided on the same account in the budget estimate for 1912-13.

13. The estimated Provincial share of Land Revenue is calculated as follows :—

	Estimate, 1912-13. Rs.	Revised estimate, 1912-13. Rs.	Estimate, 1913-14. Rs.
GROSS Land Revenue . .	2,78,35,000	2,82,01,000	2,83,88,000
<i>Deduct</i> —Estimated collections from Government Estates (wholly Provincial) ...	45,38,000	45,75,000	44,32,000
<i>Deduct</i> —Recoveries of Survey and Settlement charges (wholly Imperial) ...	8,47,000	7,13,000	11,22,000
Total Deduction . . .	53,85,000	52,88,000	55,54,000
Net amount divisible between Imperial and Provincial funds . . .	2,24,50,000	2,29,13,000	2,28,34,000
Provincial share one-half ...	1,12,25,000	1,14,57,000	1,14,17,000
<i>Add</i> —Collections from Gov- ernment Estates (wholly Provincial) ...	45,38,000	45,75,000	44,32,000
Total Provincial . .	1,57,63,000	1,60,32,000	1,58,49,000
<i>Add</i> —Adjustments ...	3,82,000	1,45,41,000	56,43,000
Total Provincial receipts	1,61,45,000	3,05,73,000	2,14,92,000

• 14. *Stamps*.—The budget estimate of the total revenue from Stamps for 1912-13 was placed by the Government of India at Rs. 2,04,25,000. The actuals in 1911-12 amounted to Rs. 2,01,12,576, while those of the first ten months of 1912-13, exclusive of receipts on account of unified stamps used as receipt stamps, exceeded the figures of the corresponding period of the preceeding year by Rs. 8,02,000. In view of these figures, and allowing for the adjustment of receipts from the sale of unified stamps between the Postal and the Stamp Departments, the revised estimate for 1912-13 has been passed for Rs. 2,10,00,000. Allowing for a progressive increase of 5 lakhs, the estimate for 1913-14 has been placed at Rs. 2,15,00,000. The Provincial share is one-half, and amounts to Rs. 1,05,00,000 for 1912-13 and Rs. 1,07,50,000 for 1913-14.

15. *Excise*.—The revenue from Excise for 1912-13 was estimated at Rs. 1,38,50,000. The actuals in 1911-12 amounted to Rs. 1,33,88,200, while the figures for the first ten months of 1912-13 show an increase of Rs. 52,000 only over the actuals of the corresponding periods of the preceding year. The revised estimate for 1912-13 has, therefore, been passed for Rs. 1,35,00,000, and allowing for a progressive increase of Rs. 3,55,000 the estimate for 1913-14 has been placed at Rs. 1,38,55,000. The receipts under this head are now wholly Provincial.

16. *Provincial Rates*.—The actual collections of the Public Work Cess in 1911-12 amounted to Rs. 30,83,495, while the estimate for 1912-13 was Rs. 31,57,000. The receipts in the first seven months of the current year.

however, show an increase of Rs. 54,000 over those of the corresponding period of 1911-12. The revised estimate for 1912-13 has accordingly been placed at Rs. 31,15,000 and the estimate for 1913-14 at Rs. 31,35,000 allowing for an anticipated increase in the receipts owing to the re-valuation operations in the districts of Bakarganj, Bankura, 24-Parganas, Jessore and Khulna. It has now been decided to transfer the whole of these receipts to the District Boards, so that there will be no receipts from the Public Works Cess in the Provincial Account in 1913-14. Under "General Rates for the Management of Private Estates" the estimate of receipts is Rs. 90,000 as against Rs. 85,000, the revised estimate for 1912-13. The total estimate from provincial receipts for 1913-14 is, therefore, Rs. 90,000 only.

17. *Assessed Taxes.*—The budget estimate of receipts from Income-tax for 1912-13 was Rs. 51,25,000. The actual collections in the first ten months of the year amounted to Rs. 45,71,000. For the two months of the year, the receipts have been taken at Rs. 10,29,000 and the revised estimate has been placed at Rs. 56,00,000. The estimate for 1913-14 allows for no increase and stands at the same figure. The Provincial share is one-half and amounts to Rs. 28,00,000.

18. *Forests.*—The total receipts under this head for 1912-13 were estimated at Rs. 14,00,000 against Rs. 13,87,465, the actuals of 1911-12. The collections in the first ten months of 1912-13 show an increase of Rs. 2,75,000 as compared with those of the corresponding period of the previous year, and the revised estimate has been placed at Rs. 16,50,000. The estimate for 1913-14 has, however, been passed for Rs. 14,00,000. The decrease is chiefly in the Buxa Division where owing to over-exploitation in the past dead *sal* is reported to be getting scarcer.

19. *Registration.*—The budget estimate for 1912-13 was Rs. 16,77,000. The actual collections in the first nine months of the year amounted to Rs. 12,47,000. For the remaining three months of the year the receipts have been taken at Rs. 6,03,000, and the revised estimate has been placed at Rs. 18,50,000. Allowing for an increase of Rs. 50,000 over the revised estimate, the estimate for 1913-14 has been passed for Rs. 19,00,000.

20. *Interest.*—The estimate of loans, as submitted to the Government of India, provides for a return in the way of interest during 1913-14 of Rs. 4,85,000 as shown below :—

	Rs.
Interest on advances to cultivators, etc. ...	37,000
" " " Co-operative Credit Societies ...	2,700
" " drainage and embankment advances ...	12,000
" " loans to landholders ...	1,90,000
" " " to Municipalities and District Boards, etc. ...	2,16,000
Miscellaneous ...	27,000
For rounding ...	+300
Total ...	4,85,000

21. *Law and Justice—Courts of Law.*—The actuals in 1911-12 amounted to Rs. 7,60,777, while the receipts in the first seven months of 1912-13 show an increase of Rs. 14,000 over those of the corresponding period of the previous year. In view of these figures the revised estimate for 1912-13 has been raised from Rs. 7,25,000 to Rs. 7,77,000, and the estimate for 1913-14 has been passed for Rs. 7,65,000.

22. *Jails.*—The actuals for the nine months ending 31st December 1912 amounted to Rs. 3,83,000, while those in 1911-12 were Rs. 8,31,424, which included special receipts on account of the Durbar at Delhi. It is not safe to expect more than Rs. 2,74,000 in the last three months. The revised estimate for 1912-13 has, therefore, been placed at Rs. 6,57,000 and the estimate for 1913-14 at Rs. 6,59,000.

23. *Police.*—The actuals in 1911-12 amounted to Rs. 1,87,675, while the receipts in the first nine months of 1912-13 were Rs. 1,85,000. The receipts for the last three months will probably reach Rs. 65,000 and the revised estimate for 1912-13 has been passed for Rs. 2,50,000 against Rs. 2,00,000, the budget estimate for the year. The increase is on account of

larger recoveries from additional police. The estimate for 1913-14 is Rs. 1,62,000 as smaller recoveries are anticipated on account of additional police.

24. *Ports and Pilotage*.—The actuals in 1911-12 amounted to Rs. 16,95,556, while the budget estimate for 1912-13 was Rs. 15,98,000. This has been raised to Rs. 17,63,000 in the revised estimate, with reference to the actuals of the first nine months of the current year showing a large increase under Pilotage receipts. The estimate for 1913-14 has been passed for Rs. 18,00,000, which provides for a small increase under Pilotage receipts.

25. *Education*.—The budget estimate for 1912-13 was Rs. 6,84,000. This has been raised to Rs. 7,40,000 in the revised estimates with reference to the actuals of the first nine months of the current year. The improvement is mainly due to increases in fees from Government Colleges—General, and from High Schools for boys (including collegiate schools). The estimate for 1913-14 is Rs. 7,51,000.

26. *Medical*.—The budget estimate for 1912-13 was Rs. 3,61,000 against Rs. 3,62,976, the actuals of 1911-12. The receipts during the first nine months of 1912-13 amounted to Rs. 3,36,000, including Rs. 50,000 credited as a special contribution from the Indian Research Fund Association for carrying out experiments in jungle-clearing in suitable localities under conditions which will ensure the collection of an accurate data on what appears likely to be a successful anti-malarial measure. The revised estimate for 1912-13 has accordingly been placed at Rs. 4,30,000, and the estimate for 1913-14 at Rs. 3,76,000.

27. *Scientific and other Minor Departments*.—The estimate for 1912-13 was Rs. 3,83,000 against Rs. 2,37,053, the actuals of 1911-12. The actuals in the first nine months of 1912-13 amounted to Rs. 1,49,000 (of which Rs. 75,000 represents the sale-proceeds of cinchona and its products) against Rs. 2,70,000 anticipated for the whole year. It is not safe to expect more than 1½ lakhs from receipts from the sale of cinchona and quinine during the whole year, and the total revised estimate for 1912-13 has been placed at Rs. 2,76,000. The estimate for 1913-14 has also been passed for Rs. 2,26,000.

28. *Receipts in aid of Superannuation*.—The budget estimate for 1912-13 was Rs. 42,000, but in the revised estimate this has been raised to Rs. 46,000 in view of the actual collections of the first nine months of the year. The estimate for 1913-14 has, however, been placed at Rs. 42,000.

29. *Stationery and Printing*.—The estimate for 1913-14 is Rs. 1,30,000 against Rs. 1,32,000, the revised estimate for 1912-13, and Rs. 1,30,425, the actuals of 1911-12. The estimate includes smaller provision for the sale of Indian Law Reports, as the back numbers of the report are out of print.

30. *Miscellaneous*.—The receipts for 1912-13 were estimated at Rs. 4,87,000 against Rs. 6,35,371, the actuals of 1911-12. In the revised estimate this has been raised to Rs. 6,36,000, including Rs. 5,00,000 for unclaimed deposits, against Rs. 3,82,800, the sanctioned estimate for the year. Larger fees for Government audit are also expected from Court of Wards on account of collections of arrears for 1909-10 and 1910-11. There are also small increases expected from fees and fines of Revenue Courts and recoveries of law charges other than those in pauper suits. For 1913-14 the estimate has been placed at Rs. 5,91,000, including Rs. 4,80,000 for unclaimed deposits.

31. *Irrigation—Major Works (Direct Receipts)*.—The budget estimate for 1912-13 was Rs. 2,63,000 against Rs. 2,78,127, the actuals of 1911-12. The budget has been repeated in the revised estimate, while the budget for 1913-14 has been placed at Rs. 2,80,000 owing to the increase expected from water-rates, Midnapore Canal, due to the renewal of long leases at the enhanced rate of Rs. 2 per acre in place of the old rate of Rs. 1-8. The Provincial share is one-half and amounts to Rs. 1,31,000 in 1912-13 and Rs. 1,40,000 in 1913-14.

32. *Irrigation—Minor Works and Navigation in charge of the Public Works Department*.—The budget estimate for 1912-13 was Rs. 5,94,000, but in view of the fact that the actuals of 1911-12 amounted to Rs. 6,73,000, and in view of the actuals of the first nine months of the current year, the revised estimate has been raised to Rs. 6,75,000. The increase,

as compared with the budget, is chiefly in navigation receipts from the Calcutta and Eastern canals due to the opening of the Kistopur Canal. The Madaripur Bhil Route is now complete, and it is expected that the navigation receipts will increase and the estimate for 1913-14 has been placed at Rs. 6,85,000. The Provincial share is one-half and amounts to Rs. 3,37,000 in 1912-13 and Rs. 3,42,000 in 1913-14.

33. *Civil Works in charge of the Public Works Department.*—The budget estimate for 1912-13 was Rs. 11,23,000, and included Rs. 7,13,742 on account of the first two instalments of the sale-proceeds of the land and buildings of the Sibpur Engineering College which it was proposed to sell to the Port Commissioners, Calcutta, for Rs. 13,63,742, but, as the order of the Secretary of State on the subject has not yet been received, no payment is expected this year. The revised estimate has, accordingly, been reduced to Rs. 4,09,000. It is not known when the orders of the Secretary of State will come, and no provision has been made in the budget for 1913-14 on this account, and the budget for the year has been placed at Rs. 3,69,000.

EXPENDITURE.

34. *Refunds and Drawbacks.*—The total Provincial expenditure in 1913-14 is estimated at Rs. 1,41,000 against Rs. 1,42,000, the budget estimate for 1912-13, and Rs. 1,55,124, the actuals of 1911-12. The estimates under this head are based, as usual, on the average actuals of the previous three years, excluding special payments. The actuals of 1911-12 included a special payment under Land Revenue. The actuals of the current year includes a special payment of Rs. 4,000 under Excise on account of refund of license fees, and the revised estimate for the current year has been placed at Rs. 1,57,000.

35. *Assignments and Compensations.*—The budget estimate for 1912-13 was Rs. 31,000, but this has been raised to Rs. 35,000 in the revised estimate, and Rs. 33,000 in the budget for 1913-14. The actuals of the first nine months of 1912-13 include arrear payments.

36. *Land Revenue.*—The total Provincial expenditure for 1913-14 is estimated at Rs. 33,48,000 against Rs. 33,63,000, the revised, and Rs. 33,50,000, the budget estimate, for 1912-13, as shown below :—

	1912-13.		1913-14
	Budget. Rs.	Revised Rs.	Budget. Rs.
(1) Charges of District Administration ...	27,07,000	26,17,000	26,50,000
(2) Charges on account of Land Revenue collections ...	11,000	11,000	10,000
(3) Management of Government estates ...	4,82,000	5,48,000	4,72,000
(4) Survey and Settlement ...	1,82,000	1,22,000	1,82,000
(5) Land Records ...	61,000	63,000	33,000
(6) Charges on account of fishery collection ...	.....	2,000	1,000
	<hr/> 34,43,000	<hr/> 33,63,000	<hr/> 33,48,000
Lump Deduction ...	93,000	.....	.....
Total ...	<hr/> 33,50,000	<hr/> 33,63,000	<hr/> 33,48,000

The estimate under (1) provides for an additional temporary appointment of Magistrate, Joint-Magistrates according to the number and grading recommended to the Government of India and the appointment of a police

officer now on district Administration as the Superintendent, Chittagong Hill Tracts. Under (3) the estimate is chiefly based on the estimate of collections from Government estates, as $9\frac{1}{2}$ per cent. of the collections is usually allotted for management and improvement of Government estates, with small additions for special charges. The estimate under (4) is based on actual requirements and includes the charges for the settlement of Government temporary-settled estates in Bakarganj and Noakhali. The decrease under (5) is chiefly due to the debit of a larger share of the cost of the Director of Land Records, to the different Imperial settlement operations.

37. *Stamps*.—The estimate for 1912-13 was Rs. 6,72,000, but in the revised estimate this has been raised to Rs. 6,87,000, owing to the payment of discount on larger sale of general stamps. The budget for 1913-14 is Rs. 7,25,000, and allows for increased charges for the sale of stamps of different natures, and larger supply of stamp paper from the Central Stores consequent on the increase in the sale of stamps. The charges of this Department are divided equally between the Imperial and Provincial Revenues, and the Provincial share amounts to Rs. 3,43,000 and Rs. 3,62,000 for 1912-13 and 1913-14, respectively.

38. *Excise*.—The estimate for 1913-14 is Rs. 6,69,000, as compared with Rs. 6,04,000, the revised estimate for 1912-13, and Rs. 6,31,000, the budget estimate for the year. The increase is chiefly due to (a) a special provision of Rs. 50,000 towards the reorganization of the Excise Department, and (b) additional grants for contingencies and rewards. The charges of this Department are now wholly Provincial.

39. *Provincial Rates*.—The estimate for 1913-14 is Rs. 58,000 against Rs. 53,000, the budget estimate for 1912-13, and Rs. 49,787, the actuals of 1911-12. The increase is mainly due to the valuation and revaluation charges in the districts of Khulna, Tippera, Faridpur and Dacca. As the receipts from the Public Works Cess will be transferred to District Boards from 1913-14 those funds will bear the charges. There will be no charge on Provincial Account.

40. *Assessed Taxes*.—The budget estimate for 1912-13 was Rs. 1,57,000, and this has been repeated as the estimate for 1913-14. The revised estimate for 1912-13 has, however, been placed at Rs. 1,56,000 with reference to the actuals of the first nine months of the year. The Provincial share (one-half) is Rs. 78,000.

41. *Forests*.—The total expenditure for 1913-14 is estimated at Rs. 6,76,000 against Rs. 6,88,000, the revised estimate for 1912-13. The budget includes the following items :—

	Rs.
Provision for two Imperial officers recently recruited	9,120
Ditto Additional Rangers, etc. ...	8,484
Ditto ditto establishment ...	1,440
Purchase of three elephants ...	9,000
Construction of a path in Kurseong Division ...	3,000
Rebuilding Sukna rest-house in Kurseong ...	3,000
Ditto Goramara rest-house in Jalpaiguri ...	5,000
Construction of Godahar rest-house in Buxa ...	3,000
Ditto of two rest-houses at Jalpaiguri and Dhobachari in Chittagong ...	8,000
Demarcation of reserve boundaries in the Chittagong Hill Tracts ...	4,500
Cost of settlement operations in Buxa ...	4,000
Construction of boats and dinghees ...	4,800

42. *Registration*.—The estimate for 1913-14 is Rs. 11,16,000 against Rs. 10,55,000, the revised estimate for 1912-13, and Rs. 10,67,406, the actuals of 1911-12. The budget includes (a) Rs. 5,400 for the revision of the office of the Inspector-General, (b) Rs. 2,400 for the revision of the office of the Sub-Registrar at Calcutta, (c) Rs. 12,300 for regrading of Sub-Registrars, (d) Rs. 10,000 for the opening of new Sub-Registry office, (e) Rs. 57,000 for revision of establishment of the offices of District Sub-Registrars, and (f) Rs. 4,500 for punkha-pullers in the Sub-Registry offices.

43. *Interest on ordinary Debt.*—This is interest payable from the Provincial revenues to the Imperial Government on the amount advanced by the latter to the Provincial Government for loans to cultivators under the Agriculturist's Loans and Land Improvements Loans Acts, for advances to Co-operative Societies, for advances on drainage and embankment schemes, for loans to notabilities and to municipalities and other public Corporations (excluding Presidency Corporations).

44. *General Administration.*—The estimate for 1912-13 was Rs. 22,00,000, but in the revised estimate this has been raised to Rs. 24,50,000. The increase is chiefly under Staff and Household of the Governor for the purchase of new crockery and linen, for the restoration of pictures for Government House at Calcutta, for the upkeep charges of Barrackpore Park, for larger expenditure on His Excellency's tour, for deputation of several special officers in the Civil Secretariat in connection with the Council Regulations and Public Service Commission, etc., for the deputation of the Hon'ble Mr. D. J. Macpherson in connection with the revision of Manuals of the Board of Revenue, and for the adjustment of certain charges in connection with the Delhi Durbar which was not accounted for in 1911-12. The estimate for 1913-14 has been passed for Rs. 23,02,000 and includes the following provisions :—

	Rs.
Establishment for the Military and the Private Secretaries to Governor	18,000
Additional provision for Body-guard	15,000
Ditto Band	14,000
Ditto Furniture	20,000
Charges for the upkeep of Barrackpore Park ...	13,000
Provision for local audit of Police and Calcutta Improvement Trust Accounts	6,000
Provision for officers on special duty in the Secretariat in connection with inquiry about Police and Calcutta Municipal Act	43,000
Lump provision for establishment in the record-room for the preparation of Press list and for revision of office establishment	6,200

45. *Law and Justice—Courts of Law.*—The total charges for 1912-13 were originally estimated at Rs. 98,39,000, but in the revised estimate this has been reduced to Rs. 98,05,000 with reference to the actuals of the first nine months of the year. The decrease is chiefly under Criminal Courts, owing to savings in the grant under salaries. The estimate for 1913-14 is Rs. 96,10,000. It includes (a) provision for additional establishment in the Presidency Magistrate's Court, Rs. 4,632, (b) provision for additional Munsiffs, Rs. 32,000; (c) provision for regrading of Munsiffs, Rs. 50,000; (d) provision for additional establishments in Munsiffs' Courts, Rs. 12,000; (e) additional grant for Supplies, Services and Contingencies of Civil Courts; (f) provision for an additional Judge of the Calcutta Small Cause Court and his establishment, Rs. 15,000, and (g) additional grant for the revision of Chaukidari Panchayet, Rs. 22,000. Against these provisions smaller provision has been made for fees to pleaders and counsel in criminal cases, as it is hoped that the political cases will now come to an end.

46. *Jails.*—The estimate for 1912-13 was Rs. 20,74,000 against Rs. 20,51,332, the actuals of 1911-12. In view of the actuals of the first nine months of 1912-13 the revised estimates for the year has been placed at Rs. 19,60,000. The savings are chiefly under salaries of Superintendents and Jailors, for reductions in the old Presidency Jail, dietary charges and miscellaneous services and supplies. The estimate for 1913-14 is Rs. 20,79,000, and includes provision (a) for fresh allowances for Sub-Assistant Surgeons of District Jails, (b) for appointment of additional clerks and enhancement of allowances of existing clerks in Eastern Bengal, subsidiary jails, (c) for supply of adequate clothing to Eastern Bengal prisoners, (d) for provision of better equipment for Eastern Bengal Jails, (e) for larger provision for Municipal rates and taxes and (f) for larger provision for purchase of raw materials due to proposed improvement of industries in Rampur Boalia and Dacca Central Jails and in Barisal and Mymensingh District Jails.

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

HEADS.	Actuals, 1911-12.	1912-13.		Estimate, 1913-14.
		Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.
Presidency Police ...	14,35,940	15,77,000	13,82,000	16,60,000
Superintendence ...	3,01,982	2,28,000	2,08,000	2,25,000
Criminal Investigation Department ...	6,23,503	3,25,000	3,92,000	3,83,000
District Executive Force	56,43,735	63,79,000	59,38,000	67,22,000
Village Police ...	24,386	24,000	21,000	23,000
Special „ ...	3,50,059	2,47,000	2,91,000	2,51,000
Railway „ ...	3,27,181	2,84,000	3,21,000	3,16,000
Cattle-pounds ...	291	200	200	300
Refunds „ ...	1 174	2,900	1,800	1,700
Lump deduction ...	...	—67,100	.....	.....
Total	87,08,211	90,00,000	85,55,000	95,82,000

In view of the actuals of the first nine months of 1912-13, the revised estimate has been placed at Rs. 85,55,000. The estimate for 1913-14 has been passed for Rs. 95,82,000, which includes the following items:—

Presidency Police—

	Rs.
Provision for additional ministerial establishment of the combined Criminal Investigation Department and Special Branch	2,940
Conversion of three Sub-Inspectors to Inspectors	2,820
Regrading of Sub-Inspectors	6,600
Approved service increment of constables	33,936
Strengthening of Civil armed Police in Calcutta, which was also provided for in 1912-13	48,845
Constable-orderlies of Circle Inspectors	1,080
Purchase of a Motor Prison van and its upkeep charges	9,052
Provision for additional forces to raise the reserve to its authorized strength	29,600

District Police—

Temporary Police Force for the Criminal Investigation Department	71,277
Reorganization of Subordinate Police in Eastern Bengal	2,92,014
Revision of Superior Police cadre	5,700
Increase of Armed Police reserve in the districts of 24-Parganas, Jessore, Khulna, Midnapore, Burdwan and Nadia	24,797
Establishment of Constables Training School at Dacca, a combined school at Sarda and revision of other schools	34,142
Strengthening of Police-guards of Sub-Treasuries	18,154
Reorganization of the Dacca Town Police	10,000
Approved service increment of constables	28,000

	Rs.
Increase in the rate of pay of armed reserves ...	25,000
Lump provision for construction of steamers and cutters ...	75,186
Grade promotion of Sub-Inspectors in West Bengal districts according to scale recommended by the Police Commission ...	2,520
Entertainment of a Government Railway Police at Ondal, etc. ...	1,995
Temporary Establishment for Training College of Sub-Inspectors ...	8,370
Enlistment allowances to recruits ...	10,504
Purchase of elephants for the Superintendent of Police, Jalpaiguri, and Inspector of Police, Alipur Duars ...	8,000
Purchase of new boxes for keeping confidential papers by investigating Police officers ...	10,053
Raising the minimum pay of clerks in the Eastern Bengal Districts ...	1,500
Grant for annual subsidy to Athletic Clubs and travelling allowances of Hockey teams in the Eastern Bengal districts ...	9,300
Expenses for guarding roads, during His Excellency's visits ...	4,000
Supply of new furniture to police stations in Eastern Bengal districts ...	10,000
Reorganization of River Police in Eastern Bengal districts ...	4,49,555
Station boat scheme ...	45,000
Reorganization of the Dacca and Hooghly Military Police ...	19,682
Additional police force in the Chittagong Hill Tracts ...	2,000
Additional grant for petty construction of buildings to be done departmentally ...	78,600
Purchase of 16 type-writers for districts in which the machines require replacement ...	5,888

48. *Ports and Pilotage.*—The budget estimate for 1912-13 was Rs. 12,08,000, but in the revised this has been raised to Rs. 13,32,000, with reference to the actuals of the first nine months of the year. The increase is partly under Pilotage and Pilot establishments owing to trade activity, and also under Marine establishment in the office of the Agent for Government Consignments for heavier charges for freight which is not expected to be fully recovered before the close of the year. The estimate for 1913-14 has been placed at Rs. 13,74,000, and includes larger grants for the repairs of vessels and value of coals to be supplied to pilot vessels, and larger provision for pilotage allowances to Pilots in anticipation of increased shipping.

49. *Education.*—The total provincial expenditure in 1912-13 was originally estimated at Rs. 78,45,000, but in the revised estimate this has been reduced to Rs. 76,69,000, with reference to the actual charges in the first nine months of the year. The decrease is more than covered by smaller expenditure from the lump provision for non-recurring charges against increased expenditure under the other heads. During the year, the Government of India sanctioned a non-recurring grant of Rs. 4,00,000 and a recurring grant of Rs. 65,000 to the Calcutta University, which have been made over to that body. Rupees 40,000 was sanctioned for education of Domiciled community which has been added to the allotment for grants-in-aid. A grant of two lakhs has been sanctioned for the construction and improvement of hostel buildings outside Calcutta and Dacca, but this will not be fully utilized. A grant of Rs. 1,50,000 has also been sanctioned for aided English secondary schools, and a good portion of this will be expended during the year. 1½ lakhs will also be probably incurred from the assignment of 10 lakhs for hostel buildings in Calcutta. The savings in these grants will be re-granted next year. The budget grant for 1913-14 is Rs. 1,34,88,000 and is thus compared with the actuals of the past three years :—

HEADS.	ACTUALS.			1912-13		1913-14.
	1909-10.	1910-11.	1911-12	Budget	Revised	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University ...	1,03,000	96,000	66,028	53,500	5,82,000	1,18,500
Direction ...	1,18,000	1,42,000	2,17,189	1,22,000	1,93,000	1,40,000
Inspection ...	7,12,000	7,31,000	8,04,480	8,20,900	8,01,000	8,12,000
Government Colleges, General ...	6,25,000	6,95,000	8,17,976	8,24,800	8,14,000	8,75,000
Government Colleges, Professional ...	3,54,000	3,17,000	3,45,128	3,78,240	3,88,000	3,92,500
Government Schools, General ...	12,61,000	12,84,000	14,38,548	14,31,474	16,35,000	15,47,000
Government Schools, Special ...	5,65,000	5,76,000	5,75,620	5,94,466	5,81,000	7,72,000
Grants-in-aid ...	10,72,000	11,81,000	14,28,094	11,53,600	14,00,000	14,20,000
Scholarships ...	1,71,000	1,91,000	2,19,049	1,82,400	2,18,000	2,34,000
Miscellaneous ...	1,15,000	1,18,000	2,17,307	1,46,920	1,44,000	1,65,000
Refunds ...	4,000	3,000	2,454	2,700	2,000	2,500
Lump provision for non-recurring expenditure ...	...	...	...	16,84,000	2,31,000	7,45,000
Lump provision for improving popular education ...	...	...	...	4,50,000	4,78,000	9,25,000
Lump provision for Re-grant of savings of 1912-13 ...	...	...	...	...	...	3,32,000
Lump provision for Secondary education ...	...	...	...	...	.. (A)	1,50,000
Lump provision for re-grant of savings of 1912-13 ...	...	...	...	...	...	46,000
Lump provision for hostels outside Calcutta and Dacca ...	...	...	...	...	1,02,000	2,40,000
Lump provision for hostels in Calcutta ...	...	...	...	...	1,50,000	8,50,000
Lump addition made by the Government of India ...	...	...	...	...	...	41,00,000
Lump deduction ...	...	...	...	...	...	-3,78,500
Total ...	51,00,000	54,34,000	61,21,873	78,45,000	76,69,000	1,34,88,000

(A) Included under grants-in-aid

The Government of India gave a non-recurring assignment of Rs. 75 lakhs in 1912-13 and a recurring assignment of Rs. 13,20,000 in 1913-14 for expenditure of the department.

The budget for 1913-14 includes the following items of expenditure:—

	Rs.
Lump addition made by the Government of India	41,00,000
Additional recurring grant to Calcutta University, sanctioned in 1912	65,000
For revision of establishment of Director of Public Instruction's office, including Assistant Director of Public Instruction for Muhammadan education	9,000
For second Sub-Inspector, Chittagong Hill Tracts	600
For regrading of Sub-Inspectors	12,000
For additional Professor of Philosophy, Presidency College	2,000
For purchase of books for the Dacca Law College	3,000
For remuneration for testing of materials by the Professors of the Civil Engineering College	2,000
For additional Professor of Mechanical Engineering, Civil Engineering College	6,000
For additional grant for purchase and repairs of furniture and apparatus for high schools	6,000
Additional Master for the Victoria Boys' School	2,400
For domestic science Mistress for Dow Hill School	2,400
„ expenditure in connection with the new preparatory class in the Dow Hill School	6,450
„ Survey School	50,000
„ supply of maps	16,000
„ reorganization of 1st grade Training Schools	6,800
„ reforming the system of training in Eastern Bengal Districts	29,000
„ provincialization of Victoria Technical Institute, Chittagong, and Diamond Jubilee Industrial School	10,600

	Rs.
For improvement of Madrasahs, Eastern Bengal districts	5,000
„ the purchase of materials and tools for electric course to be opened in the Dacca School of Engineering	5,000
„ grant to the Ripon College for liquidation of debt	30,000

50. *Medical*.—The estimate for 1912-13 was Rs. 36,95,000, but this has been reduced to Rs. 26,88,000 in the revised estimate, with reference to the actuals of first nine months of the year. The decrease is nominal and was due chiefly for the transfer of Rs. 6½ lakhs out of the non-recurring grant of 7½ lakhs from works of sanitation to the head Civil Works in charge of Civil Officers and other heads, and also for the transfer of four lakhs, the grant for the School of Tropical Medicine, to the Public Works Department to meet the cost of land acquisition. The Government of India have just sanctioned a non-recurring assignment of 20 lakhs and a recurring assignment of 5 lakhs for sanitation and 1 lakh for Medical relief. The estimate for 1913-14 has been passed for Rs. 41,01,000, including Rs. 12,75,000 added by the Government of India for expenditure on sanitation and medical relief. Budget also includes (a) Rs. 1,00,000 for the School of Tropical Medicine, that being the balance of the Imperial grant of 5 lakhs for the construction of the school, (b) Rs. 9,600 for an Indian Medical Service Officer as personal assistant to the Inspector-General in place of a ministerial officer on lower pay. (c) Rs. 22,000 for the salary of three Additional Deputy Sanitary Commissioners, Rs. 1,500 for their tents, and Rs. 3,000 for their office establishment. (d) Rs. 26,100 for Government contribution towards the pay of 1st and 2nd class Health officers, (e) Rs. 5,000 for training Sanitary Inspectors and 2nd class Health officers, (f) Rs. 50,000 for carrying out experiments in jungle clearing, (g) Rs. 18,900 for a Professor of Physics and an Assistant Professor of Physics and Chemistry, and local allowances for two Professors and three Assistant Professors of the Medical College, (h) Rs. 20,000 for charges in connection with Lieutenant-Colonel Sutherland's enquiry in serological work, (i) Rs. 4,345 for additional teachers and demonstrators in Medical Schools, (k) Rs. 7,200 for the appointment of a probationary Chemical Examiner and (l) Rs. 5,280 for the appointment of additional nurses in the Campbell Hospital.

The grants for the Presidency Hospitals are shown below :—

	Salaries	Estab- lishment	Allow- ances.	Clothing and bedding.	Diet	Other supplies.	Contin- gencies	Total
	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Medical College Hos- pital ...	49,590	21,128	200	85,000	70,000	1,03,107	3,29,000	
General Hospital ...	56,173	5,420	1,360	77,000	34,000	62,214	2,50,000	
Campbell Hospital ...	10,620	28,900	6,870	35,000	12,500	41,089	1,35,000	
Albert Victor Asylum for Lepers ...	7,200	3,288	180	17,000	1,000	8,529	37,000	

51. *Political*.—The estimate for 1913-14 is Rs. 27,000 against Rs. 34,000, the budget estimate for 1912-13. The decrease is under Durbar Presents for smaller provision for Presidency payments on account of *khillats*, as the Government of India have done away with *khillats* for title-holders below the rank of Maharajas and Rajas.

52. *Scientific and other Minor Departments*.—The estimate for 1912-13 was Rs. 17,13,000, but in the revised estimate this had been reduced to Rs. 17,07,000. The decrease is more than accounted for by the transfer of Rs. 30,000 from the lump provision of Rs. 75,000 for expenditure on agriculture and allied objects from this head to the Forest Budget. The budget for 1913-14 has been placed at Rs. 17,15,000 including Rs. 50,000 for the purchase of cinchona bark against Rs. 3,60,000 passed for the same purpose in the budget for 1912-13 and a special lump provision of 1½ lakhs for expenditure on Agriculture and allied objects recently sanctioned by the

Government of India. The budget also includes the following items of expenditure :—

	Rs.
Provision for the upkeep of the new dairy farm at Rangpur	16,000
Mycological collector, Entomological collector, two Agricultural supervisors and Weaving Inspector employed in Eastern Bengal (not provided for in 1912-13)	9,120
Bonemeal demonstration, purchase of seed potatoes and crop-cutting experiments	25,000
Contribution to Toklai Tea Association	4,000
Opening and extension of central nurseries and other demonstrations	59,500
Additional grant to the Zoological Garden for the upkeep of the extended area to be transferred from the Kidderpore Orphanage	10,0 0
Provision for the upkeep and recurring charges of the steam-launch <i>Blanch</i> recently placed at the disposal of the Registrar, Co-operative Societies	5,000
Balance of the Imperial assignment of one lakh for agriculture and allied objects	30,000
Purchase of a steam-launch for the Fishery Department	45,000

53. *Superannuation*.—The charges under this head tend to rise year after year owing to increase in the number of claims to pension. The estimate for 1913-14 is Rs. 30,22,000 as compared with Rs. 29,03,000, the revised estimate for 1912-13, and Rs. 27,85,637, the actuals of 1911-12.

54. *Stationery and Printing*.—The estimate for 1913-14 is Rs. 13,60,000 against Rs. 12,55,000 and Rs. 14,24,000, the budget and revised estimates for 1912-13, respectively, and Rs. 15,79,021, the actuals of 1911-12. The following table compares the figures :—

HEADS.	Actuals, 1911-12.	Budget estimate, 1912-13.	Revised estimate, 1912-13.	Budget estimate, 1913-14.
	Rs.	Rs.	Rs.	Rs.
Forms Department at the Presidency	53,391	54,000	53,000	59,000
Stationery purchased in this country	24,869	29,000	25,000	25,000
Government Presses	6,74,169	6,26,000	6,94,000	6,24,000
Printing at private presses	5,129	5,000	4,000	4,000
Stationery supplied from Central Stores	8,19,035	6,46,000	6,46,000	6,46,000
Refunds	2,428	1,000	2,000	2,000
Lump Deduction ... ..	.....	—1,06,000	.....	.....
Total	15,79,021	12,55,000	14,24,000	13,60,000

The estimate for the Forms Department includes Rs. 5,000 for the revision of establishment.

55. *Miscellaneous*.—The budget estimate for 1912-13 was Rs. 8,13,000, but in the revised estimate this has been reduced to Rs. 5,57,000 including 1½ lakhs, the lump provision for grain compensation allowance for all departments. The reduction is due to the adjustment under appropriate heads of expenditure sanctioned by His Excellency from the provision for petty grants and to the reappropriation of the reserve provision of Rs. 1,50,000 in order to meet expenditure under other heads and also to the transfer of Rs. 2,07,000 to "Education" as the equilibrium grant to District Boards in the Eastern Bengal districts was provided for under this head and not under the appropriate head.

The budget for 1913-14 is Rs. 9,53,000 and includes a lump provision of Rs. 3,60,000 for the payment of grain compensation allowance for all departments, Rs. 1,00,000 being the amount to be placed at the disposal of His Excellency for petty grants, Rs. 1,50,000 for general reserve for unforeseen requirements, Rs. 3,000 for stipends to holders of literary titles and Rs. 4,000 for cost of portraits of the King-Emperor.

56. *Irrigation—Major Works (Working Expenses).*—The actual charges in 1911-12 amounted to Rs. 2,77,086 and the estimate for 1912-13 was Rs. 2,26,000, but in the revised estimate this has been raised to Rs. 2,76,000 in view of the actuals for the first nine months of the year. This excess is chiefly under "Maintenance and repairs" of the Midnapore Canal. The budget for 1913-14 has been placed at Rs. 2,40,000. The Provincial share (one-half) is Rs. 1,20,000.

57. *Irrigation—Minor Works and Navigation.*—The budget estimate for 1912-13 was Rs. 16,65,000 against Rs. 15,67,107, the actuals of 1911-12. During the year additional grants of Rs. 7,500 and Rs. 9,900 have been sanctioned for constructing a two-vented sluice at Boner khal in the Port Canning Government estate, 21-Parganas, and for dredging the Bhagirathi entrance respectively, while Rs. 11,000 has been transferred to "42—Irrigation—Major Works." The revised estimate for the year has however been placed at Rs. 16,00,000 with reference to the actuals of the first nine months of the year. The estimate for 1913-14 is Rs. 18,66,000 and includes the following items :—

	Rs.
Provision for clearing the bed of the Saraswati river in connection with the Rajapur drainage works	50,000
Training works in the river Ganges	35,000
Dredging the Dhaleswari and Buriganga rivers	30,000
Bandelling and putting on spurs on the Dhaleswari and Buriganga rivers	30,000
Completion of lock at Uttarbhag in connection with the Magrahat drainage	21,800
Madaripur Bhil scheme including dredging of the lower Kumar river	1,96,000
Grant-in-aid for bandelling the river Ganges near Rampur Boalia	5,000
Dredging the entrance of the Gorai river	7,000

* The budget also provides for working the dredger *Foyers* during eight months in Angeria Creek, Attarabanka Shoal and clearing silt from the Coxali khal. The Provincial share (one-half) is Rs. 9,33,000.

58. *Civil Works in charge of the Public Works Department.*—The estimate of expenditure for 1913-14 has been placed at Rs. 74,30,000, against Rs. 71,00,000, the revised estimate for 1912-13, and Rs. 62,00,000, the budget grant for the year. The following table shows the distribution of the allotment :—

	1912-13.		1913-14.
	Budget	Revised.	Budget.
	Rs.	Rs.	Rs.
Original Works	34,91,327	42,51,000	43,38,400
Repairs	16,00,500	17,14,000	19,60,000
Establishment	10,09,173	10,32,000	10,94,600
Tools and Plant	70,000	52,000	37,000
Stock and Suspense	29,000	51,000	.....
Total	62,00,000	71,00,000	74,30,000

The increase in the revised estimate for 1912-13 is due to the additional grants made during the year chiefly for the acquisition of land for the School of Tropical Medicine, extension of the Presidency College and Hostel buildings for the Metropolitan Institution and for the construction of buildings of the Education and other departments. The statement below shows the actual expenditure during 1911-12 and the estimated expenditure during 1912-13 on the principal original works in progress during these two years as also the estimated expenditure upon the new works or continuation of works in progress the undertaking of which is in contemplation during 1913-14 :—

	1911 12	1912 13.	1913 14
	Rs.	Rs.	Rs.
<i>Calcutta Police—</i>			
Lump provision for alterations to Lall Bazar Police buildings ..	..	..	74,600
Outpost at Birjitalao ... ..	..	..	12,400
New police lines, Paikpara ...	.	60,729	
<i>Residences for Local Government—</i>			
Government House, Dacca ..	2,10,466	76,000	..
Ditto, Chittagong ..	44,862	12,000	10,000
Ditto, Darjeeling ..	...	2,91,500	2,13,000
Bodyguard lines, Alipore ...	...	...	3,12,000
Saloon carriages for His Excellency ... ..	..	...	2,00,000
<i>Judicial—</i>			
Extension of the Civil Court building, Khulna ...	26,522	51,100	
Providing additional accommodation for records of the District Judge's Court, Dinapur	1,971	12,100	..
Combined Sessions and Additional Munsif's Court, Bogra	9,100	..	18,500
New Munsifi, Pingna, Dacca ...	4,011	16,000	
Constructing residences for the 1st and 2nd Munsifs, Basirhat ..	1,600	11,400	5,300
Residence for District Judge at Khulna ... ..	...	...	30,000
Civil Courts, Bankura ... ..	..	3,699	40,000
Extension of the Comilla Record-room ... ..	..	..	12,000
Additional rack, Alipore Court	.	8,150	..
Construction of a Munsifi at Magura .. ..	...	..	9,000
Construction of a Munsifi at Asansol ... ..	..	...	10,000
<i>Jails—</i>			
Construction of the Press building in the new Presidency Jail, Alipore	1,97,000	38,809	..
Forms block for the new Jail ...	...	50,000	3,22,600
New barrack in Burdwan Jail ...	...	20,000	17,200
Reconstruction of Noakhali Jail	19,831	11,700	25,000
Certain improvements in the Jail Press, Dacca	11,159	2,500	...
Enlargement of Bogra Jail ..	4,023	7,000	30,000
Certain works in connection with the Central Jail, Mymensingh	4,830	22,200	9,000
Comilla Jail	16,714	7,300	50,000
Improvements in the under-trial ward of the Dacca Central Jail ... ..	...	..	42,500

Anticipated Draft Financial Statement, 1912-13.

	1911-12.	1912-13.	1912-14.	
			Estimate.	Probable expenditure
	Rs.	Rs.	Rs.	Rs.
Jails—concluded.				
Extension of Subsidiary Jail at Bongaon ...	...	...		7,000
Quarters for Jail warders, Baruasat ...	...	...		8,800
Extension of Satkhira Jail ...	...	...		5,600
Excise—				
Warehouse at Bhairab ...	...	...		10,000
Ditto „ Chittagong ...	...	...		10,000
Ditto „ Bankura ...	...	...		4,500
Ganja golas, Noagaon ...	...	10,000		...
Registration—				
Construction of new office, Khulna ...	8,676	6,500		...
Extension of Sadar Registration office, Chittagong ...	10,180	12,600		..
Construction of office, Nawabganj, Dacca ...	...	...	6,720	26,000
Construction of office, Kajlagarh, Midnapore ...	...	...	5,000	
Construction of office, Rupganj, Dacca ...	...	...	5,986	
Construction of office, Nabijnagar, Tiptera ...	...	...	6,119	
Construction of office Monohardi, Dacca ...	...	...	5,100	
Construction of office, Kathiadi, Mymensingh ...	...	...	6,662	
Education Department—				
Residence for Principal, Training College, Dacca ...	14,561	7,300		...
Construction of a new Physical Laboratory, Presidency College ...	3,46,000	47,678		...
Land acquisition for extension of Presidency College ...	...	4,79,732		...
Addition and alteration to the College building, Chittagong ...	26,080	1,311		...
Construction of Physical Laboratory, Rajshahi College ...	7,997	25,900		6,000
Girls' School and Mistresses' quarters, Faridpur ...	4,295	11,000		3,000
Zilla hostel and school, Mymensingh ...	25,265	9,000		27,000
High School building, Rangamati ...	8,248	7,800		
High School building, Jalpaiguri ...	110	...		22,600
Dr. Kastagir's Girls' School, Chittagong ...	—265	50	42,644	1,25,000
Zilla School, Jalpaiguri ...	...	...	42,148	
Sanitation scheme for the Dow Hill School, Kurseong ...	...	...	52,505	
Residence for Principal, Hooghly College ...	...	...	26,600	

	1911-12.	1912-13	1913-14.	
			Estimate.	Probable expenditure.
	Rs.	Rs.	Rs.	Rs.
<i>Education Department—concluded.</i>				
Hostel accommodation for Alexander Girls' School, Mymensingh ... ..	...	...	20,000	} Included in 1,25,000 noted above.
Houses for Professors, Dacca ...	...	...	15,740	
Residence for Principal, Chittagong College ... ..	...	...	25,165	
Acquisition of land and con- struction of hostel for Muhammadan students for Jessore Zilla School ...	10,031	23,200	...	...
Construction for hostel for Daulatpur Hindu Academy ...	...	38,628	...	..
Hostel of Engineering School, Dacca ... ..	...	36,000	..	...
Reconstruction and repairs of Guru-training School ...	...	40,000	..	..
Constructon and repairs of Guru-training Schools (Rajshahi Division) ... ..	...	37,500	..	...
Raising the land acquired for Zilla and Technical School, Barisal ... ..	...	10,000	..	...
Acquisition of land for hostel of Metropolitan Institution ...	...	42,000	...	14,997
<i>Secretariat Buildings—</i>				
Construction of Secretariat building, Dacca	66,951	8,250	...	12,000
<i>Revenue Department—</i>				
New Collectorate building, Midnapore	1,19,729	50,500	...	...
Collectorate building, Krish- nagar ... ..	...	15,000	...	4,000
Additions and alterations in Collectorate, Barisal	9,440	16,000	...	25,000
Collector's Record-room, Barisal Office for the Commissioner, Jalpaiguri ... ..	...	21,000	...	60,000
...	2,912	25,000	...	25,500
Raising and dressing land acquired for European officers' quarters, Barisal ...	3,791	4,622	...	...
Constructing a masonry building for the English office of the Khas Mahal Department of Contai	966	1,000	...	12,700
Subdivisional Officer's resi- dence, Kandi ... ..	...	3,500	...	9,000
Subdivisional Officer's resi- dence, Kishoreganj	5,259	10,400	...	...
Subdivisional Officer's resi- dence, Tangail ... ..	...	10,000	...	9,000
Subdivisional Officer's resi- dence, Gopalganj, Faridpur ...	...	..	7,181	} 1,50,000
Subdivisional buildings at Kishoreganj, Mymensingh ...	...	...	43,558	
Additional subdivisional build- ings at Uluberia, Howrah ...	...	...	9,454	
Residence for Sub-Deputy Col- lector at Basirhat, 24- Parganas ... ..	...	...	7,514	

	1911-12.	1912-13.	1913-14.	
			Estimate.	Payable expenditure.
	Rs.	Rs.	Rs.	Rs.
Revenue Department—concluded.				
Filling in tanks at the Bel-gachia Veterinary College	18,413	Included in 1,50,000 above.
Quarters for Deputy Collector, Asansol	8,200	
Residence for Subdivisional Officer, Rajbari, Faridpur	14,500	
Subdivisional buildings at Seraiganj, Pabna	20,735	
Isolation sheds at the Bel-gachia Veterinary College	26,000	
Central Nurseries, Sericulture	16,000	
Collector's house at Barisal	43,000	
Medical—				
Alteration to the Medical College Hospital	9,915	...	
Charitable Dispensary, Ramna, Dacca ...	21,168	3,700	..	
New residence for the Civil Surgeon, Jalpaiguri ...	8,796	9,000	...	
Acquisition of land for Civil Surgeon's residence, Comilla	15,000	
Acquisition of land for the school of Tropical Medicine	4,00,000	...	
Construction of calf shed and servants' quarters in 2, Convent Lane, Calcutta	19,896	..	
Dissecting room, lecture theatre, etc., at the Campbell Medical School	52,000	34,000	
Additions and alterations in Lunatic Asylum, Berhampore ...	6,163	6,900	..	
Construction of residence for the Civil Surgeon of Chittagong Hill Tracts	11,000	
Construction of Diphtheria Ward, Medical College Hospital	24,000	
Improvement of Civil Surgeon's house, Suri	7,500	
Improvement to the In-door Dispensary, Medical College Hospital	10,000	
Additions and alterations to the Muhammadan and Hindu cook-rooms, Medical College Hospital	9,000	
Improvements to the Civil Surgeon's quarters, Dinajpur	7,000	
Construction of a residence for the Civil Surgeon of Khulna	19,000	
Police—				
Police-station building, Barasat ...	11,820	7,250	...	
Police-station building, Jagatdal, 24-Parganas	14,085	4,100	
Reserve police barrack, Midnapore ...	19,328	8,400	...	

	1911-12.	1912-13.	1913-14.	
	Rs.	Rs.	Estimate.	Probable expenditure.
			Rs.	Rs.
Police—continued.				
New thana, Howrah ...	38,425	1,57,000		12,700
Police hospital, Hooghly ...	...	7,000		23,500
Police building, Rampurhat ...	...	10,000		6,800
Construction of three single-men's double storied barracks for the Military Police at the Peelkhana, Dacca	210	67,400		3,000
Barrack for 50 constables and four head-constables, Mymensingh ...	12,108	20,000		...
Independent outpost with quarters for subordinates, Balukha ...	5,868	6,900		1,000
Police buildings, Muktagacha ...	...	4,000		8,000
Police-station, Nandail, Dacca	3,600	12,000		...
Residence for the Superintendent of Police, Faridpur ...	...	10,000		11,000
Police lines, Chittagong ...	9,714	61,800		...
Police-station, Pabna ...	12,462	20,700		...
New residence for Superintendent of Police, Pabna ...	7,934	13,000		700
Removal of the reserve police lines to the "Bloomfield" spur and of the police station to the reserve lines, Darjeeling ...	...	18,399		31,600
Barrack and quarters for a Sub-Inspector, Dinajpur ..	...	7,267		8,000
Central Police School, Sardar	75,853	82,417		25,000
Police lines, Rangpur ...	25,132	38,200		...
Residence for Superintendent of Police, Rangpur ...	7,434	11,100		3,900
Purchase of a house for the Superintendent of Police, Jessore ...	...	18,000		11,500
Residence for an Assistant Superintendent of Police or a Deputy Superintendent of Police at Netrakona, Mymensingh ...	..	...	14,000	8,46,000.
Construction of police-station, Pirganj, Rangpur ...	...	...	11,450	
Construction of quarters for two Sub-Inspectors, Narainganj ...	...	...	11,000	
Construction of quarters for an Inspector, a Sub-Inspector, head-constables and a barrack for six head-constables and two cook-sheds for constables at Manikganj, Dacca ...	...	...	18,000	
Reconstruction of police-station buildings at Galsi, Burdwan ...	...	...	7,906	
Construction of sadar police-station quarters for Sub-Inspector and barrack for constables, Bankura ...	...	...	35,900	
Construction of a small investigating centre with barrack accommodation for 10 constables, quarters for one Sub-Inspector and two head-constables and a chaukidari shed, Sherpur, Bogra ...	-	...	12,700	

	1911-12.	1912-13.	1913-14.	
	Rs.	Rs.	Estimate. Rs.	Probable expenditure. Rs.
Police—concluded.				
Construction of Police buildings at Lebong and Jalapahar	24,800	Included in 3,46,000 shown above
Construction of thana buildings and officers' quarters, Fulpur, Mymensingh	23,962	
Construction of Police buildings, including officers' quarters, Harrischandrapur, Malda	17,443	
Construction of a barrack for constables and head-constables at Kagmari, Mymensingh	5,105	
Construction of quarters for four Sub-Inspectors and three head-constables, two cook-sheds for constables, and two chaukidari sheds at Nator police-station (Rajshahi)	24,500	
Residence for District Superintendent of Police, Alipore	37,675	
Construction of Police buildings at Kaliganj, Dacca	7,290	
Construction of quarters for the European Inspector of the Armed Police at Midnapore	5,399	
Reconstruction of certain Police buildings at Sandip, Noakhali	17,770	
Quarters for Inspectors at Satkhira (Khulna)	5,314	
Construction of a barrack for the Armed Police Reserve at Jalpaiguri	17,500	
Construction of Police buildings at Senbag (Noakhali)	7,981	
New Police buildings, viz., barracks, quarters for Sub-Inspectors' cook-shed, etc., at Suri (Birbhum)	22,000	
Construction of a large investigating centre at Kendua (Mymensingh)	7,616	
Barrack with cook-houses and privy required for the accommodation of head-constables and constable, who replaced town chaukidars at Khulna	10,910	
Three-storeyed building for the accommodation of the constables of the town outpost at Kheruabazar (Hooghly)	14,009	
Construction on a new site of the buildings for the police-station at Jhalakati (Bakarganj)	25,250	
Construction of a small investigating centre with barrack accommodation for eight constables and an inspection room and a stable for inspecting officers at Moradnagar in Tippera	5,650	

	1911-12	1912-13	1913-14.	
			Estimate	Probable expenditure
	Rs.	Rs.	Rs.	Rs.
<i>Police—concluded.</i>				
Construction of a small investigating centre with barrack accommodation for eight constables with chaukidari shed at Shibganj, Bogra	7,850	Included in 3,46,000 shown above.
Construction of Police buildings at Pirgacha, Rangpur	19,734	
Construction of buildings for Saidpur outpost at Rangpur	11,160	
Construction of a police hospital at Faridpur	9,600	
Construction of a barrack for 21 constables and a chaukidari shed for 126 men for the Goalundo police-station at Rajbari (Faridpur)	7,490	
Construction of certain Police buildings at Begumganj in Noakhali	24,000	
Construction of an investigating centre, with barrack and quarters for Sub-Inspectors, chaukidari shed, etc., at Manikganj (Bethua), Dacca...	31,870	
New investigating centre, Dacca (Lohajong)	11,500	
Additions and alterations to the Police office building at Dinajpur	2,000	8,400	

Communications—

Inspection bungalow and quarters, Khulna ...	...	20,000	...	..
Metalling the unmetalled portion of the Calcutta-Jessore Road lying in the Jessore district ...	10,000	17,000	...	6,000
Widening the road from Jorebungalow to Tista <i>via</i> Peshoke in the Darjeeling district	67,474	65,400	...	...
Acquisition of Mr. Lucas' house and converting it into a Dak Bungalow, Barisal ...	7,504	5,500	...	16,000
Remodelling Jhoras, Darjeeling ...	...	11,300	...	88,700
Teesta Valley Road ...	...	...	...	1,00,000
Duars Road ...	...	...	...	2,00,000

59. *Civil Works in charge of the Civil Department.*—The estimate for 1912-13 was Rs. 32,00,000, but in the revised estimate this has been raised to Rs. 33,94,000 owing to the transfer of a portion of the grant for sanitation from "Medical" to this head. The estimate for 1913-14 is Rs. 30,20,000 and includes Rs. 11,50,000 for payment to the Calcutta Improvement Trust, and Rs. 3,07,334 for grants to District Funds and District Road Funds, which is made up thus:—

	Rs.	Rs.
Grants to District Funds for feeder roads ...	...	50,000
1½ per cent. on collections from Government Estates for road works ...	...	66,334
Augmentation grant ...	7,75,000	...
Amount of the grant to District Funds to be reduced for localizing the collections from Public Works Cess ..	5,84,000	1,91,000
		<u>3,07,334</u>

Ruppes 14,95,000 have also been provided for grants to municipalities and other Local Funds, of which the principal items are—

	Rs.
Grant to the Chittagong Port Fund ...	1,50,000
Grant for works of sanitary improvements ...	9,00,000
Regrant of non-utilized non-recurring grant for sanitation ...	2,60,970
Grants placed at the disposal of Divisional Commissioners for petty local works of improvements ...	1,00,000
Grants placed at the disposal of District Magistrates for petty local works of improvements ...	52,000

The budget also includes a lump provision of Rs. 38,000 for the pay of sub-overseers who might be employed in each subdivision in Bengal to report on the real condition of rural water-supply. The following expenditure has already been sanctioned, or will probably be sanctioned from the Rs. 12½ lakhs grant for works of Sanitary improvements in both the Medical and the Civil Works budgets—

	Rs
Contribution to the Calcutta Corporation on account of the drainage of the fringe area ...	49,032
Anti-malarial operations in North Barrackpore ...	1,000
Mosquito Brigade, Dacca ...	220
Purchase of mathematical instruments for the office of the Sanitary Board, Bengal ...	460
Purchase of cement-testing apparatus for the office of the Sanitary Engineer ...	600
Contribution of calf-sheds in the Animal Vaccination Depôt ...	20,000
Purchase of instruments and establishment, etc., charges in connection with the stegomyia enquiry ...	11,189
Grant for Bankura water-supply and drainage ...	1,000
Deputation of Sub-Assistant Surgeons in connection with the distribution of gratuitous medical aid to malaria-stricken people ...	12,900
Anti-malarial measures in Eastern Bengal ...	30,562
Expenditure in connection with the distribution of quinine ...	2,500
Cost of diverting the municipal drain running inside the compound wall of the Entally Vaccine Depôt ...	2,014
Grant to Howrah Municipality for extension of water-works ...	2,50,000
Dredging of the Bhagirathi ...	9,900
Fee to Messrs. Lane, Brown and Hewett for the preparation of a sewerage scheme for Dacca City ...	22,000
For accommodation of the medical officer and his staff in charge of Stegomyia survey ...	300
Cost of Sanitary Board's office establishment ...	30,000
Contribution towards the cost of jungle-clearing in the town of Chittagong ...	1,000
Grant to Uttarpara Municipality for drainage scheme ...	3,533
Rent of land and house for the sweepers employed on the anti-malarial campaign at Dacca ...	8
Baranagore drainage ...	11,000
Travelling and messing allowance of the non-official delegates to the All-India Sanitary Conference held at Madras ...	556
Grant of Tangail drainage ...	4,651
Katwa drainage ...	25,000
Bhatpara drainage ...	11,000
Kalna water-supply ...	40,000
Grant to District Boards for improvement of water-supply in rural areas ...	50,000
Uttarpara Municipality for water-supply ...	40,000
Darjeeling water-supply ...	7,000
Burdwan Municipality for extension of water-supply ...	33,300
Anti-malarial measures in Western Duars ...	1,000

Bengal Provincial Revenue.

RECEIPTS.	ACTUALS.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	*	*	*	1,66,25,000	1,66,25,000	2,83,98,000
Principal Heads of Revenue—						
I—Land Revenue { Proper ...	1,56,09,500	1,57,35,500	1,57,27,171	1,57,63,000	1,60,32,000	1,58,49,000
Adjustments ...	*	*	*	+3,82,000	+1,45,41,000	+56,43,000
IV—Stamps ...	93,58,500	96,93,000	1,00,56,288	1,03,12,000	1,05,00,000	1,07,50,000
V—Excise ...	57,68,000	62,15,000	1,00,41,150	1,38,50,000	1,31,00,000	1,38,55,000
VI—Provincial Rates ...	30,45,000	32,59,000	31,74,872	32,42,000	32,00,000	31,000
VIII—Assessed Taxes ...	26,86,000	26,78,000	26,73,534	26,82,000	28,00,000	28,00,000
IX—Forests ...	6,58,500	7,02,000	13,87,465	14,00,000	16,50,000	14,00,000
X—Registration ...	16,03,000	16,81,000	17,33,694	16,77,000	18,50,000	19,00,000
Total ..	3,87,26,500	3,98,93,500	4,47,94,174	4,60,88,000	6,40,73,000	5,21,87,000
XII—Interest ...	5,66,000	6,31,000	5,22,205	5,06,000	4,90,000	4,85,000
Receipts by Civil Department—						
XVI—Law and Justice—						
Courts of Law ...	6,51,000	7,65,000	7,60,777	7,25,000	7,77,000	7,66,000
Jails ...	6,31,000	6,39,000	8,31,424	6,89,000	6,57,000	6,59,000
XVII—Police ...	1,69,000	2,03,000	1,87,675	2,00,000	2,50,000	1,62,000
XVIII—Ports and Pilotage ...	15,31,000	16,07,000	16,95,566	15,98,000	17,61,000	18,00,000
XIX—Education ...	6,33,000	6,78,000	7,33,248	6,84,000	7,40,000	7,51,000
XX—Medical ...	3,24,000	3,67,000	3,62,976	3,61,000	4,30,000	3,76,000
XXI—Scientific and other Minor Departments ...	3,88,000	3,24,000	2,37,053	3,83,000	2,76,000	2,26,000
Total ...	42,69,000	45,83,000	48,08,709	46,40,000	48,93,000	47,89,000
Miscellaneous—						
XXII—Receipts in aid of Superannuation ...	39,000	36,000	43,168	42,000	46,000	42,000
XXIII—Stationery and Printing ...	1,28,000	1,40,000	1,30,425	1,35,000	1,32,000	1,30,000
XXV—Miscellaneous ...	8,10,000	6,14,000	6,35,371	4,87,000	6,36,000	5,91,000
Total ...	9,77,000	7,90,000	8,08,954	6,64,000	8,14,000	7,63,000
Irrigation—						
XXIX—Major Works (direct receipts) ...	2,67,000	2,68,000	1,39,063	1,31,000	1,31,000	1,40,000
XXX—Minor Works and Navigation—						
By Public Works Department ...	5,27,000	5,53,000	3,36,000	2,97,000	3,37,000	3,42,000
By Civil Department ...	50,000	55,000	25,015	26,000	26,000	36,000
Total ...	8,44,000	8,71,000	5,00,078	4,54,000	4,94,000	5,08,000
Buildings and Roads—						
XXXII—Civil Works—						
By Public Works Department ...	2,65,000	3,71,000	4,62,000	11,28,000	4,09,000	3,89,000
By Civil Department ...	1,40,000	1,63,000	1,55,203	1,60,000	1,55,000	1,55,000
Total ...	4,05,000	5,34,000	6,17,203	12,88,000	5,64,000	5,44,000
Total Receipts *	4,57,87,500	4,73,92,500	5,20,51,363	5,66,85,000	7,13,28,000	5,93,06,000
GRAND TOTAL ...				7,32,60,000	8,79,79,000	8,77,06,000

* The opening balances and land revenue adjustments for New Bengal cannot be worked out.

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Bengal Provincial Expenditure.

EXPENDITURE.	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct demand on the revenues—						
1. Refunds and drawbacks	1,21,000	1,59,000	1,55,124	1,42,000	1,57,000	1,41,000
2. Assignments and Compensations	35,000	36,000	37,647	31,000	36,000	33,000
3. Land Revenue	30,19,000	29,17,000	35,02,257	38,50,000	33,63,000	33,44,000
6. Stamps	3,03,000	3,04,000	3,22,607	3,46,000	3,43,000	3,38,000
7. Excise	2,94,000	2,96,000	4,73,793	6,21,000	6,04,000	6,09,000
8. Provincial Rates	50,000	44,000	49,787	51,000	45,000	.....
10. Assessed Taxes	72,000	75,000	78,116	76,000	78,000	74,000
11. Forests	3,06,000	3,31,000	7,06,218	7,28,000	6,88,000	6,76,000
12. Registration	10,08,000	10,24,000	10,67,406	10,33,000	10,55,000	11,16,000
Total	62,18,000	61,91,000	68,49,855	63,82,000	63,88,000	64,28,000
13. Interest on ordinary Debt	5,09,000	4,85,000	5,10,365	4,59,000	4,35,000	4,33,000
Salaries and Expenses of Civil Department—						
18. General Administration	20,61,000	21,74,000	37,35,022	23,00,000	24,50,000	23,82,000
19. Law and Justice { Courts of Law	20,41,000	20,17,000	1,01,44,720	98,39,000	98,05,000	98,10,000
{ Jails	20,84,000	20,70,000	20,51,332	20,74,000	19,60,000	20,79,000
20. Police	76,10,000	81,64,000	87,08,211	90,00,000	85,55,000	95,82,000
21. Ports and Pilotage	12,38,000	12,87,000	13,27,925	12,08,000	13,32,000	13,71,000
22. Education	51,00,000	53,34,000	61,21,873	78,45,000	76,64,000	1,34,88,000
24. Medical	23,10,000	24,37,000	26,14,743	36,95,000	26,88,000	41,01,000
26. Political	11,000	31,000	32,622	34,000	33,000	37,000
26. Scientific and other Minor Departments.	12,62,000	14,61,000	14,80,938	17,13,000	17,07,000	17,15,000
Total	3,07,10,000	3,25,56,000	3,82,07,386	3,78,08,000	3,61,99,000	4,42,78,000
Miscellaneous—						
29. Superannuation, etc.	24,96,000	26,22,000	27,85,637	28,46,000	29,08,000	30,22,000
30. Stationery and Printing	18,04,000	16,54,000	15,79,021	12,55,000	14,24,000	13,60,000
32. Miscellaneous	6,16,000	6,77,000	5,60,371	8,13,000	5,57,000	9,53,000
Total	49,16,000	48,53,000	49,25,029	49,14,000	48,91,000	53,35,000
Famine Relief and Insurance—						
33. Famine Relief	.....	.....	.....	.....	.....	.....
35. Reduction or avoidance of debt	.....	.....	60,000	60,000	60,000	60,000
Railways (Revenue Accounts)—						
40. Subsidised Companies—Land, etc.	.....	.....	.....	.....	.....	.....
Total	.....	.....	60,000	60,000	60,000	60,000
Irrigation—						
42. Major Works—						
Working expenses	2,77,000	2,85,000	1,38,543	1,13,000	1,38,000	1,20,000
Interest on Debt	3,39,000	3,39,000	1,70,650	1,69,000	1,76,000	1,76,000
43. Minor Works and Navigation—						
By Public Works Department	17,80,000	17,40,000	7,83,553	8,32,000	8,00,000	9,33,000
„ Civil Department	7,000	3,000	1,954	1,000	1,000	1,000
Total	24,08,000	23,47,000	10,94,700	11,15,000	11,15,000	12,30,000
Buildings and Roads—						
45. Civil Works—						
By Public Works Department	59,81,000	63,85,000	61,53,000	62,00,000	71,00,000	74,80,000
„ Civil Department	17,17,000	16,74,000	80,27,729	32,00,000	33,24,000	30,30,000
Total	76,98,000	80,59,000	91,79,729	94,00,000	1,04,24,000	1,04,60,000
Total Charges	5,14,44,000	5,34,79,000	5,81,77,064	5,93,38,000	5,95,55,000	6,32,09,000
Closing balance	*	*	*	1,38,22,000	2,83,98,000	1,94,95,000
GRAND TOTAL	*	*	*	7,32,00,000	8,79,53,000	8,77,04,000

* Please see remarks on receipt side.

APPENDIX A

Bengal Provincial Receipts, in detail of minor heads.

[Figures in columns (6) and (7) are those provisionally passed by the Government of India.]

The remarks in column 8, except where otherwise specially explained, refer to difference between columns 6 and 7.

1.—Land Revenue—

HEADS.	1909-10.	1910-11.	1911-12.	1912-13.		1913-14.	REMARKS.
	Actuals.	Actuals.	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Gross Land Revenue	Rs. 2,70,81,000	Rs. 2,69,68,000	Rs. 2,71,72,317	Rs. 2,78,35,000	Rs. 2,82,01,000	Rs. 2,83,88,000	The estimate for 1913-14 is based on the demands for the year as calculated by the Board of Revenue.
Deduct collections from Government estates which are wholly provincial ...	43,09,000	45,43,000	43,30,589	45,38,000	45,75,000	44,32,000	
Deduct recoveries of Survey and Settlement charges which are Imperial ...	1,71,500	39,000	48,564	8,47,000	7,13,000	11,22,000	<div> <div>Rs.</div> <div>Faridpur 5,35,000</div> <div>Jalpaiguri 3,00,000</div> <div>Mymensingh 2,87,000</div> <div>11,22,000</div> </div>
Total Deductions	44,80,000	45,81,000	43,79,153	53,85,000	52,88,000	55,54,000	
Net amount divisible between Imperial and Provincial	2,26,01,000	2,23,87,000	2,27,93,164	2,24,50,000	2,29,13,000	2,28,34,000	Increase in the revised is due to inclusion of Rs. 2,11,000 on account of collections from temporarily-settled estates in Jalpaiguri which were included in the budget under Collections from Government estates and for larger collections of Revenue Record-room receipts.
Provincial share of above	1,13,00,503	1,11,93,500	1,13,96,582	1,12,25,000	1,14,57,000	1,14,17,000	
Add collections from Government estates	43,09,000	45,43,000	43,30,589	45,38,000	45,75,000	44,32,000	
Total Provincial	1,56,09,503	1,57,35,500	1,57,27,171	1,57,63,000	1,60,32,000	1,58,49,000	
Add on account of adjustments as shown on next page				3,82,000	1,45,41,000	56,43,000	
GRAND TOTAL (Provincial share) ...				1,61,45,000	3,05,73,000	2,14,92,000	

Adjustments—

<i>From Provincial to Imperial.</i>							
Fixed adjustment under the Provincial Settlement				-7,28,000	-7,28,000	-7,28,000	
<i>From Imperial to Provincial.</i>							
For Famine Relief scheme				60,000	60,000	60,000	
Grant to the Calcutta Improvement Trust				1,50,000	1,50,000	1,50,000	
Recurring grant for popular education ...				9,00,000	9,25,000	9,25,000	
Recurring grant for aided English secondary schools	1,50,000	1,50,000	
Recurring grant for education of domiciled community	40,000	40,000	

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Adjustments—concluded.

HEADS.	1909-10.	1910-11.	1911-12.	1912-13.		1913-14.	REMARKS.
	Actuals.	Actuals.	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
<i>From Imperial to Provincial—concluded.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Non-recurring grant for the construction of hostels outside Calcutta and Dacca	4,00,000	...	
Grant for the development of University works, Calcutta	4,00,000	
Ditto (recurring)	65,000	65,000	
Assignment for Belgachia Veterinary College				30,000	30,000	
Ditto recovery of the cost of transmission of records by revised procedure introduced by the Court-fees Act	6,000	6,000	
Grant for the amalgamation of the clerical establishment of the Art section of the Indian Museum with the School of Art	1,000	1,000	
Non-recurring grant for the construction of hostel buildings in Calcutta	10,00,000	
Non-recurring grant for Dacca University	10,00,000	
Recurring (ditto)	45,000	45,000	This is a non-recurring grant which will be given to the University on its formation.
Contribution from Bihar and Orissa towards pay of electrical staff utilized by it ...				.....	8,000	8,000
Pension of title-holders ...				.....	3,000	3,000
Lieut.-Colonel Sutherland's deputation for serological enquiry ...				.....	15,000	20,000
Grant of one-half of the salaries of Health Officers to be employed in municipalities ..				.. ..	39,000	39,000
Grant for Indian Deputy Sanitary Commissioners ..				.....	.....	19,000
Cost of supply of forms and printing work done for the Bihar and Orissa Government				.....	2,32,000	2,32,000
Contribution from Bihar and Orissa in connection with fishery experiments ..				.. ..	.....	15,000
Non-recurring assignment for sanitation ...				.....	20,00,000	.....
Recurring assignment for sanitation ...				.....	.....	5,00,000
Non-recurring assignment for discretionary grants ...				.....	12,00,000	.....
Grant for agr culture and allied object ...				.....	.....	1,50,000
Grant or medical relief ..				.....	.....	1,50,000
Recurring assignment in connection with the remission of appropriations from cesses ...				.....	.....	24,93,000
Non-recurring assignment for education ...				.. ..	75,00,000	.....
Further recurring grant for education ...				.. ..	.....	13,20,000
Total Imperial to Provincial ...				11,10,000	1,52,59,000	63,71,000	
Net adjustments ...				3,82,000	1,45,41,000	56,43,000	

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IV.—Stamps—

Sale of general stamps	54,39,000	55,10,000	58,51,102	56,55,000	63,15,000	66,15,000	Increase in the revised is for improved agricultural conditions.
Do. of court-fee stamps	1,38,67,000	1,34,51,000	1,38,72,790	1,43,85,000	1,42,45,000	1,44,35,000	
Do. of plain-paper to be used with court-fee stamps	2,73,000	2,85,000	3,01,012	2,92,000	3,10,000	3,20,000	
Duty on impressing documents	63,000	43,000	31,812	37,000	46,000	44,000	
Fines and penalties	33,000	32,000	34,765	31,000	33,000	35,000	
Miscellaneous	42,000	66,000	21,055	25,000	51,000	51,000	Revised based on eleven months' actuals.
Total	1,87,17,000	1,63,86,000	2,01,12,576	2,04,25,000	2,10,00,000	2,15,00,000	
Provincial share	93,58,500	96,53,000	1,00,56,288	1,02,12,000	1,05,00,000	1,07,50,000	

V.—Excise—

License and distillery fees for the sale of liquors and drugs—							
Foreign liquors ..			3,63,338	2,75,000	4,10,000	4,00,000	
Indian-made liquors excised at tariff rates			2,53,785	2,20,000	2,20,000	2,20,000	
Country spirits—							
License fees—	}						
Distillery							
Opistulis							
Still-head duty			61,73,466	64,53,000	60,85,000	63,50,000	Decrease in the revised is for lower rate of license fees at which the shops were settled in March 1912
Miscellaneous							
Loddy revenue ..		4,26,101	4,70,000	4,30,000	4,50,000		
Opium and its preparation		8,11,686	7,95,000	8,50,000	8,50,000		
Other drugs, ganja, bhang, etc		11,8,873	16,85,000	16,50,000	15,30,000		
*Pashwai revenue ...		7,77,794	8,15,000	8,00,000	9,00,000		
Total		87,96,000	97,20,000	1,14,24,643	1,07,14,000	1,05,35,000	1,07,00,000
Gain on sale proceeds of excise opium		13,62,000	14,11,000	14,61,000	15,14,000	16,00,000	15,40,000
Duty on ganja		13,40,000	14,25,000	14,66,420	15,90,000	14,30,000	15,80,000
Fines, confiscations and miscellaneous		35,000	32,000	36,137	32,000	35,000	35,000
GRAND TOTAL		1,15,32,000	1,26,90,000	1,38,83,200	1,38,50,000	1,35,00,000	1,38,55,000
Provincial share (three-fourths in 1911-12)		67,66,000	62,95,000	1,00,41,150	1,18,50,000	1,35,00,000	1,38,55,000

Revised based on ten months' actuals

Wholly Provincial from 1912-13

VI.—Provincial Rates—

Public Works Cess	29,60,000	31,65,000	30,83,495	31,57,000	31,15,000		These receipts will be wholly localized from 1913-14.
General rates for the management of private estates	85,000	94,000	91,377	85,000	85,000	90,000	
Total	30,45,000	32,59,000	31,74,872	32,42,000	32,00,000	90,000	

VIII.—Assessed Taxes—

HEADS.	1900-10.	1910-11.	1911-12.	1912-13.		1913-14.	REMARKS.
	Actuals.	Actuals.	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
deductions by Government from salaries and pensions, etc. ...			4,98,512	5,04,000	4,98,000	4,98,000	
deductions by Government from interest on Government securities ...			24,009	25,000	24,000	24,000	
Deductions from salaries, etc., paid by local authorities or companies ...			88,367	85,000	89,000	89,000	
Income-tax on securities of local authorities or companies ...			1,40,809	1,40,000	1,40,000	1,40,000	
Ordinary collections ...			45,73,669	43,56,000	43,28,000	43,28,000	
Deduction from profits of Railway Companies ...			408	...	...	...
Penalties ..			14,194	8,000	14,000	14,000	
Miscellaneous ...			7,106	7,000	7,000	7,000	
Total ...	53,73,000	51,55,000	53,47,068	51,25,000	56,00,000	56,00,000	Revised based on ten months' actuals.
Provincial share ...	26,86,000	25,78,000	26,73,534	25,62,000	28,00,000	28,00,000	

IX.—Forests—

Timber and other produce removed from the forests by Government agency ...	1,96,000	1,81,000	1,51,372	1,50,000	1,14,000	8,000	Decrease due to change in the agency of working of forests in Buxa from Government to consumers. Increase in the revised is from sale of timber in Sundarbans, Jalpaiguri and Kureong. The decrease in budget is in Buxa where owing to over-exploitations in the past dead sal is reported to be getting scarcer.
Timber and other produce removed from the forests by consumers or purchasers ..	10,79,000	11,76,000	11,84,132	12,06,000	14,86,000	13,55,000	
Confiscated drift and waif wood ..	8,000	4,000	5,555	5,000	3,000	2,000	
Miscellaneous ...	39,000	43,000	46,406	40,000	40,000	40,000	
Total ...	13,17,000	14,04,000	13,87,465	14,00,000	16,50,000	14,00,000	Revised based on ten months' actuals.
Provincial share ...	6,68,500	7,02,000	13,87,465	14,00,000	16,50,000	14,00,000	

Registration

Fees for registering documents ...	14,68,000	15,03,000	16,02,197	16,50,000	17,20,000	17,70,000	Increase is for increased number of registrations.
Fees for copies of registered documents ...	53,000	54,000	56,526	55,000	58,000	60,000	
Miscellaneous ...	82,000	74,000	74,731	72,000	72,000	70,000	
Total ...	15,03,000	15,31,000	17,33,454	16,77,000	18,50,000	19,00,000	Revised based on ten months' actuals.

XII.—Interest—

<i>Class I.—Interest on advances to cultivators—</i>							
On advances to cultivators under the Land Improvement Loans Act ...			18,169				
On advances to cultivators under the Agriculturists' Loans Act, XXII of 1884 ..			63,367	58,700	48,000	37,000	Decrease in the revised is due to larger repayments made than anticipated. The further decrease in budget is for smaller payments of loans and larger repayments.
On loans to Co-operative Credit Societies			1,832	2,010	2,000	2,700	
<i>Class II.—Interest on advances under Special Laws—</i>							
On advances under the Public Demand and Recovery Act, 1895 ...	5,37,000	6,02,000					
On drainage and embankment advances			6,228	17,040	11,000	12,000	
<i>Class III.—Interest on loans to landholders, etc. ...</i>			2,15,454	2,01,640	1,98,000	1,90,000	The gradual decrease is due to repayments of loans.
<i>Class IV.—Interest on loans to Municipal and other public Corporations (excluding Presidency Corporations) ...</i>			1,88,285	1,96,840	1,99,000	2,16,000	
Interest on Government securities	18,000	13,000	18,302	11,200	11,000	11,000	
<i>Miscellaneous—</i>							
Interest on arrears of Public Works Cess			14,959	15,500	15,000	15,000	
Other items ...			410	1,800	5,500	500	
Interest on zamindari embankment recoveries, etc. ...			299	1,000	500	500	
Total Miscellaneous ...	16,000	16,000	15,668	18,300	21,000	16,000	
Rounding ...				+270		+300	
GRAND TOTAL ...	5,66,000	6,31,000	6,32,305	5,06,000	4,90,000	4,85,000	

XVIA.—Law and Justice—Courts of Law—

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HEADS.	1909-10.	1910-11.	1911-12.	1912-13.		1913-14.	REMARKS.
	Actuals.	Actuals.	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale-proceeds of unclaimed and escheated property ...	28,000	23,000	20,152	30,000	30,000	25,000	
Court-fees realised in cash ...	37,000	51,000	46,187	56,000	57,000	57,000	
General fees, fines and forfeitures ...	5,26,000	6,29,000	6,97,679	5,65,000	6,26,000	6,15,000	Increase due to larger magisterial fines.
Pleadership Examination fees ...	86,000	89,000	37,990	43,000	31,000	38,000	
Miscellaneous fees and fines ...	26,000	23,000	5,911	3,000	5,000	5,000	
Miscellaneous ...			28,858	28,000	28,000	25,000	
Total ...	6,51,000	7,65,000	7,60,777	7,25,000	7,77,000	7,65,000	Revised based on the actuals of the first nine months.

XVIB.—Jails—

Jails ...	2,000	19,000	9,287	21,200	6,000	8,000	The budget for 1912-13 was over estimated.
Jail Manufactures ...	6,31,000	6,20,000	8,32,137	6,84,800	6,51,000	6,50,000	
Total ...	6,33,000	6,39,000	8,31,424	6,85,000	6,57,000	6,59,000	Revised based on the actuals of the first nine months.

XVII.—Police—

Cash receipts under the Arms Act ...			1,018	.....	709	1,000	Increase in the revised is from additional police in Jessore, Khulna, Madaripur and Munshiganj which has now been withdrawn.
Police supplied to public departments, private companies and persons ...			69,816	62,500	1,29,000	40,000	
Presidency Police ...			79,769	77,000	83,000	83,000	Increase is from fees under Motor-cycle Act.
Recoveries on account of village police ...			308	.....	300	300	
Fees, fines and forfeitures ...			14,153	18,500	15,000	15,700	Budget for 1912-13 was over-estimated.
Miscellaneous ...			22,811	42,000	22,000	22,000	
Total ..	1,59,000	2,03,000	1,87,675	2,00,000	2,50,000	1,62,000	

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Fees, Government Colleges—												
General	}	2,90,000	3,08,000	{	2,89,131	2,44,000	2,86,000	2,90,000	Increase is in consequence of the increase in the number of pupils.
Professional						46,074	51,000	50,000	
Fees, Government Schools—												
General	}	3,00,000	3,25,000	{	5,21,797	3,23,200	3,38,000	3,41,000	Ditto ditto.
Special						13,441	13,900	16,000	
Contributions from Native States, private persons and municipalities					7,000	8,000		5,126	9,900	8,000	9,900	
Income from endowments						3,778	...	2,000	4,000	
Miscellaneous					38,000	37,000		53,701	42,000	41,000	44,100	
Total					6,33,000	6,78,000		7,33,245	6,84,000	7,40,000	7,51,000	Revised based on the actuals of the first nine months.

Medical School and College fees	68,00	66,000	73,305	72,300	88,000	88,000	Increase is due to the increased number of students owing to opening of a sixth-year course in the Medical College, Calcutta.
Hospital receipts (receipts from patients) ...	paying ...	1,45,000	1,68,000	1,61,887	1,60,000	1,61,000	1,64,000	
Lunatic Asylum receipts	18,000	22,000	25,061	23,400	24,000	23,400	
Contributions (from municipalities and private persons)	45,000	55,000	56,389	56,400	1,08,000	56,400	Revised includes a special contribution of Rs. 50,000 from the Indian Research Fund for jungle-clearing in malarial districts.
Medicines sold by Civil Surgeons	36,000	26,000	26,167	39,100	34,000	30,000	Reduced with reference to actuals.
Miscellaneous	14,000	31,000	20,167	9,800	17,000	14,200	
Total	3,24,000	3,67,000	3,62,976	3,61,000	4,30,000	3,76,000	Revised based on the actuals of the first nine months.

I.—Scientific and other Minor Departments—

Hkads.	1909-10.	1910-11.	1911-12.	1912-13.		1913-14.	REMARKS.
	Actuals.	Actuals.	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3.	4	5	6	7	8
Botanical and other public garden receipts ...	Rs. 3,000	Rs. 4,000	Rs. 2,311	Rs. 2,000	Rs. 2,000	Rs. 2,000	Decrease due to smaller sales of cinchona and its preparations owing to dearth of orders from the Medical depôts at Calcutta and Lahore.
Veterinary and stallion receipts ...	30,000	37,000	33,771	35,600	34,000	30,000	
Cinchona plantation ...	2,39,000	2,05,000	1,26,653	2,70,000	1,65,000	1,07,000	
Agricultural receipts including receipts on account of experimental cultivation ...	25,000	31,000	32,830	31,000	35,000	42,000	
Public exhibitions and fairs ...	.....	.....	.....	200	.....	.....
Emigration-fees ...	23,000	24,000	25,655	28,000	25,000	31,000	
Indian Labour transport fees ...	13,000	14,000	10,454	13,000	10,000	10,000	
Examination fees ...	1,000	1,000	—28	1,000	100	Revised based on the actuals of the first nine months.
Miscellaneous ...	.....	8,000	5,367	1,300	5,000	4,900
Total ...	3,38,000	3,40,000	2,37,054	3,53,000	2,76,000	2,26,000	

XXII.—Receipts in aid of Superannuation—

Family subscriptions of Indian members of the Covenanted Civil Service ...	2,000	1,000	There is now no Indian member.
Contributions for pensions and gratuities—							
Contributions of officers lent to Foreign service of the first and second kind ...	23,000	23,000	26,779	26,300	25,000	22,000	Estimates based on actuals.
Contributions of persons employed for the management of private estates under Act X of 1892 ...			1,601	1,700	2,000	1,600	
Annuity deductions of Covenanted Civilian lent to Native States, etc., for short terms ...			2,432	2,000	4,500	4,000	
Refund of gratuities ...			60	.....	100	100
Deductions for Marine Pension Fund ...	14,000	12,000	12,206	13,000	14,400	14,300	Revised based on the actuals of the first nine months.
Total ...	39,000	36,000	43,158	42,000	46,000	42,000	

XXIII.—Stationery and Printing—

Stationery receipts ...	3,000	3,000	2,535	2,200	3,000	1,000	Budget based on the actuals of 1911-12. The increase is due to more work done for local and private bodies.
Sale of Gazettes and other publications ...	1,08,000	1,15,000	85,937	1,00,900	89,000	81,000	
Other Press receipts ...	17,000	22,000	41,983	31,900	40,000	42,000	Revised based on the actuals of the first nine months.
Total ...	1,28,000	1,40,000	1,30,455	1,35,100	1,32,000	1,30,000	

XXV.—Miscellaneous—

Percentage on capital furniture ...	.....	.....	30	.....	.....	.....
Recovery on account of famine expenditure ...	6,000	.....	.....	.....	.....	.....
Unclaimed deposits ...	5,65,000	3,63,000	5,23,773	3,82,800	5,00,000	4,80,000	This is an uncertain head and depends on the deposits which lapse to Government.
Treasure-trove ...	.....	.....	139	.....	1,000	.....
Sale-proceeds of Durbar presents ...	4,000	10,000	12,435	13,800	15,000	7,000	The decrease is due to no presents being made to title-holders below the rank of Maharajahs and Rajas and hence smaller receipts are expected.
Sale of old stores and materials ...	42,000	19,000	1,350	2,300	2,000	3,000	
Sale of lands and houses, etc. ...	93,000	1,35,000	291	1,000	2,500	3,000	
Fees for Government audits ...	15,000	10,000	19,503	12,600	24,500	17,000	
Rents ...	15,000	10,000	14,636	16,000	15,000	13,000	Revised includes arrears.
Miscellaneous fees, fines and forfeitures ...	3,000	3,000	2,639	400	9,000	8,000	
Contributions ...	.....	.....	750	.....	.....	.....
Miscellaneous—							
Fees and fines of Revenue Courts ...			21,908	24,800		24,000	
Recoveries of Law charges other than those in pauper suits ...			12,104	11,100		13,000	
Value of mathematical stores returned ...			368			400	
Sundry receipts—Circuit-house ...			521			600	
Miscellaneous receipts on account of Public Works Cess under Act IX (B.C.) of 1880 ...			34	100			
Miscellaneous receipts on account of the management of Wards' estates ...			19,290	14,700		20,000	
Sale-proceeds of trees on tea-lands ...			6,600	7,400		7,000	
Sale of elephants ...							
Other items ...							
Steamer receipts, Chittagong ...							
Total Miscellaneous ...	67,000	65,000	61,585	58,100	69,000	65,000	
GRAND TOTAL ...	8,10,000	6,14,000	6,35,371	4,87,000	6,38,000	5,91,000	Revised based on the actuals of the first nine months.

XXIX.—Major Works—(Direct Receipts)—

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Midnapore Canal ...	2,08,000	2,05,000	2,15,470	2,01,000	2,14,000	2,27,000	The renewal of long leases in the Midnapore Canal at the enhanced rate and the consequent increase in water-rates.
Hijli Tista Canal ...	61,000	55,000	62,657	62,000	49,000	63,000	The decrease is under navigation receipts.
Total ...	2,67,000	2,60,000	2,78,127	2,63,000	2,63,000	2,80,000	
Provincial share ...	2,67,000	2,63,000	1,39,063	1,31,000	1,31,000	1,40,000	

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XXX.—Minor Works and Navigation—

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HEADS.	1909-10.	1910-11.	1911-12.	1912-13.		1913-14.	REMARKS.
	Actuals.	Actuals.	Actuals.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
	2	3	4	5	6	7	8
IN CHARGE OF THE CIVIL DEPARTMENT.							
Recoveries on account of lands benefited by embankments	Rs. 50,000	Rs. 55,000	Rs. 60,031	Rs. 51,000	Rs. 51,000	Rs. 51,000	
Provincial share ...	50,000	55,000	25,015	25,000	25,000	25,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
(Irrigation and Navigation Works.)							
Works for which Capital and Revenue accounts are kept—							
Orissa Coast Canal				9,000	15,000	15,000	
Calcutta and Eastern Canals				4,00,000	4,50,000	4,50,000	
Madaripur Bhil scheme				1,03,500	1,15,000	1,25,000	
Total ...				5,12,500	5,80,000	5,90,000	
Works for which only Revenue accounts are kept—							
Nadia Rivers				30,100	28,100	28,100	
Gaighatta and Buxi khal				4,900	4,900	4,900	
Total ...				35,000	33,000	33,000	
Works for which neither Capital nor Revenue accounts are kept—							
Eden Canal				25,500	34,000	24,000	
Total Irrigation and Navigation Works ...				5,73,000	6,47,000	6,57,000	

The increase in due to the opening throughout the year of the Kistapur khal.
The Bhil route is now complete and is expected to be kept open to steamer traffic throughout the year and hence increase is anticipated.

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<i>Agricultural Works.</i>						
Works for which only Revenue accounts are kept—						
Magra Hat Drainage Project ...				5,000	1,500	4,000
Works for which neither Capital nor Revenue accounts are kept—						
Government embankments ...				16,000	26,500	24,000
Takavi embankments under contract ...						
Total Agricultural Works ...				21,000	28,000	28,000
Total in charge of the Public Works Department ...	5,27,000	5,53,000	6,73,000	6,94,000	6,75,000	6,85,000
Provincial share	5,27,000	5,53,000	3,36,000	2,97,000	3,37,000	3,42,000

XXXI—Civil Works—

IN CHARGE OF THE CIVIL DEPARTMENT.						
Tolls on ferries ...			1,43,602	1,46,000	1,44,200	1,44,200
Cemetery receipts ...			1,122	1,300	1,300	1,300
Receipts from staging bungalows and encamping grounds ...			7,159	6,800	5,000	5,000
Miscellaneous ...			3,379	6,000	4,500	4,500
Total in charge of the Civil Department	1,40,000	1,53,000	1,55,263	1,60,000	1,55,000	1,55,000
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.						
Total gross receipts	2,65,000	3,71,000	4,62,000	11,23,000	4,09,000	3,69,000

The sale of the Sibpur Civil Engineering College to the Port Commissioners has not yet been sanctioned by the Secretary of State and the two payments anticipated in 1912-13 have not been realized. The estimates also do not take into account the receipts on this account.

APPENDIX B.

Bengal Provincial Expenditure, in detail by minor heads.

[Figures in columns (6) and (7) are those provisionally passed by the Government of India.]
[The remarks in column 8, except where otherwise specially explained, refer to difference between columns 5 and 7.]

1.—Refunds and Drawbacks—

HEADS.	ACTUALS			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12	Sanctioned estimate.	Revised estimate	Budget estimate.	
1	2	3	4	5	6	7	8
Land Revenue	Rs. 17,500	Rs. 46,000	Rs. 39,012	Rs. 21,000	Rs. 32,000	Rs. 25,000	There were special payments in 1910-11 and 1911-12 and hence the actuals of those years were high. Budget based in the average of last three years. The revised estimate for 1912-13 under Excise includes a special payment of Rs. 4,000 on account of refund of license fees.
Stamps	80,500	91,500	89,836	81,000	88,000	87,000	
Excise	5,000	5,500	4,510	20,000	16,000	10,000	
Assessed Taxes	7,000	6,500	8,194	8,000	11,000	7,000	
Forest	2,000	1,500	5,704	3,000	3,000	3,000	
Provincial Rates	4,000	5,000	1,692	5,000	1,000	4,000	
Registration	5,000	3,000	6,376	4,000	6,000	5,000	
Total	1,21,000	1,59,000	1,55,124	1,42,000	1,57,000	1,41,000	Revised based on nine months' actuals.

2.—Assignments and Compensations—

Land Revenue compensation	7,500	6	The increase in the revised is due to payment of arrears. Budget excludes arrear payments.
Pension in lieu of resumed lands	1,000	1,000	854	600	1,000	1,000	
Malikana	34,000	34,000	29,293	30,150	34,000	32,000	
Excise Compensation ... ..	.....	1,000	..	...	...	..
For rounding ... ..	.....	...	..	250	...	—6
Total	35,000	36,000	37,647	31,000	35,000	33,000	Revised based on nine months' actuals.

3.—Land Revenue—

Charges of District Administration—							
General Establishment			24,65,220	25,37,000	24,17,000	24,70,000	The decrease in the revised is due to smaller deduction for probable savings made in the budget. Budget includes provision for larger number of officers.

Subdivisional Establishment	...	...	1,62,078	1,27,000	1,58,000	1,41,750
Partition Establishment	...	...	-11,187	-2,000	-2,000	-6,600
Record-room (or copy-making) Establishment	...	...	23,529	19,000	17,000	20,000
Survey of waste-lands	...	...	1,587	12,000	5,000	2,000
Management of Private Estates under Act X of 1892	...	...	26,864	24,000	22,000	23,000
For rounding	...	...	.....	..	....	-150
Total	...	...	22,97,000	23,31,000	26,68,81	26,50,000
Charges on account of Land Revenue collections	...	...	8,000	11,670	11,000	10,000
Charges on account of Fishery Collections	...	...	8,000	2,667	2,000	1,000
Management of Government Estates--	...	...		
Collection of revenue	...	...	3,32,110	3,27,000	3,23,000	3,25,000
Outlay on improvements	...	...	2,18,709	1,55,000	2,25,000	1,46,000
Total	...	...	4,09,000	4,04,000	5,48,000	4,72,000
Survey and Settlement--	...	...		
Controlling Office (Survey)	...	...	3,591	...	...	.....
Other survey operations--	...	...		
Bengal Drawing Office	...	...	27,712	69,153		30,854
Other operations	...	...	24,827	62,278		70,270
Minor settlement operations	...	...	59,287	45,000		20,000
Other ditto	...	...	51,960	7,400		60,871
For rounding	...	...	.....	- 1,831		
Total	...	...	3,53,000	88,000	1,67,377	1,82,000

The increase in the revised is for larger outlay on improvements. Provision has been made for smaller expenditure on improvements in 1913-14 as the corresponding receipts from collections show a falling off.

3.—Land Revenue—concluded.

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Land Records—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	The decrease in the Budget is due to larger transfer of Control charges to Settlements.
Superintendence			80,618	27,000	37,000	1,000	
District charges			38,025	34,000	26,000	32,000	
Total	50,000	78,000	1,18,643	61,000	63,000	33,000	
Lamp deduction as probable savings ... ..	.....	.....	.....	93,000	...	.....
GRAND TOTAL	30,19,000	29,17,000	35,09,257	33,50,000	33,63,000	33,48,000	

6.—Stamps—

Superintendence—						
Presidency Executive Establishment ... ..	.....	.....	.....	.....	.....	.....
District Establishment	30,000	30,000	26,545	29,000	30,000	30,000
Total	30,000	30,000	26,579	29,000	30,000	30,000

Charges for the sale of general stamps—

Discount on sale of bills-of-exchange or hundies	...	...	5,773	6,000	6,000	6,000	
Discount on sale of other general stamps	...	...	1,80,510	1,75,000	1,90,000	1,99,000	
Total	...	1,79,000	1,79,000	1,86,283	1,81,000	1,96,000	2,05,000
Charges on sale of court-fee stamps—							
Discount on sale of adhesive stamps	...						
Discount on sale of stamps for copies	...		1,03,214	1,06,000	1,05,000	1,11,000	1,11,000
Establishment for sale of stamps	...		9,124	8,000	7,000	9,000	9,000
For rounding	...		1,382	1,494	1,000	1,494	1,494
			...	—494		—494	—494
Total		1,00,000	1,09,000	1,15,700	1,15,000	1,13,000	1,21,000
Discount on plain-paper	...	17,000	17,000	18,523	18,000	19,000	19,000
Stamp paper supplied from Central Stores	...	2,81,000	2,73,000	2,99,928	3,29,000	3,29,000	3,50,000
GRAND TOTAL	...	6,07,000	6,08,000	6,45,013	6,72,000	6,87,000	7,25,000
Provincial share	...	3,03,000	3,04,000	3,22,507	3,36,000	3,43,000	3,62,000

The increase follows the increase in the receipts. Revised based on 9+3 months' actuals.

Current year's figure reproduced in the revised, as advised by the Controller, who expects an increase in the demand next year.

7.—Excise—

Superintendence	...	96,000	91,000	1,02,328	1,05,000	83,000	94,000
Presidency Establishment—	...	...	...	...	...	...	...
Calcutta Collectorate (office)	...	...	...	41,800	46,402	50,000	47,855
Inspection and Prevention	...	...	...	25,000	20,000	21,000	20,604
Allowances and contingencies	...	...	...	26,780	24,171	30,000	26,653
For rounding	...	...	...	...	587	...	—113
Total	...	83,000	84,000	94,155	91,000	1,01,000	95,000

The actuals of 1911-12 included supervision charges of the Eastern Bengal district. The decrease in the revised is due to the appointment of lower grade officer as Excise Commissioner, to absence on leave of the districtary expert and to reduction of one Inspector.

Revised includes privilege leave allowances of the Abkari Superintendent.

Revised includes larger payments of rewards.

GRADE.	ACTUALS.			1912-13		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12	Sanctioned estimate.	Revised estimate	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District Executive Establishment —							
Sadar Establishment ...			73,687	68,308	68,000	1,18,145	Budget includes a lump provision of Rs. 50,000 for the reorganization of the Department and its amalgamation with the Salt Department.
Inspection and prevention ...			1,37,329	1,37,565	1,37,000	1,37,193	
Allowances, etc. ...			90,690	95,670	92,000	94,540	
Bonus ...			5,353			.. ..
Probable savings ...			.. .	—543	.. ..	+122	
Total ...	3,18,000	3,23,000	3,07,059	3,01,000	2,97,000	3,50,000	
Distilleries—							
Presidency establishment ...	91,000	94,000	13,869	14,000	14,000	14,000	The decrease in the revised is for smaller expenditure on contingencies
District establishment ...			1,12,735	1,17,000	1,09,000	1,16,000	
Lump addition by Government ...				3,000			
Bonus ...			978			...	
GRAND TOTAL ...	5,88,000	5,92,000	6,31,724	6,31,000	6,04,000	5,69,000	Revised based on the actuals of the first nine months.
Provincial share ...	2,94,000	2,96,000	4,73,793	6,31,000	6,04,000	6,69,000	

8.—Provincial Rates—

Collection of rates and cesses ...			80,436	67,000	65,000		The decrease in the revised is due to slow progress of valuation and re-valuation charges.
Valuation and re-valuation ...			91,859	1,01,000	91,000		
Add—Grant to Darjeeling Road Fund as Government share of the cost of collecting Public Work Cess and re-valuation charges ...			.....	700	700		
Bonus ...			1,591	.. ..	.....
Total ...			1,73,886	1,68,700	1,56,700		
Deduct—							
Proportion debitable to Local for cost of road-cess collection ...			1,18,019	1,12,000	1,04,000		
Proportion debitable to Local for re-valuation ...							
One-third share of recoveries on account of collection of arrear cesses ...			566	200	2,000		
Contribution for pension of the cess-collecting establishment ...			5,514	5,500	5,700		
Total ...	50,000	44,000	49,787	53,000	45,000		Revised based on the actuals of the first nine months. From 1913 14 the Local Boards will meet the cost of collection of Public Works Cess as they will get the collections from this Cess.

10.—Assessed Taxes—

Calcutta Establishment ...			91,286	94,000	92,000	93,000	Revised based on the actuals of the first nine months.
District ditto ...			63,465	63,000	64,000	64,000	
Bonus ...			1,483	...	.	.
Total ...	1,45,000	1,51,000	1,56,233	1,57,000	1,56,000	1,57,000	
Provincial share ...	73,000	75,000	78,116	78,000	78,000	78,000	

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	
A.—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Timber and other produce removed from the forests by Government agency ...			63,819	62,200	34,000	1,000	The decrease both in the revised and the budget is due to the cessation of departmental work in Buxa from the middle of 1912-13.
II.—Timber and other produce removed from the forests by consumers and purchasers ...			1,02,281	1,13,400	1,08,000	1,07,000	
III.—Confiscated drift and waif wood ...			2,405	1,800	2,500	1,000	
V.—Rent of leased forests, and payment to share-holders in forests managed by Government ...			25	.....	1,500	1,100	
VI.—Live-stock, stores, tools and plant ...			44,227	37,500	38,000	29,500	The increase in the revised is due to special expenditure from the Imperial assignment of one lakh for agriculture and allied objects.
VII.—Communications and buildings ...			71,739	81,600	1,13,000	96,700	
VIII.—Demarcation, improvement and extension of forests ...			34,590	44,900	40,000	59,500	
IX.—Miscellaneous ...			4,433	4,600	4,000	4,200	
Total A.—Conservancy and Works ...	2,91,000	3,41,000	3,28,620	3,45,500	3,41,900	3,00,000	
B.—Establishment.							
I.—Salaries ...			2,86,262	2,71,800	2,60,000	2,92,000	The actuals of 1911-12 included the salaries of the Conservator of Eastern Bengal districts. The decrease in the revised is due to absence of superior and other officers on leave. Budget includes normal provision and additional provision for two Imperial officers recently recruited and additional rangers.
II.—Allowances ...			77,431	68,800	72,000	69,250	
III.—Contingencies ...			15,841	13,900	15,000	14,478	
For rounding ...			.....	.....	.....	+ 272	
Total B.—Establishment ...	3,21,000	3,22,000	3,79,524	3,54,500	3,47,000	3,76,000	
Lump provision for general expenditure Bonus ...	.....	.....	3,174	28,000	.....	.....
Total A and B ...	6,12,000	6,63,000	7,08,218	7,28,000	6,88,000	6,76,000	Revised based on the actuals of the first nine months
Provincial share ...	3,06,000	3,31,000	7,06,218	7,28,000	6,88,000	6,76,000	

12.—Registration—

Superintendence	...	61,000	65,000	81,370	55,000	68,000	68,000	The actuals of 1911-12 included supervision charges of the Eastern Bengal Districts. Revised includes charges for the three Inspectors and revision of establishment of the head office.
District Charges—								
Calcutta	... ..			29,367	29,000	31,000	32,500	Budget includes Rs. 2,400 for revision of the office of the Sub-Registrar.
District Sub-Registrars	... ..						
Sub-Registrars	... ..			9,63,282	9,47,500	9,55,000	10,14,000	Budget includes lump provision for the reorganization of Sub Registry Offices, and provision for punkha-pullers in the Eastern Bengal Districts.
Ex-officio Sub-Registrars	... ..			3,387	1,500	1,000	1,500	
Total District Charges	... ..	9,47,000	9,63,000	9,86,036	9,78,000	9,87,000	10,48,000	
GRAND TOTAL	10,08,000	10,28,000	10,67,406	10,33,000	10,55,000	11,16,000	Revised based on the actuals of the first nine months.

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13.—Interest on Ordinary Debt—

Interest on Provincial Advance and Loan Account	5,09,000	4,85,000	5,10,365	4,59,000	4,35,000	4,33,000	Both the revised and the Budget are based on the estimated mean outstanding balance of loans.

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of the Governor ...	1,36,000	1,44,000	1,40,791	1,20,000	1,22,000	1,20,000	
Staff and household of the Governor ..	1,43,000	1,30,000	1,55,892	2,53,000	3,89,000	2,95,000	Revised includes additional grant for pictures (33,000), Barrackpur park (18,000) and new crockery and linen for Government House (70,000).
Tour and establishment grant ...	55,000	57,000	85,388	1,00,000	1,10,000	1,00,000	
Delhi Coronation Durbar ...	..	1,000	11,35,299	.....	25,000	.....	Revised represents arrear payments.
Tour expenses ...	8,000	8,000	11,128	.....	..	.....
Legislative Department ...	1,00,000	1,16,000	1,10,472	1,22,000	1,02,000	1,15,000	The decrease in the revised is due to provision for travelling allowance and contingencies not being utilized in full, owing to there being no Legislative Council for a greater portion of the year.
Civil Secretariat ...	6,59,000	7,35,000	9,52,827	6,76,000	7,44,000	7,19,000	The actuals of 1911-12 included charges of the Eastern Bengal Government Secretariat. The increase in the revised is for charges for the movement of records from Calcutta to Ranchi Secretariat and for inclusion of the charges for the deputation of Mr. Gupta in connection with the Chowkidari circle system, and on special duty of several officers in the civil Secretariat.
Executive Council ..	.....	53,000	1,85,600	2,12,000	2,19,000	2,12,000	
Board of Revenue ...	4,59,000	4,38,000	3,88,450	2,00,000	2,46,000	2,34,000	Insufficient provision was made in the budget for 1912-13.
Commissioners ...	4,08,000	3,96,000	4,41,381	3,92,000	4,11,000	3,98,000	
Civil offices of Account and Audit ...	98,000	90,000	1,08,925	1,00,000	1,02,000	1,09,000	Budget includes charges for local audit of Police and Calcutta Improvement Trust accounts.
Inspector-General of Stamps, Excise and Registration ...	1,000	7,000	19,119	..	..	..
Lump addition ...	.....	..	.....	25,000	..	.....
Total ...	20,64,000	21,74,000	37,35,022	22,00,000	21,50,000	23,02,000	Revised based on the actuals of the first nine months.

19A.—Courts of Law—

High Court— Judges	7,67,667	9,45,000	9,40,000	9,44,000	The decrease in the revised is for the non entertainment of the Registrar of Insolvency. Budget includes provision for the appointment.		
Original Side	...	...	...	3,20,130	3,41,000	3,22,000	3,43,000
Appellate Side	...	...	..	3,24,135	3,52,000	3,57,000	3,53,000
Copyists' Establishment	...	...		51,850	45,000	45,000	45,000	
Reporters	...	...	...	24,876	25,000	25,000	25,000
Bonus	...	...	...	4,595	.. ..	.....	... .
Total	...			13,95,000	14,28,000	14,93,253	17,08,000	16,89,000	17,01,000	
Law Officers— English Law Officers		1,31,378	1,33,000	1,31,000	1,33,000	Revised includes larger grant for charges in connection with the Midnapore case. The decrease in the budget is due to smaller grant for fees to pleaders, as it is anticipated that the political cases will now come to an end.		
Legal Remembrancer and High Court Pleaders	...	...		8,91,946	5,28,000	5,87,000	3,05,000	
Mufassal Establishment	...	...		3,96,536	2,90,000	2,92,000	2,78,000	
Bonus	..	...	...	273	.....	.	. ...
Lump provision for increasing the retaining fees on account of Government pleaders and Public Prosecutors	50,000	30,000	.	Included under mufassal establishment.		
Total	...			9,37,000	14,53,000	14,20,123	10,01,000	10,50,000	7,16,000	
Coroner's Court	8,000	8,000	7,795	8,000	8,000		
Presidency Magistrates— Calcutta Police Court	}	1,21,000	1,53,000	{	1,24,218	1,26,000	1,23,000	1,28,000
Municipal Magistrate's Court					10,517	8,000	8,000	8,000
Bonus	647						

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19A.—Courts of Law—concluded

HEADS	ACTUALS.			1912-13.		1913-14.	REMARKS
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Civil and Sessions Courts—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District and Sessions Judges ...			10,86,951	10,75,680	10,93,000	10,77,888	
Subordinate Judges ...			4,52,513	4,57,370	4,37,000	4,47,150	
Mufassal Small Cause Court ...			24,684	21,144	18,000	17,706	
Munsifs ...			15,96,143	14,80,202	15,57,000	15,74,392	Budget includes Rs 50,000 for regrading of Munsifs.
Allowances ...			55,917	64,410	61,000	36,282	No provision has been made for grain compensation allowance.
Supplies and Services ...			4,60,608	4,42,239	4,72,000	4,68,000	Budget includes larger provision for remuneration to copyists.
Contingencies ...			1,49,877	1,54,698	1,65,000	1,67,988	Budget includes larger grant for transmission of records.
Process-serving Establishment ...			7,63,373	8,21,429	7,61,000	8,16,943	
Eonus ...			67,537	...	...	...
Deduct—Probable savings ...			...	—2,202	...	—6,379	
Total ...	43,23,000	43,20,000	46,47,602	45,15,000	45,71,000	46,00,000	Revised includes arrear salary of ministerial officers in the Eastern Bengal districts
Presidency Court of Small Causes ...	1,67,000	1,71,000	1,65,836	1,69,000	1,57,000	1,84,000	The decrease in the revised is for absence of Judges on leave. Budget includes provision for an additional Judge and his establishment to relieve the congestion of cases.
Criminal Courts—							
General establishment ...			20,33,495	20,72,000	19,55,000	20,06,000	The decrease in the revised is due to inadequate deduction of probable savings in the original budget.
Subdivisional establishment ...	19,65,000	20,05,000	1,62,079	1,27,000	1,58,000	1,41,750	
Lump addition ...			...	20,000	...	...
Revision of chowkidari panchayats ...			2,956	5,000	3,000	27,000	Budget includes provision for additional establishment and employment of Sub-Deputy Collectors on the Chaukidari Circle system
For rounding ...			...	...	...	+250	
Total ...	19,65,000	20,05,000	21,98,530	22,24,000	21,16,000	21,75,000	
Pledership Examination charges ...	16,000	15,000	17,231	17,000	17,000	18,000	
Refunds ...	1,09,000	64,000	58,958	63,000	66,000	63,000	Budget based on average actuals.
Total ...	90,41,000	98,17,000	1,01,44,720	98,39,000	98,05,000	96,10,000	Revised based on the actuals of the first nine months.

19 B.—Jails—

Superintendence	...	...	86,432	61,000	65,000	61,000	The actuals of 1911-12 included Superintendence charges of the Eastern Bengal districts
Establishments—									
Superintendents and Jailors	...	...	2,06,954	2,26,016	2,00,000	2,06,200	
Medical establishment	...	...	31,406	32,572	31,000	35,500	Budget includes allowances of Sub-Assistant Surgeons of District Jails
Clerical, educational and mechanical establishments	...	...	12,206	13,800	12,000	19,000	Budget includes provision for the appointment of additional clerks and increase of allowances of existing clerks in Eastern Bengal Subsidiary Jails
Warder establishment	...	...	2,13,974	2,19,928	2,08,000	2,10,000	
Menial and other establishments	...	...	2,671	1,578	3,500	1,000	
Dietary charges	...	...	9,96,443	4,78,390	4,30,000	4,17,500	The decrease is due to fall in prices of food-grains.
Hospital charges	...	...	66,767	6,423	57,000	60,900	
Clothing and bedding of prisoners	...	...	64,138	62,904	63,000	68,000	Budget includes provision for adequate clothing to prisoners in the Eastern Bengal Districts
Sanitation charges	...	...	24,713	33,483	24,500	27,000	
Charges for moving prisoners	...	...	29,492	30,636	29,000	37,000	Budget includes Rs. 7,000 for grant of subsistence allowance for two extra days to prisoners on release
Miscellaneous services and supplies	...	...	1,12,921	1,16,336	86,000	1,23,500	Budget includes provision for better equipment for Eastern Bengal jails.
Allowances	...	...	16,334	18,820	19,000	11,000	
Contingent charges	...	...	64,618	65,811	66,000	50,000	Budget includes larger grant for rates and taxes owing to enhanced taxes
Extraordinary charges for live-stock, tools and plant	...	...	20,962	22,595	11,000	22,800	
Charges for police custody	...	...	20,573	22,587	21,000	22,000	
Bonus	...	...	8,588				
Charges for the distribution of quinine by the Juvenile Jail	...	...		8,276	5,000	5,000	
For rounding	...	...	...	—51		—100	
Total Jails	16,01,000	15,19,000	13,77,957	14,80,000	13,29,000	14,17,000	
Jail manufactures	4,83,000	5,51,000	6,68,203	5,93,400	6,30,000	6,61,000	Budget includes provision for improvement and stimulation of industries in Eastern Bengal Jails.
Refunds	5,167	300	1,000	1,000		
Total	20,84,000	20,70,000	20,51,332	20,74,000	19,60,000	20,79,000	Revised based on the actuals of the first nine months.

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate	
1	2	3	4	5	6	7	8
Presidency Police—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police Commissioner (Superintendence) ...			1,47,741	1,45,000	1,34,000	1,47,000	The saving in the revised is chiefly under salaries.
Calcutta Police			12,36,209	12,59,035	11,59,000	13,86,000	The decrease in the revised is for non utilization of the grant for Military Police and approved service increments. Budget includes larger provision for additional police force, for approved service increments of constables and for military police
Hospital charges							
Special Police							
Cattle pounds							
River Police							
Police Dead-house			1,673	2,600	1,000	2,600	
Bonus			23,680	.. ..	.....	..
Lump provision ... ..			.....	38,640	.. ..	30,600	Budget represents grant for raising the reserve to its authorised strength.
For rounding ... ..			.. ..	.....	.. ..	+300	
Total	12,50,000	13,28,000	14,36,900	15,77,000	13,82,000	16,60,000	
Superintendence	2,07,000	2,56,000	3,01,962	2,28,000	2,08,000	2,25,000	The actuals of 1911-12 included Eastern Bengal charges. The decrease in the revised is for smaller expenditure under Salaries and travelling allowances.

District Police Force—									
Salaries	...	...	..	5,39,798	5,59,900	5,30,000	5,40,000		
Police Force	..	...	..	29,43,847	31,25,293	29,41,000	31,50,000	The decrease in the revised is chiefly for savings in the pay of constables.	
Training Schools	...	...	...	1,01,839	99,247	1,13,000	1,19,000		
Establishment	...	...	...	1,92,899	1,76,011	2,00,000	2,02,000		
Hospital charges	...	...	...	41,087	41,855	40,000	45,000		
Allowances	...	...	.	5,63,671	5,61,621	5,83,000	5,00,000	Budget includes no provision for payment of grain compensation allowance under this head.	
Supplies and services	...	...		6,15,154	5,53,774	5,98,000	6,72,000	Budget includes larger grant for petty construction, provision for enlistment allowance to recruits and purchase of elephants, horses and deed boxes and grants for travelling allowances of Hockey teams	
Contingencies	...	...	.	2,35,101	2,27,501	2,40,000	2,75,000	Budget includes additional grants for service telegrams, purchase of furniture and surveying instruments.	
Other Police	...	...		3,17,347	6,03,988	4,80,000	7,01,000	The decrease in the revised is for partial utilization of the lump grant for River Police. Larger provision has been made for expenditure under this head in 1913-14.	
Bonus ..	.	...	...	93,192	.....	.....	..
Lump provision of additional force and Police Reforms	...	...	.	..	4,37,604	2,13,000	5,17,508	The decrease in the revised is for smaller expenditure in police reforms in the Eastern Bengal districts. Provision has been made for larger expenditure on reforms and increase of armed police, strengthening of police guards in sub-treasuries, approved service increments to constables, increase in the rate of pay of the armed reserve and for the construction of steam cutters, which are shown in the schedule.	
For rounding	...			...	- 504	..	- 508		
Total	...			51,83,000	53,97,000	55,43,736	63,79,000	59,38,000	67,22,000

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS
	1909 10.	1910-11.	1911-12	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Village Police	21,000	26,000	24,386	24,000	21,000	23,000	The actuals of 1911-1912 included charges of the Eastern Bengal Government. The increase in the revised is due to partial retention of the special branch which was to have been abolished.
Criminal Investigation Department ..	4,57,000	5,94,000	6,23,503	3,25,000	3,92,000	3,83,000	
Special Police—							
Assam Frontier Police			181		500		
Bengal Military Police			2,94,717	1,98,397	2,42,000	1,97,000	
Frontier Police, Chittagong			45,000	42,503	42,000	48,000	
Upper Burma Police charges			6,125	6,000	6,500	6,000	
Bonus			3,994				
Rounding				300			
Total ..	1,84,000	3,43,000	3,50,059	2,47,000	2,91,000	2,51,000	
Railway Police—							
Jorhat State Railway Police			1,951		2,000		
Debru-Sadiya railway Police			1,954		2,000		
Dacca-Mymensing Railway Police ..					2,000		
East Indian Railway Police ..			84,922	48,000	81,000	1,06,000	The increase is due to the adjustment under this head of the entire charges for the East Indian Railway Police including those incurred in Behar Districts.
Eastern System Railway Police			1,84,258	2,00,033	1,95,000	2,10,000	
Bengal and North-Western and Tirhut State Railway Police			6,848				
Bengal-Nagpur Railway			25,009	12,000	21,000		
Cooch Behar Police							
Assam Bengal Railway Police			19,411	23,840	15,000		
Bonus			2,777				
For rounding				127			
Total ...	3,25,000	3,10,000	3,27,181	2,84,000	3,21,000	3,16,000	

Cattle pounds	...	...	1,000	1,000	391	200	200	300
Refunds	...	...	2,000	4,000	1,174	2,900	1,800	1,700
Lump deduction	...	...			...	-67,100	...	
GRAND TOTAL	...	...	76,10,000	81,54,000	87,98,211	90,00,000	85,53,000	95,82,000

21.— Ports and Pilotage—

Salaries and allowances of officers and men afloat	...	...	1,12,000	1,09,000	1,08,186	91,000	1,12,000	1,17,000	The increase is due to the adjustment under this head of Salaries of Commanders whose pay was budgetted for under Pilotage and Pilot establishment.
Victualling of officers and men afloat	..	..	32,000	37,000	31,546	30,000	30,000	30,000	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	...	..	1,31,000	2,01,000	1,24,485	1,30,500	1,31,000	1,50,000	Budget based on local requirements.
Purchase and hire of ships and vessels	..	..	11,000	9,000	8,711	20,000	20,000	25,000	Budget provides larger grant for His Excellency's river tour.
Pilotage and Pilot establishment	..	..	7,41,000	7,74,000	8,80,619	7,55,300	8,48,000	8,70,000	The increase is due to trade activity.
Marine establishment	..	...	1,18,000	87,000	1,75,258	1,28,300	1,48,000	1,30,000	Revised includes larger grant for freight charges which will not be fully recovered before the close of the year.
Subsidies to Steam-boat Companies	..	..	35,000	13,000	7,823	19,700	4,000	3,900	
Miscellaneous	..	...	26,000	34,000	23,500	29,000	29,000	31,000	
State Yacht establishment	...	..	18,000	20,000	14,273	25,000	16,000	18,700	
Refunds	..	...	4,000	3,000	3,524	3,000	4,000	3,600	
Lump deduction	...	..			...	24,100	..	-500	
Total	...	...	13,28,000	12,87,000	13,27,925	12,08,000	13,32,000	13,74,000	Revised based on the actuals of first nine months.

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12	Sanctioned estimate.	Revised estimate.	Budget estimate.	
	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta University	1,03,000	96,000	66,078	53,500	<div>87,000 65,000 4,00,000</div>	<div>53,500 65,000</div>	Revised includes the non-recurring Imperial grant of Rs. 4,00,000 and recurring grant of Rs. 65,000. Budget also includes the recurring Imperial grant of Rs. 65,000.
Direction	1,18,000	1,42,000	2,17,189	1,22,000	1,93,000	1,40,000	The actuals of 1911-12 included the cost of the late Director of Eastern Bengal. The increase in the revised is for the temporary retention of the Dacca office.
Inspection--							
Inspectors of European Schools			22,789	24,000	17,000	12,000	Decrease in the budget is due to the appointment of an officer on lower pay.
Inspectors of other schools			7,58,883	7,58,400	7,58,000	7,70,000	
Lump provision for house allowance of Inspecting Officers in Calcutta ... ..			.....	3,000	.....	.....
Inspector of hostels and students' messes			13	.....	.....	3,700	
Inspector of Technical School and of Industries			16,076	25,500	28,000	26,300	
Bonus			6,719	.....	.....	.....
Total	7,12,000	7,31,000	8,04,480	8,20,900	8,01,000	8,12,000	
Government Colleges, General--							
English Colleges--							
Arts Colleges for boys			7,08,557	6,76,300	6,88,000	7,17,000	Budget includes larger provision for salaries.
Ditto for girls			31,814	31,000	32,000	33,000	
Kden Hindu Hostel			33,583	32,000	37,000	35,000	
Oriental Colleges--							
Sanskrit College			32,384	30,000	33,000	32,000	
Elliott Madrasah and other attached hostels			9,422	7,900	8,000	12,728	Budget includes provision for recurring charges for the extension of the Baker hostel.
Contribution towards the Athletic Club .. ..			.....	2,900	.....	.....

Cost of maintaining messes attached to Government Colleges in Calcutta ..				5,530	..	5,940	
Lump provision for collegiate education in Eastern Bengal ...			..	40,000	16,000	40,000	Represents Imperial grant
Bonus ..			1,616	..	..	..
Deduct—Probable savings ..			..	—630	..	—666	
Total ..	8,25,000	6,95,000	8,17,976	8,24,800	8,14,000	8,75,000	
Government Colleges, Professional—							
Law Colleges ..			18,250	15,520	15,000	17,500	Budget includes Rs ,000 for the purchase of books for the Dacca Law College
Civil Engineering College, Sibpur, Howrah ...			2,59,935	2,71,000	3,16,000	2,80,000	Revised includes special expenditure of Rs 35,000 for the purchase of furniture and apparatus
Mining Instructor in the coalfields ..			..	8,500	2,000	4,000	Decrease due to smaller number of centres for instructions
Training Colleges for teachers ..			61,802	83,200	55,000	91,000	
Bonus ..			641	..	..	..
For rounding ..			..	..	..	..
Total ..	3,54,000	3,17,000	3,45,128	3,78,240	3,88,000	3,92,500	
Government Schools, General—							
District School Committees ..			315	401	500	450	
Secondary Schools —							
For Boys—							
High Schools ..			4,99,044	5,11,878	4,98,000	5,21,000	Budget includes larger grant for the purchase of furniture and apparatus
Middle English Schools ..			95,554	92,097	94,000	1,01,000	Budget provides for an additional master for the Victoria Boys' School
Middle Vernacular Schools ..			4,620	2,983	5,000	4,600	
Anticipated expenditure from interest and surplus funds of the Uttarpara Net grant Government School ..			..	190	..	..
For Girls—							
High Schools ..			85,820	86,695	87,000	90,000	
Middle English Schools ..			60,077	58,587	58,000	75,000	Budget includes provision for the Noakhali Girls' School recently raised to the Middle English standard and provision for a domestic Science Mistress of Dow Hill School.
Middle Vernacular Schools ..			5,324	5,474	6,000	2,000	
Primary Schools —							
For Boys—							
Upper Primary Schools ..			2,840	5,788	6,000	..	The provision was wrongly included here Transferred to Lower Primary Schools
Lower Primary Schools ..			..	..	..	4,000	
For Girls—							
Upper Primary Schools ..			2,533	5,300	..	6,600	
Lower ..			15,264	20,065	17,000	18,000	

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HEADS	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Primary Schools—<i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Circle School grant			45,595	47,014	41,000	41,000	
Payment in support of local schools under District Boards			5,99,991	5,78,706	8,16,000	6,50,000	The increase in the revised is chiefly for the transfer of Rs. 2,07,000 from 32—Miscellaneous to this head being the grant for equilibrium of the Eastern Bengal districts.
Bonus			9,532	.. .. .	.. .. .	..
Grant for the encouragement of athletic club .. .. .			.. .. .	3,000	.. .. .	.....
Training of gymnastic masters .. .. .			.. .. .	.....	.. .. .	5,000	
Provision for the opening of B and C classes in certain High Schools .. .. .			.. .. .	7,000	.. .. .	7,000	
Zenana classes in Eastern Bengal			8,004	8,300	8,000	12,910	This is for opening classes in new centres.
For rounding .. .. .			.. .. .	56	.. .. .	—60	
Total	12,61,000	12,84,000	14,38,548	14,31,474	16,35,000	15,47,000	
Government Schools, Special—							
Training Schools—							
For Masters—							
Normal Schools			75,237	89,375	81,000	94,000	Budget includes increased stipends to pupil-teachers and <i>gurus</i> and for provincialization of the Rangpur Training School, and provides for the reorganization of 1st grade training schools and for reforming the system of training in Eastern Bengal.
Guru-training Schools			2,13,361	2,21,193	2,11,000	2,79,000	
For Mistresses—							
Training School attached to the Kurseong Boarding School			19,009	15,000	21,000	16,000	Increase is due to the reorganisation of the school
Training Schools for females at Calcutta .. .. .			.....	7,000		13,832	

Schools of Art—											
Calcutta School of Art	...	...	39,955	40,000	33,000	44,000	Budget includes establishment of the Arts section of the Indian Museum for which an assignment has been received from the Government of India.		
Contribution to District Boards for special schools in Eastern Bengal	...	...	.....	.....	.....	3,976	This for dyeing and weaving school, Maldah Technical Schools and Artizan schools in the Eastern Bengal districts.
Government Art Gallery	...	...	10,846	8,800	9,000	8,500			
Engineering and Survey Schools	...	...	66,174	64,254	62,000	1,21,000	Budget includes a lump provision of Rs. 50,000 for Survey Schools wanted by the Survey Department.		
Technical and Industrial Schools	..	..	49,096	56,064	47,000	72,000	Budget includes provision for the construction of buildings of Victoria Technical Institute, Chittagong, and Diamond Jubilee Industrial School, Rajshahi.		
Commercial Schools	...	...	19,675	31,000	20,000	28,600			
Madrasas	...	..	74,168	54,000	73,000	61,400	Includes Rs. 5,000 for the improvement of Madrasas in Eastern Bengal		
Reformatory School	...	...	2,520	500	.....	2,500		
Other miscellaneous schools	...	...	722	5,800	1,000	5,800			
Agricultural classes and agricultural gardens	...	...	2,269	1,499	2,000	2,500			
Bonus	...	...	2,288	.....	.....	...		
Contribution for Mohsin Fund for Madrasas in Eastern Bengal	...	..	...	.....	18,000	18,000	This is for contribution to the Mohsin Fund.
Deduct—Probable savings	...	...	..	— 19	.....	— 408	
Total	5,65,000	5,76,000	5,75,620	5,94,466	5,81,000	7,72,000			
Grants-in-aid	10,72,000	11,81,000	14,28,094	1,53,600	14,00,000	14,20,000	Revised includes amounts transferred from the non-recurring grant of Rs. 16,84,000 and from the recurring grant for secondary education and Rs. 40,000 for education of the domiciled community in Calcutta given from the Imperial Revenues.		
Lump provision for improving popular education	4,50,000	4,78,000	12,57,000	Budget includes Rs. 9,25,000, the recurring grant, and Rs. 3,32,000, the balance of the Imperial grant for 1912-13.			
Lump provision for secondary education	1,96,000	Budget includes Rs. 1,50,000 the recurring grant, and Rs. 46,000, the balance for 1912-13, to be regranted.			
Lump provision for hostel buildings outside Calcutta and Dacca	1,02,000	2,40,000	This is the balance of the Imperial grant of four lakhs.			
Hostel buildings in Calcutta	1,50,000	8,50,000				
Scholarships	1,71,000	1,91,000	2,19,049	1,82,400	2,18,000	2,34,000			
Miscellaneous	1,15,000	1,18,000	2,17,307	1,46,920	1,41,000	1,65,000	Budget includes Rs. 16,000 for maps.		
Lump provision for non-recurring expenditure	16,84,000	2,81,000	7,45,000	Budget represents the balance of the Imperial grant.		
Lump addition made by the Government of India	41,00,000			
Refunds	4,000	3,000	2,454	2,700	3,000	2,500			
Lump deduction made by Government as probable savings	1,38,66,600			
	3,78,500			
Total	61,00,000	63,34,000	61,21,373	78,45,000	76,69,000	1,34,88,000	Revised based on the actuals of the first nine months.		

24.—Medical—

Medical establishment—						
Superintendence			87,698	72,000	74,000	77,000
District Medical establishment			4,16,681	4,33,000	4,40,000	4,42,000

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10	1910-11	1911-12	Sanctioned estimate	Revised estimate.	Budget estimate	
1	2	3	4	5	6	7	8
Reserve Medical Officers and Subordinates	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bonus			19,190 1,660	6,600	8,000	15,000 ...	
Total ..	5,02,000	4,95,000	5,25,129	5,11,500	5,22,000	5,34,000	The actuals of 1911-12 include supervision charges in Eastern Bengal.
Hospitals and Dispensaries—							
Presidency Hospitals and Dispensaries—							
Medical College Hospital			3,34,259	3,42,000	3,46,000	3,29,000	Revised includes larger expenditure on stores.
General Hospital			2,44,773	2,47,000	2,51,000	2,50,000	
Campbell Hospital			1,24,401	1,35,000	1,25,000	1,35,000	Budget includes Rs. 5,280 for additional nurses.
Albert Victor Asylum for Lepers			33,278	35,000	36,000	37,000	
Mufassal Hospitals and Dispensaries ..			69,290	87,000	85,000	84,000	
Grants to Hospitals and Dispensaries ...			2,34,456	1,22,600	1,80,000	1,18,000	
Medical charges in connection with the Inland Labour Transport Fund ...			1,733	2,200	1,000	1,500	
Bonus			5,223	.. ..	.....	...
Total ..	8,67,000	9,80,000	10,47,413	9,60,800	10,24,000	9,54,500	
Sanitation and Vaccination	3, 9,000	3,25,000	4,31,025	4,39,200	3,81,000	5,19,000	The actuals of 1911-12 include charges for the Sanitary Commissioner of Eastern Bengal. The decrease in the revised is for smaller purchase of quinine. Budget includes Rs. 22,000 for three additional Deputy Sanitary Commissioners, Rs. 26,000 for contribution to Municipalities for Health officers, Rs. 60,000 for experiments on jungle clearing and Rs. 5,000 for training of Sanitary Inspectors.
Grants for medical purposes—							
Expenses during the prevalence of plague			13,323	4,360	15,000	4,360	
Contribution to Lady Minto's Nursing Association			6,554	3,000	.. ..	.....
Expenses during the prevalence of epidemics			3,352	10,600	4,000	4,000	

Value of Medical Stores supplied to charitable institutions			795	250	1,000	1,000	
Bonus			25	...	...	...	...
For rounding ... ..			...	...	...	...	—350
Total grants for medical purposes ...	37,000	27,000	21,749	18,300	20,000	9,000	
Medical Schools and Colleges—							
Medical Colleges			2,49,881	2,90,000	2,89,000	3,33,000	Budget includes larger provision for teaching allowance, new appointments of Professors and for serological work.
Medical Schools			1,03,900	1,10,500	1,09,000	1,23,000	Budget includes provision for additional teachers and Demonstrators and for increase of salaries of teachers already employed owing to revision of pay of Assistant Surgeons.
Bonus			695	...	...	...
Total	3,75,000	3,68,000	3,54,476	4,00,500	3,98,000	4,50,000	
Lunatic Asylums	1,54,000	1,57,000	1,60,675	1,61,500	1,65,000	1,72,000	
Special Hospitals	11,000	10,000	10,040	10,000	10,000	11,000	
Chemical Examiner	48,000	52,000	50,185	54,000	55,000	67,000	Budget includes provision for the appointment of a probationary Chemical Examiner.
Refunds	7,000	13,000	14,748	14,300	13,000	14,500	
Lump grant for non-recurring expenditure on sanitation ... ..	.....	..	...	7,25,000	1,00,000	..	The decrease in the revised is for the transfer of the 6½ lakhs to Civil works in charge of Civil officers and partly to the Public Works and other Departments.
Lump addition made by the Government of India ... ..	.....	...	..	..	..	12,75,000	
Lump grant for School of Tropical Medicine ... ..	...	...	..	4,00,000	...	1,00,000	The budget grant of four lakhs has been transferred to the Public Works Department for land acquisition. The balance of the Imperial grant (one lakh) has been entered in the budget.
GRAND TOTAL	23,10,000	24,37,000	26,14,743	36,95,000	26,88,000	40,01,000	

§5.—Political—

Political Agents ... ..	..	10,000	14,648	14,000	12,000	14,900	The decrease in the revised is due to the absence of the Political Officer (Hill Tippera) on leave
Entertainment of Envoys and Chiefs	..	4,000	..	10	..	..
Durbar presents and allowances to Vakils, etc.	11,000	17,000	7,872	18,700	19,500	10,600	The decrease is due to smaller provision for Presidency payments on account of khillats.
Miscellaneous ... ..	.....	3,000	102	1,290	1,500	1,500	
Total	11,000	31,000	22,622	34,000	33,000	27,000	

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Veterinary and stallion charges ...	Rs. 1,76,000	Rs. 2,05,000	Rs. 2,02,035	Rs. 2,01,500	Rs. 1,91,000	Rs. 1,89,000	The decrease in the revised is for lapses in contingencies and to delay in provincialisation of District Board Veterinary Assistants.
Donations to Scientific Societies ...	12,000	14,000	14,950	11,600	12,000	11,600	
Agriculture ...	3,78,000	3,95,000	4,03,479	3,66,400	3,35,000	4,84,000	The actuals of 1911-12 included supervision charges of the Eastern Bengal districts. The decrease in the revised is for non-utilization of the full provision for new farms. The increase in the budget is chiefly for extension of sericulture.
Provincial Museum ...	2,000	1,000	.....	1,000	.....	1,000	
Cinchona plantations ...	2,59,000	4,02,000	3,85,751	5,82,000	6,64,000	2,54,200	The increase in the revised is for larger purchase of cinchona bark.
Public exhibitions and fairs ...	.. ..	1,000	379	4,600	1,000	.. ..
Botanical and other public gardens ...	1,85,000	1,89,000	1,74,598	1,92,000	1,74,000	2,06,000	Budget includes provision of Rs. 10,000 for additional grant to Zoological garden.
Emigration ...	22,000	22,000	19,464	23,000	23,000	23,000	
Inspector of Factories ...	45,000	52,000	65,023	70,800	63,000	72,000	The decrease in the revised is for absence of officers on leave.
Census ...	2,000	2,000	1,634	1,600	2,000	2,000	
Gazetteer and Statistical Memoirs ...	28,000	1,000	3,135	18,000	4,000	14,000	
Registration of railway traffic ...	11,000	12,000	12,167	12,600	12,000	8,000	
Ditto of river-borne traffic ...	4,000	6,000	10,413	11,900	2,500	3,600	The budget for 1912-13 included certain special charges of the Eastern Bengal districts which were not required.

Provincial statistics	...	...	30,000	20,000	25,315	26,000	30,000	26,400	
Preservation and translation of ancient manuscripts	...	...	9,000	7,000	5,550	9,300	9,000	9,000	
Examinations	...	...	1,000	1,000	441	400	500	500	
Inspector of Mines	...	...	.....	.....	265	300	300	300	
Bacteriology	...	...	10,000	10,000	10,272	11,300	12,000	11,600	
Registrar of Co-operative Credit Societies	...	...	48,000	67,000	80,391	56,000	63,000	73,000	The actuals of 1911-12 included the Eastern Bengal charges. Revised includes charges for repairs of the steam-launch. Budget includes additional establishment and the cost of the upkeep of the steam-launch recently placed at the disposal of the Registrar.
Inland Labour Transport Fund	...	...	26,000	29,000	29,630	26,800	23,000	22,000	
Miscellaneous (Smoke Nuisance and Fishery charges)	...	...	18,000	33,000	37,331	60,100	45,000	1,23,000	The decrease in the revised is for smaller charges of the Fishery Department. Budget includes Rs. 98,000 for Fishery (including Rs. 45,000 for the provision of a steam-launch), and Rs. 25,000 for Smoke Nuisance.
Imperial Institute	...	...	...	.....	8	100	.....	.....
Refunds	...	...	.....	2,000	108	700	700	900	
Lump provision for agriculture and allied objects	...	...	...	.....	...	75,000	40,000	20,000	Rupees 30,000 was transferred to Forest and Rs. 40,000 will be spent in 1912-13 on land acquisition and other charges in connection with the Rangpur Dairy Farm. The balance Rs. 30,000 has been provided for in the budget for 1913-14.
Ditto ditto	...	...	.....	...	.....	.....	.....	1,50,000	This have been added by the Government of India.
Lump deduction as probable savings	...	...	.....	.....	.....	-50,000	...	.....
Total			12,62,000	14,61,000	14,80,938	17,13,000	17,07,000	17,15,000	

29.—*Superannuation*—

HEADS.	ACTUALS.			1912-13.		1913-14	REMARKS.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Covenanted Civil Service pension ...	...	...	43,750	43,000	44,000	44,000	Provision has been made for the normal growth of expenditure. Budget based on actuals.
Superannuation and Retired allowances ...	24,71,000	25,78,000	27,18,887	27,75,000	28,34,000	29,50,000	
Compassionate allowances ...	9,000	10,000	2,683	7,900	9,000	5,000	
Gratuities ...	6,000	25,000	16,380	9,500	13,000	14,000	
Ports and Pilotage pensions ...	10,000	9,000	8,603	10,000	8,600	8,500	
Refunds ...	.....	...	334	600	500	500	
Total	24,96,000	26,22,000	27,85,637	28,46,000	29,03,000	30,22,000	Revised based on the actuals of the first nine months.

30.—*Stationery and Printing*—

Forms Department at the Presidency ...	55,000	50,000	53,91	54,000	53,000	52,000	Budget includes Rs 5,000 for revision of establishment.
Stationery purchased in the country ...	23,000	26,000	24,869	29,000	25,000	25,000	
Government Presses ...	7,34,000	6,44,000	6,74,189	6,28,000	6,34,000	6,24,000	
Printing at Private Presses ...	18,000	4,000	5,129	5,000	4,000	4,000	
Stationery supplied from Central Stores ...	9,73,000	9,30,000	8,19,035	6,46,000	6,46,000	6,46,000	
Refunds ...	1,000	...	2,428	1,000	2,000	2,000	
Lamp deduction ...	.....	.....	...	-1,06,000	.....	.....
Total	18,04,000	16,54,000	15,79,021	12,55,000	14,24,000	13,60,000	The increase in the revised is due to non-realization of probable savings in budget for 1912-13 which was relied upon to provide for the Dacca Jail Press.

54. Miscellaneous

Miscellaneous charges for the treatment of patients of the Pasteur Institute	1,000	1,492	1,400	2,000	1,500	
Travelling allowances to officers attending examinations	7,000	4,000	3,774	3,900	6,000	3,500
Reward for proficiency in Oriental languages, and allowance to the Language Examination Committee	4,000	8,000	7,200	3,000	5,000	9,000
Cost of books and publications	1,000	16,000	47,503	700	3,000	3,000
Donations for charitable purposes	1,31,000	1,57,000	1,83,618	1,59,800	1,80,000	1,60,000
Charges on account of European vagrants	8,000	5,000	4,603	7,000	9,000	7,000
Rewards for destruction of wild animals	10,000	9,000	18,503	7,200	15,000	14,000
Petty establishments	35,000	48,000	50,291	47,700	49,000	43,500
Special Commissions of Enquiry	1,28,000	40,000	484	20,000	60,000	19,000
Irrecoverable temporary loans written off	9,000	7,000	4	4,300	.....	1,000
Rent, rates and taxes	38,000	38,000	54,106	53,400	54,000	54,000
Contributions	2,37,000	2,33,000	1,75,287	2,31,300	24,000	4,000
Miscellaneous and unforeseen charges	7,000	3,000	7,246	2,69,400	8,000	2,62,000
Miscellaneous refunds	1,000	8,000	8,261	4,100	8,000	8,500
Extraordinary items ... ..	.....	..	..	300	..	..
Annual stipend to holders of literary titles ... ..	.....	.....	..	..	4,000	3,000
Lump provision for grain compensation allowance for all departments ... ..	.....	..	..	..	1,50,000	3,60,000
For rounding ... ..	..	..	..	+100	..	..
Total	6,16,000	5,77,000	5,80,371	8,13,000	5,57,000	9,53,000

The actuals 1910-11 and 1911-12 included payment to the *Sulabh Samachar* and the revised represents payments to *Biswa Barta* of Dacca. Budget includes provision for the purchase of *Near East*.

Budget based on actuals.

Revised includes Rs. 44,000 for Dacca University Committee, Rs. 16,000 on account of Public Service Commission. Budget includes Rs. 4,000 for Dacca University and Rs. 15,000 for other unforeseen charges.

The provision of Rs. 2,07,000 made in the budget for 1912-13 for equilibrium grants to District Boards for education in the Eastern Bengal Districts has been transferred to the head Education. The decrease in the budget is for exclusion of grants to Municipalities in Eastern Bengal from this head.

The decrease in the revised is for adjustment to the proper heads of account, the grants made by His Excellency out his petty grants allotment and reserve for unforeseen requirements. Budget includes 1 lakh for His Excellency's petty grants, Rs. 1,50,000 as general reserve for unforeseen requirements and Rs. 4,000 for King's portraits and Rs. 8,000 for other charges.

Represents pensions of Mohamohopadhayas and Shamsul Ullamas granted as a Royal boon at the Coronation Durbar of 1911.

Revised based on the actuals of the first nine months.

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

HEADS	ACTUALS.			1912-13.		1913-14.	REMARKS
	1909-10	1910-11.	1911-12.	Sanctioned estimate	Revised estimate	Budget estimate	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Productive Works—							
Midnapore Canal ...			2,43,964	1,92,500	2,44,500	1,87,000	The increase in the revised is due to larger expenditure on salt clearance and repairs to lock gates in the Midnapore Canal
Hajili Tidal Canal ...			33,122	31,500	31,500	53,000	
Total	2,77,000	2,66,000	2,77,086	2,26,000	2,76,000	2,40,000	Revised based on the actuals of the first nine months.
Provincial Share ..	2,77,000	2,66,000	1,38,543	1,13,000	1,38,000	1,20,000	

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

Interest	3,39,000	3,39,000	3,41,301	3,39,000	3,52,000	3,52,000
Provincial Share	3,39,000	3,39,000	1,70,650	1,69,000	1,76,000	1,76,000

50.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.						
Embankments under the contract system—						
Establishments ...			3,375	1,512		2,000
Contingencies ..			500	40		31

Maintenance charges of the Howrah and Rajapur drainage projects ...			1,436	500		500
Refunds ...			6	.....		...
Temporary establishment ...			.....	.....		.....
Travelling allowance ...			.....	.....		.....
Grain compensation allowance ...			.....	.....		.....
Bonus ...			71	.....		...
Add—For rounding ...			.....	52		...
Total in charge of the Civil Department ...	7,000	2,000	3,909	2,000	2,000	3,000
Provincial Share ...	7,000	2,000	1,954	1,000	1,000	1,500
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.						
IRRIGATION AND NAVIGATION WORKS.						
<i>Works for which Capital and Revenue Accounts are kept.</i>						
CAPITAL.						
<i>Works in Progress.</i>						
Midnapore Canal ...			(-) 3,942	2,400	1,200	2,400
Hiji to Tidal Canal ...			...
Calcutta and Eastern Canals ...			(-) 96,978*	250	—7,819	—77,600
Madaripur Bhil Scheme ...			4,59,082	72,450	2,30,013	2,26,400
Utterbagh lock ...			14,798	87,000	71,000	26,800
Total Capital ...			3,72,960	1,53,600	2,24,394	1,77,000
REVENUE.						
Orissa Coast Canal ...			19,016	20,000	32,000	26,000
Calcutta and Eastern Canals ...			3,01,057	4,81,800	3,86,380	5,88,000
Madaripur Bhil Scheme ...			7,210	28,700	80,014	63,000
Total Revenue ...			3,27,283	5,30,500	4,88,394	6,77,000
Total Works for which Capital and Revenue accounts are kept ...			7,00,243	6,84,100	7,13,688	8,54,000

* Inclusive of Rs. 426 on account of survey of Tolly's nala and Rs 672 on account of the ship canal.

43.—Minor Works and Navigation—concluded.

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10.	1910-11.	1911-12.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Works for which only Revenue accounts are kept.</i>							
WORKS IN PROGRESS.							
Nadia Rivers			80,226	1,18,000	1,42,172	1,23,500	* Inclusive of Rs 258 on account of the Peali Sluice.
Gaighatta and Buxi Khals			4,680*	5,400	7,760	500	
Total Works for which only Revenue accounts are kept			84,906	1,23,400	1,49,932	1,24,000	
<i>Works for which neither Capital nor Revenue accounts are kept.</i>							
WORKS IN PROGRESS.							
Eden Canal			28,941	36,000	33,352	38,000	
Improvement of navigable channels—Ganges river			22,549	35,000	33,000	35,000	
Dredging the Bhagirathi entrance			60,630	...	17,262	7,000	
Ditto Gorai entrance							
Other works							
Dredging the Dhaleswari and Buriganga rivers							
Bandalling and putting on spurs on the Dhaleswari and Buriganga rivers				79,900	67,900	88,000	
Grant-in-aid for bandalling the Ganges near Rampur Boalia							
Improving the channel of the Kranafuli							
Repairs							
Total Works for which neither Capital nor Revenue accounts are kept			1,11,414	1,50,900	1,51,514	1,68,000	
Total Irrigation and Navigation Works			8,96,563	9,58,400	10,14,524	11,46,000	

AGRICULTURAL AND DRAINAGE WORKS.						
<i>Works for which only Revenue accounts are kept and for which neither Capital nor Revenue accounts are kept.</i>						
WORKS IN PROGRESS.						
Government embankments ..	}					
Midnapore Takavi embankments under contract ...						
Rajapur and Howrah drainage ...						
Mogra Hat drainage project ...						
Total Agricultural ..		6,70,544	6,85,200	5,85,478	6,96,000	
Reserve ..			21,400		24,000	
Total in charge of the Public Works Department ..		17,80,000	17,40,000	16,60,000	18,66,000	
Provincial share ...		18,54,924	17,40,000	7,33,558	8,32,000	9,23,000

45.—Civil Works—

IN CHARGE OF THE CIVIL DEPARTMENT.						
Provision for Sub-Overseers in each Sub-division in Bengal to report on the real condition of rural water-supply ..					38,000	
Ferry charges ..		2,486	6,094	5,660	5,827	
„ refunds ..		7,517	16,317	6,728	12,000	
Staging bungalows ..		4,223	7,754	6,200	6,998	
Encamping grounds ..		17	500	500	500	
Arboreal culture ..		13,704		20,000		
Contributions in aid of Excluded Local Funds and Municipalities ..		8,28,989	7,84,254	13,41,716	14,25,320	
Other items ..				4,595	1,650	
Grant to the Calcutta Improvement Trust ..		11,64,461	12,12,267	11,50,000	11,50,000	
Contribution to District Funds and District Road Funds ..		10,06,283	8,11,494	8,58,661	3,07,934	
Lump addition ..			3,50,703			
Deduct—Probable savings ..			+ 627		-1,227	
Total in charge of the Civil Department ..		17,17,000	16,74,000	30,27,729	32,00,000	30,20,000

This includes the grant for the improvement of Sanitation.

Budget includes Rs. 50,000 for feeder roads, but excludes Rs. 5,84,000 by which amount the grants to District Boards will be reduced from 1913-14 owing to the localization of the Public Works Cess.

45.—Civil Works—concluded.

HEADS.	ACTUALS.			1912-13.		1913-14.	REMARKS.
	1909-10	1910-11	1911-12.	Sanctioned estimate	Revised estimate	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs	Rs	Rs	Rs	Rs.	Rs.	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
<i>Original Works.</i>							
Civil Buildings { In progress ...				{ 15,13,800	{ 40,60,000	{ 11,88,000	
{ Not commenced ...				{ 17,73,937		{ 27,34,100	
Communications { In progress ...				{ 99,500	{ 1,47,000	{ 58,000	
{ Not commenced ...				{ 42,000		{ 3,15,000	
Miscellaneous { In progress ...				{ 8,800	{ 44,000	{ 40,000	
Public Improvements { Not commenced ...				{ 53,300		{ 3,300	
Total ..				34,91,327	42,51,000	43,38,400	
<i>Repairs.</i>							
Civil Buildings ..				7,56,000	8,07,000	} 19,60,000	
Communications ..				7,67,000	8,23,000		
Miscellaneous Public Improvements ..				77,500	84,000		
Total ...				16,00,500	17,14,000	19,60,000	
Establishment ...				10,09,173	10,32,000	10,94,600	
Tools and Plant ...				70,000	62,000	37,000	
Stock and Suspense ...				29,000	51,000		
Total in charge of Public Works Department	59,81,000	63,65,000	61,52,000	62,00,000	71,00,000	74,30,000	

UNDERTAKE DURING 1913-14.

Obligatory schemes which have been provided for in the Budget for 1913-14.

Major budget head and sub-head under which provision has been made.	Nature of scheme	ESTIMATE OR ULTIMATE MAXIMUM COST.			ESTIMATE OF EXPENDITURE IN 1913-14			REMARKS.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
3.—Land Revenue—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges of District Administration.	One additional appointment of District Magistrate.		18,000	18,000	.....	18,000	18,000	Owing to administrative needs five appointments for additional District Magistrates were created (Secretary of State's Despatch No. 154 Public., dated 4th November 1910) in Eastern Bengal and Assam. Of these, three were permanently included in the cadre of the Indian Civil Service and two sanctioned up to 31st December 1912. On the re-constitution of the province, the three permanent additional appointments have been allotted to Bengal. One of the two temporary appointments has been given to Assam, and the other to Bengal. This appointment will be continued.
Ditto ...	Increase of pay of Kanungoes.	.....	9,000	9,000	.....	9,000	9,000	The scheme is now under consideration, and final decision has not yet been arrived at. A lump provision of Rs 6,000 for increase of pay and Rs. 3,000 for increase in the grant of travelling allowance has been made.
Total Land Revenue ...		.....	27,000	27,000	...	27,000	27,000	
7 —Excise—								
District Executive establishment—Sudder establishment.	Re-organization of the Excise Department and its amalgamation with the Salt Department.	.....	2,66,808	2,66,808	.....	50,000	50,000	A proposal has been submitted to the Government of India for the re-organization of the Excise Department and its amalgamation with the Salt Department. The cost of the proposed amalgamated establishment will be Rs. 9,68,560 showing an increase of Rs. 2,66,808 over the present sanctioned scale. A provision of Rs. 50,000 has been made towards the introduction of the new schemes in the event of its being sanctioned during the year.

Amended Draft Financial Statement, 1913-14.

Major budget head and sub-head under which provision has been made.	Nature of scheme.	ESTIMATE OF ULTIMATE MAXIMUM COST.			ESTIMATE OF EXPENDITURE IN 1913-14.			REMARKS.
		Non-recur-ring.	Recurring.	Total.	Non-recur-ring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
11.—Forests.								
A.—Conservancy and Works	Purchase of elephants...	Rs. 9,000	Rs.	Rs. 9,000	Rs. 9,000	Rs.	Rs. 9,000	Provision has been made for the purchase of three elephants for the use of the Conservator of Forests while on tour in Jalpaiguri and other divisions. These rest-houses are necessary for administrative purposes.
	Construction of two rest-houses at Jalpaiguri and Dobacheri in Chittagong Division.	8,000	.....	8,000	8,000	...	8,000	
Total Forests	.....	17,000	.....	17,000	17,000	.....	17,000	
12.—Registration—								
Superintendence	Revision of establishment of Inspector-General's office.	...	5,400	5,400	.....	5,400	5,400	This has already been sanctioned.
District charges. Sub-Registrars.	Revision of cadre of Sub-Registrars.	.....	12,300	12,300	.....	12,300	12,300	This is for re-grading of Sub-Registrars according to the sanctioned scale, in the proportion of 2 : 5, 5 : 6. The new scale would provide :— Rs. 1st grade 37 ... 5,550 2nd do. 92 ... 11,500 3rd do. 92 ... 9,200 4th do. 110 ... 8,250 34,500 per month or 4,14,000 a year against a budget grant of Rs. 4,01,700 in 1912-13. The excess expenditure is Rs. 12,300. The Inspector-General asked for Rs. 13,800, but Rs. 10,000 has been provided for. The Inspector-General asked for Rs. 71,000, but Rs. 35,000 has been provided for in the budget for the revision of the District headquarters offices. This is in accordance with the recommendation of the Ministerial Officers' Salaries Committee; an increase has been sanctioned for both Civil and Criminal Courts, and it is now necessary to give effect in the offices of District Registrars.
Ditto	Proposal for opening new Sub-Registry offices.	.....	10,000	10,000	.....	10,000	10,000	
Ditto	Revision of ministerial establishment.	.....	35,000	35,000	...	35,000	35,000	

	Increase of rate of remuneration of extra establishments employed at Sadar and Mufassil Sub-Registry offices and the appointment of paid probationers.*	36,000	36,000	20,000	20,000	The schemes are under consideration of Government.																																							
Total Registration	98,700	98,700	...	82,700	82,700																																								
19A.—Law and Justice—																																															
Courts of Law.																																															
Civil and Sessions Courts Courts of Small Causes ...	Re-grading of Munsifs Additional Judge 15,000	50,000	50,000 15,000 15,000	50,000	50,000 15,000	The question is under consideration. A temporary Additional Judge has been sanctioned for the Calcutta Small Cause Court for six months. His salary at Rs. 1,000 and establishment at Rs. 250 per mensem have been provided for. As the appointment is a temporary one, the figures are shown as non-recurring. Provision has been made for one year, as it might be necessary to extend the terms of the appointment.																																							
Criminal Courts ...	Chaukidari Panchyat	40,500	40,500	22,000	22,000	The details are as below :— <table><tr><td></td><td>Estimated cost</td><td>Cost during 1913-14</td></tr><tr><td></td><td>Rs.</td><td>Rs.</td></tr><tr><td>Temporary clerks ...</td><td>5,000</td><td>5,000</td></tr><tr><td>Clerks for Circle officers ...</td><td>4,800</td><td>4,800</td></tr><tr><td>Munshi Chaukidars</td><td>2,400</td><td>2,400</td></tr><tr><td>Additional Sub-Deputy Collectors—</td><td></td><td></td></tr><tr><td>For 10 months. { 10 probationers. ..</td><td>4,500</td><td></td></tr><tr><td>{ 1 1st grade ..</td><td>2,200</td><td>33,300</td></tr><tr><td>{ 3 2nd „ ...</td><td>5,400</td><td>15,000</td></tr><tr><td>{ 6 3rd „ ...</td><td>9,450</td><td></td></tr><tr><td>{ 6 4th „ ...</td><td>8,100</td><td></td></tr><tr><td>{ 4 5th „ ...</td><td>3,600</td><td></td></tr><tr><td>Total ...</td><td>45,500</td><td>27,200</td></tr></table>		Estimated cost	Cost during 1913-14		Rs.	Rs.	Temporary clerks ...	5,000	5,000	Clerks for Circle officers ...	4,800	4,800	Munshi Chaukidars	2,400	2,400	Additional Sub-Deputy Collectors—			For 10 months. { 10 probationers. ..	4,500		{ 1 1st grade ..	2,200	33,300	{ 3 2nd „ ...	5,400	15,000	{ 6 3rd „ ...	9,450		{ 6 4th „ ...	8,100		{ 4 5th „ ...	3,600		Total ...	45,500	27,200
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Total Law and Justice— Courts of Law.	...	15,000	90,500	1,05,500	15,000	72,000	87,000	Usually provision of Rs. 5,000 is made, but on account of extension of the Chaukidari Circle system an increased provision of Rs. 22,000 is made in 1913-14. The ultimate increased cost will be Rs. 40,500.																																							

Major budget head and sub-head under which provision has been made.	Nature of scheme.	ESTIMATE OF ULTIMATE MAXIMUM COST.			ESTIMATE OF EXPENDITURE IN 1913-14.			REMARKS.
		Non-recur-ring.	Recurring.	Total	Non-recur-ring.	Recurring	Total.	
1	2	3	4	5	6	7	8	9
19B.—Courts of Law—Jails	Charges for moving prisoners.	...	Rs. 7,000	Rs. 7,000	Rs. ...	Rs. 7,000	Rs. 7,000	This is on account of subsistence allowance for two extra days, i.e., 5 annas a day, to the prisoners on release. The proposal has been submitted to the Government of India for approval.
20.—Police— Presidency Police— Calcutta Police	Re-grading of Sub-Inspectors.	.....	6,600	6,600	.....	6,600	6,600	To promote 4 Sub-Inspectors from 150 to 175 " 17 Sub-Inspectors from 140 to 150 " 19 Sub-Inspectors from 125 to 140 This is in accordance with the scheme sanctioned by the Secretary of State, and will be given effect from next year
Ditto	Approved service increments of constables.	...	33,936	33,936	.....	33,936	33,936	This is in accordance with the scheme already sanctioned allowing the constables to draw a rupee increment after 3, 10 and 17 years of approved services. The additional cost in 1913-14 is— Rs. Calcutta Police ... 30,744 Dock and Bridge Police ... 1,512 Police supplied to private individuals 864 River Police ... 816 <u>33,936</u>

Calcutta Police	...	Additional police force to raise the reserve to its authorized strength.	29,600	29,600	29,600	29,600	The employment of 13 Sergeants, 11 Head constables and 157 constables are required to raise the reserve of the Calcutta Police to its authorized strength. The present reserve is very low— <table><tr><td></td><td>Rs.</td><td>A.</td></tr><tr><td>Pay</td><td>40,108</td><td>7</td></tr><tr><td>Clothing</td><td>3,376</td><td>0</td></tr><tr><td>Contingencies</td><td>4,010</td><td>0</td></tr><tr><td>House-rent</td><td>1,200</td><td>0</td></tr><tr><td>Total</td><td>48,694</td><td>7</td></tr></table> <p>Deduct as set-off the cost of the armed guard sanctioned for the Bank of Bengal and the Mint which will not be required for duty 19,075 15</p> <p>29,618 8 or Rs. 29,600 0</p>		Rs.	A.	Pay	40,108	7	Clothing	3,376	0	Contingencies	4,010	0	House-rent	1,200	0	Total	48,694	7
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Ditto	...	Purchase of a motor prison van.	8,000	1,052	9,052	8,000	1,052	9,052	The prison van drawn by horses does not provide for the full requirements, and it has been decided to purchase a motor prison van at a cost of Rs. 8,000. Rupees 786 is required for establishment and Rs. 266 for contingencies.																		
District Police	...	Re-organization of subordinate police in Eastern Bengal.	3,71,435	1,66,599	5,38,033	1,75,000	1,17,014	2,92,014	The whole scheme for the re-organization of the subordinate police in the Eastern Bengal districts has been sanctioned by the Secretary of State, and effect is being given gradually.																		
Ditto	...	Revision of the superior police cadre.	...	69,825	69,825	...	5,700	5,700	The scheme is to appoint two District Superintendents, two Assistant Superintendents and eight Deputy Superintendents of Police, so that a larger number of gazetted officers may be employed in heavier subdivisions. It is thought two Additional Superintendents are urgently required for Midnapore and the 24 Parganas. Provision has been made for two officers for three months of next year.																		
Ditto	...	Establishment Constables' Training School at Dacca, a combined school at Sarda and revision of other schools.	36,587	36,587	...	34,142	34,142	This has already been sanctioned and given effect partly in 1912-13. The increase is only temporary for three years or so, i.e., until Sarda school is completely ready, when the schools at Berhampore and Rampur Boalia will be closed.																		

For budget head and sub-head under which provision has been made.	Nature of scheme.	ESTIMATE OR ULTIMATE MAXIMUM COST.			ESTIMATE OF EXPENDITURE IN 1913-14.			REMARKS.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
U.—Police—continued.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
strict Police—continued.	Reorganization of Dacca Town Police	1,000	10,065	11,065	1,000	9,000	10,000	This is over and above the sanctioned strength as passed in the Report of the Police Commission. It is proposed to employ additional force of eight Head constables and 70 constables.
Ditto	... Approved service increment of constables.	..	30,100	30,100	.....	28,000	28,000	This is in accordance with approved service rules passed by Government. This is necessary to remove the grievances of constables who are eligible for increments of pay
Ditto	... Temporary establishment for Training College of Sub-Inspectors.	... .	8,370	8,370	...	8,370	8,370	This is for temporary force, etc., for the Training College, Sarda. <div><div>Rs.</div><div>3 Inspectors ... 5,400</div><div>1 Head constable (17-8) ... 210</div><div>12 Syces (10 each) ... 1,440</div><div>1 Pandit (50) ... 600</div><div>Purchase of grass ... 720</div><div>8,370</div></div>
Ditto	... Enlistment allowances to recruits.	...	10,504	10,504	...	10,504	10,504	The amount is based on the average number of recruits enlisted in the past three years, viz., 1,615 at Rs. 6-8 each. The allowance has been sanctioned by the Government of India.
Ditto	Purchase of elephants and horses.	9,500	...	9,500	9,500	.. ..	9,500	Two elephants are required for the Superintendent of Police, Jalpaiguri, to replace one of the two which is dead and for the Inspector in charge Alipur Duars subdivisions, and horses for the Inspector and Sergeants of the Dacca reserve and towns. Without the elephants the inspection work cannot be done with satisfaction.

Ditto	...	Purchase of boxes	...	10,053	.....	10,053	10,053	.....	10,053	Deed boxes are required for keeping confidential papers, case diaries, etc., by investigating police officers, 1,117 at Rs. 9 each.
Ditto	...	Purchase of books and publications.		9,180	.....	9,180	9,180	...	9,180	Dr. Ryan's Law of Criminal Evidence .. 480 District and jurisdiction maps 1,120 Purchase of Bradshaws for 26 districts 130 Zaffar Umar's Police Manual 4,500 Newspapers ... 1,000 Captain Hirst's Hand-book of Surveying .. 1,950 <hr/> 9,180
Ditto	...	Grant to Athletic Club	....	8,000		8,000	.. ..	8,000	8,000	This is for travelling allowance of hockey teams and has been sanctioned by the late Eastern Bengal and Assam Government.
Ditto	.	Purchase of furniture ..		10,000	..	10,000	10,000	.	10,000	Most of the existing police stations in the Eastern Bengal districts are very badly furnished. The provision is intended for supplying furniture to old and new stations and to the police sergeants who are in need of them
Ditto	...	Strengthening of Police guards of sub-treasuries		2,760	22,756	25,516	2,760	15,394	18,154	The strength of police guards in sub-treasuries as sanctioned under the re-organization scheme is in most places considered to be inadequate. The men are relieved once a fortnight only in East Bengal districts and once in three weeks in West Bengal districts. There is therefore, a risk of the men being overworked and not properly on the alert, as they do not get a sufficient number of nights in bed. It is proposed to bring the number of guards to a sufficient strength by appointing 54 head constables and 84 constables
Ditto	...	Increase in the rate of pay of Armed Reserve.	..	{ 62,520 + 4,689 (Pensionary charges)		67,209		25,000	25,000	It is impossible to get suitable men at the present rate of pay of Rs 9, as it is less than what is earned by coolies, servants, etc. It is proposed to raise the pay of 2,606 constables by Rs. 2 per mensem
Ditto	...	Construction of steamers and cutters		1,46,541	36,107	1,82,648	75,186	...	75,186	Steam-launches are wanted by the Superintendents of Police, Tippera, Bogra, Deputy Inspector-General of Dacca, and Assistant Superintendents of Patuakhali and Muashiganj. Without these proper police supervision cannot be expected in the river districts.