

[*Mr. Stephenson; Dr. D. P. Sarbadhikari; The President.*]

Sinking Fund enough to repay it, and not go dragging on from one loan to another. The provisions are perfectly simple. They are much more elastic than those of the present Act, and they do not hamper the Municipality any further than the present Act does. The Government of India can now impose what conditions they choose, and if the Corporation refuse to accept the conditions the Government of India can refuse to sanction the loan. In the Bill itself there is no question of reduction from 47 years to 30 years. It is a choice between a compulsory loan for 47 years, whatever the work you are undertaking is, whether it will last for ten years or 47 years, and a loan that may be for any period that the Corporation can satisfy the Government of India is necessary and to their interest. The Bill gives you absolute elasticity. To conclude, I can see no object whatever in refusing to face the question now; the postponement of the Bill is merely putting off the evil day. It leaves the Corporation finances in an unsound condition, and a condition in which the finances of no public body ought to be, and it piles on a future Council an additional work at a time when they will be very greatly rushed. The advantages, so far as I can see, are *nil*'

The Hon'ble DR. DEVA PRASAD SARBADHIKARI said :—

"My Lord, there would be a great deal of force in what the Hon'ble Member in charge has urged last, if it was the fact that loans raised from time to time by the Corporation were specially earmarked for the work in view, and were not allowed to get into one other accounts in a confused mass, as unfortunately has been the case with some of the Corporation loans. During the time in the long ago, when some of us were on the Corporation, it used to be a constant fight as to how certain expenditure was going to be met, whether out of particular loans, or out of revenue. I do not know, my Lord, whether in recent years there has been a lessening of disputes of that kind, but the accounts with regard to some of these loans have got so much confused that most careful expert opinion would be needed to separate them, and to show how the methods of repayment ought to be adjusted. In this state of things, the general rate-payer has a right to say that works for which future generations are as much responsible as they are,—works for which they are possibly more responsible, or at all events ought to be,—should be spread over a longer number of years. If it is rigidly insisted that a loan is raised for a particular purpose, it will not be applied for purposes other than that.

"There would be a great deal of force in what the Hon'ble Mr. Stephenson has said, and if in future, in deciding upon these loans, it is absolutely provided that particular loan should be for a particular purpose, and if we could know the age of the particular work, adjustment of the kind now suggested may be possible."

The Hon'ble MR. STEPHENSON said :—

"I rise to a point of order. Is the Hon'ble Member speaking on the first motion or on the motion with regard to the equated loans?"

The PRESIDENT said :—

"It certainly is not on Hon'ble Mr. Chakravarti's motion."

The Hon'ble DR. DEVA PRASAD SARBADHIKARI, continuing, said :—

"I am speaking on Mr. Chakravarti's motion. Well, even then, my Lord, I venture to think there is no irrelevancy in my point, for all the other questions are inextricably interwoven with one another; but if your Lordship's ruling is that there is, I shall not pursue the matter. Apart from that, if the man in the street, as the Hon'ble Member has described him, is to have no say in regard to matters like this, how are his representatives to know what the real popular opinion with regard to them is, for it is the man in the street after all that will have to pay the extra 'sinkage,' which after careful deliberation had been reduced from 2 per cent. to 1 per cent., and is now to be again raised? It means a definite, present, extra burden against which he has a right to protest for which he must be given time and opportunities for preparation. If that were an answer to any objections

[Mr. Chakravarti; Mr. Stephenson]

raised with reference to the shortness of notice regarding legislative measures, it might be urged with equal force with regard to all measures, 'for the man in the streets' interest can always be scouted and ignored. All you have to say to him is that your representatives are all experts and know all about it, and it does not matter what the constituents think about it, or how they may be inclined to urge their objections.

"It is quite true that the measure does not commend itself to us. There is no concealing the fact. The Hon'ble Members on this side of the Council have made no secret of the matter and the Hon'ble Member has made no new discovery. He says that the real objection to the postponement is that the measure does not commend itself to the Council. That is so, and that is a greater reason why longer time is necessary for considering the matter, and having greater public examination of the details of the measure, which have not been sufficiently long before the Council."

The Hon'ble MR. CHAKRAVARTI said :—

"My Lord, I shall be very brief, indeed. In answer to my resolution, as I understand, the question is this. It is admitted that on the 16th August, 1910, the view which was entertained by the Government was this. That the period of loans should not be longer than the period of the term of debentures

"The Hon'ble Member in charge is certainly converted to the other view. As to when his conversion took place I do not know. But this Bill in its present form was only circulated in September, I believe, and it reached the hands of the Corporation some time in October or November last. The Corporation, thus affected by this Bill, referred the matter to a Finance Committee and asked the Finance Committee to report on the Bill. The Report was made. They wrote a letter first and, on the 19th February, they wrote a second letter asking for further time, and they said that they only wanted a very short amendment of the present Act in order to enable them to raise money. But the new theory of the Hon'ble Member in charge is that the Bill is a very simple one. Well, I have taken the trouble of asking some Hon'ble Members of this Council whether they were going to support my measure, and they said that as they did not understand anything at all, they were not in a position to say whether to support my motion or not. After all, it is a question of finance, and it is not an easy question. I venture to think—I am not going to take up the time of the Council longer—but I think I can convince the Hon'ble Member in charge in 20 minutes if I have an opportunity of private discussion. The idea that the period of loan should be co-terminous with the period of debenture is absolutely falacious and inequitable, and it has been so found in other countries where attention has been paid to it."

The Hon'ble MR. STEPHENSON said :—

"May I explain? There is nothing in the Bill about the period of debenture."

The Hon'ble MR. CHAKRAVARTI said :—

"I do not quite follow. Everybody understands that this is the crux of the present alteration. The point is this: on the 19th February a letter was written to ask 'for more time. In reply to that letter a letter was written on the 25th February saying *non possumus*—we can do nothing, that legislation must go on.' On the 26th February the Bill was published for information. It may be a very easy measure for the learned members opposite, but I frankly confess that it is not an easy matter. As regards the man in the street he may not be able to speak on the question, but the general public have a right to say that it would cause increased taxation later on. Under these circumstances the public want more time. The Corporation wanted more time, and then it was suggested that they have taken away 48 lakhs of rupees from the Sinking Fund. I do not know whether the figure is right, for I have had no time to test it. But I think it is right. I do not

[Mr. Chakravarti, Rai Radha Charan Pal Bahadur.]

think that with these 48 lakhs the Calcutta Municipality will run away. Calcutta is not running away. We heard that with the removal of the Capital to Delhi the prosperity of Calcutta was doomed. Well, Calcutta is still existing and we are still existing. Therefore, it seems to me there is no danger with regard to the payment of 48 lakhs. If there is a loan to that extent and if the matter has stood over since August, 1910, I see no reason whatever why a short time more should not be allowed. It has been suggested that the Council may be embarrassed. Why should the Council be embarrassed? Because there are 633 sections? If there are a thousand or two thousand sections, the Council will surely take them one by one. My hon'ble friend's fear is that the Council may not take sufficient care of this little baby with regard to loans, because there are bigger babies concerned in the original Act. I have no appreciation of this character, and if I continue to be here and live as long, I can assure the Hon'ble Member with regard to the 633 sections, that they will receive the proper attention that they deserve."

The motion being put to the vote, a division was taken, with the following result:—

| AYES 21. | | NOES 24. | |
|-------------|--|-------------|--|
| The Hon'ble | Mr. S. P. Sinha. | The Hon'ble | Sir William Duke, K.C.I.E., C.S.I. |
| " | Dr. Nilratna Sarkar. | " | Mr. P. C. Lyon, C.S.I. |
| " | Mr. Byomkes Chakravarti. | " | Nawab Saiyid Shams-ul-Huda. |
| " | Maharajadhiraja Bahadur of Burdwan. | " | Mr. E. W. Collin. |
| " | Maharaja Jagadindra Nath Ray. | " | J. G. Cumming, C.I.E. |
| " | Raja Shoshi Kanta Acharyya Chaudhuri Bahadur. | " | C. J. Stevenson-Moore, C.V.O. |
| " | Dr. Deba Prasad Sarbadhikari. | " | N. D. Beatson-Bell, C.I.E. |
| " | Mr. J. G. Apear. | " | B. K. Finimore. |
| " | Rai Radha Charan Pal Bahadur. | " | J. H. Kerr, C.I.E. |
| " | Mr. W. T. Grice. | " | H. L. Stephenson. |
| " | Mr. Golam Hossein Cassim Ariff. | " | B. B. Newbould. |
| " | Maulvi Abul Kasem. | " | J. Donald. |
| " | Nawab Saiyid Hossain Haider Chaudhuri, Khan Bahadur. | " | S. L. Maddox, C.S.I. |
| " | Raja Mohendra Ranjan Ray Chaudhuri. | " | C. H. Bompas. |
| " | Babu Prasanna Kumar Ray. | " | B. C. Mitra. |
| " | " Surendra Nath Banerji. | " | G. W. Kitchler, C.I.E. |
| " | " Surendra Nath Ray. | " | Rai Priya Nath Mukharji, Bahadur. |
| " | " Mahendra Nath Ray. | " | Sir Frederick Loch Halliday, Kt., C.I.E., M.V.O. |
| " | Rai Hari Mohan Chandra, Bahadur. | " | Sir Frederick George Dumgynne, Kt. |
| " | Babu Ananda Chandra Ray. | " | Mr. R. Glen. |
| " | " Upendra Lal Ray. | " | Norman McLeod. |
| | | " | V. Woods. |
| | | " | A. W. C. Chaplin. |
| | | " | Nawab Saiyid Nawab Ali Chaudhuri, Khan Bahadur. |

The following members were absent:—

| | |
|-------------|---|
| The Hon'ble | Nawab Sir Khwaja Salimullah Bahadur, G.C.I.E., K.C.S.I. |
| " | Sir Allan Arthur, Kt. |
| " | Mr. J. C. Shorrocks. |
| " | Maulvi Musharraf Hussain. |
| " | A. K. Faz-ul-Haq. |
| " | Maharaja Ranjit Sinha of Nashipur. |
| " | Rai Nalinaksha Basu, Bahadur. |

The Hon'ble RAJA HRISHIKESH Laha abstained from voting.

The result of the division being ayes 21, noes 24, the motion was lost.

The motion of the HON'BLE RAI RADHA CHARAN PAL, BAHADUR, was then debated.

He said:

"My Lord, I have already said what I had to say in support of the motion."

[*Mr. Stephenson.*]

The Hon'ble MR. STEPHENSON said :—

“ My Lord, the proposal is to have an expert Committee to report on all works done out of loan funds since 1881 and on the life of all other works that are in contemplation out of loan funds. The Hon'ble Member in making his motion did admit that legislation was necessary, but did not explain what legislation the Corporation wanted. Further, he proposed that this Bill should not be referred to a Select Committee until we had the report of that expert Committee. In the first place, the motion itself discloses no reason whatever for the postponement of the Bill. Even supposing you get an equated period, there is nothing in the present Bill to prevent the period of the loan being fixed accordingly. For the reasons given under the other resolution it would be wrong for the Council to postpone tackling the matter merely because of the appointment of an expert Committee.

“ Apart from this, there are many difficulties in the way of the appointment of an expert Committee. Even supposing that the Committee agree, what would be the result? An examination of the works already constructed will no doubt give the Corporation valuable information as to their present assets or the way in which their work has been done; but if this information is necessary they can at any time employ any expert they like. It can hardly be contemplated that any alteration will be made in the terms of the existing loans, these loans being taken for certain terms and on certain conditions; and it is outside the scope of practical politics to alter the terms of these loans. It is equally obvious that any information as to the equated life of past works actually undertaken will be of no use in deciding equated life of future works.

“ The Committee of experts will draw up a voluminous schedule giving their opinion as to the life of individual works or very small classes of works in the circumstances under which they were undertaken. But in the first place this schedule would not be absolutely reliable as regards future works of the same small classes because the circumstances might be different, the workmanship might be different, the materials might be different.

“ But in any case it would not be possible to fix an equated term for Corporation loans on any basis of this sort, and therefore it would be impossible to introduce into the Act any fixed equated term based on the Committee's findings. The utmost that it would be possible to do would be, for each separate year's loan programme, to take the Committee's schedules and apply them to the works contained in the year's programme, and thus work out an equated term for each year's loan. In one year's loans budget there might be a provision of 16 lakhs for stone setts, the life of which is from 10 to 15 years. It is obvious that the equated term for that year would be very different to, say, the following year when there is nothing in the loans programme but water mains and main sewers. The utmost you can get from the Committee of experts then would be the data on which to equate each year's loan.

“ But in the first place this would give an infinite variety of terms for the Corporation loans which would to a considerable extent depreciate their value.

“ In the second place we all know or have opportunities of getting a fairly reliable opinion of the probable life of a particular work. Is it necessary to set up the machinery of a Committee of experts in order to fix the time down to years, months and days? If you have got a general idea of the life of the work, is not that enough for practical purposes? There seems to me something petty in the attitude that a great Corporation like that of Calcutta objects to carry out much needed municipal improvements because the future generations may benefit from them, and wishes to call in a Committee of experts to assess with meticulous accuracy the share which a trading Corporation could legitimately charge on the future. The only way to attain this point of view is by shutting each generation into a water-tight compartment and refusing to regard Calcutta as a continuing whole. It seems to me that the proper view is that the Corporation never dies and that its interests continue; its duty is to carry on and improve the administration of Calcutta;

[*Mr. Stephenson; Mr. Apar.*]

the improvements are undertaken because they are necessary now, not because they will benefit the future. They are all paid for eventually out of the revenue of Calcutta. If it were possible it would be desirable to pay for them directly out of revenue; and as it is not possible without retarding the necessary improvements, the revenue of future years is anticipated by loans. But the criterion should not be what can we charge to posterity, but how much can we afford to pay for ourselves. The letter of the Corporation refers us for information on the subject of equated loans to Collins' Organization and Audit of Local Authorities Accounts. There are only about two pages on the subject in this work, and those pages are concerned not with the principle of equated loans or the methods by which they are taken, but entirely with how to audit them. Undoubtedly equated loans are in force in England; but as I understand it, the local authorities in England take their loans for one specified object. If they are setting up gas works their expenditure includes buildings, mains and meters. These have different lives and the term of the loan is equated according to the amount spent on each of these objects, but the loan is one and for one object. The circumstances in Calcutta are quite different. The loans statement every year run into pages of different objects and the borrowing of the Corporation is very constant. For the 12 years ending in 1900 at a time when the initial expenses on water works and drainage might be expected to be heavy, the average annual loan was 13 lakhs and in several years no loan was taken. Since 1900 the average annual loan is 25½ lakhs and in only one year no loan has been taken, and that was because the Government of India refused it.

"The Corporation are using their loan funds on perfectly legitimate objects no doubt, but as a permanent additional resource from which to provide for the growing improvement of the City. This is absolutely different to the circumstances under which equated loans are raised at Home. Further, there are no signs that this loan expenditure will ever cease. Calcutta is growing, the standard of administration is growing, the conveniences which are suitable now will ten years hence be below the standard and will have to be renewed, which in itself is an argument against any equated loan based on the life of the work if it were left alone and had not had to be replaced to meet the growing needs of the town. If they insist like petty traders on each generation paying the uttermost farthing, the burden on the second, third and fourth generations will become more and more intolerable.

"I wish only to point out that there are objections to equated loans in the circumstances of Calcutta, as I have shown above. There is however nothing whatever in the Bill to prevent us from taking equated loans. I, therefore, think that sufficient grounds have not been shown for the acceptance of the Hon'ble Member's motion by the Council."

The Hon'ble Mr. APCAR said :—

"My Lord, I should like to touch upon only one point in the observations made by the Hon'ble Member in charge. It is with regard to his idea that because we seek equated loans we are acting like petty traders. Does the Hon'ble Member know what the purpose or the object of the Sinking Fund is? The Sinking Fund is for the purpose of preventing a corporate body from charging the present generation with all the expenses of works that will continue in use for a series of years and leave future generations free. That is admittedly the object. Equated periods are taken in England. What is an equated loan? It is well known that you can have a regular table fixed of the lives of different works, and when a loan is required for some of them, the life of each work is taken into account and the average arrived at, and a loan is then obtained for that average or equated period. My Lord, it is well brought out here in the book of recognised authorities I hold in my hand, Collins' Organization and Audit of Local Authorities Accounts. It is not advisable in Calcutta, and certainly it would not be favourable for us to go into the market for multiplicity of loans for each object for which we may require a loan.

[Mr. Apar; Rai Radha Charan Pal Bahadur.]

“The quotation begins :—

‘Hence, while it undoubtedly is a great equated loan repayment periods, in order to avoid a multiplication of separate loans, yet for the purposes of audit and accounts and calculation, generally it is important to regard each component part or factor of the equated loan as though it were a separate loan.’

“It will be observed that Mr. Collins says that it is an inadvisable thing to have a multiplicity of loans for separate works, and in Calcutta we cannot possibly go into the market for separate loans for each work that we have in hand. Therefore, they are taken together. There is no novelty in the suggestion for equated loans. We should be proceeding according to a system well known on municipal administrations in England. The Hon'ble Member in charge seems to think that it is inappropriate: that it is a mean thing that we should ask that posterity should pay for our own works. As the Hon'ble Member has said in the Bill there is no such limitation of any description of what is being done or going to be done. I shall not enter into that question now. It is not the words of the Bill to which objection is taken. It is the manner in which it is to be applied. We have official information as to the manner in which it is to be applied. We have been told that the loans will be for 30 years, that the life of debentures will be for the same period, and that the whole amount of the loan is to be paid within that 30 years by annual contribution of 2 *per cent.* But if there are works for which a loan is required that will last—the average life of which will be longer than 30 years. It would be unfair to limit the loan to that period. Suppose we take the loans with regard to 34 lakhs, to which reference has been made, for drainage and sewerage, each of which is computed at the rate of 44 years and acquisition of land, we can take the average life fairly to be 47 years. If the policy now proposed of 2 *per cent.* contribution is accepted for works the life of which is 47 years, then those who are paying rates for 30 years will have paid in full for the whole of these works, but those who enjoy the benefit of the works after that period of 30 years, that is for 17 years, will not pay anything whatever. I shall deal with that question later. But I must protest without delay against the representation made by the Hon'ble Member in charge that those who seek to spread the repayment of loans over a number of years calculated on the life or utility of loans are acting like petty traders.”

The Hon'ble RAI RADHA CHARAN PAL BAHADUR said :—

“My Lord, if I have followed aright the reply of the Hon'ble Member in charge of the Bill, what I understand him to say is this, that the inquiry will not supply any useful information on the Bill and that the loans may be sanctioned for any period. In the first place I desire to point out that if this Bill be carefully examined, it will be found that the ordinary period of loan has been laid down to 30 years. I know, my Lord, that there is a provision in section 128 of the Bill that with the sanction of the Government of India the period of the loan may exceed 30 years. The letter which the Hon'ble Member to my right, Mr. Apar, has referred to—I cannot lay my hands on just now—in that letter it has been stated—I am quoting from memory—that unless on very strong and exceptional grounds the Government will not sanction loan exceeding a period of 30 years. Then, again, in clause 139 of this Bill, which has been inserted at a later stage, that is, at or towards the end of February, only a few days before the introduction of the Bill, a retrospective effect is given to the loan which the Government had sanctioned since March 1912, and that loan amounts to 34 lakhs. In that clause it is stated that the Corporation shall contribute a sufficient sum, if regularly paid throughout the period of 30 years from the date on which the loan was taken, which by accumulation of compound interest will be sufficient to pay off the loan at the end of that period. My Lord, I submit, that this goes to show that the intention of the Government is to fix the period of loan at 30 years, and that the period of loan and the currency of

[*Rai Radha Charan Pal Bahadur ; Mr. Stephenson ; Mr. Apar.*]

debentures will be ordinarily 30 years as in the present case. It is quite clear that ordinarily the Government would not sanction loans exceeding 30 years. It may be less than 30 years. It will be serious for the Corporation, because the Sinking Fund charges will be greater. Then my Lord it has been stated that there are items in the loan statement, such as stone-paving or other works which might last 15 or 16 years. My Lord, I will give one concrete instance. I believe it is quite fair to take that 34 lakhs loan which has been sanctioned by the Government of India upon which we are now paying 1 per cent., but will have to pay over 2 per cent. with retrospective effect. Roughly speaking over 21 lakhs out of 34 lakhs of that loan are for land acquisition and works relating to drainage and water-supply. My Lord, land is a permanent factor and may exist for 500 years or more, as was very graphically expressed by the Vice-Chairman of the Corporation till the City of Calcutta is engulfed in the Bay of Bengal. The water-supply and drainage works will also last for 50 years or more. There are no doubt items such as stone-paving, and works of similar nature which will last for a shorter time. Taking all the items of the loan, the equated average life of works comprised in the total loan will surely, if investigated, show that the work will last more than 47 years. As the Hon'ble Member in charge has not given any information how 30 years has been arrived at, and whether an inquiry has been made as to the durability or life of the works comprised in the 34 lakhs or not, I fail to understand why could not 20 years or 10 years or 50 years be fixed? Therefore, I have ventured to suggest that an inquiry will not only help the Corporation but will help your Excellency's Government and the Members of this Council to know accurately, or at least approximately, the average life of works comprised in the loan works. My Lord, I have asked for an inquiry into the items of work executed since 1881, as it will give us some idea of the life or durability of works ordinarily carried out from loan funds. If an investigation is made, it will enable the Corporation, your Excellency's Government, as also the Members of this Council, to judge whether the 1 per cent. was equitably fixed or not. There have been various works during the last 32 years, and it will show whether these works are still existing or are likely to exist for another 20 or 30 years or more. This is the reason, my Lord, that has led me to submit this resolution to this Council."

The motion was then put to the vote and lost.

The Hon'ble MR. STEPHENSON'S motion was then debated.

He said :—

"My Lord, I have already explained to the Council why it has been found necessary to add the names of the Hon'ble Mr. Donald and the Hon'ble Mr. Sinha to the list of Members of the Select Committee. I shall, therefore, now formally move that the Bill be referred to a Select Committee consisting of the Hon'ble Mr. Maddox, the Hon'ble Mr. Bompaś, the Hon'ble Mr. Donald, the Hon'ble Rai Priya Nath Mukharji Bahadur, the Hon'ble Mr. S. P. Sinha, the Hon'ble Mr. Apar, the Hon'ble Rai Radha Charan Pal Bahadur, the Hon'ble Mr. Shorroek and myself, with instructions to complete the report in time for presentation to the Council on the 26th March 1913."

The Hon'ble MR. APCAR said :—

"My Lord, the present stage of our proceedings corresponds with the second reading of a Bill in the House of Commons, and there are reserved to Members of this Council the same rights as are so freely exercised in ordinary practice at Westminster. I trust, my Lord, your Lordship will not think that I am unduly occupying the time of the Council if I seek to utilise the only opportunity that I can have of speaking on the principles of the Bill. The present law relating to the Calcutta Corporation loans is included in the Calcutta Municipal Act. Now, I do not disguise that I have never seen anything good in that Act except in one particular, and that is the law relating to loans, and the method and principle of repayment of their loans by the Corporation. And I stand in the unhappy position of seeing this one wee

[*Mr. Apar.*]

pet lamb of mine, and a perfectly innocent one, being led out to the sacrifice by the Hon'ble Member in charge of the Bill. I do not suggest, my Lord, that there are no defects in that law. I think that an amendment is required, but I do seriously urge that the amendment could be effected without destroying the principles of the law in this question. I am so unfortunate as not to be able to concur in the proposals before the Council, but my objections must not be taken to be the objections of an individual. I voice the opinion of the Corporation. Nor must it be supposed that the Corporation have formed their opinions haphazard. We have brought to the consideration of the question the wish to see that done which we think would be best in the public interest. We have not spared ourselves. We have given our time and consideration to the matter, and we have endeavoured to learn the practice in other local governing bodies elsewhere. We have no desire to originate any new method, and we only seek the adoption of the principles which have been arrived at by a Select Committee of the House of Commons, and now universally are adopted, for the reason that after the test of experience they have been found to be financially sound in practice no less than in theory. Again, my Lord, we are in complete accord with the whole legislative history of this Council of Bengal, and we respectfully ask for the maintenance of the principle that was approved by the Government of Bengal so late as in the year 1910. My Lord, Sir Edward Baker, who was our Lieutenant-Governor, was no tyro in finance. It will be remembered that he was successively Financial Secretary to the Government of Bengal and the Government of India, and he was the immediate predecessor of our present Finance Minister in the Supreme Council. I think I might fairly claim serious attention, under any circumstances, on behalf of any representation made by a body such as the Calcutta Corporation in respect of a matter affecting their own administration, and I hope, my Lord, that you will not think that I am putting it too highly when I say that such representation, when it is supported by the high authorities which I have quoted, is entitled not only to the greatest weight, but that the *onus* is on those responsible for the proposals contained in the Bill to show cause for the changes they desire to introduce. I am wholly unable to detect the financial reasons on which the proposals contained in the Bill are founded. We have, however, at least the advantage of the presence in this Council, in the person of the Hon'ble Member in charge of the Bill, of the Financial Secretary, by whom the letter of Sir Edward Baker, supporting the principle we desire to uphold, was addressed to the Corporation. In that letter the measures for meeting the difficulty that exists under the present law were considered, and objection was expressly taken by Sir Edward Baker's Government to raising the Sinking Fund payments, which is the main purpose underlying this Bill. Your Lordship will perhaps permit me to read a portion of the fourth paragraph of the letter to which I refer:—'The first step necessary is to keep a separate account of the Sinking Fund of each loan, and to ensure that each loan can be repaid from its own Sinking Fund alone. This might be done either by raising the Sinking Fund payments or lengthening the terms of the loans; but there are objections to both these courses, and all that is really necessary is to ensure that the payments to the Sinking Fund shall continue whatever the currency of the loan may be—'loans' means really the debentures of the loans—until the accumulated sum in the Sinking Fund is equal to the amount of the loan.' My Lord, I do not suggest that either the Hon'ble Member in charge of the Bill or your Lordship's Government is responsible for the Bill, but it is a matter of the highest importance for us to know, and I crave leave to invite the Hon'ble Member in charge to state specifically what are the objections alluded to in paragraph 4, line 3 of the letter to which I have alluded, which is dated the 16th of August 1910, and bears his signature. I will hazard the conjecture that those objections are the same as have been submitted by the Corporation to the Government of Sir Edward Baker, and that they are in effect identical with those I shall state to this Council. I trust I may be pardoned if, in a question of public importance and

[*Mr. Apar.*]

difficulty, I press the point to ask how is it that objections which were considered valid by Sir Edward Baker and his Government in the year 1910 are in the present day ignored. Why is the continuity of the legislative policy of the Government to be interrupted? And is it seriously intended to overrule the recommendations of a Select Committee of the House of Commons at Westminster, based on the testimony of the experts familiar with questions of Sinking Funds, and, may I ask, overruled on what ground and on what authority? My Lord, to bring home to Hon'ble Members how uneconomical and disadvantageous are loans for shorter periods as proposed in the Bill, as compared with loans for the longer period under the system the Corporation advocate, permit me to take the loan for 34 lakhs, which in fact is provided for in clause 139 of this Bill, to serve as an illustration. The sum of 34 lakhs is to be borrowed by the Corporation for a period of 30 years. The repayment of the loan is to be made in 30 years, and the Corporation are to pay to the Sinking Fund an annual contribution of 2 *per cent.* in order that the full amount of the loan may accumulate in 30 years. It is important to observe, as has been already mentioned, that the purposes for which the loan is required are works for water-supply and sewerage, and for the purchase of land. The average life of these loans may be very fairly computed to be 47 years. The annual loan charges (that is to say, interest on debentures at 4 *per cent.* and contribution to Sinking Fund at 2 *per cent.*) on the loan of 34 lakhs under the present system proposed in the Bill will amount to Rs. 2,04,000. Debentures, my Lord, are here what in England are called stock. On the other hand, if the Sinking Fund contributions were limited to the present rate of 1 *per cent.* annually, under the system we advocate, with the period of indebtedness, or, as under the English Act it would be called, the period prescribed for the discharge of a loan, to be 47 years instead of 30 years, we could borrow exactly the same amount, that is, we could borrow exactly 34 lakhs for the charge of Rs. 1,70,000. If, however, we can afford to pay Rs. 2,04,000 as loan charges, we could obtain an additional sum of Rs. 6,80,000 to add to the improvement of Calcutta and for the amenities of this City, that is to say, we could borrow Rs. 40,80,000 instead of 34 lakhs. And this is not all.

The Hon'ble Member in charge thinks that it is rather mean to pay any regard to it, but under the new proposal the rate-payers of the first 30 years will have paid in full for the loan works, and the inhabitants who will come after that period will enjoy for 17 years the works without contributing a stiver for them. And, further, our borrowing power would be proportionately decreased. The irony of it all is that we, the present generation, are called upon to accept this arrangement as a financial boon. I confidently ask your Lordship's Government, and the Council generally, to say of the two courses which is the more economical and advantageous. It must be understood that the Corporation do not suggest that the period of a loan should never be for 30 years. Ordinarily, to raise a number of loans, each for a separate work, is recognised to be inadvisable, and in order to avoid a multiplicity of loans a well-known system is adopted in England. As I have already explained when speaking to a resolution previously moved today, the life of each kind of work is fixed, and when a loan is wanted for works, the average life of the works to be undertaken is arrived at. A single loan is raised jointly to provide funds for all the works to be undertaken, and the period of the average or equated life of the works is fixed for the repayment or life of the loan. If then a loan is wanted for works the average life of which will be found to be 30 years, requiring an annual contribution of 2 *per cent.*, or the average will be found to be 15 years, with an annual contribution of 5.37 *per cent.*, we certainly think that the period for the repayment—that is, the life—of loan should be fixed accordingly. We are not so unfair as to seek that rate-payers who will not enjoy the benefit of works should be made to contribute for them, any more than we approve that the present generation of rate-payers should be made to provide in full the cost of works which will be enjoyed by a future generation without paying

[*Mr. Apar.*]

for them. But if an arbitrary period is to be fixed, we pray that it be not for 30 but for 47 years, for which the present rate of contribution of 1 *per cent.* is sufficient.

“My Lord, power to borrow on such terms as the Government of India may approve seems harmless enough, and it is not the specific provision in the Bill with regard to future loans that has caused dissatisfaction. But it is the clear indication of their intention by the Government, officially communicated to the Corporation by the letter of the Local Government of the 11th of September, 1912, of the manner in which the law will be applied that has caused alarm. After expressly intimating that a proportionate increased Sinking Fund contribution is to be paid—one of the courses to which the Government of Sir Edward Baker expressly objected—the letter continues in paragraph 4:—‘In this connection I am to observe that as loans for a longer term than 30 years are uneconomical’—my Lord, I claim to have shown that the contrary is correct—and involve, in the aggregate, repayment of very much larger sums than shorter loans’ My Lord, I here must again respectfully join issue. This is a matter for mathematical calculation, and can be tested. Our Vice-Chairman has shown, in statements which have been printed by the Corporation,—and I trust the Hon’ble Member in charge will circulate them for the information of the Hon’ble Members—that, irrefutably, where the percentage is calculated for the growth of a Sinking Fund at 4 *per cent.*, whether a loan is for 30 years with 2 *per cent.* annual contribution, or 47 years with an annual contribution of 1 *per cent.*, the aggregate payment involved is exactly the same; and where the growth is calculated at any percentage less than the interest paid by a borrowing body on their debenture of stock, say 3 *per cent.*, the percentage at which the Government have required the Corporation to calculate the growth of their Sinking Fund contributions, the aggregate payment in 47 years will actually be less than in 30 years. The sentence of the Government communication from which I am quoting concludes:—‘The normal term of 30 years will not be extended except on the strongest grounds.’ We have not the slightest indication given as to what will be regarded as grounds for extension, but we have the clearest indication that loans for water-supply or drainage, which a previous Accountant-General, in a discussion arising out of our present difficulties, calculated to have a life of 41 years, and land, which we may perhaps regard as having a perpetual life, do not in the opinion of the Government afford any ground whatever for any extension of a loan beyond the period of 30 years. May I state here how it is that our law is defective? The framers of the Municipal Act of 1899 intended, as is abundantly clear, to follow the English Local Loans Act of 1875. In adapting section 15 (7) of that Act for the Calcutta Act they overlooked a previous section of the English Act which secured the continuance of payment by the Corporation of interest to the Sinking Fund, if necessary, after stock, as they are called in England, or debentures of a loan as we call them, have been paid off. Now, the successful operation of the English method depended on this essential factor. The currency of our debentures has been for 30 years, while the life of our loans—or the period of our indebtedness for loans, as the Hon’ble Member in charge calls it—is 47 years. My Lord, the Corporation contribution has been fixed at 1 *per cent.*, and that is a clear indication that it was intended that the life of the loan, the period in which the loan was to be discharged, was to be 47 years, as has been admitted by the Hon’ble Member in charge of the Bill. Now, my Lord, we have been prohibited from paying interest into the Sinking Fund because of the omission to make the provision to which I have referred. This is an important matter, and I must point out certain essential matters, before we go into Select Committee, for the information of Hon’ble Members, particularly on account of the observations which have been made by the Hon’ble Member in charge. I want it to be clearly understood what the object of a Sinking Fund is. It is for the protection of the present rate-payers, the present generation. It is in order that the present generation bear the entire burden of the works the benefit of which will be enjoyed by future generations. The policy of

[*Mr. Apar.*]

the Government, as the Hon'ble Mr. Gauntlett has well brought out, was clearly indicated when the contribution was fixed at 1 *per cent.* that payment for all works was to be spread over a period of 47 years. Then, what are the functions of a Sinking Fund? The functions are that the Sinking Fund contributions should grow and accumulate until it reaches the amount of the loan. It is essential that we should remember, and even in the Statement of Objects and Reasons it is not clearly distinguished, that there is a great difference between the life of loans, that is the period allowed for the discharge of loans, the life of debentures, that is the period allowed for the payment of debentures. Of course, my own statement will not carry weight, but let me read from the Report of the Select Committee. It says here:— 'The period allowed for the repayment of loans raised by stock may be shorter or longer than the life of the stock. If the stock is issued on terms which require this extension before the expiration of the period allowed for repayment of loan raised by the stock, then, when the time arrives for the extension of the stock, the Corporation can reborrow in respect of the loan referred to the amount not provided for at that time by the ordinary payments made to the loan funds in respect of that loan.' In England there is a series of borrowings. Each of those borrowings is not a loan, so-called; there is money borrowed on debentures from the public first, then afterwards when money is required to repay the stock or debentures, it may be taken from the Sinking Fund or from the public, or from both. Then, my Lord, it must be clearly understood that if the life of works, the period of indebtedness, is 47 years, it is not necessary that the debenture life is for that same period. It may be the life of the debenture and of the loan are coincident, or it may be that the life of the loan is shorter than the life of the debentures. The latter may very easily be the case, and then the contribution to the Sinking Fund is at a higher rate, and the whole amount of the loan is accumulated in the Sinking Fund in that shorter period, but the debentures are not paid. It is very frequently inadvisable to take debentures on short periods; it is financially advisable to have them for long periods, and the whole money is held at investment in the Sinking Fund. We invest our debentures at 4 *per cent.* and from it we draw our interest and pay over to the debenture-holders. There is no difficulty in the matter at all. It is desired under this Bill to have separate Sinking Funds for each loan, and that there should not be a common Sinking Fund. I submit it would be disastrous for us not to have a common Sinking Fund for all our loans. Take a private concern. My Lord, they may have different departments, with separate accounts kept for each, and one of the departments may run out of money. Are the firm to be compelled to go into the open market to borrow money when they have money of their own which they can utilise? Of course, if it is an advantage to go and borrow in the open market, let them borrow. But are they to be prohibited from utilising their own money in their own concern? That is what it comes to, and therefore it is advisable for us to have a common Sinking Fund, and not a separate Sinking Fund, for each loan, to be kept distinct: each Fund to provide for the repayment of its own debentures only. Of course, my Lord, separate Sinking Funds can be maintained if the amount of the contribution is such as in the period prescribed for the loan; the whole loan can be paid and you can obtain debentures as your investments in the Sinking Fund, the debentures of that particular loan, you can have separate loans. You cannot obtain debentures of the same issue, so that when we want to invest the money that is contributed to the Sinking Fund (and we invest in our own debentures) you will have to go to the debentures issued under other loans, then at once in practice the theory of a separate Sinking Fund is lost.

"Then there are various other proposals of ours to which I may refer. One we lay great stress upon—and I hope that this question may be dealt with as an open question—is that we find that in other bodies there are no Trustees of the Sinking Fund. Bombay has no Trustees. There are no Trustees in any of the English Corporations. The Auditor performs all the functions that are required to safeguard the Sinking Fund. I submit

[*Mr. Apar ; Mr. Lyon.*]

that it is not fair that we should be singled out in this way to have Trustees for our Sinking Fund. And then, my Lord, we also want power to be able ourselves to allot part of a loan to ourselves. It is a question whether we can do so without legislative authority. The question was raised in Bombay, an Act was passed giving legal sanction to the practice, and we want to have a law passed in the terms of the Bombay Act, to enable us, if we like, to appropriate part of our loans for our own works.

"My Lord, I have at the present time nothing more to add, but I must acknowledge the courtesy of the Hon'ble Member in charge for having acceded to my request to add the Hon'ble Mr. Sinha to the Select Committee.

"One more word. I trust that we shall not be pressed too hard with regard to the time within which to make our report from the Select Committee."

The Hon'ble MR. LYON said .—

"I only wish to say a very few words with reference to this Bill. It appears to me to be somewhat simpler in its general principles than has been indicated by the Hon'ble Mr. Apar. I confess that if all the dire effects which were suggested by the Hon'ble Mr. Apar and previously by the Hon'ble Babu Surendra Nath Banerji are likely to follow upon the operation of the clauses of the Bill, it must be an infinitely more complicated matter than any of us who have studied it can understand. The law is at present certainly defective; I think everybody has acknowledged this, and also that it is absolutely necessary that there should be some legislation to correct and modify the law, and I would suggest that the laudation which has been pronounced by an Hon'ble Member on the financial experts who devised the present law, is somewhat discounted by the intricacy of the knot into which we have managed to tie ourselves.

"As legislation is actually required, and has been repeatedly pressed upon us by the Corporation itself, upon different occasions, it is necessary for us to undertake some piecemeal legislation. The objection to piecemeal legislation is that you get involved by it in difficulties when you wish to deal with the question as a whole. You may find you have dealt with one point without due attention to other matters, cognate matters, which are included also in the Act; and when you subsequently wish to deal with the whole Act, you find that the piecemeal legislation you have undertaken has prevented your dealing fully and properly with the complete sections of the Act. It is for that very reason that we have now in this case dealt not only with the one particular point which has been found to be defective, but have devised the amendment of the whole chapter which deals with this question of loans. By taking up the whole chapter, it is probable that it will be unnecessary, when we come to deal with the whole Act some two years hence, that we shall have to deal further with this particular chapter, and we shall not consequently compromise our position in any way in amending the whole Municipal Act, by having taken up this Bill at the present moment.

"While thus avoiding the main defect of piecemeal legislation, we have taken the opportunity to introduce into the Bill a principle for the repayment of loans which is accepted by every public body—as has been stated by the Hon'ble Mr. Stephenson—throughout the length and breadth of India. This is the principle which is to bring upon us such dire results as those which have been pictured by the Hon'ble Mr. Apar. He has quoted a resolution of a Committee of the House of Commons and the results of investigations which have been made in the United Kingdom. I regret to say that he has the advantage of me in these researches, but it will probably satisfy Hon'ble Members to reflect that this principle which we have now introduced in this Bill is a principle which has already been adopted by all the public bodies of the same kind throughout India, and which, so far as I know, has never been attacked or rescinded by any of those bodies. And the principle itself—and I speak with due respect for the elaborate arguments which have been presented to us—is a matter of good finance. While the question of short loans is not now before the

[Mr. Lyon ; Rai Radha Charan Pal Bahadur.]

Council, I do not wish to insist upon that point, as the Government of India's desire to sanction only a comparatively short term for these loans has been publicly stated, and also because I think that the basis of that policy is sound. It appears to me desirable that, to check extravagance and secure due economy, the present generation should, in a businesslike way and to a proper extent, bear the burden which it places upon the community in general. A loan of 30 years is a businesslike loan ; it spreads out the repayment of the loan sufficiently to enable a wealthy body to repay it without hardship, and at the same time it does not, in order to secure some small present advantage, relegate the repayment of the loan to too distant a period.

" But while I am thus willing to defend the principle of short loans, I would point out that, as a matter of fact, the Bill merely states the principle that the repayment of the loan is to be made by payments to the Sinking Fund which will accumulate sufficiently within the period of the loan, and the period of that loan is not fixed. Therefore, when we commit this Bill to a Select Committee, we are in no way committing ourselves to the statement that all loans in future shall be loans for 30 years. I would add, however, that, with reference to loans for 30 years, we have to remember that we cannot now foresee all the future requirements of the City of Calcutta. While we are now undertaking many large works, which are at present sufficient for the purposes for which they are required, the advance of civilization may require greater amenities and greater improvements before many years have elapsed, and it is possible that some of these works may become obsolete even within their lives and have to be replaced at considerable cost by a future generation, even before the loans for their construction have been repaid. This is another reason why we should be careful not to throw on future generations the expenditure which we now think it right to incur. This being a principle of good finance, I do not think it is sound to speak of injury to the present tax-payer. It is not a good argument to say that we should relieve that tax-payer by involving ourselves in doubtful finance which is likely to lead to municipal extravagance. From a business point of view, I think that such a course is entirely to be deprecated.

" The main point I would press, however, is that the Bill has been considered by the Corporation, and considered by their Finance Committee, practically since September last, and that it has been published in the Gazette for the benefit of the public. And I deprecate the suggestion which was made by the Hon'ble Mr. Aparar that publication in the Gazette is not good publication. If we can judge by a perusal of the daily press of Calcutta, we find that they have no difficulty in making excellent copy out of matter which appears in the Calcutta Gazette, and the extent to which they do that is, in my view, an admirable thing. I think it is excellent that the valuable productions which are buried in the Calcutta Gazette should be disinterred and re-published by the daily press. But I do not think that because this Bill has not received any extraordinary notice in the Calcutta press, we should argue that it has not had adequate publicity given to it. I think a more proper deduction by the tax-payer would be that the daily press, representing the general public of Calcutta, sees no objection to the introduction or to the passing of this Bill."

The Hon'ble RAI RADHA CHARAN PAL BAHADUR said :—

" My Lord, it has been stated by the Hon'ble Member in charge of the Bill that legislation is asked for by the Corporation. But what is asked for is to remedy the defect in the law so as to enable the shortage to be made up and to prevent further accrual of shortage in the Sinking Fund. In August 1910 the subject was before the Corporation. The subject referred to the Corporation was this : whether they were prepared to support the amendment of the Act with a view to remove the defect in a particular section. My Lord, the Corporation fully considered the matter and submitted their representation to Government agreeing that the Act should be amended with a view to prevent the shortage and to enable them to recoup the

[*Rai Radha Charan Pal Bahadur ; Mr. Stephenson.*]

shortage. Then towards the end of September last the first draft Bill was sent to the Corporation. It was then referred to the Finance Committee, and then the holidays intervened—the Puja as well as the Christmas. There was no doubt a meeting of the Finance Committee, but the matter could not be so fully considered in the Corporation as we all know. My Lord, it was towards the end of February last that the revised Bill which contained some new clauses, specially section 139 of the Bill, giving retrospective effect to the provisions of the Bill to the loan already taken in 1912, came into the hands of the Corporation, and there was scarcely six days or a week's time for them to consider it. My Lord, it will thus be seen that there was scarcely any time given to the Corporation, not to speak of other public bodies or the public in general, to consider the provisions of the new Bill. Then, my Lord, the motion of the Hon'ble Member is that the report of the Select Committee should be presented before the 26th March next. It will hardly give any time to the members of the Select Committee or to the Corporation or to any other public body. My desire is that the reference to the Select Committee should be postponed to enable them to submit their views to Government. Then, my Lord, the principle as laid down in the Act about the contribution to the Sinking Fund has been reversed by vesting the Government with power to determine the Sinking Fund contribution in respect of each loan as the Government might deem fit and by abolishing the 1 per cent. contribution fixed in the present Act. My Lord, I know that Government will no doubt consider the matter fully and fairly and will fix such percentage as they will think necessary or equitable in each case. But it is not always that the views of one Government are shared by its successor. Here in the present case we have a very apposite illustration. The Government of Sir Ashley Eden, on the representation of the Corporation, convinced of the necessity for the reduction of the Sinking Fund contribution from 2 to 1 per cent., recommended it to the Government of India, and the latter consented to its reduction in respect of the water-supply and the drainage loans. Sir Henry Harrison, a great administrator, and himself a financier, persuaded the Government to extend the application of 1 per cent. contribution to all loans. But to-day, according to the opinion of Government, it is proposed to be reversed. Therefore, my Lord, what is now fixed by Statute is sought to be taken away and placed at the discretion of Government without any safeguard. It is not fair to the rate-payers of Calcutta. Then, my Lord, it has been observed that the public might rely on their representatives in the Council. But, as has been already stated, the time given is so short that it is hardly possible for the Hon'ble Members, not to speak of the public at large, to comprehend fully the intricate questions of finance involved in the Bill. On this ground, my Lord, I would oppose a reference to the Select Committee at this stage."

The Hon'ble MR. STEPHENSON said :—

"My Lord, I think very little is left to detain the Council. In the first place, I should like it to be understood that the Bill should not in any way be considered as the outcome of the difference between the Trust and the Corporation. Regarding this, I may say that the Bill was sent by us to the Government of India before that difference of opinion arose.

"The Hon'ble Mr. Apcar challenged me to say what the objections were which were referred to in the letter of 1910. The objections are quite simple. The objection in regard to raising the Sinking Fund payment was that it would be unpopular with the Corporation, and that in regard to the term of the loan was that the Government of India were not in favour, in the interests of the Corporation itself, of lengthening the term. As the Hon'ble Mr. Lyon has pointed out, the proposals made in that letter have been substantially carried out in this Bill. Instead of the very complicated provision originally proposed, we have adopted a section which appears in all other Acts in India.

[Mr. Stephenson.]

“The Hon'ble Mr. Apar has further tried to convince the Council that long-term loans are more economical than short-term loans, and he referred me to a statement by the Vice-Chairman of the Municipality which I carefully studied. The statement is not a new discovery. In 1907 the Government of India, in their resolution on loan rules, remarked that actually the present value of the loan is the same, whatever be the term of the repayment; but the aggregate sum which is to be made good for a 30 years loan is heavier by nearly one-fifth than it is for a 20 years loan of the same amount. The statement, to which the Hon'ble Mr. Apar referred, does not furnish any further information than that, and it leaves out a very important matter. Taking the 34 lakhs, he says that if we take it for 47 years, the Corporation will be able to borrow another 6 lakhs. It is perfectly true. On the other hand, if we take it for 47 years, the Corporation will pay out of their revenue Rs. 18,70,000 more than that they have to pay for 30 years. Another point overlooked is that if the loan is taken for 30 years at the end of 30 years, the loan is repaid, and for the remaining 17 years the Corporation can borrow another 34 lakhs. I do not think that it is necessary to detain the Council further on the principles and details of the measure now. I trust that the Bill will be referred to a Select Committee, and the amendments, which will no doubt be proposed later on, will be discussed in Council.”

The motion being put to the vote, a division was taken with the following result —

| Yeas 27 | Noes 19 |
|---|--|
| The Hon'ble Sir William Duke K.C.I.E. C.S.I. | The Hon'ble Dr. Nilratu Sarkar |
| Mr P. C. Lyon C.S.I. | Raja Hrishikesh Laha C.I.E. |
| Nawab Syed Shams ul Huda | Mr. Byomkesh Chakravarti |
| Mr. E. W. Collins | Maharajadhiraja Bahadur of Burdwan |
| J. G. Cunningham I.L. | Maharaja Jagadindra Nath Ray |
| C. J. Stephenson M.B.E. C.V.O. | Raja Shashi Kanta Acharyya Chaudhuri Bahadur |
| N. D. Beatson Bell I.L. | Dr. Deba Prasad Sribadhikari |
| B. K. Fanning | Mr. J. G. Apar |
| J. H. Kerr I.L. | Rai Ratha Charan Pal, Bahadur |
| H. L. Stephenson | Mr. G. Ram Hossain C. I.E. Ariff |
| B. B. Newbould | Maulvi Abul Kasem |
| J. Donald | Raja Mahendra Ranjan Ray Chaudhuri |
| S. L. Maddox | Babu Prayana Kumar Ray |
| C. H. Bourne | Surendra Nath Banerji |
| B. C. Mitra | Surendra Nath Ray |
| G. W. Kuchler I.L. | Mahendra Nath Ray |
| Rai Priya Nath Mukharji Bahadur | Rai Hari Mohan Chandra, Bahadur |
| Sir Frederick Loch Halliday K.C.I.E. M.V.O. | Babu Ananda Chandra Ray |
| Sir Frederic George Dumayne, K.C. | Upendra Lal Ray. |
| Mr. S. P. Sinha | |
| R. Glen | |
| Norman McLeod | |
| W. T. Grace | |
| V. Woods | |
| A. W. C. Chaplin | |
| Nawab Sayyid Hossain Haider Chaudhuri, Khan Bahadur | |
| Nawal Sayyid Nawab Ali Chaudhuri, Khan Bahadur | |

Revised Financial Statement, 1913-14.[*Sir William Duke.*]

The following members were absent :—

| | |
|---|--------------------------------------|
| The Hon'ble Nawab Sir Khwaja Salimulla Bahadur, | The Hon'ble Maulvi Musharraf Husan. |
| G.C.I.E., K.C.S.I. | " " A K Faz ul Haq |
| " Sir Allan Arthur, Kt. | " Maharaja Ranajit Sinha of Nashipur |
| " Mr. J. C. Shorrocks. | " Rai Nalmaksha Basu, Bahadur |

The result of the division being ayes 27. noes 19. the motion was carried.

THE REVISED FINANCIAL STATEMENT.

The Hon'ble SIR WILLIAM DUKE presented the Revised Financial Statement for 1913-14.

He said :—

"My Lord, I have to present the Revised Financial Statement for 1913-14 which was circulated yesterday among the Hon'ble Members. The particulars show that few changes have been made in it since the amended draft was presented, and I have nothing whatever to add to it. I may say that the budget will probably be presented on the 26th, or some date thereabouts, and the debate will take place about a week later."

REVISED FINANCIAL STATEMENT, BENGAL, 1913-14.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 12th March 1913.

MEMORANDUM.

In accordance with Rules 14 (1) and (2) of the Bengal Legislative (Financial Statement) Rules, 1912, published with Notification No. 4482 F., dated the 10th December 1912, the following memorandum is circulated indicating the alterations in the figures which have been made since the circulation of the Amended Draft Financial Statement, Bengal, for 1913-14 on the 4th instant.

2. The only changes which have been made are under IV—Stamps, with reference to the actual collections of February 1913. The revised estimate of receipts for 1912-13 have now been reduced by Rs. 1,50,000 (Provincial share Rs. 75,000) and the estimate for 1913-14 by one lakh (Provincial share Rs. 50,000).

3. The Provincial balance will now stand thus :—

| | Rs. | |
|-----------------------|-----|-------------|
| At the end of 1912-13 | ... | 2,83,23,000 |
| Ditto 1913-14 | ... | 1,93,70,000 |

4. The assignments of Rs. 1,50,000 and Rs. 1,00,000 sanctioned by the Government of India for Agriculture and allied objects and Medical relief, respectively, and included in the memorandum dated the 4th March 1913 are non-recurring assignments for the year 1913-14 only.

5. The sum of 41 lakhs provided for expenditure under Education is intended for—

| | Rs. |
|---|-----------|
| Out of 75 lakhs non-recurring assignment made in 1912-13 | 24,80,000 |
| Recurring assignment made in 1913-14 ... | 13,20,000 |
| For Dacca University and hostels ... | 3,00,000 |
| Total ... | 41,00,000 |

6. Similarly, the sum of Rs. 12,75,000 provided under Medical is to be distributed thus :—

| | Rs. |
|---|-----------|
| Out of 20 lakhs non-recurring assignment for sanitation made in 1912-13 ... | 6,75,000 |
| Recurring assignment made in 1913-14 ... | 5,00,000 |
| Medical Relief | 1,00,000 |
| Total ... | 12,75,000 |

7. The addition of 4 lakhs made under 45—Civil Works in charge of the Public Works Department is for discretionary grant out of non-recurring assignment of 12 lakhs sanctioned by the Government of India.

8. Copies of the revised Financial Statement are circulated herewith.

F. W. DUKE.

REVISED FINANCIAL STATEMENT, 1913-14.

PART I.—General Review.

(1) ACCOUNTS FOR 1911-12.

OWING to the administrative changes announced by His Imperial Majesty at Delhi no budget for 1912-13 was presented to Council last year, and therefore no revised estimate for 1911-12 was laid before the Council. The revised estimate of old Bengal for 1911-12 was passed by the Government of India, and now the accounts have been prepared for the new Bengal Presidency. The accounts for 1911-12 of new Bengal, as now compiled, show that the actual receipts amounted to Rs. 5,20,51,383 and the charges to Rs. 5,83,77,064.

(2) REVISED ESTIMATE FOR 1912-13.

2. The revised estimate for 1912-13, as now passed on the basis of the actuals of the first nine, and in some cases eleven, months of the current year, is compared below with the sanctioned estimate for the year :—

| | Sanctioned estimate. | Revised estimate. | Better (+) or worse (--). |
|-----------------------|-------------------------|----------------------|---------------------------------|
| | Rs. | Rs. | Rs. |
| Opening balance ... | 1,66,25,000 | 1,66,25,000 | .... |
| Revenue receipts ... | 5,62,53,000 | 5,67,12,000 | + 4,59,000 |
| Adjustments ... | 3,82,000 | 1,45,41,000 | +1,41,59,000 |
| Total receipts ... | 5,66,35,000 | 7,12,53,000 | +1,46,18,000 |
| Grand Total ... | 7,32,60,000 | 8,78,78,000 | +1,46,18,000 |
| Total expenditure ... | 5,99,38,000 | 5,95,55,000 | + 3,83,000 |
| Closing balance ... | 1,33,22,000 | 2,83,23,000 | +1,50,01,000 |

3. The increase under adjustments is due to the following additional 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 pensions of title-holders ... | 3,000 | |
| Additional recurring grant for popular education ... | 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 amalgamation of the clerical establishment of the Art section of the Indian Museum with the Calcutta School of Art ... | 1,000 | |
| Assignment for the Belgachia Veterinary College ... | 30,000 | |
| Contribution from Bihar and Orissa towards pay of electrical staff utilized by it ... | 8,000 | |

| | Rs. |
|---|-------------|
| 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 |
| | 1,41,59,000 |

4. The increase of revenue is the net result of increase under some heads and decrease under others. The improvements aggregate Rs. 17,28,000, 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. 2,13,000) 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. 24,000) due to smaller outstanding balance of the Provincial loan account.
- Courts of Law—(Rs. 34,000) 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 picture 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. 2,83,23,000. 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. 2,83,23,000.

8. The estimates for the year, as approved by the Government of India, show receipts aggregating Rs. 5,92,56,000, an expenditure of Rs. 6,82,09,000, and a closing balance of Rs. 1,93,70,000. 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. 1,93,70,000 is earmarked for the following :—

| | Rs. |
|---|-------------|
| Calcutta Improvement Trust as stated above ... | 20,00,000 |
| Police reorganization | 15,54,000 |
| Dacca University | 7,90,000 |
| 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... .. | 50,20,000 |
| Ditto ditto for Medical and Sanitation | 13,25,000 |
| Grant of unspent balance of discretionary grants | 8,00,000 |
| Minimum balance | 20,00,000 |
| | 1,43,67,000 |
| This leaves a free balance which could be spent in future years | 50,03,000 |
| | 1,93,70,000 |

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 | |

| | Rs. |
|---|-----------|
| 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 |
| Non-recurring grant for Agriculture and allied objects | 1,50,000 |
| Non-recurring grant for medical relief | 1,00,000 |
| Recurring assignment in connection with remission of appropriations from cesses | 24,93,000 |
| Recurring 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 |
| | 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. 89,53,000, 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 |
| For Dacca University and Hostels | 3,00,000 |
| 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 |

| | 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 | 24,80,000 |
| 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. |
|---|-------|--------|
| <i>Land Revenue—</i> | | |
| 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 |
| <i>Excise—</i> | | |
| Temporary establishments in several districts | 3,696 | |
| Purchase of type-writers for Burdwan and Mymensingh Excise offices | 770 | |
| | <hr/> | 4,466 |
| <i>Forests—</i> | | |
| Rebuilding Goramara rest-house in Jalpaiguri division | 5,000 | |
| Construction of a path in Kurseong division | 3,000 | |
| Rebuilding Sukna rest-house in Kurseong | 3,000 | |
| Construction of Godahar 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/> | 33,770 |

| | Rs. | Rs. |
|---|-------|--------|
| <i>General Administration—</i> | | |
| 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 | 4,200 | |
| | ———— | 5,166 |
| <i>Jails—</i> | | |
| Better clothing for prisoners of Eastern Bengal District Jails ... | 4,000 | |
| Dietary dead stock of Eastern Bengal District Jails | 3,000 | |
| | ———— | 7,000 |
| <i>Police—</i> | | |
| Tents for Inspector-General of Police | 1,500 | |
| Purchase of ponies for Training School for Sub-Inspectors ... | 4,000 | |
| 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 | |
| | ———— | 12,360 |
| <i>Education—</i> | | |
| Purchase of books, Dacca Law College | 3,000 | |
| 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 | |
| | ———— | 13,000 |
| <i>Medical—</i> | | |
| 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 | |
| | ———— | 10,280 |
| <i>Scientific and other Minor Departments—</i> | | |
| 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 | |
| | ———— | 2,599 |
| <i>Stationery and Printing—</i> | | |
| Temporary clerks for the Dacca Jail Press | 1,560 | |
| <i>Miscellaneous—</i> | | |
| Additional grant to Lady Minto's Indian Nursing Association ... | 1,100 | |
| Additional grant for furniture for Circuit House | 1,000 | |
| | ———— | 2,100 |

| | Rs. | Rs. |
|---|-------|-------|
| <i>Civil Works in charge of Civil Officers—</i> | | |
| 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. |
|--|-------|--------|
| <i>Jails—concluded.</i> | | |
| 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 ... | 4,800 | |
| 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 |
| <i>Police—</i> | | |
| 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 |
| <i>Ports and Pilotage—</i> | | |
| Subsidy to River Steam Navigation Company for supply of pilots ... | ... | 3,000 |
| <i>Education—</i> | | |
| 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 Khustagiri 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 | |
| | <hr/> | 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 | |
| | <hr/> | 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 | |
| | <hr/> | 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 | |
| | <hr/> | 6,320 |
| <i>Miscellaneous—</i> | | |
| Annual stipends to literary title-holders | 3,000 | |
| Subscription to the <i>Near East</i> | 2,275 | |
| | <hr/> | 5,275 |

12. Appendix C shows the transactions of District Boards and District Road Fund (Darjeeling). This statement does not form any part of the Provincial budget, which is annexed thereto for convenience of reference.

PART **stated remarks on the budget for 1913-14.**

RECEIPTS.

13. *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.

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

| | Estimate, 1912-13. | Revised estimate, 1912-13. | Estimate, 1913-14. |
|--|-----------------------|----------------------------------|-----------------------|
| | Rs. | Rs. | 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 |
| Not 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 Government 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 |

15. *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 eleven 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 preceding year by Rs. 6,44,000. 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. 2,08,50,000. Allowing for a progressive increase of 5½ lakhs, the estimate for 1913-14 has been placed at Rs. 2,14,00,000. The Provincial share is one-half, and amounts to Rs. 1,04,25,000 for 1912-13 and Rs. 1,07,00,000 for 1913-14.

16. *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.

17. *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.

18. *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.

19. *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.

20. *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.

21. *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 |

22. *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.

23. *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.

24. *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.

25. *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.

26. *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.

27. *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.

28. *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.

29. *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.

30. *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.

31. *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.

32. *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.

33. *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.

34. *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.

35. *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.

36. *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.

37. *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 | Revised. | Budget |
| | Rs. | Rs. | 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/> | <hr/> | <hr/> |
| | 34,43,000 | 33,63,000 | 33,48,000 |
| Lump Deduction ... | 93,000 | ..... | ..... |
| | <hr/> | <hr/> | <hr/> |
| Total ... | 33,50,000 | 33,63,000 | 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.

38. *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.

39. *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.

40. *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.

41. *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.

42. *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 |

43. *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.

44. *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).

45. *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 |

46. *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 Munsifs, Rs. 32,000; (c) provision for regrading of Munsifs, Rs. 50,000; (d) provision for additional establishments in Munsifs' 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.

47. *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.

48. *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 ... | 14,35,900 | 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 ... | 48,815 |
| 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 1½ type-writers for districts in which the machines require replacement ... | 5,888 |

49. *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.

50. *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 | 5,32,000 | 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 | 3,35,128 | 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 Regrant of savings of 1912-13 ... | ... | ... | ... | ... | ... | 3,32,000 |
| Lump provision for Secondary education ... | ... | ... | ... | ... | ... | 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 |
| Expenditure from the non-recurring assignment of 75 lakhs... | ... | ... | ... | ... | ... | 24,80,000 |
| Expenditure of the recurring grant ... | ... | ... | ... | ... | ... | 13,20,000 |
| Dacca University and Hostels ... | ... | ... | ... | ... | ... | 3,00,000 |
| Lump deduction ... | ... | ... | ... | ... | ... | 3,78,500 |
| Total ... | 51,00,000 | 53,34,000 | 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. |
|---|-----------|
| Expenditure from the non-recurring grant of 75 lakhs ... | 24,80,000 |
| Expenditure of the recurring assignment ... | 13,20,000 |
| Dacca University and Hostels ... | 3,00,000 |
| 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 |

| | Rs. |
|---|--------|
| For provincialization of Victoria Technical Institute, Chittagong, and Diamond Jubilee Industrial School | 10,600 |
| „ 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 |

51. *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 (Rs. 11,75,000) and medical relief (Rs. 1,00,000). 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 | 21,120 | 200 | 85,000 | 70,000 | 1,08,107 | 3,29,000 | |
| General Hospital | 56,173 | 9,120 | 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 | |

52. *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.

53. *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 | 10,000 |
| 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 | 30,900 |
| Purchase of a steam-launch for the Fishery Department | 45,000 |

54. *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.

55. *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.

56. *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.

57. *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.

58. *Irrigation—Minor Works and Navigation in charge of the Public Works Department.*—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, 24-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 Bhl 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.

59. *Civil Works in charge of the Public Works Department.*—The estimate of expenditure for 1913-14 has been placed at Rs. 74,30,000 including 4 lakhs for discretionary grants out of 12 lakhs sanctioned by the Government of India 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:—

| | 1913-14. | | 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, Dinajpur ... | 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 | 40,900 |
| 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 | ... |
| Form 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 ... | ... | ... | 12,600 |

| | 1911-12. | 1912-13. | 1913-14. | |
|--|----------|----------|-----------|----------------------|
| | | | Estimate. | Probable expenditure |
| | Rs. | Rs. | Rs. | Rs. |
| <i>Jails—concluded.</i> | | | | |
| Extension of Subsidiary Jail at Bongaon | ... | ... | | 7,000 |
| Quarters for Jail warders, Barasat | ... | ... | | 8,800 |
| Extension of Satkhira Jail | ... | .. | | 5,600 |
| <i>Excise—</i> | | | | |
| Warehouse at Bhairab | ... | ... | | 10,000 |
| Ditto „ Chittagong | ... | ... | | 10,000 |
| Ditto „ Bankura | ... | ... | | 4,500 |
| Ganja golas, Noagaon | ... | 10,000 | | ... |
| <i>Registration—</i> | | | | |
| 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, Kajlagarb, Midnapore | ... | ... | 5,000 | |
| Construction of office, Rupganj, Dacca | ... | ... | 5,986 | |
| Construction of office, Nabiganagar, Tippera | ... | ... | 6,119 | |
| Construction of office. Monohardi, Dacca | ... | ... | 5,100 | |
| Construction of office, Kathiadi, Mymensingh | .. | ... | 6,662 | |
| <i>Education Department—</i> | | | | |
| 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 construction 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, Krishnagar ... | ... | 15,000 | ... | 4,000 |
| Additions and alterations in Collectorate, Barisal ... | 9,440 | 16,000 | ... | 25,000 |
| Collector's Record-room, Barisal ... | ... | 21,000 | ... | 60,000 |
| Office for the Commissioner, Jalpaiguri ... | 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 residence, Kandi ... | ... | 3,500 | ... | 9,000 |
| Subdivisional Officer's residence, Kishoreganj ... | 5,259 | 10,400 | ... | ... |
| Subdivisional Officer's residence, Tangail ... | ... | 10,000 | ... | 9,000 |
| Subdivisional Officer's residence, Gopalganj, Faridpur ... | ... | ... | 7,181 | } 1,50,000 |
| Subdivisional buildings at Kishoreganj, Mymensingh ... | ... | ... | 43,558 | |
| Additional subdivisional buildings at Uluberia, Howrah ... | ... | ... | 9,454 | |
| Residence for Sub-Deputy Collector at Basirhat, 24-Parganas ... | ... | ... | 7,514 | |

| | 1911-12. | 1912-13. | 1913-14. | |
|--|----------|----------|-----------|-------------------------------|
| | | | Estimate. | Probable expenditure. |
| | Rs. | Rs. | Rs. | Rs. |
| <i>Revenue Department—concluded.</i> | | | | |
| Filling in tanks at the Belgachia Veterinary College ... | ... | ... | 13,413 | } Included in 1,50,000 above. |
| Quarters for Deputy Collector, Asansol ... | ... | ... | 8,200 | |
| Residence for Subdivisional Officer, Rajbari, Faridpur ... | .. | ... | 14,500 | |
| Subdivisional buildings at Serajganj, Pabna ... | .. | ... | 20,735 | |
| Isolation sheds at the Belgachia 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. | |
|---|----------|----------|----------|-----------------------|
| | | | Estimate | Probable expenditure. |
| | Rs. | Rs. | Rs. | .Rs. |
| <i>Police—continued.</i> | | | | |
| 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, Sarda | 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 | } 3,46,000 |
| 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 ... | ... | .. | 7,966 | |
| 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. | Probable expenditure. |
| <i>Police—concluded.</i> | | | | |
| 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. | |
|--|----------|---------|----------|-------------------------------------|
| | Rs. | Rs. | Estimate | Probable expenditure |
| <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 ... | ... | ... | 11,100 | |
| 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 | |
| <i>Communications—</i> | | | | |
| 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 Dák 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 |

60. *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> |

Rupees 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 Depot ... | 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 Depot ... | 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 |
| Bardwan Municipality for extension of water-supply ... | 33,300 |
| Anti-malarial measures in Western Duars ... | 1,000 |

Bengal Provincial Revenue.

| RECEIPTS. | ACTUALS. | | | 1913-13. | | 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 | 2,83,23,000 |
| Principal Heads of Revenue— | | | | | | |
| I—Land Revenue | 1,66,09,500 | 1,67,35,500 | 1,57,27,171 | 1,57,63,000 | 1,60,82,000 | 1,58,49,000 |
| { Proper ... | * | * | * | +3,32,000 | +1,45,41,000 | +55,48,000 |
| { Adjustments ... | | | | | | |
| IV—Stamps | 98,58,500 | 96,93,000 | 1,00,56,288 | 1,02,12,000 | 1,04,25,000 | 1,07,00,000 |
| V—Excise | 57,66,000 | 52,15,000 | 1,00,41,150 | 1,35,60,000 | 1,35,00,000 | 1,38,55,000 |
| VI—Provincial Rates | 30,45,000 | 32,59,000 | 31,74,872 | 32,42,000 | 32,00,000 | 91,000 |
| VIII—Assessed Taxes | 26,86,000 | 25,78,000 | 26,73,534 | 25,82,000 | 28,10,000 | 28,00,000 |
| IX—Forests | 6,58,500 | 7,02,000 | 13,87,455 | 14,00,000 | 16,50,000 | 14,00,000 |
| X—Registration | 16,08,000 | 16,31,000 | 17,33,694 | 16,77,000 | 18,50,000 | 19,00,000 |
| Total | 3,27,26,500 | 3,98,93,500 | 4,47,94,174 | 4,80,88,000 | 6,39,98,000 | 5,22,37,000 |
| 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 | 7,65,000 |
| Jails | 6,33,000 | 6,39,000 | 8,31,424 | 6,89,000 | 6,57,000 | 6,59,000 |
| XVII—Police | 1,59,000 | 2,03,000 | 1,87,875 | 2,00,000 | 2,50,000 | 1,82,000 |
| XVIII—Ports and Pilotage | 15,31,000 | 16,07,000 | 16,95,566 | 15,98,000 | 17,63,000 | 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 | 3,38,000 | 3,24,000 | 2,37,053 | 3,38,000 | 2,76,000 | 2,26,000 |
| Total | 42,69,000 | 45,83,000 | 48,08,709 | 46,40,000 | 48,98,000 | 47,39,000 |
| Miscellaneous— | | | | | | |
| XXII—Receipts in aid of Superannuation | 39,000 | 36,000 | 43,158 | 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 | 2,63,000 | 1,39,063 | 1,31,000 | 1,31,000 | 1,40,000 |
| XXX—Minor Works and Navigation— | | | | | | |
| By Public Works Department | 5,27,000 | 5,58,000 | 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 | 26,000 |
| 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 | 11,23,000 | 4,09,000 | 3,69,000 |
| By Civil Department | 1,40,000 | 1,53,000 | 1,55,263 | 1,80,000 | 1,55,000 | 1,55,000 |
| Total | 4,05,000 | 5,24,000 | 6,17,263 | 12,83,000 | 5,64,000 | 5,24,000 |
| Total Receipts | 4,57,87,500 | 4,72,92,500 | 5,20,51,383 | 5,66,38,000 | 7,12,53,000 | 5,92,56,000 |
| GRAND TOTAL | | | | 7,32,80,000 | 8,78,78,000 | 8,75,79,000 |

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

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. | |
| 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 | 85,900 | 86,000 | 37,647 | 51,000 | 36,000 | 33,000 |
| 3. Land Revenue | 30,19,000 | 29,17,000 | 35,09,257 | 33,50,000 | 33,68,000 | 33,48,000 |
| 6. Stamps | 3,08,000 | 3,04,000 | 3,22,507 | 3,36,000 | 4,43,000 | 3,62,000 |
| 7. Excise | 2,94,000 | 2,95,000 | 4,73,793 | 6,31,000 | 6,14,000 | 6,69,000 |
| 8. Provincial Rates | 50,000 | 44,000 | 49,787 | 54,000 | 46,000 | ..... |
| 10. Assessed Taxes | 72,000 | 75,000 | 78,116 | 78,000 | 78,000 | 78,000 |
| 11. Forests | 8,06,000 | 8,31,000 | 7,08,218 | 7,28,000 | 6,88,000 | 6,76,000 |
| 12. Registration | 10,08,000 | 10,34,000 | 10,67,408 | 10,33,000 | 10,55,000 | 11,16,000 |
| Total | 52,18,000 | 51,91,000 | 63,49,855 | 63,82,000 | 63,68,000 | 64,23,000 |
| 13. Interest on ordinary Debt | 5,09,000 | 4,85,000 | 5,10,365 | 4,59,000 | 4,35,000 | 4,83,000 |
| Salaries and Expenses of Civil Department— | | | | | | |
| 16. General Administration | 30,61,000 | 21,74,000 | 37,35,022 | 22,00,000 | 24,50,000 | 23,03,000 |
| 19. Law and Justice { Courts of Law | 90,41,000 | 96,17,000 | 1,01,44,720 | 98,39,000 | 98,05,000 | 96,10,000 |
| { Jails | 20,84,000 | 20,70,000 | 20,51,332 | 20,74,000 | 19,30,000 | 20,79,000 |
| 20. Police | 76,10,000 | 81,54,000 | 87,08,311 | 90,00,000 | 85,55,000 | 95,93,000 |
| 21. Ports and Pilotage | 12,38,000 | 12,87,000 | 13,27,925 | 12,08,000 | 13,32,000 | 13,74,000 |
| 22. Education | 51,04,000 | 53,34,000 | 61,21,873 | 78,45,000 | 76,69,000 | 1,34,88,000 |
| 24. Medical | 23,10,000 | 24,37,000 | 26,14,743 | 36,95,000 | 26,88,000 | 41,01,000 |
| 25. Political | 11,000 | 81,000 | 22,622 | 34,000 | 33,000 | 37,000 |
| 26. Scientific and other Minor Departments. | 12,62,000 | 14,61,000 | 14,80,938 | 17,12,000 | 17,07,000 | 17,15,000 |
| Total | 3,07,10,000 | 3,35,65,000 | 3,62,07,366 | 3,76,08,000 | 3,61,99,000 | 4,42,73,000 |
| Miscellaneous— | | | | | | |
| 29. Superannuation, etc. | 24,98,000 | 26,22,000 | 27,85,637 | 28,46,000 | 29,08,000 | 30,23,000 |
| 30. Stationery and Printing | 18,04,000 | 16,54,000 | 15,79,021 | 12,55,000 | 14,24,000 | 13,60,000 |
| 33. Miscellaneous | 6,18,000 | 5,77,000 | 5,60,371 | 8,13,000 | 5,57,000 | 9,53,000 |
| Total | 49,18,000 | 48,53,000 | 49,25,029 | 49,14,000 | 48,84,000 | 53,36,000 |
| Famine Relief and Insurance— | | | | | | |
| 32. Famine Relief | ..... | ..... | ..... | ..... | ..... | ..... |
| 36. Reduction or avoidance of debt | ..... | ..... | 60,000 | 60,000 | 60,000 | 60,000 |
| Railways (Revenue Accounts)— | | | | | | |
| 40. Subsidized Companies—Land, etc. | ..... | ..... | ..... | ..... | ..... | ..... |
| Total | ..... | ..... | 60,000 | 60,000 | 60,000 | 60,000 |
| Irrigation— | | | | | | |
| 42. Major Works— | | | | | | |
| Works expenses | 2,77,000 | 2,65,000 | 1,38,543 | 1,13,000 | 1,38,000 | 1,30,000 |
| Interest on Debt | 3,89,000 | 3,89,000 | 1,70,850 | 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 | 9,83,000 |
| „ 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 | 12,90,000 |
| Buildings and Roads— | | | | | | |
| 46. Civil Works— | | | | | | |
| By Public Works Department | 59,91,000 | 63,65,000 | 61,52,000 | 62,00,000 | 71,00,000 | 74,30,000 |
| „ Civil Department | 17,17,000 | 16,40,000 | 30,27,729 | 32,00,000 | 33,94,000 | 30,20,000 |
| Total | 76,98,000 | 80,05,000 | 91,79,729 | 94,00,000 | 1,04,94,000 | 1,04,50,000 |
| Total Charges | 5,14,41,000 | 5,34,79,000 | 5,84,77,064 | 5,94,88,000 | 5,95,55,000 | 6,82,02,000 |
| Closing balance | ..... | ..... | ..... | 1,33,22,000 | 2,83,22,000 | 1,93,70,000 |
| GRAND TOTAL | ..... | ..... | ..... | 7,32,00,000 | 8,78,80,000 | 8,75,72,000 |
| Provincial surplus (+) or deficit (-). | ..... | ..... | ..... | -33,02,000 | +1,16,98,000 | -39,53,000 |

* Please see remarks on Budget note.

APPENDIX A

Bengal Provincial Receipts, in detail of minor heads.

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

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

1.—Land Revenue—

| HEADS. | 1909-10. | 1910-11. | 1911-12. | 1913-13. | | 1913-14. | REMARKS. | | | | | | | | | | | | | | | |
|--|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--|--|-----|--|-----------------|-----|----------|-------------------|-----|----------|-------------------|-----|----------|--|------------------|--|
| | Actuals. | Actuals | Actuals. | Sanctioned estimate | Revised estimate. | Budget estimate. | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | | | | | | | | | | | | | |
| Grass 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. <table border="0"> <tr> <td></td> <td align="right" colspan="2">Rs.</td> </tr> <tr> <td>Faridpur</td> <td align="right">...</td> <td align="right">5,35,000</td> </tr> <tr> <td>Jalpaiguri</td> <td align="right">...</td> <td align="right">3,00,000</td> </tr> <tr> <td>Mymensingh</td> <td align="right">...</td> <td align="right">2,87,000</td> </tr> <tr> <td></td> <td align="right" colspan="2"><u>11,22,000</u></td> </tr> </table> 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. | | Rs. | | Faridpur | ... | 5,35,000 | Jalpaiguri | ... | 3,00,000 | Mymensingh | ... | 2,87,000 | | <u>11,22,000</u> | |
| | Rs. | | | | | | | | | | | | | | | | | | | | | |
| Faridpur | ... | 5,35,000 | | | | | | | | | | | | | | | | | | | | |
| Jalpaiguri | ... | 3,00,000 | | | | | | | | | | | | | | | | | | | | |
| Mymensingh | ... | 2,87,000 | | | | | | | | | | | | | | | | | | | | |
| | <u>11,22,000</u> | | | | | | | | | | | | | | | | | | | | | |
| <i>Deduct</i> collections from Government estates which are wholly provincial | 43,09,000 | 45,42,000 | 43,30,589 | 45,38,000 | 45,75,000 | 44,32,000 | | | | | | | | | | | | | | | | |
| <i>Deduct</i> recoveries of Survey and Settlement charges which are Imperial | 1,71,000 | 39,000 | 48,564 | 8,47,000 | 7,13,000 | 11,22,000 | | | | | | | | | | | | | | | | |
| 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 | 2,29,14,000 | 2,28,34,000 | | | | | | | | | | | | | | | | |
| Provincial share of above | 1,13,00,500 | 1,11,93,500 | 1,13,96,582 | 1,12,25,000 | 1,14,67,000 | 1,14,17,000 | | | | | | | | | | | | | | | | |
| <i>Add</i> collections from Government estates | 43,09,000 | 45,42,000 | 43,30,589 | 45,38,000 | 45,75,000 | 44,32,000 | | | | | | | | | | | | | | | | |
| Total Provincial | 1,56,09,500 | 1,57,35,500 | 1,57,27,171 | 1,57,63,000 | 1,60,32,000 | 1,58,49,000 | | | | | | | | | | | | | | | | |
| <i>Add</i> 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 Female 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 domestic community | | | | ... | -40,000 | 40,000 |

1000

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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 hotels outside Calcutta and Dacca ... |  |  |  | .. .. | 4,00,000 | .. | |
| Grant for the development of University of 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 ... |  |  |  | .. .. | ,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 | .. .. | This is a non-recurring grant which will be given to the University on its formation. |
| Recurring (ditto) ... |  |  |  | ..... | 45,000 | 45,000 | |
| Contribution from Bihar and Orissa towards pay of electrical staff utilized by it .. |  |  |  | ..... | 8,000 | 8,000 | |
| Pension of title-holders .. |  |  |  | ..... | 2,000 | 3,600 | |
| 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 .. |  |  |  | .. .. | 39,600 | 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 agriculture and allied object ... |  |  |  | ..... | .. | 1,50,000 | |
| Grant for medical relief .. |  |  |  | ..... | ..... | 1,60,000 | |
| 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 | 1,52,69,000 | 63,71,000 |
| Net adjustments .. | | | | | 3,82,000 | 1,45,41,000 | 56,43,000 |

V.—Stamps—

| | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| Sale of general stamps | 54,39,000 | 55,10,000 | 58,51,102 | 56,55,000 | 63,40,000 | 66,40,000 | Increase in the revised is for improved agricultural conditions. |
| Do. of court-fee stamps | 1,23,67,000 | 1,34,51,000 | 1,38,72,790 | 1,43,85,000 | 1,40,70,000 | 1,43,10,000 | |
| Do. of plain-paper to be used with court-fee stamps | 2,73,000 | 2,86,000 | 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 | 65,000 | 21,095 | 25,000 | 51,000 | 51,000 | |
| Total | 1,87,17,000 | 1,93,86,000 | 2,01,12,576 | 2,04,25,000 | 2,08,50,000 | 2,14,00,000 | Revised based on eleven months' actuals. |
| Provincial share | 93,58,500 | 96,93,000 | 1,01,56,288 | 1,02,12,000 | 1,04,25,000 | 1,07,00,000 | |

V.—Excise—

| | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| License and distillery fees for the sale of liquors and drugs— | | | | | | | Decrease in the revised is for lower rate of license fees at which the shops were settled in March 1912. |
| Foreign liquors | | | 3,63,338 | 2,75,000 | 4,00,000 | 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 | | | | | | | |
| Outstills | | | | | | | |
| Still-head duty | | | 61,73,266 | 64,53,000 | 60,85,000 | 63,50,000 | |
| Miscellaneous | | | | | | | |
| Toddy revenue | | | 4,26,401 | 4,70,000 | 4,30,000 | 4,50,000 | |
| Opium and its preparation | | | 8,11,680 | 7,95,000 | 8,50,000 | 8,50,000 | Decrease in the revised is for shortage of crop in Naogaon which forced up wholesale prices and affected the revenue. In 1913-14 this increase is due to the increase of duty. |
| Other drugs, ganja, bhang, etc. | | | 16,18,373 | 16,86,000 | 16,50,000 | 15,30,000 | |
| Tachwai revenue | | | 7,77,794 | 8,15,000 | 9,00,000 | 9,00,000 | |
| Total | 87,96,000 | 97,22,000 | 1,14,24,643 | 1,07,14,000 | 1,06,35,000 | 1,07,00,000 | |
| Gain on sale-proceeds of excise opium | 13,62,000 | 14,11,000 | 14,61,000 | 15,14,000 | 15,00,000 | 15,40,000 | Decrease in the revised is for shortage of crop in Naogaon which forced up wholesale prices and affected the revenue. In 1913-14 this increase is due to the increase of duty. |
| Duty on ganja | 13,49,000 | 14,25,000 | 14,06,420 | 15,90,000 | 14,30,000 | 15,80,000 | |
| Fines, confiscations and miscellaneous | 25,000 | 32,000 | 36,137 | 32,000 | 35,000 | 35,000 | |
| GRAND TOTAL | 1,15,32,000 | 1,25,90,000 | 1,38,84,200 | 1,38,50,000 | 1,35,00,000 | 1,38,55,000 | Revised based on ten months' actuals. |
| Provincial share (three-fourths in 1911-12) | 57,86,000 | 62,95,000 | 1,00,41,150 | 1,38,50,000 | 1,35,00,000 | 1,38,55,000 | Wholly Provincial from 1912-13. |

VI.—Provincial Rates—

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|---------------|---|
| Public Works Cess | 29,60,000 | 31,66,000 | 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 | 32,60,000 | 31,74,872 | 32,42,000 | 32,00,000 | 90,000 | |

VIII.—Assessed Taxes—

| 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. | |
| 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 | 48,28,000 | 48,28,000 | |
| Deduction from profits of Railway Companies | | | 403 | ... | ... | ... | |
| Penalties ... | | | 14,104 | 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 | 3,000 | 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 Kurseong. 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 .. | 3,000 | 4,000 | 5,555 | 5,000 | 3,000 | 2,000 | |
| Miscellaneous ... | 39,000 | 43,000 | 46,406 | 4,000 | 4,000 | 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 ... | 6,58,500 | 7,02,000 | 13,87,465 | 14,00,000 | 16,50,000 | 14,00,000 | |

X.—Registration—

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--|
| Fees for registering documents ... | 14,68,000 | 15,03,000 | 16,02,137 | 15,50,000 | 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 ... | 16,03,000 | 16,31,000 | 17,33,694 | 16,77,000 | 18,50,000 | 19,00,000 | Revised based on ten months' actuals. |

XII.—Interest—

| | | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| Class I.—Interest on advances to cultivators— | | | | | | | 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 advances to cultivators under the Land Improvement Loans Act ... | | | 18,169 | 58,700 | 48,000 | 37,000 | |
| On advances to cultivators under the Agriculturists Loans Act, XXII of 1884 .. | | | 63,367 | | | | |
| On loans to Co-operative Credit Societies | | | 1,832 | 2,010 | 2,000 | 2,700 | |
| Class II.—Interest on advances under Special Laws— | | | | | | | The gradual decrease is due to repayments of loans. |
| On advances under the Public Demand and Recovery Act, 1896 ... | 5,97,000 | 6,02,000 | | | | | |
| On drainage and embankment advances | | | 6,228 | 17,040 | 11,000 | 12,000 | |
| Class III.—Interest on loans to landholders, etc. ... | | | 2,15,454 | 2,01,640 | 1,98,000 | 1,90,000 | |
| Class IV.—Interest on loans to Municipal and other public Corporations (excluding Presidency Corporations) ... | | | 1,83,285 | 1,96,840 | 1,99,000 | 2,16,000 | |
| Interest on Government securities ... | 13,000 | 13,000 | 13,302 | 11,200 | 11,000 | 11,000 | |
| Miscellaneous— | | | | | | | |
| 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 | 5,22,205 | 5,06,000 | 4,90,000 | 4,85,000 | |

XVIA.—Law and Justice—Courts of Law—

| HEADS. | 1909-10. | 1910-11. | 1911-12. | 1912-13. | | 1913-14. | REMARKS. |
|--|----------|----------|----------|----------------------|-------------------|------------------|--|
| | Actuals. | Actuals. | Actuals. | Sanctioned estimate. | Revised estimate. | Budget estimate. | |
| I | 2 | 3 | 4 | 6 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Sale-proceeds of unclaimed and escheated property | 28,000 | 23,000 | 26,152 | 30,000 | 30,000 | 25,000 | |
| Court-fees realised in cash | 35,000 | 51,000 | 56,187 | 56,000 | 57,000 | 57,000 | |
| General fees, fines and forfeitures | 6,26,000 | 6,29,000 | 6,07,679 | 6,65,000 | 6,26,000 | 6,17,000 | Increase due to larger magisterial fines. |
| Pleadership Examination fees | 36,000 | 39,000 | 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 | | | 26,858 | 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—

| | 1909-10. | 1910-11. | 1911-12. | 1912-13. | 1913-14. | REMARKS. | |
|--------------------------|----------|----------|----------|----------------------|-------------------|------------------|--|
| | Actuals. | Actuals. | Actuals. | Sanctioned estimate. | Revised estimate. | Budget estimate. | |
| Jails | 2,000 | 19,000 | 9,287 | 21,200 | 6,000 | 9,000 | The budget for 1912-13 was over estimated. |
| Jail Manufactures | 6,31,000 | 6,20,000 | 8,32,137 | 6,64,800 | 6,51,000 | 6,50,000 | |
| Total | 6,33,000 | 6,39,000 | 8,31,424 | 6,89,000 | 6,57,000 | 6,59,000 | Revised based on the actuals of the first nine months. |

XVII.—Police—

| | 1909-10. | 1910-11. | 1911-12. | 1912-13. | 1913-14. | REMARKS. | |
|---|----------|----------|----------|----------------------|-------------------|------------------|--|
| | Actuals. | Actuals. | Actuals. | Sanctioned estimate. | Revised estimate. | Budget estimate. | |
| Cash receipts under the Arms Act | | | 1,018 | ..... | 700 | 1,000 | |
| Police supplied to public departments, private companies and persons | | | 69,816 | 62,500 | 1,29,000 | 40,000 | Increase in the revised is from additional police in Jessore, Khulna, Madaripur and Munshiganj which has now been withdrawn. |
| 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 | |
| Miscellaneous | | | 22,611 | 42,000 | 22,000 | 2,000 | Budget for 1912-13 was over-estimated. |
| Total | 1,59,000 | 2,08,000 | 1,87,676 | 2,00,000 | 2,50,000 | 1,62,000 | |

XVIII.—Ports and Pilotage—

| | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| Sale-proceeds of vessels and stores | ... | ... | 831 | ... | ... | ... | ... | |
| Registration and other fees | { Calcutta ... | 78,000 | 84,000 | { 86,964 | 82,900 | { 90,000 | 87,000 | |
| | { Chittagong ... | | | { 1,939 | 2,100 | { | | |
| Pilotage receipts, Calcutta | ... | 13,67,000 | 14,37,000 | { 14,63,455 | 14,25,000 | { 15,50,000 | 16,00,000 | Increase is for trade activity |
| Lead-money for Volunteers | ... | | | { 12,545 | 10,000 | { | 13,000 | |
| Miscellaneous— | { Calcutta ... | 86,000 | 86,000 | { 1,22,325 | 70,100 | { 1,10,000 | 1,00,000 | Actuals of 1911-12 included special receipts of Rs. 27,000 arising from the employment of the <i>Gasde</i> at Port Blair under the Government of India. The increase in the revised is chiefly due to receipt of fees for certificates of inland vessels under Act II of 1884 and to larger overtime fees arising from trade activity |
| | { Chittagong .. | | | { 7,497 | 7,900 | { | | |
| TOTAL | ... | 15,31,000 | 16,07,000 | 16,96,556 | 15,98,000 | 17,63,000 | 18,00,000 | Revised based on the actuals of the first nine months. |

XIX.—Education—

| | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| 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 | 48,000 | |
| Fees, Government Schools— | | | | | | | | |
| General | ... | 3,00,000 | 3,25,000 | { 3,21,797 | 3,23,200 | { 3,38,000 | 3,41,000 | Ditto ditto |
| Special | ... | | | { 13,241 | 13,900 | { 15,000 | 14,000 | |
| Contributions from Native 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 | ... | 36,000 | 37,000 | 53,701 | 42,000 | 41,000 | 44,100 | |
| Total | ... | 6,33,000 | 6,78,000 | 7,33,248 | 6,84,000 | 7,40,000 | 7,51,000 | Revised based on the actuals of the first nine months. |

XX.—Medical—

| | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| Medical School and College fees | ... | 66,000 | 65,000 | 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 paying patients) | ... | 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 | 65,000 | 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 | 3,800 | 17,000 | 14,200 | |
| Total | ... | 3,34,000 | 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. |

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Revised Financial Statement. 1913-14.

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XI.—Scientific and other Minor Departments—

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Revised Financial Statement, 1913-14.

[13TH MARCH,

| 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 | |
| Botanical and other public garden receipts . | 3,000 | 4,000 | 2,311 | 2,000 | 2,000 | 2,000 | |
| Veterinary and stallion receipts .. | 30,000 | 37,000 | 33,771 | 35,600 | 34,000 | 30,000 | |
| Cinchona plantation .. | 2,39,000 | 2,06,000 | 1,26,663 | 2,70,000 | 1,65,000 | 1,07,000 | Decrease due to smaller sales of cinchona and its preparations owing to dearth of orders from the Medical depôts at Calcutta and Lahore |
| 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 .. | 28,000 | 24,000 | 25,655 | 28,000 | 25,000 | 30,000 | |
| Emigration-fees ... | 12,000 | 14,000 | 10,454 | 13,600 | 10,000 | 10,000 | |
| Inland Labour transport fees ... | 1,000 | 1,000 | —28 | 1,000 | 1,000 | 100 | |
| Examination fees .. | | 8,000 | 5,367 | 1,500 | 5,000 | 4,800 | |
| Miscellaneous .. | | | | | | | |
| Total | 3,38,000 | 3,24,000 | 2,37,053 | 3,83,000 | 2,76,000 | 2,26,000 | Revised based on the actuals of the first nine months. |

AXII — 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 ... | | | 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 ... | 23,000 | 23,000 | 1,631 | 1,700 | 2,000 | 1,600 | |
| Innuity deductions of Covenanted Civilians 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 | 12,286 | 13,000 | 14,400 | 14,300 | |
| Total | 39,000 | 36,000 | 43,158 | 42,000 | 46,000 | 42,000 | Revised based on the actuals of the first nine months. |

AXIII.—Stationery and Printing—

| | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|--|
| Stationery receipts ... | 3,000 | 3,000 | 2,545 | 2,700 | 3,000 | 3,000 | |
| Sale of Gazettes and other publications .. | 1,08,000 | 1,15,000 | 85,907 | 1,00,900 | 89,000 | 85,000 | Budget based on the actuals of 1911-12. |
| Other Press receipts ... | 17,000 | 22,000 | 41,963 | 31,900 | 40,000 | 42,000 | The increase is due to more work done for local and private bodies |
| Total | 1,28,000 | 1,40,000 | 1,30,425 | 1,35,600 | 1,32,000 | 1,30,000 | Revised based on the actuals of the first nine months. |

XV.—Miscellaneous—

| | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|--|
| Percentage on capital furniture ... | ..... | ..... | 30 | .. .. | ..... | .. .. |  |
| Recovery on account of famine expenditure ... | 6,000 | ..... | ..... | ..... | ..... | ..... |  |
| Unclaimed deposits ... | 5,65,000 | 3,03,000 | 5,22,778 | 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 ... | ..... | ..... | 439 | ..... | 1,000 | ..... |  |
| Sale-proceeds of Darbar presents ... | 4,000 | 10,000 | 12,435 | 13,800 | 13,000 | 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 | 201 | 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 | 19,000 | 14,666 | 16,000 | 15,000 | 13,000 | Revised includes arrears. |
| Miscellaneous fees, fines and forfeitures ... | 3,000 | 3,000 | 2,639 | 400 | 9,000 | 3,000 | |
| 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 ... | | | | | | 400 | |
| Sundry receipts—Circuit-house ... | | | 368 | | | | |
| Miscellaneous receipts on account of Public Works Cess under Act IX (B.C.) of 1880 ... | | | 521 | | | 600 | |
| Miscellaneous receipts on account of the management of Wards' estates ... | | | 34 | 100 | | | |
| Sale-proceeds of trees on tea-lands ... | | | | | | | |
| Sale of elephants ... | | | | | | | |
| Other items ... | | | 19,290 | 14,700 | | 20,000 | |
| Steamer receipts, Chittagong ... | | | 6,660 | 7,400 | | 7,000 | |
| Total Miscellaneous ... | 67,000 | 55,000 | 60,885 | 58,100 | 69,000 | 65,000 | |
| GRAND TOTAL ... | 8,10,000 | 6,14,000 | 6,35,371 | 4,87,000 | 6,36,000 | 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 ... | 2,03,000 | 2,08,000 | 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. |
| Hijih Tindal Canal ... | 64,000 | 55,000 | 62,657 | 62,000 | 49,000 | 53,000 | The decrease is under navigation receipts. |
| Total ... | 2,67,000 | 2,63,000 | 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 | |

XXX.—Minor Works and Navigation—

| 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 |
| IN CHARGE OF THE CIVIL DEPARTMENT. | | | | | | | |
| Recoveries on account of lands benefited by embankments | Rs. 50,000 | Rs. 55,000 | Rs. 50,031 | Rs. 51,000 | Rs. 51,000 | Rs. 51,000 | |
| Provincial share | 50,000 | 55,000 | 25,015 | 26,000 | 26,000 | 26,000 | |
| 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 | The increase is due to the opening throughout the year of the Kistopur 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. |
| Works for which only Revenue accounts are kept— | | | | | | | |
| Nadia Rivers | | | | 20,100 | 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 | 34,000 | |
| Total Irrigation and Navigation Works ... | | | | 5,73,000 | 6,47,000 | 6,57,000 | |

| <i>Agricultural Works.</i> | | | | | | |
|---|----------|----------|----------|----------|----------|----------|
| Works for which only Revenue accounts are kept— | | | | | | |
| Magra Hât 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 | 5,94,000 | 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 | 1,200 | 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 | 1,54,000 | 1,55,263 | 1,60,000 | 1,56,000 | 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 | 4,69,000 | 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 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 | 83,636 | 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 | |
| Malikans | 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 | 25,27,000 | 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 | | | -11,197 | -2,000 | -2,000 | -6,600 |
| Record-room (or copy-making) Establish- ment | | | 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 | 26,68,081 | 27,07,000 | 26,17,000 | 26,50,000 |
| Charges on account of Land Revenue collec- tions | | 8,000 | 11,670 | 11,000 | 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 | 3,26,000 |
| Outlay on improvements | | | 2,68,709 | 1,55,000 | 2,25,000 | 1,46,000 |
| Total | 4,09,000 | 4,04,000 | 5,40,819 | 4,82,000 | 5,48,000 | 4,72,000 |
| Survey and Settlement-- Controlling Office (survey) | | | 3,591 | ... | ... | ... |
| Other survey operations-- Bengal Drawing Office | | | 27,712 | 69,155 | ... | 30,864 |
| Other operations | | | 24,827 | 62,278 | ... | 70,275 |
| Minor settlement operations | | | 59,287 | 45,000 | ... | 20,000 |
| Other ditto | | | 51,960 | 7,400 | ... | 60,871 |
| For rounding | | | ... | -1,831 | ... | ... |
| Total | 2,63,000 | 88,000 | 1,67,377 | 1,82,000 | 1,22,000 | 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 | 60,000 | 78,000 | 1,18,643 | 61,000 | 63,000 | 33,000 | |
| Lump 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 .. .. . | .. .. . | 30,000 | 30,000 | 23,545 | 29,000 | 30,000 |
| District Establishment .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| Total .. .. . | .. .. . | 30,000 | 30,000 | 26,579 | 29,000 | 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 | | | 1,03,214 | 1,06,000 | 1,05,000 | 1,11,000 |
| Discount on sale of stamps for copies | | | 9,124 | 8,000 | 7,000 | 9,000 |
| Establishment for sale of stamps | | | 1,362 | 1,494 | 1,000 | 1,494 |
| For rounding .. .. . |  |  | ..... | —494 | | —494 |
| Total | 1,00,000 | 1,09,000 | 1,15,700 | 1,16,000 | 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 | 3,29,300 | 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 follow 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 | 1,02,928 | 1,05,000 | 83,000 | 94,000 |
| Presidency Establishment— | | | | | | |
| Calcutta Collectorate (office) | | | 41,866 | 46,452 | 50,000 | 47,856 |
| Inspection and Prevention | | | 25,509 | 20,964 | 21,000 | 20,604 |
| Allowances and contingencies | | | 26,780 | 24,171 | 30,000 | 25,653 |
| 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 districts. The decrease in the revised is due to the appointment of lower grade officer as Excise Commissioner, to absence on leave of the distillery expert and to reduction of one Inspector

Revised includes privilege leave allowances of the Abkari Superintendent

Revised includes larger payments of rewards.

| 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. | |
| 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 | | | ... | —549 | . | +122 | |
| Total | 3,18,000 | 3,23,000 | 3,07,069 | 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 | |
| Lamp addition by Government | | | | 3,000 | | | |
| Bonus | | | 978 | . | . | | |
| GRAND TOTAL | 5,88,000 | 5,92,000 | 6,31,724 | 6,31,000 | 6,04,000 | 6,69,000 | 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 | |

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[13TH MARCH

8.—Provincial Rates—

| | | | | | | | |
|--|---|--------|-----------------|-----------------|-----------------|--------|--|
| Collection of rates and cesses ... | | | 80,436 | 67,000 | 65,000 | | |
| Valuation and re-valuation .. | | | 91,859 | 1,01,000 | 91,000 | | |
| <i>Add—</i> 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 | | |
| <i>Deduct—</i> | | | | | | | |
| 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 | 3,500 | 5,700 | | |
| Total ... | | 50,000 | 44,000 | 49,737 | 53,000 | 45,000 | |

The decrease in the revised is due to slow progress of valuation and re-valuation charges.

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 | 98,000 | |
| District ditto .. | | | 63,465 | 63,000 | 64,000 | 64,000 | |
| Bonus ... | | | 1,482 | ... | ... | ... | |
| Total ... | | 1,45,000 | 1,51,000 | 1,56,233 | 1,67,000 | 1,56,000 | 1,57,000 |
| Provincial share ... | | 72,000 | 75,000 | 78,116 | 78,000 | 78,000 | 78,000 |

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 |
| <i>A.—Conservancy and Works.</i> | | | | | | | |
| I.—Timber and other produce removed from the forests by Government agency | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | 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 | 1,300 | 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 | |
| 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 | 69,500 | |
| IX.—Miscellaneous | | | 4,438 | 4,600 | 4,000 | 4,200 | |
| Total A.—Conservancy and Works | 2,91,000 | 3,41,000 | 3,28,620 | 3,45,600 | 3,41,000 | 3,10,000 | |
| <i>B.—Establishment.</i> | | | | | | | |
| I.—Salaries | | | 2,96,262 | 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 | | | 16,841 | 13,900 | 15,000 | 14,478 | |
| For rounding | | | | | | +272 | |
| Total B.—Establishment | 3,21,000 | 3,22,000 | 3,79,624 | 3,54,600 | 3,47,000 | 3,76,000 | |
| Lump provision for general expenditure | | | | 28,000 | | | Revised based on the actuals of the first nine months. |
| Bonus | | | 3,174 | | | | |
| Total A and B | 6,12,000 | 6,63,000 | 7,06,218 | 7,28,000 | 6,88,000 | 6,76,000 | |
| 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 | 81,570 | 55,000 | 88,000 | 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 | | | 9,63,282 | 9,47,000 | 9,85,000 | 10,14,000 | Budget includes lump provision for the reorganization of Sub Registrars Offices, and provision for punkha-pullers in the Eastern Bengal Districts. |
| Sub-Registrars | | | | | | | |
| Ex-officio Sub-Registrars | | | 3,387 | 1,500 | 1,000 | 1,500 | |
| Total District Charges | 9,47,000 | 9,63,000 | 9,85,036 | 9,78,000 | 9,87,000 | 10,48,000 | |
| GRAND TOTAL | 10,08,000 | 10,28,000 | 10,17,416 | 10,33,000 | 10,55,000 | 11,16,000 | Revised based on the actuals of the first nine months. |

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 | 1,42,000 | 1,90,000 | 1,56,892 | 2,53,000 | 3,69,000 | 2,95,000 | Revised includes additional grant for pictures (33,000), Barrackpur park (13,000) and new crockery and linen for Government House (70,000) |
| Tour and establishment grant | 58,000 | 57,000 | 85,338 | 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 | 1,15,000 | 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 | 7,46,000 | 9,52,827 | 8,76,000 | 7,44,000 | 7,19,000 | The actuals of 1911-12 included charges of the Eastern Pungal 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 | 3,46,000 | 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 | 93,000 | 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 | 37,35,922 | 22,00,000 | 24,50,000 | 23,02,000 | Revised based on the actuals of the first nine months |

19 A.—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 | ... | ... | ... | 3,29,130 | 3,41,000 | 3,22,000 | 3,43,000 | | |
| Appellate Side | ... | ... | ... | 3,24,136 | 3,62,000 | 3,67,000 | 3,63,000 | | |
| 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 | 17,10,000 |
| 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 Madnapore 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 | 6,28,000 | 6,97,000 | 1,06,000 | | |
| Mufassal Establishment | .. | | | 9,96,636 | 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 | 14,63,000 | 14,20,133 | 10,01,000 | 10,60,000 | 7,16,000 |
| Coroner's Court | ... | .. | ... | 8,000 | 8,000 | 7,795 | 8,000 | 8,000 | 8,000 |
| Residency Magistrates— Calcutta Police Court | ... | .. | .. | 1,21,000 | 1,53,000 | 1,24,318 | 1,26,000 | 1,23,000 | 1,28,000 |
| Municipal Magistrate's Court | .. | .. | .. | | | 10,517 | 8,000 | 8,000 | 8,000 |
| Bonus | .. | ... | ... | 647 | | | | | |

| 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 ... | | | 24,683 | 21,144 | 18,000 | 17,736 | |
| Munsifs ... | | | 15,96,143 | 14,80,292 | 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 | 4,79,000 | 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 | |
| Bonus ... | | | 57,537 | ..... | ..... | ..... |  |
| Deduct—Probable savings ... |  |  | ..... | -2,202 | ..... | -6,379 | |
| Total ... | 43,23,000 | 43,20,000 | 46,47,602 | 46,15,000 | 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 | 1,55,836 | 1,60,000 | 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 | 1,41,760 | |
| Lump addition ... |  |  | ..... | 20,000 | ..... | ..... |  |
| Revision of chowkidari panchayats ... | | | 2,956 | 6,000 | 3,500 | 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 | |
| Pleadership Examination charges ... | 16,000 | 15,000 | 17,231 | 17,000 | 17,000 | 18,000 | |
| Refunds ... | 1,09,000 | 64,000 | 58,958 | 63,000 | 65,000 | 63,000 | Budget based on average actuals. |
| Total ... | 90,41,000 | 96,17,000 | 1,01,44,720 | 98,39,000 | 98,05,000 | 96,10,000 | Revised based on the actuals of the first nine months. |

| | | | | | | | | |
|--|-----|-----|------------------|------------------|------------------|------------------|---|--|
| Superintendence | ... | ... | 86,423 | 61,000 | 65,000 | 61,000 | The actuals of 1911-12 included Superintendence charges of the Eastern Bengal districts. | |
| Establishments— | | | | | | | | |
| Superintendents and Jailors | .. | .. | 2,05,954 | 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 | ... | ... | 12,200 | 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 | 2,19,936 | 2,03,000 | 2,10,000 | | |
| Menial and other establishments | .. | .. | 2,771 | 1,578 | 3,500 | 1,000 | | |
| Dietary charges | ... | ... | 3,96,443 | 4,78,390 | 4,30,000 | 4,17,500 | The decrease is due to fall in prices of food grains | |
| Hospital charges | ... | ... | 60,767 | 65,623 | 57,000 | 60,900 | | |
| Clothing and bedding of prisoners | ... | ... | 63,138 | 62,909 | 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 | 30,635 | 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 | .. | .. | 16,834 | 18,820 | 19,000 | 11,000 | | |
| Contingent charges | .. | .. | 64,648 | 65,811 | 66,000 | 90,000 | Budget includes larger grant for rates and taxes owing to enhanced taxes | |
| Extraordinary charges for live-stock, tools and plant | .. | .. | 20,902 | 22,595 | 11,000 | 22,800 | | |
| Charges for police custody | .. | .. | 20,573 | 22,577 | 21,000 | 22,000 | | |
| Bonus | ... | ... | 8,878 | | | | | |
| Charges for the distribution of quinine by the Juvenile Jail | .. | .. | | 8,276 | 5,000 | 5,000 | | |
| For rounding | ... | ... | ... | -51 | | -400 | | |
| Total Jails | ... | ... | 16,01,000 | 15,10,000 | 13,77,957 | 14,80,300 | 13,29,000 | 14,17,000 |
| Jail manufactures | ... | .. | 4,83,000 | 5,51,000 | 6,68,208 | 5,93,400 | 6,30,000 | 6,01,000 |
| Refunds | .. | .. | | 5,167 | 300 | 1,000 | 1,000 | Budget includes provision for improvement and stimulation of industries in Eastern Bengal Jails. |
| 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 | | | | 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 ... | | | | | 29,074 | 29,000 | | 32,000 |
| Special Police ... | | | | | 37,546 | 34,000 | | 37,000 |
| Cattle pounds ... | | | | | 2,506 | 2,600 | | 2,600 |
| River Police ... | | | | | 26,597 | 22,600 | | 23,000 |
| Police Dead-house ... | | | | | 1,673 | 2,600 | | 2,600 |
| Bonus ... | | | | | 23,680 | ... | | ... |
| Lump provision ... | | | | 38,640 | ... | 21,600 | Budget represents grant for raising the reserve to its authorized strength. | |
| For rounding ... | | | | ... | ... | +300 | | |
| Total ... | 12,50,000 | 13,23,000 | 14,35,900 | 15,77,000 | 13,82,000 | 16,60,000 | | |
| Superintendence ... | 2,07,000 | 2,56,000 | 3,01,982 | 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 | 5,53,900 | 5,30,000 | 5,40,000 | | |
| Police Force | ... | ... | 29,43,647 | 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 | 1,75,011 | 2,00,000 | 2,02,000 | | |
| Hospital charges | ... | ... | 41,087 | 41,855 | 40,000 | 45,000 | | |
| Allowances | ... | ... | 5,63,671 | 5,51,621 | 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 | 2,76,000 | 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 services 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 | ... | ... | ... | - 804 | | - 508 | | |
| Total | ... | ... | 51,83,000 | 52,97,000 | 56,43,736 | 63,79,000 | 59,38,000 | 67,22,000 |

1913.]

Revised Financial Statement, 1913-14.

| HEADS. | ACTUALS. | | | 1912-13. | | 1913-14. | REMARKS. |
|---|-----------------|-----------------|-----------------|----------------------|-------------------|------------------|---|
| | 1909-10. | 1910-11. | 1911-12 | Sanctioned estimate. | Revised estimate. | Budget estimate. | |
| i | 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 | 6,24,503 | 3,25,000 | 3,92,000 | 3,83,000 | |
| Special Police— | | | | | | | |
| Assam Frontier Police | | | 184 | ... | 500 | ..... |  |
| Bengal Military Police | | | 2,94,747 | 1,98,397 | 2,42,000 | 1,97,000 | |
| Frontier Police, Chittagong | | | 45,000 | 12,503 | 42,000 | 48,000 | |
| Upper Burma Police charges | | | 6,125 | 6,000 | 6,500 | 6,000 | |
| Bonus | | | 3,994 | ... | ... | ... | |
| Rounding | | | | -300 | ... | ... | |
| Total | 1,64,000 | 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 | ..... | 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. |
| Debru-Sadiya Railway Police | | | 1,954 | ... | 2,000 | ... | |
| Dacca-Mymensing Railway Police | | | .. | .. | 2,000 | ... | |
| East Indian Railway Police | | | 84,923 | 48,000 | 81,000 | 1,06,000 | |
| 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 | | | 6,849 | .. | .. | .. | |
| Bengal-Nagpur Railway | | | 25,059 | 12,000 | 24,000 | ... | |
| Cooch Behar Police | | | ... | ... | ... | ... | |
| Assam Bengal Railway Police | | | 19,411 | 28,540 | 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 | 87,68,211 | 90,00,000 | 85,55,000 | 95,82,000 |

21.—Ports and Pilotage—

| | | | | | | | | | |
|--|-----|-----|-----------|-----------|-----------|-----------|-----------|-----------|---|
| Salaries and allowances of officers and men afloat | ... | ... | 1,12,000 | 1,09,000 | 1,06,186 | 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 | 33,546 | 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 | 2,61,000 | 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 | 8,30,619 | 7,55,300 | 8,08,000 | 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 | 28,000 | 31,000 | |
| State Yacht establishment | ... | ... | 18,000 | 20,000 | 14,273 | 25,000 | 16,000 | 13,700 | |
| Refunds | ... | ... | 4,000 | 3,000 | 3,524 | 3,000 | 4,000 | 3,600 | |
| Lump deduction | ... | ... | ..... | ..... | .. | 24,100 | .. | -200 | |
| Total | ... | ... | 12,28,000 | 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. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Calcutta University | 1,08,000 | 96,000 | 66,028 | 53,500 | 67,000 65,000 4,00,000 | 53,500 65,000 | 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 | 1,23,000 | 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 | 26,000 | 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 | |
| Eden Hindu Hostel | | | 33,683 | 32,000 | 37,000 | 35,000 | |
| Oriental Colleges— | | | | | | | |
| Sanskrit College | | | 32,384 | 30,000 | 33,000 | 32,000 | |
| Elliott Madrasah and other attached hostels | | | 9,922 | 7,900 | 8,000 | 12,726 | 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 ... | | | ... | 5,930 | ..... | 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 ... | 6,25,000 | 6,95,000 | 8,17,976 | 8,24,800 | 8,14,000 | 8,75,000 | |
| Government Colleges, Professional— | | | | | | | |
| Law Colleges ... | | | 13,250 | 15,520 | 15,000 | 17,500 | Budget includes Rs. 3,000 for the purchase of books for the Dacca Law College. |
| Civil Engineering College, Sibpur, Howrah ... | | | 2,59,985 | 2,71,000 | 3,18,000 | 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 | 83,220 | 55,000 | 91,000 | |
| Bonus ... | | | 641 | ..... | ..... | ..... |  |
| For rounding ... |  |  | ..... | ..... | ..... | ..... |  |
| Total ... | 3,54,000 | 3,17,000 | 3,35,128 | 3,78,240 | 3,88,000 | 3,92,500 | |
| Government Schools, General— | | | | | | | |
| District School Committees ... | | | 345 | 451 | 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 and repairs of furniture and apparatus. |
| Middle English Schools ... | | | 95,554 | 92,097 | 94,500 | 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 | 92,000 | |
| Middle English Schools ... | | | 60,077 | 66,587 | 66,000 | 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 | 2,500 | |
| Primary Schools— | | | | | | | |
| For Boys— | | | | | | | |
| Upper Primary Schools ... | | | 3,840 | 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 ... | | | 2,532 | 5,200 | 17,000 | 6,600 | |
| Lower " " ... | | | 19,264 | 20,065 | ... | 18,000 | |

| 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 |
| Primary Schools—concl'd. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Circle School grant | | | 45,595 | 47,014 | 41,000 | 47,000 | |
| Payment in support of local schools under District Boards | | | 5,49,991 | 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 | 14,31,174 | 16,35,000 | 15,47,000 | |
| Government Schools, Special— | | | | | | | |
| Training Schools— | | | | | | | |
| For Masters— | | | | | | | |
| Normal Schools | | | 75,237 | 89,375 | 84,000 | 94,000 | } Budget includes increased stipends to pupil-teachers and gurus 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 | | | 19,609 | 15,000 | } 21,000 | } 16,000 | } Increase is due to the reorganization of the school. |
| Training Schools for females at Calcutta ... | | | | 7,000 |  |  |  |  | 13,832 |

Revised Financial Statement, 1913-14.

[13TH MARCH,

| | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-------------|--|---|
| 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 Artisan schools in the Eastern Bengal districts. |
| Government Art Gallery | | | 10,846 | 8,800 | 9,000 | 8,600 | | |
| Engineering and Survey Schools | | | 68,374 | 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 | | | 19,875 | 31,000 | 20,000 | 29,400 | | |
| Madrasahs | | | 74,168 | 64,000 | 73,000 | 61,400 | | Includes Rs. 5,000 for the improvement of Madrasahs 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 | | | 2,289 | 1,499 | 2,000 | 2,500 | | |
| Bonus | | | 2,288 | ..... | ..... | ..... |  |  |
| Contribution for Mohsin Fund for Madrasahs 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 | 11,53,600 | 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 re-granted. |
| 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 | | |
| Dacca University and hostels ... .. | ..... | ..... | ..... | ..... | ..... | 3,00,000 | | |
| Miscellaneous | 1,15,000 | 1,18,000 | 2,17,307 | 1,46,920 | 1,44,000 | 1,65,000 | | Budget includes Rs. 16,000 for maps. |
| Lump provision for non-recurring expenditure ... .. | ..... | ..... | ..... | 16,84,000 | 2,31,000 | 7,46,000 | | Budget represents the balance of the Imperial grant. |
| Expenditure from the non-recurring grant ... .. | ..... | ..... | ..... | ..... | ..... | 24,80,000 | | |
| Expenditure of the recurring grant ... .. | ..... | ..... | ..... | ..... | ..... | 11,20,000 | | |
| Refunds | 4,000 | 3,000 | 2,464 | 2,700 | 2,000 | 2,500 | | |
| Lump deduction made by Government as probable savings ... .. | ..... | ..... | ..... | ..... | ..... | 1,38,66 500 | | |
| Total | 51,00,000 | 53,34,000 | 61,21,873 | 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 | 78,000 | 74,000 | 77,000 |
| District Medical establishment | | | 4,16,681 | 4,33,000 | 4,40,000 | 4,42,000 |