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982. Appropriation  
Report on the Accounts  
of Bengal for 1911-12.  
by H. G. Tomkins  
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APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

BENGAL

FOR

1911-12

BY

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CALCUTTA

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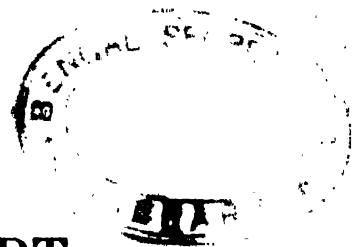
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# APPROPRIATION REPORT

ON

## THE ACCOUNTS OF THE GOVERNMENT OF BENGAL

FOR

1911-12.

### GENERAL REVIEW.

[The Report is for the province as constituted in 1911-12. The figures are in thousands of Rupees unless otherwise stated.]

1. The Budget of 1911-12 was framed on the expectation of a moderate all-round advance in the classes of receipts which are directly affected by the agricultural conditions of the country. Allowances for small increases were made under Salt, Stamps, and Excise while a cautious estimate was made under Customs owing to the unsettled condition of the Silver market. A special receipt of 3.64 lakhs was expected from the sale of the Sibpur College buildings. The increases under all heads were, however, absorbed by a diminution of the Opium revenue, amounting to over 5 crores, the receipts from which were kept low in view of the settled policy to reduce the trade with China.

On the expenditure side provision was made for charges on Provincial camps and guests in connection with the Coronation Durbar, for further Police reforms, and for revision of salaries of ministerial establishments in the mufassil. Provision was also made for non-recurring expenditure on Education and Sanitation and for grants to the Calcutta Improvement Trust out of special assignments obtained from "Imperial" for the purpose. Over and above the amount available from the Famine Insurance Grant, an extra provision was made from the general revenues to foster the development of Protective Irrigation Works. The total revenue of the year was placed at 18,27,97 and the total expenditure at 7,08,71, the net result being an Imperial surplus of 11,56,57 and a net deficit in the Provincial account of 37,31.

2. The year was one of general prosperity and the yield from Stamps and particularly from Excise exceeded anticipations, the latter being better by over 13 lakhs. In spite of the growing popularity of the credit sales, "Salt" improved by over 9 lakhs owing to heavy clearances in the winter months when there was a considerable fall in prices on the breaking up of a combine. "Customs" improved by over 23 lakhs: petroleum imports having been stimulated by a rate war amongst the great oil syndicates, piece goods by an active market and exports of rice by an abnormal demand to meet a shortage in the Far East. Opium was better by nearly 2 crores owing to better prices realized at the auction sales. The sale of the Sibpur College was postponed and this caused a decrease of nearly 3 lakhs.

In expenditure the charges arising from the Royal visit were greater than the Budget by nearly 7 lakhs owing to illumination and other local celebrations, to payment of the Royal bonus which cost 3.64 lakhs, and to various improvements in the Viceregal Houses. The payment of arrear salaries of ministerial establishments in the mufassil and the prosecution of a few lengthy political trials involved an extra cost of 4 and 2½ lakhs respectively. On the other hand, the provisions for non-recurring expenditure on Education and for development of Protective Irrigation Works were not fully spent. The introduction of the book-credit system, under which the supply of stationery is limited to the amount of the credit allotted to each office, resulted in a saving of about a lakh. The actuals of the year show a total revenue of 20,64,76, and a total expenditure of 7,05,36, the net result being an Imperial surplus of 12,30,54, and a surplus on the Provincial account of 1,31,64. It should be observed that material improvements occurred on the Imperial side and the large surplus on the Provincial side arose from a special assignment of 1,26,53 from "Imperial" in aid of the balances of the new Provinces.

3. *Changes.*—In the year under review the following changes were adopted in the classification of heads. "Forest" was made wholly *Provincial* and the "Irrigation" heads were treated as "Divided" in moieties. "Excise" was treated as ½ths *Provincial*.

In consequence of the amalgamation of the establishments of Magistrates and Collectors in the Mufassil, following on the recommendation of the Ministerial Officers' Salaries Committee, the entire charges (including "allowances" and "contingencies") were from this year adjusted in the first instance under "3 Land Revenue" and subsequently transferred to "19A.—Law and Justice—Criminal Courts" with the approval of the Local Government and the Comptroller General.

With regard to the allocation of Establishment and Tools and Plant Charges in the Public Works Department a simpler system, based on the averages of last five years' actuals, was adopted for the year under review with the approval of the Comptroller General.

4. The following summary gives the more important variations between the accounts of 1911-12, and the accounts of 1910-11 and the Budget of 1911-12:—

RECEIPTS.		EXPENDITURE.	
ACCOUNTS, 1911-12, BETTER + WORSE—THAN		ACCOUNTS, 1911-12. BETTER + WORSE—THAN	
Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1910-11.	Budget, 1911-12.
<b>PURELY IMPERIAL HEADS.</b>			
-3,37,65	+1,93,96	Opium . . . . .	+1,86,21 -5
+11,18	+9,48	Salt . . . . .	+5 +57
+21,40	+22,89	Customs . . . . .	-70 -6
...	...	Irrigation—Protective Works . . . . .	+1,52 +3,74
+13	+84	Other Public Works—Civil Works . . . . .	-8,02 -3,28
<b>PURELY PROVINCIAL AND DIVIDED HEADS.</b>			
-5,62	-6,05	Land Revenue . . . . .	-4,14 -35
+4,78	+1,38	Stamps . . . . .	-10 ...
+14,64	+13,38	Excise . . . . .	-28 +39
-97	+57	Provincial Rates . . . . .	-16 +21
+1,55	+14	Assessed Taxes . . . . .	-10 -3
-45	-1,28	Forest . . . . .	-63 +28
+89	-28	Registration . . . . .	-33 -13
-28	+1,85	Interest (Provincial portion) . . . . .	+52 -43
...	...	General Administration . . . . .	-10,68 -4,86
-2	+77	Law and Justice—Courts of Law . . . . .	-6,85 -5,42
+1,09	+1,37	Ditto Jails . . . . .	-13 +3,23
+7	+20	Police . . . . .	-3,62 -81
+87	+1,01	Ports and Pilotage . . . . .	-14 -58
+40	+21	Education . . . . .	-3,33 +11,72
-91	-1,30	Scientific . . . . .	-1,82 -1,09
-27	-18	Stationery and Printing . . . . .	+1,18 +2,26
+14	-9	Miscellaneous . . . . .	-55 +1,98
+1,03	+1,05	Irrigation . . . . .	+2,12 +3,06
+1,07	-2,66	Other Public Works . . . . .	-22,48 -2,45
+13	+52	Minor Variations . . . . .	-6,31 -4,55
<b>-2,87,30</b>	<b>+2,36,79</b>	<b>Total Variations—Imperial and Provincial</b>	<b>+1,21,23 +3,35</b>

These variations are considered in detail under the proper heads and are dealt with on very general lines below.

#### Receipts—Comparison between actuals.

5.(a) *Divided or Provincial heads.*—The total improvement was 17,64, of which 14,64 was contributed by Excise alone. The raising of duty on foreign liquor diverted consumers from imported to country spirits. Agricultural conditions also improved and with hopes of increased business there was keen competition for shops which swelled the license fees. Other important increase was under "Stamps" owing to favourable agricultural conditions, to improvement of trade in Calcutta and to enhancement of stamp duty on wills, etc., by Act VII of 1910. The decrease under "Land Revenue" was nominal and was due to postponement of recovery-work in Shahabad Settlement.

(b) *Purely Imperial heads.*—The large decrease under "Opium" is the outstanding feature of the comparison. The number of chests was reduced from 37,560 to 26,860, of which 10,120 only were specially certified for China. The average price per chest realised in 1910-11 was Rs. 29,07 and those in 1911-12 were Rs. 34,56 for China Opium and Rs. 23,83 for Singapore Opium. The increase of 11 lakhs under "Salt" was exceptional and was due to heavy clearances from December 1911 to January 1912 on the breaking up of a combine and the consequent fall in prices. The improvement of over 21 lakhs under Customs was contributed by imports of Petroleum (9 lakhs), piece-goods (7 lakhs) and exports of rice (5 lakhs), due to

causes mentioned in paragraph 2. It may be mentioned, however, that increased revenue of about 6 lakhs, due to larger imports of liquors and manufactured articles in connection with the Coronation festivities, was absorbed by a decline under "Sugar" which was re-exported to meet a scarcity in Europe and under "Tobacco" which showed no signs of improvement in spite of the reduction of duty.

#### Receipts—Actuals as compared with Budget.

6. Taking in this connection the Provincial and Divided and Imperial heads together the important variations were:—

	More or Less.
Land Revenue . . . . .	-6,05
Opium . . . . .	+1,93,96
Salt . . . . .	+9,48
Excise . . . . .	+13,38
Customs . . . . .	+22,89

The variations under "Land Revenue," "Salt," "Excise" and "Customs" are explained by what has been said in the comparison of actuals. The increase under "Opium" was due to much better prices realised at the sales on a smaller number of chests. It was proposed to sell 10,210 chests for China and 20,000 chests for other ports: as a matter of fact 10,120 chests were sold for China and 16,740 for other ports, but the average prices realised were Rs. 3,546 and Rs. 2,383 against Rs. 2,500 and Rs. 1,500 respectively provided in Budget.

#### Expenditure—Comparison between actuals.

7. (a) *Purely Imperial heads.*—Here the main variations were:—

	More or Less.
Opium . . . . .	1,86,21
Protective Irrigation Works . . . . .	1,52
Public Works . . . . .	8,02

The decrease under "Opium" was nominal and was due to transfer of charges for the Opium Agency to the books of the Accountant General, United Provinces.

Expenditure on Protective Irrigation Works was less owing to scarcity of labour and other causes. The large increase under Public Works was due to improvements effected in the Vice-regal Houses in connection with the Royal visit (including the construction of a new kitchen) and to the construction of a few buildings for Government offices at Calcutta.

(b) *Divided or Provincial heads.*—The total increase of expenditure amounted to 57,83 and was contributed chiefly by the following heads:—

	More.
Land Revenue . . . . .	4,14
General Administration . . . . .	10,68
Law and Justice } —Courts of Law }	6,85
Police . . . . .	3,62
Education . . . . .	3,33
Scientific . . . . .	1,82
Public Works . . . . .	22,48

The large increase under Public works was due to payment of 11,50 to the newly-formed Calcutta Improvement Trust and to expenditure on sanitation and educational buildings (as well as on buildings at Ranchi) out of Imperial assignments. The increase under "General Administration" was chiefly due to expenditure in connection with the Royal visit, and also partly to inclusion of charges for the Public Works Account Office and to payment of a full year's charge for the Executive Council as well as to revision of the Secretariat Establishment. The increase under Land Revenue and Courts of Law was due to revision of ministerial establishments and to payment of the Royal bonus. The increase under Police was due to introduction of further reforms as well as to payment of the Royal bonus. The increase under Education was due to strengthening of inspecting and teaching staffs in Arts Colleges and Secondary Schools and to improvement of buildings and hostels out of the Imperial assignment given for the purpose. The increase under "Scientific" was wholly temporary and was due to expenditure in connection with the Decennial Census.

Excluding the special expenditure from Imperial assignments, the expenditure in connection with the Royal visit (including the payment of the Royal bonus), the charges of the Public Works Account Office which were merely transferred from one head to another, the census expenditure and the payment of arrear salaries of ministerial officers, the recurring



increase, due to revision and increase of establishment, amounted to about 9 lakhs and were distributed as follows :—

Land Revenue . . . . .	1,25
General Administration . . . . .	1,35
Courts of Law . . . . .	2,75
Police . . . . .	2,25
Education . . . . .	1,50

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It may be mentioned in this connection that the introduction of the book-credit system in the Stationery Department resulted in a saving of about a lakh.

#### Expenditure—Actuals compared with Budget.

8. The savings under purely Imperial heads amounted to 92, extra expenditure on the construction of new Government buildings at Calcutta being more than made up by large savings under Protective Irrigation Works which were retarded owing to scarcity of labour and other causes.

The savings under Divided and Provincial heads amounted to 2,43 and were mainly due to inability to spend in full the provision of 12 lakhs for non-recurring expenditure on Education. Important excesses occurred under "General Administration," "Courts of Law," "Police," "Scientific" and "Public Works" due to causes stated in paragraph 7 (b), but they were met from savings under "Jails" (due to smaller dietary charges) "Stationery and Printing," "Irrigation" and "Education."

#### Review of Provincial Finance.

9. *Provincial Account.*—The figures (excluding Imperial assignments) are :—

Closing Balance.	REVENUE MORE+ OR LESS —THAN		EXPENDITURE MORE+ OR LESS —THAN		Closing Balance.	Minimum Balance.
	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1910-11.	Budget, 1911-12.		
1,30,78	+49,72	+60,06	+29,56	—5,92	2,62,42	20,00

#### Comparison with actuals.

*Revenue.*—Out of the increase of 49,72, 37,41 was due to changes of classification in Excise, Forest and Irrigation heads mentioned in paragraph 3. The remaining increase of 12,31 represents a growth of Revenue and was contributed chiefly by Excise (7,32), Stamps (2,39), Assessed Taxes (1,11) and Irrigation (1,02). The increase under the first three heads was due to prosperous agricultural conditions and to trade activity in Calcutta and that under Irrigation to the opening of the new Kristopur Canal, the Madaripur Bheel route and a few others.

*Expenditure.*—To the increase of 29,56 should be added 22,38 by which the Provincial account was relieved in consequence of the changes in classification in Excise, Forest and Registration and of the transfer of Public Works Accounts Office to General Administration (I). The total increase therefore amounted to 51,94 from which may be deducted the following charges which were met from special Imperial assignments, *viz.*, (i) 3,64 on account of the Royal bonus included under all heads, (ii) 82 on account of illumination of Imperial buildings included under "General Administration," (iii) 1,60 and 4,70 on account of non-recurring educational expenditure included under "Education" and "Civil Works (P. W.," respectively, (iv) 11,50 on account of payment to the Calcutta Improvement Trust and 5,00 on account of non-recurring expenditure on Sanitation included under "Civil Works (Civil). The remaining increase of 24,68 was distributed under the following heads :—

Land Revenue . . . . .	5,29
General Administration . . . . .	8,30
Courts of Law . . . . .	6,17
Police . . . . .	2,23
Education . . . . .	1,47
Superannuation . . . . .	1,30
Civil Works (P. W.) . . . . .	1,64
Less—Savings under other heads (chiefly Irrigation heads) . . . . .	—1,72
TOTAL . . . . .	+24,68

Out of the increase of 5 lakhs under Land Revenue about a lakh is pending adjustment to other heads. The remaining increase of 4 lakhs under that head and the increases under Courts of Law, Education, and Police were due to revision of establishments and to intro-

duction of further police and educational reforms. The increase under General Administration was due to expenditure in connection with the Royal visit, to inclusion of a full year's charge for the Executive Council and to revision of the Secretariat Establishment. The increase under superannuation represents annual growth. The increase under Civil Works (P. W.) represents expenditure on temporary buildings at Ranchi.

10. *Expenditure from special assignments.*—In the accounts for 1910-11 two special assignments were given out of the Opium surplus of that year, *vis.*, 10 lakhs for non-recurring expenditure on "Sanitation," and 24½ lakhs for non-recurring expenditure on "Education." Out of the former 5 lakhs were included in the Budget for 1911-12 and were wholly spent in payments of grants to District Boards and Municipalities mainly for water supply and drainage schemes. Out of the educational grant 12 lakhs were budgeted for expenditure in 1911-12. As far as has been ascertained at present about 6.80 lakhs were utilized for expenditure on the following objects :—

*In the P. W. Department.*

(i) Construction of an enlarged Physics Laboratory for the Presidency College, Calcutta (including cost of land)	3,46
(ii) Construction of Guru Training Schools . . . . .	66
(iii) Hostels for Zillah Schools . . . . .	55
(iv) Quarters for Superintendent, Ravenshaw College Hostel .	4
TOTAL P. W. D.	4,71

*In the Civil Department.*

(v) Additional equipment for the Sibpur College . . . . .	11
(vi) Furniture and fittings for the new Laboratory at the Presidency College . . . . .	19
(vii) Hostel for the Wesleyan College at Bankura . . . . .	20
(viii) Hostel for the aided school at Buxar . . . . .	11
(ix) Equipment of Primary Schools . . . . .	93
(x) Repairs of Guru Training Schools . . . . .	7
TOTAL CIVIL	1,61
GRAND TOTAL	6,32

11. *Provincial balance.*—The year closed with a balance of 2,62,42 which includes the following special items :—

Grants to the Calcutta Improvement Trust . . . . .	40,00
Grants for non-recurring expenditure on Sanitation out of the Imperial assignment given in 1910-11 . . . . .	5,00
Grants for non-recurring expenditure on Education out of the Imperial assignment given in 1910-11 (24,50,632) . . . . .	1,18,18
Non-recurring assignment for Sanitation (Behar and Orissa) .	4,62
Non-recurring assignment for agriculture and allied objects (Behar and Orissa) . . . . .	1,00
Non-recurring assignment for Sanitation (new Bengal) . . . . .	7,25
For agriculture and allied objects (new Bengal) . . . . .	4,00
Non-recurring assignment for School of Tropical Medicine .	5,00
Contribution in aid of balances of the new provinces . . . . .	1,26,53
	2,11,58

The real provincial balance was therefore 50,84 against a prescribed minimum of 20,00.

## OBJECTIONABLE EXPENDITURE (CIVIL).

12. The amount under objection during 1911-12 outstanding on 31st July 1912 is as follows:—

Advance recoverable.	Suspense.	Items awaiting clearance.	Service payments for recovery.	Rejected.	Total.	Total on 31st July 1911.	Increase.
10,850	72	2,32,353	18,073.	—	2,55,818	1,23,000	1,32,818

13. The only item outstanding for more than one year is a sum of Rs. 311-2-2 recoverable from a Tehsildar in the District of Gaya for defalcation. Legal proceedings were instituted in view of the recovery of the amount. The property of the Tehsildar was taken under direct management and subsequently sold to a person interested in that property. The amount is now in course of recovery by instalments.

14. The total amount under objection during 1911-12 is classified as follows:—

Rs. 1,19,166	on account of non-receipt of sub-vouchers.
Rs. 63,797	"    "    of detailed countersigned bills.
Rs. 19,484	"    "    of sanctions.
Rs. 53,401	"    "    miscellaneous objections

Of the amount outstanding for want of sub-vouchers Rs. 20,000 is on account of petty construction of the Police Department. This amount compared with similar amount of the previous years is a small one.

The amount on account of detailed countersigned bills is outstanding against the Jail, Settlement and Salt Departments. These departments are now more punctual in the submission of detailed countersigned bills. The fact that such a large amount is still outstanding is due to delay owing to the transfer of records in connection with the Repartition.

A considerable portion of the amounts under "service payments for recovery" is due to recoveries ordered in course of audit of the arrear establishment bills presented as the result of reorganization of the pay of ministerial officers in Bengal. Nearly all the bills were preaudited but a few Collectors cashed the bills without preaudit contrary to the clear instructions of this office. The Collector of Muzaffarpur, who cashed the bills of his establishment which resulted in heavy overpayments was reported to the Local Government in the report on Treasury irregularities for the year 1911-12. It is not known yet whether any action was taken by Government in this matter.

15. It had been the practice in the Police Department to pay rewards to police officers for good work done in the discharge of their duties. As the payment of these rewards is inadmissible under the rules the Inspector-General was requested during the year under report to stop payment of the rewards pending sanction of the Government of India. The Government decided that the rewards in question should not be paid pending consideration of the general question of empowering the Local Governments to grant such rewards.

The occupier's share as well as the owner's share of Municipal taxes for Government buildings used as private residences had hitherto been paid by Government in the Civil Department. This has been brought to the notice of Government with a view to the payment of the occupier's share by the occupiers themselves and the owner's share by the P. W. Department throughout the province.

### March Expenditure.

16. There was this year, as usual, a rush of expenditure in March 1912. Instances are given below in which the grants were exceeded by heavy expenditure in March 1912. Under 3—Land Revenue—Charges of District Administration—Travelling Allowance of Sub-Divisional Establishment, the grant was 22,000. The total expenditure under the above head up to February 1912 was 19,754. But in March the expenditure was 3,459 so that the grant was exceeded by Rs. 1,213. The grant under 3—Land Revenue—Reward to Process-serving peons—was Rs. 2,000. The expenditure up to February 1912

was 1,635. But in March the expenditure was 501, exceeding the grant by Rs. 136. Under 3—Land Revenue—Remuneration to copyists, the grant was 1,03,800. The expenditure up to February 1912 was 93,630, but the expenditure in March was 17,240, the largest payment in the year exceeding the grant by Rs. 7,070. Under 3—Land Revenue—diet and road money to witnesses the grant was 49,920. The expenditure up to February 1912 was 46,966. But the expenditure in March having been 9,044, the grant was exceeded by 6,090. Under 19-A—Law and Justice—fees to pleaders in criminal cases, the grant was 2,00,000. The expenditure up to February 1912 was 1,82,309. The expenditure in March having been 22,547 the grant was exceeded by 4,856.

17. The following are some of the instances in which money was ordered to be drawn, or actually drawn apparently to prevent lapse of grant and before the money was required for disbursement.

The Government of Bengal in their letter No. 3609-P., dated 30th March 1912, issued orders for the payment of Rs. 18,000 for the construction of police barracks in the district of Darjeeling and directed that the money should be kept in Revenue Deposit. No authority for payment of the amount was, however, issued by this office in this case.

Here is an instance in which the money, though drawn in March 1912, was not disbursed until long afterwards.

The Deputy Inspector of Schools, Bankura, drew a sum of Rs. 48 in March 1912. After repeated calls for the detailed countersigned bill, it appears from the replies received that Rs. 23 was spent out of the above amount and the balance is still lying undisbursed. The matter has been reported to the Director of Public Instruction.

In the following cases although the money was drawn in March 1911 the correspondence that was carried on during 1911-12 shows that this was drawn simply for the purpose of avoiding lapse of grants.

Two sums of Rs. 374 and 351 were drawn in March 1911 by the Deputy Inspector of Schools, Bankura, on account of construction of Guru Training Schools. It was noticed that the money was actually disbursed in July and August 1911. The matter was reported to the Director of Public Instruction and it is not known whether he took any serious notice of the matter.

The Deputy Inspector of Schools, Khulna, the same officer as in the last case, drew a sum of Rs. 2,481 on 30th March 1912 on account of equipment of Primary Schools. The detailed bill received in August 1912 shows that the payment was actually made in June 1912. It is clear that the money when drawn was not required for actual disbursement and that it was drawn simply for the purpose of avoiding lapse of grants. The matter has been reported to the Director of Public Instruction.

#### Objectionable expenditure (Public Works).

18. The objectionable expenditure remaining unremedied on the 31st March 1912 is distributed in the following table by fund heads under the several classes of objection. A comparison has also been made between the figures for 1910-11 and 1911-12.

Fund head.	NATURE OF OBJECTION.					Total in thousands	Total on 31st March 11.	Better (+) or worse (-).
	No estimate.	Excess over estimate.	No appropriation	Excess over appropriation.	Miscellaneous irregularities.			
	R	R	R	R	R			
45 Imperial Civil Works (including Viceregal Estates).	4,879	2,522	2,653	5,969	.	16	79	-63
45 Provincial Civil Works .	2,24,169	20,933	1,79,356	42,739	...	4,67	71	+3,96
35 Protective Irrigation Works.	87,606	32,692	..	...	...	1,20	8,18	-6,98
42 Major Works . . . . .	19,296	73,179	...	...	19,605	1,12	16	+96
43 Minor Works and Navigation.	79,744	5,639	...	...	...	85	7	+78
Local Fund . . . . .	3,165	67,520	...	...	...	71	...	+71
<b>TOTAL</b>	<b>4,19,159</b>	<b>2,02,485</b>	<b>1,82,009</b>	<b>48,708</b>	<b>19,605</b>	<b>8,71</b>	<b>9,91</b>	<b>-1,20</b>

It will be seen that there has been a reduction of outstandings by one lakh and twenty thousand on the whole during the year.

The increase under 45 Provincial is mainly due to several works at Ranchi having been taken up in the latter part of the year without sanctioned estimates and appropriations—the total amount under objection against Ranchi Special Works Division being Rs. 1,52,473 on account of no estimate and Rs. 1,48,723 on account of want of appropriations. The other large items are detailed below :—

**No estimate.**

Construction of a hostel for the Mahomedan students of the Jessore Zillah School . . . . .	Rs. 10,031
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**No appropriation.**

New metalling Jessore-Calcutta road . . . . .	9,992
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**Excess over appropriation.**

Maintaining the Calcutta maidan and Strand Road . . . . .	Rs. 13,983
Construction of court buildings, Angul . . . . .	5,787

The objection under 35 Protective Irrigation Works was reduced considerably by the sanction of the second revised estimate for the Tribeni Canal project. There are still several items in connection with the Tribeni Canal which are held under objection for want of detailed estimates and also for excess over detailed estimates. The most important of them are noted below :—

**Want of detailed estimate.**

Chowtarwa distributary . . . . .	Rs. 24,806
Aqueduct and syphon at 62nd mile . . . . .	15,527
Sub-divisional Office at Kukrahi . . . . .	7,206
Jamuria distributary . . . . .	5,898

**Excess over estimate.**

Aqueduct and syphon at Naraingarh . . . . .	Rs. 12,914
Ditto ditto Balore . . . . .	6,253

The increases under 42 Major Works and 43 Minor Works and Navigation are made up of several items, all of which have been brought to the notice of the Local Government. The items which require special notice are enumerated below :—

- (a) An estimate for Rs. 19,605 for repairs to main Canal in No. 5 Sub-Division of the Cossye Division was sanctioned by the Executive Engineer, but as it included repairs to residential buildings, sanction of the Superintending Engineer is necessary.
- (b) An expenditure of Rs. 30,038 was incurred against the estimate of Rs. 2,575 for Tools and Plant in the Cossye Division.
- (c) Expenditure of Rs. 13,108 against the estimate of Rs. 2,129 for maintenance and repairs Tribeni Canal, Main Canal and Branches.
- (d) Expenditure of Rs. 13,335 against the sanctioned estimate for Rs. 4,900 for maintenance and repairs distributary Patna Canal, Bikram Sub-division.
- (e) Expenditure of Rs. 9,042 against the sanctioned estimate of Rs. 4,037 for maintenance main canals and branches, Patna canal, Daudnagar Sub-Division, Eastern Sone Division.

The objections under local funds were mainly on account of excess over sanctioned estimate in connection with the Magrahat drainage scheme. The Local Government has reported that the irregularity on this account will be removed in the final revised estimate under preparation.

19. Objections outstanding for a long time are shown in the following statement :—

Name of work.	Amount under objection.	Outstanding since	REMARKS.
<i>35.—Protective Irrigation Works— Excess over Estimate.</i>			
Tribeni Canal—			
Temporary quarters for Sub-divisional establishment at Bhoisaloten .	2,779	June 1906.	
Syphon for local drainage, Beewa .	768	Dec. 1906.	
Aqueduct and syphon, Naraingarh .	12,914	Nov. 1908.	
Inspection bungalow, Sidhao . .	568	Feb. 1909.	
Rest shed at Moniary . . . .	1,083	March 1909.	
Aqueduct and syphon, Balore . .	6,253	Nov. 1909.	
Bridge with regulator, Hardi . .	510	Nov. 1909.	
Syphon for local drainage, Rohua Nala	1,628	July 1910.	
<i>43.—Minor Works and Navigation— Takavi Advances.</i>			
No estimate.			
Special repairs to Hooghly right embankment . . . .	8,114	Sept. 1910.	
Kantakhali project . . . .	448	July 1910.	
Arapunch drainage scheme . . .	278	October 1910.	
<i>45.—Provincial—No Estimate.</i>			
Constructing a well in the liquor godown at Purulia . . . .	484	Jan. 1907	
<i>Excess over Estimate—</i>			
Maintenance Ranchi-Chaibassa road, 2nd Section, 1905-06 . . . .	593	Feb. 1906	
Proposed minor culverts in connection with the improvement of Ranchi-Chaibassa Road . . . .	2,105	April 1909	
Realigning and regrading the two lengths of Bandgaon to Hessadi and Tebo to Nacti Section, Ranchi-Chaibassa Road . . . .	877	May 1909	
Metalling the two lengths of Bandgaon to Hessadi and Tebo to Nacti Section, Ranchi-Chaibassa Road . .	2,053	June 1909	
Maintenance and repairs Grand Trunk Road . . . .	704	March 1910	In B. G. P. W. D. letter No. 998-T.—A., dated 23rd May 1912, it was stated that as the items concerned the new Province of Bihar and Orissa, an extract from the O. I. statement for the period ending 31st December 1911 was being forwarded to the Government of that Province for necessary action.

*Objectionable expenditure outstanding for a long time.*

Name of work.	Amount under objection.	Outstanding since	REMARKS.
<i>45.—Provincial—No Estimate.</i>			
Remodelling Sadar Police Station, Puri . . . . .	597	October 1910	Executive Engineer states that the completion report has been submitted to Superintending Engineer.
<i>35.—Protective Irrigation Works—No Estimate.</i>			
Tribeni Canal—			
Chowtarwa distributary . . . . .	24,806	October 1906	} The revised estimate of the Tribeni Canal has been sanctioned, but these objections are for want of detailed estimates.
Lasaria distributary . . . . .	4,635	July 1908	
Aqueduct and syphon at 62nd mile . . . . .	15,527	Jan. 1910	
Sub-divisional residence, Mniator . . . . .	3,866	Jan. 1910	
Further Training works in the Gandak river bed . . . . .	17,666	Dec. 1910	
Dhaka Canal—			
Cattle crossing Siraha Branch Canal	752	March 1908.	
Ditto Putahi Branch Canal .	216	March 1908.	
Village channel, Dahka Canal . . . . .	995	Jan. 1909.	

*Schedules of rates.*

20. In many cases these are not up to date. In the following Divisions differences were noticed between the accepted tender and schedule of rates. The differences were brought to notice in the Inspection reports:—

Hooghly District Board		Sambalpur	Division.
Darjeeling	Division.	Nadia Rivers	"
Buxar	"	Brahmini-Byturni	"
Eastern Sone	"	Arrah	"
Mahanadi	"	Champaran	"
Circular and Eastern Canals,,			
Northern Drainage and Embankment	"		

*Delay in payment of bills.*

21. In the following Divisions considerable delay was noticed in settling up contractor's claims:—

Cossye	Division.	} In this Division daily labour was also not promptly paid
Buxar	"	
Mahanadi	"	} A payment of ₹118-2-0 was made to Prosonna Coomar Mahanty for dressing and turfing on account of works executed in 1908.
Circular and Eastern Canals,,		
Northern Drainage and Embankment	"	
Nadia River	"	
Chota Nagpur	"	
Balasore	"	
Brahmini-Byturni	"	
Akhayapada-Jajpur	"	
Champaran	"	

*Liabilities in excess of funds.*

22. In the Cossye Division there was a tendency to incur liabilities on works and repairs without due appropriation of funds, excess expenditure being deducted from bills and held over for payment till next year, and charged against the next year's grant.

The amounts so kept back are not shown as "due to" contractors in either the works accounts or ledger.

*Count of stores.*

23. The stock of the General Store sub-division of the Cossye Division had not been counted for nearly two years.

In the Dehri Workshops Sub-Division no count of stores was taken during the year as required in Public Works Code, Volume II, paragraph 1040.

*Record of leasable lands.*

24. In the Midnapore Canals Division no proper register of surplus canal lands exists and consequently it cannot be ascertained as to what area has been leased out and what balance remains available for lease.

In the Circular and Eastern Canals Division no register exists showing what surplus lands are available for lease on either side of the canals.

In the Northern Drainage and Embankment Division, Akhayapada-Jajpur Division, Brahmini-Byturni Division, Gandak Division and Nadia Rivers Division, also there is no record of leasable lands.

*Contracts at finished rates.*

25. In the Eastern Sone Division in some cases works were given out to contractors at finished rates, including labour and materials. This is opposed to Public Works Code, volume I, paragraph 756.

26. This resulted in the case of "Construction of latrine and urinals for constables' Reserve Police Barrack, Bankipur" of a large profit to the contractor, since he was paid for steel joists, etc., at ₹15 per cwt., whereas deductions from his bill on this account were made at ₹6-8 per cwt., as per agreement.

*Payments in March to prevent lapse of grants.*

27. In the Mahanadi Division in many instances payments were made in March prior to the receipt of materials, e.g., bills of

Messrs. Satcowrie Das & Co.  
 „ Jessop & Co.  
 „ Osler & Co.  
 „ Garijji Daya.

Payments were also made prior to actual completion of work, e.g., special repairs to Fulnera bungalow in which the Sub-Divisional Officer noted "the cheque may be withheld till completion."

In the Gandak Division payments were made to Messrs. Jessop & Co. on 31st March for joists for work "constructing a Combined Post and Telegraph Office at Raxoul" prior to receipt of the materials.

Again although the work "rivetting concrete block (cast) river Sereswa, Nepal Residency, Raxoul" had not been completed, a bill for completed work was submitted and passed by the Sub-Divisional Officer with the remark "₹250 may be held in deposit for unfinished work."

This was simply done to avoid a lapse of grant.

In the 3rd Calcutta Division payments were also made in several cases prior to receipt of the materials, e.g., Messrs. Jessop and Co., and B. B. Pal and Co.

*Materials not noted in measurement books at time of receipt.*

28. In the 1st Calcutta Division owing to materials received not being noted in measurement books at the time of receipt, a double payment was made,



the materials having been noted in two separate measurement books, *viz.*, M. B. No. 335, page 97, and M. B. No. 347, page 55.

This is a practice which prevails in several of the Divisions.

*Surplus materials.*

29. In many Divisions no register was maintained of surplus materials received from dismantled buildings and those undergoing repairs.

*Surveying of steamers.*

30. In the Nadia Rivers Division the system in vogue in regard to the surveying of steamers was defective.

Thus, in the Bhagirathi river there are two toll stations, Swarupganj and Jangipore. A vessel entering at the former exhibits her manifest and is passed (under the system of compound tollage) without, however, receiving any certificate. At Jangipore she is passed unquestioned on the understanding that she must have been assessed at Swarupganj. But in the meantime, *i.e.*, between Swarupganj and Jangipore, she may have doubled her cargo by receipts at intermediate stations, and upon which she pays no toll.

*Issue of materials to work without value.*

31. In the Gandak Division in the work "constructing an additional record room with iron racks for the Sadar Registration Office at Muzaffarpur," the estimate provided for full rates for the supply of labour and materials.

As stone bed plates, teak planks, rods, tee and angle iron of sorts dismantled from the record room at Siwan were lying surplus there, they were transferred and utilized on the work at Muzaffarpur *without value*, the contractor being paid labour rates only.

But these materials should have been valued and debited to the work by credit to "Revenue."

Had this been done, the estimate would have been exceeded as the contractor was paid at 15 annas per superficial foot for teak wood work against 10 annas as provided in the estimate. This result, however, has been avoided by irregularly charging the foregoing materials without value.

*Manipulation of accounts to avoid showing lapses or excesses.*

32. In the Brahmini-Byturni Division it was found to be the practice to collect rubbles for groyne and embankment works, etc., for future use, and to charge off the same finally to the repair estimates of the works concerned before actual execution, with a view to avoid lapse of grant.

This was also the practice in the Akhoyapada-Jajpur Division.

Further in the Brahmini-Byturni Division cases where the year's grants were likely to be exceeded, the work actually done has been divided into "labour" and "materials," the former being charged off against the grant of the year and the latter being irregularly kept out of the accounts and charged against the grant of the following year.

In the Akhoyapada-Jajpur Division in order to prevent an excess over grant stores required for a specific work was divided between the work and the suspense head "stock" and written back to work in the accounts of the following year.

In some instances payments were also made to Messrs. B. B. Paul & Company and others for materials prior to their receipt.

In another instance as the full bill could not be paid a sum was deducted from the body of the bill and the net amount paid, the amount deducted being paid in the following year.

*Rush of payments in March.*

33. A special report was made to the Local Government and the Comptroller General.

In many offices the expenditure during March equalled the combined expenditure of several months and in the case of three offices equalled or exceeded the expenditure of the previous eleven months.

34. In the following tables the figures under each major head have been reviewed in 3 parts, viz :—

- (a) Review of actuals against grant under each minor head.  
 (b) Review of actuals against actuals.  
 (c) Review of actuals against grant under the major head as a whole.

I.—Land Revenue.

Minor Heads	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Explanation.
<i>Shared.</i>				
Ordinary Revenue	2,53 38	2,54,33	2,53,41 + 54	The apparent decrease as compared with Budget was chiefly due to a portion of the revenue in Cuttack (25) having been realized in advance in 1901-11.
Sale of Government Estates.	4	10	2,53,95 2	
Sale-proceeds of Waste Lands and Redemption of Land Tax.	47	25	35	
Assessment of Alienated Lands Less Quit Rents.	64	65	64	
Recoveries on account of Survey and Settlement charges.	6	...	...	
Rents of Fisheries	1	1	1	
Miscellaneous	2,56	2,50	2,26	Decrease was due to smaller sale of cadastral maps than estimated.
<i>Imperial.</i>				
Recoveries on account of Survey and Settlement charges.	11,12	10,97	6,81	Fall was due to postponement of recovery work in Shahabad till next year owing to non-completion of attestation and objection work.
<i>Provincial.</i>				
Collections from Government estates.	35,42	35,32	34,58 — 54 34,04(a)	The decrease as compared with Budget was 128 of which 98 was due to erroneous inclusion of the estimated collections from the Kidderpore Orphan-gunge market under this head (the receipt of which are credited under "XXII—Receipts in aid of Superannuation.") Collections in Shahabad were also less by 22 owing to the hostility of the tenants and other causes for which proper action has been taken by the Collector.
<b>TOTAL</b>	<b>3,03,70</b>	<b>3,04,13</b>	<b>2,98,08</b>	The decrease of 562 as compared with 1910-11 was chiefly due (i) to postponement of recovery work in Shahabad Settlement which caused a set back of about 4 lakhs and (ii) to smaller collection from Government estates in the following districts—Darjeeling (34), 24 Parganas (14), Patna (18), Shahabad (13) and Hazaribagh (13). Collections in Shahabad were retarded owing to disputes with tenants and in Patna owing to delay in revision of Jamabandi in Barb Sub-Division. Excluding from Budget one lakh on account of collections from the Kidderpore Orphan-gunge market which were erroneously included under "Collections from Government estates," the actual decrease as compared with Budget was a little over 5 lakhs of which about 4 lakhs were caused by the postponement of recovery work in Shahabad Settlement. Other causes were (i) advance collections of ordinary revenue in Cuttack in 1910-11 (25), (ii) smaller sale of Cadastral maps (24), (iii) smaller collections from Government estates in Shahabad owing to hostility of tenants and other causes (22).

(a) Corrections to be made in Khulusa by journal entry.

## II.—Opium

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Sale of Behar and Benares Opium.	10,86,84	5,55,25	7,49,65	See explanation against total.
Cost Price of Opium sold in Excise Department.	8,14	8,08	8,47	Increase due to increased consumption in nearly all districts.
Miscellaneous . . .	54	58	75	Increase due to unexpected sale of old stores and materials by Opium Agency, Benares.
<b>TOTAL</b> . . .	<b>10,95,52</b>	<b>5,03,91</b>	<b>7,57,87</b>	Decrease as compared with accounts 1910-11 was due to sale of smaller number of chests owing to the settled policy of reducing the trade with China. Budget provided for sale of 10,210 chests for China at an average price of Rs. 2,500 per chest and 20,000 chests for other ports at an average price of Rs. 1,500 per chest. A smaller number of chests were sold, viz., 10,120 for China and 18,740 for other ports, but the average prices realised were much higher, viz., Rs. 3,546 for the former and Rs. 2,383 for the latter.

## III.—Salt.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Customs Duty on Salt.	1,00,35	1,01,74	1,11,97	A combine was formed to keep up prices, but in December 1911 an importation of Aden salt by a bonder not in the combine caused an immediate fall of prices which led to heavy clearances up to February 1912, the excess over normal receipts during December 1911 to February 1912 amounting to 12 lakhs nearly.
Excise Duty on Salt . . .	1	1	1	
Rents of Warehouses . . .	1,72	2,00	1,27	Decrease was due to smaller stock held in <i>golas</i> as a result of unusually large clearances from December 1911 to January 1912.
Miscellaneous . . .	22	25	23	
<b>TOTAL</b> . . .	<b>1,02,30</b>	<b>1,04,00</b>	<b>1,13,48</b>	Actuals 1911-12 include exceptional receipt of 12 lakhs owing to heavy clearances during December to February on account of sudden fall in prices arising from the importation of Aden salt by a bonder not in the combine which was formed to keep up prices. Excluding this item, the actuals are less than those of 1910-11 by a lakh, the normal growth of 7 lakhs having been more than absorbed by increase of outstandings (8 lakhs) on account of credit sales of which very extensive advantage was taken (the outstandings having amounted to 24 lakhs against 16 lakhs in previous year). Budget allowed for an increase of 3.5 lakhs on account of smaller outstandings of credit sales and 5.5 lakhs on account of normal growth over 95 lakhs, the Revised originally adopted for 1910-11. In the actual result, accounts 1910-11 improved by over 7 lakhs, and in 1911-12 the ordinary growth was 7 lakhs and there was an exceptional receipt of 12 lakhs. Against this the outstandings increased by 8 lakhs.

## IV.—Stamps.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Sale of General Stamps.	44,60	43,50	46,78	Provision for "Duty on embossing one anna stamps on cheques, etc." (70) was erroneously included under "Duty on impressing documents" instead of under this head. The real increase over Budget was therefore about 2½ lakhs, of which nearly 1½ lakhs were contributed by improvements in trade in Calcutta and about a lakh by the favourable agricultural condition of the country.
Sale of Court-fee Stamps.	1,10,61	1,14,80	1,13,62	Allowance for normal growth was over-estimated in Budget.
Sale of plain paper to be used with Court-fee Stamps.	2,11	2,10	2,20	
Duty on Impresssing Documents.	42	1,20	81	See remarks against "Sale of general stamps".
Fines and Penalties .	25	30	26	
Miscellaneous .	61	10	21	
<b>TOTAL .</b>	<b>1,58,60</b>	<b>1,62,00</b>	<b>1,68,38</b>	The revenue was arrested in 1908-09 and 1909-10 owing to prevalence of scarcity and recovered in 1910-11 when an increase of 2.43 lakhs appeared. Accordingly in Budget 1911-12 a similar allowance of 3 lakhs was made over the Revised Estimate of 159 lakhs adopted for 1910-11. Owing, however, to return of favourable agricultural conditions, to the improvement of trade in Calcutta and to the enhancement of stamp duty on probate of wills, etc., (by Act VII of 1910) the normal increase of about 5 lakhs reappeared.

## V.—Excise.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	1,41,29	1,41,50	1,54,48	See below.
Gain on Sale-proceeds of Excise Opium.	19,32	19,61	20,02	Increase due partly to issue of the drug to the Military authorities for the Abor Expeditionary Force (7) but chiefly to increased consumption in nearly all districts.
Duty on Ganja .	18,86	19,65	19,60	Larger consumption of the drug mainly due to favourable agricultural conditions.
Fines, Confiscations and Miscellaneous.	27	24	33	
<b>TOTAL .</b>	<b>1,79,74</b>	<b>1,81,00</b>	<b>1,94,38</b>	The revenue was adversely affected in 1908-09 and 1909-10 on account of failure of crops and recovered in 1910-11. The actuals 1911-12 were better by over 14 lakhs, of which 10 lakhs represent normal increase and about 4 lakhs are attributed to advance in prices at which shops were settled and to the raising of duty on foreign liquor which diverted consumers from imported to country spirits. Agricultural conditions had improved and with hopes of increased business there was keen competition for shops. Budget allowed for a moderate growth (3 lakhs over the Revised originally adopted for 1910-11) as it was assumed that further reforms to be introduced would check the consumption of stimulants. But the prevalence of favourable agricultural conditions led to substantial improvement in revenue.

## VI.—Provincial Rates.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Rates and Cesses on Lands.	41,54	40,00	40,57	<p>The fall of 1 lakh as compared with accounts 1910-11 was due to (i) withholding of payment by an important Coal Co. in Manbhum pending result of an appeal against assessment (50) and (ii) realizations of arrears in 1910-11 and the decrease in voluntary payments in Mozaffarpur in 1911-12 (43) Proprietors stopped payment on coming to know that it was not obligatory to pay cess along with the Land Revenue.</p> <p>A reduction was made in Budget 1911-12 in consideration of smaller profits on coal mines but the profits were higher than was anticipated resulting in an improvement of 75 in revenue. Against this there was a decline (18) under "General rate for the management of private estates" owing to unexpected release during the year of the Hutwa and Dumraon Estates and the sale of the greater portion of Mahatha estate.</p>

## VII.—Customs.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Sea Customs - Imports	2,51,41	2,50,32	2,67,52	<p>Out of the improvement of 17 lakhs over Budget 7.65 lakhs were contributed by duty on cotton manufactures (owing to favourable economic conditions coupled by a large fall in the price of raw materials), 7 lakhs by the Coronation Durbar (Liquors 3, manufactured articles 4), 8.80 lakhs by Petroleum (the lowering of prices in the recent rate war between the Standard Oil Company and the Royal Dutch Shell Transport Combination having enabled the foreign oil to recover a portion of the lost ground), 4.57 lakhs by silver owing to large speculative operations in the metal controlled from Bombay. On the other hand, there was a decline of 4.38 lakhs under Tobacco owing to the rapid development of the local cigarette industry, and of 6.43 lakhs under Sugar resulting from the diversion of Java sugar to Europe caused by scarcity and high prices prevailing there.</p>
Sea Customs—Exports	2,1,78	20,05	25,58	<p>Increase was due to good rice crops and to a strong demand for Bengal rice caused by (i) diversion of Burma rice to meet the famine in the Far East, and (ii) drought in Europe.</p>
Sea Customs—Miscellaneous.	2,15	2,25	2,70	
Excise Duty on Cotton Manufacture.	56	64	49	
Carried over	2,74,70	2,73,26	2,96,13	

VII.—Customs—*contd.*

Minor Heads.	Actuals, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	2,74,70	2,73,26	2,96,13	<p>The improvement of about 21 lakhs over the actuals 1910-11 includes a special receipt of 5.30 lakhs resulting from the Coronation Durbar (2.76 under Liquors and 3.04 under manufactured articles), 6.91 lakhs were contributed by duty on cotton goods owing to favourable conditions coupled by a large fall in the price of raw materials, 8.71 lakhs by Petroleum, (the lowering of prices in the recent rate war between the Standard Oil Company and the Royal Dutch Shell Transport Combination having enabled the foreign oil to recover a portion of the lost ground), 4.98 lakhs by Export duty on rice due to strong demand for Bengal rice caused by diversion of Burma rice to meet the famine in the Far East and drought in Europe. Increases of 1.49 lakhs occurred under "Metals" and of 1.28 under "Silver" owing to speculative operations controlled from Bombay. Against these, there was a decline of 3.16 lakhs under "Tobacco" owing to the rapid development of the local cigarette industry and 4.97 lakhs under Sugar resulting from the diversion of Java sugar to Europe caused by scarcity and high prices prevailing there.</p> <p>In the Budget allowance was made for a small increase of 2 lakhs over the Revised Estimate of 271 lakhs originally adopted for 1910-11. An increase of 1.50 lakhs under Tobacco, 1 lakh under Sugar and 1.50 lakhs under Cotton manufactures was anticipated, while a very cautious Estimate was made for the duty on silver which was expected to fall by 2 lakhs. A decrease of 1 lakh under manufactured articles was balanced by small increases under other heads. In the actual results duty under both Tobacco and Sugar declined considerably (4.38 and 6.43 lakhs respectively), considerable improvement occurred under Cotton goods, (7.56 lakhs). Petroleum (8.80 lakhs), Silver (4.57 lakhs), Rice (4.98 lakhs) due to causes stated above and there was an exceptional receipt of 7 lakhs resulting from the importation of liquors and manufactured articles in connection with the Coronation festivities.</p>
Warehouse and Wharf rents.	6	6	7	
Miscellaneous . . .	5	...	1	
<b>TOTAL</b> .	<b>2,74,81</b>	<b>2,73,32</b>	<b>2,96,21</b>	

## VIII.—Assessed Taxes.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i> Income Tax . . .	68	5	1	<i>Imperial.</i> —Actuals 1911-12 represent recoveries from "Viceregal Estates" and "Port Blair" officials only. Budget also included 4 on account of Guaranteed Railways since transferred to books of Railway Examiners. Actuals 1910-11 included two further items, <i>viz.</i> , 31 on account of receipts in the Public Works Department since transferred to "Divided" and 32 on account of profits of Delhi-Umbala-Kalka Railway which are now adjusted by Examiner, Railway Accounts, Calcutta.
<i>Divided.</i> Income Tax (Civil) .	53,53	55,57	55,75	<i>Divided.</i> —Budget included 57 transferred from "Imperial" on account of recoveries from the Public Works Department and the Delhi-Umbala-Kalka Railway and allowed for a normal growth of about 1½ lakhs under ordinary collections. The recoveries from the Delhi-Umbala-Kalka Railway were however adjusted in the books of the Examiner, Railway Accounts, Calcutta. The normal growth was 125 and arrear collections (due to late assessment of some limited Cos.) amounted to 65; but there was a falling off of 28 in consequence of the depression in the coal, jute and gunny trades.

## IX.—Forest.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Timber and other produce removed from the Forests by Government Agency	27	54	24	Budget was raised as it was proposed to work the removal of timber in Angul by Government Agency. The departmental extraction was however reduced in favour of extraction by purchasers
Ditto by Consumers or Purchasers . . .	11,05	11,60	10,61	Fall due to short extraction of timber (37) and firewood (64) in Sunderbans owing to tiger-scares
Confiscated Drift and Waif wood . . .	3	3	4	
Miscellaneous . . .	32	33	33	
<b>TOTAL . . .</b>	<b>11,67</b>	<b>12,50</b>	<b>11,22</b>	The actuals were slightly less than those of 1910-11 owing chiefly to short extraction of timber (8) and firewood (29) in Sunderbans arising from tiger-scares Budget provided for an increase of 27 on account of the proposal to work the removal of timber in Angul by Government Agency and 55 on account of normal growth under "timber and firewood removed by consumers and purchasers." The departmental extraction in Angul was however reduced in favour of extraction by purchasers and there was a fall under "timber and firewood removed by purchasers, etc." owing to tiger-scares in Sunderbans.

## X.—Registration.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Fees for Registering Documents . . .	11,57	12,25	11,95	See below.
Fees for Copies of Registered Documents . . .	39	39	40	
Miscellaneous . . .	63	62	63	
<b>TOTAL . . .</b>	<b>12,59</b>	<b>13,26</b>	<b>12,98</b>	The increase of 39 over the actuals 1910-11 is not much below the average growth of 50 a year. Budget allowed for an increase of 50 over the Revised (12,75) originally adopted for 1910-11. But the expansion in the work of registration in 1910-11 arising from general economic progress did not keep pace with the contraction caused by returning agricultural prosperity and the fall in prices. The revival of commercial activity in that year was not as great as was anticipated and the actuals fell to 12,59. Budget for 1911-12, which was based on the original figure of 12,75, therefore proved high

## XI.—Tributes.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Tributes from various Petty States.	52	52	52	<i>Nil.</i>

## XII.—Interest.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Interest on Imperial Loans and Advances.	12,28	12,30	12,60	Increase was due to recovery of arrears from the Calcutta Port Fund.
Interest on arrears of Revenue . . . . .	2	2	1	
<i>Provincial.</i>				
Interest on Provincial Loans and Advances.	7,08	5,46	6,77	Budget was based as usual on the outstanding mean balance of the loans for the year 1911-12 as advised by Government; but the actual realization was in respect of loans advanced in previous years. The increase occurred under "Advance to Cultivators."
Interest on Government Securities . . . . .	8	8	8	
Miscellaneous . . . . .	32	31	35	
<b>TOTAL . . . . .</b>	<b>19,78</b>	<b>18,17</b>	<b>19,81</b>	The actuals of 1910-11 were nearly maintained in the aggregate, arrear recovery from the Calcutta Port Fund having been set off by a diminution of recovery from cultivators (17), owing to gradual reduction of outstandings, and by smaller payment by the Maharaja Tagore (18). Budget proved low as it did not provide for the arrear recovery of 40 from the Calcutta Port Fund and the recoveries from cultivators were based, as usual, on the outstanding mean balance of the loans proposed for the year 1911-12 (as advised by Government) while the actual realizations were in respect of loans advanced in previous years.

## XVIA.—Law and Justice—Courts of Law.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Sale-proceeds of Unclaimed and Escheated property . . . . .	31	26	19	Increase was due to credit of fees realized by Sub-Registrars under Section 12 (2) of the Bengal Tenancy Act for which no provision was made in Budget.
Court-fees realised in cash . . . . .	57	21	73	
General Fees, Fines and Forfeitures . . . . .	5,60	5,20	5,37	Increase over Budget was chiefly due to larger magisterial fines.
Pledership Examination Fees . . . . .	32	29	34	
Miscellaneous Fees and Fines . . . . .	1	1	2	
Miscellaneous . . . . .	13	18	27	
<b>TOTAL . . . . .</b>	<b>6,94</b>	<b>6,15</b>	<b>6,92</b>	The actuals remained steady, larger receipts from Sub-Registrars under Section 12 (2), Bengal Tenancy Act, having been nearly balanced by smaller magisterial fines. In the Budget no provision was made for fees realized by Sub-Registrars (52) and provision for magisterial fines was under-estimated by 15.



## XVIB.—Law and Justice—Jails.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Jails . . . .	13	14	12	See below.
Jail Manufactures .	9,29	9,00	10,89	
<b>TOTAL .</b>	<b>9,42</b>	<b>9,14</b>	<b>10,51</b>	The increase was due to the supply of tents, etc., for the Coronation Durbar for which no provision was made in Budget. Budget was kept low as a dearth of orders, from the Military Department for tents, etc., was apprehended as in previous year.

## XVII.—Police.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Police supplied to Public Departments, Private Companies and persons . . .	61	55	67	See below.
Presidency Police .	75	77	80	
Recoveries on account of Village Police .	5	4	1	
Fees, Fines and Forfeitures . . . .	33	27	31	
Miscellaneous . . . .	13	11	15	
<b>TOTAL .</b>	<b>1,87</b>	<b>1,74</b>	<b>1,94</b>	With the decrease in political crime smaller provision was made for recoveries for punitive police but the outbreak of a riot between Namasudias and Mussalmans in Jessore and Khulna necessitated the posting of punitive police in those districts which accounts for the increase in actuals.

## XVIII.—Ports and Pilotage.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Sale-proceed of Vessels, and Stores . . . . .	...	1	1	
Registration and Other Fees . . . . .	82	72	87	Smaller provision was made as it was understood that the Government of Eastern Bengal and Assam would make their own arrangements for examination of masters, etc., but the anticipated reduction was not realized.
Pilotage Receipts . . . . .	14,37	14,44	14,76	Increase was due to trade activity (1703 vessels having arrived in 1911-12 against 1670 in 1910-11).
Miscellaneous . . . . .	80	68	1,22	Increase was chiefly due to a special receipt of 27 arising from the employment of the "Guide" under the Government of India as a station vessel at Port Blair and for the purposes of the Nicobar Census and to increased receipts (9) under Marine Surveys for which smaller provision was made in Budget.
<b>TOTAL . . . . .</b>	<b>15,99</b>	<b>15,85</b>	<b>16,86</b>	Out of the improvement of 87 over actuals 1910-11, 39 was contributed by "Pilotage receipts" owing to trade activity and 42 by "Miscellaneous receipts" arising chiefly from a special receipt of 27 due to the employment of the "Guide" in Port Blair. In the Budget no allowance was made for increase under "Pilotage receipts" owing to uncertainty in the continuance of trade-improvements. Smaller receipts were estimated under "Registration fees" on the understanding that the Eastern Bengal and Assam Government would make their own arrangement for examination of masters and the "Miscellaneous receipts" were under-estimated.

## XIX.—Education.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Fees, Government Colleges—General . . . . .	2,18	2,42	2,35	
Fees, Government Colleges—Profes- sional . . . . .	41	36	40	
Fees, Schools—General	3,08	3,01	3,17	
Fees, Schools--Special	13	15	12	
Contributions . . . . .	18	13	14	
Income form Endow- ments . . . . .	...	7	...	
Miscellaneous . . . . .	33	36	53	Includes a special receipt of 9 from the Moshin Fund.
<b>TOTAL . . . . .</b>	<b>6,31</b>	<b>6,50</b>	<b>6,71</b>	Out of increase of 40 over the actuals 1910-11, 20 was contributed chiefly by Colleges, General, owing to increase of pupils and 20 by special receipts of miscellaneous character. Budget provided for a moderate increase (24) under Colleges, General, which was not fully realized; but this was more than made up by a few special receipts of miscellaneous character (17).

## XX.—Medical.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Medical School and College fees . . .	68	75	74	
Hospital Receipts . .	1,68	1,60	1,62	
Lunatic Asylum Re- ceipts . . . . .	23	24	25	
Medicines sold by Civil Surgeon . . . . .	1	1	1	
Contributions . . . .	56	56	57	
Miscellaneous . . . .	80	13	19	Actuals 1910-11 includes a special receipt of 17 for Clayton Fumigating apparatus sold to the Port Commissioners.
<b>TOTAL . . . . .</b>	<b>3,46</b>	<b>3,29</b>	<b>3,33</b>	The decrease of actuals as compared with those for 1910-11 was nominal, as the latter included a special receipt (17) for an apparatus sold to the Port Commissioners.

## XXI.—Scientific and Other Minor Departments.

Minor Heads.	Actuals, 1910-11.	Budget, 1911-12.	Actuals, 1911-12.	Explanation.
Botanical and Other Public Garden Receipts . . . . .	4	3	3	
Veterinary Stallion Receipts . . . . .	86	80	33	
Cinchona Plantations . .	2,10	2,57	1,30	See below.
Agricultural Receipts including Receipts on account of Experi- mental Cultivation.	35	40	33	
Emigration Fees . . . .	25	28	26	
Inland Labour Trans- port Fees . . . . .	12	10	9	
Examination Fees . . . .	1	1	1	
Miscellaneous . . . . .	8	1	5	
<b>TOTAL . . . . .</b>	<b>3,31</b>	<b>3,70</b>	<b>2,40</b>	The decrease was due to the fact that the Medical depôts at Calcutta and Lahore Cantonment and also the Prisons Department, Bengal and Punjab, received only about half the quantity of quinine taken in 1910-11. The sale-proceeds on this account amounted to 1,20 in 1911-12, against 1,97 in 1910-11. Budget proved high as it followed the Revised Estimate originally adopted for 1910-11 and included 2,37 on account of sale of quinine.

## XXII.—Receipts in aid of Superannuation, etc., Allowances.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Subscriptions to the Military Orphan Fund.	62	40	49	See remarks against total.
Ditto under the Indian Civil Service Family Pension Regulations	1,04	1,05	1,10	Increase proceeds <i>pari passu</i> with the decrease under "Civil Funds."
Subscriptions to the Bengal Civil Fund .	21	18	16	Decrease due to retirement of subscribers to the Old Fund.
<i>Provincial.</i>				
Family subscriptions of Native members of the Indian Civil Service.	1	...	...	
Contributions for Pensions and Gratuities.	51	50	54	
Deductions for Pilotage Pension Fund.	12	14	12	
<b>TOTAL</b>	<b>2,51</b>	<b>2,27</b>	<b>2,41</b>	Decrease as compared with 1910-11 was due to larger expenditure on improvements in the Kidderpur Orphanganj Market, the net receipts of which ( <i>i.e.</i> , gross receipts minus expenditure) are credited to this head. Budget provided for large outlay on improvements in the market but the full amount provided could not be spent within the year: the net receipts were therefore a little high.

## XXIII.—Stationery and Printing.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Stationery Receipts .	3	1	1	
<i>Provincial.</i>				
Stationery Receipts .	2	2	2	
Sale of Gazettes and Other Publications .	1,16	1,12	86	See below.
Other Press Receipts	31	28	36	
<b>TOTAL</b>	<b>1,52</b>	<b>1,43</b>	<b>1,25</b>	Actuals 1910-11 included a special receipt (20) from sale of General Rules of 1906 for working open lines of Railways which was reprinted in that year. Decrease as compared with Budget, was due to stoppage of reprinting of back number of Indian Law Reports.

## XXV.—Miscellaneous.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Premium on Bills .	45	40	43	
Percentage chargeable on European stores for Provincial and Local Funds, etc.	14	16	8	
Unclaimed bills of ex- change of more than three years standing	...	...	4	
<i>Provincial.</i>				
Recoveries on account of Famine Expendi- ture . . . . .	...	...	...	
Unclaimed Deposits .	8,36	4,50	4,99	The increase over actuals 1910-11 was caused by a few heavy refunds of lapsed deposits in that year (87 in Gya, 81 in Hugli and 18 in Midnapur). Budget 1911-12 was under-estimated, as allowance for increased refunds was made based on the increased payments made in the first six months of 1910-11.
Sale-proceeds of Durbar Presents . . . . .	31	11	10	
Sale of Old Stores and Materials . . . . .	19	2	2	
Sale of Land and Houses, etc. . . . .	1,38	40	7	Actuals 1910-11 included 91 on account of sale-proceeds of Jorabagan Thana and 44 on account of sale of buildings, etc., in Fraserganj. Budget provided for sale-proceeds of the Garden Reach Thana since transferred to XXXI.—Civil Works (P. W.).
Fees for Government Audits . . . . .	19	26	33	
Rents . . . . .	21	18	20	
Miscellaneous Fees, Fines, and Forfeitures	4	4	2	
Miscellaneous . . . . .	89	1,31	1,02	Increase as compared with budget was chiefly due to realizations of Fees and Fines of Revenue Courts in Cuttack by court-fee stamps instead of in cash, as before.
<b>TOTAL . . . . .</b>	<b>7,16</b>	<b>7,38</b>	<b>7,30</b>	Actuals 1910-11 included a special receipt of 135 on account of sale of buildings. Excluding this, the increase in 1911-12 was nearly 1½ lakhs which was due to a few special refunds of lapsed deposits of large amount in 1910-11. Budget was nearly maintained; a transfer of provision for sale of Garden Reach Thana having been made up by increased receipts under "Unclaimed deposits".

*Irrigation.*

The following is a summary of the results under this head :—

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
<i>Receipts—</i>			
Major Works—Direct Receipts . . . . .	25,64	25,50	25,58
Minor Works and Navigation—			
In charge of Civil Officers . . . . .	1,06	1,04	1,05
In charge of Public Works Officers . . . . .	5,86	6,00	6,96
	<hr/>	<hr/>	<hr/>
TOTAL RECEIPTS . . . . .	32,56	32,54	33,59
<i>Expenditure—</i>			
Major Works—			
Working Expenses . . . . .	14,55	14,50	14,02
Interest on Debt . . . . .	20,76	20,77	20,88
Minor Works and Navigation—			
In charge of Civil Officers . . . . .	8	7	11
In charge of Public Works Officers . . . . .	20,65	21,62	18,78
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE . . . . .	56,04	56,96	53,79
	<hr/>	<hr/>	<hr/>
NET REVENUE (Irrigation) . . . . .	—23,48	—24,42	—20,20

**XXIX.—Major Irrigation Works.—In charge of Public Works Officers—  
Direct receipts.**

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Direct receipts—</i>				
Sone Project . . . . .	17,70	17,65	16,96	The water-rate collections for any year are realized in the following year. The decrease in 1911-12 was due to a smaller area irrigated during the rabi season of 1910-11 owing to increased rainfall in that year.
Orissa Project . . . . .	5,18	5,16	5,37	Increase was due partly to larger navigation receipts (9) and to plantation receipts (9)
Other Canals . . . . .	2,76	2,69	3,25	The increase was due to excess collections of water-rates in Midnapur Canals (26) and in Tribeni Canals (30). In the estimate for Midnapur Canal no allowance was apparently made for renewal of long leases at the enhanced rates. The Tribeni Canal was brought under Revenue Account from 1911-12 only: the Budget was under-estimated the actuals having been 37 against 7 provided in Budget.
TOTAL . . . . .	25,64	25,50	25,58	No allowance for growth was made in Budget and the actuals of 1910-11 were on the whole maintained. There was however a decrease under "Sone Canals," due to smaller irrigation in 1910-11 owing to increased rainfall, which was counterbalanced by increased receipts in the Midnapur and Tribeni Canals for which the water-rate collections were under-estimated. In "Midnapur" no allowance was made for the enhanced rates adopted and "Tribeni" was brought under Revenue Account for the first time in 1911-12.

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

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Recoveries on account of Lands benefited by Embankments	1,06	1,04	1,05	Nil.

## XXX.—Minor Works and Navigation.—In charge of Public Works Officers.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Works for which Capital and Revenue Accounts are kept .	4,72	4,94	5,85	See below.
Works for which only Revenue Accounts are kept .	42	37	37	
Works for which neither Capital nor Revenue Accounts are kept . . .	35	31	34	
Agricultural Works .	37	38	40	
<b>TOTAL .</b>	<b>5,86</b>	<b>6,00</b>	<b>6,96</b>	The increase over 1910-11 was in navigation receipts (i) in the Calcutta and Eastern Canals (46) due to the opening throughout the year of the new Kistapur Canal and the reopening of the Bhangore khal and Chitpur lock which were closed to traffic last year, and (ii) in the Madaripur Bheel Route (65) which was open to steamer navigation throughout the year 1911-12 by deepening of its channel but which in previous years was navigable for 3 months only of the rainy season. In Budget no allowance was made for increased receipts in Madaripur Bheel route and only a small one in the Calcutta and Eastern Canals.

## XXXI.—Civil Works.—In charge of Civil Officers.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Provincial .	1,74	1,70	1,99	Increase was chiefly due to recovery of arrear Tolls and Ferry receipts in the following districts for which suitable action has been taken by the Collectors :— (i) Bhagalpur . . . 7 (ii) Patna . . . 5 (iii) Saran . . . 13

## XXXI.—Civil Works—In charge of Public Works Officers.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i> Bengal Proper . . .	86	64	94	Actuals 1911-12 include 17 on account of sale of structure No. 8, Wellesley Place, and 9 on account of Dhurumtolla Press building for which no provision was made in Budget. Actuals 1910-11 included similar receipts amounting to 20.
Port Blair . . .	1	1	...	-
Viceroyal Estates . . .	5	6	11	Increase was due to sale of unserviceable furniture.
<i>Provincial.</i> Bengal . . .	3,37	7,14	4,40 (a)—21	Increase over actuals 1910-11 was due to (i) arrear recovery of Strand Bank rent (19), (ii) a special receipt of 24 arising from sale of stalls in the Maidan, during the King's visit, (iii) increased rent of buildings (10) and (iv) other miscellaneous receipts (29). Budget included 3.64 lakhs on account of first instalment of sale of the Sibpur College, which was not realised, and excluded special items stated above.

(a) To be corrected by journal entry in Bhagalpur.

## 1.—Refunds and Drawbacks.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i> Salt . . .	61	90	49	Decrease was due to rapid extension of the credit system of sale. Budget was based on average actuals of 3 years ending 1909-10.
Customs . . .	5,01	4,63	9,28	Increase was caused by unusually large re-exports of Java Sugar due to a scarcity in Europe and the high prices prevailing there.
<i>Divided.</i> Land Revenue . . .	47	38	62	Increase over 1910-11 was due to a special adjustment of 13 in January 1912 to correct an erroneous credit under I.—Land Revenue—Cost of maps in 1910-11. Budget was based on average actuals of 3 years ending 1909-10.
Stamps . . .	1,74	1,70	1,73	
Excise . . .	15	20	15	
Assessed Taxes . . .	19	18	30	Increase was due to unexpected payments in March 1912.
Forest . . .	3	4	6	
Carried over . . .	8,20	8,03	12,63	



## 1.—Refunds and Drawbacks—contd.

Major Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts 1911-12.	Explanation.
Brought forward .	8,20	8,08	12,63	
<i>Provincial.</i>				
Provincial Rates .	15	11	7	
Registration . .	8	8	2	
<b>TOTAL</b> .	<b>8,38</b>	<b>8,17</b>	<b>12,72</b>	Budget was based on the average actuals of 3 years ending 1909-10 and closely followed the actuals 1910-11. The increase of 4.55 lakhs was almost wholly caused by unusually large re-exports of Java Sugar due to a scarcity in Europe and high prices prevailing there, of which about 2 lakhs occurred by end of December 1911 and was covered by a saving of 37 under "Salt", and re-appropriations of 136 and 41 sanctioned by the Bengal and India Governments, respectively. The expenditure under this head is not audited against grant and the further increase occurred too late to permit of an extra grant being obtained within the year on review of actuals after completion of accounts. Excess under "Provincial" was due to under-estimate of Land Revenue refunds and occurred late in the year.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . .	8,46	11,13	2,67	...	2,67	...
Provincial . . . . .	1,40	1,59	19	...	...	19
<b>TOTAL</b> . . . . .	<b>9,86</b>	<b>12,72</b>	<b>2,86</b>	...	...	...

## 2.—Assignments and Compensations.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Opium Compensation .	8	8	8	
Salt Compensation .	20	20	20	
Miscellaneous Compensation . .	29	25	26	
<i>Divided Heads.</i>				
Pensions in lieu of Resumed Lands .	6	4	4	
Malikana . . . . .	1,21	1,28	1,38	Excess over Budget was due to arrear payments.
Miscellaneous compensation . . . .	...	...	15	Represents a special payment of resumed land in Darjeeling.
Excise Compensation .	2	2	1	
<b>TOTAL</b> . . . . .	<b>1,86</b>	<b>1,87</b>	<b>2,12</b>	Excess over Budget was due to arrear payments (10) of Malikana and to a special payment (15) of resumed land not provided for in Budget. The audit is not conducted against grant; the small excess over Revised grant was due to heavy payment of Malikana in February 1912.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . .	1,81	1,33	2	...	2	...
Provincial . . . . .	78	79	1	...	...	1
<b>TOTAL</b> 2,09	<b>2,12</b>	<b>3</b>	...	..	...	...

## 3.—Land Revenue.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Survey and Settlement	12,51	12,56	11,00	Final figures awaited.
<i>Provincial.</i>				
Survey and Settlement	1,11	1,69	2,61	Final figures awaited.
Charges of District Administration.	27,35	30,10	31,21	The ministerial establishments were reorganized with effect from 23rd May 1909 and Budget, 1911-12, provided new scale of salaries resulting in an increase of about 125. Provision was also made for payment of 1/3rd of arrears for 1909-10 and 1910-11, amounting to 80. The full amount of arrears for three years ending 1911-12 and amounting to 3 1/2 lakhs was however paid in 1911-12 which accounts for the excess over Budget. Audit is not conducted against grant but against scales; the arrear payments in March 1912 alone amounted to 1 1/2 lakhs and the actuals appeared too late to permit of the requisite extra grant being obtained within the year. Actuals 1911-12 also included 29 on account of Royal Bonus.
Management of Govt. Estates.	4,36	4,50	4,34	Budget provided for larger outlay on improvements which was not utilized.
Charges on account of Land Revenue Collections.	3	4	3	
Land Records . . .	4,11	4,87	4,42	Final figures awaited.
Lump Deduction . . .	...	50		
<b>TOTAL . . .</b>	<b>49,47</b>	<b>53,26</b>	<b>53,61</b>	Final figures awaited.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government	Provincial Government.
Imperial . 11,79	11,00	...	...	...	...	...
Provincial . 39,89	42,61	2,72	...	...	...	272
<b>TOTAL . 51,68</b>	<b>53,61</b>	...	...	...	...	...

## 4.—Opium.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Superintendence .	1,08	...	...	
Patna Opium Factory .	8,12	...	...	
Ghazipur Factory .	3,41	...	...	
District Staff . .	10,28	...	...	
Payments to Cultiva- tors.	1,88,40	...	...	
Opium—Miscellaneous Charges in Calcutta.	22	23	28	See remarks against "total".
<i>Deduct</i> —Probable Savings.	...	...	...	
<b>TOTAL .</b>	<b>1,86,49</b>	<b>23</b>	<b>28</b>	Actuals 1910-11 include charges of Opium Agency since transferred to books of Accountant General, United Provinces. Budget provided for expenditure of the Opium godowns only at Calcutta. Increase over Budget was due to raising of freight on abkari opium chests carried from Calcutta to Rangoon for which an appropriation was sanctioned by the Local Government.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Local Government.	Imperial Government.
Imperial . 28	28	...	...	...	...	...

## 5.—Salt.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Salaries, Establishment and Contingencies.	2,76	3,28	2,71	Budget for rent, steamer and boat charges was over-estimated.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 2,79	2,71	...	...	...	...	...

## 6.—Stamps.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Superintendence .	25	27	23	
Charges for the sale of General Stamps.	1,05	1,12	1,07	
Charges on sale of Court-fee Stamps.	86	85	89	Excess met from savings under other heads.
Discount on Plain Paper Stamp paper supplied from Central Stores.	13 1,99	14 2,00	14 2,05	Excess met from savings under other heads.
<b>TOTAL</b> .	<b>4,28</b>	<b>4,38</b>	<b>4,38</b>	

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 2,24	2,19	...	...	...	...	...
Provincial . 2,24	2,19	...	...	...	...	...
<b>TOTAL</b> . 4,48	<b>4,38</b>	...	...	...	...	...

## 7.—Excise.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Superintendence .	90	95	89	
Presidency Establish- ment.	84	86	94	Excess met from savings and appropriation sanctioned from other heads.
District Executive Es- tablishment.	5,30	6,00	5,69	Actuals 1911-12 include 8 on account of Royal Bonus and larger payment of ministerial officers' salaries due to reorganization. Provision of 50 for the amalgamation of the Excise with the Salt Department was not utilized.
Distilleries . .	1,79	1,69	1,59	Decrease was due to smaller expenditure on petty construction and rewards.
<b>TOTAL</b> .	<b>8,83</b>	<b>9,50</b>	<b>9,11</b>	Increase over 1910-11 was chiefly due to payment of Royal Bonus (10), larger payment of ministerial officers' salaries arising from the reorganization and travelling allowances. Budget included 50 for the amalgamation of the Excise with the Salt Department. Excluding this, the increase over Budget was 11 due to payment of Royal Bonus.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 2,30	2,26	...	...	...	...	...
Provincial . 7,19	6,83	...	...	...	...	...
<b>TOTAL</b> . 9,49	<b>9,11</b>	...	...	...	...	...

## 8.—Provincial Rates.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Collection of Rates and Cesses . . . . .	42	79	58	Increase over 1910-11 was due to payment of arrear salaries of ministerial officers. Provision for valuation and revaluation charges was over-estimated in Budget.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . . .	79	58	...	...	...	...

## 9.—Customs.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Sea Customs— Salaries, Establish- ment and Conting- encies . . . . .	11,976	12,60	12,66	Increase over 1910-11 was chiefly due to revision of establishment (80) to larger payment of overtime allowances (40), and to payment of Royal Bonus (5). The excess over Budget was due to payment of Royal Bonus and was met by re-appropriation sanctioned by the Government of India.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial, Government.	Imperial Government.	Provincial Government.
Imperial . . . . .	12,69	12,66	...	...	...	...

## 10.—Assessed Taxes.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Collection of Income Tax.	1,56	1,03	1,66	Budget provided for new scale of ministerial officers sanctioned by the reorganization but not for arrears for 1909-10 and 1910-11. Excess over Budget was due to payment of arrears which was made in February and March 1912; audit is not conducted against grant and the actuals appeared too late to permit of any extra grant being obtained within the year.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . .	80	83	...	...	3	...
Provincial . . . . .	81	88	...	...	...	2
TOTAL . . . . .	1,61	1,66	...	...	3	2

## 11.—Forest.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
A.—Conservancy and Works.	2,97	3,43	3,24	Decrease as compared in the Budget, was due to shortage in road-making in Singbhum and to smaller expenditure on miscellaneous improvements. Savings in Budget were due to employment of officers under other Governments (Andamans and Dehra Dun). Increase over 1910-11 was due to (i) payment of 41 to the Rajah of Porahat on account of arrear rent, and (ii) larger payment of salaries (37) due to reorganization partly balanced by smaller expenditure under other heads. Savings in Budget were due to (i) shortage in road-making in Singbhum, (ii) smaller expenditure on miscellaneous improvements, and (iii) employment of Imperial officers under other Governments.
B.—Establishments .	3,46	3,91	3,82	
TOTAL .	6,43	7,34	7,06	

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . . .	7,84	7,06	...	...	...	...

## 12.—Registration.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Superintendence .	49	57	54	Actuals 1911-12 included 8 on account of Royal Bonus. The real growth was therefore 25, which was due to opening of new Sub-Registry offices. Increase over Budget due to (i) payment of Royal Bonus (8), (ii) to payment of privilege leave allowances, and (iii) to large deductions on account of probable savings. The excess occurred chiefly in February (8) and March 1912 (3), and the actuals appeared too late to permit of extra grant being obtained within the year.
District Charges .	7,25	7,37	7,53	
TOTAL .	7,74	7,94	8,07	

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . . .	7,97	8,07	10	...	...	10

## 13.—Interest on Ordinary Debt.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Interest on Provincial Advances and Loan Account.	5,78	4,78	5,21	The calculation of interest on the actual mean outstanding balances of Provincial Loan and Advances is made after the close of the year. The excess could not therefore be foreseen and is after all small.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 5,00	5,21	12	...	...	...	12

## 14.—Interest on other Obligations.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Interest on General Provident Fund (Civil) . . . . .	41	48	55	
Interest on General Provident Fund (Public Works) . . . . .		11		
Interest on Police Officers' Provident Fund.	7	8	6	
Interest on Opium Department Provident Fund .	2	...	...	
Interest on Cemetery Endowment Fund.	1	1	1	
Interest on Civil Engineers' Provident Fund (Public Works)	19	22	8 (a)+10	
Interest on Miscellaneous Account.	5	5	5	
<b>TOTAL</b> . . . . .	<b>75</b>	<b>95</b>	<b>75</b> <b>+10</b>	

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . . 95	(a) 75 +10	...	...	...	...	...

(a) To be corrected by journal entry.

## 18.—General Administration.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Civil Officers of Account and Audit . . . . .	8,40	4,89	4,86	
<i>Provincial.</i>				
Salary of Lieutenant-Governor . . . . .	96	96	92	
Staff and Household of Lieutenant-Governor . . . . .	1,11	1,19	89	Savings due to transfer of "rates and taxes" to P. W. (16) and to smaller motor-car charges by 11.
Expenditure from contract allowance . . . . .	48	50	49	
Tour Expenses . . . . .	1	1	...	
<b>Carried over</b> . . . . .	<b>5,96</b>	<b>7,55</b>	<b>7,16</b>	



18.—General Administration—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	5,96	7,55	7,16	
Executive Council .	53	2,00	1,86	
Legislative Council .	1,19	1,37	1,16	Savings in Hill Journey allowances and contingencies.
Civil Secretariats .	6,78	6,72	7,37	Increase was due to appointment of several officers on special duty in the Political and Appointment Departments for which no provision was made but for which grants were reappropriated from other heads.
Board of Revenue .	2,88	2,45	2,30	
Commissioners .	5,04	5,07	5,42	Increase was chiefly due to payment of privilege leave allowances which were met from savings under other heads.
Civil Offices of Account and Audit .	93	97	96	
Royal Visit—Delhi Coronation Durbar .	...	3,00	7,76	Excess was met by an additional grant of 97 from Government of India and by reappropriation amounting to 5,59 sanctioned by Local Government chiefly from the P. W. heads.
<b>TOTAL .</b>	<b>23,31</b>	<b>29,13</b>	<b>33,99</b>	Actuals 1911-12 include 7,76 on account of the "Royal Visit." Excluding this, the other items amount to 26,33 against 23,31 in 1910-11. The increase of 3 lakhs was due (i) to inclusion of charges for P.W. audit and accounting (1,46), (ii) to payment of a full year's charge of the Executive Council (1,33), (iii) to increased Secretariat charges (80) due to the creation of a separate Judicial Branch and the reorganization of establishment and (iv) to Royal bonus (10). Against these there was a saving of 58 under Board of Revenue chiefly due to reduction of members from 2 to 1. Budget provided for normal expenditure and 3 lakhs for expenditure on Provincial camps and guests in connection with the Coronation Durbar. In the actual results all charges in connection with the Royal Visit, including illumination and other charges, which amounted to 7.76 lakhs, were adjusted under this head. The excess expenditure was met by an additional grant of 97 from the Government of India and by reappropriations, amounting to 5,59, sanctioned by the Local Government chiefly from the P. W. heads.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial .	4,91	4,86	...	...	...	...
Provincial .	31,59	29,13	...	...	...	...
<b>TOTAL .</b>	<b>36,50</b>	<b>33,99</b>	...	...	...	...

## 19-A.—Law and Justice—Courts of Law.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
High Court .	14,27	14,84	14,93	Excess over Budget was due to appointment of three additional Judges from February 1912.
Carried over .	14,27	14,84	14,93	

19-A.—Law and Justice—Courts of Law—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward	14,27	14,84	14,93	
Law Officers . . .	12,27	9 51	12,23	Excess over Budget was due to payment of Counsel's fees in the Dacca Conspiracy, Dumraon Raj and Midnapur cases and was covered by re-appropriation sanctioned by the Local Government from other heads.
Coroner's Court . . .	8	8	8	
Presidency Magistrate's Court . . . . .	1,53	1,35	1,35	
Civil and Sessions Courts . . . . .	33,28	34,98	36,34	Budget included larger provision of about 1 lakh for salaries of ministerial establishment according to reorganization scheme and 45 on account of a portion of their arrear pay for 1909-10 and 1910-11. The entire arrears were, however, paid in 1911-12 and the total payments of arrears, including those for 1911-12, amounted to 2½ lakhs of which 1,68 occurred in March 1912 alone. Actuals 1911-12 also include 43 on account of Royal Bonus.
Courts of Small Causes	1,71	1,72	1,66	
Criminal Courts . . .	21,97	24,10	25,97	Budget included larger provision of 84 for salaries of ministerial establishment according to reorganization scheme and 55 on account of a portion of their arrear pay for 1909-10 and 1910-11. The entire arrears were however paid in 1911-12 and the total payments of arrears, including those for 1911-12, amounted to about 3 lakhs of which 1 65 lakhs occurred in March 1912 alone. Actuals 1911-12 include 18 on account of Royal Bonus.
Pleadership Examination Charges . . . . .	16	16	17	
Refunds . . . . .	64	60	63	
<b>TOTAL</b> . . . . .	<b>85,91</b>	<b>87,34</b>	<b>92,76</b>	The actuals of two years include heavy charges for prosecution of political cases and the increase of 6.85 lakhs over the actuals of 1910-11 was due to (i) payment of arrear salaries for 3 years ending 1911-12 of ministerial establishments in Civil and Criminal Courts, amounting to 2½ and 3 lakhs respectively, (ii) to increase of High Court Judges and revision of the High Court's establishment which contributed 60, and (iii) to payment of Royal Bonus amounting to 68. Budget provided for normal expenditure under "Law Officers", for revision of the High Court's establishment and for salaries of ministerial establishments of Mufassil Courts at the increased rates for 1911-12. Provision was also made for payment of a portion of the arrear salaries of the ministerial establishments for the two years ending 1910-11. But the prosecution of a few lengthy political cases resulted in an increased expenditure of 2.72 which was covered by re-appropriation sanctioned by Local Government from other heads, and the payment of the full amount of arrear salaries of ministerial establishments in Civil and Criminal Courts caused an excess of 1 and 1½ lakhs respectively over Budget which were partly met by savings under other heads. The bulk of the arrear payments occurred in March 1912 (3.28 lakhs). The audit is not conducted against grant but against sanctioned scales and the actuals appeared too late to permit of extra grants being obtained within the year.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION	
			Local Government	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	91,10	92,76	1,66	...	...	1,66

## 19-B.—Law and Justice—Jails.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Jails . . . . .	16,36	18,49	15,00	See below.  Excess was met from savings under "Jails".
Jail manufactures . . . . .	7,37	8,60	8,81	
Refunds . . . . .	...	...	5	
<b>TOTAL</b> . . . . .	<b>23,73</b>	<b>27,09</b>	<b>23,86</b>	The actuals of 1910-11 were nearly maintained the expenditure under "Jails" was however less by 1,36 owing to smaller dietary charges consequent on a fall in prices and to reduction of jail population, while there was a corresponding increase in the outlay on the purchase of raw materials for manufacturing purposes. Savings in Budget were caused mainly by smaller dietary charges for reasons stated above.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . . .	25,09	23,86	...	...	...	...

## 20.—Police.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Presidency Police . . . . .	13,23	14,53	14,47	A sum of Rs. 22,371 was paid as salaries of two officers of the Calcutta Police without the requisite sanction.
Superintendence . . . . .	2,55	2,21	2,54	Excess was due (i) to payment of privilege leave allowance (ii) to appointment of special duty officers, for which no provision was made, to (iii) adjustment of establishment charges for the Special Branch of the C. I. D. under this head and (iv) to increase under Contingencies. The excesses were met by re-appropriation sanctioned by the Local Government.
District Executive Force . . . . .	60,24	61,71	62,39	Excess, due to increased travelling expenses was on account of mobilization of Police force during the Royal visit and increased touring on account of the political cases. This was partly met by re-appropriation sanctioned by the Local Government. A sum of Rs. 40,000 has not been finally accepted in audit owing to non-receipt of details and sub-vouchers. The Police department is irregular in sending the documents.
Village Police . . . . .	42	43	43	
Carried over . . . . .	76,44	78,88	79,83	

## 20.—Police—contd.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	76,44	78,88	79,88	
Special Police . . .	72	69	72	Excess was met from savings under other heads.
Railway Police . . .	2,49	2,68	2,55	
Cattle Pounds . . .	1	2	1	
Criminal Investigation Department . . .	3,47	3,68	3,60	
Refunds . . .	3	2	7	Excess was met from savings under other heads.
<b>TOTAL .</b>	<b>83,16</b>	<b>85,67</b>	<b>86,78</b>	Actuals 1911-12 include 1,33 on account of Royal Bonus. Excluding this item, the increase over 1910-11 amounted to 2,24 of which 1,00 occurred under "Presidency Police" and 1,08 under "District Police" owing to the introduction of Police reforms. Under "Presidency Police" the number of Deputy Commissioners and European constables was increased, and the office establishment was reorganized. In the District the Force was augmented and incidental charges also increased. Budget 1911-12 provided for the above mentioned reforms but not for the Royal Bonus which was met partly by savings under other heads amounting to about a lakh and partly by re-appropriation of 41 (net) sanctioned by the Local Government. Owing, however, to heavy payment of travelling allowances of the District Executive force in the closing months of the year, due to mobilisation of the force during the Royal visit and to increased touring on account of the political cases, the grant under this head was exceeded by about 60 of which about 20 was met from savings under this head, leaving a balance of 40. The audit of travelling allowance is done by districts. In some districts though the excess was noticed in January and February no additional grants were given. In others though additional grants were given in response to objection from this office, the grant was exceeded by heavy <i>drawings</i> in February and March.

Not Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 86,38	86,78	40	...	...	...	40

## 21.—Ports and Pilotage.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Explanation.
Salaries and Allowances of Officers and Men afloat . . .	1,09	94	1,06	Excess was met from savings under other heads.
Virtualing of Officers and Men afloat . . .	35	31	32	
Purchase of Marine Stores and Coal for the building, repair and outfit of ships and vessels . . .	1,79	1,32	1,09	
Purchase and Hire of ships and vessels . . .	9	20	9	
Carried over . . .	3,32	2,77	2,56	

21.—Ports and Pilotage—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward . . .	3,32	2,77	2,56	
Pilotage and Pilot Establishment . . .	7,74	7,70	8,02	Excess was met partly by savings under other heads and partly by re-appropriation sanctioned by Local Government.
Marine Establishment . . .	86	1,04	1,57	Excess over Budget was nominal and was due to postponement of adjustment of recoveries by Agent, Government Consignments, to next year owing to delay in submission of recovery claims for the last 2 months of the year.
Subsidies to Steam Boat Companies . . .	...	...	...	
Miscellaneous . . .	33	29	22	
State Yacht Establish- ments . . .	5	6	6	
Refunds . . .	8	3	4	
<b>TOTAL . . .</b>	<b>12,33</b>	<b>11,89</b>	<b>12,47</b>	Actuals 1911-12 show an increase of 14 over those for 1910-11. The adjustment of recoveries by Agent, Government Consignments, which are taken in reduction of charges for his office provided under "Marine Establishment" was postponed till next year owing to delay in the submission of recovery claims for the last 2 months of 1911-12. But for this the actuals would have been less by about 40; expenditure on marine stores having been less by 70 and that under "Pilotage Establishment" greater by 30 on account of trade activity. The excess over Budget was nominal and was due to postponement of the recoveries stated above.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 12,00	12,47	47	...	...	...	47

## 22.—Education.

Minor Heads.	Accounts, 1910-12.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
University . . .	96	53	66	Excess over Budget was due to payment grants for the Calcutta Law College (10) and Calcutta Nurses (3) and was met from savings under other heads.
Direction . . .	1,18	1,19	1,26	Increase was due to payment of privilege leave allowance and to employment of additional officers on extra duty and was met from savings under other heads.
Inspection . . .	7,67	8,60	8,11	Savings in Budget were due to partial utilization of the grant of 69 for the revision of the pay of Sub-Inspectors transferred from District Boards owing to delay in the introduction of the scheme.
Government Colleges —General . . .	5,98	7,06	6,31	Budget provided for an increase in teaching staff and included a lump provision of 60 for strengthening and improvement of college staff generally. Owing, however, to delay in maturing and introduction of the scheme the increased provisions were partly utilized.
Government Colleges —Professional . . .	3,20	3,63	3,23	Savings in Budget were due to partial utilization of a few lump grants in the Sibpur College viz., 19 for an Industrial Chemistry Class, 43 for contingencies and 3 for a Bursar (which post was abolished).
<b>Carried over . . .</b>	<b>18,94</b>	<b>21,00</b>	<b>19,57</b>	

## 22.—Education—contd.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12,	Accounts, 1911-12.	Explanation.		
Brought forward .	18,94	21,00	19,57			
Government School's —General .	12,53	13,19	13,09			
Government Schools —Special .	8,17	8,28	8,25			
Grants-in-aid . .	12,14	12,50	14,43	Excess over Budget was due to transfer of charges for Zenana education (17) from "Schools—Special" and to larger grants for equipment and buildings of European Girls' Schools, Primary Schools and Colleges and Schools for Indian boys. The excess was met partly by re-appropriation and partly from the lump grant of 12 lakhs.		
Scholarships . .	1,86	2,00	1,99			
Miscellaneous . .	1,53	1,25	1,19			
Refunds . . . .	4	4	2			
Lump Provision for non-recurring expen- diture . . . .	...	12,00	...			
<b>TOTAL .</b>	<b>55,21</b>	<b>70,28</b>	<b>58,54</b>	The increase over 1910-11 is 3,33 which includes 26 on account of Royal Bonus and about 1,60 spent in the Education Department out of the lump provision of 12 lakhs for non-recurring expenditure. The latter amount was spent in equipment and buildings of Primary Schools and of a few private colleges and schools and laboratories and fittings for the Civil Engineering and Presidency Colleges. The remaining increase of 1,47 is recurring and was due to augmentation of Inspecting Staff (including an Inspector of Muhammedan education) and to the strengthening of teaching staff in Arts Colleges and Secondary Schools and to larger grants to European Girls' Schools.  Budget included 12 lakhs for non-recurring expenditure out of which about 1.60 lakhs were spent in the Education Department as stated above and about 4.70 lakhs in the Public Works Department on the following objects, viz., construction of new laboratories in the Presidency College, of hostels in several zillah schools and of buildings for Guru Training Schools, about 1½ lakhs on buildings for the new Government at Ranchi and 1.37 lakh were transferred to other heads and the remainder lapsed. Increased provision of about 2½ lakhs was also made for augmentation of Inspecting Staff (including an Inspector of Muhammedan Education) for revision of pay of Sub-Inspectors transferred from Districts and for strengthening and improvement of teaching staff in Arts Colleges and Secondary schools. Owing, however, to delay in maturing and introduction of some of the schemes, the full provision could not be fully utilized and a little over a lakh lapsed.		
Net Grant in Grant State- ment.	Actual Ex- penditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 62,25	58,54	...	...	..	...	...

## 23.—Ecclesiastical.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Explanation.
Ecclesiastical Establish- ment . . . . .	2,01	2,09	2,00	See remarks against total.
Cemetery Establish- ment . . . . .	8	8	8	
Miscellaneous Ecclesias- tical Charges . . . . .	...	1	...	
<b>TOTAL . . . . .</b>	<b>2,09</b>	<b>2,18</b>	<b>2,08</b>	Provision for Probationary Chaplains was over-estimated.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government	Imperial Government.	Provincial Government.
Imperial 2,08 . . . . .	2,08	...	...	...	...	...

## 24.—Medical.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Medical Establishment	5,69	6,35	5,56	Budget included 41 for revision of pay of Assistant Surgeons which lapsed as effect was given to the revision from 1912-13. The balance of the savings was due to overestimate of salaries of Civil Surgeons.
Hospitals and Dispensaries.	9,69	9,54	10,27	Increase over Budget was due to fresh grants for improvement of hospitals and dispensaries for which re-appropriation was sanctioned by the Local Government.
Sanitation and Vaccination.	2,53	2,61	2,74	Increase over Budget was due to employment of Dr. Craik in connection with the improvement of Calcutta and to charges for gratuitous relief to malarial-stricken areas for which no provision was made in Budget. A re-appropriation was sanctioned by the Local Government to cover the excess.
Grants for Medical Purposes.	30	37	29	
Medical School and College.	3,80	4,07	3,69	Savings were due to adjustment of "rent," etc., under "Hospitals" and to overestimate of contingent charges.
Lunatic Asylum . . . . .	1,51	1,60	1,52	
Special Hospital . . . . .	10	12	10	
<b>Carried over . . . . .</b>	<b>23,62</b>	<b>24,66</b>	<b>24,17</b>	

24 — Medical—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	23,62	24,66	24,17	
Chemical Examiner .	52	64	50	Provision for a probationer was not fully required as there was no holder for some time.
Refunds . . .	13	6	15	
Lump reduction .	...	23	...	
<b>TOTAL</b> .	<b>24,27</b>	<b>25,13</b>	<b>24,82</b>	Actuals 1911-12 include 12 on account of Royal Bonus. Increase over 1910-11 was due to payment of fresh grants for improvement of hospitals. Savings in Budget were due to non-utilization of the provision of 41 for revision of pay of Assistant Surgeons, as owing to delay in the final settlement of the scheme effect was given from 1912-13.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial 25,99	24,82	...	...	...	...	...

## 25.—Political.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i> Refugees and State Prisoners . . .	7	9	7	
Miscellaneous . . .	2	2	2	
<i>Provincial.</i> Political Agent . . .	40	42	41	
Durbar Presents and Allowances to Vakils, etc. . .	17	16	8	See below.
Miscellaneous . . .	5	6	9	
<b>TOTAL</b> .	<b>71</b>	<b>75</b>	<b>67</b>	Savings were due to smaller expenditure on Durbar presents.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 11	9	...	...	...	...	...
Provincial . . . 63	58	...	...	...	...	...
<b>TOTAL</b> . 74	<b>67</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>



## 26.—Scientific and other Minor Departments.

Minor Heads	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Census . . . .	60	...	2,38	Represents expenditure on Decennial Census for which an additional grant of 2,46 was sanctioned by the Government of India.
Veterinary and Stallion charges . . . .	37	42	42	
<i>Provincial.</i>				
Veterinary and Stallion charges . . . .	1,78	2,15	1,78	Owing to delay in the introduction of the scheme for the transfer of Veterinary Assistants from District Boards, the additional grant sanctioned for this purpose was under-spent by 14. Budget included 18 for "contributions" which was not drawn.
Donations to Scientific Societies . . . .	14	12	15	Excess was met from savings under "preservation etc., of manuscripts."
Agriculture . . . .	3,31	4,03	3,40	Budget provided 26 for improvements in Agricultural College and its hostel, a portion of which was transferred to the P. W. D. and the balance lapsed. Other savings, occurred under "Experimental Farms" and "Sericulture" owing to delay in working out schemes for petty improvements.
Cinchona Plantations . . . .	4,02	4,11	3,84	Savings in Budget were due to difficulty in obtaining labour for the Munsong Plantation and to smaller expenditure of miscellaneous character in the factory.
Public Exhibitions and Fairs . . . .	...	...	1	
Potanical and other Public Gardens . . . .	1,90	1,92	1,75	Savings were chiefly due to difficulty in obtaining labour throughout the year.
Emigration . . . .	22	23	20	
Inspector of Factories . . . .	47	59	61	Excess occurred under "travelling allowance" and was met from savings under other heads.
Census . . . .	2	2	2	
Registration of Railway Traffic . . . .	12	11	10	
Registration of Riverborne Traffic . . . .	8	5	3	
Provincial Statistics . . . .	34	35	37	Excess was met from savings under other heads.
Preservation and Translation of Ancient Manuscripts . . . .	7	9	6	
Examinations . . . .	1	1	1	
Inspector of Mines . . . .	...	...	...	
Inland Labour Transport . . . .	21	24	19	
Bacteriology . . . .	10	10	10	
Carried over . . . .	13,71	14,60	15,37	

26.—Scientific and other Minor Departments—*contd.*

Minor Heads.	Account*, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	13,71	14,00	15,37	
Registrar of Co-operative Credit Societies	36	43	52	Increase was due to grade promotion of Registrar and met from savings under other heads.
Gazetteer and Statistical Memoirs .	2	6	...	
Refunds . . .	3	...	...	
Miscellaneous . .	32	58	37	Savings were due to the abandonment of fishery survey of the Sunderban estuaries and to non-utilization of provision for hilsa and carp experiments.
Lump Deduction .	...	50	...	
<b>TOTAL</b> .	<b>14,44</b>	<b>15,17</b>	<b>16,26</b>	Actuals 1910-11 include 60 on account of Decennial Census and those for 1911-12, 2,33 on the same account <i>plus</i> 4 on account of Royal Bonus. Excluding these the figures are normal. Budget did not include provision for Royal Bonus or for expenditure on Decennial Census for which an additional grant of 2,46 was sanctioned by the Government of India. Excluding these, the actuals amounted to 13,89 against a Budget of 15,17 and the lapse of 1,28 occurred under the following heads:—(i) under "Veterinary and Stallion charges (P)" owing to delay in the introduction of the scheme for the transfer of Veterinary assistants from District Boards, (ii) under "Agriculture" chiefly owing to transfer of provision for improvement of college and hostel buildings to P. W. D., (iii) under "Miscellaneous" owing to abandonment of certain fishery experiments.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 3,14	2,75	...	...	...	...	...
Provincial . 14,40	13,51	...	...	...	...	...
<b>TOTAL</b> . 17,54	<b>16,26</b>	...	...	...	...	...

## 27.—Territorial and Political Pensions.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Territorial and Political Pensions .	8,42	8,61	8,42.	See below.
Charitable Allowances	7	7	7	
<b>TOTAL .</b>	<b>8,49</b>	<b>8,68</b>	<b>8,49</b>	Savings were nominal and due to non-drawal of pensions for February and March 1912 in a few cases.

Net Grant in Grant Statement.	Actual expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 8,65	8,49	...	...	...	...	...

## 28.—Civil Furlough.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Allowance . . .	...	1	...	

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 1	...	...	...	...	...	...

## 29.—Superannuation Allowances and Pensions.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Pensions of the Military Fund . . . . .	1	2	...	
Pensions of the Military Orphan Fund . . . . .	57	47	39	Decrease due to closure of the Upper Military Orphan School.
<i>Provincial.</i>				
Superannuation and Retired Allowances . . . . .	27,38	28,20	28,27	Actuals 1910-11 include 37 on account of pensions of Covenanted Civil servants. Excluding this item the increase over that year is 1,28 which is in excess of the average growth of 80 (based on past increases) allowed in Budget.
Covenanted Civil Service Pension . . . . .	...	...	44	Represents pension of Messrs. De and Tagore for which re-appropriation was sanctioned by the Local Government.
Compassionate Allowances . . . . .	13	13	13	
Gratuities . . . . .	26	10	23	Increase was due to payment of commuted pension of Mr. Mitra, District and Sessions Judge, and was partly met by re-appropriation sanctioned by the Local Government.
Pilot Service Pensions Refunds . . . . .	10	9	9	
	...	1	1	
<b>TOTAL</b> . . . . .	<b>28,45</b>	<b>29,02</b>	<b>29,56</b>	<i>Imperial.</i> —The pensions of the Military Funds amounted to 39 in 1911-12 against 58 in 1910-11 and 49 provided in Budget. The charges are diminishing as the Upper Military Orphan School has been closed. <i>Provincial.</i> —The Provincial charges amounted to 29,17 in 1911-12 against 27,87 in 1910-11 and 28,53 provided in Budget. The growth of expenditure was therefore 1,30 which is in excess of the average growth of 80 (based on past increases) allowed in Budget. The audit is not conducted against grant and the excess over Budget occurred in the closing months of the year and the actuals appeared too late to permit of extra grant being obtained within the year.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . . 39	39	...	...	...	...	...
Provincial . . . . . 29,02	29,17	15	...	...	...	15
<b>TOTAL</b> 29,41	<b>29,56</b>	...	...	...	...	...

## 30.—Stationery and Printing.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Stationery supplied from Central Stores . . . . .	...	...	23	New head opened under G. I. F. D., No. 5545A., dated 18th September 1911, for adjustment of stationery supplied to Imperial departments.
<i>Provincial.</i>				
Stationery Office at the Presidency . . . . .	50	55	53	
Stationery purchased in the Country . . . . .	32	33	31	
Government Presses . . . . .	5,14	6,18	4,95	Savings occurred in Bengal Secretariat Press (80) and Presidency Jail Press (40). Budget was overestimated.
Printing at Private Presses . . . . .	2	21	4	Savings in Budget were due to printing of the Indian Law Reports in the Secretariat Press.
Carried over . . . . .	5,98	7,27	6,06	

30.—Stationery and Printing—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	5,98	7,27	6,06	See below.
Stationery supplied from Central Stores	6,33	6,11	5,05	
Refunds . . . . .	...	1	2	
<b>TOTAL</b> .	<b>12,31</b>	<b>13,39</b>	<b>11,13</b>	The reduction in expenditure (1,18) as compared with 1910-11 was effected by the introduction of the book-credit system from 1911-12 under which a book-credit is given to each office and the supply limited to the amount of credit. Budget under Government Presses was overestimated by about a lakh. Savings of about a lakh were also effected by the introduction of the book-credit system. Budget was therefore under-spent by about 2 lakhs. The excess under "Imperial" could not be foreseen as the actuals appeared for the first time. The charge is not audited against grant and the debit is passed on at the end of the year.

Not Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . . 10	28	13	...	...	13	...
Provincial . . . . . 12,44	10,90	...	...	...	...	...
<b>TOTAL</b> . . . . . 12,58	<b>11,13</b>					

## 32.—Miscellaneous.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Charges for Remittance of Treasure . . . . .	18	19	28	Excess over Budget was due to heavy remittances made in March under special orders and was partly met by re-appropriation sanctioned by the Local Government. The actuals of March appeared too late to permit of further grants being obtained within the year.
<i>Provincial.</i>				
Travelling Allowance to officers attending examination . . . . .	4	6	4	
Rewards for Proficiency in Oriental Lang- uages, etc. . . . .	12	10	11	Excess was met from savings under other heads.
Cost of Books and Publications . . . . .	16	63	48	Actuals represent payment of subsidy for a vernacular paper. $\frac{1}{4}$ th of the subsidy having been paid in 1910-11, $\frac{3}{4}$ ths were paid in 1911-12 which resulted in a saving.
Donations for Char- itable purposes . . . . .	1,64	1,54	1,86	Excess was due to payment of fresh donations which were partly met by re-appropriation sanctioned by Local Government and partly from savings under other heads.
Charges on account of European Vagrants . . . . .	5	8	5	
Rewards for destruc- tion of wild animals	15	17	24	Excess was met partly from savings and partly by re-appropriation sanctioned by Local Government.
Petty Establishments .	45	41	38	
Special Commissions of Enquiry . . . . .	10	20	1	Full provision was not required.
<b>Carried over</b> .	<b>2,89</b>	<b>3,38</b>	<b>3,45</b>	

## 32.—Miscellaneous—contd.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	2,89	3,38	3,45	
Irrecoverable temporary loans written off.	7	6	3	
Rents, Rates and Taxes	39	35	46	Excess was met by savings from other heads.
Contributions . . .	4	5	2	
Miscellaneous and Unforeseen Charges	1	2,07	1	Decrease was due to record under the proper account heads of expenditure from the reserve provision of 1,07 and from the petty grant of His Honour the Lieutenant-Governor (1,00).
Miscellaneous Refunds.	12	9	13	Excess was met by savings from other heads.
Khedda charges .	18	20	14	
Miscellaneous charges for the treatment of patients at the Pasteur Institute .	1	1	...	
Extraordinary items .	...	1	...	
<b>TOTAL</b> .	<b>3,69</b>	<b>6,22</b>	<b>4,24</b>	Actuals for 1911-12 exceeded those for 1910-11 by 55. This was due to payment of subsidy to a vernacular paper for 3 quarters against 1 quarter in 1910-11 which accounts for 32 and to increased payment of donations to Charitable Institutions. The decrease of 2 lakhs, as compared with Budget, was nominal and was due to record under the proper account heads of expenditure from the reserve provision of 1,07 and from the petty grant of His Honour the Lieutenant-Governor (1,00). The excess under "Imperial" occurred in March 1912 and the actuals appeared too late to permit of further extra grant being obtained within the year.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . . 24	28	4	...	...	4	...
Provincial . . . . . 4,71	3,96	...	...	...	...	...
<b>TOTAL</b> . . . . . 4,95	<b>4,24</b>	...	...	...	...	...

## 33.—Famine Relief.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
In charge of Civil Officers.				
Imperial . . . . .	...	...	...	
Provincial . . . . .	...	...	...	

## 35.—Protective Irrigation Works.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i> In charge of P. W. Officers—				
Works for which Capital and Revenue Accounts are kept .	7,89	9,54	5,95	See remarks against "total." The total objection amounted to ₹1,20,298, of which ₹88,813 was on account of "want of detailed estimates for certain works of Tribeni Canal." Items over ₹10,000 are:—Chowtarwa distributary (₹24,806), Aqueduct and syphon at 62nd mile (₹15,527) and further training works, Gundak river (₹17,868). Of the balance, ₹30,545 was held under objection for excess over detailed sanctioned estimates of the Tribeni Canal and was brought to the notice of the Local Government in O. I. Statements.
Works for which neither Capital nor Revenue Accounts are kept .	50	57	42	
<b>TOTAL</b> .	<b>7,89</b>	<b>10,11</b>	<b>6,37</b>	
				In addition to the amount available from the Famine Insurance grant for Protective Irrigation Works a supplementary provision of a little over 2 lakhs was made from the general resources of Government to foster the rapid development of this important class of works. Owing, however, to scarcity of labour and other causes the progress of work was very slow in the Tribeni Canal; consequently the extra grant was not required and even the usual provision could not be fully utilized. A surrender of 3,38 was therefore made to the Government of India.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 6,73	6,37	...	...	...	...	...

## 36.—Reduction or Avoidance of Debt.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Provincial.</i> Reduction or Avoid- ance of Debt.	2,60	2,60	2,60	

## 42.—Irrigation—Major Works—Working Expenses.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Provincial.*</i> Working Expenses in charge of Public Works Officers— Sone Project . . . . .	7,15	7,01	6,58	Budget for Establishment was overestimated by about 90; this is obscured by increased expenditure of 24 on silt clearances and of 25 under Tools and Plant under the system of allocation approved by the Comptroller General. Expenditure was incurred considerably in excess over sanctioned estimates in the Eastern Sone Division on the following works:—(i) Patna Canal distributary, Bikram Sub-Division (Rs 13,835) and (ii) Maintenance Patna Canal, Main Canal and branches, Daudnagar (Rs. 9,042) against estimates for Rs. 4,900 and Rs. 4,037, respectively. This was brought to the notice of the Local Government in the O. I. Statement.
Orissa Project . . . . .	4,48	4,54	4,07	Decrease was nominal and was due to the system of allocation of Establishment and Tools and Plant charges approved by the Comptroller General. The total objection under "no estimate" and "Excess over estimate" for several petty items amounted to Rs. 19,275 and was brought to the notice of the Local Government in the O. I. Statements.
Other Canals . . . . .	2,92	2,95	3,37	Increase was due to the system of allocation of Establishment and Tools and Plant charges approved by the Comptroller General and was met from savings under "Orissa Project." Expenditure was incurred in the Cossye and Champaran Division in excess over sanctioned estimates on the following works:—(i) Tools and Plant Midnapur Canal (Rs. 27,463) and (ii) Maintenance main Canal and branches, Tribeni Canal (Rs. 13,108) against estimates for Rs. 2,575 and Rs. 2,129, respectively. In Cossye Division an estimate including repairs to residential building was sanctioned by the Executive Engineer for Rs. 19,605. All these and other petty items of irregularities were brought to the notice of the Local Government in the O. I. Statement.
<b>TOTAL</b> . . . . .	<b>14,55</b>	<b>14,50</b>	<b>14,02</b>	Actuals 1910-11 include 22 on account of Accounts Establishment since transferred to "18.—General Administration" and actuals 1911-12 include 9 on account of Royal Bonus and 38 on account of Tribeni Canal which was brought under Revenue Account for the first time. Excluding those the actuals of 1911-12 were less than those of 1910-11 by 78 owing to savings in Establishment in the Sone Canals partly counterbalanced by increased charges under "Tools and Plant" in the same canals. As compared with Budget there has been a saving of 48. The establishment charges for the Sone Canals were overestimated by about 90, but this is obscured by increased expenditure under other items in the same canal, <i>viz.</i> , 24 on silt clearances and 25 on Tools and Plant under the system of allocation approved by the Comptroller General.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . . 7,52	7,01	...	...	...	...	...
Provincial . . . . . 7,52	7,01	...	...	...	...	...
<b>TOTAL</b> . . . . . 15,04	<b>14,02</b>	...	...	...	...	...

\* Divided from 1911-12.



## 42.—Irrigation—Major Works—Interest on Debt.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i> Interest on Debt (P.W.)	2,23	2,37	(a) 2,48	} Annual adjustments made on actual outlay on Irrigation works. Not audited against grant.
<i>Provincial.*</i> Interest on Debt (Civil)	20,88	20,77	20,88	

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 12,92	12,92	...	...	...	...	...
Provincial . . . 10,44	10,44	...	...	...	...	...
<b>TOTAL . . . 23,36</b>	<b>23,36</b>	...	...	...	...	...

\* Divided from 1911-12.  
(a) Adjusted by journal entry.

## 43.—Irrigation—Minor Works and Navigation.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Provincial.*</i> In charge of Civil Officers	8	7	11	Excess was chiefly due to payment of arrear salaries of establishment for 3 years in the closing months of the year in Mozaffarpur, Saran and Midnapur. The audits not conducted against grant and the actuals appeared too late for any extra grant to be obtained within the year.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . . .	4	6	2	...	...	2
Provincial . . . . .	3	5	2	...	...	2
<b>TOTAL</b> . . . . .	<b>7</b>	<b>11</b>	<b>4</b>	<b>..</b>	<b>...</b>	<b>4</b>

## 43.—Irrigation—Minor Works and Navigation—In charge of P. W. Officers.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Provincial.*</i> In charge of P. W. Officers— Works for which Capital and Revenue Accounts are kept.	9,53	9,39	8,09	Savings in Budget were chiefly due (i) to smaller expenditure on "Works"—Capital Account—in Orissa Canal (36) and in Utterbag lock (40), (ii) to smaller expenditure on "repairs" in Orissa Coast Canal (10), (iii) to smaller outlay on Tools and Plant in the Calcutta and Eastern Canal (55), and (iv) to smaller expenditure on Revenue Establishments in the Calcutta and Eastern Canals (18). The charges of the Engineer Establishment were higher than Budget by 80 under the system of allocation approved by the Comptroller General, while those for Tools and Plant were less by 38 owing to the same cause. The excess was met from savings under other heads. In the Eastern Soie Division Rs. 9,861 was spent on the construction of a dispensary building at Bikram without any sanctioned estimate. This was brought to the notice of the Local Government in the O. I. Statement.
Works for which only Revenue Accounts are kept . . . . .	1,04	1,09	85	Savings were due to smaller Establishment charges—Engineer 16, under the system of allocation approved by Comptroller General and Revenue 5.
Works for which neither Revenue nor Capital Accounts are kept . . . . .	72	83	54	Savings were due (i) to smaller expenditure on repairs "Eden Canal" (5) and "Ganges River" (14), and (ii) to smaller Establishment charges, Engineer 7, under the system of allocation approved by the Comptroller General and Revenue (5).
Agriculture . . . . .	9,86	9,81	9,80	Savings in Budget are nominal. Smaller expenditure on "Works" (31) was balanced by increased expenditure on "Repairs" (15) and "Suspense" (14). But the establishment charges were less by 59 and the Tools and Plant charges greater by 10 under the system of allocation approved by the Comptroller General which accounts for the net decrease of 49. Expenditure was incurred on several works without any sanctioned estimate. The important items are:—in Gandak Division River Protective Works, Dandpur embankment (Rs. 4,431), River Protective Works in Bur Gandak river, Daudpur embankment (Rs. 3,869), in Balasore Division, repairs to bungalows schedule D embankments No. 4 Sub-Division (Rs. 2,203) and in No. 6 Sub-Division (Rs. 2,08½). Repairs to sluices No. 4 Sub-Division (Rs. 1,884), and in No. 5 Sub-Division (Rs. 3,918). All these items were brought to the notice of the Local Government in the O. I. Statements.
Carried over . . . . .	20,65	21,12	18,78	

\* Divided from 1911-12.

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43.—Irrigation—Minor Works and Navigation—In charge of P. W. Officers—*contd.*

Minor Heads	Accounts 1910-11.	Budget, 1911-12	Accounts, 1911-12	Explanation.
Brought forward . . .	20,65	21,12	18,78	
Reserve . . . . .	...	50	..	
<b>TOTAL</b>	<b>20,65</b>	<b>21,62</b>	<b>18,78</b>	Actuals 1910-11 include 37 on account of the Accounts Establishment since transferred to "18—General Administration" and 1,01 on account of Kristopur Canal which was completed in that year and opened to traffic in 1911-12. Excluding these items and 3 on account of Royal Bonus included in the actuals of 1911-12, the decrease in actuals was 52. This was mainly due to heavy expenditure in the Calcutta and Eastern Canals incurred in 1910-11 in silt clearing the Bhangore Khal and on repairs to locks. Excluding the payment on account of Royal Bonus and the reserve of 50 which was not required, the savings in Budget were 2,37 and were chiefly owing to smaller expenditure under the following heads:—(i) "Works" Orissa Canals (36) and Utterbag lock (40), (ii) "Repairs" Ganges river (14), (iii) "Agriculture" works (31), (iv) Establishment (chiefly Revenue) (30), (v) Tools and Plant (83), of which 48 was on account of smaller outlay (mainly in the Calcutta and Eastern Canals) and 35 was due to transfer to other heads under the system of allocation approved by the Comptroller General.

Net Grant as in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government	Imperial Government	Imperial Government.	Provincial Government.
Imperial . . . . . 10,54	9,39	...	...	...	...	...
Provincial . . . . . 9,50	9,39	...	...	...	...	...
<b>TOTAL . . . . . 20,04</b>	<b>18,78</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

## 45.—Civil Works—In charge of Civil Officers.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<i>Imperial.</i>				
Miscellaneous Public Improvements— Repairs . . . . .	5	5	5	
<i>Provincial.</i>				
(1) Civil Buildings— Original Works . . . . .	...	1	..	
Repairs . . . . .	1	2	2	
(2) Communications— Original Works . . . . .	90	14	1,45	The excess of 1,31 represents mainly expenditure on feeder roads and was chiefly met from the provision of 1,30 made for the purpose under "M P I Repairs"
Repairs . . . . .	46	7	83	The excess of 76 represents expenditure on works of local improvements and was met from the grant of 1,00 at the disposal of Divisional Commissioners, provision for which was included under "M. P. I.—Repairs."
Carried over . . . . .	1,42	29	2,35	

45.—Civil Works—In charge of Civil Officers—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.																														
Brought forward .	1,42	29	2,35	*																														
(3) Miscellaneous Public Improvements—																																		
Original Works .	4,24	10,07	6,95	The expenditure under this head represents chiefly grants to District Boards and Municipalities for sanitary improvements. The Budget and expenditure are compared below :— <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Budget.</th> <th colspan="2">Expenditure</th> <th rowspan="2">Total.</th> </tr> <tr> <th>under this head.</th> <th>under other heads.</th> </tr> </thead> <tbody> <tr> <td>(i) Lump grant for sanitary improvements . . . . . 9,50</td> <td>6,55</td> <td>1,19 (M.P.I., repairs) 1,76 (Other Major Heads)</td> <td rowspan="2">9,50</td> </tr> <tr> <td>(ii) Grant to the Calcutta Municipality for the fringe area drainage . . . . . 50</td> <td>...</td> <td>50 (transferred to P.W.D.)</td> </tr> <tr> <td>(iii) Other items . . . . . 7</td> <td>40</td> <td>...</td> <td>40</td> </tr> <tr> <td></td> <td>10,07</td> <td>6,95</td> <td></td> </tr> </tbody> </table> <p>The excess under other items was met by re-appropriation of 42 sanctioned by the Local Government from the lump provision of 12 lakhs under "22 Education."</p>	Budget.	Expenditure		Total.	under this head.	under other heads.	(i) Lump grant for sanitary improvements . . . . . 9,50	6,55	1,19 (M.P.I., repairs) 1,76 (Other Major Heads)	9,50	(ii) Grant to the Calcutta Municipality for the fringe area drainage . . . . . 50	...	50 (transferred to P.W.D.)	(iii) Other items . . . . . 7	40	...	40		10,07	6,95										
Budget.	Expenditure		Total.																															
	under this head.	under other heads.																																
(i) Lump grant for sanitary improvements . . . . . 9,50	6,55	1,19 (M.P.I., repairs) 1,76 (Other Major Heads)	9,50																															
(ii) Grant to the Calcutta Municipality for the fringe area drainage . . . . . 50	...	50 (transferred to P.W.D.)																																
(iii) Other items . . . . . 7	40	...	40																															
	10,07	6,95																																
Repairs . . . . .	9,88	12,46	11,51	The expenditure under this head represents chiefly grants to District Boards for augmentation of their resources. The Budget and expenditure are compared below ;— <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Budget.</th> <th colspan="2">Expenditure</th> <th rowspan="2">Total.</th> </tr> <tr> <th>under this head.</th> <th>under other heads.</th> </tr> </thead> <tbody> <tr> <td>(i) Augmentation grant . . . . . 9,48</td> <td>9,45</td> <td>3 (Other Major Heads)</td> <td>9,48</td> </tr> <tr> <td>(ii) Grants for feeder roads . . . . . 1,30</td> <td>...</td> <td>1,30 (Communication Original Works).</td> <td>1,30</td> </tr> <tr> <td>(iii) 1½ per cent Collections from Govt. estates . . . . . 53</td> <td>53</td> <td>...</td> <td>53</td> </tr> <tr> <td>(iv) Grant at the disposal of Commissioners . . . . . 1,00</td> <td>5</td> <td>76 (Communication—Repairs). 19 (Other Major Heads).</td> <td>1,00</td> </tr> <tr> <td>(v) Other items . . . . . 15</td> <td>1,48</td> <td>...</td> <td>1,48</td> </tr> <tr> <td></td> <td>12,46</td> <td>11,51</td> <td></td> </tr> </tbody> </table> <p>The excess under "other items" was met partly from the provision of 1,19 included under "M. P. I.—Original Works" and partly by re-appropriation sanctioned by Local Government.</p>	Budget.	Expenditure		Total.	under this head.	under other heads.	(i) Augmentation grant . . . . . 9,48	9,45	3 (Other Major Heads)	9,48	(ii) Grants for feeder roads . . . . . 1,30	...	1,30 (Communication Original Works).	1,30	(iii) 1½ per cent Collections from Govt. estates . . . . . 53	53	...	53	(iv) Grant at the disposal of Commissioners . . . . . 1,00	5	76 (Communication—Repairs). 19 (Other Major Heads).	1,00	(v) Other items . . . . . 15	1,48	...	1,48		12,46	11,51	
Budget.	Expenditure		Total.																															
	under this head.	under other heads.																																
(i) Augmentation grant . . . . . 9,48	9,45	3 (Other Major Heads)	9,48																															
(ii) Grants for feeder roads . . . . . 1,30	...	1,30 (Communication Original Works).	1,30																															
(iii) 1½ per cent Collections from Govt. estates . . . . . 53	53	...	53																															
(iv) Grant at the disposal of Commissioners . . . . . 1,00	5	76 (Communication—Repairs). 19 (Other Major Heads).	1,00																															
(v) Other items . . . . . 15	1,48	...	1,48																															
	12,46	11,51																																
Grant to the Calcutta Improvement Trust .	...	11,50	11,50																															
4) Establishment	31	42	33																															
<b>TOTAL</b> .	<b>15,85</b>	<b>34,74</b>	<b>32,64</b>	The excess expenditure of 16,79 over 1910-11 was caused by the payment of 11,50 to the Calcutta Improvement Trust and by increased expenditure out of the lump provision of 5 lakhs for non-recurring outlay on sanitation. Both these charges were met from Imperial assignments. The savings over Budget amounted to 2,10 and were due (i) to the transfer to the P. W. heads of the provision of 50 for the Fringe Area Drainage of the Calcutta Municipality and (ii) to record under the proper account heads of charges amounting to 1,76 out of the combined grant of 9,50 for sanitary improvements, viz., 4,50 recurring and 5,00 non-recurring.																														

45.—Civil Works—In charge of Civil Officers—*contd.*

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 5	5					
Provincial 84,48	32,59					
<b>TOTAL 34,53</b>	<b>32,64</b>					

## 45.—Civil Works.—In charge of P. W. Officers.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<b>BENGAL PROPER.</b>				
<i>Imperial.</i>				
Civil Buildings— Original Works .	7,83	10,64	13,78	Excess over Budget was due to additional expenditure on Stamp and Stationery buildings (1,03) and on the Indian Museum (2,43). Extra grants amounting to 3,02 (net) were sanctioned by Government of India and objection for 16 for want of appropriation and estimates was raised in March 1912 Final and brought to the notice of the Local Government in O. I. Statement.
Repairs . . .	2,32	2,75	2,28	Portion of Budget Grant transferred to meet urgent demand for "Works."
Carried over .	10,15	13,39	16,06	

45.—Civil Works—In charge of P. W. Officers—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
Brought forward .	10,15	13,39	16,06	
<b>BENGAL PROPER.</b>				
<i>Imperial.</i>				
Communications—				
Original Works .	17	12	5	
Repairs .	49	45	48	Excess covered by 3 transferred by Local Government from "Works."
Miscellaneous Public				
Improvements—				
Original Works .	...	...	..	
Repairs .	...	...	...	
Establishment .	2,34	3,21	2,79	
Tools and Plant .	11	21	19	
Suspense .	—6	...	14	Represents chiefly value and freight of joists for the Stamp and Stationery Office, Calcutta, held at debit of London Stores pending adjustment.
<b>TOTAL</b> .	<b>18,20</b>	<b>17,88</b>	<b>19,71</b>	Actuals 1911-12 exceed those of 1910-11 by 6,51 owing to construction of the new Stamp and Stationery Office, Calcutta (1,60), and the new telegraph buildings at Dhullundah (71) to larger expenditure on the construction of the Dhurm-tollah Press (98) and to considerable improvements made in the Indian Museum (2,43) and in the Central Telegraph Office, Calcutta (26). Owing to increased expenditure on works, Establishment and Tools and Plant charges were also higher by 45 and 8 respectively. The Revised grant stood at 19,48 and the excess expenditure therefore amounted to 23. This was due to suspense charges, amounting to 14, being value and freight of joists for the new Stamp and Stationery Office held at debit of London Stores pending adjustment, and to excess expenditure over appropriations, amounting to 9, for which objections were raised in March Final and reported to the Local Government in O. I. Statement. A lump deduction of 1,15 from the Revised grant of 19,48 was sanctioned by the Government of India in their F. D. order of 20th March 1912 on consideration of the progress of 10 months' expenditure; but the anticipated reduction did not take place owing to heavy expenditure on works in February and March 1912, which exceeded those of same period in previous year by 1½ lakhs, and the <i>reduced</i> grant was exceeded by 1,38.
<i>Provincial.</i>				
Civil Buildings—				
Original Works .	21,06	22,01	24,75	The excess over Budget was due (i) to expenditure amounting to about 1½ lakhs on the construction of buildings at the head-quarters (Ranchi) of the new Province, and (ii) to expenditure amounting to about 4.70 lakhs out of the Imperial grant of 24½ lakhs for promotion of Education on the following objects— <i>viz.</i> , construction of a new Laboratory for the Presidency College, 3,46, Guru Training Schools, 66, hostels, etc., of Zillah Schools, 55 and others. 6½ lakhs were re-appropriated by the Local Government from the lump provision of 12 lakhs under "22—Education." On the other hand, the following provisions not being required were transferred to "18—General Administration" to meet illumination and other charges in connection with the Royal visit, <i>viz.</i> , Engineering College, Ranchi, 47, Lines for the new Military Police, Calcutta, 74, New Central Jail, Moughyr, 1,07. The Revised grant stood at 26,33 which more than covered the excess expenditure over original Budget. Several works at Ranchi were taken up late in the year without estimate and appropriation and the total objections for want of estimates and appropriations for the Ranchi Special Division amounted to 3,01. Objection was raised in the audit note and brought to notice of the Local Government in O. I. Statement for March 1912 Final.
Carried over .	21,06	22,01	24,75	

45.—Civil Works—In charge of P. W. Officers—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<b>BENGAL PROPER.</b>				
<i>Provincial.</i>				
Brought forward . . .	21,06	22,01	24,75	
Civil Buildings . . .				
Repairs . . . . .	6,21	6,50	6,40	
Communications -				
Original Works . . .	1,82	1,02	1,97	Excess over Budget was due to improvement on the following roads for which additional grants amounting to 1,12 were transferred by Local Governments from other heads—Grand Trunk Road, Howrah, Jore Bungalow, Teesta Valley Road, Peshoke road and others. 10 was incurred for new Metalling Jessore-Calcutta Road without any appropriation and 3 in excess of appropriation for widening the Road from Jore Bungalow to Teesta <i>via</i> Peshoke from 1st mile to the 6th chain of the 7th mile. Orders of Government have been asked for.
Repairs . . . . .	10,56	10,25	11,05	Increase in 1911-12 was due to advance collection of metal on certain roads as well as to expenditure on flood damage repairs for which no provision was made in original Budget. The revised Budget grants amounted to 10,71 and the excess expenditure was therefore 84 which was due to expenditure without or in excess of appropriations. The important cases are noted below :— (i) Maintaining the Calcutta Maidan and Strand Road—14. Excess expenditure was incurred in March 1912 and brought to the notice of Local Government in the O. I. Statement for March 1912 Final. (ii) Rivetting the slopes of the Cuttack-Puri Road (17th mile and 19th mile)—8. Objection was first raised in October 1911 and brought to the notice of the Local Government in the O. I. Statement for period ending December 1911. (iii) Maintaining the Grand Trunk Road, Fuxar Division, 7. Objection was first raised in the audit note for September 1911 and the excess expenditure to end of December (3) was brought to the notice of the Local Government in the O. I. Statement for period ending December 1911. Expenditure from January to March 1912 was held under objection in the audit notes for those months.
Miscellaneous Public Improvements—				
Original Works . . .	32	15	98	The large expenditure was due to expenditure on improving the lighting of the Calcutta Maidan (45), and the George's Gate Road round the Napier Statue (13), and on other objects. Excess was covered by reappropriation sanctioned by Local Government from other heads.
Repairs . . . . .	34	50	42	
Establishment . . . . .	9,76	9,90	9,60	
Carried over . . . . .	50,07	50,33	55,17	

45.—Civil Works—In charge of P. W. Officers—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<b>BENGAL PROPR.</b>				
<i>Provincial.</i>				
Brought forward .	50,07	50,33	55,17	
Tools and Plant .	64	60	42	
Suspense .	-92	...	-11	Represents adjustments of balances of previous years.
<b>TOTAL .</b>	<b>49,79</b>	<b>50,93</b>	<b>55,48</b>	<p>Excluding the suspense charges which represent items pending adjustment to final heads, the expenditure of 1911-12 exceeded that of 1910-11 by 4,88. This increase is distributed as follows:— Civil Buildings, Original Works (3,69), Communication Repairs (49), Miscellaneous Public Improvements, Original Works (66). The increase under the last head was chiefly due to improvement of the lighting of the Calcutta Maidan and that under the second head to advance collection of metal on certain roads as well as to expenditure on flood damage. The real increase under "Civil Buildings, Works" was about 8 lakhs and was due (i) to an expenditure of 1,88 on the construction of the Monghyr Central Jail, (ii) to an expenditure of about 1½ lakhs on the erection of buildings at Ranchi, the temporary headquarters of the new Behar Government and (iii) to an expenditure amounting to about 4.70 lakhs on the following objects out of the Imperial Grant of 24½ lakhs for the promotion of educational, <i>viz.</i>, the construction of an enlarged Physics Laboratory for the Presidency College (3.46), of Guru Training Schools (86), of hostels, etc., for Zillah Schools (55) and others. This large increase of 8 lakhs is partly obscured by the inclusion of the charges on several new buildings amounting to about 5 lakhs in the accounts of 1910-11.</p> <p>Excluding the suspense charges, the actuals 1911-12 exceeded the original Budget by 4,66. This was due to the expenditure on buildings at Ranchi and on Educational buildings referred to above, partly counterbalanced by surrender of grants for a few works which were not taken up and by savings under Establishment. The excess was covered by reappropriations amounting to 7,19 sanctioned by the Local Government chiefly from the lump provision of 12 lakhs under "22 Education."</p> <p>From the Revised grant of 57,12 a lump deduction of 4,10 was sanctioned by the Local Government in their order dated 11th March 1912 on a consideration of 9 months' actuals. Owing, however, to heavy expenditure on "Works" in March 1912, which amounted to 10 lakhs against 6 lakhs in March 1911, the savings fell to 1,64. The <i>reduced</i> grant was thus exceeded by 2,46.</p>



45. — Civil Works—In charge of P. W. Officers—*concl'd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<b>Port Blair.</b>				
<i>Impersal.</i>				
Civil Buildings—				
Original Works .	36	55	19	Savings were due to adjustment of Saw mill earnings which were not taken into account in Budget.
Repairs . . .	54	38	62	Excess was due to necessary repairs to old buildings and were met by savings under "Works."
Communications—				
Original Works .	...	...	...	
Repairs . . .	...	...	...	
Miscellaneous Public Improvements—				
Original Works .	...	...	...	
Repairs . . .	...	...	...	
Establishment . . .	27	28	23	
Tools and Plant .	...	...	...	
Suspense . . .	-4	...	...	
<b>TOTAL .</b>	<b>1,18</b>	<b>1,16</b>	<b>1,04</b>	Savings were due to credit of Saw mill earnings which were not taken into account in Budget. The entire savings are somewhat obscured by increased expenditure on repairs

45.—Civil Works.—In charge of P. W. Officers—*concl'd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
<b>Viceregal Estates.</b>				
<i>Imperial.</i>				
<b>IN CHARGE OF P. W. OFFICERS.</b>				
<b>Civil Buildings—</b>				
Original Works .	88	1,15	1,87	Excess was chiefly due to construction of a new kitchen in connection with the Royal Visit, which cost 1,05 and for which an extra grant of 1,07 was sanctioned by the Government of India.
Repairs	1,60	1,91	2,25	Excess was principally due to improvements made in Government Houses, etc., in view of the Royal Visit and was met by extra grant and transfers of 49 (net) sanctioned by the Government of India. Excess over appropriation occurred in the following cases and has since been passed by the Military Secretary :—
				Rs.
				Taxes of Viceregal buildings, Calcutta 0,60
				Supplying water and electric light at Viceregal Lodge and Staff houses at Simla . . . . . 9,80
<b>Communications—</b>				
Original Works .	...	...	...	
Repairs . . .	...	...	...	
<b>Miscellaneous Public Improvements—</b>				
Original Works .	...	...	...	
Repairs . . .	...	...	...	
Establishment .	39	38	38	
Tools and Plant	2	2	2	
Suspense . . .	...	5	6	
<b>TOTAL</b> .	<b>2,98</b>	<b>3,51</b>	<b>4,53</b>	In the Budget provision was made of 35 for replacement of the North and South Gates of the Government House, Calcutta, in connection with the Royal Visit, and of 43 for payment of municipal taxes which were formerly adjusted by the Comptroller India Treasuries. The actual expenditure on these accounts amounted to 27 and 49 respectively and there was a further expenditure of 1,05 on the construction of a new kitchen in connection with the Royal Visit for which an extra grant of 1,07 was sanctioned by the Government of India.

Net Grant as in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial { Bengal . 18,33	10,71	1,38	...	...	1,38	...
{ Viceregal Estates . 4,88	4,58	...	...	...	...	...
{ Port Blair . 1,16	1,04	...	...	...	...	...
Provincial . 53,02	55,48	2,46	...	...	...	2,46

**Grant Statement—A.**  
*Imperial.*

Major H. ads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant.
		Addition.	Reduction.	Addition.	Reduction.	
<b>Direct Demands on the Revenue—</b>						
1.—Refunds and Drawbacks . . . . .	6,71	1,36	2	41	...	8,46
2.—Assignment and Compensations . . . . .	1,20	...	...	11	...	1,31
3.—Land Revenue . . . . .	12,56	...	60	...	17	11,79
4.—Opium . . . . .	23	5	...	...	...	28
5.—Salt . . . . .	3,28	...	49	...	...	2,79
6.—Stamps . . . . .	2,19	...	...	5	...	2,24
7.—Excise . . . . .	2,37	2	9	...	...	2,30
9.—Customs . . . . .	12,60	...	...	9	...	12,69
10.—Assessed Taxes . . . . .	82	...	2	...	...	80
11.—Forest . . . . .	...	...	...	...	...	...
<b>Interest—</b>						
14.—Interest on other Obligations . . . . .	95	...	...	...	...	95
<b>Salaries and Expenses of Civil Departments—</b>						
18.—General Administration . . . . .	4,89	...	...	2	...	4,91
23.—Ecclesiastical . . . . .	2,18	...	10	...	...	2,08
25.—Political . . . . .	11	...	...	...	...	11
26.—Scientific and other Minor Departments . . . . .	48	...	...	2,66	...	3,14
<b>Miscellaneous Civil Charges—</b>						
27.—Territorial and Political Pensions . . . . .	8,68	...	3	...	...	8,65
28.—Civil Furlough and Absentee Allowances . . . . .	1	...	...	...	...	1
29.—Superannuation Allowances and Pensions . . . . .	49	...	10	...	...	39
30.—Stationery and Printing . . . . .	...	...	...	10	...	10
32.—Miscellaneous . . . . .	19	2	...	3	...	24
<b>Famine Relief and Insurance—</b>						
35.—Construction of Protective Irrigation Works . . . . .	10,11	...	...	...	3,38	6,73
<b>Irrigation—</b>						
42.—Interest on debt . . . . .	12,75	...	...	17	...	12,92
42.—Irrigation-Major Works—(Working Expenses) (P. W. D.) . . . . .	7,25	29	2	...	...	7,52
43.—Minor Works (Civil) . . . . .	4	...	...	...	...	4
Ditto (P. W. D.) . . . . .	10,81	2	29	...	...	10,54
<b>Other Public Works—</b>						
Civil Works (Civil) . . . . .	5	...	...	...	...	5
45.—{ Ditto (P. W. D.) . . . . .	17,38	...	...	5,68	4,73	18,33
Ditto (Port Blair) . . . . .	1,16	...	...	...	...	1,16
Ditto (Viceregal estates) . . . . .	3,51	...	...	1,71	34	4,88
<b>TOTAL EXPENDITURE . . . . .</b>	<b>1,23,00</b>	<b>1,76</b>	<b>1,76</b>	<b>11,03</b>	<b>8,62</b>	<b>1,25,41</b>

## Grant Statement—B.

## Provincial.

Major Heads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant.
		Addition.	Reduction.	Addition.	Reduction.	
<b>Direct Demands on the Revenue—</b>						
1.—Refunds and Drawbacks . . . . .	1,46	...	6	...	...	1,40
2.—Assignment and Compensations . . . . .	87	11	...	...	...	78
3.—Land Revenue . . . . .	40,70	19	1,00	...	...	39,89
6.—Stamps . . . . .	2,19	5	...	...	...	2,24
7.—Exciaco . . . . .	7,13	6	...	...	...	7,19
8.—Provincial Rates . . . . .	79	...	...	...	...	79
10.—Assessed Taxes . . . . .	81	...	...	...	...	81
11.—Forest . . . . .	7,34	...	...	...	...	7,34
12.—Registration . . . . .	7,94	3	...	...	...	7,97
<b>Interest—</b>						
13.—Interest on Ordinary Debt . . . . .	4,78	31	...	...	...	5,09
<b>Salaries and expenses of Civil Departments—</b>						
18.—General Administration . . . . .	24,24	6,41	3	97	...	31,59
19A.—Law and Justice (Courts) . . . . .	87,34	3,76	...	...	...	91,10
19B.— Ditto (Jails) . . . . .	27,09	1	2,01	...	...	25,09
20.—Police . . . . .	85,97	58	17	...	...	86,38
21.—Ports and Pilotage . . . . .	11,89	11	...	...	...	12,00
22.—Education . . . . .	70,26	32	8,33	...	...	62,25
24.—Medical . . . . .	25,13	94	8	...	...	25,99
25.—Political . . . . .	64	1	2	...	...	63
26.—Scientific and other Minor Departments . . . . .	14,69	...	29	...	...	14,40
<b>Miscellaneous Civil Charges—</b>						
29.—Superannuation Allowances and Pensions . . . . .	28,53	49	...	...	...	29,02
30.—Stationery and Printing . . . . .	13,39	...	91	...	...	12,48
32.—Miscellaneous . . . . .	6,03	24	1,56	...	...	4,71
<b>Famine Relief and Insurance—</b>						
36.—Reduction or Avoidance of Debt . . . . .	2,60	...	...	...	...	2,60
<b>Railway Revenue Account—</b>						
40.—Subsidized Companies—Land, etc. . . . .	...	...	...	...	...	...
<b>Irrigation—</b>						
42.—Irrigation-Major Works (Working Expenses) . . . . .	7,25	29	2	...	...	7,52
Ditto (Interest on Debt) . . . . .	10,39	5	...	...	...	10,44
43.— { Irrigation-Minor Works and Navigation (Civil) . . . . .	3	...	...	...	...	3
Ditto P. W. D. . . . .	10,81	7	1,38	...	...	9,50
<b>Other Public Works—</b>						
45.— { Civil Works (Civil) . . . . .	34,69	2,62	2,83	...	...	34,48
Ditto (P. W. D.) . . . . .	50,93	3,77	7,73	5	...	53,02
<b>TOTAL EXPENDITURE . . . . .</b>	<b>5,85,71</b>	<b>26,42</b>	<b>26,42</b>	<b>1,02</b>	<b>...</b>	<b>5,86,73</b>

## DEBT HEADS.

35. *Unfunded Debt*.—The only transaction included under this head is that of Savings Bank Deposits, the net result under which was +6,11 against an estimate of +5,14. The growth is attributed to the expansion of the General Provident Fund.

36. *Deposits and Advances*.—The net result under this head was +12,96 as compared with an estimate in the Budget of +6,31. Departmental and Judicial Deposit transactions and district fund charges were under-estimated.

37. *Imperial Loans and Advances*.—There were no transactions under this head.

38. *Provincial Loans and Advances*—

	Budget.	Actuals.
Cr. . . . .	34,66	29,12
Dr. . . . .	19,80	7,90
	<hr/>	<hr/>
Net . . . . .	+14,86	+21,22
	<hr/>	<hr/>

39. The full amount estimated for repayment of the loan made to Maharaja Sir Prodyot Kumar Tagore was not realised. Smaller repayments were also made on account of Advances to Cultivators. The provisions of 3,17 for loans to the 24-Parganas District Board, 1,00 to the Muzaffarpur District Board, 80 to the Cossipur-Chitpur Municipality and 50 to the Burdwan Municipality were not used and only 35 out of the provision of 2,00 for loan to the Howrah Municipality was utilised. Smaller advances were made to cultivators than estimated.

40. *Remittances*.—The only transaction shown under this head is Remittance Account between England and India. The net result was +4,30 as compared with an estimate of +5,10 in the Budget. The decrease was due to smaller purchases of stores in England for the Provincial Government and Local Funds.

## Statement (C) of Accounts and Estimates.

HEADS OF REVENUE.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
<b>Principal Heads of Revenue—</b>			
I.—Land Revenue . . . . .	3,03,70	3,04,13	2,98,08
II.—Opium . . . . .	10,95,52	5,63,91	7,57,87
III.—Salt . . . . .	1,02,30	1,04,00	1,13,48
IV.—Stamps . . . . .	1,58,60	1,62,00	1,63,38
V.—Excise . . . . .	1,79,74	1,81,00	1,94,38
VI.—Provincial Rates . . . . .	41,54	40,00	40,57
VII.—Customs . . . . .	2,74,81	2,73,32	2,96,21
VIII.—Assessed Taxes . . . . .	<sup>(a)</sup> 54,21	55,62	55,76
IX.—Forest . . . . .	11,67	12,50	11,22
X.—Registration . . . . .	12,59	13,26	12,98
XI.—Tributes . . . . .	52	52	52
XII.—Interest . . . . .	19,78	18,17	19,81
<b>Receipts by Civil Department—</b>			
XVIA.—Law and Justice (Courts) . . . . .	6,94	6,15	6,92
XVIB.— Ditto (Jails) . . . . .	9,42	9,14	10,51
XVII.—Police . . . . .	1,87	1,74	1,94
XVIII.—Ports and Pilotage . . . . .	15,99	15,85	16,86
XIX.— Education . . . . .	6,81	6,50	4,71
XX.—Medical . . . . .	3,46	3,29	3,38
XXI.—Scientific and other Minor Departments . . . . .	3,31	3,70	2,40
<b>Miscellaneous—</b>			
XXII.—Receipts in aid of Superannuations, etc. . . . .	2,51	2,27	2,41
XXIII.—Stationery and Printing . . . . .	1,52	1,43	1,25
XXV.—Miscellaneous . . . . .	7,16	7,38	7,30
<b>Irrigation—</b>			
XXIX.—Irrigation—Major Works (Direct Receipts) . . . . .	25,64	25,50	25,58
XXX.—Irrigation—Major Works and Navigation (Civil) . . . . .	1,06	1,04	1,05
Ditto (P. W. D.) . . . . .	5,86	6,00	6,96
<b>Other Public Works—</b>			
XXXI.—Civil Works (Civil) . . . . .	1,74	1,70	1,99
Ditto (P. W. D.) I. & P. . . . .	4,23	7,78	5,34 } (b) - 21 }
Ditto Port Blair & V. Estates I . . . . .	6	7	11
<b>TOTAL REVENUE . . . . .</b>	<b>23,52,06</b>	<b>18,27,97</b>	<b>20,64,97</b> (b) - 21

(a) Includes 68 on account of P. W. D.  
(b) To be corrected by journal entry.

## Statement (C) of Accounts and Estimates—contd.

HEADS OF EXPENDITURE.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
<b>Direct Demands on the Revenue—</b>			
1.—Refunds and Drawbacks . . . . .	8,38	8,17	12,72
2.—Assignment and Compensations . . . . .	1,86	1,87	2,12
3.—Land Revenue . . . . .	49,47	53,26	53,61
4.—Opium (including Cost of Production) . . . . .	1,96,49	23	28
5.—Salt ( ditto ditto ) . . . . .	2,76	3,28	2,71
6.—Stamps . . . . .	4,28	4,38	4,38
7.—Excise . . . . .	8,83	9,50	9,11
8.—Provincial Rates . . . . .	42	79	58
9.—Customs . . . . .	11,56	12,60	12,66
10.—Assessed Taxes . . . . .	1,56	1,63	1,46
11.—Forest . . . . .	6,43	7,34	7,06
12.—Registration . . . . .	7,74	7,94	8,07
<b>Interest—</b>			
13.—Interest on Ordinary Debt . . . . .	5,73	4,78	5,21
14.—Interest on other Obligations . . . . .	75	95	75 } (a)+ 10 }
<b>Salaries and Expenses of Civil Departments—</b>			
18.—General Administration . . . . .	23,31	29,13	33,99
19A.—Law and Justice (Courts) . . . . .	85,91	87,34	92,76
19B.— Ditto (Jails) . . . . .	23,73	27,09	23,86
20.—Police . . . . .	83,16	85,97	86,78
21.—Ports and Pilotage . . . . .	12,33	11,89	12,47
22.—Education . . . . .	55,21	70,26	51,54
23.—Ecclesiastical . . . . .	2,09	2,18	2,08
24.—Medical . . . . .	24,27	25,13	24,82
25.—Political . . . . .	71	75	67
26.—Scientific and other Minor Departments . . . . .	14,44	15,17	16,26
<b>Miscellaneous Civil Charges—</b>			
27.—Territorial and Political Pensions . . . . .	8,49	8,68	8,49
28.—Civil Furlough and Absentee Allowances . . . . .	...	1	...
29.—Superannuation Allowances and Pensions . . . . .	28,45	29,02	29,56
30.—Stationery and Printing . . . . .	12,31	13,39	11,13
32.—Miscellaneous . . . . .	3,69	6,22	4,24
<b>Famine Relief and Insurance—</b>			
33.—Famine Relief . . . . .	...	...	...
35.—Construction of Protective Irrigation Works . . . . .	7,89	10,11	6,37
36.—Reduction or Avoidance of Debt . . . . .	2,60	2,60	2,60
<b>Irrigation—</b>			
42.—Irrigation-Major Works (Working Expenses) . . . . .	14,55	14,50	14,02
Ditto (Interest on Debt) . . . . .	20,88	20,77	20,88
Ditto ditto . . . . .	223	2,37	(a)248
43.— { Irrigation-Minor Works and Navigation . . . . .			
(Civil) . . . . .	8	7	11
{ Ditto ditto (P. W. D.) . . . . .	20,65	21,62	18,78
<b>Other Public Works—</b>			
45.— { Civil Works (Civil) . . . . .	15,85	34,74	32,64
{ Ditto (P. W. D.) I. & P. . . . .	62,99	68,31	75,19
{ Ditto Port Blair & V. Estates . . . . .	4,11	4,67	5,64
<b>TOTAL EXPENDITURE . . . . .</b>	<b>8,26,59</b>	<b>7,08,71</b>	<b>7,02,78</b> (a) + 2,58

(a) To be corrected by journal entries.

## STATEMENT D.

Account of Provincial Savings charged to Revenue and held at the disposal of the Bengal Government under their Provincial Settlement.

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 Provincial Balances.

	Rs.
<i>Accounts, 1910-11—</i>	
Balance at the end of 1909-10 . . . . .	91,17,653
Added in 1910-11 . . . . .	39,60,612
	<hr/>
Balance at end of 1910-11 . . . . .	1,30,78,265
<i>Budget Estimate, 1911-12—</i>	
Balance at the end of 1910-11 (by Revised Estimate) . . . . .	1,23,08,000
Spent in 1910-11 . . . . .	37,31,000
	<hr/>
Balance at end of 1911-12 . . . . .	85,77,000
<i>Accounts, 1911-12—</i>	
Balance at the end of 1910-11 . . . . .	1,30,78,265
Added in 1911-12 . . . . .	1,31,63,735 (a)
	<hr/>
Balance at the end of 1911-12 . . . . .	2,62,42,000

(a) 1,26,52,954 added in aid of balances.



## Statement E

BENGAL.

Details of Recurring and Special Transfers between Imperial and Provincial made through the Land Revenue Head.

	As.	
<b>RECURRING TRANSFERS.</b>		
<i>Imperial to Provincial.</i>		
Contribution on account of recurring grant to the Calcutta Improvement Trust for 60 years from 1911-12 . . . . .	1,50,000	
Contribution on account of Famine Relief Scheme . . . . .	2,60,000	
for continuous maintenance of records in Orissa . . . . .	1,47,000	
	5,57,000	5,57,000
<i>Provincial to Imperial.</i>		
Contribution on account of change in the classification of the charges of the P. W. D. Section of the Account Office . . . . .	81,000	
	81,000	—81,000
<i>Net</i> . . . . .		4,76,000
<b>SPECIAL TRANSFERS.</b>		
<i>Imperial to Provincial.</i>		
Contribution on account of Royal bonus to Government servants . . . . .	3,46,484	
„ in aid of balance . . . . .	1,26,52,934	
„ for Archæological expenditure . . . . .	4,500	
Contribution for illuminating Imperial buildings on the occasion of the Royal visit . . . . .	82,089	
Contribution for occupation of No. 2, Bankshall Street, by Commerce and Industry Office . . . . .	20,400	
„ Moiety of the capital cost of steam cutter belonging to the „ Guide,” now utilised by Port and Customs Department, Orissa Port . . . . .	3,750	
„ Maintenance of Madaripur Bhil route . . . . .	50,000	
„ Sanitary improvement . . . . .	7,25,000	
„ School of Tropical Medicine . . . . .	5,00,000	
„ Agriculture and allied objects (Bengal 400 and Bihar and Orissa 100). . . . .	5,00,000	
„ Sanitation (Bihar and Orissa) . . . . .	4,62,000	
	1,53,47,177	
<i>Net</i> . . . . .		1,53,47,177

## STATEMENT F.

Amount of Bonus paid during 1911-12.

(In thousands.)

Heads.	Total of Minor Heads.	Total of Major Heads.	REMARKS.
<b>4.—Land Revenue—</b>			
Charges of District Administration . . . . .	29		
Management of Government Estates . . . . .	4		
Land Records . . . . .	2		
		85	
<b>5.—Salt—</b>			
Salaries, Establishment and Contingencies . . . . .	8		
		8	
<b>7.—Excise—</b>			
Presidency Establishment . . . . .	1		
District Executive Establishment . . . . .	8		
Distilleries . . . . .	1		
		10	
<b>8.—Provincial Rates—</b>			
Collection of Rates and Cesses . . . . .	2		
		2	
<b>9.—Customs—</b>			
Sea Customs—Salaries, Establishment and Contingencies . . . . .	5		
		5	
<b>10.—Assessed Taxes—</b>			
Collection of Income Tax . . . . .	1		
		1	
<b>11.—Forest—</b>			
B.—Establishment . . . . .	4		
		4	
<b>12.—Registration—</b>			
District charges . . . . .	8		
		8	
<b>18.—General Administration—</b>			
Legislative Council . . . . .	1		
Civil Secretariat . . . . .	2		
Board of Revenue . . . . .	1		
Commissioners . . . . .	8		
Civil offices of account and audit . . . . .	8		
		10	
<b>19A.—Law and Justice—Courts of Law—</b>			
High Court . . . . .	5		
Presidency Magistrate's Court . . . . .	1		
Civil and Sessions Court . . . . .	43		
Courts of Small Causes . . . . .	1		
Criminal Courts . . . . .	18		
		68	
<b>19B.—Law and Justice—Jails—</b>			
Jails . . . . .	10		
Jail manufactures . . . . .	1		
		11	
<b>20.—Police—</b>			
Presidency Police . . . . .	24		
Superintendence . . . . .	1		
District Executive Force . . . . .	1,09		
Criminal Investigation Department . . . . .	1		
Special Police . . . . .	1		
Railway Police . . . . .	2		
		1,88	
Carried over	...	2,95	

## STATEMENT F.

Amount of Bonus paid during 1911-12.

(In thousands.)

Heads.	Total of Minor Heads.	Total of Major Heads.	REMARKS.
Brought forward	...	2,95	
<b>21.—Ports and Pilotage—</b>			
Salaries and allowances of officers and men afloat	1		
Marine establishment . . . . .	1	2	
<b>22.—Education—</b>			
Inspection . . . . .	8		
Government Colleges—General . . . . .	2		
Government Colleges—Professional . . . . .	1		
Government Schools—General . . . . .	9		
Government Schools—Special . . . . .	6	26	
<b>24.—Medical—</b>			
Medical establishment . . . . .	2		
Hospitals and Dispensaries . . . . .	5		
Sanitation and Vaccination . . . . .	3		
Medical School and College . . . . .	1		
Lunatic Asylum . . . . .	1	13	
<b>26.—Scientific and other Minor Departments—</b>			
Agriculture . . . . .	1 <sup>c</sup>		
Veterinary and stallion charges . . . . .	2		
Provincial Statistics . . . . .	1	4	
<b>30.—Stationery and Printing—</b>			
Stationery Office at the Presidency . . . . .	1		
Government Presses . . . . .	7	8	
<b>35.—Protective Irrigation Works—In charge of P. W. Officers—</b>			
Works for which Capital and Revenue accounts are kept.	1	1	
<b>42.—Irrigation—Major Works—Working Expens- es—In charge of P. W. Officers—</b>			
Sone Project . . . . .	5		
Orissa Project . . . . .	3		
Other Canals . . . . .	1	9	
<b>43.—Irrigation—Minor Works and Navigation— In charge of P. W. Officers—</b>			
Works for which Capital and Revenue Accounts are kept.	1		
Works for which only Revenue Accounts are kept.	1		
Agricultural . . . . .	1	3	
<b>45.—Civil Works—In charge of P. W. Officers Establishment</b>			
Establishment . . . . .	4	4	
TOTAL		3,04	