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APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

BENGAL

FOR

1910-11.

BY

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CONTENTS.

	Pages
General Review	1—5
Appropriation Audit—	6
Grant Statement (Imperial) - A	6
Ditto (Provincial—B)	7
Receipt Heads	8—23
Expenditure Heads	23—53
Debt Heads	54
Statement of Accounts and Estimates—C	55—56
Statement of Provincial Balances—D	57
Statement of Recurring and Special Transfers between Imperial and Provincial through the Land Revenue Head—E	58

Final. Sept.

APPROPRIATION REPORT

ON

THE ACCOUNTS OF BENGAL

FOR

1910-1911.

GENERAL REVIEW.

(The figures are in thousands of Rupees.)

1. The Budget estimates of Income of the year 1910-11 were generally based on expectations of normal growth of revenue, except that under the heads Stamps and Customs, special increases were made on account of the recent legislation enhancing Stamps and Customs duties and that under Excise the replacement of outstill by distillery system was expected to lead to an improvement in license fees. The head Assessed Taxes was adversely affected in 1909-10 by trade depression and it was assumed that this depression would cease in 1910-11 and as a result the revenues would rise to the normal. Allowances were made for a reduction in Opium revenue in consequence of the reduction of exports to China, and under Irrigation revenue owing to smaller demand for irrigation of *rahi* area.

On the expenditure side provision was made for the full requirements of reorganisation and new schemes, great or small, in almost all the Departments and for special grants for Police reforms; while a reduction was anticipated in Opium expenditure as a result of the restriction of poppy cultivation

The total revenue estimate was placed at 19,27,56 and the total expenditure at 8,29,37, the net revenue of 10,98,19 being made up of an imperial surplus of 11,15,56 and a deficit on the Provincial account of 17,37.

2. In the actual result there was again a wind-fall under Opium which improved by Actuals over 4 crores. The increases under Excise and Customs were also greater than anticipated but the continuance of trade depression kept down Assessed Taxes revenue and the general agricultural prosperity checked the growth of Stamps revenue to the extent anticipated.

The rapid extension of the credit system affected the year's collection of Salt Revenue and about 16 lakhs remained to be adjusted at the end of the year under this system.

On the expenditure side the greater part of the lump provision for reorganisations or new schemes was not fully utilized while, owing to the larger outturn of the poppy crop, increased expenditure was incurred under Opium. A provision of 5 lakhs for grain compensation allowance almost wholly lapsed to Government and on the other hand estimates for Law charges and Irrigation expenditure also proved inadequate and the Budget was exceeded. The net result of these and other variations has been that the Imperial surplus has been raised to 14,85,81 and the anticipated provincial deficit has been converted into a surplus of 39,81, the total being a net Revenue of 15,25,42 against 10,98,19 assumed in the Budget Estimate.

3. There has been no change of classification in the year but the control of the Salt Preventive Establishment in Chittagong and Noakhali has been transferred to the Government of Eastern Bengal and Assam and the amalgamation of the Civil and Public Works Account Offices with effect from 1st October 1910 has led to considerable changes in the methods of audit and accounting of expenditure. The Public Works figures have been included in the present report in terms of Comptroller General's letters Nos. $\frac{A. C. 308}{468-11}$, dated 11th August 1911 and $\frac{A. C. 450}{297-11}$, dated 9th September 1911.

Summary.

4. *Summary of results.*—The following summary gives the more important variations between the accounts of 1910-11, the accounts of 1909-10 and the Budget of 1910-11.

RECEIPTS.		EXPENDITURE.	
ACCOUNTS, 1910-11 BETTER + WORSE—THAN		ACCOUNTS, 1910-11 BETTER + WORSE—THAN	
Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1909-10.	Budget, 1910-11.
PURELY IMPERIAL HEADS.			
+ 4,04,98	+ 4,29,24	Opium	-20,58
-12,30	-15,95	Salt	+ 62
+ 45,58	+ 16,13	Customs	- 89
			-22,49
			+ 1,36
			+ 45
PURELY PROVINCIAL AND DIVIDED HEADS.			
-1,15	+ 78	Land Revenue	-24
+ 2,43	-9,26	Stamps	+ 4
+ 11,82	+ 9,22	Excise	-12
+ 1,77	+ 1,79	Provincial Rates . . . . .	...
-2,33	-5,47	Assessed Taxes . . . . .	...
-94	-2,28	Registration	+ 5
-47	-1,02	Interest (Provincial portion)	+ 55
+ 93	+ 70	Law and Justice—Courts of Law	-3,16
+ 83	-22	Law and Justice—Jails	+ 1,57
-3	+ 20	Police	-1,59
+ 25	+ 31	Education	+ 48
-16	-56	Scientific	-1,92
+ 11	+ 18	Stationery and Printing	+ 86
-3,34	-80	Miscellaneous	+ 43
-2,12	-93	Irrigation	+ 96
+ 1,30	+ 18	Other Public Works	-5,74
+ 3,67	+ 2,30	Minor variations	+ 3,51
+ 4,50,83	+ 4,24,54	{ Total variations under Imperial and Pro- vvincial }	-25,17
			+ 2,71

These variations are considered in detail under the proper heads in the report and a comparison is made in the following paragraphs between the actuals of the two years and between the Budget and actuals of 1910-11 in respect both of receipts and expenditure, Imperial and Divided or Provincial.

Receipts, compared between actuals.

5. (a) *Divided or Provincial Heads.*—The bulk of the increase is in Excise revenue which reflects the general agricultural prosperity of the year. Next in order is Stamps, the increase under which is due to the enhancement of the duty under the new Act and to larger sale of Court-fee stamps. The receipts under Provincial rates also increased owing to valuation and re-valuation and assessment of mines and forests in some places. On the other hand revenues have fallen considerably under "Assessed Taxes" owing to continued trade depressions and under "Irrigation" on account of smaller demand for irrigation of *rabi* area. The other heads nearly cancel each other and it may be said generally that the improvement in the year is contributed solely by Excise.

(b) *Purely Imperial Heads.*—The very large increase under Opium revenue is the outstanding feature of the comparison. The improvement of over 4 crores is due to the chests having fetched more than 50 per cent. over their estimated price. The improvement under Customs is chiefly under import duties on chemicals including tobacco, and on silver, as a result of the new Tariff Act. There was also a rise in the export duty on rice. The decrease in Salt revenue is due to the rapid extension of the credit system which had the effect of throwing forward about 16 lakhs of Revenue into the coming year.

Receipts, compared with Budget.

6. Taking the Provincial and Divided and Imperial Heads together, the outstanding figures are :—

Opium	+ 4,29,24
Assessed Taxes	-5,47

There was an unexpectedly high rise in the prices of Opium on account of speculation in the China market. An average price of ₹2,907 per chest was obtained at the sales against ₹1,750 anticipated in the Budget. As regards "Assessed Taxes" it was hoped that the trade depression of 1909-10 would be tided over and that the revenue would rise to the normal but the depression continued and the revenue fell far short of the estimate. Apart from

these main variations there were numerous changes in both directions which nearly counter-balanced each other thus:—

Salt . . . . .	...	—15,95
Customs	+16,13	...
Land Revenue . . . . .	...	—9,26
Excise	+9,22	...
Stamps	+73	...
Provincial Rates	+1,79	...
Interest . . . . .	...	—1,02
Registration . . . . .	...	—2,28
Law and Justice (Courts)	+70	...

The decline under Salt was due to a large amount having remained outstanding at the close of the year for realisation under the credit system while the improvement under Customs was chiefly in import duties on silver, Java sugar and manufactured articles and export duties on rice. Under stamps the increase anticipated in the Budget from the sale of General Stamps in consequence of the new Act was not realised owing to general agricultural prosperity. The estimate under Excise was cautiously made, as it was not certain how long the prejudice against spirits distilled under the contract system would continue but the people soon took to the new kind of liquor and the revenue increased beyond expectation. The improvement under Provincial Rates is due to valuation and revaluation and under Law and justice to special receipts. The decrease under interest is due to smaller advances to cultivators having been found necessary in 1909-10 on account of good harvests. For similar reasons the number of registration transactions declined.

7. (a) *Divided or Provincial Heads.*—It should be observed in the first place that the expenditure under several heads was swollen in 1909-10 by grain compensation allowance. In 1910-11 however, there were increases under Law and Justice and Police mainly for the detection and trial of political cases. The expenditure on Civil Works showed a large increase as the restrictions imposed in 1909-10 on account of financial difficulties were to some extent removed. Census charges and purchase of Cinchona bark were the principal items which contributed to the increase under Scientific and other Minor Departments. The reduction in Jail expenditure was due to fall in prices of food grains and diminished jail population and to less indents for clothing owing to a larger stock in hand. Savings in the Bengal Secretariat Press and the Calcutta and Eastern Canals account for the shorter outlay under "Stationery" and "Irrigation."

Expenditure, comparison between actuals.

(b) *Purely Imperial Heads.*—The only important variation under this group is under Opium, the increase being due to a larger outturn of crop which resulted in increased payments to cultivators.

8. Here again as in the case of receipts the Imperial and Provincial and Divided Heads are taken together.

Expenditure, actuals compared with Budget.

The main increases of expenditure are under Opium and Law and Justice, and as explained above, are due to larger payments to cultivators for better outturn of crops and payments of fees to Pleaders and Counsels in political cases. There were savings under almost all other heads chiefly owing to provisions for grain compensation allowance and for revision of establishments not having been utilised to their full extent. Under Jails the saving was also due to fall in the price of food grains and contraction of manufactures. Non-utilisation of several lump provisions and smaller expenditure for the construction of Guru Training School led to the savings under Education. The savings under Civil Works were chiefly due to the provision for Sanitary works not having been utilised to the full extent.

The savings in the Bengal Secretariat Press account for the decrease under "Stationery" and savings of grain compensation allowance and house-rent account for the decrease under "Police." The decreases under "Salt" and "Miscellaneous" are nominal, as a portion of the Salt expenditure has been transferred to the books of the Accountant General, Eastern Bengal and Assam, and a portion of the expenditure met out of the Miscellaneous grant has been adjusted under other heads. Under "Irrigation" the anticipated expenditure was rather high on the whole, however, the outstanding feature is the tendency to over-estimate. The expenditure is below the Budget under the majority of the heads and in some cases considerably below. I have endeavoured to correct this in the year 1912-13, but the final estimates of course depend on the wishes of the Local Government.

- Disposal of grants. 9. (a) The Imperial grant of 4,50 for sanitary purposes was distributed as follows :—
- (1) To the Public Works Department—
 - 18 For meeting the Sanitary Engineer's requirements.
 - 20 For dredging of rivers.
 - 64 For Drainage scheme.
 - (2) To the Medical Department—
 - 16 For malarial relief.
 - (3) To the Land Revenue Department—
 - 2 For village water-supply.
 - (4) Under 45.—Civil Works for the following objects—
 - 1,81 For drainage schemes in Mufassil Municipalities and District Boards.
 - 91 For water-supply schemes in Mufassil Municipalities.
 - 42 Placed at the disposal of Divisional Commissioners for Sanitary improvements granted to Municipalities for anti-malarial operation.
 - 16 For miscellaneous sanitary improvements— such as flushing, digging of wells, etc.

(b) The Imperial grant of 1,60 for University and Collegiate education was utilised as follows :—

- (1) 80 Granted to private Colleges in Calcutta and Mufassil.
- (2) 80 Granted to the Calcutta University, viz., 10 in connection with the Calcutta mess scheme, 20 for University Building extension and 50 on account of annual grant.

The grant of 65 for European education was provided for under grant-in-aid for the improvement of pay of teachers.

The grant of 35 for Technical education was utilised mainly for the maintenance of a Weaving School.

(c) Out of the lump grant of 17,67 for Police reorganization, only 28 was provided for in lump under " District Police " in 1910-11 and the balance under the various Budget heads.

Division of Revenue 10. *Provincial Result.*—The Provincial figures (excluding Imperial assignments) are :—

Opening Balance.	REVENUE MORE + OR LESS — THAN		EXPENDITURE MORE + OR LESS — THAN		Closing Balance.	Minimum Balance.
	Actuals, 1909-10.	Budget, 1910-11.	Actuals, 1909-10.	Budget, 1910-11.		
91,18	+ 4,19	- 8,37	+ 1,15	- 25,28	(a) 1,80,78	20,00

(a) Prescribed Minimum Actual Balance on 31st March 1911.	Difference.	REMARKS.
20,00	(a) + 1,10,78	(a) Includes 50,00 on account of Calcutta Improvement Scheme " 84,50 on account of Expenditure on Education and Sanitation in 1911-12 and 1912-13.
		84,50 26,28 <hr/> 1,10,78
		Surplus Balance.

Comparison with 1909-10. 11. *Revenue.*—The improvement was mainly under Excise due to agricultural prosperity and to the people taking more freely of the liquor distilled under the contract system in the districts where consumption fell in 1909-10.

Expenditure.—The increase was chiefly under Law and Justice for charges in connection with political cases. There was increased expenditure under Public Works which was nearly balanced by savings under grain compensation allowance.

Comparison with Budget 1910-11. 12. *Revenue.*—The chief decreases were under Stamps owing to the increase in consequence of the passing of the New Act, enhancing the duty on Hundies and Share Transfer receipts, being much less than anticipated and under Assessed Taxes due to general depression of trade; while on the other hand there was an improvement under Excise due to agricultural prosperity.

Expenditure.—The expenditure on the whole was 23½ lakhs less than provided in the Budget. The savings occurred under almost all the heads due to non-utilization of grants for reorganization or new schemes. The only excess worth noticing was under Law and Justice due to the expenditure in connection with political cases having been more than anticipated.

13(a). The amount of outstanding objections exclusive of P. W. items and advances is **Objectionable Expenditure.** compared as follows :—

On 31st July 1910.

On 31st July 1911.

Relating to 1908-09 and previous years.	Relating to 1909-10.		Relating to 1909-10 and previous years.	Relating to 1910-11.
R	R		R	R
1	128		1	129

The figures are normal. The advances have been omitted from the above statement as suggested in paragraph 15 of Comptroller General's Appropriation Report for 1909-10. Special steps have recently been taken by this office to reduce the number of unnecessary audit objections. Treasury officers have been asked to exercise closer check on contingent bills and to see that all the sub-vouchers required to be submitted under rule accompany them. The Inspector-General of Prisons has also been asked to submit detailed bills within a month of payment of the abstract bills.

(b) In the Public Works branch, the objectionable expenditure during the last three years is shewn below :—

	1908-09.	1909-10.	1910-11.	
BUILDINGS AND ROADS BRANCH.				
<i>Imperial.</i>				
1. No Estimate	96	23	64(a)	(a) Estimates for 50 on account of Central Telegraph Office, Calcutta, and 14 for Inspector of Mines' quarters, Asansole, will be submitted shortly.
2. Excess over Estimate	16	31	10(b)	(b) The Local Government will be asked to pass the excess when the completion report for "Outbuildings in the Paper Currency Office" is received and forwarded to Local Government duly verified.
3. No Appropriation	2	11	...	
4. Excess over Appropriations	6	5	4	
5. Miscellaneous . . . . .	...	...	...
<i>Provincial.</i>				
1. No Estimate	81	28	7	
2. Excess over Estimate	1,01	93	31(c)	(c) The excess, chiefly on Cuttack-Sambalpur Road Khalsa Section, will be passed by Local Government when completion report is received.
3. No Appropriation	8	15	...	
4. Excess over Appropriation	13	9	4	
5. Miscellaneous	12,38	1,90	...	
IRRIGATION BRANCH.				
<i>Imperial.</i>				
1. No Estimate	18	74	2,06(d)	(d) and (e) Tribeni Canal Works 2nd revised estimate submitted to Government of India for sanction of the Secretary of State.
2. Excess over Estimate	2,64	4,29	5,81(e)	
3. No Appropriation . . . . .	...	...	...
4. Excess over Appropriation	3	...	31	
5. Miscellaneous . . . . .	...	...	1	
<i>Provincial.</i>				
1. No Estimate	8	13	3	
2. Excess over Estimate	26	24	6	
3. No Appropriation . . . . .	...	...	...
4. Excess over Appropriation	25	6	14	
5. Miscellaneous	3	1	...	

Appropriation Audit.

14. There were only two heads 13.—Interest on Ordinary Debt (5) and 35.—Construction of Protective Irrigation Works (21) in which the Budget allotment was exceeded. The trifling excess under interest was due to fluctuation in the actuals and the excess under head 35 was foreseen in March and brought to notice. The sanction of the Government of India has not yet been received (*vide* page 53).

15. The following grant statements were ordered by Comptroller General in para. 4 of his letter No. A. C.-253 dated 29th July 1911—and show that the Local Governments did not exceed their powers in the year under report.

Grant Statement—.

Imperial.

Major Heads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant.
		Addition.	Reduction.	Addition.	Reduction.	
Direct Demands on the Revenue—						
1.—Refunds and Drawbacks	6,60	60	...	...	...	7,20
2.—Assignment and Compensations	1,23	...	...	...	...	1,23
3.—Land Revenue	13,50	...	...	...	...	13,50
4.—Opium (including Cost of Production)	1,64,00	...	...	23,00	...	1,87,00
5.—Salt (including Cost of Production)	4,12	8	74	...	53	2,98
6.—Stamps	2,52	...	19	...	...	2,33
7.—Excise	4,41	19	...	...	...	4,60
9.—Customs	12,40	...	8	...	...	12,32
10.—Assessed Taxes	81	...	...	...	...	81
11.—Forest	3,38	...	...	5	...	3,33
Interest—						
14.—Interest on other Obligations	41	31	...	...	...	72
Salaries and Expenses of Civil Departments—						
18.—General Administration	3,15	...	...	25	...	3,40
23.—Ecclesiastical	2,29	...	...	...	...	2,29
25.—Political	15	...	...	...	...	15
26.—Scientific and other Minor Departments	39	...	...	66	...	1,05
Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	8,93	...	40	...	...	8,53
28.—Civil Furlough and Absentee Allowances	1	...	...	...	...	1
29.—Superannuation Allowances and Pensions	39	23	...	...	...	62
32.—Miscellaneous	21	...	...	...	...	21
Famine Relief and Insurance—						
35.—Construction of Protective Irrigation Works	9,50	...	...	...	1,82	7,68
Irrigation—						
42.—Irrigation (P. W. D.)	2,26	...	...	...	...	2,26
Other Public Works—						
45 — { Civil Works (Civil)	5	...	...	...	...	5
Ditto (P. W. D.)	15,51	...	...	1,46	2,85	14,12
Ditto (Port Blair)	1,13	...	...	...	...	1,13
Ditto (Viceregal estates)	3,34	...	...	23	15	3,42
TOTAL EXPENDITURE	2,60,64	1,41	1,41	25,60 5	5,35	2,80,99 94

Grant Statement—B.

Provincial.

Major Heads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant.
		Addition.	Reduction.	Addition.	Reduction.	
Direct Demands on the Revenue—						
1.—Refunds and Drawbacks	1,35	15	...	...	...	1,50
2.—Assignment and Compensations	70	...	...	...	...	70
3.—Land Revenue	39,86	33	15	...	...	40,04
6.—Stamps	2,52	...	19	...	...	2,33
7.—Excise	4,42	19	...	...	...	4,61
8.—Provincial Rates	64	...	...	...	...	64
10.—Assessed Taxes	82	...	...	...	...	82
11.—Forest	3,32	...	...	6	...	3,32-8
12.—Registration	8,13	...	9	...	...	8,04
Interest—						
13.—Interest on Ordinary Debt	5,68	...	...	...	...	5,68
Salaries and expenses of Civil Departments—						
18.—General Administration	21,02	27	97	...	...	20,32
19A.—Law and Justice (Courts)	82,48	8,13	28	...	...	90,30
19B.— Ditto (Jails)	28,71	...	2,92	...	...	25,79
20.—Police	84,75	...	81	...	...	84,44
21.—Ports and Pilotage	12,98	...	6	...	...	12,67
22.— Education	59,17	39	2,41	...	...	57,15
24.—Medical	25,16	91	29	...	...	25,78
25.—Political	59	8	2	...	...	65
26.—Scientific and other Minor Departments	14,32	10	32	...	...	14,10
Miscellaneous Civil Charges—						
29.—Superannuation Allowances and Pensions	28,11	...	5	...	...	28,06
30.—Stationery and Printing	14,16	5	72	...	...	13,49
32.—Miscellaneous	4,98	43	1,65	...	...	3,76
Famine Relief and Insurance—						
36.—Reduction or Avoidance of Debt	2,60	...	...	...	...	2,60
Railway Revenue Account—						
40.—Subsidized Companies—Land, etc.	2	2	...	...	...	4
Irrigation—						
42.—Irrigation-Major Works (Working Expenses)	13,50	1,43	...	...	...	14,93
Ditto (Interest on Debt)	20,92	...	...	...	...	20,92
43.— { Irrigation-Minor Works and Navigation (Civil)	8	...	...	...	...	8
Ditto P. W. D.	22,72	71	1,62	...	...	21,81
Other Public Works—						
45.— { Civil Works (Civil)	19,26	3,51	4,64	...	...	18,13
Ditto (P. W. D.)	52,59	3,88	3,41	4	...	52,60
TOTAL EXPENDITURE	5,75,46	20,08	20,08	4	10	5,75,59_p

16. The following tables set for the explanations of the differences between the actuals and the Budget under each head.

I.—Land Revenue.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Shared.</i>				
Ordinary Revenue .	2,54,88	2,53,58	2,53,38	In 1909-10 the collections were above the normal on account of exceptionally good harvest.
Sale of Government Estates.	33	4	4	In 1909-10 there were special receipts of 19 in Bhagalpur and 6 in Ranchi.
Sale-proceeds of Waste Lands and Redemption of Land Tax.	1,19	35	47	In 1909-10 there were special receipts (19) in Bhagalpur on account of sale of waste lands, in 24-Pargannas (75) and Burdwan (25) on account of Redemption of Land Tax. The Budget estimate for 1910-11 proved low owing to special receipts (20) in 24-Pargannas on account of Redemption of Land Tax.
Assessment of Alienated Lands Less Quit Rents.	65	75	64	The Budget included provision for Police contributions levied from the Zemindars of Chota Nagpur which are being treated as an item of Miscellaneous Receipts since 1909-10.
Recoveries on account of Survey and Settlement charges.	8	2	6	The Budget was underestimated.
Rents of Fisheries	1	1	1	
Miscellaneous . . .	2,69	2,05	2,56	No provision was made in the Budget for receipts from lac rent and some other items of miscellaneous receipts in Palamau, the actual collections on account of which amounted to 49.
<i>Imperial.</i>				
Recoveries on account of Survey and Settlement charges.	8,94	11,55	11,12	The recoveries fluctuate in accordance with the progress of the settlement programme.
<i>Provincial.</i>				
Collections from Government estates.	36,08	34,67	35,42	Increase over Budget is mainly due to the fact that there were unexpected excess collections (19) in the Sonthal Parganas on account of two markets and (11) in Puri on account of good harvests. In 1909-10 the collections were above normal owing to exceptionally good harvests.
TOTAL .	3,04,85	3,02,92	3,03,70	In 1909-10 the collections were above normal owing to exceptionally good harvests. They included special receipts of about a lakh in connection with sale of Government estates and of waste lands and Redemption of Land Tax; while Recoveries on account of Survey and Settlement charges were about 2 lakhs less owing to ordinary fluctuations in the programme of operations. The Budget for 1910-11 proved low chiefly owing to collections from Government estates having exceeded anticipations in consequence of excess collections in Puri due to good harvests and in the Sonthal Parganas on account of receipts from two markets; receipts from lac rents, etc., accrued in Palamau, for which no provision was made in the estimate.

II. - Opium.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Sale of Behar and Benares Opium.	6,81,92	6,57,30	10,86,84	In 1909-10, 42,300 chests were sold at an average price of Rs. 1,612 per chest. The Budget was based on the sale of 37,560 chests at Rs. 1,750 per chest but the average price realised per chest was Rs. 2,907.
Cost Price of Opium sold in Excise Department.	8,06	8,36	8,14	Decrease is due to restrictions imposed on the supply of Opium in certain districts.
Miscellaneous . . .	56	62	54	There were smaller receipts under "Fines and Miscellaneous" than anticipated.
TOTAL . . .	6,90,54	6,66,28	10,95,52	The variations are due chiefly to the prices of provision Opium. The average price per chest in 1909-10 was Rs. 1,612; the Budget estimate for 1910-11 was Rs. 1,750 the price actually obtained on a smaller number of chests, was Rs. 2,907. In Excise Opium receipts there was some falling off owing to restrictions imposed on supplies in certain districts.

III. - Salt.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Customs Duty on Salt.	1,12,87	1,16,25	1,00,35	The decrease in receipts in spite of increased import and clearances was due to the fact that duty on a considerable quantity of salt issued under credit system did not fall due within the year. The Budget proved high as the credit system spread more rapidly than what was anticipated.
Excise Duty on Salt . . .	1	1	1	
Rents of Warehouses . . .	1,49	1,72	1,72	Increase over 1909-10 is due to the fact that the increased charges for Warehouse accommodation at Sulkea were in force throughout the year.
Miscellaneous . . .	23	27	22	
TOTAL . . .	1,14,60	1,18,25	1,02,30	The Budget allowed for increased consumption of Salt but the actual receipts did not come up to the Estimate as the credit system spread more rapidly than was anticipated and duty on a considerable quantity of Salt issued under that system was recovered in the next year. Rent of Warehouse was a little high as compared with 1909-10 owing to the continuance of increased charges for Warehouse accommodation throughout the year.

IV.—Stamps.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Sale of General Stamps.	43,45	53,36	44,60	The increase over 1909-10 was due to the raising of the duty payable on Hundis and Share Transfer stamps under the Indian Stamp (Amendment) Act, VI of 1910 and to the growing popularity of impressed labels on special adhesive stamps with the mercantile community of Calcutta. The Budget for 1910-11 allowed for a large increase owing to the new Act enhancing the Stamp Duties which was not fully realised, while at the same time there was a decrease in the sale of impressed stamps in consequence of the improvement in agricultural condition of the people.
Sale of Court-fee Stamps.	1,08,34	1,10,35	1,10,61	The increase over 1909-10 is attributed to larger resort to Civil Courts, to the payment of a larger amount of Duty in Probate and Administration cases in Calcutta and to the gradual development of Survey and Settlement operations.
Sale of plain paper to be used with Court-fee Stamps.	2,08	2,10	2,11	
Duty on Impressing Documents.	62	1,50	42	The decrease as compared with Budget was due to the fact that receipts from sale of "forms for receipts and cheques" for which a provision of 84 was made under this head continued to be credited under "General Stamps" Duty on unstamped or insufficiently stamped documents also declined in consequence of the vigilance of Calcutta Stamps Department and deterrent measures adopted.
Fines and Penalties .	28	40	25	The Budget was over-estimated.
Miscellaneous . . .	42	15	61	The accounts for 1909-10 included a special receipt of 38 on account of composition of debentures. 60 was credited on that account in 1910-11.
TOTAL	1,56,17	1,67,86	1,58,60	The Budget provided for the usual expansion and increased receipts owing to the passage of the new Act enhancing Stamp Duty; but general agricultural prosperity checked the growth of revenue, the decrease being mainly in the sale of General Stamps, and the anticipated increase was not fully realised.

The following Statement shows the growth of Stamp revenue in Bengal in the last ten years, General and Court-fee Stamps being shown separately :—

Year.	ACTUALS.		RATE OF INCREASE.		REMARKS.
	General Stamps.	Court-fee Stamps.	General Stamps.	Court-fee Stamps.	
1900-01	34,27	80,74	100	100	} Famine years.
1901-02	35,44	85,25	103.4	105.5	
1902-03	35,85	88,31	104.6	109.3	
1903-04	35,33	90,11	103.0	111.5	
1904-05	35,98	95,00	104.9	117.6	
1905-06	38,42	1,01,11	112.1	125.2	
1906-07	42,95	1,00,20	125.3	124.1	
1907-08	46,14	1,04,46	134.6	129.3	
1908-09	46,86	1,08,02	136.7	131.3	
1909-10	43,15	1,09,34	126.7	135.4	
1910-11	44,60	1,10,61	130.1	137.0	

IV.—Stamps—*contd.*

It will be seen that the revenue under "General Stamps" remained nearly steady up to 1904-05, but there was a sudden rise in 1905-06, which was the pre-famine year, and the maximum was reached in 1908-09. On the other hand the revenues under Court-fee Stamps increased every year in larger proportion up to 1905-06 and there was a decline in the following year, but the recoveries started from next year and still continue. The figures for 1906-07 certainly form a break in the continuity of the series, but I am unable to find any particular feature in that year as a cause and the figures do not seem to me to indicate any relation of litigation on indebtedness in consequence of famine.

V.—Excise.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	1,31,88	1,34,12	1,41,29	The increase was due to high license fees obtained at the last settlement and increased consumption of country spirit owing to agricultural prosperity and displacement of cheap foreign spirit by country spirit. The increased consumption was also due to the fact that in districts where consumption fell in 1909-10 owing to the introduction of the contract supply system the people got more accustomed to the new liquor.
Gain on Sale-proceeds of Excise Opium.	19,04	20,50	19,32	The Estimate was high. The decrease was due to restrictions imposed on the issues of Opium to licensed shops in certain Districts with a view to check smuggling into Burma.
Duty on Ganja . . .	16,78	15,68	18,86	The increase was due chiefly to the cheapness of the drug consequent on the reduction in the wholesale price in Naogaon, agricultural prosperity and expansion of trade and industries.
Fines, Confiscations and Miscellaneous.	22	22	27	
TOTAL . . .	1,67,92	1,70,52	1,79,74	The Budget provided for a small advance in view of the apprehensions felt by the Excise Department that the abolition of outstills and introduction of the Distillery system in Behar would reduce license fees, but the growth of revenue was large owing to high license fees obtained at the last settlement and increased consumption of Country spirit consequent on agricultural prosperity and to the fact that in districts where, consumption fell in 1909-10 owing to the introduction of the contract supply system the people got more accustomed to the new liquor and also owing to larger consumption of Ganja due to cheapness of the drug, partly counter-balanced by decrease under Excise opium owing to restrictions imposed in certain districts to prevent smuggling into Burma.

VI.—Provincial Rates.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Rates and Cesses on Lands.	39,77	39,75	41,54	The increase is due to increase in the current demand owing to valuations and re-valuations and assessment of mines and forests in several districts.

VII. Customs.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11	Accounts, 1910-11.	Explanation.
Sea Customs—Imports	2,11,21	2,40,69	2,51,41	Increase over Budget occurred chiefly under Sugar (6,15) due to heavy imports from Java, under Silver Bullion and Coin (10,54) due to large imports of Silver, precious metals (1,58) and manufactured articles (5,30), while on the other hand there was a falling off under Liquors (2,86), Petroleum (2,28), Chemicals including Tobacco (7,63) owing to the decrease in the imports of these commodities caused by the enhancement of Duty; there was also a slight decline under Cotton manufactures (1,20) owing to the very high price of the raw material and the consequent advance in the value of Cotton goods. Out of the increase of 40,20 as compared with 1909-10, 10,33 occurred under Chemicals including Tobacco, 14,55 under Silver Bullion, 4,33 under Sugar, 5,34 under manufactured articles and 1,97 under Liquors.
Sea Customs—Exports	15,12	15,44	20,58	Increase is due to larger export of rice owing to good harvest.
Sea Customs—Miscellaneous.	2,26	1,90	2,15	Increase over Budget is mainly due to receipts from overtime fees having exceeded anticipations.
Excise Duty on Cotton Manufacture.	56	58	56	
Warehouse and Wharf rents.	7	6	6	
Miscellaneous . . .	1	1	5	
TOTAL	2,29,23	2,58,69	2,74,81	As compared with Budget the striking figures that account for the increase under Import duties are Sugar (6,15) due to heavy imports from Java, Silver Bullion and Coin (10,54), other metals (1,58) and manufactured articles (5,30). On the other hand there was a falling off under Liquors (2,86), Petroleum (2,28) and Chemicals, etc., including Tobacco (7,63) owing to decrease in imports caused by the enhancement of Duty and under Cotton manufactures (1,20) to high prices of the raw materials. Export Duty also went up about 5 lakhs in consequence of larger exports of rice. As compared with 1909-10 the 'chief increases' occurred in Import duties under Chemicals, etc., including Tobacco (10,33), Silver Bullion and Coin (14,55), Sugar (4,33) and Manufactured Articles (5,34).

VIII.—Assessed Taxes.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Divided.</i> Income Tax (Civil).	55,86	59,00	53,53	The estimate was raised by Government in view of the progressive increases of the revenue in past years leaving out of account the depression year 1909-10, but the general depression in trade, specially in coal, jute, lac and mica, continued throughout the year and the revenue declined.

VIII.—Assessed Taxes—*contd.*

The following statement shows the growth of revenue under this head for the last six years:—

	Actuals. Rs.
1905-06	46,44
1906-07	48,67
1907-08	51,97
1908-09	56,43
1909-10	55,36
1910-11	53,53

The normal growth received a check in 1909-10 which continued throughout the year under review.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11,	Explanation.
<i>Imperial.</i>				
Public Works Department	63	(a)	63	(a) Included in the India Estimate.

IX.—Forest.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Timber and other produce removed from the Forests by Government Agency	28	17	27	Increase over Budget is due to departmental extraction in Puri Division which was not anticipated.
Ditto by Consumers or Purchasers	10,17	10,42	11,05	Increase is due to better sales in all Divisions (except Darjeeling, Kurseong and Palamau), but chiefly in the Sunderbuns owing to wind-fallen trees and demand for <i>golpatta</i> for thatching houses damaged by Cyclone and in Singhbhum owing to greater extraction by Bengal Timber Trading Company.
Confiscated Drift and Waif wood	2	3	3	
Miscellaneous	33	38	32	Decrease as compared with Budget is due to less compensation for forest offences in Singhbhum and Puri and to smaller receipts on Right-of-way passes and time-expiry fees in the Sunderbuns.
TOTAL	10,80	11,00	11,67	There have been better sales almost in all the Divisions, but chiefly in the Sunderbuns owing to wind-fallen trees and demand for <i>golpatta</i> for thatching houses damaged by Cyclone and in Singhbhum owing to greater extraction by Bengal Timber Trading Company and to Departmental extraction in Puri Division which was not anticipated. The actuals of 1909-10 were low owing to the Cyclone of October 1909.

IX.—Forest—*contd.*

The following statement shows the revenue and expenditure of the Department for the past eleven years:—

	Receipts.	Expenditure.	Net Revenue.
1900-01	10,22	4,48	5,74
1901-02	10,66	5,19	5,47
1902-03	10,17	4,95	5,22
1903-04	8,85	5,19	3,16
1904-05	8,81	5,03	3,78
1905-06	9,93	5,16	4,77
1906-07	10,66	6,32	4,34
1907-08	11,98	7,13	4,85
1908-09	11,85	5,84	6,01
1909-10	10,81	5,91	4,90
1910-11	11,67	6,43	5,24

The above figures represent the transactions of the Forest Department of the province of Bengal as at present constituted exclusive of Eastern Bengal Districts which were transferred to the Government of Eastern Bengal and Assam from 16th October 1905. The Comptroller General in his letter No. 455 A. A. dated 2nd November 1911 has desired an analysis of the above figures, but no information is available in this office for the years ending in 1903-04 up to which period the audit of the Forest Department was centralized in the Comptroller General's office. Further the Conservator of Forests, Bengal, who was written to in the matter has not furnished me with any materials. No useful information can be given by this office in respect of the figures for 1904-05 and 1905-06, as the accounts and reports of those years include transactions of the transferred districts.

The figures for the subsequent years have been examined and the results are summarised below:—

Revenue.

- 1906-07.—The increase in the revenue was caused by the opening of the Singbhum Forests by cart roads and the sale of a large number of fallen and dead trees hitherto left unremoved for want of means of export in the Sunderbuns Division.
- 1907-08.—The receipts further increased owing to larger removal of timber by private agencies.
- 1909-10.—The decrease occurred chiefly in the Sunderbuns Division due to a large outstanding which could not be realized from the purchasers whose work was stopped owing to the loss of their boats in the Cyclone of October 1909.

Expenditure.

- 1906-07.—The increase was chiefly due to payment of 5 years' profits on the management of Porahat Forests.
- 1907-08.—The increase was caused by the survey of the Reserved Forests in the Sunderbuns Division.
- 1910-11.—The increase was due to payment to Porahat Raja and to increased expenditure on roads and buildings.

X.—Registration.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Fees for Registering Documents . . .	12,47	13,77	11,57	The falling-off was due to decrease in the number of registrations on account of good harvests.
Fees for Copies of Registered Documents . . .	41	44	39	
Miscellaneous . . .	65	66	63	
TOTAL . . .	13,53	14,87	12,59	The falling-off which started last year continued. It is attributed to decrease in the number of registrations of deeds and documents consequent on good crops.

XI Tributes.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Tributes from various Petty States.	52	52	52	

XII.—Interest.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Interest on Imperial Loans and Advances.	11,95	12,30	12,28	The apparent increase as compared with 1909-10 is due to the second instalment of interest on loan to the Calcutta Port Fund due in March 1910 having been paid in April 1910. The second instalment of interest due for 1910-11 was credited in April 1911.
Interest on arrears of Revenue . . .	2	3	2	
<i>Provincial.</i>				
Interest on Provincial Loans and Advances.	7,55	8,10	7,08	The Budget was based as usual on the estimated outstanding mean balance of the loans as advised by the Local Government which proved high. The decrease is due to smaller realisations of interest on advances to cultivators.
Interest on Government Securities . . .	7	8	8	
Miscellaneous . . .	38	35	32	
TOTAL . . .	19,92	20,86	19,78	The Budget under Interest on Provincial Loans and Advances was based on the estimated outstanding mean balance of the loans, but the actuals proved low as smaller advances were made to cultivators in 1909-10 than anticipated.

XVIA.—Law and Justice—Courts of Law.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Sale-proceeds of Unclaimed and Escheated property . . .	24	28	31	The increase is due to the credit of fees realised by Sub-Registrars under Section 12 (2) of the B. T. Act under this head from the year under review.
Court-fees realised in cash . . .	21	21	57	
General Fees, Fines and Forfeitures . . .	5,07	5,30	5,60	The increase is principally due to larger receipts from Magisterial Fines.
Pledership Examination Fees . . .	29	29	32	Fees realised by Sub-Registrars under section 12 (2) of the B. T. Act are being credited under "Court fees realised in cash" since 1910-11, for which no provision was made in the Budget. Receipts from Magisterial Fines were larger than anticipated.
Miscellaneous Fees and Fines . . .	1	1	1	
Miscellaneous . . .	19	15	13	
TOTAL . . .	6,01	6,24	6,94	

XVIB.—Law and Justice—Jails.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Jails . . .	14	14	13	
Jail Manufactures .	8,45	9,50	9,29	It is explained by the Inspector General that in 1909-10 there was a general decline in orders from Government Consuming Departments which resulted in some of the manufactured articles not being disposed of. The small decrease in 1910-11 compared with Budget is due to a dearth of orders chiefly from the Military Department. I think however that the Department over-estimated the receipts in view of special efforts which were being made to improve the manufactures.
TOTAL .	8,59	9,64	9,42	In 1909-10 there was a general decline in orders from Government Consuming Departments for manufactured articles. The actuals for 1910-11 proved a little low owing to dearth of orders from the Military Department.

XVII.—Police.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Police supplied to Public Departments Private Companies and persons . . .	74	50	61	The increase as compared with Budget is due to larger recoveries on account of Punitive Police (10) in Khulna and Jessore. In 1909-10 there were still larger recoveries on this account in 24 Pargannas.
Presidency Police .	77	77	75	
Recoveries on account of Village Police .	2	2	5	There were special recoveries on account of Village Chowkidars in Champaran.
Fees, Fines and Forfeitures . . .	27	27	33	Larger receipts under Other Fees and Fines chiefly account for the increase under this head.
Miscellaneous . . .	10	11	13	
TOTAL .	1,90	1,67	1,87	Punitive Police recoveries were high both in 1909-10 and 1910-11. There were special recoveries on account of Village Chowkidars. Other Fees and Fines were also a little high as compared with Budget and Actuals for 1909-10.

XVIII.—Ports and Pilotage.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Sale-proceed of Vessels, and Stores . . .	...	1	...	
Registration and Other Fees	76	72	82	The increase is due to general improvement in trade.
Pilotage Receipts .	13,67	14,02	14,37	The increase as compared with Budget and Actuals for 1909-10 is due to larger number of vessels visiting the port, <i>viz.</i> , 1,670 in 1910-11 against 1,610 in 1909-10.
Miscellaneous . .	79	73	80	Larger receipts on account of overtime fees (4) and sale-proceeds of old stores and materials (3) account for the increase under this head.
TOTAL	15,22	15,48	15,99	The increase is due to ordinary fluctuations in Pilotage receipts and is attributed to a general improvement in trade.

XIX.—Education.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Fees, Government Colleges—General .	2,27	2,13	2,18	The apparent decrease compared with 1909-10 is due to a write-back of erroneous credits (13) in previous years on account of short fee payments of Mahomedan students.
Fees, Government Colleges—Profes- sional	39	38	41	
Fees, Schools—General	2,83	2,73	3,08	There were increased receipts from Fees and Fines in High Schools owing to increase in the number of pupils in attendance.
Fees, Schools—Special	15	18	13	The Budget was a little overestimated.
Contributions . .	11	13	18	Larger receipts of contributions from Native States chiefly account for the increase.
Miscellaneous . .	31	45	33	Receipts from sale-proceeds of articles manufactured at the Reformatory Schools and from Hostels were less than anticipated.
TOTAL	6,06	6,00	6,31	The actuals included a write-back of 13 for erroneous credits in previous years on account of short-fee payments of Mahomedan students. There has been some growth in the income from fees in High Schools.

XX.— Medical.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Medical School and College fees . . .	67	63	68	The Budget was a little underestimated.
Hospital Receipts . .	1,45	1,50	1,68	} Larger receipts from paying patients account for the increase under these heads.
Lunatic Asylum Re- ceipts	19	15	23	
Medicines sold by Civil Surgeon, . . . . .	...	...	1	
Contributions	46	57	56	The increase as compared with 1909-10 is due to the Corporation of Calcutta having raised their grants to the Campbell Hospital by 6 and to the Sambhu Nath Pundit Hospital by 4 since 1910-11.
Miscellaneous	13	13	30	The increase is due to a special receipt of 17 on account of charges for Clayton Fumigating Apparatus credited by the Port Commissioners.
TOTAL	2,90	2,98	3,46	Receipts from paying patients both in Hospitals and Lunatic Asylums were high. The actuals included increased contribution by the Calcutta Corporation for Hospitals, and a special receipt of 17 on account of charges for a Clayton Fumigating Apparatus credited by the Port Commissioners which was not provided for in the Budget.

XXI.—Scientific and Other Minor Departments.

Minor Heads.	Actuals, 1909-10.	Budget, 1910-11.	Actuals, 1910-11.	Explanation.
Botanical and Other Public Garden Receipts	8	3	4	The decrease is due partly to the less quantity of Quinine and Cinchona febrifuge sold and partly to the quantity of Quinine qualifying for purchase at wholesale rates having been reduced from 30 lbs. to 6 lbs.
Veterinary and Stallion Receipts	30	35	36	
Cinchona Plantations . .	2,43	2,50	2,10	
Agricultural Receipts including Receipts on account of Experi- mental Cultivation.	31	54	35	The Budget provided for increased receipts owing to the opening of new Agricultural Stations, but the actuals proved low.
Emigration Fees . . .	29	29	25	The actuals included special receipts on account of Central Seed Stores, sale of quarterly journals and other books.
Inland Labour Trans- port Fees	10	16	12	
Emigration Fees . . .	1	1	1	
Miscellaneous . . . .	...	...	8	
TOTAL	3,47	3,87	3,31	The decrease is due to reduced sale of Quinine and Cinchona febrifuge and smaller Agricultural receipts than anticipated in the Budget. This again seems to be a case of over-estimating. The same error was made this year and I have reduced the figures.

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Subscriptions to the Military Orphan Fund.	37	57	62	The increase is due to larger <i>net</i> receipts of the Orphananj Market at Kidderpur which are of a fluctuating nature.
Ditto under the Indian Civil Service Family Pension Regulations	1,09	1,05	1,04	
Subscriptions to the Bengal Civil Fund .	21	18	21	
<i>Provincial.</i>				
Family subscriptions of Native members of the Indian Civil Service.	2	2	1	The decrease is due to the retirement of Mr. De, the only remaining subscriber.
Contributions for Pensions and Gratuities.	51	46	51	As in the year 1909-10, a larger number of officers was lent to Foreign Service than anticipated in the Budget.
Deductions for Pilotage Pension Fund.	14	13	12	
TOTAL .	2,34	2,41	2,51	A larger number of officers were lent to Foreign Service than anticipated in the Budget. The <i>net</i> receipts of the Orphananj Market at Kidderpur were also higher, more so, as compared with the actuals for 1909-10.

XXIII.—Stationery and Printing.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Stationery Receipts .	2	...	3	The actuals represent the recoveries on account of stationery supplied to District Boards which appeared for the first time in the accounts for 1909-10 after the framing of the Budget for 1910-11.
<i>Provincial.</i>				
Stationery Receipts .	1	2	2	
Sale of Gazettes and Other Publications .	1,08	96	1,16	The Budget was under-estimated.
Other Press Receipts	30	36	31	Smaller recoveries (7) for printing work done for local and private bodies, partly counterbalanced by larger receipts (2) from sale of Rent Receipt Forms account for the decrease under this head.
TOTAL .	1,41	1,34	1,52	The receipts from sale of Gazettes and other publications were higher than anticipated in the Budget.

XXV.—Miscellaneous.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Premium on Bills	32	38	45	The increase is due to larger issues of Supply bills to Behar.
Percentage chargeable on European stores for Provincial and Local Funds, etc.	9	16	14	
<i>Provincial.</i>				
Recoveries on account of Famine Expenditure	6	4	...	
Unclaimed Deposits	7,06	4,05	3,36	It is a fluctuating item of receipt and the lapses cannot be foreseen. In 1909-10 large amounts of revenue deposits lapsed in Patna and Shahabad and civil deposits lapsed in Patna, Muzaffarpur, Hooghly, Midnapur, Cuttack and Birbhum.
Sale-proceeds of Durbar Presents	5	3	31	The increase is chiefly due to special receipts (20) in Sambalpur in May 1910 and March 1911.
Sale of Old Stores and Materials	42	2	19	The actuals for both 1910-11 and 1909-10 included special receipts; 17 was realised in the former year on account of the sale-proceeds of stocks and machinery at Fraserganj and 40 in the latter year on account of the sale-proceeds of the Steam Trawler <i>Golden Crown</i> .
Sale of Land and Houses, etc.	92	1,80	1,38	The Budget provided for expected sale-proceeds of Jorabagan and Garden Reach thanas. The actuals included the balance of the price of Jorabagan Thana (91) and sale-proceeds of the buildings at Fraserganj (44). The actuals for 1909-10 included a portion of the sale-proceeds of Jorabagan Thana (91).
Fees for Government Audits	16	19	19	
Rents	17	19	21	
Miscellaneous Fees, Fines and Forfeitures	4	3	4	
Miscellaneous	1,21	1,07	89	The decrease is mainly due to smaller receipts from fees and fines of Revenue Courts.
TOTAL	10,50	7,96	7,16	Although there were special receipts, viz., 20 in Sambalpur on account of sale-proceeds of Durbar Presents, 17 on account of sale-proceeds of stocks and machinery at Fraserganj and 44 on account of sale-proceeds of the buildings at Fraserganj, the actuals proved low owing to smaller lapses of deposits, to the realisation of 91 only out of 1,40 provided for in the Budget for sale-proceeds of Jorabagan Thana and to the postponement of the sale of the Garden Reach Thana for which a provision of 40 was made in the Budget. Larger lapses of Revenue and Civil Deposits in 1909-10 account for the decrease as compared with the actuals for that year.

Irrigation.

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

	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.
<i>Receipts—</i>			
Major Works—Direct Receipts	27,02	25,92	25,64
Minor Works and Navigation—			
In charge of Civil Officers	1,02	1,07	1,06
In charge of Public Works Officers	5,64	6,50	5,88
TOTAL RECEIPTS	33,68	33,49	32,56

Expenditure—

<i>Major Works—</i>			
Working Expenses	14,62	13,50	14,55
Interest on Debt	20,75	20,92	20,76
<i>Minor Works and Navigation—</i>			
In charge of Civil Officers	12	8	8
In charge of Public Works Officers	21,50	22,72	20,65
TOTAL EXPENDITURE	56,99	57,22	56,04
NET REVENUE (Irrigation)	—23,31	—23,73	—23,48

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Direct receipts—</i>				
Sone Project	18,95	18,22	17,70	Owing to a smaller demand for irrigation of <i>rabi</i> area the Budget Estimate for 1910-11 was placed at a lower figure than the realizations of 1909-10, but the actual falling-off was more than what was anticipated.
Orissa Project	5,28	4,93	5,18	The receipts under "Water-rates" and "Navigation" were under-estimated.
Other Canals	2,79	2,77	2,76	
TOTAL	27,02	25,92	25,64	The decrease is due to smaller demand for irrigation of <i>rabi</i> area in the Sone Canals.

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Recoveries on account of Lands benefited by Embankments .	1,02	1,07	1,06	

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Works for which Capital and Revenue Accounts are kept .	4,56	5,49	4,72	The actuals of 1909-10 was abnormally low owing to obstruction by sunken boats of navigation on the Calcutta and Eastern Canals; normal receipts were therefore anticipated in the Budget of 1910-11 but the actuals fell short of the estimate owing to the closure of Bhangore Khal and Chitpur lock.
Works for which only Revenue Accounts are kept .	39	35	42	
Works for which nei- ther Capital nor Revenue Accounts are kept .	33	26	35	
Agricultural Works .	36	40	37	
TOTAL .	5,64	6,50	5,86	The actuals of 1909-10 were abnormally low owing to obstruction by sunken boats of navigation in the Calcutta and Eastern Canals; normal receipts were therefore anticipated in the Budget of 1910-11, but the actuals fell short of the estimate owing to the closure of the Bhangore Khal and the Chitpur lock.

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Provincial .	1,74	1,80	1,74	

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i> Bengal Proper . . .	56	62	86	The actuals of 1909-10 included a refund (7) on account of rebate on electric current supplied to Government House, Calcutta. The increased receipts during 1910-11 are principally due to adjustment of the sale-proceeds of premises Nos. 4 and 5, Church Lane, Calcutta (12) and a two-storied pucca structure in the Telegraph Store Yard at Dhullandah (4). There was also an increase under "rent of buildings."
Port Blair . . .	1	1	1	
Viceregal Estates . . .	10	4	5	The decrease as compared with 1909-10 is mainly due to a larger realization in the latter year on account of sales of furniture and old materials.
<i>Provincial.</i> Bengal . . .	2,55	3,55	3,37	The increase during 1910-11 is chiefly due to the arrear recovery of the Government share of profits from the Darjeeling-Himalayan Railway for the year ending June 1909 and of a moiety of rent from the Strand Bank, Calcutta. The increase would have been larger if similar recoveries for that year were also made. The actuals fell short of the Budget owing to the receipts under "Sales of buildings" and "Sales of old materials" not having been as large as was anticipated.

1.—Refunds and Drawbacks.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Salt	94	1,10	61	Refunds on Salt decreased with the expansion of the credit system.
Customs	4,53	4,27	5,01	Refunds showed an increase owing to larger repayments under Arms, Cotton goods and Liquors and the amount paid by way of drawback was also high owing to re-exports of Sugar and Jewellery.
<i>Divided.</i>				
Land Revenue	46	38	47	The Budget which was, as usual, based on the average of the last 3 years' actuals (excluding special items) proved a little low.
Stamps	1,72	1,66	1,74	Ditto. ditto.
Excise	20	22	15	The Budget was based on the average of the last 3 years' actuals, excluding special items, but proved high.
Assessed Taxes	18	18	19	
Forest	3	2	3	
Carried over				

1.—Refunds and Drawbacks—contd.

Major Heads.	Accounts, 1909-10	Budget, 1910-11,	Accounts 1910-11.	Explanation.
Brought forward .				
<i>Provincial.</i>				
Provincial Rates .	11	9	15	The Budget was, as usual, based on the average of the last 3 years' actuals but proved low.
Registration . .	3	3	3	
TOTAL .	8,20	7,95	8,38	Customs refunds were high owing to larger repayments of duty on Arms, Liquors and Cotton goods and to larger drawbacks in consequence of re-exports of Sugar and Jewellery while Salt refunds declined owing to the expansion of the credit system. There were also the usual fluctuations under Land Revenue, Stamps, Excise and Provincial Rates.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial	7,20	6,91	...	...	...	...
Provincial	1,50	1,47	...	...	...	...
TOTAL	8,70	8,38	...	...	...	...

2.—Assignments and Compensations.

Minor Heads.	Accounts, 1909-10	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Opium Compensation .	8	8	8	
Salt Compensation . .	20	20	20	
Miscellaneous Compensation . .	27	25	29	
<i>Divided Heads.</i>				
Pensions in lieu of Resumed Lands . .	3	4	6	
Malikana	1,26	1,35	1,21	The decrease is due to the full amount provided for in the Budget not having been claimed.
Excise Compensation . .	1	1	2	
TOTAL	1,85	1,93	1,86	The decrease is due to the full amount of Malikana provided for in the Budget not having been claimed.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial 1,23	1,22	...	...	...	...	...
Provincial 70	64	...	...	...	...	...
TOTAL 1,93	1,86	...	...	..	...	...

3.—Land Revenue.

Minor Heads	Accounts 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Survey and Settlement	11,99	13,50	12,51	The decrease as compared with Budget is due to smaller expenditure on Traverse Surveys and Behar Settlement Operations; while larger expenditure on other Settlement Operations accounts for the increase as compared with 1909-10.
<i>Provincial.</i>				
Survey and Settlement	2,55	1,60	1,11	Savings on the Budget are due to smaller expenditure under Bengal Drawing Office, Minor and other Settlement Operations. As compared with 1909-10 the expenditure under Minor and other Settlement Operations were considerably low.
Charges of District Administration	27,17	29,77	27,56	Savings on the Budget are due to the provisions of 1,50 for increase of pay of ministerial officers and 15 for grain compensation allowance not having been utilized, savings in salaries of officers and reduced cost on account of remuneration to copyists and process-serving establishment.
Management of Govt. Estates.	3,51	4,29	4,36	Increase over 1909-10 is due to larger outlay on improvements.
Charges on account of Land Revenue Collections.	3	4	3	
Land Records	3,99	4,86	4,11	Savings on Budget is due to non-utilisation of the lump provisions of 16 for Land Registration establishment and 20 for reproduction of Maps (Balasore and Puri) and reduced cost for bringing Survey and Settlement records up to date and maintenance of records in Orissa.
Lump Deduction	...	70	...	
TOTAL	49,24	53,36	49,47	Lump provisions of 1,50 for increase of pay of ministerial officers, 16 for Land Registration establishments and 20 for reproduction of maps (Puri and Balasore) and 15 for grain compensation allowance were not utilised. Charges for salaries, remuneration to copyists, and process-serving establishment of District Administration and cost of bringing Survey and Settlement records up to date, etc., were lower than estimated. Compared with 1909-10 there was larger expenditure on improvement in Government estates.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government	Provincial Government.
Imperial . 13,50	12,51	...	...	...	...	...
Provincial 40,04	36,96	...	...	...	...	...
TOTAL . 53,54	49,47	...	...	...	...	...

4.—Opium.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Superintendence .	1,31	1,35	1,08	Decrease is due to the amalgamation of the two Agencies.
Patna Opium Factory .	3,39	3,70	3,12	Payments for timber were less than estimated.
Ghazipur Factory .	2,97	3,78	3,41	Freight charges were in excess of those in 1909-10 but less than the provision made in the Budget.
District Staff . .	11,18	11,51	10,26	Decrease is due to reduction owing to the amalgamation of the two Agencies.
Payments to Cultivators.	1,46,83	1,44,03	1,68,40	Increase is due to larger outturn of crop. An additional grant of 23,00 was sanctioned by the Government of India.
Opium-Miscellaneous Charges in Calcutta.	23	23	23	
<i>Deduct—Probable Savings.</i>	...	... 60	...	
TOTAL .	1,65,91	1,64,00	1,86,49	A contraction of the expenditure was budgeted for in pursuance of the policy of a gradual reduction of the poppy-growing area. The outturn of crop was much larger than expected and cost about 24,00 in payments to cultivators. But for this the actual expenditure would have been lower than the Budget Estimate.

Net Grant in Grant Statement.	Actual Expenditure.					
Imperial . 1,87,00	1,86,49	...	...	...	...	...

5.—Salt.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Salaries, Establishment and Contingencies.	3,38	4,12	2,76	Budget included provisions of 43 for purchase of steamers and 5 for grain compensation allowance which were not utilized. Salaries, establishment and contingent charges in tracts outside Orissa were low chiefly owing to the transfer of the control of the Salt Preventive establishments in Chittagong and Noakhali to the Government of Eastern Bengal and Assam for which a grant of 53 was transferred from this Province to meet the charge in that Province.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 2,93	2,76	...	...	...	...	...

6. - Stamps.

Minor Heads.	Accounts 1909-10	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Superintendence	26	29	25	The decrease is mainly due to smaller payment of rewards to informers.
Charges for the sale of General Stamps.	1,11	1,24	1,05	The decrease follows the decrease in the sale of other General Stamps.
Charges on sale of Court-fee Stamps.	82	82	86	The small increase is corollary to increased sale of Court-fee Stamps.
Discount on Plain Paper Stamp paper supplied from Central Stores.	13 2,00	12 2,57	13 1,99	The Budget estimate was based on anticipations of increased sales but the demand remained steady.
TOTAL	4,32	5,04	4,28	The Budget estimate was based on anticipations of increased sales. But the supply of stamp paper from Central Stores remained steady and there was a slight decrease under "Discount on the sale of other General Stamps."

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 2,33	2,14	...	...	...	...	...
Provincial . 2,32	2,14	...	...	...	...	...
TOTAL . 4,65	4,28	...	...	...	...	...

7.—Excise.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Superintendence	95	93	90	
Presidency Establishment.	84	87	84	
District Executive Establishment.	4,95	4,95	5,30	The increase is mainly due to the employment of additional establishment for the working of the Contract System in Patna and Tirhut Divisions. The Budget provided for increase of pay of ministerial officers which was not utilised and the cost of temporary establishment proved lower than estimated.
Distilleries	1,97	2,08	1,79	
TOTAL	8,71	8,83	8,83	The actuals accorded with Budget, although there was an excess under District Executive establishment, due to the employment of additional establishment for the working of the Contract system in certain Divisions, which was nearly counter-balanced by savings under Distilleries, due to the provision for increase of pay of ministerial officers not having been utilized and the provision for the cost of temporary establishment not having been fully worked up to.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 4,60	4,42	...	...	...	...	...
Provincial . 4,61	4,41	...	...	...	...	...
TOTAL . 9,21	8,83	...	...	...	...	...

8.—Provincial Rates.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Collection of Rates and Cesses	42	64	42	Provisions for increase of pay of ministerial officers and grain compensation allowance were not utilised.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	64	42	...	...	...	...

9.—Customs.

Minor Heads	Accounts, 1909-10.	Budget, 1910-11.	Accounts 1910-11.	Explanation.
Sea Customs— Salaries, Establish- ment and Contingencies	11,06	12,40	11,97	Increase over 1909-10 is due mainly to the inclusion of a full year charge for the reorganisation of the Appraising and Preventive Establishments which was effected from 12th September 1909. The Budget included provisions for several require- ments which were not utilised.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial, Government.	Imperial Government.	Provincial Government.
Imperial	12,32	11,97	...	...	...	...

10.—Assessed Taxes.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Collection of Income Tax.	1,56	1,63	1,56	Provisions for increase of pay of Assessors' clerks and grain compensation allowance were not utilised.

Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial	81	78	...	...	...	...
Provincial	82	78	...	...	...	...
TOTAL	1,63	1,56	...	...	...	...

11.—Forest.

Minor Heads.	Accounts, 1909-10.	Bud. ret., 1910-11.	Accounts, 1910-11.	Explanation.
A.—Conservancy and Works.	2,53	3,02	2,97	The increase over the actuals for 1909-10 was due to payment on account of Porahat Raja and to increased expenditure on roads and buildings.
B.—Establishments .	3,38	3,63	3,46	Savings in Budget were chiefly due to non-utilization of the provision of 5 for reorganisation and 11 for grain compensation allowance.
TOTAL	5,91	6,65	6,43	Savings on Budget were due chiefly to non-utilization of the provisions for reorganisation and grain compensation allowance. The increase as compared with 1909-10 was due to payment to Porahat Raja and to increased expenditure on roads and buildings.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial	3,32	3,21	...	...	...	...
Provincial	3,33	3,22	...	...	...	...

12.—Registration.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Superintendence .	52	52	49	There were savings under "Salaries of Sub-Registrars" as the full number of appointments provided for was not entertained during the year and the provision for compensation for dearness of provision was not required.
District Charges .	7,27	7,61	7,25	
TOTAL	7,79	8,13	7,74	The savings are due to the provision for revision of establishment not having been utilised and to the full number of Sub-Registrars not having been entertained during the year; the provision for compensation for dearness of provision was also not required.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	8,04	7,74	...	...	...	...

13.—Interest on Ordinary Debt.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Interest on Provincial Advances and Loan Account.	6,28	5,68	5,73	The outstanding mean balance of the Provincial Loans Account was lower than in 1909-10 in consequence of larger advances to cultivators having been made in that year.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 5 68	5,73	5	...	...	...	...

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 which is after all tritling.

14.—Interest on other Obligations.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Interest on General Provident Fund (Civil).	7	26	41	Increase due to the transfer of General Fund of Public Works Offices hitherto adjusted in the Public Works Books.
Interest on General Provident Fund (Public Works)	6	...		
Interest on Police Officers' Provident Fund	8	7	7	
Interest on Opium Department Provident Fund.	4	3	2	
Interest on Cemetery Endowment Fund.	1	1	1	
Interest on Civil Engineers' Provident Fund (Public Works)	...	...	19	Do. do. of Civil Engineers' Provdt. Fund do. do.
Interest on Miscellaneous Account.	5	4	5	
TOTAL	31	41	75	The increase is due to the transfer of Civil Engineers' Provident Fund and General and other Miscellaneous Funds of Public Works Offices hitherto adjusted in the Public Works Books.

No Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . .	72	75	3	...	...	...

The calculation of interest is made at the end of the year. The excess could not therefore be foreseen, which is however very trifling.

18.—General Administration.

Minor Heads.	Accounts, 1909-10	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Civil Officers of Account and Audit	3,19	3,15	3,40	The increase is due to the revision of the office establishment with retrospective effect from 1st April 1910.
<i>Provincial.</i>				
Salary of Lieutenant-Governor	93	96	96	
Staff and Household of Lieutenant-Governor	1,18	1,09	1,11	
Expenditure from contract allowance	48	50	48	
Tour Expenses . .	1	2	1	
Carried over				

16.—General Administration—*contd.*

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward .				
Executive Council .	...	2,00	53	The Budget assumed a too early date for the formation of the Executive Council but the appointment of the 3 members and their establishment was made from 19th November 1910.
Legislative Council .	1,02	1,29	1,19	Savings on the Budget are due to smaller requirements for postage and telegram in the Book Depôt. Larger expenditure on account of travelling allowance of non-official members accounts for the increase over 1909-10.
Civil Secretariate .	6,34	6,66	6,78	Increase over 1909-10 is due to revision of establishment. The excess over Budget is due to the appointment of officers on special duty in the Political and Appointment Department for which no provision was made in the Budget, partly counter-balanced by savings under Contingencies.
Board of Revenue .	2,97	2,48	2,88	Excess over Budget is mainly due to the anticipation of a saving of 50 under salaries not having been realised.
Commissioners .	5,12	5,07	5,04	
Civil Offices of Account and Audit .	94	95	93	
TOTAL .	22,21	24,17	23,31	The Budget assumed a too early date for the formation of the Executive Council and provided for 2,00, but the members were not appointed till 11th November 1910, while a saving of 50 anticipated in the salaries of members of the Board of Revenue did not occur.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial .	3,40	3,40	...	...	...	...
Provincial .	20,32	19,91	...	...	...	...
TOTAL .	23,72	23,31	...	...	...	...

19-A.—Law and Justice—Courts of Law.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
High Court .	18,95	14,53	14,27	Savings on Budget are chiefly due to non-utilisation of the provisions of 18 for the Registrar of Insolvency and 3 for grain compensation allowance, to the post of one judge having remained vacant for about 2 months and of another for about 1 month and one of the judges having drawn his vacation allowance for about 2 months in England, partly counter-balanced by an excess caused by the payment of privilege leave allowance to the Chief Justice and fees to the Clerk of the Crown for attending the Court of Special Tribunal.
Carried over .				

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Law Officers . . .	8,75	5,10	12,27	The increase is due to larger payment of fees to Pleaders and Counsels for conducting Political cases. Budget included provision of 12 for Lady Legal Adviser since transferred to 18.—General Administration—Board of Revenue.
Coroner's Court . . .	8	8	8	
Presidency Magistrate's Court . . .	1,21	1,19	1,58	The increase is due to the payment of fees to Pleaders and Counsels in <i>Kurmojogin</i> and <i>Juagntar</i> cases and diet and travelling allowance of witnesses in connection with the Howrah Gang Case.
Civil and Sessions Courts . . .	33,61	35,07	33,28	Savings on the Budget are mainly due to non-utilisation of the provisions of 1,50 for increase of pay of ministerial officers and 24 for grain compensation allowance. The actuals for 1909-10 included 36 for payment of grain compensation allowance which accounts for the difference with the actuals for 1910-11.
Courts of Small Causes	1,67	1,72	1,71	
Criminal Courts . . .	22,08	24,03	21,97	The lump provision of 1,50 for increase of pay of ministerial officers was not utilised; there were also savings under salaries.
Plendship Examination Charges . . .	16	18	16	
Refunds . . .	1,29	53	64	The actuals for 1909-10 included an item of special refund of 57 to the Calcutta Corporation for the cost of establishment and contingencies of the Municipal Magistrate's Court from 1st April 1901 to December 1st 1907. Refund of Criminal fines was more than estimated.
TOTAL . . .	82,75	82,43	85,91	Budget included a provision of 3,00 for revision of ministerial establishment and of 38 for grain compensation allowance which were not utilised. A provision of 12 for Lady Legal Adviser was also transferred to 18.—General Administration—Board of Revenue. The actual increase was therefore larger than what it looks and is due mainly to law charges incurred in revision cases which in 1910-11 were higher than in 1909-10 and also exceeded the Budget provision. Excluding these charges, expenditure in 1910-11 was about 70 less than in 1909-10, due chiefly to the inclusion in the latter year of grain compensation allowance and a special refund of 57 to the Calcutta Corporation.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any	SANCTIONED BY		AWAITING SANCTION,	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial 90,30 . . .	85,91	...	...	...	...	...

19-B.—Law and Justice—Jails.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Jails	17,89	19,66	16,86	The lump provision of 1,39 in the Budget for the new Presidency Jail was not fully utilised. The large decrease under Dietary charges as compared with Budget and Actuals for 1909-10 was due both to a drop in the price of food grains and to diminished jail population. The decrease under Hospital charges and clothing was due to a healthier year and to less indents for clothing owing to large stock in hand.
Jail manufactures .	7,41	9,06	7,37	The saving on the Budget was due to smaller outlay on the purchase of raw materials partly counterbalanced by increased cost of European Stores.
TOTAL .	25,30	28,71	23,73	The saving on Budget was due to the lump provision of 1,39 for the new Presidency Jail not having been fully utilised, to reduced Dietary charges, owing to drop in the price of food grains and diminished jail population, and clothing and bedding charges owing to healthier year and less indents for clothing and to smaller outlay on the purchase of raw materials partly counterbalanced by increased cost of special stores.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	25,79	23,73				

20.—Police.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Presidency Police .	12,50	13,22	13,23	Increase over the actuals for 1909-10 is due to the appointment of two additional Deputy Commissioners of Police and to cost for improved bent system in Calcutta.
Superintendence .	2,44	2,26	2,55	Increase is due to payment of leave allowance, appointment of an officer on special duty and increased cost for temporary establishment.
District Executive Force	60,18	62,22	60,24	The Budget included provisions for grain compensation allowance and house rent which were not utilised. Savings in the Police Force charge exceeded anticipations and the charges on account of conveyance allowance proved lower than anticipated. On the other hand the Budget estimate for establishment charges proved low owing to a considerably large deduction for probable savings and the charges on account of Rents, Rates and Taxes and Escorts were a little higher than estimated.
Village Police	46	45	42	
Carried over .				

20.—Police—contd.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward . . .				
Special Police . . .	68	70	72	
Railway Police . . .	2,55	2,68	2,49	The savings occurred under East Indian Railway Police and Bengal-North Western Tirhut state Railway Police.
Cattle Pounds . . .	2	1	1	
Criminal Investigation Department . . .	2,72	3,19	3,47	The increase over 1909-10 is due to gradual expansion of the Department. The Budget included a lump provision of 1,36 for re-organisation which proved low.
Refunds . . .	3	2	3	
TOTAL . . .	81,58	84,75	83,16	Increase over 1909-10 is due chiefly to the appointment of 2 additional Deputy Commissioners of Police, improved beat system in Calcutta, increased cost for District Police Force and re-organisation of the Criminal Investigation Department partly set off by saving in grain compensation allowance, etc. The Budget included provisions for grain allowance and house rent which were not utilised. The lump provision of 1,36 for re-organisation of the Criminal Investigation Department proved low and savings in the Police Force charge exceeded anticipations.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 84,44	83,16					

21.—Ports and Pilotage.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Salaries and Allowances of Officers and Men afloat . . .	1,12	98	1,09	Increase of Budget is mainly due to payment for extra crew for Pilot vessels (12) not provided for in the Budget.
Victualling of Officers and Men afloat . . .	31	33	35	
Purchase of Marine Stores and Coal for the building, repair and outfit of ships and vessels . . .	1,28	2,10	1,79	Cost of coal for pilot vessels was lower than estimated. Compared with 1909-10, the increase was in the cost of building, repair and outfit of ships.
Purchase and Hire of ships and vessels . . .	11	20	9	The Budget was overestimated.
Carried over . . .				

21.—Ports and Pilotage—*contd.*

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward . . .				
Pilotage and Pilot Establishment	7,41	7,62	7,74	The increase follows the increase under pilotage receipts under XVIII.—Ports and Pilotage.
Marine Establishment	1,02	1,15	86	Decrease was mainly under Agent for Government Consignments.
Subsidies to Steam Boat Companies . . .	19	20	...	Subsidies to Steam Boat Companies have been discontinued since 1st January 1910.
Miscellaneous . . .	26	31	33	
State Yacht Establishments . . .	6	7	5	
Refunds . . .	4	2	3	
TOTAL	11,80	12,93	12,33	Cost of coal supplied to pilot vessels and cost of Marine Establishment were lower than estimated while a payment of 12 was made for extra crew for pilot vessels not provided for in the Budget. Compared with 1909-10 the increase was chiefly in the cost of building, repair and outfit of ships and pilotage allowances.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 12,87	12,83					

22.—Education.

Minor Heads	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
University . . .	1,03	84	96	Increase over Budget is due to Special Grant to the Calcutta University to meet deficit in rents from Hotels and Messes.
Direction . . .	1,15	1,17	1,18	
Inspection . . .	7,13	8,33	7,67	Savings are due to non-utilisation of the provisions of 18 for pay of Sub-Inspectors transferred from District Boards, 3 for grain allowance and 3 for printing at private presses and saving in the salaries of Deputy Inspectors and travelling allowance of establishment.
Government Colleges—General . . .	5,58	6,39	5,93	The provision for strengthening the staff of the Government Colleges was not fully utilised.
Government Colleges—Professional . . .	3,96	3,84	3,20	Savings on Budget are due to the non-utilisation of the provision of 25 for Industrial Classes and Physical and Chemical Laboratory in the Civil Engineering College and savings in salaries and boarding charges partly counterbalanced by an excess under Workshop. The number of officers originally recruited for the Training Colleges were gradually reduced and the wider scheme was replaced by a more modest one which accounts for the shorter expenditure in 1910-11.
Carried over . . .				

22.—Education.—contd.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11,	Accounts, 1910-11.	Explanation.
Brought forward .				
Government Schools —General . . .	12,86	13,41	12,53	Savings are due to reduced cost of High and Middle Class English Schools and to the provisions of 26 for subsidising Model Primary Schools for girls, 10 for opening B. and C. classes, 3 for training gymnastic masters and 2 for encouragement of Athletic Clubs not having been utilized.
Government Schools —Special . . .	9,03	10,05	8,17	In 1909-10 construction of Guru Training Schools cost 1,34. Budget provided for 1,00 on that account but that the actuals (25) proved considerably lower. Payments of stipends to pupils and pupil teachers were also lower than estimated and there were savings under Engineering and Survey Schools, Technical Schools and other miscellaneous Schools.
Grants-in-aid . . .	11,32	11,80	12,14	Increase is due to larger payment of grants to European Boys and Girls' Schools, Primary Schools and for educational buildings, while on the other hand grants for furniture and apparatus were lower than estimated and the provision for other grants was not utilised.
Scholarships . . .	1,87	2,00	1,86	Decrease compared with Budget is due to savings having exceeded anticipations.
Miscellaneous . . .	1,06	1,31	1,53	Boarding Hostel charges and Miscellaneous charges were higher than estimated, while on the other hand some petty grants were not utilised. Compared with 1909-10 the increase was due to larger Boarding Hostel charges and Miscellaneous charges and to allowance to Medical officers for attending Boarding Hostels having been adjusted for the first time under this head in the accounts for 1910-11.
Refunds . . .	5	3	4	
TOTAL . . .	55,69	59,17	55,21	Budget included provisions of 18 for pay of Sub-Inspectors transferred from District Boards, 25 for Industrial classes, etc., 30 for Female Training Schools, 26 for subsidising Model Primary Schools for girls and several other petty grants which were not utilised. The provision for strengthening the Staff of Government Colleges was also not utilised to the full extent. The cost of construction of Guru Training Schools was considerably lower than estimated. There were also savings in the salaries of Deputy Inspectors and of the teaching staff of the C. E. College, High Schools and Middle Class English Schools. In the aggregate the actuals of 1909-10 were nearly maintained but there were considerable internal differences: increased expenditure in Colleges, General, Grant-in-aid and Boarding Hostel charges was nearly counter balanced by reduced expenditure under Inspection, Training Colleges, Schools—General and construction of Guru Training Schools.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 57,15	55,21					

23.—Ecclesiastical.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Ecclesiastical Establishment . . .	2,10	2,19	2,01	The number of Senior Chaplains was less than estimated.
Cemetery Establishment . . .	9	9	8	
Miscellaneous Ecclesiastical Charges . . .	5	1	...	In 1909-10 there was a special payment to the Roman Catholic Church at Patna for repairs.
TOTAL . . .	2,24	2,29	2,09	The number of Senior Chaplains was less than estimated. In 1909-10 there was a special payment to the Roman Catholic Church at Patna for repairs

Net Grant in Grant Statement.	Actual Expenditure	Excess, if any	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial 2,29 .	2,09	...	...	...	...	...

24.—Medical.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation
Medical Establishment	5,60	6,58	5,69	The decrease is chiefly due to the non-utilisation of the lump provision of 33 and 41 for improvement of pay and position of Sub-Assistant Surgeons and of Assistant Surgeons respectively and to savings under Reserve Medical Officers
Hospitals and Dispensaries.	8,84	9,50	9,69	The increase is chiefly due to larger grants to Hospitals and Dispensaries than anticipated. This was partly counterbalanced by savings due to the non-utilisation of the provisions of 18 for additional establishment in the Medical College Hospital, 3 for temporary Nursing Establishment in the Campbell Hospital and 5 for grant compensation allowance as well as to smaller expenditure for hospital clothing and diet in the Campbell Hospital.
Sanitation and Vaccination	2,51	2,33	2,53	The increase is mainly due to larger expenditure (9) on anti-malarial measures and to unforeseen charges for gratuitous relief to malaria-stricken areas (12).
Grants for Medical Purposes	82	50	30	Smaller expenditure (30) in connection with the Bulonic Plague partly counterbalanced by an excess (10) under Expenses during the prevalence of epidemics accounts for the decrease under this head.
Medical School and College.	3,90	3,96	3,80	The savings occurred under salaries of the Medical College due to change in the personnel and to some lump provisions not having been utilised.
Lunatic Asylum . . .	1,50	1,58	1,51	The decrease is chiefly due to smaller expenditure for diet and clothing of patients.
Special Hospital	11	12	10	
Carried over				

24.—Medical—contd.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward .				
Chemical Examiner .	48	58	52	The savings occurred under "Salaries" (4) due to the appointment of a probationer on a lower rate of pay and to the provision of 3 for House Allowance not having been fully required and under "Supplies and Services" (2) due to smaller expenditure on account of Freight on Stores and cost of Medical Stores.
Refunds	6	1	13	The Budget which was based on the actuals of the years previous to 1909-10 was underestimated.
TOTAL .	23,38	25,16	24,27	The savings on the Budget were due to lapses in the provision of 38 and 41 for improvement of pay and position of Sub-Assistant and Assistant Surgeons and to smaller expenditure in the Medical College and Lunatic Asylums. Larger expenditure for anti-malarial measures was counterbalanced by shorter plague expenditure.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . 25,78	24,27					

25.—Political.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i> Refugees and State Prisoners . . .	6	13	7	The Budget was based on the actuals of 1908-09 which included pensions to certain State Prisoners since transferred to the C. I. T.'s books.
Miscellaneous . . .	2	2	2	
<i>Provincial.</i> Political Agent . . .	36	42	40	The decrease is due to the lapse of the provision of 2 for the purchase of an elephant.
Durbar Presents and Allowances to Vakil, etc. . . .	11	10	17	The increase is due to larger expenditure at the Presidency on the purchase of articles for Khilats for which an additional grant of 8 was sanctioned by the Local Government.
Miscellaneous . . .	5	7	5	
TOTAL .	60	74	71	Increased expenditure under "Durbar Presents" was counterbalanced by an excess provision under "Refugees and State Prisoners." As compared with 1909-10 the excess occurred under "Political Agent" and "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 . . . 15	9	...	...	...	...	...
Provincial . . . 65	62	...	...	...	...	...
TOTAL . 80	71	...	...	...	...	...

26.—Scientific and other Minor Departments.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Census . . . .	...	...	60	A grant of 66 has been transferred from the India Estimate.
Veterinary and Stallion charges	33	39	37	
<i>Provincial.</i>				
Veterinary and Stallion charges	1,70	2,04	1,78	Decrease is due to the non-utilisation of the provisions of 1 for expenses of the Civil Veterinary Department, 2 for increase in the Establishment and 2 for compensation for dearness of provision and to less expenditure on account of purchase and keep of cattle and contribution to Veterinary Dispensaries than estimated.
Donations to Scientific Societies	12	12	14	
Agriculture	3,68	3,89	3,31	Decrease is due to the non-utilisation of the provisions of 4 for Central Association, 1 for Contribution for cultivation of Cotton Crops, 3 for Unforeseen charges, 8 for Petty Construction and Repairs and 1 for Seribreed cattle and to transfer of the grant of 25 for fitting up the Agricultural College to Public Works Department and savings under Expert Staff, Experimental Farms and Sericulture.
Cinchona Plantations	2,61	4,27	4,02	Decrease compared with Budget is chiefly due to the post of Assistant Superintendent of Plantation Account having remained vacant throughout the year and to smaller outlay on Laboratory and Manufacturing charges and Materials (Chemicals and Appliances for Analysis). Larger expenditure on account of purchase of Cinchona Bark accounts for the increase as compared with 1909-10.
Public Exhibitions and Fairs . . . .	...	1	...	
Botanical and other Public Gardens	1,86	1,95	1,90	Savings under Zoological Gardens mainly account for the decrease under this head.
Emigration	22	22	22	
Inspector of Factories	38	46	47	
Census	2	2	2	
Registration of Railway Traffic	11	12	12	
Registration of Riverborne Traffic	3	4	3	
Provincial Statistics	39	38	34	Decrease is chiefly due to provision for compensation for dearness of provision not having been required.
Preservation and Translation of Ancient Manuscripts	9	10	7	
Examinations	1	1	1	
Inspector of Mines . . . .	...	1	...	
Inland Labour Transport	21	23	21	
Bacteriology	10	10	10	
Carried over . . . .	...	...	...

26.—Scientific and other Minor Departments—contd.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward .	...	...	...
Registrar of Co-operative Credit Societies	30	42	36	Decrease is mainly due to savings under "Salaries" (4) caused by the absence of the Registrar on leave and the appointment of his Personal Assistant to officiate for him for a portion of the year on lower pay.
Gazetteer and Statistical Memoirs .	21	8	2	The decrease as compared with 1909-10 is due to the abolition of the office of the Gazetteer and Statistical Memoirs from 1st September 1909. A provision of 8 was made in the Budget for 1910-11, for the payment of honoraria to Gazetteer-writers but the full amount was not required.
Refunds . . . .	...	...	3	The actuals represent write back of an erroneous credit under XXI.—Scientific and other Minor Departments in 1909-10.
Miscellaneous . .	18	60	32	Decrease as compared with Budget is due to savings in the grant of 40 for Fishery Department. Non-inclusion of the charges of the Fishery Department in the actuals of 1909-10 (which till then used to be adjusted under 32.—Miscellaneous) accounts for the increase as compared with that year.
Lump Deduction .	...	75	...	
TOTAL .	12,53	14 71	14,44	The development of the Agricultural Department anticipated in the Budget did not take place; a lump provision of 25 for fitting up the Agricultural College was transferred to Public Works Department and there were other lapses and savings, the total saving on the Budget under Agriculture amounting to 58. There were savings under other heads also due to reduced contributions for veterinary dispensaries, to lower requirements on account of Cinchona plantation and Fishery Department and non-utilisation of some petty grants. On the other hand a new charge of 58 on account of Census operations appeared in the year under review to meet which a grant of 66 was transferred from the India Estimate. The increase as compared with 1909-10 is chiefly due to Census expenditure and increased expenditure for purchase of Cinchona bark.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . 1,05	97	...	...	...	...	...
Provincial . 14,10	13,47	...	...	...	...	...
TOTAL . 15,15	14,44	...	...	...	...	...

27.—Territorial and Political Pensions.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Territorial and Political Pensions . . .	8,83	8,86	8,42	Decrease is due to lapses.
Charitable Allowances	6	7	7	
TOTAL . . .	8,89	8,93	8,49	Decrease is due to lapses.

Net Grant in Grant Statement.	Actual expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 8,53	8,49	...	...	...	...	...

28.—Civil Furlough.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Allowance . . .	1	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, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Pensions of the Military Fund . . .	2	2	1	
Pensions of the Military Orphan Fund . . .	39	37	57	Increase is due to payment of starting allowance to the wards of the Kidderpur Military Orphanage, of which the closure was sanctioned by the Secretary of State.
<i>Provincial.</i>				
Superannuation and Retired Allowances . . .	26,80	27,76	27,38	Annual growth slightly over-estimated.
Compassionate Allowances	13	14	13	
Gratuities	8	10	26	Increase due to the payment of the commuted value of a portion of the pension of Mr. E. H. Pascal, late of the Bengal Secretariat.
Pilot Service Pensions	10	11	10	
Refunds	1	...	...
TOTAL	27,53	28,50	28,45	Although there were special payments on account of starting allowance to the wards of the Kidderpur Orphanage on its closure and commuted value of a portion of the pension of a retired officer, the actuals nearly agreed with the Budget as the annual growth of superannuated pensions was a little 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 62	58	...	...	...	...	...
Provincial 28,06	27,87	...	...	...	...	...
TOTAL 28,68	28,45	...	...	...	...	...

30.—Stationery and Printing.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Stationery Office at the Presidency . . .	55	59	50	The savings were mainly in contingencies.
Stationery purchased in the Country . . .	23	34	32	
Government Presses	5,87	6,47	5,14	The decrease was mainly under Bengal Secretariat Press due to savings in press establishment and supplies and services, to the non-utilisation of the provision for grain compensation allowance and to recoveries of cost debitabale to Census.
Printing at Private Presses	17	21	2	Decrease is due to adjustment under Government Presses of the cost of printing Indian Law Reports for which a provision of 20 was made in the Budget.

30.—Stationery and Printing—*contd.*

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Stationery supplied from Central Stores	6,24	6,54	6,33	The Budget was a little over-estimated.
Refunds . . .	1	1	...	
TOTAL .	13,17	14,16	12,31	The savings occurred mainly in the Bengal Secretariat Press both under "Salaries" and "Supplies and Services." Provision for grain compensation allowance was not realised and a portion of the cost was debited to Census.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 13,50	12,31	...	...	...	...	...

The new method of giving a book credit to each office and limiting the supply to the amount of book credit has been introduced in this province from 1911-12 and the results are awaited.

32.—Miscellaneous.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Charges for Remittance of Treasure . . .	18	21	18	
<i>Provincial.</i>				
Travelling Allowance to officers attending examination . . .	4	7	4	
Rewards for Proficiency in Oriental Languages, etc. . . .	8	10	12	
Cost of Books and Publications . . .	1	1	16	The actuals include payment to the editor of <i>Indian Mirror</i> for vernacular edition of the paper not provided for in the Budget.
Donations for Charitable purposes . . .	1,33	1,22	1,64	Increase is due to special grants to the Calcutta Alms House and Lady Minto's Nursing Association and increased grants to the Calcutta Female Nurses' Institution and to the refugees.
Charges on account of European Vagrants . . .	8	9	5	
Rewards for destruction of wild animals . . .	12	8	15	The Budget was under-estimated.
Petty Establishments . . .	31	41	45	
Special Commissions of Enquiry . . .	1,28	20	10	The actuals for 1909-10 included charges in connection with the Fisheries Enquiry. The Budget was over-estimated.

32.—Miscellaneous—contd.

Minor Heads.	Accounts, 1909-10	Budget, 1910-11	Accounts, 1910-11.	Explanation.
Brought forward .				
Irrecoverable temporary loans written off.	8	8	7	
Rents, Rates and Taxes	35	35	39	
Contributions . . .	5	4	4	
Miscellaneous and Unforeseen Charges.	5	2,12	1	The Budget provided for 1,00 for petty grants by His Honour the Lieutenant-Governor and 1,12 for unforeseen requirements. Payments out of the former grant were adjusted under the appropriate heads of account. The latter grant was re-appropriated to meet expenditure under other heads.
Miscellaneous Refunds.	...	9	12	
Khedda charges	16	12	16	
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	...	...	1	
TOTAL .	4,12	5,19	3,69	The Accounts for 1909-10 included charges in connection with the Fisheries enquiry. Excluding this, the Budget for 1910-11 provided for 2,00 for petty grants by His Honour the Lieutenant-Governor and for unforeseen requirements and 20 for Special Commission of enquiry, but the actuals fell considerably short of Budget notwithstanding larger payment for charitable purposes owing to the payments out of the amount placed at the disposal of His Honour having been adjusted under appropriate heads and the grant for unforeseen requirements having been reappropriated to meet expenditure under other heads.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial 21	18	...	...	...	...	...
Provincial . . . 3,76	3,51	...	...	...	...	...
TOTAL . 3,97	3,69	...	...	...	...	...

33.—Famine Relief.

MINOR HEADS.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 19-11.	Explanation.
In charge of Civil Officers.				
<i>Imperial</i>	527	...	...
<i>Provincial</i> . . .	267	...	...

35.—Protective Irrigation Works.

MINOR HEADS.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
In charge of P. W. Officers—				
Works for which Capital and Revenue Accounts are kept.	9,16	8,80	7,39	Budget anticipated a smaller expenditure on the Tribeni Canal; but the actuals proved still lower and accordingly 1,61 was surrendered to the Government of India. The increase in the actuals for 1909-10 is mainly due to the acceleration of works on the Tribeni canal.
Works for which neither Capital nor Revenue Accounts are kept.	82	70	50	The decrease is mainly due to the completion of survey works in North Bihar at the close of 1909-10. The whole of the budget provision was not required for expenditure; and (20) was surrendered to the Government of India in January and March 1911. The increase in the actuals of 1909-10 is due to increased expenditure on the preparation of programme for famine relief works in the province.
TOTAL .	9,98	9,50	7,89	The decrease is mainly due to smaller expenditure on the Tribeni canal and on the preparation of famine relief programme in the province. In 1909-10 work was accelerated on the Tribeni canal.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial 7,68	7,89	21	...	...	21	...

The excess of 21 is made up of an increased expenditure of 31 under "Works Tribeni Canal" counterbalanced by a short outlay of 10 under "Dhaka Canal." The excess under the Tribeni Canal was anticipated and reported to the Local Government in March. The sanction of the Government of India to admit the excess has not yet been received.

36.—Reduction or Avoidance of Debt.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Provincial.</i>				
Reduction or Avoidance of Debt.	2,60	2,60	2,60	

42—Irrigation—Major Works—Working Expenses.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Provincial.</i>				
Working Expenses in charge of Public Works Officers—Sone Project . .	7,05	6,80	7,15	The Budget estimate was raised to 7,29 by additional grants sanctioned during the year by transfer from the grant under "43.—Minor Works and Navigation." The excess over the Budget occurs mainly under "Extension and Improvement" and Establishment.
Orissa Project . .	4,44	4,13	4,48	The excess is mainly due to the increased expenditure under Establishment over the Budget provision which was subsequently raised by 30.
Other Canals . .	3,13	2,57	2,92	The increase over the Budget Estimates is owing to smaller provision under "Establishment" for which additional grant of 35 was sanctioned by Local Government.
TOTAL . .	14,62	13,50	14,55	The provision in the Budget was inadequate under "Extensions and Improvements" in the Sone Canals and under "Establishments" in the Orissa and other Canals. These were subsequently increased by Local Government.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . 14,93	14,55	...	...	...	...	...

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i> Interest on Debt (P.W.)	1,93	(a) 2,26	2,23	
<i>Provincial.</i> Interest on Debt (Civil)	20,75	20,92	20,88	

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 2,26	2,23	...	...	..	...	...
Provincial . . . 20,92	20,88	...	...	...	...	..

(a) Transferred from India General.

43.—Irrigation—Minor Works and Navigation.

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.		
<i>Provincial.</i>						
In charge of Civil Officers	12	8	8			
Net Grant in Grant Statement.	Actual Expendi- ture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	8	...	...	...	...	...

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

Minor Heads.	Accounts, 1909-10	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
In charge of P. W. Officers— Works for which Capital and Revenue Accounts are kept	12,01	10,53	9,53	The decrease of 2,48 as compared with the actuals of 1909-10, is principally due to a considerably smaller expenditure (4,35) on the Calcutta and Eastern Canals—Capital Account, partly counterbalanced by an increased expenditure on the same canals—Revenue Account (1,80) and on the Uttarbagh lock (17) as also small excesses under other canals (10). The decrease (1,00) as compared with Budget Estimate is due mainly to smaller expenditure on the Madaripur Bheel route—Capital Account (35) and Calcutta and Eastern Canals Revenue Account (77) partly counterbalanced by petty excesses under other canals.
Works for which only Revenue Accounts are kept	1,33	1,04	1,04	The smaller expenditure of (29) as compared with the actuals of the previous year occurs under the Nadia Rivers.
Works for which nei- ther Revenue nor Capital Accounts are kept	37	75	72	The increase as compared with 1909-10 is due to an expenditure of 84 incurred on "Improvement of Navigable Channels, Ganges Rivers."
Agriculture	7,79	9,90	9,86	The Budget estimate was placed at a higher figure than the actuals of 1909-10 owing to anticipated increased expenditure on the "maintenance and repairs" of Government embankments in the South Western Circle, Midnapur and Gandak Takavi Embankments under contract. The actuals show a corresponding increase which occurs chiefly under "Government Embankments—Embankments other than Orissa." The Budget provision however was not fully utilised.
Carried over				

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.		
Reserve . . . .	...	50	...	The provision kept in reserve was subsequently distributed by Local Government to works sanctioned during the course of the year.		
TOTAL	21,50	22,7½	20,65	The decrease, as compared with 1909-10 is chiefly due to a considerably smaller expenditure on the Calcutta and Eastern Canals, Capital Account and on the Nadia Rivers partly counterbalanced by increased expenditure on the same canals Revenue Accounts and on Government Embankments—Embankments other than Orissa. The Budget estimate was placed at a higher figure than the actuals of the previous year owing to anticipated increased expenditure on Agricultural embankments. The whole of the provision was not however required for expenditure and it was subsequently reduced to 21,81. The actuals fell short of even the reduced grant owing to smaller capital expenditure on the Calcutta and Eastern Canals.		
Net Grant as in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial 21,81	20,65	...	...	...	...	...

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
<i>Imperial.</i>				
Miscellaneous Public Improvements	5	5	5	
<i>Provincial.</i>				
(1) Civil Buildings—				
Original Works . . . .	...	1	...	
Repairs	2	1	1	
(2) Communications—				
Original Works	1,06	20	90	Excess expenditure was met out of the provision under Miscellaneous Public Improvements.—Repairs which includes a lump provision of 11,24.
Repairs	40	8	46	
Carried over				

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Expenditure.
Brought forward .				
(3) Miscellaneous Public Improvements—				
Original Works .	4,76	6,19	4,21	Savings on Budget were chiefly due to the non-utilisation of the provision of 1,08 for realignment of drains in the Presidency Jail and to the transfer of a portion of the provision of 4,50 for Sanitary improvements under other heads. As compared with 1909-10 there was less expenditure on drainage works.
Repairs . . .	10,19	12,38	9,88	Savings on Budget were chiefly due to the non-utilisation of the reserve provision of 50 for special grants, smaller grants to District Boards and to the grant of 1,00 at the disposal of the Commissioners not having been fully utilised. A portion of excess expenditure under communication was met from the provision under this head.
(4) Establishment .	33	39	31	Decrease is due to savings in contingencies under Ferries.
TOTAL .	16,81	19,26	15,85	Decreases due to non-utilisation of the provisions of 1,08 for realignment of the Presidency Jail and 50 for special grants, to smaller grants to District Boards, to the transfer of a portion of the grant of 4,50 for sanitary improvement to other heads and to the provision of 1,00 at the disposal of the Commissioners not having been fully utilised.

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 18,13	15,80					
TOTAL .18,18	15,85					

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
BENGAL PROPER.				
<i>Imperial.</i>				
Civil Buildings— Original Works .	6,15	9,36	7,83	The Budget included a larger provision for the new Imperial Secretariat and Telegraph Buildings and a new provision of 1,75 for the reconstruction of the Government Central Press Buildings, Dhurumto'lah. The whole of the Budget provision could not be spent and 1,71 out of the total grant was surrendered to Government of India. The actuals fell short even of the reduced grant owing chiefly to smaller expenditure on Post and Telegraph Buildings than estimated. The bulk of the increase as compared with the actuals for 1909-10 is attributable to larger expenditure on Telegraph, Commerce and Industry, and the Stamp and Stationery Buildings.
Repairs . . .	2,26	2,47	2,32	The Budget was a little over-estimated.
Carried over .				

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward .				
BENGAL PROPER.				
<i>Imperial.</i>				
Communications—				
Original Works .	13	17	17	
Repairs . . .	51	50	49	
Miscellaneous Public Improvements—				
Original Works .	...	...	...
Repairs . . .	...	...	...
Establishment . .	1,78	2,33	2,34	The increase is due to larger debit on account of larger expenditure on Imperial Works.
Tools and Plant .	16	18	11	
Suspense . . .	—10	...	—6	
TOTAL .	10,89	15,51	13,20	The Budget estimate included larger provisions for Original and New Works. But the actuals fell short owing to the smaller expenditure on Post and Telegraph Buildings. The bulk of the increase as compared with 1909-10 is attributable to larger expenditure on the Central Telegraph, Commerce and Industry, and Stamp and Stationery Buildings.
<i>Provincial.</i>				
Civil Buildings—				
Original Works .	21,08	23,60	21,00	The Budget estimate was placed at a higher figure than the actuals of the previous year owing to a new provision of 2,00 for the Monghyr jail and 1,50 for the Physical Laboratory, Presidency College, Calcutta. No expenditure however was incurred on Monghyr jail, but the provision was distributed among other works. The decrease is due chiefly to smaller expenditure on "District Courts" and "Miscellaneous Buildings."
Repairs . . .	5,93	5,75	6,21	The Budget was slightly underestimated. The increase in the actuals is chiefly due to extensive repairs to "District jail" and "Miscellaneous buildings."
Communications—				
Original Works .	94	1,30	1,82	The increase is due to larger expenditure on "Metalled roads."
Repairs . . .	9,89	10,00	10,56	The increase is chiefly attributable to extensive repairs to "metalled roads, bridged and drained throughout."
Miscellaneous Public Improvements—				
Original Works .	27	8	32	The Budget was underestimated. The increase is due to the increased expenditure on "Water-supply" and on "Harbours."
Repairs . . .	29	50	34	The Budget was slightly overestimated.
Establishment . .	10,64	10,84	9,76	The decrease is due partly to the relief afforded by increased debit to Imperial and partly to smaller debits by the Irrigation Branch.
Carried over .				

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	Explanation.
Brought forward .				
BENGAL PROPER.				
<i>Provincial.</i>				
Tools and Plant .	29	52	64	The increase is due to the purchase of new Plant and Machinery and to larger expenditure on repairs.
Suspense . . .	18	...	-92	The decrease under "suspense" is due to the reduction of the balance of "stock" on account of sale of bricks and to larger issue of stock materials from "stock" to "works."
TOTAL .	49,51	52,59	49,79	The Budget estimate was placed at a higher figure than the actuals of 1909-10 owing to the provision of new works, <i>viz.</i> , the Monghyr jail and the Physical Laboratory, Presidency College. The decrease is chiefly due to smaller expenditure on "District Courts" and "Miscellaneous Buildings" and to the relief afforded to "Establishment" by larger debit to Imperial and smaller debit by the Irrigation Branch.
Port Blair.				
<i>Imperial.</i>				
Civil Buildings—				
Original Works	47	55	36	The Budget was overestimated. The decrease in the actuals as compared with 1909-10 is chiefly due to smaller expenditure on jails.
Repairs . . .	49	32	54	The Budget was underestimated. The slight increase in the actuals over 1909-10 is due to increased repairs to jail buildings in the settlement.
Communications—				
Original Works .	...	...	...
Repairs . . .	...	...	...
Miscellaneous Public Improvements—				
Original Works .	...	...	...
Repairs . . .	...	...	...
Establishment . . .	20	26	27	
Tools and Plant .	...	...	...
Suspense . . .	8	...	-4	The decrease is due to the reduction of the suspense balance under the head "Miscellaneous Advances" on account of Forest Supplies in March 1910 which could not be adjusted during that year.
TOTAL .	(a) 1,29	(a) 1,13	1,13	The decrease as compared with the actuals of 1909-10 is partly due to smaller expenditure on jails and partly to the reduction of suspense under "Miscellaneous Advances" on account of Forest Supplies of last year adjusted during the current year.

(a) Transferred from India, General.

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

Minor Heads.	Accounts, 1909-10.	Budget, 1910-11	Accounts, 1910-11.	Expenditure.
Viceregal Estates. <i>Imperial.</i> IN CHARGE OF P. W. OFFICERS.				
Civil Buildings—				
Original Works .	1,04	1,07	88	The decrease is due to smaller expenditure on Vice-regal residences in Calcutta and Barrackpur and also on new supply of furniture for those residences.
Repairs . . .	1,94	1,70	1,69	Repair charges were much smaller than the previous year.
Communications—				
Original Works .	...	...	...
Repairs . . .	...	...	...
Miscellaneous Public Improvements—				
Original Works .	...	...	...
Repairs . . .	...	...	...
Establishment . . .	59	38	39	The decrease is due to reduction of the office of the Superintendent and Accounts Establishment.
Tools and Plant . . .	2	2	2	
Suspense	—3	17	...	The grant under this head completely lapsed.
TOTAL	(a) 3,56	(a) 3,34	2,98	The decrease is mainly due to smaller expenditure on viceregal residences at Calcutta and Barrackpur and on supply of furniture in those residences and principally to a lapse under suspense.

Net Grant as in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial 18,67 .	17,31					
Provincial 52,59 .	49,79					

(a) Transferred from India, General.

DEBT HEADS.

Unfunded Debt.—The only transaction included under this head is that of Savings Bank Deposits, the net result under which was +8,75 against an estimate of +6,83. The growth is attributed mainly to the inclusion of the transactions of the Civil Engineers' Provident Fund.

Deposits and Advances.—The net result under this head was -30 as compared with an estimate in the Budget of -20. Departmental and Judicial Deposits were underestimated and there were variations under individual heads but in the aggregate the agreement was close.

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

Provincial Loans and Advances.—

	Budget.	Actuals.
Cr.	35,68	32,58
Dr.	20,40	11,59
	<hr/>	<hr/>
Net	+15,28	+20,99
	<hr/>	<hr/>

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 75 for loan to the Monghyr Municipality, 50 to Bhagalpur Municipality and 1,00 to Cossipur-Chitpur Municipality for drainage work were not used and 75 only were utilised out of the provision of 3,50 for loan to the Howrah Municipality. Smaller advances were made to cultivators than estimated and the provisions aggregating about 2 lakhs on account of advances for several sluices in the 24-Parganas were not utilised.

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

Statement (C) of Accounts and Estimates.

HEADS OF REVENUE.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.	
Principal Heads of Revenue—				
I.—Land Revenue	3,04,85	3,02,92	3,03,65	70
II.—Opium	6,90,54	6,66,28	10,95,52	
III.—Salt	1,14,80	1,18,25	1,02,30	
IV.—Stamps	1,56,17	1,67,86	1,58,60	
V.—Excise	1,67,92	1,70,52	1,79,74	
VI.—Provincial Rates	39,77	39,75	41,54	
VII.—Customs	2,29,23	2,58,68	2,74,81	
VIII.—Assessed Taxes	55,86	59,00	53,53	(Civil).
	68	(a)	68	(P. W. D.-I.) (a) In- cluded in the India Estimate.
IX.—Forest	10,81	11,00	11,67	
X.—Registration	13,58	14,87	12,59	
XI.—Tributes	52	52	52	
XII.—Interest	19,92	20,86	19,78	
Receipts by Civil Department—				
XVIA.—Law and Justice (Courts)	6,01	6,24	6,94	
XVIB.— Ditto (Jails)	8,59	9,64	9,41	2
XVII.—Police	1,90	1,67	1,87	
XVIII.—Ports and Pilotage	15,22	15,48	15,99	
XIX.—Education	6,06	6,00	6,29	3
XX.—Medical	2,90	2,98	3,48	6
XXI.—Scientific and other Minor Departments	3,47	3,87	3,32	1
Miscellaneous—				
XXII.—Receipts in aid of Superannuations, etc.	2,34	2,41	2,51	
XXIII.—Stationery and Printing	1,41	1,34	1,52	
XXV.—Miscellaneous	10,50	7,96	7,16	
Irrigation—				
XXIX.—Irrigation—Major Works (Direct Receipts)	27,02	25,92	25,64	
XXX.—Irrigation—Major Works and Navigation (Civil)	1,02	1,07	1,06	
Ditto (P. W. D.)	5,64	6,50	5,86	
Other Public Works—				
XXXI.—Civil Works (Civil)	1,74	1,80	1,74	
Ditto (P. W. D.)	3,11	4,17	4,25	25
	11	5	6	
TOTAL REVENUE	19,01,39	19,27,61	23,52,01	

Statement (C) of Accounts and Estimates—contd.

HEADS OF EXPENDITURE.	Accounts, 1909-10.	Budget, 1910-11.	Accounts, 1910-11.
Direct Demands on the Revenue—			
1.—Refunds and Drawbacks	8,29	7,95	8,38
2.—Assignment and Compensations	1,85	1,93	1,86
3.—Land Revenue	49,24	53,88	56,00
4.—Opium (including Cost of Production)	1,65,91	1,64,00	1,86,49
5.—Salt (ditto ditto)	3,38	4,12	2,76
6.—Stamps	4,82	5,04	4,28
7.—Excise	8,71	8,83	8,83
8.—Provincial Rates	42	64	42
9.—Customs	11,08	12,40	11,98
10.—Assessed Taxes	1,56	1,63	1,56
11.—Forest	5,91	6,65	6,43
12.—Registration	7,79	8,13	7,74
Interest—			
13.—Interest on Ordinary Debt	6,28	5,68	5,73
14.—Interest on other Obligations	31	41	75
Salaries and Expenses of Civil Departments—			
18.—General Administration	22,21	24,17	23,31
19A.—Law and Justice (Courts)	82,75	82,43	85,91
19B.— Ditto (Jails)	25,30	28,71	23,73
20.—Police	81,58	84,75	83,16
21.—Ports and Pilotage	11,80	12,93	12,32
22.—Education	55,69	59,17	55,21
23.—Ecclesiastical	2,24	2,29	2,09
24.—Medical	23,38	25,16	24,26
25.—Political	60	74	71
26.—Scientific and other Minor Departments	12,53	14,71	14,43
Miscellaneous Civil Charges—			
27.—Territorial and Political Pensions	8,89	8,93	8,49
28.—Civil Furlough and Absentee Allowances	1	1	...
29.—Superannuation Allowances and Pensions	27,53	28,50	28,45
30.—Stationery and Printing	13,17	14,16	12,31
32.—Miscellaneous	4,12	5,19	3,69
Famine Relief and Insurance—			
33.—Famine Relief	7,94	...	...
35.—Construction of Protective Irrigation Works	9,98	9,50	7,89
36.—Reduction or Avoidance of Debt	2,60	2,60	2,60
Irrigation—			
42.—Irrigation-Major Works (Working Expenses)	14,62	13,50	14,55
Ditto (Interest on Debt)	20,75	20,92	20,70
43.— { Irrigation-Minor Works and Navigation (Civil)	12	8	2,23
{ Ditto ditto (P. W. D.)	21,50	22,72	20,65
Other Public Works—			
45.— { Civil Works (Civil)	1	19,31	15,85
{ Ditto (P. W. D.)	60,40	68,10	67,03
TOTAL EXPENDITURE	8,01,46	8,29,35	8,24,79