

[*Mr. Buckland.*]

number, the owner of the car. I presume, if these words which I propose to add are accepted, as I trust they will be, that the Government would, in making a rule, lay down that every person possessing a car and wishing to use it, must register his name and number at some office, *i.e.*, either with the Commissioner of Police or the Chairman of the Corporation, or Head of the Municipality, or the Magistrate and Collector of the district where he proposes to use it. I think it is a little provision which we ought to insert in the Bill, so as to give the Government power to make rules to this effect."

The Motion was put and agreed to.

The Hon'ble MR. BUCKLAND also moved that in sub-clause (2) (n) of the same clause, after the word "traffic" the words "or for other reasonable purpose" be inserted. He said:—

"It is far from my desire to put unlimited power in the hands of the police, and I do not think we are doing so by inserting these words. Occasions may arise on which the police ought to interfere and stop motor cars from proceeding for other reasons than merely for the regulation of traffic. I have thought of such cases, as, for instance, the obvious inability of the driver to manage his car either at starting or on a clear road; or when it may be necessary for the police to warn the driver of some obstruction in the road ahead; or, for instance, it may be necessary for the police to get on to a car to inquire and find out the address of the driver or to see whether he holds a proper certificate of competency. These are cases which have occurred to me, in thinking this over, where the police may reasonably be required to use their power, not necessarily for the regulation of traffic, but to carry out the purpose of the Act in regulating the use of the cars driven, and preventing injury to the public or inconvenience to the driver of the car himself. Other cases may occur to Members of the Council. It is rather difficult to think of all possible cases. I use the words 'or for other reasonable purpose,' so that the police will have no excuse for interfering unnecessarily. I therefore beg to move that in sub-clause (2) (n) of the same clause, after the word 'traffic' the words 'or for other reasonable purpose' be inserted."

The Motion was put and agreed to.

The Hon'ble MR. BUCKLAND also moved that in sub-clause (2) (o) of the same clause the word "unnecessary" be omitted. He said:—

"In looking up the Act on which this Bill was drawn and modelled I do not find the word 'unnecessary,' and clearly it is not wanted here. What we want is that the Government should have power to make rules for the prevention of obstruction of traffic. It may well be said that all obstruction of traffic is unnecessary and undesirable. The word 'unnecessary' must have crept in (apparently in drafting though I am not prepared to say so), and I regret that it escaped my notice before when we were dealing with it in Select Committee. I do not think anybody would wish to legalise any necessary obstruction to traffic. I think the omission of the word 'unnecessary' is most desirable."

The Motion was put and agreed to.

The Hon'ble MR. BUCKLAND also moved that the Bill, as settled in Council, be passed. He said:—

"The explanation I made to the Council, I am afraid, at some length, just now, and the explanation I gave in asking for leave to introduce the Bill a few days ago will, I hope, have put the Council in possession of all the reasons that seem to make it necessary to have a Bill of this sort, and for having it drafted in the form which we have adopted in this measure. I think it will be admitted that Calcutta should not be behind the times in the matter of the regulation of traffic. Though motor-cars may not have appeared in very large numbers at present we all know that there are some about the streets, and as they get cheaper at home, more will be in use here, and it

[*Mr. Buckland; Mr. Macpherson.*]

seems to me to be high time that some measure of this kind should be on our Statute Book to give the police power under the rules drawn up by Government to interfere with the abuse of motor-cars in this and other towns and areas in Bengal to which it may be applied."

The Motion was put and agreed to.

THE CHOTA NAGPUR TENANCY (AMENDMENT) BILL, 1903.

The Hon'ble MR. MACPHERSON moved that the Bill to amend the Chota Nagpur Landlord and Tenant Procedure Act and the Chota Nagpur Commutation Act, 1897, be referred to a Select Committee consisting of the Hon'ble Mr. Gupta, the Hon'ble Dr. Asutosh Mukhopadhyaya, the Hon'ble Maharaja Bahadur of Gidhour and the Hon'ble Babu Chaturbhooj Sahay, with instructions to report on the 1st August next. He said:—

"In making this motion, I have to say a few words only with reference to the remarks made at the last Council meeting by the Hon'ble Dr. Asutosh Mukhopadhyaya. The Hon'ble Member pointed out that the Bill before the Council proposes both to amend the substantive law of landlord and tenant in Chota Nagpur, and also the adjective law, that is, the judicial procedure; and with regard to the procedure, the Hon'ble Member recommended that instead of retaining the special procedure of the Act of 1879, we should make the rules of the Civil Procedure Code ordinarily applicable. This is the course which has been followed in the Bengal Tenancy Act of 1885, except in the case of suits for recovery of rent.

"Under the Bengal Tenancy Act the High Court has power, with the approval of the Governor General in Council, to make rules declaring that any portions of the Code of Civil Procedure shall not apply to suits between landlords and tenants or to specified classes of suits. But the High Court has not exercised this power.

"On the other hand, with regard to suits for recovery of rent, the Bengal Tenancy Act itself contains special provisions which oust the Civil Procedure Code.

"Now, if we adopt the Hon'ble Member's suggestion, we should probably enact sections similar to sections 143 and 148 of the Bengal Tenancy Act in place of the numerous procedure sections of the Act of 1879. I would not say that such a course may not ultimately be desirable. But before we could take such short cut, we should have to make a careful and elaborate comparison of the procedure sections of the Act of 1879 with the corresponding sections of the Code of Civil Procedure and of the Bengal Tenancy Act: and it would be necessary for the local officers and persons interested to consider, section by section, what is to be said in favour of retention or otherwise of about 100 sections of the existing Act of 1879. Such an examination in full of the procedure sections would go beyond the intention of Government, which, as I explained at our last meeting, is that immediate legislation should be confined to what is necessary for the appeasement of agrarian trouble.

"Another point which occurs to me as necessary to be remembered is that rent suits are at present tried in Chota Nagpur by Revenue Officers, and that if we substitute the provisions of the Code of Civil Procedure and of the Bengal Tenancy Act for Act I of 1879 in Chota Nagpur, such suits must in future be tried by Munsifs; or if we specially provide that Revenue Officers shall continue to try such suits, it will be necessary for the Revenue Officers to acquaint themselves with the Code of Civil Procedure.

"While on these considerations and on the information which Government at present holds, I am not prepared to advise the Council to make such a comprehensive change of the procedure of the Act of 1879 as was indicated by the Hon'ble Member, I have permission to state that there will be no objection

[*Mr. Macpherson ; Babu Chaturbhooj Sahay.*]

on the part of Government to discussion by the Select-Committee of the two particular matters of procedure to which the Hon'ble Member drew attention, viz., the appellate jurisdiction of the Honourable High Court under the Act of 1879 and the modification of clause 23 of the Bill on the subject of setting aside judgment sales so as to bring the clauses into nearer conformity with section 310A of the Code of Civil Procedure.

"The first suggestion is, I think, of considerable importance, and it may properly be circulated for opinion, when the Bill is referred to the local officers and to non-officials in Chota Nagpur.

"The second suggestion is one which will, I think, at once commend itself to the Select Committee.

"Any other particular suggestion with regard to procedure in suits which does not obviously exceed the scope of the Bill may also be considered by the Select Committee.

"I now beg, Sir, to make the motion which stands in my name."

The Hon'ble BABU CHATURBHOJ SAHAY said:—"The Bill I am afraid will be regarded as a piece of tinkering legislation by the public. It is very important, affecting, as it does, vitally the interests of both the landlords and the tenants in the Chota Nagpur Division. The provisions relating to (a) exemption of raiyats' rights in holding from sale; clause 5 (b) prohibition of transfer of raiyats' rights for more than two years are quite new and radical in their character. Whether the raiyats will be eventually benefited or seriously hampered in their actions and agricultural lives by such provisions will have to be carefully considered in the Select Committee, but it would be interesting to know if the transfers which we are now going to restrict had had anything to do with the agrarian disputes alluded to by the Hon'ble Mover in his speech. It is said that transfers of the rights of raiyats in their holdings are contrary to custom in Chota Nagpur, and it is also admitted that the practice of transferring such rights is, however, gradually forcing its way. It becomes a question worthy of our consideration if we are to stifle or foster the growth of such a practice, which is in consonance with reason and common sense. The whole thing has to be decided on local conditions and requirements.

"Clause 6 deals with the question of penalty on a landlord when he levies anything in excess of rent legally payable to him. The amount of penalty, viz., Rs. 500, or in some cases even more, for illegal exactions, however small, provided in the Bill, seems to me to be very excessive, and has no parallel in the Regulations or the Bengal Tenancy Act, and in the strained relations between the zemindar and the raiyats we ought to be circumspect and alive to the danger that by such a legislation we may not open a wide door to incessant false complaints on the part of the raiyats. The question will have to be particularly examined from this standpoint.

"There are other points which will require the most careful attention of the Select Committee, but the proviso added by clause 4 to section 9 of the Act we are seeking to amend seems open to the objection that in case of non-occupancy raiyats—and we are dealing with that case—the matter of settlement of rates of rent should be left to free contract and not clogged by any proviso of the kind we are dealing with.

"In the first place, it is very difficult to ascertain, with any degree of accuracy, the customary rate in cases of non-occupancy raiyats, should any exist. In the second place, the time has come when the raiyats of even Chota Nagpur can be left alone to understand their own interests whether they will take lease of any land or not and at what rate. It is fair that in this age of progress customary rate should give place to competition rate in cases of non-occupancy raiyats."

The Motion was then put and agreed to.

[*Mr. Inglis.*]

**THE CHITTAGONG PORT COMMISSIONERS' (AMENDMENT) BILL,
1903.**

The Hon'ble MR. INGLIS moved for leave to introduce a Bill to amend the Chittagong Port Commissioners' Act, 1887. He said:—

“As explained in the Statement of Objects and Reasons which has been circulated to Hon'ble Members with the Bill, the main object of this Bill is to enable the Port Commissioners of Chittagong to increase their income. At present the Port of Chittagong has not got sufficient revenue to meet its ordinary working expenses, and the Port is virtually insolvent. The Port Commissioners are now under obligation to pay to the Bengal Government annually a sum of Rs. 18,815 in repayment of previous loans. For some years past they have had considerable difficulty in making these payments, and they have not been able to make them with any regularity. Last June a sum of Rs. 32,593 was due to the Government. They were not only unable to pay this sum, but in fact at that time they wrote and asked for an overdraft or advance of Rs. 5,000 to meet their current expenses, and at the same time they asked that the repayments of the loan might be deferred till their receipts shall allow.

“The business of the Port of Chittagong is increasing, and it has considerable possibilities before it. Various improvements to the Port are required, these cannot be made without funds, and it is quite certain that the business of the Port cannot be properly conducted without a larger income. Assistance has been given by the Provincial Government on various occasions in the past, and such assistance will, no doubt, be given in the future, but, I think, it will be generally accepted that before such assistance should be given from Provincial Revenues, it is incumbent upon the authorities who are responsible for the direct administration of the Port to take all reasonable steps to make it self-supporting.

“It is proposed in the Bill which has been drafted that powers should be taken to levy a river due on all goods exported from the Port or imported into the Port through sea-going vessels. The rate which may be charged is not less than one anna and not more than four annas per ton of goods. In determining in practice on the actual rate to be charged at any particular time the financial position of the Port and the nature and value of the goods will require to be considered. I may explain that the Bill provides that the rate may either be a general one to be charged on all goods, or it may be varied from time to time, and goods of one class charged at, say, four annas, and goods of another class at two annas or at one anna, and so on.

“As regards the value which this due may have as a potential asset of the Port, this must vary with the volume of trade. Taking the tonnage of goods as given in the Administration Report of the Port for the year 1901-1902, the exports of grain, jute and tea, which are the main staples of the Port, aggregated nearly 69,500 tons, while the imports of salt and mineral oil came to something over 21,000 tons. In addition to these articles there is a certain trade in piece-goods and other commodities. Assuming 96,000 tons as the total of imports and exports each anna per ton of the due will bring in about Rs. 6,000 a year. At the maximum rate the total probable increase of revenue to the Port would be about Rs. 24,000 a year.

“The incidence of the proposed due, even at its maximum of 4 annas a ton, is so small relatively to the value of the goods that it is hoped that it will have no appreciable effect in hindering the development of the trade of the Port, while, as I have already said, it is absolutely necessary that the Port should have an increased revenue.

“The other objects of the Bill, which are the authorising of leave being given to the Vice-Chairman and the appointment of a person to officiate as Vice-Chairman, and also the legalising of the grant of pensions and gratuities to the staff of the Port, are formal matters which call for no comment.

“I therefore now move for leave to introduce the Bill.”

The Motion was put and agreed to.

[*Mr. Inglis; the President; Dr. Asutosh Mukhopadhyaya.*]

The Hon'ble MR. INGLIS also applied to the President to suspend the Rules of Business for the purpose of introducing the Bill and referring it to a Select Committee.

The Hon'ble the PRESIDENT having declared the Rules suspended —

The Hon'ble MR. INGLIS introduced the Bill and moved that it be read in Council.

The Motion was put and agreed to.

The Bill was read accordingly.

The Hon'ble MR. INGLIS also moved that the Bill be referred to a Select Committee consisting of the Hon'ble Mr. Gupta, the Hon'ble Mr. Collin, the Hon'ble Mr. Apar, the Hon'ble Maulvi Seraj-ul-Islam, Khan Bahadur, and the Mover, with instructions to report at the next meeting of the Council.

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA said:—"I hope, Sir, I shall be pardoned if I detain the Council with a few observations on this matter. I have been looking at the matter with some degree of care, and I feel some difficulty, which is no doubt capable of being removed, though there are some questions in connection with it which I cannot myself answer. In the first place I understand that the object of the Bill is to secure an increase of revenue which is absolutely necessary. Why that cannot be done under the existing Act, I cannot make out.

"Section 23 of the Act says:—

'When a sufficient number of wharves, quays, stages, jetties, piers, warehouses, sheds and appliances have been provided as aforesaid, the Commissioners may, with the previous sanction of the Local Government, or by an order published in three consecutive numbers of the Calcutta Gazette, direct that no goods shall be landed or shipped from or in sea-going vessels within the port, save at such wharves, quays, stages, jetties and piers.'

"That is to say if there is sufficient accommodation, all sea-going vessels may be compelled to use wharves, quays, stages, jetties and piers which have been erected by the Port Commissioners. Then under section 33 the Commissioners may frame—

'(a) A scale of tolls, dues, rates and charges for the landing and shipment of goods from and in sea-going vessels and vessels not being sea-going vessels respectively, at the wharves, quays, stages, jetties and piers and for the use of such wharves, quays, stages, jetties and piers by such vessels, and for the storing and keeping of any goods stored in any premises belonging to the Commissioners, and for the removal of goods and for the use of any moorings.

'(b) A scale of tolls for the use of the said wharves, quays, moorings, stages, jetties and piers by any such vessel in case the Commissioners permit the goods to be landed or shipped by others than their own servants.

'(c) A scale of charges for any service to be performed by the Commissioners or their servants in respect of any vessels or goods, or for the use of any works or appliances to be provided by the Commissioners.

'Such scale shall be submitted to the Local Government and, after approval or modification by the Local Government, shall be published by the Commissioners in the Calcutta Gazette.

'The Commissioners may from time to time in like manner, with the like approval or modification and publication, alter such scales.

'Every such scale shall be printed in the English and Bengalee languages and characters and shall be hung up, and kept hung up, in some conspicuous place at the several wharves, quays, stages, jetties, piers, warehouses and sheds.'

"So that the Port Commissioners have power under section 23 to oblige all sea-going vessels to use their wharves, and under section 33 they have power to levy tolls and charges; if the rates and dues which have been levied in the past have been found to be insufficient, the Port Commissioners have only to raise them.

[*Dr. Asutosh Mukhopadhyaya; Mr. Inglis; Mr. Apar.*]

“The Hon'ble Member in charge of the Bill has not explained whether section 23 of the Act is in force, and whether it is compulsory upon all sea-going vessels to use the wharves erected by the Commissioners of the Port of Chittagong. If section 23 is in force, no further legislation is necessary. If section 23 is not in force, it must be due to the fact that there is no sufficient accommodation, and if there is not sufficient accommodation, I think it is open to sea-going vessels to land or ship their goods in places other than those erected by the Port Commissioners. Certainly it seems somewhat unreasonable, if this is so, to realise more money in order that they may be able to balance their income and expenditure, from people who do not generally land their goods at their wharves, quays, stages, jetties and piers. Upon that point I would be glad if the Hon'ble Member would furnish some information.

“Then, again, if section 33 applies and is in force, tolls and dues may be recovered from all vessels, whether they are sea-going vessels or not. The term ‘vessel’ is defined in the Act and ‘includes any ship, barge, boat, raft or craft or any other thing whatever, made for the conveyance by water of human beings or of property.’ The present Act is confined only to sea-going vessels, and I think it would be desirable to define a ‘sea-going vessel,’ otherwise there may be disputes as to whether a vessel is a sea-going vessel or not. I hope the Select Committee will bear this in mind and give us a practical definition of what is a sea-going vessel.

“There is another point I would like to mention. In the Bill it is suggested that the dues should be not less than one anna and not more than four annas a ton. I think it would be desirable to have a minimum weight fixed for the levy of the new rate. If a maund of potatoes, for instance, were landed, is it intended that some dues should be recovered, a maund being about one-twenty-eighth of a ton? This is a matter which the Select Committee might also bear in mind.

“These are all the observations I wish to place before the Council.”

The Hon'ble MR. INGLIS said:—“With reference to the remarks of the Hon'ble Dr. Asutosh Mukhopadhyaya with regard to section 23 of the existing Act, I may mention that this question is at present under consideration. We have referred to the Port Commissioners of Chittagong as to whether the provisions of section 23 should be made compulsory on all vessels. A short time ago the Port Commissioners declined to make that section compulsory, but we have asked them to reconsider that question. I consider that, notwithstanding all the resources of the existing Act, we shall require assistance from the amendment proposed in the present Bill.

“The question of non-sea-going vessels being compelled to use the wharves is also one which is under consideration, but at present the Port Commissioners have no facilities to that end. Inland vessels at present use private wharves and do not pay anything for their use. It has been suggested to the Port Commissioners that if they could arrange to build wharves and piers for the accommodation of inland vessels they might put in force section 24 of the Act under which all non-sea-going vessels can be required to use the smaller wharves and jetties and pay for their use. These points are receiving consideration, but I think the finances of the Port are such that it will be necessary to have power which may not always be enforced of raising an additional revenue by levying this river due or tax on goods as opposed to a port due or tax on shipping.”

The Hon'ble MR. APAR said:—“I should like to make just one observation with reference to what the Hon'ble Member has said with regard to section 23. I understand from the Hon'ble Mr. Inglis that this matter has already been considered by the Port Commissioners of Chittagong and that they have declined to exercise the discretionary power they possess to oblige all sea-going vessels to use their jetties. I think, with the knowledge I possess of steamers and their working, that the decision of the Chittagong Port Commissioners, is a very proper one. It would not do for all sea-going vessels to be

[*Mr. Apar.*]

indiscriminately obliged to go to the jetties. The port is a tidal port in a river and there are certain difficulties in getting in and out and in working there at times when the tide is unfavourable.

“Moreover when the mail steamers come in they perhaps bring in about 30 or 40 tons of cargo and take away about 40 or 50 tons; there is an average of something like 70 or 80 tons altogether. By working both sides, discharging on one side and loading on the other, they can do their work much quicker, and they can come when they like and go when they like; whereas if they were compelled to go to the jetties they would be tied down to moving in at certain tides and moving out at certain tides, and in place of the 12 or 18 or at most 24 hours in which they now finish and are able to leave, they would in all probability be detained two or three or perhaps four days. I think, therefore, that it should not be proposed to bind the Port Commissioners of Chittagong to make it compulsory for every steamer to go to the jetties, because I think the effect of this would be to hamper trade and cause unnecessary expense, inconvenience and delay to steamers which do not require to go there.”

The Motion was put and agreed to.

The Council adjourned to Saturday, the 21st March, 1903.

CALCUTTA; }
The 17th March, 1903. }

J. G. MORISON,
Offg. Secretary to the Bengal Council and
Assistant Secretary to the Govt. of Bengal,
Legislative Department.

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

THE Council met in the Council Chamber on Saturday, the 21st March,
1903.

Present:

The Hon'ble MR. J. A. BOURDILLON, C.S.I., Acting Lieutenant-Governor of
Bengal, *presiding*.

The Hon'ble MR. C. E. BUCKLAND, C.I.E.

The Hon'ble MR. B. L. GUPTA.

The Hon'ble MR. L. HARE, C.I.E.

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

The Hon'ble MR. A. EARLE.

The Hon'ble MR. R. T. GREER.

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

The Hon'ble MAULVI SYED MAHOMED, KHAN BAHADUR.

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA, M.A., D.L., F.R.A.S., F.R.S.E.

The Hon'ble BABU CHATURBHOJ SAHAY.

The Hon'ble BABU JOY GOBIND LAW, C.I.E.

The Hon'ble MAHARAJA MANINDRA CHANDRA NANDY, of Cossimbazar.

The Hon'ble MR. H. ELWORTHY.

The Hon'ble MR. A. A. APCAR.

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR.

The Hon'ble RAI TARINI PERSHAD, BAHADUR.

The Hon'ble NAWAB BAHADUR KHWAJA SALIMULLAH, of Dacca.

[*Babu Chaturbhooj Sahay; Mr. Hare; Mr. Earle.*]

NEW MEMBER.

The Hon'ble MR. A. EARLE took his seat in Council.

QUESTIONS AND ANSWERS.

EXPENDITURE ON POLICE REFORMS.

The Hon'ble BABU CHATURBHOJ SAHAY said:—

Will the Government be pleased to state if the whole or any portion of the Rs. 4,00,000 assigned for Police reforms in the current year's Bengal Government Budget has been, or is likely to be, utilised during the present financial year. If so, in what way?

The Hon'ble Mr. HARE replied:—

“Only a small sum of less than Rs. 30,000 has been spent out of the allotment of 4,00,000, and the balance will be made available for the year 1903-1904. It has been considered advisable to await the Report of the Police Commission before incurring any large increase of expenditure on Police reforms.”

EXPENDITURE FOR EDUCATIONAL PURPOSES.

The Hon'ble BABU CHATURBHOJ SAHAY asked:—

How does the Government propose to spend the sum of Rs. 10,00,000, allotted for Educational purposes in the current year's Bengal Government Budget?

The Hon'ble MR. EARLE replied:—

“Out of the special grant of 10,00,000 allotted in the current year's Budget for Educational purposes, Rs. 9,79,652 have been allotted under the heads shown in the Statement marked A, annexed. As it may not be found possible to spend the whole of the allotted sums within the current year, Rs. 93,450 have been sanctioned, from anticipated savings in this grant, for expenditure under the heads shown in the Statement marked B, annexed.”

STATEMENT A.

	Recurrent. Rs.	Initial. Rs.
I. Improvement of Primary Education ...	4,00,000	...
II. Appointment of additional Sub-Inspectors of Schools ...	75,600	...
III. Establishment of Continuation, or Night, Schools, for day labourers ...	10,800	...
IV. Subsidising Model Primary Schools for Girls ...	10,780	...
V. Establishment of Middle English and Middle Vernacular Schools for females ...	2,200	...
VI. Grants to Missionaries for Female Education ...	9,660	...
VII. Appointment of an additional Inspectress of Girls' Schools ...	3,000	...
VIII. Establishment of Training Institutions for Primary School Teachers ...	57,888	80,400
IX. Establishment of Training Institutions for Female Teachers ...	15,380	800
X. Establishment of Training Colleges ...	26,000	...
XI. Appointment of a Deputy Director of Public Instruction ...	6,000	...
XII. Charges for the training of Officers on furlough in Europe in the modern methods of Education ...	2,000	...
XIII. Charges for Scholarships to be held in Europe for Technical Education ...	4,500	...
XIV. Charges for working the Sibpur Workshops by electricity ...	...	70,000
XV. Equipping the Rajshahi College Laboratory ...	...	8,617
XVI. Providing an oil gas engine for the Civil Engineering College, Sibpur ...	...	4,000
XVII. Providing a Metallurgical furnace for the Civil Engineering College, Sibpur ...	...	2,000
XVIII. Equipping the Laboratory of the Bihar School of Engineering ...	...	10,000
XIX. Providing increased accommodation for the Ravenshaw College, Cuttack ...	...	10,000
XX. Providing buildings for Dow Hill Girls' School, Kurseong ...	...	50,000
XXI. Providing Foremen's quarters, Civil Engineering College, Sibpur ...	...	15,000
XXII. Building grant to Brahma Girls' School (Calcutta) ...	...	10,000
XXIII. Building grant to Queen's Hill Girls' School (Darjeeling) ...	...	10,000
XXIV. Increased hostel accommodation for Hindu and Muhammadan students, Civil Engineering College, Sibpur ...	...	50,227
XXV. Acquisition of land for the site of the Hooghly Hostel ...	...	9,800
XXVI. Grant for the purchase of land for hostels and other buildings for the Bihar School of Engineering ...	...	25,000
	6,23,808	3,55,844
	9,79,652	

[Babu Chaturbhooj Sahay ; Mr. Earle.]

STATEMENT B.

	Amount. Rs.
1. Provision of rent for the Hooghly College Hindu Hostel ...	700
2. Purchase of apparatus for the Civil Engineering College, Sibpur ...	1,700
3. Installation of oil gas plant, Rajshahi College ...	1,093
4. Cost of diversion of a khal in the compound of the Barisal Zilla School ...	4,265
5. Cost of construction of the Dufferin Moslem Hostel, Dacca ...	15,000
6. Ditto of the Khulna Zilla School Hostel ...	4,000
7. Additional grant for purchase of land for the hostel for the Bihar School of Engineering ...	5,000
8. Cost of connection of the Dacca College Science Laboratory with the electric plant set up in the town of Dacca ...	3,925
9. Additional grant for gas lights in the Eden Hindu Hostel, Calcutta ...	1,035
10. Equipment of the Physical Laboratory, Presidency College ...	284
11. Boarding charges, Victoria Boarding School, Kurseong ...	9,000
12. Cost of improvement of the main drain in the Alipore Reformatory School ...	780
13. Construction of bookshelves for the Library of the Patna College ...	4,240
14. Establishment and other charges of the new Middle English School for Muhammadans in the northern part of Calcutta ...	383
15. Provision for quarters for the Civil Hospital Assistant of the Alipore Reformatory School ...	1,400
16. Cost of construction of a dispensary in the Alipore Reformatory School ...	1,650
17. Purchase of rice for the boys of the Alipore Reformatory School ...	2,200
18. Charges for extending the compound of the Madrasah, Murshidabad ...	4,207
19. Purchase of materials for the construction of a hostel in the Bihar School of Engineering ...	5,000
20. Cost of construction of a building for the School of Engineering at Dacca ...	16,000
21. Charges for certain additions to, and alterations of, the Madrasah, Murshidabad ...	288
22. Grant for a Muhammadan hostel at Chittagong ...	3,000
23. Cost of rebuilding the hostel attached to the Purulia Zilla School ...	500
24. Providing accommodation for the office of the Inspector of Schools, Bhagalpur Division ...	7,000
25. Additional grant for Circle Pandits ...	800
Total ...	93,450

AGRICULTURAL BANKS.

The Hon'ble BABU CHATURBHOJ SAHAY asked:—

What, if any, steps have been taken for the establishment of Agricultural Banks, for which provision has been made in the present year's Budget to the extent of Rs. 15,000?

The Hon'ble MR. EARLE replied:—

“The provision of Rs. 15,000 in the Budget, referred to by the Hon'ble Member, was intended to meet the pay and allowances, and cost of establishment, of an officer whom it was thought that it might be desirable to depute, during the current year, for the purpose of inspecting and reporting on Agricultural Banks opened in the Province. As a matter of fact, however, no such officer has been deputed for the purpose. Forty-eight Agricultural Banks have been opened up to date, of which 20 are in Government estates, 16 in Wards estates, and 12 in Private estates. Rupees 6,200 have been advanced for the Banks in the Government estates, Rs. 2,300 for those in the Wards' estates, and Rs. 2,214 for those in the Private estates.”

[*Rai Tarini Pershad, Bahadur; Mr. Hare; Mr. Collin.*]

REMOVAL OF SUB-DIVISIONAL OFFICES FROM RAJMAHAL.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, asked :—

Will the Government be pleased to state whether it is its intention to remove the sub-divisional offices from Rajmahal to Sthobganj, in the Sonthal Parganas?

The Hon'ble MR. HARE replied :—

“Government has at present no intention whatever of removing the sub-divisional offices from Rajmahal.”

WATER-SUPPLY ALONG DISTRICT BOARD ROADS OF HAZARIBAGH AND RANCHI.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, said :—

Will the Government be pleased to inquire from the District Officers of Hazaribagh and Ranchi whether along the District Board roads in those districts the supply of drinking-water is insufficient owing to the existing wells being situated too far from one another?

In view of the fact that only Rs. 1,003 in 1900-1901 and Rs. 1,593 in the year 1901-1902 were spent in the District of Hazaribagh, and Rs. 229 in the year 1900-1901 and Rs. 1,860 in 1901-1902 in the district of Ranchi in the works of water-supply, will the Government be pleased to direct the District Boards of the said districts to give effect, to the extent desirable, to the suggestions of the Government contained in paragraph 27 of its Resolution reviewing the District Board Report for the year 1901-1902 and in paragraph 48 of its Resolution reviewing the District Board Report for the year 1894-1895?

The Hon'ble MR. COLLIN replied :—

“The Lieutenant-Governor, who attaches much importance to the matter, has already initiated throughout the Province inquiries similar to those suggested by the Hon'ble Member, and steps will be taken to ascertain whether more should be done to improve the water-supply along the District Board roads everywhere, as suggested in the Resolution reviewing the District Board reports for 1901-1902. Furthermore, Government has recently issued orders with the object of encouraging District Boards to deal with the question of water-supply more methodically than they have in the past.”

PLAGUE IN BHAGALPUR.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, asked :—

Has the attention of the Government been drawn to the fact that plague has appeared in Bhagalpur? If so, will the Government be pleased to allot to it such portion of the plague grant as after inquiries from the local authorities it may deem necessary?

The Hon'ble MR. COLLIN replied :—

“Government has been informed that plague has appeared at Bhagalpur. The outbreak happily is, so far, not serious. It is the duty of Municipalities to provide funds for plague prevention, and assistance is given by Government when they are unable to do what is necessary from their own resources. No application for assistance has yet been received from Bhagalpur.”

HOUSES OF ILL-FAME IN VICINITY OF EDUCATIONAL INSTITUTIONS

The Hon'ble RAI TARINI PERSHAD, BAHADUR, asked :—

Has the attention of the Government been drawn to the existence of houses of ill-fame in the vicinity of Educational Institutions in the Mufassal, such as Bhagalpur, Bankipore, &c., and to the necessity of their removal? If so, will the Government be pleased to adopt measures to enforce their removal from such quarters?

[Mr. Hare; Dr. Asutosh Mukhopadhyaya.]

The Hon'ble MR. HARE replied:—

"Government is aware that houses of ill-fame are to be found in the vicinity of Educational Institutions at Bankipore, Bhagalpur, and elsewhere. Local officers do what they can to remove and control them, but the matter is one of great difficulty, and unless the inmates break the law, their removal can hardly be enforced."

THE PROVINCIAL SERVICE.

The Hon'ble Dr. ASUTOSH MUKHOPADHYAYA asked:—

Has the attention of the Government been drawn to the amended Article 119 of the Civil Service Regulations, 3rd Edition reproduced as Article 98 of the 4th Edition), according to which vacancies in privilege leave should be filled up by an officer of the same district, and that in the case of an appointment held ordinarily by a member of the Civil Service or a Commission, where there is no such officer available on the spot, a member of the Provincial Service should be placed in charge of the vacant appointment?

Is it the case that last year, during the absence, on privilege leave, of Messrs. J. H. E. Garrett, Purna Chandra Mitter, R. C. Hamilton, Baroda Charan Mitter, and W. H. H. Vincent, junior officers, were brought from other districts to officiate in their places, although there were many experienced members of the Provincial Service in the districts in which the vacancies occurred?

Is it a fact that, in two of these cases, namely, the absence on privilege leave of Messrs. J. H. E. Garrett and Baroda Charan Mitter, the vacancies were for not more than six weeks, in which case the Government of India specially enjoined that the rule should be observed, and prescribed a return showing the deviations?

Did the Government in any case, after the amendment of Article 119 of the Civil Service Regulations, referred to above, appoint any member of the Provincial Service to officiate in a privilege leave vacancy of an appointment ordinarily held by a member of the Civil Service?

The Hon'ble MR. HARE replied:—

"The Government is aware of the provisions of the Article referred to. It is a fact that junior officers who were not at the time in the station were appointed to officiate for the gentlemen referred to, owing to the impossibility of making any other suitable arrangements. It is also true that the privilege leave of Messrs. Garrett and B. C. Mitter was of not more than six weeks' duration.

"With regard to the last sentence of the question, it is the case that Babu Syam Chand Dhur was appointed to officiate as District and Sessions Judge of Dacca in April last in the place of Rai Jogesh Chunder Mitter, Bahadur, on short privilege leave, and Babu Rajendra Coomar Bose has recently been appointed to officiate as Additional Judge of Burdwan in the chain of a privilege leave vacancy. Both these appointments are usually held by members of the Civil Service."

DEPUTY MAGISTRATES AND PENSION RULES.

The Hon'ble Dr. ASUTOSH MUKHOPADHYAYA asked:—

Is the Government aware that Article 409 of the Civil Service Regulations, 3rd Edition (reproduced as Article 375 of the 4th Edition), which regulates the conditions of qualifying service of Deputy Magistrates now, is likely to cause hardship in the case of those members who were appointed before the re-organisation of the service and the creation of the eighth grade, inasmuch as such officers had sometimes to serve for two or three years, or even longer, as Probationers, Officiating Deputy Magistrates, and *sub. pro tem.* Deputy Magistrates, before confirmation, and in individual cases the period of non-qualifying service, even in the case of officers who pass the Departmental Examinations promptly, was sometimes as long as three years, or more, from the time of appointment as Probationers?

[*Dr. Asutosh Mukhopadhyaya; Mr. Hare; Mr. Inglis.*]

Inasmuch as the difficulty has been considerably removed by the recent re-organisation in the case of officers who have been appointed since, will the Government be pleased to consider the advisability of further amending the rule by which the hardship to the officers who were appointed before the re-organisation may be removed?

The Hon'ble MR. HARE replied:—

“The Hon'ble Member seems to be under some misapprehension as to the facts. Under Article 4 of the Civil Service Regulations, an officer's claim to pension is regulated by the rules in force at the time when he resigns or is discharged by Government. Article 375 therefore applies to all Deputy Magistrates at present in the service of Government, and the hardship complained of by the Hon'ble Member does not exist.”

TRANSFER OF CIVIL AND CRIMINAL APPELLATE JURISDICTION OF
PALAMAU TO GAYA.

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA asked:—

Has the Government received any memorial relating to the transfer of the Appellate jurisdiction in Civil and Criminal matters within the district of Daltonganj to the District and Sessions Judge, Gaya? If so, what action has been taken thereon?

Will the Government be pleased to consider the advisability of such a transfer on the ground of convenience to litigants?

The Hon'ble MR. HARE replied:—

“A memorial was submitted to Government by one Babu Prakash Chandra Sirkar, praying for the transfer of the Civil and Criminal Appellate jurisdiction in the district of Palamau from the Judicial Commissioner of Chota Nagpur to the District and Sessions Judge, Gaya.

“The proposed transfer is one that could only be made on the strongest grounds of administrative convenience, and on the information before him, the Lieutenant-Governor is not satisfied that a sufficient case for the change has been established.”

THE CHITTAGONG PORT COMMISSIONERS' (AMENDMENT)
BILL, 1903.

The Hon'ble MR. INGLIS presented the Report of the Select Committee on the Bill to amend the Chittagong Port Commissioners' Act, 1887.

The Hon'ble MR. INGLIS also moved that the Report be taken into consideration, and that the clauses of the Bill be considered in the form recommended by the Select Committee. He said:—

“Before moving this resolution, I will, with your permission, offer a few remarks. The Select Committee have accepted the Bill as introduced, subject to one small verbal alteration in clause 3.

“At the last meeting of the Council the Hon'ble Dr. Asutosh Mukhopadhyaya suggested that the Committee should give a definition to the words 'sea-going vessel.' The Committee considered this point, but it seemed that the words hardly require definition. A 'sea-going vessel' is one which goes to sea, and it seems difficult to carry the definition further. It does not appear likely that any question will arise as to whether a particular vessel or a class of vessels should be held to be sea-going or otherwise. Should, however, such a thing occur, it may be dealt with under the provisions of section 44 of the Act. I would draw the attention of Hon'ble Members of the Council to the provisions of this section under which the Local Government has very wide discretionary power, and can (I quote from the Act) 'grant exemption from the payment of any tolls, charges, dues, or rates leviable under this Act.' It would therefore be a simple matter for Government to pass orders exempting from the proposed due any vessels or class of vessels which may be shown to be only technically 'sea-going.'”

[*Mr. Inglis; Rai Tarini Pershad, Bahadur.*]

“Since the Report of the Select Committee was issued, certain amendments have been suggested by the Hon'ble Rai Tarini Pershad, Bahadur. They are seven in number, and I propose to accept six of them, which will be useful. I shall have to oppose one of the proposed amendments, as I consider that it is contrary to the intention of the Bill.

“The Hon'ble Mr. Gupta will also bring forward an amendment in clause 3 of the Bill, *viz.*, to alter the wording of the latter part of sub-section (1) of the proposed section 33A, and this will, I think, be a distinct improvement. It was not to be expected that a measure of this nature, the object of which is to require certain people to pay more than they are doing at present for such advantages as the Port of Chittagong offers to their trade, would be received without objection. Representations have been made on behalf of the B. I. S. N. Company that the proposed due will favour the Inland Steamer Companies and the A.-B. Railway in competing for the Calcutta trade by the Chandpur route. I do not think myself that this objection has any great weight, but it is one of the matters that will have to be held in view in determining the actual rates to be charged on different classes of goods. The Agent of the Railway, who is doubtless more interested in the general home trade of the port than in the Calcutta trade, joins Messrs. David and Co., Messrs. Finlay, Muir and Co., and Messrs. Ewing and Co., in urging that the port is still young or rather that its growth is stunted, that it needs to be nursed, and that any extra dues will cause the trade to leave it.

“The matter has long had the consideration of Government and it is quite plain that the revenues of the port must be increased, unless it is to remain in a chronic state of dependence on the aid the Local Government may be able and willing to give. At the same time it is hoped that the trade will not succumb under the small additional burden which the powers asked for in this Bill enable the Commissioners of the Port to impose. I have therefore, Sir, to ask that the Bill, as reported by the Select Committee, may now be taken into consideration.”

The Motion was put and agreed to.

Clause 2.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, moved that in line 1 of sub-clause (b) of clause 2 of the Bill, as amended by the Select Committee, for the words “a person” the words “another of the Commissioners” be substituted, and that in line 2 thereof for the words “such person” the word “him” be substituted. He said.—

“Section 5 of the Chittagong Port Commissioners' Act, says:—

‘5. There shall be nine Commissioners, of whom six shall be appointed by the Local Government, and three shall be elected by such body, bodies or firms engaged in Commerce in the Port as the Local Government may, with the previous sanction of the Governor General in Council, from time to time direct.’

“Having regard to these provisions and having regard particularly to the fact that there is no provision in the Act under which any outsider can be brought in to take the place of the Vice Chairman, the use of the words ‘a person’ here will allow an outsider or stranger being appointed, which, I submit, is not desirable. I think that when the Vice-Chairman goes on leave, or is absent temporarily or otherwise, his place ought to be taken by one of the Commissioners, and as section 10 says ‘the Local Government shall appoint a Vice-Chairman from amongst the Commissioners,’ I submit there ought to be a provision in the Act that when the Vice-Chairman is absent on leave or otherwise, one of the Commissioners should be appointed to take his place. If there be no such provision, I submit that, having regard to the other provisions of the Act which still remain in force, there might be an anomaly under the law which might create difficulty. If among the Commissioners there are people who can be allowed to officiate for the Vice-Chairman, there is no reason why a stranger should be introduced. Besides, these persons who are already Commissioners have experience of the work in all departments, and this is an additional reason why a selection should be made preferably from amongst them. Of course it might be said that as there are only nine Commissioners, and if one of them has to take the place of the Vice-Chairman the

[*Rai Tarini Pershad, Bahadur ; Babu Joy Gobind Law ; Mr. Inglis ; Mr. Gupta ; Dr. Asutosh Mukhopadhyaya.*]

others will find difficulty in their duties; but I submit there are provisions under the law, and there might be provisions made, if necessary, for either electing or nominating a Commissioner to take the place of the Commissioner who acts as Vice-Chairman. Therefore I submit that it is desirable that the appointment should be made from amongst the Commissioners, and that an outsider should not be taken to fill the place of the Vice-Chairman.

“Having regard to all the facts and circumstances and the constitution of the two Institutions—I mean the Calcutta Port Commissioners and the Chittagong Port Commissioners—I submit that no analogy should be taken from the Calcutta Port Commissioners’ Act. There, no doubt, we have the words ‘a person,’ but then their constitution is very different, and their Vice-Chairman is appointed by Government, though practically when he is appointed Vice-Chairman he becomes a Port Commissioner. For these reasons, I submit, the amendment ought to be accepted by the Council.”

The Hon’ble BABU JOY GOBIND LAW said:—“I regret I am unable to accept the amendment of my hon’ble friend on my right. The Port Commissioners are very frequently, if not always, very busy men, and if the selection were confined to them, it might turn out that none of them were willing to act for the Vice-Chairman. By leaving the wording as it stands in the Bill, the Port Commissioners are not excluded from the appointment, but it only gives a wider discretion to the Local Government.”

The Hon’ble MR. INGLIS said:—“I accept the amendment proposed, for the reason that it seems to me that under section 10 of the Act, as it stands at present, it is necessary that the person appointed should be first a Commissioner. It says: ‘The Local Government may, from time to time, appoint one of the Commissioners to be Chairman and another of the Commissioners to be Vice-Chairman.’ I think, therefore, that it follows that it is necessary that a person should be a Commissioner before he is qualified to be appointed Vice-Chairman.”

The Hon’ble MR. GUPTA said:—“I think the objection which has been put forward by the Hon’ble Babu Joy Gobind Law may be met in this way. If the Vice-Chairman goes on leave and there is a vacancy, and if the Government is willing to introduce a stranger, they can first appoint him a Commissioner under section 9, and then appoint him Vice-Chairman under section 10. So that this amendment would not preclude the Government, in case of necessity, from putting in an outsider: the only thing necessary is that he should be first appointed a Commissioner and then appointed Vice-Chairman. The one may precede the other by even an hour.”

The Hon’ble DR. ASUTOSH MUKHOPADHYAYA said:—“In addition to the reasons already urged in support of the amendment, I would like to submit a further reason, and that is that if you have a stranger as Vice-Chairman, it will be impossible to work the Act.

“The provisions of section 17 of the Act are as follows:—

‘17. With the previous sanction of the Local Government, the Commissioners may make rules consistent with this Act and with the Indian Ports Act, 1875, for any of the following purposes:—

- (a) for regulating, declaring, and defining the wharves, quays, stages, jetties, and piers on and from which goods shall be landed from and shipped in vessels within the port;
- (b) for the safe and convenient use of such wharves, quays, stages, jetties, piers and of landing-places, tramways, warehouses, sheds and other works in and adjoining them;
- (c) for regulating the reception and removal of goods within and from the premises of the Commissioners, and for declaring the procedure to be followed in taking charge of goods which may have been damaged before landing or may be alleged to be so damaged;
- (d) for the mode of payment of tolls, charges, dues and rates levied under this Act;
- (e) for providing water for ships and for licensing and regulating water-boats within the port;
- (f) for the removal of wrecks from the port or the river and keeping clean the port, the river, the bank of the river and the works of the Commissioners, and for preventing filth or rubbish being thrown therein or thereon;

[*Dr. Asutosh Mukhopadhyaya ; Mr. Apcar ; Rai Tarini Pershad, Bahadur ; Mr. Inglis.*]

(g) for otherwise carrying out the purposes of this Act ;
and may from time to time, with the like sanction, repeal or alter such rules.
'Such rules when sanctioned shall be published in such manner as the Local Government may direct, and shall thereupon have the force of law.'

"These rules have to be made by the Commissioners, and if the Vice-Chairman is not a Commissioner he can take no part in the framing of these rules. It seems to me quite clear that section 10 contemplates that the Chairman and Vice-Chairman should be Port Commissioners, and that rule ought to hold good even when an officiating appointment is made."

The Hon'ble MR. APCAR said:—"I regret I must oppose the motion. I agree with the remarks which have been made by the Hon'ble Babu Joy Gobind Law. The effect of the wording, as it stands in the Bill, is to leave it to the discretion of the Commissioners to appoint a person who will, in their opinion, carry on the duties satisfactorily. It does not say that they shall not appoint one of the Commissioners; they are quite at liberty to appoint one of themselves as Vice-Chairman. I think it would be a mistake to limit them to a choice among themselves. The use of the words 'a person' leaves them greater discretion, and they would no doubt, wherever possible, always appoint one of themselves before any outsider."

The Motion was then put and agreed to.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, also moved that in sub-clause (2) of the same clause, for the word "person" the word "Commissioner" be substituted. He said:—

"I need hardly say anything in connection with this amendment, which follows as a necessary consequence of the other."

The Motion was put and agreed to.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, also moved that the following be added as sub-clause (3) to the same clause, namely:—

'(3) A temporary vacancy in the office of a Commissioner occasioned by the absence on leave of the Vice-Chairman shall, if and when necessary, be filled up by election or appointment in the manner hereinbefore provided in section 9.'

He said:—"Section 9 has reference to the election when necessary when, for instance, the Vice-Chairman takes leave for six or eight or ten months, and when one of the Commissioners has to take his place, then that Commissioner's place has to be filled up by somebody. Therefore it is desirable that there should be a distinct provision in this Act to the effect that such temporary vacancy might be filled up by election or nomination as specified in section 9. That of course is necessary; but I want to put in the words 'if and when necessary,' simply because there might be instances in which it would not be necessary at all to make any appointment, as for instance when the Vice-Chairman takes leave for say three weeks, in which case it may not be necessary to make any appointment. Therefore, this is a matter which ought to be left to depend upon the circumstances in each particular case; and it is for this reason that I propose to use the words 'if and when necessary.' This amendment also depends upon the amendment which has already been carried."

The Hon'ble MR. INGLIS said:—"I accept this amendment."

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA said:—"I wish to point out to my hon'ble and learned friend who has moved this amendment that its acceptance will lead to difficulties which he does not foresee.

"You will observe that section 9 of the Act says:—

'9. Any casual vacancy in the office of a Commissioner occasioned by the death, resignation, or disqualification of such Commissioner shall be filled up within one month by the Local Government, if the office vacated was that of a Commissioner appointed by the Local Government, or

Dr. Asutosh Mukhopadhyaya; Rai Tarini Pershad, Bahadur; Mr. Gupta.]

by the body, bodies or firms for the time being invested by the Local Government with the power of electing Commissioners under this Act, if it was that of an elected Commissioner, in the same manner and subject, as far as may be, to the same provisions as are applicable in the case of original appointments and elections of Commissioners:

Provided that the Commissioner so appointed or elected shall retain his office so long only as the vacating Commissioner would have retained it if such vacancy had not occurred.'

"Section 7 is as follows:—

'7. Every Commissioner shall, unless he becomes in the meantime disqualified under section eight, hold office for a term of two years; and any person on ceasing to be a Commissioner may, unless he has become disqualified under section eight, be re-appointed or re-elected.

'The Local Government may at any time accept the resignation of any Commissioner.'

"Then section 8 says:—

'8. No person shall be qualified to be a Commissioner during such time as he—

- (a) is an uncertificated bankrupt or insolvent, or
- (b) holds any office or place of profit under the Commissioners, or
- (c) has, directly or indirectly, any share or interest in any work done by order of the Commissioners, or in any contract or employment with, by, or on behalf of, the Commissioners;

and any Commissioner who—

- (d) becomes disqualified for any of the aforesaid reasons, or
- (e) is absent from the meetings of the Commissioners for a period exceeding twelve consecutive months, or without the permission of the Commissioners from six consecutive meetings of the Commissioners, or
- (f) is sentenced to imprisonment,

shall cease to be a Commissioner and his office shall thereupon become vacant:

Provided always that no Commissioner shall vacate his office by reason only of his—

- (g) having a share in any joint-stock company which shall contract with, or be employed by, or on behalf of, the Commissioners, or
- (h) having a share or interest in any newspaper in which any advertisement relating to the affairs of the Commissioners may be inserted, or
- (i) being interested in any loan of money to the Commissioners.'

"Suppose a person has been appointed Commissioner for two years, and he is appointed Vice-Chairman, and after he has been in office for three months he asks for leave of absence for three months. My hon'ble and learned friend suggests that the Local Government, if he is a nominated Commissioner, or the body who have elected him if he is an elected Commissioner, should have power to fill up the vacancy. He assumes that there is a vacancy, but there is no vacancy because before there can be a vacancy the Commissioner must be absent without notice for a certain period. Suppose you appoint a successor; then under section 9 that successor will be entitled to remain in office for the remaining term of his office; that is to say, although there is a vacancy for only three months, the Commissioner appointed to succeed him will be entitled to remain for the remaining 21 months. He will say: 'I was appointed to fill the vacancy, and I am entitled to remain till the end of the term.' If this amendment is carried, it will be necessary to put in a proviso to the following effect: 'Provided that the person so elected or appointed shall vacate his office upon the expiry of the leave of absence granted to the Vice-Chairman.' I hope my hon'ble and learned friend who has moved this amendment and the Hon'ble Member in charge of the Bill will consider this suggestion."

The Hon'ble RAI TARINI PERSHAD, BAHADUR, in reply said:—"Having heard my hon'ble and learned friend, I am prepared to accept the proviso proposed; of course my amendment remains, subject to this proviso."

The Hon'ble MR. GUPTA said:—"I submit that the proviso suggested by the Hon'ble Dr. Asutosh Mukhopadhyaya is not necessary, because it is already implied in the words of the amendment proposed. It runs thus: 'A temporary vacancy in the office of a Commissioner, occasioned by the absence on leave of the Vice-Chairman shall, if and when necessary, be filled up by election or appointment in the manner hereinbefore provided in section 9.' It is a temporary vacancy which is to be filled up, so that if the Vice-Chairman has taken leave for three months, the new appointment will be for only three months."

[*Mr. Gupta; Dr. Asutosh Mukhopadhyaya; the President.*]

and will naturally terminate at the expiration of three months. I do not think it will be possible to construe the amendment in any way other than the words obviously imply."

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA said:—"I do not know whether the Hon'ble Member has considered the proviso to section 9, which is as follows:—

'Provided that the Commissioner so appointed or elected shall retain his office so long only as the vacating Commissioner would have retained it if such vacancy had not occurred.'

"If there is a vacancy, say, for even three months, as soon as there is a vacancy and a Commissioner is appointed, he retains his office for the remainder of the term of the original Commissioner; and if the original Commissioner was appointed for two years, and only six months have run out, when he comes back the man who succeeded him may say: 'I shall remain in office for the remaining 18 months.' It is with a view to avoid any such possible difficulty that I put forward this proviso."

The Hon'ble MR. GUPTA said:—"I still see no reason to modify my opinion, and for this reason that the appointment, by its terms, will be for the period of vacancy only, say three months. The two sections must be read together. This new section that we propose to put in will restrict and modify the other section. If there is a general provision, which in the same Act is varied by a special provision, the general provision must be read as restricted by the special provision."

The Hon'ble the PRESIDENT said:—"I shall first put the amendment to the Council, and after that submit the proviso."

The Motion that the following clause be added as sub clause (3) to clause 2 of the Bill was then put and agreed to:—

'(3) A temporary vacancy in the office of a Commissioner occasioned by the absence on leave of the Vice-Chairman shall, if and when necessary, be filled up by election or appointment in the manner hereinbefore provided in section 9.'

The Hon'ble the PRESIDENT said:—"The next motion is that of the Hon'ble Dr. Asutosh Mukhopadhyaya, that to the clause which has just been passed by the Council the following proviso be added."

'Provided that the person so elected or appointed shall vacate his office upon the expiry of the leave of absence granted to the Vice-Chairman.'

The Motion being put, the Council divided:—

Ayes 9.

The Hon'ble Mr. Greer.
The Hon'ble Mr. Inglis.
The Hon'ble Dr. Asutosh Mukhopadhyaya.
The Hon'ble Maharaja Manindra Chandra Nandy, of Cossimbazar.
The Hon'ble Mr. Elworthy.
The Hon'ble Mr. Apear.
The Hon'ble Maulvi Seraj-ul-Islam, Khan Bahadur.
The Hon'ble Rai Tarini Pershad, Bahadur.
The Hon'ble Nawab Bahadur Kbwaja Salimullah, of Dacca.

Noes 8.

The Hon'ble Mr. Buckland.
The Hon'ble Mr. Gupta.
The Hon'ble Mr. Hare.
The Hon'ble Mr. Collin.
The Hon'ble Mr. Earle.
The Hon'ble Maulvi Syed Mahomed, Khan Bahadur.
The Hon'ble Babu Chaturbhooj Sahay.
The Hon'ble Babu Joy Gobind Law.

So the Motion was carried.

Clause 3.

The Hon'ble MR. GUPTA moved that in sub-clause (1) of clause 3 [33A] for the words "imported into or exported from the port in sea-going vessels" the words "landed from or shipped into any sea-going vessel lying or being within the limits of the port, whether such goods shall or shall not be so landed or

[*Mr. Gupta.*]

shipped at any wharf, quay, stage, jetty or pier belonging to the Commissioners," be substituted. He said:—

"I have only a few words to say in explanation of this amendment. Sub-clause (1) of clause 3 says:—

'The Commissioners may, with the previous sanction of the Local Government, by notification, impose a river due on all goods imported into or exported from the port in sea-going vessels.'

that is to say, it is intended to impose this river due on all goods imported into or exported from the port in sea-going vessels.

"Under a reasonable construction of these words I presume no goods should be made liable to be due unless they were imported or exported in sea going vessels lying in or entering within the limits of the port; but it is possible to put a different construction on the words and to contend that all goods which are conveyed by country boats from the interior of the district and pass through the limits of the port to ships lying outside the limits of the port, or goods conveyed through the limits of the port from ships outside to the interior of the district, may also be subject to the river due. This question was raised in Select Committee by the Hon'ble Maulvi Seraj-ul Islam, who represents that division, and had received some instructions from the People's Association there. In the absence of any definite information as to the condition under which goods are exported from or imported into Chittagong, and in the absence of any definite suggestion as to the insertion of these words in the Bill, the Select Committee was then not in a position to adopt any amendment. Since then I have, on examining the Calcutta Port Act, noticed that there is a due exactly corresponding with the river due which this Bill proposes to impose in Chittagong, and the language of the Calcutta Port Act, section 108, is as follows:—

• '108. If, on the preparation of the estimate of any year, it shall appear that the estimated income of the Commissioners for such year, after deducting therefrom the estimated expenditure of such year to be incurred under this Act, will be insufficient for the payment of the sums which, under the provisions of this Act, will be payable during such year to the Secretary of State for India in Council and to the holders of debentures under this Act or any enactment hereby repealed; or if, at any time in the course of a year, it may appear that the actual income of such portion of the year as may have then elapsed and the estimated income of the residue of such year, after deducting therefrom the actual expenditure of such past portion and the estimated expenditure of such residue, will be so insufficient, then and in every such case the Commissioners shall, upon the requisition of the Local Government, from time to time and to the extent requisite in every case, charge upon all goods landed from or shipped into any vessel lying or being within the limits of the port, whether such goods shall or shall not be so landed or shipped at any dock, wharf, quay, stage, jetty or pier belonging to the Commissioners, such tolls, dues, rates and charges in addition to, or other than, those, prescribed by any scale of tolls, dues, rates and charges for the time being in force under the provisions of sections one hundred and three to one hundred and seven (both inclusive) as will, when added to the said income of the year, suffice as nearly as may be for the payment of the said sums in full.'

"The language of this section makes it perfectly clear that in order to make goods liable to this special due, the vessels by which they are exported or imported must lie or be within the limits of the Port. I think that as the language of the Calcutta Port Act makes the meaning of the section perfectly clear, and is not open to any objection, we may safely adopt it also for the Chittagong Port. It would not be possible for vessels to evade this due by anchoring outside the port limits, because, if this is habitually done, there is a section in the Chittagong Port Act by which the limits of the Port could always be extended. Section 3 of Act IV of 1887 says:—

'The Local Government may by notification define the limits of the port for the purposes of this Act, and may from time to time, by a like notification, alter such limits.

'Such limits may extend to any part of the navigable approaches to Chittagong, and may include any wharves, quays, stages, jetties, piers, tramways, warehouses, sheds and other works made on behalf of the public for the convenience of traffic, for the safety of vessels, or for the improvement, maintenance, and good government of the port or river, whether within or without high-water mark, and (subject to any rights of private property therein) any portion of the shore or bank within fifty yards of high-water mark.'

[*Mr. Gupta; Maulvi Seraj-ul-Islam, Khan Bahadur; Mr. Inglis; Rai Tarini Pershad, Bahadur.*]

“It is one thing to charge this river due on ships which enter the Port in which facilities and benefits are afforded by the Port Commissioners, and another thing to levy it on all goods which are exported or imported by vessels which do not enter the Port at all, and as the amendment which I propose does not alter the scope of the proposed Bill, but simply seems to make the meaning of the section clear, namely, that country boats laden with goods or merchandise, and simply passing through the Port, shall not be subject to the due, I trust that the Council will agree with me in thinking that the language of the Calcutta Port Act is a safe guide, and that we may adopt it in preference to the words of the Bill as it now stands, which might possibly lead to disputes and difficulty.”

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR, said:—“I beg to support the amendment proposed by the Hon'ble Mr. Gupta, which, if carried, will make the point clear and remove the apprehension that country boats, by merely passing through the limits of the port, will be liable to pay this river due. This is a piece of legislation undertaken for the benefit of the Port Commissioners, and care should be taken to guard against their taking undue advantage of this power to levy extra dues”

The Hon'ble MR. INGLIS said:—“I accept the amendment of the Hon'ble Member. The wording of the Calcutta Port Act is quite clear and may, I think, be safely adopted.”

The Motion was then put and agreed to.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, moved that in sub-clause (1) of clause 3 (33A) after the words “all goods” the words “or any particular goods or class of goods” be inserted. He said:—

“I will endeavour to make the position clear as far as I can. We know very well the object of the present legislation, which has been clearly pointed out in the Statement of Objects and Reasons. There has been a great falling off in the income of the Port Commissioners. There has been a great deficit, owing to which it has been necessary to legislate in this connection. But there may be circumstances later on when the Port may be in a flourishing condition: there may be surpluses, and the necessity which now leads us to legislate may altogether vanish; and therefore, if we were to say after the words ‘all goods’ ‘or any particular goods or class of goods,’ that is to say, if we give these Commissioners a charge on all goods or any particular class of goods, as the case may be, they may in fact later on, when they find that it is not necessary to levy a charge on all kinds of goods, desist from doing so. I would draw the attention of the Council to sections 108 and 109 of the Calcutta Port Act, 1890. They run as follows:—

‘108. If, on the preparation of the estimate of any year, it shall appear that the estimated income of the Commissioners for such year, after deducting therefrom the estimated expenditure of such year to be incurred under this Act, will be insufficient for the payment of the sums which, under the provisions of this Act, will be payable during such year to the Secretary of State for India in Council, and to the holders of debentures under this Act or any enactment hereby repealed; or if, at any time in the course of a year, it may appear that the actual income of such portion of the year as may have then elapsed and the estimated income of the residue of such year, after deducting therefrom the actual expenditure of such past portion and the estimated expenditure of such residue, will be so insufficient, then and in every such case the Commissioners shall, upon the requisition of the Local Government, from time to time and to the extent requisite in every case, charge upon all goods landed from or shipped into any vessel lying or being within the limits of the port, whether such goods shall or shall not be so landed or shipped at any dock, wharf, quay, stage, jetty or pier belonging to the Commissioners, such tolls, dues, rates and charges in addition to, or other than, those prescribed by any scale of tolls, dues, rates and charges for the time being in force under the provisions of sections one hundred and three to one hundred and seven (both inclusive) as will, when added to the said income of the year, suffice as nearly as may be for the payment of the said sums in full.

[*Rai Tarini Pershad, Bahadur ; Maulvi Seraj-ul-Islam, Khan Bahadur ; Mr. Inglis ; Dr. Asutosh Mukhopadhyaya.*]

'109. Such tolls, dues, rates and charges shall be fixed and adopted in accordance with a resolution passed by the Commissioners at a meeting, and shall be submitted to the Local Government; and if the same shall be approved by it shall be published in the *Calcutta Gazette*, and shall forthwith come into operation and remain in operation until altered or revoked by the Commissioners in meeting, with the sanction of the Local Government: and shall be leviable and recoverable in like manner as any other tolls, dues, rates and charges payable under this Act.'

"Here we have a provision to the effect that the Commissioners may levy charges on all goods. Later on we find in 1895 the Government desired to make an alteration in the law, and by section 9 of Bengal Act IV of 1895 they modified the section. The reason for this alteration was this: when the Calcutta Port was in a flourishing condition, and when the necessity for additional charges ceased, the Legislature was obliged, having regard to the reasonableness and fairness of the thing, to make the alteration. I thereupon humbly submit, for the consideration of the Council, that we should add a similar provision in this Bill to answer the purposes for which this Act IV of 1895 was afterwards passed. Of course there may be a very good object in putting the words 'all goods' and omitting the words 'or any particular goods or class of goods,' but what I submit is, that we must look also to the circumstances which may possibly arise later on; and if we have before us a sufficient safeguard against an arbitrary exercise of this discretion by the Commissioners, I do not see any reason why this provision should not be made here. Bye-laws are no law, rules are no rules, and schedules are no schedules, unless they are sanctioned by the Local Government; so here we have the guardian angel and sufficient safeguard against all arbitrary exercise of discretion by the Commissioners. I see no harm whatever in this amendment being accepted."

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR, said:—"I am sorry I have to oppose this amendment. If this amendment is carried, the effect will be that the Commissioners will be empowered to levy dues upon any particular class of goods they please and exempt any others they please. I may remind the Council that the Port Commissioners, in their correspondence, petitioned the Government to exempt tea from the payment of river dues. I find from a reference to the correspondence that both the Government of Bengal and the Government of India overruled that prayer, the Government of India seeing no reason for specially exempting tea from the proposed river dues. From this fact, I think, it may be taken for granted that if this power is given to the Port Commissioners, I am afraid they may exercise it arbitrarily. I submit that we ought not to give them this power."

The Hon'ble MR. INGLIS said:—"I am unable to accept this amendment. The intention of the Bill is that if a due is to be levied at all by the Port Commissioners, it must be levied upon all classes of goods. That was especially insisted upon by the Government of India. It was at first proposed to charge either on all goods or on certain goods, but the Government of India objected to that proposal, and the Bill has been worded so that the Port Commissioners shall not have power to levy dues on certain goods only. They will have the power, however, of varying the due from between one anna to four annas a ton on a special class of goods. There will still remain power with the Local Government under section 44 of the Act, in special cases, to exempt certain goods, but it is not intended that the Port Commissioners should have the discretion of omitting any class of goods from the dues. I therefore oppose the amendment."

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA said:—"I hope I may say without impropriety that the opposition to this amendment takes me by surprise. According to the Bill as it now stands, if the Commissioners impose a river due, it must be a due in respect of all goods, and the rate must also be one uniform rate. I will read the section. It says: 'The Commissioners may, with the previous sanction of the Local Government,

[*Dr. Asutosh Mukhopadhyaya ; Mr. Inglis ; Rai Tarini Pershad, Bahadur.*]

by notification, impose a river due on all goods imported or exported into or from the port in sea-going vessels, and the rate of the said due shall not exceed four annas, nor be less than one anna for each ton of goods.' So that if they impose a rate, it must be upon all goods, and it must be the same rate, varying from four annas to one anna in respect of all goods. The amendment suggests that the Port Commissioners should have discretion in the matter, and that if the river due be imposed, it need not necessarily be upon all goods, but it may be, as my hon'ble and learned friend proposes, upon 'any particular goods, or class of goods.' It is said that if you do that, you vest the Commissioners with the exercise of discretion in the matter, and that their past conduct has shown that they are not to be trusted. I have not the pleasure of knowing the Commissioners of Chittagong, but I know very well that before the Commissioners can exercise the power, they must previously obtain the sanction of the Local Government; and if the Commissioners cannot be trusted, I hope the Local Government may be trusted. But it is worse than that. If you look at sub-clause (3), of section 3 you will find words similar to these very words to which objection is taken: 'Subject to the limits enacted by the foregoing sub-section, the Commissioners may, with the previous sanction of the Local Government, at any time, or from time to time, by notification, raise or reduce the rate to be imposed, whether generally or on any particular goods, or class of goods.' That is to say, in order to get round section 33A you have only to impose a river due upon all goods and then the next day to say that under sub-section (3) you reduce the river due upon, say, tea. It seems to me absolutely unreasonable to say that if you have power to raise the rates or reduce the rates to be imposed upon any particular goods, or class of goods, you have not the same power in the beginning. At least I do not see where the harm comes in. If the words suggested are put in, the Port Commissioners will have the power, with the previous sanction of the Government, to have the rate reduced in respect of different goods. Of course it is quite conceivable that the Local Government may say that the river due must be imposed upon all goods, and if the Government says that there is an end of the matter, and the Commissioners will not be entitled to have any goods exempted. But it may be very advantageous that the rate should be different in respect of different goods—you may have one rate for one class of goods and a different rate for a different class. At any rate, when the previous sanction of the Government has to be taken, I do not see why the words may not be safely put in."

The Hon'ble MR. INGLIS said:—"I should just like to explain one point with reference to what the Hon'ble Dr. Asutosh Mukhopadhyaya has said that it would be within the discretion of the Commissioners, under sub-section (3), to reduce the rate on a particular article to zero. That, I think, is not quite the power they would have. Sub-section (3) says: 'Subject to the limits enacted by the foregoing sub-section, the Commissioners may, with the previous sanction of the Local Government, at any time or from time to time, by notification, raise or reduce the rate to be imposed, whether generally or on any particular goods or class of goods.' The Commissioners will only be able to propose that the rate of the said due shall not exceed four annas nor be less than one anna. I take it, then, that the powers of the Commissioners will be limited to varying the rate on all goods to as low as one anna or as high as four annas. They will not have the power of taking off the rate altogether. It is the object of the Bill that they should not have power to remove the rate, but they may have power to suggest to the Local Government that the rate may be as low as one anna."

The Motion was then put and lost.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, also moved that the following be added as sub-clause (4) to the same clause, namely:—

'(4) Such river due as may be imposed under this section shall be leviable and recoverable in like manner as any other tolls, dues, rates and charges payable under this Act.'

[Rai Tarini Pershad, Bahadur ; Dr. Asutosh Mukhopadhyaya ; Mr. Gupta ; the President.]

He said :—“ I submit that this addition is necessary, for the reason that the Bill which we are now authorising the Chittagong Port Commissioners to levy is a special toll. I would call the attention of the Council to sections 108 and 109 of the Calcutta Port Act, III of 1890. From this it will be seen that when the additional toll was to be levied provision was made that such special toll shall be recovered and realised in the same manner as other charges recoverable under the Act. That being so, it becomes necessary for us to make a similar provision in this Bill because this toll did not exist before; it does not exist up till now, and it will only come into existence after the present legislation. Therefore it cannot be said that there is any provision for its realisation in the Chittagong Ports Act of 1887. Nor is there any general provision in that Act which would apply to tolls and charges leviable afterwards. Of course there is no suggestion at all in this Bill to the effect that this Act shall be read and taken as part of the Act of 1887 so that it cannot be said that what is already in the Act will equally serve the purpose so far as the realisation of the river due now to be levied is concerned. Therefore it is desirable that there should be a distinct provision to the effect that such tolls as will now be levied shall be recovered in the same way as other charges are recovered at present under the Act. I submit therefore that the amendment I have moved should be accepted by the Council.”

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA said :—“ I am unable to support the amendment, and for the reason, that it is wholly unnecessary. Clause 3 of the Bill says that ‘after section 33 of the said Act the following shall be inserted,’ namely, the new section 33A.

“Therefore as soon as the Bill now before the Council becomes law we have the new section,—section 33A in the Chittagong Port Commissioners' Act. On looking at section 33, I find that if tolls, rates and charges payable to the Commissioners in respect of any goods are not paid they may be recovered in a certain way. Section 33A now becomes part of the Act and the river due described therein becomes payable to the Commissioners in respect of any goods under the Act, and therefore I submit section 38 will *ipso facto* apply and consequently the amendment proposed by my hon'ble and learned friend is wholly unnecessary.”

The Hon'ble MR. GUPTA said :—“ I agree with the Hon'ble Dr. Asutosh Mukhopadhyaya in thinking that this amendment is unnecessary, as the provisions of section 38 would apply to this new toll, because this section 33A becomes part of the Act, and the river due will be as much leviable under the Act as any other rate or charge now leviable, and the same procedure would consequently apply.”

The Hon'ble RAI TARINI PERSHAD, BAHADUR, in reply said :—“ I see the position taken by my hon'ble and learned friends, but I still maintain my opinion that there ought to be a distinct provision which will leave no doubt at all in the mind of anybody. As regards the matter I am now contending for, Your Honour will find that in Bengal Act IV of 1895 there is a distinct provision to this effect. Notwithstanding the remarks of the two Hon'ble Members who have opposed my amendment, I do not see my way to withdraw it.”

The Hon'ble the PRESIDENT said :—“ I do not think the Council will share the apprehension of the hon'ble mover, since it is a well-known fact that as soon as an amending Bill is passed, the portion engrafted into it becomes part of the original Act, the general provisions of which will apply equally to the later and to the original portions of the Act. In this particular case I would remind the Hon'ble Member that clause 3 of the Bill says that ‘after section 33 of the said Act the following shall be added.’ Then comes the new section 33A, empowering the Commissioners to impose a river due. There can, I think, be no doubt that the new clause becomes part of the original Act, and is incorporated in it.”

The Motion was then put and lost.

[*Rai Tarini Pershad, Bahadur; Mr. Inglis.*]

The Hon'ble RAI TARINI PERSHAD, BAHADUR, also moved that in clause [33B] after the word "languages" the words "and characters" be inserted. He said:—

"This is merely a verbal amendment, but I would call the attention of the Council to section 33 of this very Act and also the corresponding section, section 128 of the Calcutta Port Act, in which we find the words 'and characters' are used. To use in one place the words 'language and characters,' and in another place simply 'language' might create some ambiguity. I therefore think it desirable that the words 'and characters' should be inserted. I do not think the Council will find any difficulty in accepting the amendment which, as I have said already, is only a verbal one."

The Hon'ble MR. INGLIS said:—"I accept the Hon'ble Member's amendment."

The Motion was put and agreed to.

Clause 4.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, also moved that in sub-clause (a) of clause 4, for the word "prepared" the word "sanctioned" be substituted. He said:—

"If the word 'sanctioned' is used, it will cover both 'preparation' as well as 'sanction' This also is a verbal amendment, which I hope will be accepted by the Council."

The Hon'ble MR. INGLIS said:—"I accept the Hon'ble Member's amendment."

The Motion was put and agreed to.

The Hon'ble MR. INGLIS then moved that the Bill, as settled in Council, be passed. He said:—

"I do not think there is any occasion for me to add to the remarks I have already made as to the nature of the Bill."

The Motion was put and agreed to.

The Council adjourned to Saturday, the 28th March, 1903.

CALCUTTA;
The 18th April, 1903.

F. G. WIGLEY,
*Secretary to the Bengal Council and
Assistant Secretary to the Govt. of Bengal,
Legislative Department.*

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

THE Council met in the Council Chamber on Saturday, the 28th March,
1903.

Present:

The Hon'ble MR. J. A. BOURDILLON, C.S.I., Acting Lieutenant-Governor
of Bengal, *presiding*.

The Hon'ble MR. C. E. BUCKLAND, C.I.E.

The Hon'ble MR. B. L. GUPTA.

The Hon'ble MR. L. HARE, C.I.E.

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

The Hon'ble MR. A. EARLE.

The Hon'ble MR. R. T. GREER.

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

The Hon'ble MAULVI SYED MAHOMED, KHAN BAHADUR.

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA, M.A., D.L., F.R.A.S., F.B.S.

The Hon'ble BABU CHATURBHOJ SAHAY.

The Hon'ble BABU JOY GOBIND LAW, C.I.E.

The Hon'ble MAHARAJA MANINDRA CHANDRA NANDY, of Cossimbazar.

The Hon'ble MR. H. ELWORTHY.

The Hon'ble MR. A. A. APCAR.

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR.

The Hon'ble NAWAB BAHADUR KHWAJA SALIMULLAH, of Dacca.

[Maulvi Seraj-ul-Islam, Khan Bahadur; Mr. Earle; Mr. Collin.

QUESTION AND ANSWER.

THE PROVINCIAL EDUCATIONAL SERVICE.

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR, asked :—

Will the Government be pleased to inform the Council whether any action has been, or is likely to be, taken towards the improvement of the prospects of the Officers of the Provincial Educational Service in view of the hope held out by the late Sir Alexander Mackenzie contained in the following Extract from paragraph 20 of Government Resolution No. 1244, dated the 26th March, 1897 (General Department—Education):—?

“His Honour observes that owing to the narrowness of the scale of the Provincial Service, as compared with existing salaries, the prospects of officers in the lower classes are very discouraging He also observes that the Provincial Service of other Provinces are practically devoid of Class VIII on Rs. 150. Sir Alexander Mackenzie regrets this state of things, and, with a view to improving the prospects of Provincial Service Officers, he proposes at an early date to consider whether something may not be done by assigning a greater number of appointments to some of the intermediate classes.”

The Hon'ble MR. EARLE replied :—

“The late Sir Alexander Mackenzie, shortly after recording, in the Resolution referred to by the Hon'ble Member, his views on the prospects of Officers in the lower classes of the Provincial Educational Service, submitted to the Government of India certain proposals for the improvement of that Service. Those proposals, however, were not favourably entertained by the Government of India.

“The matter has lately come up again, and the question whether it is practicable to improve the prospects of the Provincial and Subordinate Educational Services is at the present time under the consideration of the Lieutenant-Governor.”

THE BENGAL FINANCIAL STATEMENT FOR 1903-1904.

The Hon'ble MR. COLLIN, in laying on the table the Bengal Financial Statement for 1903-1904, with explanatory notes, said :—

“I will, with the permission of the Council, give the following brief account of the position. I will first deal with the year which is closing. It has been financially prosperous. The revenue which was estimated at Rs. 5,10,10,000 is now estimated at Rs. 5,23,65,000, showing an increase of about 13½ lakhs. There has been an increase of revenue from Stamps (2½ lakhs) and from Excise 4 lakhs) The Sone Canals were utilised on a larger scale than before for irrigating the *rabi* crops of last year, with the result that an increased income of about 3½ lakhs has been obtained. Land Revenue and Assessed Taxes each have brought in an increase of about a lakh, and the Miscellaneous receipts increased to the same extent, owing mainly to the lapse to Government of unclaimed deposits. The only important decrease of revenue was in connection with the Port of Calcutta, where Pilotage receipts fell off by Rs 1,33,000.

“The estimate for expenditure during the year 1902-1903 was Rs. 5,37,18,000, but we have only been able to spend Rs 5,16,28,000, or a net decrease of Rs. 20,90,000. Large sums were allotted in the estimates for Police and for Education reforms. As to the former, it was decided to await the result of the inquiries by the Police Commission before incurring any

The Bengal Financial Statement for 1903-1904.

[*Mr. Collin.*]

expenditure. The provision of four lakhs therefore which had been made for this purpose was not utilised. As regards Education, the Department was called upon to expend an increased grant of ten lakhs, given from Imperial Revenues, which involved recurring expenditure and expenditure on buildings. It was impossible to work out the necessary schemes at once, and there have therefore been savings of over four lakhs on this account. Much was done for the furtherance of Primary Education by grants to District Boards, and the expenditure of practically the whole grant was arranged for during the year and the necessary funds allotted. The release of prisoners on the occasion of His Majesty's Coronation gave a saving of about two and-a-half lakhs, under the head of Jails, and the milder outbreak of plague last year and the abandonment of plague camps and inspection stations reduced expenditure in the Medical Department by over four lakhs. There was a decrease of expenditure in connection with Surveys and Settlements, but this did not lead to any great reduction of the Survey programme. A considerable sum was provided for the appointment of an Additional Judge and other officers in the High Court, but it was not all spent, as the appointments were made late in the year.

"The cash balance at the end of the year will, according to the revised estimate, be Rs. 56,43,000. This includes a special grant of two lakhs from the Imperial Government for the construction of a new Surgical Ward in the Medical College Hospital. We are entitled to carry this balance forward and to spend during the next financial year all but Rs. 20,00,000, which must be retained as a permanent balance.

"The budget estimate for 1903-1904 provides for a revenue of Rs. 5,16,25,000, or an increase of Rs. 6,15,000 over the estimate of the year which is now closing. The increase is due to the progressive growth of the Stamp and Excise Revenues, which are expected to produce more than in the current year by 3 lakhs and 5½ lakhs, respectively. The Registration and Irrigation Departments will also give an increase of revenue, but we do not expect the large receipts from the latter Department that were actually obtained in 1902. On the other hand we cannot take credit for a grant of 6 lakhs, as in the budget of the current year, from the Government of India. A grant of 2 lakhs has been made as explained above, but it is included in the opening balance. The amount available for expenditure in 1903-1904 is Rs. 5,72,68,000, or 15½ lakhs more than in the current year. The method of disposing of this additional amount is shown in paragraph 6 of the statement which is in the hands of the Hon'ble Members.

"The programme of expenditure includes the re-organisation of two important departments of the Public Service, viz., that of the Judicial Branch of the Provincial Civil Service, and of the Executive Branch represented by Sub-Deputy Collectors. The re-organisation of the former, which includes the regrading of Munsifs, has already been sanctioned and given effect to during the current year, though not from the commencement of the year. Full provision has been made in the budget for next year. The re-organisation of Sub-Deputy Collectors has not yet been finally sanctioned.

"The budget provides also for additions of establishment in the Calcutta and the Railway Police Forces. In addition to the items of expenditure shown in paragraph 6 of the Financial Statement, we have provided for all the administrative and other requirements of Government on the same scale as for the year which is closing. A sum of four lakhs is reserved for general Police reforms which, it is hoped, we shall be able to carry out before the end of the year.

"Funds are provided for carrying on the Educational improvement inaugurated in the current year.

"The special grant of five lakhs made during the last two years to District Boards for improvements of district communications is to be repeated, and further help is to be given for the construction of feeder roads to railways.

"An effort is to be made to clear the old navigation channels in the east of the Province, and ample provision has been made for the construction of

[*Mr. Collin.*]

buildings and offices by the Public Works Department to enable them to overtake the arrears of work left by the reduction of such expenditure owing to famine and plague in the earlier years of the present contract. A list of the principal original Public Works, for which Rs. 29,58,000 is provided, is given in paragraph 49 of the Statement.

“The Financial Statement will come up for discussion on the 4th of April, and my Colleagues and I shall in the meantime be happy to give to Hon'ble Members any information which they may require. We shall also be obliged if Hon'ble Members will extend to us the courtesy shown to our predecessors, and will give notice before the next meeting of the Council of any points which they propose to bring forward, so that we may be prepared with the necessary explanations.”

EXPLANATORY NOTES ON THE BENGAL FINANCIAL
STATEMENT FOR 1903-1904.

PART I.—General Review.

THIS is the eleventh occasion on which the Financial Statement for the Province of Bengal has been presented before the Council. On the first and second occasions the system of Provincial finance and the distinctive features of the five financial contracts with the Government of India, covering a period of 26 years, were explained at some length. That period expired on the 31st March 1897, and in the fifth statement the Hon'ble Mr. Risley explained the alterations which were made in the conditions of the expiring contract by the next settlement, which was made for five years commencing from the 1st April 1897. The total assignment made for Bengal at that time was Rs. 4,43,49,000, and the Revenue for the year 1897-1898, including an opening balance of Rs. 39,54,000, was Rs. 5,05,78,000. For the year 1903-1904, the revenue, added to an opening balance of Rs. 56,43,000, has risen to Rs. 5,72,68,000, including special grants from the Imperial Revenues of Rs. 10,00,000. The greater portion of the increase has been contributed by the progressive growth of the Stamp and Excise revenue, while there has been a steady improvement of Land Revenue, and of receipts from Provincial rates, Assessed taxes, Registration and Jails. On the expenditure side there were heavy charges, amounting altogether to over 32 lakhs of rupees, on account of Famine in 1897-98, and there was a large expenditure on account of Plague in 1899-1901. There has been a considerable increase of administrative charges under the head of Law and Justice, and the charges on account of public works have risen from 32 lakhs to over 58 lakhs. Special grants of five lakhs for Communications and of further amounts for feeder roads have been made to District Boards during 1901-1902 and 1902-1903. The settlement made in 1897 has been extended for special reasons for two years, and will expire at the end of the coming financial year.

(1) ACCOUNTS OF 1901-1902.

2. In the revised estimate for 1901-1902, as shown in last year's financial statement, the opening balance was taken at Rs. 42,62,000, the receipts of the year at Rs. 4,93,65,000, the expenditure at Rs. 4,89,19,000, and the balance at Rs. 47,08,000. The actual result proves to have been more favourable. The receipts improved by Rs. 2,03,847, chiefly under Jails (1½ lakhs) and partly under Land Revenue, Forests, and Miscellaneous. The expenditure was greater by Rs. 5,677, and the year closed with a balance of Rs. 49,05,782.

(2) REVISED ESTIMATE, 1902-1903.

3. The budget estimate for 1902-1903 as passed by the Government of India accepted Rs. 47,08,000 as the opening balance, and provided for receipts aggregating Rs. 5,10,10,000 and an expenditure of Rs. 5,37,18,000, so that the year should close with a balance of Rs. 20,00,000. The revised estimate now passed provides for a revenue of Rs. 5,23,65,000 and an expenditure of Rs. 5,16,28,000. The net result is a surplus of Rs. 7,37,000 on the year's receipts against a deficit of Rs. 27,08,000 anticipated last year, giving a total improvement on the original estimate of Rs. 34,45,000. Including the opening balance of Rs. 49,06,000 as stated above the total receipts were Rs. 5,72,71,000, and deducting the expenditure of Rs. 5,16,28,000 the closing balance is placed at Rs. 56,43,000.

4. On the receipt side the revenue is expected to show an increase of Rs. 13,55,000, of which Rs. 2,25,000 is under Stamps, chiefly from court-fee stamps; Rs. 4,00,000 under Excise, mainly due to better settlements and the general prosperity of the Province; Rs. 1,07,000 under Land Revenue; Rs. 1,00,000 under Assessed Taxes due to increased income-tax assessments;

Rs. 1,17,000 under Miscellaneous, chiefly under Unclaimed deposits; and Rs. 3,20,000 under Irrigation Major Works due to an unusual extension of irrigation in the Sone Canals for the *rabi* crop of 1902. Against these increases there are decreases of Rs. 45,000 under Jails, Rs. 1,33,000 under Marine caused by a falling off in Pilotage receipts in the port of Calcutta, and Rs. 34,000 under Education due to smaller receipts from High and Boarding schools.

5. The net decrease of expenditure is Rs. 20,90,000. Of this, Rs. 3,21,000 occurs under Land Revenue, under several heads such as (a) Survey and Settlements owing to a smaller outlay in the Damin-i-koh Government estate in the Sonthal Parganas, and the non-utilisation of the reserve of Rs. 70,000, (b) Charges for District Administration due to savings under Salaries owing to leave out of India and changes of officers and the non-utilisation of the grant for the reorganisation of the Subordinate Executive Service. There was also a saving of Rs. 2,07,000 under Law and Justice—Judicial Courts—due to the fact that the Additional Puisne Judge, Official Referee, and Assistant Official Referee, as well as additional establishments in the High Court, who were provided for in the budget, have not been entertained for the whole year, while there are savings under Criminal Courts, on account of the salaries of officers, a portion of which is debited to this head. There are savings of Rs. 2,43,000 under Jails owing to the release of prisoners on the occasion of His Majesty's Coronation; and of Rs. 5,41,000 under Police, chiefly owing to the non-expenditure of the amount of 4 lakhs provided for reforms, pending the report of the Police Commission, and also to savings in salaries and in the pay of the Police force both in Calcutta and districts. Under Education, there has been an apparent failure to expend Rs. 12,28,000, but as large amounts have been transferred to District Boards, and to the Public Works Department for educational works, the total actual savings only amount to Rs. 5,20,000. Among the amounts transferred, Rs. 5,60,000 have been made over to Local Funds chiefly in the shape of additional grants to District Boards for the following purposes:—

	Rs.
For the improvement of primary education ...	3,71,700
„ additional Sub-Inspectors of Schools ...	18,900
„ additional remuneration to teachers in primary schools ...	1,16,170
„ purchase of furniture, &c., in primary schools ...	52,815

Rs. 1,48,000 have been transferred to the Public Works Department from the educational allotment for school buildings. There are also savings under Salaries, and the grants for raising the status of the Dacca Survey School and for starting training colleges at Dacca and Hooghly have not been fully spent. No contribution to the proposed Provident Fund for teachers in primary schools has been made during the year, as the scheme has not been finally sanctioned, but the grant has been utilised as shown above in giving additional remuneration amounting to Rs. 1,16,170 to teachers in primary schools under the control of District Boards. The allotments made both for initial and recurrent expenditure from the special assignment of 10 lakhs sanctioned by the Government of India have not also been fully spent, and the deferred expenditure is expected to cause a saving of about 4 lakhs under Education in the Provincial account. This is included in the savings of Rs. 5,20,000 mentioned above. There are decreases of expenditure under Medical (Rs. 4,53,000), chiefly in the grant for plague charges and partly under Salaries; under Minor Departments (Rs. 65,000) chiefly caused by the non-utilisation of the provision of Rs. 50,000 for the establishment of a cattle-breeding farm at Pusa, a project which could not be carried out during the year. There were also savings in the grant for Cinchona Plantation and the Veterinary Department; and under Civil Works carried out by the Civil Department the sum of Rs. 88,000, provided for additional burial-grounds, has not been spent. Against these decreases there are increases of Rs. 62,000 under Refunds due to a special adjustment of the amount recovered from the Bettiah estate in previous years on account of survey and settlement work, and of Rs. 4,89,000 under General Administration, partly due to expenditure in connection with the Delhi Coronation Darbar. The accounts of the latter have been practically closed, and the expenditure after

deducting the amounts recovered by sales, or by transfers to other Departments, was Rs. 3,17,130. Of this amount Rs. 91,907 was on account of Railway charges and Rs. 2,917 for Telegraph and Postal charges, which should be taken as a set off against the expenditure.

(3) BUDGET ESTIMATE, 1903-1904.

6. The budget estimate for 1903-1904 as passed by the Government of India adopts Rs. 56,43,000 as the opening balance, and provides for receipts aggregating Rs. 5,16,25,000. Making up a total available of Rs. 5,72,68,000. The expenditure is estimated at Rs. 5,52,68,000, thus leaving closing balance of Rs. 20,00,000. The opening balance has been increased by a grant of two lakhs of rupees made by the Imperial Government in the closing accounts of 1902-1903 for the construction of a Surgical Ward in the Medical College Hospital. Compared with the budget estimate for 1902-1903, the receipts for 1903-1904 excluding the opening balance show an increase of Rs. 6,15,000, while, as compared with the revised estimate, there is a decrease of Rs. 7,40,000. This increase is due to the improvement of the Stamp Revenue (three lakhs) and of the Excise Revenue (five and-a-half lakhs). There are also increases of half a lakh under Registration and of Rs. 75,000 in Miscellaneous and in Irrigation Receipts. There are small decreases in some items of account which do not call for notice. The reduction of receipts, as compared with the revised estimate, is due to the absence of two large items, viz., the special assignments of six lakhs made in 1902-1903 by the Government of India for Civil Works, and of the two lakhs made for the Surgical Ward referred to above. Smaller receipts are also anticipated from Irrigation Major Works. On the expenditure side the total estimated charges for 1903-1904 are Rs. 5,52,68,000, against Rs. 5,37,18,000, the budget estimate for 1902-1903, and Rs. 5,16,28,000, the revised estimate for the year. The increase in the budget of 1903-1904 over the similar figures for 1902-1903 is Rs. 15,50,000, of which Rs. 13,88,000 are for the following purposes:—

	Rs.
Improvement of the status of Sub-Deputy Collectors (the grant being Rs. 1,00,000 against Rs. 30,000 in 1902-1903)	70,000
Local allowances of Deputy Collectors for the Excise Department	5,000
Reorganisation of the Customs Department	20,000
Regrading of Munsifs and additional temporary Sub-Judges (the grant being Rs. 1,05,000 against Rs. 76,000 in the budget for 1902-1903)	29,000
Reorganisation of the Calcutta Police	50,000
Ditto of the Railway Police	28,000
Increased grant for pilotage allowances	55,000
Construction of a new steamer to replace the <i>Sarsuti</i>	2,00,000
Installation of electric fans and lights in the Presidency General Hospital	30,000
Revision of the Imperial Gazetteer and the Statistical Account of Bengal (the grant being Rs. 40,000 against Rs. 25,000 in 1902-1903)	15,000
Extension of the Veterinary School and Hospital	38,000
Inspector of Mines	13,000
Dredger for the Circular and Eastern Canals	5,00,000
Increased grant for Civil Works by Public Works Department	2,85,000
Additional grants to District Boards for feeder roads (Rs. 1,50,000 having been granted in 1902-1903)	50,000
Total	13,88,000

The budget is explained more fully in the following paragraphs:—

PART II.—Detailed remarks on the Budget for 1903-1904.

RECEIPTS.

7. *Land Revenue.*—The total collections under this head in 1901-1902 amounted to Rs. 4,08,11,631, and the estimate for 1903-1904 as passed by the

Government of India is Rs. 4,07,17,000, against Rs. 4,10,00,000, the revised estimate for 1902-1903. The estimate for 1903-1904 includes Rs. 1,80,000 for recoveries on account of the Bihar Survey and Settlement charges, against Rs. 4,24,060, the actuals of 1901-1902, and Rs. 3,30,000 provided for in the revised estimate for 1902-1903. About 1½ lakhs are to be recovered in Purnea on account of settlement charges, but they will be credited to another head of the accounts.

8. The adjustments between Imperial and Provincial will probably result in a net transfer of Rs. 3,52,000 to Imperial as shown below:—

	Rs.
Fixed contribution to Imperial Revenues under the Provincial Settlement	14,19,000
Add, payable to Imperial Revenues—	
For transfer of the South Lushai Hills to the Assam Administration	3,75,000
For transfer of Provincial interest in certain sections of the Indian Museum	19,000
For transfer of the Statistical Department of the Bengal Secretariat to the Office of the Director-General of Statistics ...	15,000
Compensation to the Assam Administration on account of the realisation in Bengal of income-tax from the Assam-Bengal Railway	13,000
Compensation to the Central Provinces Administration on account of the realisation in Bengal of income-tax from the Bengal-Nagpur Railway	16,000
Total ...	18,57,000
Deduct, to be recovered from Imperial Funds—	
Special assignment for resumed chaukidari lands in Orissa ...	36,000
Ditto of three-fourths of the sale-proceeds of village cadastral maps	4,000
Contribution for increase of expenditure under Education ...	10,00,000
Assignment for remission of income-tax on incomes below Rs. 1,000	4,65,000
Total ...	15,05,000
Net sum to be transferred to Imperial Funds ...	3,52,000

9. The estimated Provincial share of Land Revenue is arrived at as follows:—

	Estimate, 1903-1904. Rs.
Gross Land Revenue	4,07,17,000
Deduct 12 per cent. on estimated collections from Government estates (Provincial)	6,17,000
Deduct recoveries of Bihar Survey and Settlement charges (Imperial)	1,80,000
Total deduction ...	7,97,000
Net amount divisible between Imperial and Provincial Funds	3,99,20,000
Provincial share of above (one-fourth)	99,80,000
Add 12 per cent. on collections from Government estates ...	6,17,000
Total Provincial ...	1,05,97,000
Deduct on account of adjustments as shown above ...	3,52,000
Total Provincial share ...	1,02,45,000

10. *Stamps.*—The budget estimate of the total revenue from Stamps for 1902-1903 was passed by the Government of India for Rs. 1,92,00,000. The actuals in 1901-1902 amounted to Rs. 1,90,05,559, and the returns from the Comptroller-General show that the receipts during the first ten months of 1902-1903 exceeded those of the corresponding period of the preceding year by Rs. 3,15,000. In view of these figures, the revised estimate for 1902-1903 has been passed for Rs. 1,95,00,000 and the estimate for 1903-1904

has been placed at Rs. 1,96,00,000 with reference to the gradual increase of revenue. The Provincial share is three-fourths of this sum, and amounts to Rs. 1,46,25,000 and Rs. 1,47,00,000 respectively.

11. *Excise.*—The revenue from Excise for 1902-1903 was estimated at Rs. 1,50,00,000. The actuals of 1901-1902 amounted to Rs. 1,50,25,698, and the figures for the first ten months of 1902-1903 show an increase of Rs. 6,63,000 over the actuals of the corresponding period of the preceding year, and the revised estimate for the current year has been adopted at Rs. 1,58,00,000. But looking to the annual increase of revenue under this head, the estimate for next year has been placed at Rs. 1,61,00,000. The Provincial share (one-half) amounts to Rs. 80,50,000.

12. *Provincial Rates.*—The actual collections of the public works cess in 1901-1902 amounted to Rs. 46,65,503, and the receipts in the first nine months of the current year show an increase of Rs. 2,65,000 over those of the corresponding period of last year. The revised estimate for the current year has accordingly been placed at Rs. 48,32,000, and the estimate for next year has been taken at Rs. 48,50,000. An increase is anticipated on the completion of revaluation works in certain districts. Under General Rates for the management of private estates the estimate of receipts is Rs. 1,42,000, and this added to the estimate for receipts of the Public Works cesses makes up the sum of Rs. 49,92,000 which appears in the abstract.

13. *Customs.*—The original estimate of Provincial receipts for 1902-1903 was Rs. 2,60,000, against Rs. 2,64,584, the actuals of 1901-1902. The collections in the first nine months of 1902-1903 showed a decrease of Rs. 24,000 as compared with those of the corresponding period of the previous year, and the revised estimate for 1902-1903 has been placed at Rs. 2,50,000. The estimate for next year has, however, been passed for Rs. 2,60,000, which is the sanctioned estimate for 1902-1903.

14. *Assessed Taxes.*—The budget estimate of receipts from income-tax for 1902-1903 was Rs. 57,00,000. The actual collections of last year amounted to Rs. 56,51,692 and those of the twelve months ending 31st January 1903 were Rs. 53,41,000. The revised estimate for 1902-1903 has been placed at Rs. 59,00,000, and the estimate for 1903-1904 would have been passed for Rs. 60,00,000 with reference to the gradual increase of revenue year by year, but for the remission of tax on incomes below Rs. 1,000 sanctioned by the Government of India. This remission is estimated to cause a loss in Bengal of Rs. 9,30,000, and the estimate has accordingly been placed at Rs. 50,70,000. The Provincial share (one-half) amounts Rs. 25,35,000. The remission, however, is not a loss to Provincial Funds, as it has been recouped by an assignment from the Government of India under Land Revenue.

15. *Forests.*—The total receipts under this head for 1903-1904 are estimated at Rs. 12,00,000, against Rs. 12,55,000 the budget estimate for 1902-1903. The Provincial share is one-half. The decrease is owing to a smaller sale of *sundri* wood in the Sundarbans and to the disforestation of the Singhbhum forests and also to the decreased revenue from *sabai* grass.

16. *Registration.*—The budget estimate under this head for 1902-1903 was Rs. 16,00,000. The actuals in 1901-1902 amounted to Rs. 16,69,663, and the collections of the first nine months of the current year show an increase of Rs. 20,000 over those of the corresponding period of the previous year. The revised estimate for the current year has been placed at Rs. 16,84,000, while the estimate for 1903-1904 has been passed for Rs. 17,00,000. The Provincial share of one-half amounts to Rs. 8,42,000 and Rs. 8,50,000 respectively.

17. *Interest.*—The receipts under this head have been entered at Rs. 3,60,000, thus:—

	Rs.
Interest on advances to cultivators	42,000
„ on drainage and embankment advances	64,000
„ on loans to landholders	7,000
„ on loans to Municipalities and other public corporations	1,80,000
„ on Government securities	14,000
Miscellaneous	47,000
Total	3,60,000

18. *Law and Justice.—Courts of Law.*—The actuals in 1901-1902 amounted to Rs. 8,01,684, and the estimate for 1903-1904 has been placed at Rs. 8,00,000. The revised estimate for the current year has, however, been passed for Rs. 8,08,000 with reference to the actuals of the first nine months of the year.

19. *Jails.*—The proceeds of Jail manufactures showed a steady increase up to 1900-1901, but received a check in 1901-1902. In view of the actuals of 1901-1902 and those of the first nine months of the current year, the revised estimate has been placed at Rs. 13,70,000, but the estimate for 1903-1904 has been passed for Rs. 14,17,000.

20. *Police.*—The estimate under this head amounts to Rs. 1,84,000, against Rs. 1,92,000, the revised estimate for 1902-1903, and Rs. 1,69,387, the actuals of 1901-1902. In 1902-1903 there were larger recoveries on account of punitive police.

21. *Marine.*—The budget estimate for 1902-1903 was Rs. 13,33,000. This has been reduced to Rs. 12,00,000 in the revised estimate with reference to the actuals of the first ten months of the current year owing to a falling off under Pilotage receipts in Calcutta. These receipts are of a fluctuating character, depending on the tonnage of vessels arriving and departing from the port, and the estimate for 1903-1904 has been passed for Rs. 12,71,000.

22. *Education.*—The estimate under this head is Rs. 7,28,000, against Rs. 7,12,000, the revised estimate for 1902-1903, and Rs. 7,04,553, the actuals of 1901-1902. The increase is expected mainly from the fees at high schools.

23. *Medical.*—The estimate under this head is Rs. 2,25,000, against Rs. 2,19,000, the sanctioned estimate for 1902-1903, and Rs. 2,07,659, the actuals of 1901-1902. The increase is due to an anticipated increase in the receipts from paying patients in hospitals.

24. *Scientific and other Minor Departments.*—The total receipts for 1903-1904 are estimated at Rs. 2,57,000, against Rs. 2,47,000, the sanctioned estimate for 1902-1903. The increase is under Cinchona Plantation receipts owing to anticipated larger sales of quinine and cinchona alkaloids.

25. *Miscellaneous.*—The receipts under this head fluctuate largely from year to year and it is difficult to forecast them with certainty. The estimate for 1903-1904, based on past actuals, has been placed at Rs. 8,50,000, against Rs. 7,76,000 and Rs. 8,93,000, the budget and revised estimates, respectively, for 1902-1903.

26. *Irrigation Major Works (Direct receipts).*—The budget estimate for 1902-1903 was Rs. 17,80,000, and the revised estimate is taken at Rs. 21,00,000, the receipts from both the Sone and Orissa canals being expected to be better than the budget owing to an unusually large *rabi* irrigation in South Bihar. The estimate for 1903-1904 has been passed for Rs. 18,45,000.

27. *Minor Works and Navigation in charge of the Public Works Department.*—The estimate of receipts for 1903-1904 is Rs. 6,00,000, against Rs. 5,70,000, the revised estimate for 1902-1903. An increase is expected from the Calcutta and Eastern Canals.

28. *Civil Works.*—The estimate of receipts by the Public Works Department for 1903-1904 is Rs. 2,00,000, which is the same as the budget estimate for 1902-1903, but the revised estimate for the current year has been placed at Rs. 2,20,000 owing to the anticipated increase in the Government share of the profits of the Darjeeling-Himalayan Railway. The estimate of receipts by the Civil Department is Rs. 2,64,000 against Rs. 2,60,000, the revised estimate for the current year. The estimate is based on the prospect of improved settlements to be made with farmers for ferries.

EXPENDITURE.

29. *Refunds and Drawbacks.*—The total Provincial expenditure in 1903-1904 is estimated at Rs. 1,87,000 against Rs. 2,42,000, the revised estimate for 1902-1903. The revised estimate includes special adjustments both under Land Revenue and Provincial Rates, the former being the amount recovered from the Bettiah Estate in previous years on account of Survey and Settlement works and originally credited to Land Revenue, but subsequently transferred to special advances by debit to this head, while the latter includes two special payments made from the Singhbhum and Darbhanga Treasuries.

30. *Land Revenue.*—The total Provincial expenditure for 1903-1904 is estimated at Rs. 44,14,000 against Rs. 43,75,000, the budget estimate for 1902-1903, and Rs. 40,69,611, the actuals of 1901-1902, as shown below:—

	1901-1902. Actuals. Rs.	1902-1903.		1903-1904. Budget. Rs.
		Budget. Rs.	Revised. Rs.	
(1) Charges of District Administration ...	32,26,855	33,27,000	31,65,000	33,59,000
(2) Charges on account of Land Revenue collections ...	1,078	1,000	1,000	1,000
(3) Management of Government estates ...	5,16,787	5,45,000	5,50,000	5,25,000
(4) Survey and Settlements	2,36,317	4,09,000	2,43,000	4,39,000
(5) Land Records and Agriculture ...	88,574	93,000	95,000	90,000
Total ...	40,69,611	43,75,000	40,54,000	44,14,000

The increase under (1) is due to larger provision made under Salaries for the proposed reorganization of the Subordinate Executive Service, which is awaiting the sanction of the Government of India, while the increase under (4) is based on local requirements.

31. *Stamps.*—The estimate for 1903-1904 is Rs. 8,04,000 against Rs. 8,53,000, the budget grant for 1902-1903. The decrease is chiefly under "Stamp paper supplied from Central Stores," the estimate under this head being Rs. 3,68,000 against Rs. 4,16,000, the budget estimate for 1902-1903. The Provincial share (three-fourths) is Rs. 6,03,000.

32. *Excise.*—The total expenditure for 1903-1904 is estimated at Rs. 8,12,000 against Rs. 7,56,000, the budget grant for 1902-1903. The budget includes provision for local allowances of Excise Deputy Collectors.

33. *Customs.*—The estimate for 1903-1904 is Rs. 10,00,000 against Rs. 9,73,000, the budget estimate for 1902-1903. The increase is chiefly due to a provision for the reorganization of the Customs Department.

34. *Forests.*—The total budget grant for 1903-1904 is Rs. 7,20,000 against Rs. 7,43,000, the estimate for 1902-1903. The decrease is due to no payment being required for rent of leased forests managed by Government. The Provincial share of one-half is Rs. 3,60,000.

35. *General Administration.*—The total Provincial expenditure in 1902-1903 was originally estimated at Rs. 17,57,000, but in the revised estimate this has been raised to Rs. 22,46,000. The increase is chiefly for charges in connection with the Delhi Coronation Durbar. The estimate for 1903-1904 is Rs. 17,56,000.

36. *Law and Justice—Courts of Law.*—The budget estimate under this head for 1902-1903 was Rs. 96,85,000, but in the revised estimate this has been reduced to Rs. 94,78,000 for the reasons explained in paragraph 5 above. The estimate for 1903-1904 has been passed for Rs. 99,30,000, which includes provision for the additional Puisne Judge of the High Court and other officers and establishment provided for in the budget for the current year. Provision has been made (a) for the appointment of four Additional Subordinate Judges and for the improvement of the position of Munsifs by the revision of grades, recently sanctioned, (b) for four temporary Subordinate Judges and for additional establishment in Civil Courts, (c) for the reorganization of the Subordinate Executive Service, half of which charge is paid for under this head, (d) for increase of establishment in Criminal Courts, and (e) for an increased grant under Allowances.

37. *Jails.*—The estimate for 1902-1903 was Rs. 29,43,000 against Rs. 29,92,319, the actuals of 1901-1902. The actual charges of the first nine months of the current year amounted to Rs. 18,49,000, and in consideration of the expenditure of the last three months of the preceding three years, and in view of the anticipated savings owing to the release of prisoners on the occasion of the celebration of His Majesty's Coronation in India, the revised estimate has been placed at Rs. 27,00,000. The estimate for 1903-1904 is Rs. 28,53,000.

38. *Police.*—The following table compares the estimates under this head:—

	1901-1902. Actuals.	1902-1903.		1903-1904. Estimate.
		Budget	Revised.	
	Rs.	Rs.	Rs.	Rs.
(1) Presidency Police ...	8,20,126	8,74,000	8,40,000	9,36,000
(2) Municipal Police ...	43,007	49,000	35,000	49,000
(3) Superintendence ..	1,63,435	1,54,500	1,64,000	1,69,000
(4) District Executive Force ...	47,75,120	53,85,000	48,35,000	53,93,000
(5) Village Police ...	52,968	50,000	49,000	52,000
(6) Special Police ...	1,53,015	1,45,600	1,52,000	1,52,000
(7) Railway Police ...	1,68,097	1,61,500	2,12,000	1,99,000
(8) Cattle-pounds ...	890	1,400	1,000	1,000
(9) Refunds ...	18,334	20,000	12,000	14,000
Total ...	61,94,992	68,41,000	63,00,000	69,56,000

The actuals of the first nine months of 1902-1903 indicate that there will be savings under the head of Presidency Police in the pay of the Police Force, under that of District Executive Force, owing to savings in the salaries of officers and pay of Police Force, and to the fact that the lump provision for reforms has not been utilized. The revised estimate of total expenditure has been passed for Rs. 63,00,000 against Rs. 68,41,000, the budget grant for the year. The estimate for 1903-1904 is Rs. 69,56,000. Under (1) provision has been made for the local allowance of the Deputy Commissioner of Police and Rs. 50,000 for the reorganization of the Calcutta Police. Under (4) a provision of four lakhs has again been made for general reforms which it is expected will be carried out after the Police Commission have reported. Provision has also been made for the revision of establishment at the Training School for Sub-Inspectors. The other small increases are shewn in Appendix B.

39. *Marine.*—The estimate for 1903-1904 is Rs. 12,72,000 against Rs. 10,15,000, the budget estimate for 1902-1903, and includes a provision of two lakhs for part of the cost of a new pilot steamer to replace the *Sarsuti* pilot brig at the Sandheads. Provision has also been made for larger payment to free-list pilots and licensed pilots.

40. *Education.*—The total Provincial expenditure in 1902-1903 was originally estimated at Rs. 42,42,000, but in the revised estimate this has been reduced to Rs. 30,14,000. The decrease is distributed among several heads, as shown in Appendix B, and has been partly explained in paragraph 5 above. The estimate for 1903-1904 is Rs. 37,84,000, to which must be added Rs. 4,52,940 which is transferred to District Boards, as explained in paragraph 51 below. The total expenditure for Education will therefore be Rs. 42,36,940. The allotment under the head of Education includes provision for the following new items:—(a) the salary of a new Assistant Director (Rs. 6,000), (b) the purchase of astronomical instruments for the Presidency College (Rs. 11,000), (c) the appointment of three additional lecturers in the Sanskrit College (Rs. 2,700), (d) the establishment of a new female school (Rs. 8,000), (e) a new Muhammadan school in the northern part of the town of Calcutta (Rs. 6,000), (f) an additional grant for boarding charges of the Kurseong Victoria School (Rs. 9,000), (g) commercial classes in training colleges (Rs. 6,000), (h) Rs. 60,000 for raising the status of the Dacca Survey School to the status of the Bihar School of Engineering, (i) Rs. 37,888 for training institutions for primary school teachers, (j) Rs. 15,380 for a training institution for girls, (k) Rs. 10,780 for subsidiary model primary schools for girls, (l) Rs. 9,660 for grants to Missionaries for female education, (m) Rs. 28,300 for improvement of primary education in districts not under the Local Self-Government Act, (n) Rs. 20,000 for an addition to the Dacca boarding hostel, (o) Rs. 4,500 for scholarships for industrial students sent to Europe, (p) Rs. 1,25,000 for contribution to the proposed Provident Fund for teachers in primary schools, and (q) Rs. 2,000 for the training of officers in Europe.

41. *Medical.*—The budget grant for 1903-1904 is Rs. 23,70,000 against Rs. 24,35,000 and Rs. 19,82,000, the budget and revised estimates, respectively,

for 1902-1903 and Rs. 20,59,325, the actuals of 1901-1902. The budget estimate includes a provision of Rs. 3,20,000 for expenses in connection with plague, Rs. 30,000 for electric fans and light in the General Hospital, and Rs. 8,000 for the proposed enlargement of the Dacca Medical School.

42. *Political.*—The original budget grant for 1902-1903 was Rs. 20,000. It has been raised to Rs. 66,000 in the revised estimate, or by Rs. 46,000. This increase is due to expenditure in Calcutta and the mufassal in connection with the celebration of the Coronation of His Majesty the King-Emperor of India. The estimate for 1903-1904 is Rs. 22,000, which includes Rs. 2,000, the Government share of the cost of demarcation of the boundary between the Tributary Estates and Government lands in Orissa.

43. *Scientific and other Minor Departments.*—There is an increase of Rs. 70,000 over the budget estimate for 1902-1903, which is due to additional grants for the Veterinary Hospital and the Cinchona plantations. Provision has also been made of Rs. 5,000 on account of such grant as may be necessary in connection with the Louisiana Exhibition, Rs. 40,000 for the revision of the *Imperial Gazetteer* and the *Statistical Accounts of Bengal*, and Rs. 13,000 for an Inspector of Mines.

44. *Superannuation.*—The charges under this head show a progressive increase year by year owing to the increase in the claims to pensions. The estimate for 1903-1904 is Rs. 25,60,000 against Rs. 24,62,000, the budget grant for 1902-1903, and Rs. 23,88,677, the actuals of 1901-1902.

45. *Stationery and Printing.*—The estimate for 1903-1904 is Rs. 12,54,000 against Rs. 12,25,000, the estimate for 1902-1903. The budget includes provision for the revision of establishment in the office of the Superintendent of Stationery.

46. *Miscellaneous.*—There is an increase of Rs. 5,000 only as compared with the budget estimate for 1902-1903. The details are shown in Appendix B.

47. *Irrigation Major Works.*—The total grant for working expenses is Rs. 12,25,000, which is the same as the budget grant for the current year, and Rs. 11,32,636, the actuals of 1901-1902.

48. *Irrigation Minor Works in charge of the Public Works Department.*—The estimate for 1903-1904 is Rs. 19,50,000, against Rs. 15,00,000, the budget grant for 1902-1903, and Rs. 13,17,386, the actuals of 1901-1902. The estimate includes Rs. 5,00,000 for procuring a dredger for use in the Circular and Eastern Canals and the Nadia rivers, and Rs. 2,73,000 for the Bhil route between the Kumar and Madhumati rivers.

49. *Civil Works in charge of the Public Works Department.*—The Provincial expenditure for 1903-1904 is Rs. 55,20,000, which is distributed thus:—

	Rs.
Original works	29,58,000
Repairs	16,95,000
Establishment	8,33,790
Tools and Plant	33,210
	<hr/>
Total	55,20,000
	<hr/>

The allotment includes the following grants for original works:—

	Rs.
Construction of Magistrate's office building Muzaffarpur	50,000
Construction of a Surgical Ward for the Medical College Hospital	2,20,000
Completion of the Presidency General Hospital	1,00,000
Construction of quarters for nurses in the Medical College and Eden Hospital	2,00,000
Extension of the High Court	2,50,000
Munsiffs' Courts and Residences	2,00,000
Construction of the Pathological Block, Medical College Hospital	90,000
New Central Jail for the Presidency Division	1,00,000
Extension of the Belgachia Veterinary School	50,000

	Rs.
Construction of a record-room for the District Judge's Court, Barisal	25,500
Construction of Subdivisional buildings, Dhanbad	30,000
Preservation of the Kanarak Temple	88,000
Ditto Rhotas Fort and Palace	23,000
Construction of a new hospital in the Jail, Barisal	23,100
Ditto double-storeyed barrack in the Jail, Chittagong	12,000
Ditto Dacca Training College	40,000
Ditto building for the Girls' School, Dow Hill, Kurseong	76,000
Construction of a Central Lunatic Asylum, Berhampore	95,500
Acquisition of land near the Fenwick Bazar thana	30,000
Construction of a branch Shipping Office at Kidderpore	33,400
Provision of residences for Government officials	2,00,000
Opening out new roads and improvements to existing roads in the Chittagong Hill Tracts	25,400
Grant-in-aid to feeder roads to Bengal-Nagpur Railway, Midnapur district	40,000
Minor works in progress	10,00,000

50. *Civil Works in charge of the Civil Department.*—The estimate for 1903-1904 is Rs. 3,57,000, which includes a provision of Rs. 3,00,000 for grants to Municipalities and Excluded Local Funds which are adjusted under this head. Provision has been made for a grant of Rs. 25,000 for the resurvey of the added area of the Calcutta Municipality, of Rs. 35,000 for contribution towards the scheme for the erection of incinerators by the Calcutta Corporation, and of Rs. 50,000 for acquisition of land for an extension of Christian burial-grounds.

51. *Contributions from Provincial to Local.*—The original estimate for 1902-1903, amounting to Rs. 14,00,000, has been raised to Rs. 19,73,000 in the revised estimate, in order to provide for special grants to District Boards for educational purposes, as already explained in paragraph 5 above. The estimate for 1903-1904 is Rs. 19,50,000, and includes a provision of five lakhs for special grants to District Boards, for improving their communications, and of two lakhs for the construction of feeder roads by District Board. Rupees 3,71,700 are provided for expenditure by the District Boards on primary education, Rs. 63,000 for additional Sub-Inspectors, and Rs. 18,240 for lower primary scholarships.

BENGAL PROVINCIAL REVENUE.

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

HEADS.	Actuals, 1901-1903	1902-1903.		1903-1904.
		Budget.	Revised.	Estimate.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance	42,61,612	47,08	49,06	56,43
Principal Heads of Revenue—				
I.—Land Revenue { Proper	1,05,52,406	1,05,19	1,06,26	1,05,97
Adjustments	—18,03,719	—2,19	—59	—3,52
• IV.—Stamps	1,42,54,169	1,44,00	1,46,25	1,47,00
V.—Excise	75,12,849	75,00	79,00	80,50
VI.—Provincial Rates	48,18,263	49,80	50,04	49,92
VII.—Customs	2,64,584	2,60	2,50	2,60
VIII.—Assessed Taxes	28,25,846	28,50	29,50	25,35
IX.—Forests	6,46,119	6,27	6,42	6,00
X.—Registration	8,34,831	8,00	8,42	8,50
Total	3,99,05,348	4,17,17	4,27,80	4,22,32
XII.—Interest	3,80,637	3,57	3,45	3,60
Receipts by Civil Department—				
XVI.—Law and Justice—				
Courts of Law	8,01,684	7,96	8,08	6,00
Jails	18,69,255	14,15	13,70	14,17
XVII.—Police	1,69,387	1,82	1,92	1,84
XVIII.—Marine	12,58,529	13,33	12,00	12,71
XIX.—Education	7,04,553	7,46	7,12	7,28
XX.—Medical	2,07,659	2,19	2,26	2,25
XXI.—Scientific and other Minor Departments	2,75,966	2,47	2,66	2,57
Total	47,87,033	49,38	47,74	48,82
Miscellaneous—				
XXII.—Receipts in aid of Superannuation	71,360	60	89	75
XXIII.—Stationery and Printing	1,38,822	1,58	1,51	1,45
XXV.—Miscellaneous	11,53,457	7,76	8,93	8,50
Total	18,63,639	9,94	11,33	10,70
Irrigation—				
XXIX.—Major Works (direct receipts)	17,76,911	17,80	21,00	18,45
XXX.—Minor Works and Navigation—				
By Public Works Department... ..	5,72,990	5,90	5,70	6,00
By Civil Department	1,03,063	1,23	1,20	1,09
Total	24,52,964	24,93	27,90	25,54
Buildings and Roads—				
XXXII.—Civil Works—				
By Public Works Department..	2,20,470	2,00	2,20	2,00
By Civil Department	2,63,436	2,69	2,60	2,64
Total	4,83,906	4,69	4,80	4,64
Contributions	2,45,320	42	63	63
Total	4,95,68,847	5,10,10	5,23,05	5,16,25
GRAND TOTAL	5,38,30,459	5,57,18	5,72,71	5,72,68

BENGAL PROVINCIAL EXPENDITURE.

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

HEADS.	Actuals, 1901-1902.	1902-1903.		1903-1904.
		Budget.	Revised.	Estimate.
1	2	3	4	5
Direct demand on the revenues—	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks ...	1,93,762	1,80	2,42	1,87
2. Assignments and Compensations ...	1,60,514	1,70	1,70	1,70
3. Land Revenue ...	40,69,611	43,75	40,54	44,14
6. Stamps ...	5,41,390	6,40	5,82	6,03
7. Excise ...	3,43,165	3,78	3,77	4,06
8. Provincial Rates ...	99,097	1,21	89	1,20
9. Customs ...	9,19,586	9,73	9,09	10,00
10. Assessed Taxes ...	1,00,858	1,00	1,00	1,03
11. Forests ...	3,28,566	3,71	3,57	3,60
12. Registration ...	4,70,685	4,75	4,71	4,80
Total ...	72,27,184	77,83	73,51	78,43
13. Interest on ordinary debt ...	2,09,602	2,19	2,03	2,09
Post Office, Telegraph and Mint—				
15. Post Office ..	2,787	6	4	6
Salaries and expenses of the Civil Department—				
18. General Administration ...	18,32,104	17,57	22,46	17,56
19. Law and { Courts of Law ...	91,02,454	96,85	94,78	99,80
Justico. { Jails ...	29,92,819	29,43	27,00	28,59
20. Police ...	61,94,992	68,41	63,00	69,56
21. Marine ...	10,11,954	10,15	10,15	12,72
22. Education ..	29,41,016	42,42	30,14	37,84
24. Medical ...	20,59,325	24,35	19,82	23,70
25. Political ...	17,998	20	66	22
26. Scientific and other Minor Depart- ments.	5,22,377	6,58	5,93	7,28
Total ...	2,69,74,539	2,95,96	2,73,94	2,96,77
Miscellaneous—				
29. Superannuation, &c. ...	23,88,677	24,62	24,55	25,60
30. Stationery and Printing ...	12,94,064	12,25	12,45	12,54
32. Miscellaneous ...	2,03,568	2,54	2,34	2,59
Total ...	38,86,609	39,41	39,34	40,73
Famine Relief and Insurance—				
33. Famine Relief ...	3,530	.....	.....	.....
Irrigation—				
42. Major Works— Working Expenses ...	11,32,636	12,25	11,96	12,25
Interest on Debt ...	24,54,094	24,55	24,53	24,53
43. Minor Works and Navigation— By Public Works Department ...	18,17,386	15,00	15,50	19,50
By Civil Department ...	4,282	5	5	5
Total ...	49,08,348	51,85	52,04	56,83
Buildings and Roads—				
45. Civil Works— By Public Works Department ...	43,70,888	52,35	58,00	55,20
By Civil Department ...	1,20,643	3,53	2,65	3,57
Total ...	44,91,531	55,88	55,65	58,77
Contributions ...	12,20,547	14,00	19,73	19,50
Total ...	4,89,24,677	5,37,18	5,16,28	5,52,68
Closing balance ...	49,05,782	20,00	56,43	20,00
GRAND TOTAL ...	5,38,30,459	5,57,18	5,72,71	5,72,68
Provincial surplus (+) or deficit(—) ...	+ 6,44,170	—27,08	+7,87	(—)36,43

APPENDIX A.

Bengal Provincial Receipts, in detail, of minor heads.

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

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

I.—Land Revenue—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Gross Land Revenue	4,08,11,631	4,07,14,000	4,10,00,000	4,07,17,000	Revised estimate based on actuals, Based on actuals.
Deduct 12 per cent. on collections from Government Estates (Provincial)	6,07,351	6,04,000	6,12,000	6,17,000	
Deduct recoveries of Bihar Survey and Settlement charges (Imperial)	4,24,060	4,50,000	3,30,000	1,80,000	Rupees 20,000 expected in Darbhanga and Rs. 1,60,000 in North Monghyr. A sum of 1½ lakhs to be recovered in Purneah will be credited to "Advances recoverable."
Total deduction	10,31,411	10,54,000	9,42,000	7,97,000	
Net amount divisible between Imperial and Provincial	3,97,80,220	3,96,80,000	4,00,58,000	3,99,20,000	
Provincial share of above (one-fourth)	99,45,055	99,15,000	1,00,14,000	99,80,000	
Add 12 per cent. on collections from Government Estates	6,07,351	6,04,000	6,12,000	6,17,000	
Net	1,05,52,406	1,05,19,000	1,06,26,000	1,05,97,000	
Deduct on account of adjustments as shown below	-18,03,719	-2,19,000	-59,000	-8,52,000	
Total Provincial share	87,48,687	1,03,00,000	1,05,67,000	1,03,45,000	

Adjustments—

Fixed contribution to Imperial Revenues under the Provincial Settlement	14,19,000	14,19,000	14,19,000	14,19,000	
Add payable to Imperial—					
For transfer of the South Lushai Administration to Assam	3,75,000	3,75,000	3,75,000	3,75,000	Revised includes a special grant of Rs. 10,000 for purchase of certain articles of embroideries, &c., from the Indian Arts Exhibition at Delhi.
For transfer of Provincial Museum	19,000	19,000	29,000	19,000	
For contribution to the Nawab of Morshidabad for repairs to the Nizamut buildings	.....	.....	50,000	.....
For transfer of Statistical Department of the Bengal Secretariat to the Office of the Director-General of Statistics	14,910	15,000	15,000	15,000	
Compensation to the Assam Administration on account of the realisation in Bengal of income-tax from the Assam-Bengal Railway	13,000	13,000	13,000	13,000	
Compensation to the Central Provinces Administration on account of the realisation in Bengal of income-tax from the Bengal-Nagpur Railway	17,120	16,000	16,000	16,000	
Total	18,53,030	18,57,000	19,17,000	18,57,000	
Deduct to be recovered from Imperial—					
Compensation for duty on Shajehanpur rum issued to Bengal from the United Provinces of Agra and Oudh under bond	2,104	.....	.....	.....	These are special grants.
Special assignment for resumed chaukidari lands in Orissa	36,068	36,000	36,000	36,000	
Ditto of three-fourths of the sale-proceeds of certain village cadastral maps	4,351	2,000	2,000	4,000	
Contribution for increase of expenditure under Education	.....	10,00,000	10,00,000	10,00,000	
Assignment for expenditure under Public Works	.....	6,00,000	6,00,000	.....
Assignment, for expenditure on Surgical block, Medical College Hospital in 1903-1904	.....	.....	2,00,000	.....
Assignment for expenditure under Irrigation Minor Works	.....	.....	30,000	.....
Assignment for remission of income-tax on incomes below Rs. 1,000	.....	.....	.....	4,65,000	
Assignment for the salary and travelling allowance of the Chief Commissioner, Assam, and his Secretary and Personal Assistant, while on tour, paid in Calcutta	11,308	.....	.....	.....
Total	54,311	16,38,000	18,58,000	18,05,000	
Net sum to be transferred	18,03,719	2,19,000	59,000	3,52,000	

IV.—Stamps—

Sale of general stamps	52,59,095	53,00,000	53,77,000	54,50,000	The receipts under these heads continue to increase yearly.
Sale of court-fee stamps	1,35,28,075	1,35,50,000	1,37,50,000	1,38,00,000	
Sale of plain paper to be used with court-fee stamps	1,70,205	2,88,000	2,08,000	2,35,000	
Duty on impressing documents	19,524	20,000	25,000	20,000	
Fines and penalties	54,061	80,000	30,000	30,000	
Miscellaneous	13,812	15,000	17,000	15,000	
Total	1,99,06,552	1,99,00,000	1,95,00,000	1,98,00,000	
Provincial share (three-fourths)	1,48,54,120	1,48,50,000	1,46,25,000	1,47,00,000	

V.—Excise—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
License and Distillery fees and duties for the sale of liquors and drugs—		Rs.	Rs.	Rs.	
Foreign liquors	3,34,681	3,50,000	4,01,000	4,00,000	
Indian made liquors excised at tariff rates ...	7,01,107	8,30,000	9,31,000	9,80,000	
Country spirits—					
Distillery	19,03,194	68,50,000	72,65,000	74,70,000	
Outlets	35,63,908				
Still head duty	21,74,745				
Miscellaneous	76,623				
Toddy revenue	10,50,383	10,50,000	11,01,000	11,51,000	
Opium and its preparation	7,09,339	7,00,000	7,49,000	7,49,000	
Other drugs, ganja, bhang, &c.	16,08,122	15,50,000	16,00,000	17,00,000	
Total	1,15,06,994	1,14,30,000	1,21,05,000	1,24,01,000	The revenue is gradually increasing year by year.
Gain on sale-proceeds of excise opium	19,11,377	20,00,000	20,00,000	20,00,000	
Duty on ganja	15,00,158	15,50,000	16,80,000	16,80,000	
Fines, confiscations and miscellaneous	18,169	20,000	15,000	20,000	
GRAND TOTAL	1,50,26,628	1,50,00,000	1,58,00,000	1,61,00,000	Revised based on the actuals of first ten months of 1902-1903.
Provincial share (one half)	75,12,849	75,00,000	79,00,000	80,50,000	

VI.—Provincial Rates—

Public Works Cess	46,65,508	48,40,000	48,32,000	48,50,000	Estimate raised in view of the anticipated completion of revaluation works in the districts of Midnapore, Jessor, Noakhali, and Shahabad.
General rates for management of private estates ...	1,52,700	1,40,000	1,72,000	1,42,000	
Total	48,18,208	49,80,000	50,04,000	49,92,000	Revised based on actuals of nine months of 1902-1903.

VII.—Customs—

Sea Customs—Miscellaneous	2,52,748	2,44,000	2,40,000	2,50,000	} Based on actuals.
Warehouse and wharf-rent	10,214	14,000	8,000	8,000	
Fees for registration of cargo boats	187	2,000	2,000	2,000	
Other items	1,455				
Total	2,64,594	2,60,000	2,50,000	2,60,000	Revised based on nine months' actuals.

VIII.—Assessed Taxes—

Deductions by Government from salaries and pensions, &c.	5,14,880	5,00,000	5,20,000	4,61,000	
Deductions by Government from interest on Government securities	16,028	16,000	17,000	17,000	
Deductions from salaries, &c., paid by local authorities or companies	65,226	63,000	66,000	60,000	
Deductions from profits of Railway Companies ...	4,183	4,000	4,000	4,000	
Income-tax on securities of local authorities or companies	81,433	80,000	80,000	80,000	
Ordinary collections	40,31,533	50,00,000	51,75,000	44,31,000	
Penalties	22,939	23,000	23,000	23,000	
Miscellaneous	14,808	14,000	15,000	15,000	
Total	56,51,692	57,00,000	59,00,000	50,70,000	The increase in the revised estimate is based on actuals. As the revenue under this head is gradually increasing from year to year, an increased provision of one lakh has been made over the revised estimate for 1902-1903, but a reduction of Rs. 9,30,000 has been made for remission of income-tax on incomes below Rs. 1,000.
Provincial share (one-half)	28,25,846	28,50,000	29,50,000	25,35,000	

IX.—Forests—

I.—Timber and other produce removed from the forests by Government agency	1,03,234	1,60,300	1,55,000	2,05,300	The increase in the budget is due to the introduction of departmental agency for supply of sleepers.
II.—Timber and other produce removed from the forests by consumers and purchasers ...	11,35,026	10,44,300	10,79,500	9,50,000	
III.—Drift and wail-wood and confiscated forest produce	4,812	7,900	7,390	6,700	The falling off in the budget for 1903-1904 is partly in the Sunderbans for anticipated smaller sale of sundri wood, and partly in Singhbhum owing to disforestation, as also for diminution of payments for sabai grass.
V.—Miscellaneous	43,565	42,500	43,000	38,000	
Total	12,92,237	12,55,000	12,85,000	12,00,000	
Provincial share (one-half)	6,46,119	6,27,000	6,42,000	6,00,000	

X. Registration—

HEADS.	1901-1902.	1902-1903.		1903-1904	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget	
1	2	3	4	5	6
Fees for registering documents	Rs. 15,05,889	Rs. 15,25,000	Rs. 16,10,000	Rs. 16,26,000	Increase due to gradual development.
Fees for copies of registered documents	28,490	31,000	30,000	30,000	
Miscellaneous	47,284	44,000	44,000	44,000	
Total	16,09,663	16,00,000	16,84,000	17,00,000	
Provincial share (one-half)	8,34,831	8,00,000	8,42,000	8,60,000	Revised based on the actuals of the first ten months of the year.

XII.—Interest—

<i>Class I.—Interest on advances to cultivators—</i>					Based on the estimated outstanding mean balances.
On advances to cultivators under Land Improvement Loans Act	16,123	42,000	37,000	42,000	
On advances to cultivators under Agriculturists' Loans Act XXII of 1884	28,184				
<i>II.—Interest on advances under Special Laws—</i>					
On Drainage and Embankment Advances	62,365	71,000	70,000	64,000	Based on actuals.
<i>III.—Interest on loans to landholders, &c.</i>	3,300	4,000	6,000	7,000	
<i>IV.—Interest on loans to Municipal and other Public Corporations (excluding Presidency Corporations)</i>	1,50,577	1,74,000	1,72,000	1,80,000	
Interest on Government securities	13,781	14,000	13,000	14,000	
<i>Miscellaneous—</i>					
Interest on arrears of Public Works Cess	40,243	47,000	40,000	40,000	Based on actuals.
Interest on the capital cost of His Honour the Lieutenant-Governor's house, &c.	1,306	1,000	1,000	1,000	
Interest on zamindari embankment recoveries	1,625	2,000	2,000	2,000	
Other items	4,183	2,000	4,000	4,000	
Total Miscellaneous	47,357	52,000	47,000	47,000	
GRAND TOTAL	8,30,637	8,57,000	8,45,000	8,60,000	

XVIA.—Law and Justice— Courts of Law—

Sale-proceeds of unclaimed and escheated property	28,707	28,000	34,000	28,000	A fluctuating item Budget based on the average actuals of past three years.
Court-fees realised in cash	46,354	55,000	46,000	46,000	Based on actuals
General fees, fines and forfeitures	6,82,838	6,70,000	6,78,000	6,80,000	
Pledership examination fees	29,548	30,000	31,000	30,000	
Miscellaneous fees and fines	831	500	1,000	1,000	
Miscellaneous	13,466	12,500	18,000	15,000	
Total	8,01,684	7,96,000	8,13,000	8,00,000	Revised based on nine months' actuals.

XVIB.—Jails—

Jails	19,374	15,000	20,000	17,000	Increased with reference to the average actuals of the past three years.
Jail manufactures	13,49,881	14,00,000	13,50,000	14,00,000	
Total	13,69,255	14,15,000	13,70,000	14,17,000	Revised based on the actuals of the first nine months of the year.

XVII.—Police—

Police supplied to Municipal, Cantonment and Town Funds	8,254	10,000	9,000	9,000	Based on actuals.
Police supplied to Public Departments, private companies and persons, and Punitive Police	43,999	40,000	61,000	50,000	Increase in the revised due to larger recoveries on account of punitive police.
Presidency Police	63,370	1,00,000	90,000	90,000	Reduced with reference to actuals.
Recoveries on account of village police	5,448	6,000	3,000	6,000	Based on actuals.
Fees, fines and forfeitures	20,389	20,000	20,000	21,000	
Cash receipts under the Arms Act	89				
Miscellaneous	7,847	6,000	7,000	8,000	Raised with reference to actuals.
Total	1,69,887	1,82,000	1,92,000	1,84,000	Revised based on actuals.

XVIII.—Marine—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Sale-proceeds of vessels and stores	694	2,000	4,000	2,000	These are fluctuating, and showed a falling off in 1902-1903.
Registration and other fees	61,083	62,500	62,000	63,000	
Pilotage receipts { Calcutta	10,90,383	11,70,000	10,35,000	11,00,000	
{ Chittagong	20,738	20,000	20,000	20,000	
Lead-money for Leadsman Apprentices	13,623	10,000	14,000	14,000	
Total ..	11,87,229	12,64,800	11,33,000	11,99,000	
Miscellaneous—					Based on actual
Deductions for mess-money	12,538	12,000	13,000	12,000	
Contribution to Life-boat establishment, Goalundo	350	200		200	
Marine Survey	39,537	36,000	36,000	39,800	
Fees for certificate of inland vessels under Act VI of 1884	249				
Miscellaneous receipts of the Shipping office	7,511	20,000	18,000	20,000	
Other items	6,365				
Overtime fees	4,952				
Total Miscellaneous	71,300	68,200	67,000	73,000	
GRAND TOTAL	12,58,529	13,33,000	12,00,000	13,71,000	Revised based on actuals

XIX.—Education—

Fees, Government Colleges { General	2,53,475	2,32,000	2,57,000	2,55,000	Based on actuals.
{ Professional	49,028	48,000	50,000	51,000	
Fees, Government Schools { General	3,29,417	3,71,000	3,27,000	3,37,000	Decrease due to smaller receipts from High and Boarding Schools.
{ Special	12,020	15,000	12,000	13,000	
Contributions from Native States, private persons and Municipalities	12,053	13,000	14,000	12,000	
Income from endowments	1,228	2,000	2,000	2,000	
Miscellaneous	46,732	65,000	60,000	58,000	
Total ...	7,04,553	7,46,000	7,12,000	7,28,000	Revised based on actuals.

XX.—Medical—

Medical School and College fees	60,616	70,000	55,000	60,000	Based on the average actual of last three years and the actuals of 1902-1903.
Hospital receipts (receipts from paying patients)	81,841	89,000	18,000	95,000	
Lunatic Asylum receipts	13,491	18,000	22,000	18,000	
Medicines sold by Civil Surgeons	263				
Contributions (from Municipalities and private persons)	44,896	40,000	45,000	45,000	
Miscellaneous	6,552	5,000	9,000	7,000	
Total	2,07,659	2,19,000	2,26,000	2,25,000	Revised based on the actuals of nine months.

XXI.—Scientific and other Minor Departments—

Botanical and other public garden receipts ...	19,501	4,800	4,000	3,050	Decrease due to diminution of fees for treating sick animals. The increase in the revised due to larger sales of quinine and cinchona alkaloids. Reduced in view of actuals.
Veterinary and stallion receipts ..	16,453	13,000	13,000	12,000	
Cinchona plantation receipts	1,99,446	1,87,000	2,15,000	2,02,000	
Receipts on account of experimental cultivation ..	262	700	1,000	500	
Emigration fees	34,776	37,300	30,000	35,010	
Examination fees	5,482	4,000	3,000	4,240	
Miscellaneous ... ..	..	200		200	
Total	2,76,988	2,47,000	2,66,000	2,57,000	

XXII.—Receipts in aid of Superannuation—

Family subscriptions of Native members of the Covenanted Civil Service	1,818	2,000	2,000	2,000	Based on the actuals of the first eight months of 1902-1903.
Contributions of officers lent to Municipalities or Corporations	13,528	12,000	14,000		
Contributions of officers lent to foreign service ...	86,763	31,000	53,000	64,000	
Contributions of persons employed by the Court of Wards	7,812	7,000	10,000	9,000	
Deductions from Marine Pension Fund	9,081	8,000	10,000	..	
Refunds of Gratuities	360	
Total	71,360	60,000	89,000	75,000	Revised based on actuals of 10 months of 1902-1903.

XXIII.—Stationery and Printing—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Stationery receipts	Rs. 1,443	Rs. 1,500	Rs. 2,000	Rs. 1,500	Budget is based on average of past actuals. Based on the average of the past five years.
Sale of Gazettes and other publications	88,904	1,09,500	99,000	92,500	
Other Press receipts	48,475	47,000	50,000	51,000	
Total	1,38,822	1,58,000	1,51,000	1,45,000	Revised based on the actual collections of the first nine months of 1902-1903.

XXV.—Miscellaneous—

Unclaimed deposits	6,30,100	4,98,000	5,67,000	5,33,000	Both revised and the budget represent the amount likely to lapse to Government as per Accountant General's estimates.
Treasure-trove	191	...	...	...
Sale-proceeds of Durbar presents	12,332	8,000	10,000	12,500	Based on actuals.
Sale of old stores and materials	66,881	54,000	50,000	60,000	
Sale of lands and houses, &c.	111	...	...	...
Fees for Government audits (of Municipal and Ex-cluded Local Funds)	54,119	47,000	47,000	57,000	Based on the actual demands.
Rents	23,771	20,000	24,000	23,000	
Rates and taxes	193	Budget based on the actual demands. The actuals of 1901-1902 include recoveries from Municipalities on account of plague charges which have since been stopped.
Miscellaneous fees, fines, and forfeitures	6,284	6,000	10,000	6,000	
Contributions	2,05,147	39,000	32,000	30,000	
Miscellaneous—					Special receipts in Saran in April 1901.
Fees and fines of Revenue Courts	69,037	60,000	72,000	70,000	
Recoveries of Law charges other than those in pauper suits	27,321	12,000	19,000	16,000	
Receipts of the steamer <i>Chaffinch</i> in Chittagong	2,716	6,000	4,000	3,000	
Value of mathematical stores returned	178	1,000	...	2,000	
Sundry receipts—Circuit-house	178	500	500	500	
Miscellaneous receipts on account of Government Management of Ward Estates	11,956	...	500	...	
Sale of elephants	4,704	2,000	4,500	4,000	
Other items	38,410	35,500	52,500	35,500	
Total Miscellaneous	1,54,328	1,14,000	1,59,000	1,50,000	
GRAND TOTAL ..	11,53,457	7,76,000	8,93,000	8,50,000	Based on actuals. The increase in the revised due to special receipts.

XXIX.—Major Works—(Direct Receipts).

Orissa Canals	3,49,008	3,98,000	4,22,000	4,23,000	Decrease due to the opening of the Bengal-Nagpur Railway.
Midnapore Canal	2,40,992	2,42,000	2,23,000	2,16,000	
Hijih Tidal Canal	47,942	50,000	44,000	47,000	
Sone Canals	11,38,871	10,90,000	14,11,000	11,60,000	The increase in the revised is mainly due to an unusually large irrigation for rats in 1902.
Total ..	17,76,811	17,80,000	21,00,000	18,46,000	

XXX.—Minor Works (Direct Receipts)—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					
<i>Irrigation and Navigation Works.</i>					
Works for which Capital and Revenue accounts are kept—					
Orissa Coast Canal	47,647	48,000	37,000	37,000	Decrease due to the opening of Bengal-Nagpur Railway. The falling off in 1901-1902 was due to a very poor crop in the Sundarbans which suffered from a storm-wave.
Saran Canal	1,108	300	1,600	1,000	
Calcutta and Eastern Canals	3,86,486	4,10,000	3,99,000	4,28,000	
Total ...	4,34,240	4,58,300	4,37,000	4,06,000	
Works for which only Revenue accounts are kept—					
Nadia Rivers	86,493	92,000	80,000	89,600	
Ganghatta and Buxi Khai	3,831	4,500	4,500	4,500	
Total ...	90,324	96,500	84,500	94,000	
Works for which neither Capital nor Revenue accounts are kept—					
Eden Canal	28,840	28,000	29,500	28,000	
Tour Canal	196	200	200	200	
Total ...	29,036	28,200	29,500	28,200	
Total Irrigation and Navigation Works ...	5,63,600	5,83,000	5,67,000	5,88,200	
<i>Agricultural Works.</i>					
Works for which neither Capital nor Revenue accounts are kept—					
Government embankments	13,700	5,000	7,000	6,500	
Takavi embankments under contract	5,690	2,000	6,000	5,300	
Total Agricultural Works ...	19,390	7,000	13,000	11,800	
Total in charge of Public Works Departments ...	5,72,990	5,90,000	5,70,000	6,00,000	Revised based on the actuals collections of the first seven months of 1902-1903.
IN CHARGE OF CIVIL DEPARTMENT.					
Recoveries on account of lands benefited by embankments					
Capitalized maintenance charges of the Rajapur drainage system	85,056	1,05,000	1,20,000	93,000	Budget based on actual demand. Budget based on the average receipts of the past five years.
Miscellaneous receipts of the—	18,007	16,000			
Howrah drainage ... ..	...	3,000		1,000	
Kajapur ditto ... ..	...	...		...
Total in charge of the Civil Department ...	1,03,063	1,23,000	1,20,000	1,09,000	Revised based on the actuals of nine months of 1902-1903.
GRAND TOTAL ...	6,76,053	7,13,000	6,90,000	7,09,000	

XXXII.—Civil Works—

IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					
Total gross receipts	2,20,470	2,00,000	2,20,000	2,00,000	Increase in the revised due to anticipated increase in the receipts from the Darjeeling Himalayan Railway.
IN CHARGE OF THE CIVIL DEPARTMENT.					
Falls on ferries	7,51,864	2,58,000	2,48,000	2,52,000	Budget framed with reference to settlements made with farmers. Based on actuals.
Cemetery receipts	3,805	3,000	4,000	4,000	
Receipts from staging bungalows and encamping grounds	7,617	10,000	8,000	8,000	
Miscellaneous	150	.....	...	.....
Total ...	2,63,486	2,69,000	2,60,000	2,64,000	Revised based on actuals.
GRAND TOTAL ...	4,89,956	4,69,000	4,80,000	4,64,000	

APPENDIX B.

Bengal Provincial Expenditure, in detail, of minor heads.

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

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

1.—Refunds and Drawbacks—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Land Revenue (one-fourth)	Rs. 27,918	18,000	64,000	20,000	The increase in the revised is due to a special adjustment of the amount recovered from the Bettiah Estate in previous years on account of Survey and Settlement works and originally credited to Land Revenue, but subsequently transferred to "Special advance" by a debit under "Refund."
Stamps (three-fourths)	1,20,107	1,20,000	1,20,000	1,20,000	} Based on the average actuals of past three years.
Excise (one-half)	4,549	6,000	6,000	6,000	
Assessed Taxes (one-half)	12,011	12,000	12,000	12,000	
Forst (one-half)	2,648	1,000	1,000	2,000	
Registration (one-half)	1,086	8,000	8,000	2,000	
Provincial Rates	9,055	10,000	20,000	10,000	Revised includes two special payments, Rs. 6,875 and Rs. 11,387, in Singhbhum and Darbhanga
Customs (other than Export and Import duty) ...	15,738	10,000	16,000	15,000	Raised with reference to progressive increase of expenditure since 1899-1900.
Total ...	1,93,762	1,80,000	2,42,000	1,87,000	Revised based on actuals.

2.—Assignments and Compensations—

Malikana	1,60,514	1,70,000	1,70,000	1,70,000
-----------------	----------	----------	----------	----------

3.—Land Revenue—

Charges of District Administration :—					
General Establishment	27,98,371	28,97,000	27,73,000	29,68,000	The decrease in revised is due to savings under Salaries owing to leave out of India and changes of officers, and also for savings under Collectors' office establishment and contingencies. Budget includes a provision of Rs. 50,000 for reorganization of the Subordinate Executive Service vide also remarks against record-room establishment.
Subdivisional Establishment	1,18,113	1,20,000	1,27,000	1,23,480	Increase due to the opening of a new subdivision at Gumla in Ranchi.
Partition Establishment	3,312	—1,000	.....	—1,000	
Process-serving Establishment	2,37,806	2,11,000	1,98,000	2,03,000	Decrease due to larger debit to the head Law and Justice - Courts of Law.
Record-room (or copy-making) establishment ...	14,485	47,000	13,000	13,000	The decrease is due to provision being made for the permanent establishment under general establishment.
Survey of waste lands (Establishment)	24,955	26,000	25,000	26,000	
Management of private estates under Act X of 1892	29,813	27,000	29,000	26,000	Decrease due to the release of the Burdwan Estate from the Court of Wards.*
Deduct for rounding ... ..	.....	.....	.....	—80	
Total charges of District Administration ...	32,26,856	33,27,000	31,65,000	33,50,000	
Charges on account of Land Revenue collections ...	1,078	1,000	1,000	1,000	
Management of Government estates :—					
Collection of Revenue	2,84,124	3,00,000	3,17,000	3,28,000	
Duties on improvements	2,32,663	2,30,000	2,34,000	1,97,000	
Total	5,16,787	5,30,000	5,50,000	5,25,000	Estimate based on the estimate of collections.
Survey and Settlement :—					
Controlling office (survey)	11,713	.....	.....	.....
Other survey operations, including Bengal Drawing Office	79,161	88,769	66,000	1,28,160	} Estimates are based on requirements
Minor settlement operations	31,444	40,000	40,000	40,000	
Other ditto	1,13,999	2,80,000	1,77,000	2,70,340	
For rounding ... ..	.....	4,08,760	.....	.....
Total	2,36,317	4,00,000	2,43,000	4,39,000	
Land Records and Agriculture—					
Superintendence	58,042	59,000	59,000	55,000	
District charges	30,532	34,000	34,000	36,000	
Total	88,574	93,000	93,000	91,000	
GRAND TOTAL	40,63,611	43,76,000	40,54,000	44,14,000	Revised based on the actuals of nine months of 1903-1904

6.—Stamps—

HEADS.	1901-1902.	1902-1903.		1903-1904	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superintendence— Presidency Executive Establishment ...	Rs. 83,313	Rs. 92,432	Rs. 85,000	Rs. 89,399	The decrease in the revised is under Supplies and Services, and that in the budget, for smaller provision under Salary of the Superintendent, as the new incumbent will draw minimum pay of the post.
District Establishment ...	6,356	7,764	7,000	6,702	
Deduct—For rounding ...	...	1,00,196		96,191	
Total ..	89,669	1,00,000	92,000	96,969	
Charges for the sale of general stamps— Discount on sale of one-anna stamps ...	27,079	25,000	2,00,000	26,000	The increase in the revised is due to larger payment of discount on account of larger sales of general stamps. Budget based on actuals.
Ditto bills of exchange or hundies	4,969	5,000		6,000	
Ditto other general stamps ..	1,72,090	1,60,000		1,78,000	
Charges on sale of court-fee stamps— Discount on sale of adhesive stamps ...	97,054	1,20,000	1,00,000	1,00,000	Based on actuals.
Ditto stamps for copies ...	8,284	8,000		10,000	
Establishment for sale of stamps ...	30				
Discount on plain paper	17,378	18,000	18,000	18,000	
Stamp paper supplied from Central Stores ...	3,04,604	4,10,000	3,54,000	3,68,000	The estimate of the Superintendent of Stamps.
Total ...	7,21,854	8,53,000	7,70,000	8,04,000	
Provincial share (three-fourths) ..	5,41,390	6,40,000	5,82,000	6,03,000	

7.—Excise—

Superintendence ..	85,092	82,000	81,000	81,000	
Presidency establishment— Calcutta Collectorate	86,805	85,000	64,000	66,000	The increase in the revised is due to larger expenditure under salaries, while that in the budget, for higher rates of pay of officers and for the Local Allowances of Deputy Collectors
Inspection and Prevention ..		20,000	24,000	27,000	
District Executive establishment— Sadar establishment ...	1,00,807	1,08,356	1,15,000	1,26,144	
Inspection and prevention	1,06,348	2,30,026	2,07,000	2,29,056	Increased for increase of establishment.
Allowances ...	1,05,935	1,94,600	1,18,000	1,32,000	
For rounding ..		4,43,802		4,88,400	
Distilleries— Presidency establishment ..	7,017	9,000	9,000	10,500	
District establishment ..	1,28,265	1,36,000	1,30,000	1,38,500	
Total ..	6,86,329	7,66,000	7,54,000	8,12,000	
Provincial share (one-half) ...	3,43,165	3,78,000	3,77,000	4,06,000	

8.—Provincial Rates—

Collection of rates and cesses ...	3,35,420	3,89,000	3,12,000	3,84,000	The decrease is due to smaller provision for process-serving charges. Estimate framed according to requirements.
Valuations and revaluations ...	1,61,956	1,94,000	1,77,000	1,98,000	
Total ...	5,16,675	5,83,000	4,89,000	5,82,000	Revised based on the actuals of nine months.
Deduct—Portion debitable to Local Funds for cost of Road Cess collections and valuations and revaluations (1/3rd of gross charges) ..	3,51,068	3,93,000	3,26,000	3,88,000	
Deduct—1/3rd share of recoveries on account of collection of arrears cesses ...	56,298	60,000	60,000	60,000	
Deduct—Amount towards contribution for pension of the cess-collecting establishment (1/4 of 1/2 of the pay) ...	9,442	9,000	9,000	9,000	
Deduct—Refunds of Road Cess adjustable under this head ...			5,000	5,600	

9.—Customs—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Calcutta—					
Salaries	Rs. 65,253	Rs. 65,420	68,000	Rs. 85,400	Budget includes a lump provision of Rs. 20,000 for reorganisation of the Customs Department.
Collector's establishment	1,75,453	1,80,820	1,75,000	1,80,050	
Appraising establishment	82,639	84,220	82,000	87,000	
Preventive establishment	3,46,115	3,70,000	3,48,000	3,65,000	Smaller provision made for temporary establishment. Saving in the revised is under overtime and holiday allowances.
Allowances	1,49,185	1,64,000	1,27,000	1,64,000	Increased provision made for repairs of boats.
Supplies and services	23,455	34,550	25,000	37,550	Increase due to provision for installing electric fans in the Custom House.
Contingencies	33,018	25,200	38,000	32,000	
Total Calcutta ..	8,78,124	9,28,270	8,63,000	9,51,000	
Balasore	6,084	6,400	6,800	6,800	
Chittagong	30,091	32,160	31,000	31,000	Increased provision made for overtime and holiday fees.
Cuttack	6,117	6,000	6,000	6,200	
Dacca	679	700	700	700	
Puri	1,435	1,470	1,500	1,500	
GRAND TOTAL ..	9,19,586	9,73,000	9,00,000	10,00,000	

10.—Assessed Taxes—

Calcutta establishment	76,675	73,396	76,000	78,700	Budget includes provision for payment of commission for the collection of tax.
District establishment	1,25,030	1,26,604	1,24,000	1,27,300	
Total	2,01,717	2,00,000	2,00,000	2,06,000	
Provincial share (one-half)	1,00,858	1,00,000	1,00,000	1,03,000	

11.—Forests—

A—Conservancy and Works.					
I.—Timber, and other produce removed from the forests by Government agency ...	54,272	63,400	75,000	1,10,700	The increase in expenditure in budget is covered by the advance in receipts.
II.—Timber and other produce removed from the forests by consumers or purchasers ...	52,063	64,000	63,000	66,200	
III.—Drift, waif-wood and confiscated forest produce ...	1,948	3,000	3,000	3,600	
V.—Rent of leased forests and payments to shareholders in forests managed by Government ...	59,000	35,700	18,600	.....	The decrease in the revised is due to larger payments in 1901-1902. No payment is required in 1903-1904.
VI.—Live-stock, stores, tools and plant	47,177	13,000	23,000	18,800	The increase in the revised is due to the cost of electric installation of the s. s. Hawk and replacement certain patrol boats.
VII.—Communications and buildings	55,963	1,03,600	1,02,000	97,400	Estimate based on local requirements.
VIII.—Organisation, improvement and extension of forests	60,572	68,800	77,700	70,200	The increase in the revised is due to additional funds required for the demarcation of the new reserves in Chittagong.
IX.—Miscellaneous	4,558	6,300	6,400	6,100	
Total A—Conservancy and Works ..	3,38,584	3,77,800	3,68,700	3,71,000	
B—Establishments.					
I.—Salaries	2,60,397	3,03,300	2,80,300	2,84,000	The decrease in the revised is due to the appointment of a 3rd grade Conservator, depuration of an officer on special duty, and the absence on leave of several subordinate officers.
II.—Travelling allowances	48,561	46,000	48,000	48,000	
III.—Contingencies	14,609	15,000	18,000	15,000	
Total B—Establishments ...	3,18,567	3,65,200	3,46,300	3,47,000	
GRAND TOTAL ..	6,57,151	7,43,000	7,15,000	7,20,000	
Provincial share (one-half)	3,28,566	3,71,000	3,57,500	3,60,000	