

52. *Scientific and other Minor Departments.*—The estimate for 1909-10 is Rs. 14,05,000, against Rs. 12,78,000, the budget grant for 1908-09, and Rs. 10,76,142, the actuals of 1907-08. Provision has been made in the budget for the following special charges :—

	Rs.
Additional grant to the Asiatic Society for research work ...	4,000
Fittings and appliances for the new Agricultural College at Sabaur ...	75,000
Purchase of Cinchona bark ...	50,000
Construction of a bungalow at Mansong ...	10,000
Certifying Surgeon and Additional Assistant Inspector of Factories and their establishment ...	14,000

53. *Superannuation.*—The charges under this head show a steady increase from year to year, owing to the increase in the claims to pension. The estimate for 1909-10 is Rs. 27,48,000, against Rs. 26,18,000, the revised estimate for 1908-09, and Rs. 25,91,642 the actuals of 1907-08.

54. *Stationery and Printing.*—The estimate for 1909-10 is Rs. 13,71,000, against Rs. 13,58,000, the revised estimate for 1908-09, and Rs. 14,67,251, the actuals of 1907-08. The budget includes a provision of Rs. 41,000 for type-casting machines which have been indented for from Europe, and for type-casting establishment, as it has been decided to have type cast in future under the direct supervision of the Superintendent.

55. *Miscellaneous.*—The revised estimate for 1908-09 is Rs. 4,75,000, against Rs. 3,93,000, the original budget estimate. The increase is chiefly due to a special grant of Rs. 30,000 to the Sailors' Home, Calcutta, which was not drawn in 1907-08, and to increased provision for the Fisheries inquiry. The estimate for 1909-10 is Rs. 5,27,000, and includes Rs. 1,65,000 for the Fisheries inquiry. The budget under this head also provides for the office of the Controller of Office Systems, which was formerly included under "Board of Revenue" in the General Administration Budget.

56. *Famine Relief.*—The total expenditure on relief measures will amount to about Rs. 11,50,000 in 1908-09; and the estimate for next year is Rs. 18,27,000. The figures are shown district by district below :—

	Revised estimate, 1908-09.	Estimate, 1909-10.
	Rs. .	Rs.
Burdwan ...	700	.....
Bankura ...	52,000	.....
Nadia ...	1,50,000	1,00,000
Jessore ...	85,300	.....
Shahabad ...	.....	50,000
Purnea ...	.....	25,000
Muzaffarpur ...	.....	5,95,000
Darbhanga ...	2,31,000	8,00,000
Monghyr ...	30,000	20,000
Bhagalpur ...	42,000	1,25,000
Sonthal Parganas ...	.....	50,000
Outtack ...	1,25,000	.....
Balasore ...	1,22,000	17,000
Angul ...	35,000	.....
Puri ...	84,000	15,000
Hazaribagh ...	41,000	.....
Ranchi ...	2,00,000	.....
Palamau ...	.....	30,000
Singhbhum ...	2,000	.....
Total ...	<u>11,50,000</u>	<u>18,27,000</u>

The annual credit to Bengal on account of Famine Relief is Rs. 2,60,000, but the expenditure in the first five years from 1907-08 will be treated

as Imperial up to a limit equal to five years assumed credit, or Rs. $2,60,000 \times 5 = 13,00,000$. When this credit is exhausted, the expenditure is divided equally between Imperial and Provincial. The actual expenditure in 1907-08 was Rs. 6,74,000, and the charges for the current year, as now estimated, amount to Rs. 11,50,000, making a total of Rs. 18,24,000, against the assumed credit of Rs. 13,00,000. The excess over credit is thus Rs. 5,24,000, and one-half of this, or Rs. 2,62,000, will be charged to Provincial. The expenditure in 1909-10 is estimated at Rs. 18,27,000, and one-half of this, or Rs. 9,14,000, will be Provincial.

57. *Irrigation—Major Works (Working Expenses).*—The actual charges in 1907-08 were Rs. 14,25,201. The budget estimate for 1908-09 was Rs. 12,75,000, which has been raised to Rs. 14,73,000 in the revised, partly by transfer from the head “43—Minor Works and Navigation,” but chiefly in consequence of additional charges incurred on establishment and flood damage repairs in Orissa and on the Sone Canals. The estimate for 1909-10 has been placed at Rs. 13,44,000 in view of actual requirements.

58. *Irrigation—Minor Works and Navigation in charge of the Public Works Department.*—The actual expenditure during 1907-08 was Rs. 18,77,214. The budget estimate for 1908-09 was Rs. 20,26,000, but in the revised estimate this has been reduced to Rs. 19,93,000, chiefly in consequence of the transfer of Rs. 40,000 to “42—Major Works”, against an additional grant of Rs. 20,624 for the Ghora Katora Irrigation Scheme, and of Rs. 3,250 for the clearance of silt in Harikhally and Chunamara khals, in the district of Midnapore. The estimate for 1909-10 has been placed at Rs. 21,31,000. It includes Rs. 3,36,000 for the Ultadanga-Bamanghatta canal, and Rs. 3,45,000 for the Madaripur Bhil scheme, as well as provision for enlarging the cross section of the first reach of the Taldanda canal, and for raising the flood bank of the Pattamundi canal.

59. *Civil Works.*—The estimate of expenditure for 1909-10 has been placed at Rs. 45,10,000, against Rs. 61,76,000, the revised estimate for 1908-09, and Rs. 72,53,933, the actuals of 1907-08. The following figures show the distribution of the allotment as compared with the two preceding years:—

	Actuals. 1907 08 Rs.	Revised Estimate. 1908 09. Rs.	Estimate. 1909 10. Rs.
Original Works ..	46,30,111	35,66,000	17,13,000
Repairs ...	15,03,481	14,48,000	16,00,000
Establishment ...	9,59,300	10,20,000	11,46,406
Tools and Plant ...	64,906	68,000	50,594
Stock and Suspense ..	96,135	74,000	.....
Total ...	72,53,933	61,76,000	45,10,000

The statement below shows the actual expenditure during 1907-08, the estimated expenditure during 1908-09 and the allotments for 1909-10 in respect of the principal original works in progress during the past two years. It will be observed that the list contains no new projects. The funds at our disposal have only been sufficient to provide for the continuation or completion of works already in hand.

	1907-08. Rs.	1908-09. Rs.	1909-10. Rs.
Extension of the High Court buildings ..	2,12,740		
Construction of record-racks, provision for furniture, sanitary fittings, drainage and water-supply and electric lights and fans in the High Court ...	82,005	60,250	.....
New hostel for Veterinary College, Belgachia ...	59,298	.....	.....
New Presidency Jail ...	1,92,934	95,000	1,25,000
Construction and fitting of new Darbar Hall, Belvedere ...	1,78,575	19,500	.....

	1907-08.	1908-09	1909-10.
	Rs.	Rs.	Rs.
Paying Patients' Block (Woodburn Ward) in the Presidency General Hospital	1,10,069	50,800	.....
Acquisition of land for Government brick-field, Bally	2,78,993	27,000	.....
New two-storied ward in Campbell Hospital ...	1,00,175	1,08,000	.....
Acquisition of land for improvement of the Haritola <i>basti</i> for the extension of the Campbell Hospital ...	1,41,946	...	... ..
Additional accommodation for Civil Courts, Jessore	15	10,000	50,000
Acquisition of Ross Distillery for Reserve Police Barrack, Howrah	1,25,000	1,30,286	.....
Filling up the low ground to the east of the land acquired for official residences, Howrah ...	24,871	10,000	.....
New Surgical Block at the Medical College Hospital	1,73,473	1,72,900	1,52,000
Isolation Block at ditto ...	28,649	44,700	.....
Wards for Indian paying patients at the Medical College Hospital (acquisition of land) ...	1,40,451	.....	.....
Fourth Block, Medical College	1,473	22,400	1,25,000
Purchase of Campbell Cottage, Darjeeling ...	50,040	.....	.....
Civil Officers' quarters at Burdwan ... ..	.....	1,13,810	.....
Temporary sheds at the Presidency College ...	.....	22,000	.....
Land Acquisition for the extension of the Presidency College ... ..	.. ..	2,50,000	.....
Police Training School, Doranda	1,23,988	54,700	.....
New double-storied Judge's Court, Arrah ...	21,427	35,000	90,000
Civil Court buildings and record-room, Darbhanga	26,916	60,000	60,000
Extension of Khulna Jail	8,409	37,700	47,000
Improvements to the sleeping wards in the Central Jail, Midnapore	68,404	43,000	20,000
New Sub-Jail at Madhubani ... ..	.....	5,000	22,000
Deputy Commissioner's Court, Halursingha (Angul)	5,812	21,000	20,000
Ditto residence, Sambalpur ... ..	.....	3,000	20,000
New Circuit House, Arrah ... ..	.....	2,770	27,000
New Zilla School building, Chaibassa	2,604	20,000	27,000
Agricultural College, and quarters for Principal and Professors, Sabaur ... ..	.....	1,00,000	1,50,000
New High Level Tista Valley Road, Section I ...	1,23,797	63,700	13,000
Ditto ditto, Section II ...	1,69,098		
Constructing Cuttaok-Sambalpur Road, Khalsa Section	33,113	49,000	33,000
Daltonganj-Ranchi Road ... ..	.....	2,500	20,000
Sambalpur-Sonpur Road	18,592	21,500	27,000
Acquisition of land for projected improvements, Ranchi	1,74,011	4,574	.....
Patna College Scheme	35,196	25,300	19,000

60. *Civil Works in charge of the Civil Department.*—The estimate for 1909-10 is Rs. 24,86,000. This includes a provision of Rs. 13,81,000 for grants to District Funds and District Road Funds, of which 2 lakhs are for feeder roads and Rs. 9,13,000 for grants to District Boards for augmenting their resources. It

also provides Rs. 10,60,000 for grants to Municipalities and other Excluded Local Funds, of which the principal items are:—

	1908-09.	1909-10.
	Revised Estimate.	Estimate.
	Rs.	Rs.
Grant-in-aid to the Calcutta Municipality for the removal of the refuse platform near the Campbell Hospital	45,000	.....
Grant-in-aid to the Calcutta Municipality towards the cost of the drainage of the Fringe Area ... ..	.....	50,000
Realignment of drains in the Presidency Jail	25,000	95,000
Monghyr Municipality, for water-supply ...	78,203	.....
Puri ditto ditto ...	1,00,000	.....
Burdwan ditto ditto ...	10,000	.....
Berhampore ditto for drainage ...	25,750	.....
Gaya Municipality, for water-works ...	75,000	25,000
Hooghly-Chinsura Municipality, for water-supply	30,000	70,000
Serampore Municipality, for water-supply ...	20,000	20,000
Shahabad Municipality, for drainage scheme	25,000	25,000
Burdwan Municipality, for drainage ...	.....	50,000
Ditto, for the new central hospital and dispensary ... ..	.....	40,000
Bhatpara Municipality, for drainage ...	.....	25,000
Patna Municipality, for third pumping station for flushing drains, and for Dom shed	60,000	.....
Darjeeling Municipality, for sanitary improvements	50,000	.....
Howrah Municipality, for land acquisition for roads	12,200	9,986
Grants placed at the disposal of the Divisional Commissioners	60,500	60,500

BENGAL PROVINCIAL REVENUE.

Receipts.	ACTUALS.				1908-09.		1909-10.
	1904-05.	1905-06.	1906-07.	1907-08.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...			1,12,61,898	93,84,443	71,32,000	71,28,900	58,77,000
Principal Heads of Revenue—							
I.—Land Revenue. { Proper ...	78,61,992	75,27,997	1,62,06,515	1,57,44,049	1,61,89,000	1,60,89,000	1,62,34,000
{ Adjustment ...	49,48,794	+95,62,984	+12,14,548	21,01,634	31,21,000	49,23,000	32,73,000
IV.—Stamps ...	67,51,941	71,60,123	73,53,349	77,94,138	81,25,000	78,50,000	82,50,000
V.—Excise ...	61,55,260	66,75,505	80,40,696	85,38,349	87,50,000	86,00,000	89,50,000
VI.—Provincial Rates ...	36,43,992	36,48,343	36,18,246	37,78,438	37,72,000	37,50,000	38,16,000
VIII.—Assessed Taxes ...	10,88,470	11,60,853	24,33,631	25,98,514	26,13,000	27,65,000	29,00,000
IX.—Forests ...	2,20,226	2,48,209	5,82,929	5,98,825	6,10,000	6,20,000	6,50,000
X.—Registration ...	10,18,261	10,82,248	12,25,432	13,46,556	14,20,000	14,20,000	15,50,000
Total ...	3,11,88,936	3,70,66,261	4,06,25,346	4,25,01,003	4,46,00,000	4,60,17,000	4,56,23,000
XII.—Interest ...	2,62,720	2,52,386	2,62,036	3,49,990	5,67,000	5,34,000	10,90,000
Receipts by Civil Department—							
XVI.—Law and Justice—							
Courts of Law ...	5,61,378	5,61,310	5,73,507	5,79,615	5,97,000	6,37,000	6,00,000
Jails ...	12,31,117	12,19,629	12,07,552	11,58,667	12,50,000	11,87,000	11,68,000
XVII.—Police ...	1,68,016	1,37,406	1,38,965	1,41,084	1,40,000	1,44,000	1,45,000
XVIII.—Ports and Pilotage ...	14,96,653	15,04,678	15,39,308	14,90,708	16,00,000	15,65,000	15,31,000
XIX.—Education ...	5,78,646	5,80,881	5,60,354	5,65,590	5,73,000	7,00,000	7,75,000
XX.—Medical ...	2,46,387	4,54,165	2,43,855	2,38,934	2,54,000	2,82,000	3,90,000
XXI.—Scientific and other Minor Departments ...	2,74,454	2,71,968	2,82,319	2,76,622	3,12,000	3,11,000	3,31,000
Total ...	45,56,651	47,20,037	45,45,360	44,51,220	47,26,000	47,76,000	48,40,000
Miscellaneous—							
XXII.—Receipts in aid of Super-annuation ...	59,370	86,029	63,729	4,15,664	54,000	55,000	55,000
XXIII.—Stationery and Printing ...	1,31,834	1,23,228	1,34,920	1,32,763	1,37,000	1,45,000	1,33,000
XXV.—Miscellaneous ...	5,95,684	5,04,662	6,50,180	5,86,455	5,40,000	5,35,000	5,83,000
Total ...	7,86,888	7,13,919	8,47,829	11,34,882	7,31,000	7,35,000	7,71,000
Irrigation—							
XXIX.—Major Works (direct receipts) ...	20,46,167	21,39,054	22,97,528	23,80,950	24,18,000	26,00,000	24,36,000
XXX.—Minor works and navigation—							
By Public Works Department ...	7,01,154	6,67,845	6,60,499	6,52,852	6,22,000	5,50,000	6,33,000
By Civil Department ...	1,42,833	1,22,160	1,18,688	1,07,147	1,07,000	1,04,000	1,07,000
Total ...	28,90,154	29,29,059	30,76,715	31,40,949	31,47,000	32,54,000	31,76,000
Buildings and Roads—							
XXXII.—Civil Works—							
By Public Works Department ...	3,89,393	2,25,868	3,19,625	3,41,459	2,00,000	3,55,000	3,55,000
By Civil Department ...	1,89,777	1,91,890	1,81,234	1,76,872	1,85,000	1,84,000	1,80,000
Total ...	5,73,170	4,17,758	5,00,859	5,18,331	4,85,000	5,39,000	5,35,000
Contributions ...	47,000	43,520	4,98,937	55,349	...	...	...
Total ...	4,03,06,519	4,61,42,940	5,03,57,082	5,21,51,724	5,42,56,000	5,58,55,000	5,60,36,000
GRAND TOTAL ...			6,16,18,980	6,15,36,167	6,13,88,000	6,29,83,000	6,19,12,000

BENGAL PROVINCIAL EXPENDITURE.

EXPENDITURE.	ACTUALS.				1908-09.		1909-10.
	1904-05.	1905-06.	1906-07.	1907-08.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct demand on the revenues—							
1. Refunds and drawbacks ...	99,093	1,18,549	1,16,578	1,51,195	1,27,000	1,33,000	1,34,000
2. Assignments and Compensations ...	1,14,854	98,792	69,324	63,019	70,000	67,000	70,000
3. Land Revenue ...	80,70,836	32,27,988	35,26,901	37,18,322	37,85,000	37,20,000	40,00,000
6. Stamps ...	2,10,272	2,19,272	2,04,010	2,04,977	2,41,000	2,40,000	2,52,000
7. Excise ...	2,98,323	3,01,768	3,71,560	3,86,524	4,00,000	4,00,000	4,15,000
8. Provincial Rates ...	53,330	56,968	55,784	45,282	52,000	49,000	50,000
10. Assessed Taxes ...	32,169	35,976	75,115	76,531	78,000	80,000	82,000
11. Forests ...	1,25,586	1,29,102	3,16,244	3,56,697	3,10,000	3,11,000	2,98,000
12. Registration ...	5,87,161	6,08,240	6,42,687	7,52,153	7,70,000	8,32,000	8,24,000
Total ...	45,91,624	47,31,650	53,78,208	57,54,700	58,34,000	58,31,000	61,20,000
Interest on ordinary debt	1,62,758	2,10,291	2,36,226	3,02,281	3,90,000	5,02,000	6,92,000
Post Office ...	.....	1,905	.....	.....	.....	.....	.....
Salaries and Expenses of Civil Department—							
18. General Administration ...	17,27,196	19,28,688	18,41,137	18,73,543	18,76,000	18,63,000	19,10,000
19. Law and Justice { Courts of Law	68,78,696	71,28,326	74,09,956	75,61,397	76,75,000	82,00,000	79,20,000
{ Jails ...	19,02,245	24,50,234	26,63,436	26,96,952	26,50,000	27,42,000	27,00,000
20. Police ...	51,57,102	52,92,674	69,05,442	73,93,346	77,43,000	78,75,000	83,78,000
21. Ports and Pilotage ...	18,20,673	12,70,369	11,74,053	11,95,783	17,77,000	22,60,000	12,44,000
22. Education ...	30,67,891	31,68,646	38,50,750	45,52,592	50,01,000	56,50,000	55,57,000
24. Medical ...	19,91,050	21,74,075	21,96,753	22,41,779	27,80,000	22,85,000	25,20,000
25. Political ...	12,696	12,637	41,248	47,063	50,000	55,000	56,000
26. Scientific and other Minor Departments.	6,94,514	9,72,543	9,73,964	10,76,142	12,78,000	12,78,000	14,05,000
Total ...	2,33,52,062	2,49,98,192	2,70,56,739	2,86,38,617	3,08,50,000	3,22,08,000	3,16,90,000
Miscellaneous—							
29. Superannuation, &c ...	22,93,065	23,92,560	24,86,467	25,91,642	26,81,000	26,18,000	27,48,000
30. Stationery and Printing ...	9,71,423	10,78,997	12,85,202	14,67,251	12,92,000	13,58,000	13,71,000
32. Miscellaneous ...	3,05,897	3,46,929	3,46,620	3,91,254	3,93,000	4,75,000	5,27,000
Total ...	35,70,385	38,18,486	41,18,289	44,50,147	43,66,000	44,51,000	46,46,000
Famine Relief and Insurance—							
33. Famine Relief ...	.....	.....	7,11,138	.....	1,56,000	2,62,000	9,14,000
Avoidance of Debt... ..	.....	.....	.....	2,60,000	2,60,000	2,60,000	2,60,000
Railways (Revenue Accounts)—							
40. Subsidised Companies—Land, etc.	3,965	21	.....	3,413	.....	.....	1,000
Total ...	3,965	21	7,11,138	2,63,413	4,16,000	5,22,000	11,75,000
Irrigation—							
42. Major Works—							
Working expenses ...	9,88,005	10,18,189	11,88,907	14,25,201	12,75,000	14,73,000	13,44,000
Interest on debt ...	24,51,988	24,51,959	21,21,310	21,06,966	21,24,000	21,08,000	21,09,000
43. Minor Works and Navigation—							
By Public Works Department...	16,86,998	21,57,993	19,06,731	18,77,214	20,26,000	19,93,000	21,31,000
By Civil Department ...	5,569	9,905	10,211	12,680	11,000	11,000	9,000
Total ...	51,32,560	56,37,996	52,27,159	54,22,061	54,36,000	55,85,000	55,93,000
Buildings and Roads—							
45. Civil Works—							
By Public Works Department	58,37,918	62,78,627	66,93,428	72,53,933	55,71,000	61,76,000	45,10,000
By Civil Department ..	1,82,340	1,70,524	1,87,059	4,04,293	21,35,000	18,31,000	24,86,000
Total ..	60,20,258	64,49,151	68,80,487	76,58,226	77,06,000	80,07,000	69,96,000
Contributions ..	10,68,000	22,76,559	26,26,296	19,19,273	.....	.....	.....
Total ...	4,39,21,612	4,81,24,251	5,22,34,537	5,44,08,718	5,49,98,000	5,71,06,000	5,69,12,000
Closing balance ...			93,84,443	71,27,449	63,90,000	58,77,000	50,00,000
GRAND TOTAL ...			6,16,18,980	6,15,36,167	6,13,88,000	6,29,83,000	6,19,12,000
Provincial surplus (+) or deficit (—) ...			-13,77,455	-22,56,994	-7,42,000	-12,51,000	-8,77,000

APPENDIX A.

Bengal Provincial Receipts, in detail of minor heads.

[Figures in columns (7) and (8) are those accepted by the Government of India]

The remarks in column 9, except where specially explained, up to differences between columns 6 and 8.

I.—Land Revenue—

HEADS.	1904-05	1905-06	1906-07.	1907-08.	1908-09.		1909-10	REMARKS.																																
	Actuals.	Actuals	Actuals.	Actuals	Budget estimate	Revised estimate	Budget estimate.																																	
1	2	3	4	5	6	7	8	9																																
Gross Land Revenue ...	Rs. 2,87,82,526	Rs. 2,92,18,589	Rs. 2,89,04,871	Rs. 2,92,05,720	Rs 2,99,50,000	Rs 2,93,03,000	Rs. 2,99,14,000	Fluctuations due to recoveries of Survey and Settlement charges.																																
Deduct collections from Government estates which are wholly Provincial from 1906-07 ...	3,51,089	3,91,096	34,12,948	30,36,761	33,70,000	33,70,000	34,20,000	Actuals of 1904-05 and 1906-06 represent twelve per cent. on collections, while the figures for succeeding years are for full collections, which have been made wholly Provincial since 1906-07. Decrease in 1907-08 is due to suspension of revenue owing to scarcity																																
Deduct recoveries of Survey and Settlement charges which are Imperial ...	3,87,826	2,79,890	—95,211	7,54,384	9,42,000	4,95,000	8,65,000	<table border="0"> <tr> <td></td> <td></td> <td>Revised estimate, 1908-09.</td> <td>Estimate, 1909-10.</td> </tr> <tr> <td></td> <td></td> <td>Rs.</td> <td>Rs.</td> </tr> <tr> <td>Purnea ...</td> <td>...</td> <td>4,95,000</td> <td>3,10,000</td> </tr> <tr> <td>Ranchi ...</td> <td>...</td> <td>...</td> <td>2,50,000</td> </tr> <tr> <td>Patna Division ...</td> <td>...</td> <td>...</td> <td>3,00,000</td> </tr> <tr> <td>South Monghyr ...</td> <td>...</td> <td>...</td> <td>5,000</td> </tr> <tr> <td>„ Bhagalpur ...</td> <td>...</td> <td>...</td> <td>...</td> </tr> <tr> <td></td> <td></td> <td><u>4,95,000</u></td> <td><u>8,65,000</u></td> </tr> </table>			Revised estimate, 1908-09.	Estimate, 1909-10.			Rs.	Rs.	Purnea	4,95,000	3,10,000	Ranchi	2,50,000	Patna Division	3,00,000	South Monghyr	5,000	„ Bhagalpur			<u>4,95,000</u>	<u>8,65,000</u>
		Revised estimate, 1908-09.	Estimate, 1909-10.																																					
		Rs.	Rs.																																					
Purnea	4,95,000	3,10,000																																					
Ranchi	2,50,000																																					
Patna Division	3,00,000																																					
South Monghyr	5,000																																					
„ Bhagalpur																																					
		<u>4,95,000</u>	<u>8,65,000</u>																																					
Total Deduction ..	7,38,915	6,70,986	33,17,737	37,91,146	43,12,000	38,65,000	42,85,000																																	
Net amount divisible between Imperial and Provincial ...	2,80,43,611	2,85,47,603	2,55,87,134	2,54,14,575	2,56,38,000	2,54,38,000	2,56,29,000																																	
Provincial share of above ..	70,10,903	71,96,901	1,27,93,567	1,27,07,288	1,28,19,000	1,27,19,000	1,28,14,000																																	
Add collections from Government estates ...	3,51,089	3,91,096	34,12,948	30,36,761	33,70,000	33,70,000	34,20,000																																	
Total Provincial ...	73,61,992	75,27,997	1,62,06,515	1,57,44,049	1,61,89,000	1,60,89,000	1,62,34,000																																	
Add on account of adjustments as shown in next page ..	49,48,794	95,62,984	12,14,548	21,01,634	31,21,000	49,23,000	32,73,000																																	
Grand Total (Provincial share) ..	1,23,10,786	1,70,90,981	1,74,21,063	1,78,45,683	1,93,10,000	2,10,12,000	1,95,07,000																																	

Adjustments—

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
<i>Contribution from Imperial to Provincial.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fixed adjustment under the Provincial Settlement ...	49,03,000	49,03,000	7,39,000	7,39,000	7,39,000	7,39,000	7,39,000	
Contributions for Sikkim Police	5,080	3,000	.....	.....	.....	.....	.....
Grants-in-aid to District Boards On account of expenditure in connection with Settlement operations in Chandernagore Padampur estate and Phalghar zamindari in the Central Provinces	12,50,000	.....	.....	.....	.....	.....
On account of Madaripur Bhil Route (Maintenance)	5,000	.....	.....	.....	.....
For capital expenditure on ditto	50,000	50,000	50,000	50,000	50,000	
For Cantonment Magistrates	50,000	1,69,000	77,000	1,68,000	Budget represents moiety of the net capital outlay on the scheme payable by the Government of Eastern Bengal and Assam. Revised includes Rs. 15,000 for 1907-08 not credited in that year.
In connection with the Famine-relief Scheme	29,000	.....	.....	.....	.....	Imperialized from 1st April 1907.
For Archaeological expenditure	10,000	7,134	.....	6,000	.....
For Cantonment Police	10,000	.....	.....	.....	.....	.....
Adjustment of expenditure incurred in connection with the repairs of Archaeological remains at Monair	706	.....	.....	.....	.....
Assignment for Police reforms	12,00,000	4,00,000	8,00,000	12,00,000	12,00,000	14,50,000	Budget includes an additional assignment of Rs. 2,50,000 for further police reforms.
For Technical education	35,000	35,000	35,000	35,000	35,000	
For European and Eurasian education	65,000	65,000	65,000	65,000	65,000	
For Primary education	10,00,000	.....	.....	.....	.....	.....
For improving the Provincial balance	16,95,000	.....

For University and Collegiate education	2,00,000	1,10,000	1,60,000	1,60,000	1,60,000	1,60,000	.....
On account of the abolition of the Patwari Cess in Sambalpur ... ..	.....	.....	26,000	26,000	26,000	26,000	26,000
For continuous maintenance of Records in Orissa ... ..	.....	.....	.....	29,000	59,000	59,000	88,000
Assignment in connection with the surplus of the Eastern Bengal districts for 1906-06 ... ..	.....	7,55,747	2,22,622	.....	.....	.....	.....
For excess of expenditure over receipts in the transferred area in Sambalpur from 16th October 1905 to 31st March 1906 ... ..	.....	91,000	.....	.....	.....	.....	.....
For occupation of No. 2, Bankshall Street, by Commerce and Industry Department ... ..	.....	16,000	16,000	16,000	16,000	18,000	20,000
On account of Eastern Bengal and Assam Government's contribution to the Belgachia Veterinary College ... ..	.....	.....	28,000	28,000	28,000	28,000	28,000
For the development of Agricultural and Veterinary Departments ... ..	.....	3,50,000	.....	.....	.....	.....	.....
For charges in connection with Major Sutherland's enquiry in the Medical College ... ..	.....	.....	.....	.....	.....	12,000	23,000
Contribution for the preservation of ancient manuscripts	6,000	6,000	.....	.....	.....	.....	.....
Contribution for monuments and antiquities	15,000	15,000	.....	.....	.....	.....	.....
Grant for special bonus to low-paid Government servants ... ..	.....	.....	.....	.....	.....	1,52,000	.....
Transfer of buildings occupied by Superintendent, Post Office, Cuttack, to Imperial (Government of India, Commerce and Industry Department letter No. 11149-254, dated 9th December 1908, to the Director-General of Post Office of India) ... ..	.....	.....	.....	.....	.....	.....	.....
Charges in connection with Captain McCay's deputation to conduct the enquiry regarding jail dietaries ... ..	.....	.....	.....	.....	.....	5,000	.....
	.....	.....	.....	.....	.....	7,000	.....

Includes Rs. 1,43,000 for Civil Department and Rs. 9,000 for Public Works Department.

HEADS.	1904-05.	1905-06	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
On account of Provincialization of Dhaka Canal	12,000	12,000	12,000	12,000	12,000	
For transfer of a portion of the cost of the Calcutta Collectorate from the divided head of Excise to the wholly Provincial head of Law Revenue	4,000	4,000	
For net charges of Inland Labour Transport in Bengal payable from the Revenues of Eastern Bengal and Assam...	10,000	13,000	13,000	
For increased remuneration to the Solicitor to Government	36,000	36,000	36,000	36,000	
To meet extra expenditure on account of supplies by the Central Press, Calcutta, to the Provincial Presses	2,000	2,000	2,000	2,000	
For transfer of the control of Government gardens in and near Calcutta to the Superintendent, Royal Botanic Gardens	10,500	11,000	11,000	11,000	
Assignment from the Eastern Bengal and Assam Government for fee to Sanitary Board, Bengal, for preparation of water-work scheme of Barisal Municipality	4,000	..	
For grant to the Bibliotheca Indica Fund of the Asiatic Society	3,000	3,000	3,000	3,000	
On account of the remission of Banking fees charged to Local Funds for their transactions with Government treasuries...	70,000	70,000	70,000	70,000	
For relieving the Municipalities of Police charges	21,000	21,000	21,000	

Expenditure on cemeteries ... ..	.....	.....	.....	4,000	.....	4,000	4,000
On account of the remission of Audit fees hitherto charged to local bodies ... ..	.....	.....	.....	65,000	65,000	65,000	65,000
Assignment for the development of the Sanitation Department	.....	.....	.....	.....	4,50,000	4,50,000	4,50,000
Audit of Calcutta Municipal Accounts ... ..	.....	.....	.....	.....	.....	.....	11,000
Improvement of Dalhousie Square ... ..	.....	1,38,237	.....	.....	.....	.....	.....
<i>Deduct Contribution from Pro- vincial to Imperial.</i>							
Contribution for the transfer of the Stamp and Stationery Office from Provincial admini- stration	1,26,000	1,68,000	.....	.....	.....	.....	.....
Redistribution of charges under Assignments and Compensa- tions ... ..	.....	1,15,000	.....	.....	.....	.....	.....
Contribution from Provincial in connection with the transfer of the maintenance of the Siliguri-Tista Bridge Road to the Military Department ...	50,000	.....	.....	.....	.....	.....	.....
Adjustment of the cost of Mr. N. G. Mukherjee's deputation to the Central Provinces to enquire into the tussar silk industry	2,286	.....	.....	.....	.....	.....	.....
Contribution towards Rajkumar College	2,000	2,000	.....	.....	.....	.....	.....
Transfer of the balance of the District Dak Funds to Imperial	.....	.....	2,17,780	.....	.....	.....	.....
On account of the abolition of Superannuation Fund ... ..	.....	.....	21,000	21,000	21,000	21,000	21,000
For savings under Interest— Capital outlay on Irrigation works ... ..	.....	.....	3,45,000	3,45,000	3,45,000	3,45,000	3,45,000
For excess of receipts over charges for the office of the Agent, Government Consignments, Calcutta, provincialized ... ..	.....	.....	.....	.....	.....	.....	15,000
Net sum to be transferred from Imperial	49,48,794	95,62,964	12,14,548	21,01,634	21,21,000	49,23,000	22,73,000

IV.—Stamps—

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of general stamps ...	35,97,882	38,42,429	42,94,584	46,14,354	47,91,000	47,30,000	48,60,000	} Revised based on ten months' actuals. Budget allows for full normal growth.
Do. of Court-fee stamps ...	95,00,000	1,01,10,891	1,00,20,443	1,04,46,217	1,10,50,000	1,05,70,000	1,12,00,000	
Do. of plain-paper to be used with Court-fee stamps ...	1,78,000	1,54,121	1,93,781	1,93,283	2,00,000	1,91,000	1,94,000	
Duty on impressing documents ...	1,80,000	1,61,442	1,71,539	3,08,724	1,72,000	1,78,000	1,70,000	
Fines and penalties ...	18,000	20,602	20,092	21,689	20,000	28,000	25,000	
Miscellaneous ...	30,000	761	5,869	3,988	17,000	13,000	51,000	
Total ...	1,35,03,882	1,43,20,246	1,47,06,698	1,55,88,275	1,62,50,000	1,57,00,000	1,65,00,000	
Provincial share ...	67,51,941	71,60,123	73,53,349	77,94,138	81,25,000	79,50,000	82,50,000	

V.—Excise—

License and distillery fees for the sale of liquors and drugs—								
Foreign liquors ...	2,52,832	2,85,901	2,99,085	2,70,106	3,30,000	2,80,000	3,00,000	
Indian-made liquors excised at tariff rates ...	8,12,222	7,88,548	7,73,193	9,03,682	8,50,000	7,30,000	8,50,000	
Country spirits—								
License fees—								
Distillery ...	12,86,958	} 79,92,694	{ 16,76,693	} 92,98,836	95,64,000	93,38,000	98,37,000	Reduction in the revised is owing to the apprehended unfavourable result of the settlements in the closing months of the year. Budget allows for full normal growth.
Outstills ...	36,00,759							
Still-head duty ...	23,42,816							
Miscellaneous ...	1,03,907							
Toddy revenue ...	17,69,499	11,10,702	11,35,078	11,82,292	11,85,000	11,90,000	12,00,000	
Opium and its preparation ...	5,55,462	5,88,298	6,20,681	6,25,488	6,80,000	6,50,000	6,80,000	
Other drugs, ganja, bhang, etc.	12,08,243	12,77,300	13,40,024	13,16,544	13,50,000	13,62,000	13,70,000	
Total ...	1,12,32,698	1,20,43,463	1,28,55,678	1,35,96,943	1,39,59,000	1,35,50,000	1,42,37,000	
Gain on sale-proceeds of Excise opium ...	15,28,741	16,26,543	17,31,399	19,96,606	20,00,000	20,80,000	21,20,000	
Duty on ganja ...	12,90,095	15,70,539	14,71,197	14,60,889	15,15,000	15,50,000	15,20,000	
Fines, confiscations and miscellaneous ...	17,632	17,752	23,118	23,261	26,000	20,000	23,000	

VI.—Provincial Rates—

Public Works Cess ...	35,20,397	35,34,948	34,91,470	36,18,453	36,15,000	35,93,000	36,53,000	Budget provides for larger receipts on account of revaluations.
General rates for the management of private estates ...	1,23,655	1,13,394	1,26,776	1,59,985	1,57,000	1,57,000	1,63,000	Increase due to inclusion of new estates under management.
Total ...	36,43,992	36,48,342	36,18,246	37,78,438	37,72,000	37,50,000	38,16,000	

VIII.—Assessed Taxes—

Deductions by Government from salaries and pensions, etc.	3,95,352	4,06,743	4,20,982	4,27,142	4,30,000	4,40,000	4,45,000	
Deductions by Government from interest on Government securities ...	10,692	12,855	21,801	29,830	22,000	25,000	25,000	
Deductions from salaries, etc., paid by local authority or company ...	54,087	55,239	58,387	58,699	58,000	60,000	60,000	
Deductions from profits of Railway companies ...	3,452	.....	.....	.....	.....	.....	.....
Income-tax on securities of local authority or company ...	93,716	98,568	1,02,747	1,11,088	1,03,000	1,15,000	1,15,000	
Ordinary collections ...	37,79,605	40,49,565	42,44,128	45,55,107	45,93,000	48,69,000	51,34,000	
Penalties ...	9,481	12,133	11,114	11,786	11,000	12,000	12,000	
Miscellaneous ...	74,95	8,312	8,103	9,376	8,000	9,000	9,000	
Total ...	43,53,880	46,43,415	48,67,262	51,97,038	52,25,000	55,30,000	58,00,000	Revised based on ten months' actuals.
Provincial share ...	10,88,470	11,60,863	24,33,631	25,93,514	26,13,000	27,65,000	29,00,000	

IX.—Forests—

Timber and other produce removed from the forests by Government agency ...	1,25,438	79,723	46,155	50,628	23,600	31,000	17,000	The increase in the revised is due to larger sale of <i>sd</i> sleepers at Siliguri depôt in Kurseong Division.
Timber and other produce removed from the forests by consumers or purchasers	7,17,616	8,60,419	9,82,885	11,01,552	11,56,200	11,63,000	12,42,000	Increase expected from the recovery of timber trade in Singhbhum and Sundarbans Divisions.
Confiscated drift and waif wood	1,328	5,629	4,085	5,506	4,100	4,000	3,800	
Miscellaneous ...	86,523	47,065	32,734	39,964	36,100	47,000	37,200	The increase in the revised is due to the sale of the steam-launch <i>Seal</i> of the Sundarbans Division.
Total ...	8,80,905	9,92,836	10,65,859	11,97,650	12,20,000	12,40,000	13,00,000	
Provincial share ...	2,20,326	2,48,209	5,32,929	5,98,825	6,10,600	6,20,000	6,50,000	

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
Fees for registering documents...	Rs. 9,43,940	Rs. 10,04,516	Rs. 11,37,637	Rs. 12,47,672	Rs. 13,18,000	Rs. 13,24,000	Rs. 14,50,000	Budget provides for normal increase.
Fees for copies of registered documents ...	26,310	27,548	32,005	37,703	40,000	36,000	38,000	
Miscellaneous ...	48,011	50,184	55,790	61,181	62,000	60,000	62,000	
Total ...	10,18,261	10,82,248	12,25,432	13,46,556	14,20,000	14,20,000	15,50,000	

XII.—Interest—

<i>Class I</i> —Interest on advances to cultivators—									
On advances to cultivators under Land Improvement Loans Act ...	15,814	23,307	25,138	1,06,552	2,77,000	2,22,000	5,60,000	Increase due to increased advances on account of scarcity.	
On advances to cultivators under Agriculturists' Loans Act, XXII of 1884	19,510	22,641	27,094						
On loans to Co-operative Credit Societies ...	...	50	76					
<i>Class II</i> —Interest on advances under Special Laws—									
On drainage and embankment advances ...	36,732	8,191	—13,304	33,015	33,000	28,000	28,000		
<i>Class III</i> —Interest on loans to land-holders, etc. ...	1,689	5,813	10,841	7,454	17,000	68,000	2,64,000	Budget includes Rs. 2,50,000 for interest payable on the loan of 50 lakhs granted to Maharaja Sir Prodyot Kumar Jagore, while the revised includes Rs. 50,000 on the same account.	
<i>Class IV</i> —Interest on loans to Municipal and other public Corporations (excluding Presidency Corporations) ...	1,39,126	1,41,779	1,52,612	1,61,766	1,89,000	1,75,000	1,92,000	Revised based on the outstanding arrear balance, excluding the advances on account of the Magra Hat Drainage scheme. Budget based on the amount of interest due next year on the existing loans and on the probable amount of advances estimated to be made in that year, excluding the advances on account of Magra Hat Drainage.	
Interest on Government securities	6,421	9,714	7,046	7,094	7,000	7,000	7,000		
Miscellaneous—									
Interest on arrears of Public Works Cess ...	37,566	33,766	33,493	31,864	36,000	30,000	33,500		
Capital cost of His Honour the Lieutenant-Governor's house	143	.....	.....	.....	.....	.....	.....
Other items ...	3,087	4,551	17,720	1,264	6,000	3,000	4,000	The actuals of 1906-07 included interest on debentures of the Calcutta Police Superannuation Fund which were sold off in 1907-08.	
Interest on zamindari embankment recoveries, etc. ...	2,632	2,574	1,320	981	2,000	1,000	1,500		
Total Miscellaneous ...	43,428	40,891	52,533	34,109	44,000	34,000	38,000		
Deduct for rounding ...	...	...	.....	.....	—400	—215	+431	
Total ...	2,62,720	2,52,386	2,62,036	3,49,990	5,67,000	5,34,000	10,90,000		

Sale-proceeds of unclaimed and escheated property ...	22,253	24,408	28,611	25,048	25,000	75,000	25,000	The increase in the revised is due to special receipts in the district of Bhagalpur.
Court-fees realized in cash ...	24,328	19,528	18,359	21,710	20,000	24,000	22,000	
General Fees, Fines and Forfeitures ...	4,75,552	4,77,279	4,86,840	4,86,592	5,08,000	4,96,000	5,07,000	
Pledership Examination Fees...	23,255	23,600	25,504	26,492	27,000	28,000	27,000	
Miscellaneous Fees and Fines ...	1,008	1,396	2,297	2,285	2,000	1,000	2,000	
Miscellaneous ...	15,082	15,099	11,896	17,490	15,000	13,000	17,000	} Estimates based on actuals.
Total ...	5,61,378	5,61,310	5,73,507	5,79,615	5,97,000	6,37,000	6,00,000		Revised based on the actuals of first ten months.

XVIB.—Jails—

Jails ...	19,680	21,363	14,037	16,287	15,000	17,000	16,000	Revised based on the actuals of first ten months.
Jail Manufactures ...	12,11,437	11,98,266	11,93,515	11,42,380	12,35,000	11,20,000	11,52,000	
Total ...	12,31,117	12,19,629	12,07,552	11,58,667	12,50,000	11,37,000	11,68,000	

XVII.—Police—

Police supplied to Municipal and Town Funds ...	10,258	2,000	The actuals of 1907-08 include sale-proceeds of Government Promissory Notes held in deposit on account of a building for the use of the Superintendent of Police, Chitpur.
Police supplied to Public Departments, Private Companies and persons ...	25,946	29,385	30,792	18,385	30,000	29,000	30,000	
Presidency Police ...	1,00,780	61,536	76,252	75,107	77,000	77,000	77,000	
Recoveries on account of Village Police ...	442	448	492	589	1,000	1,000	1,000	
Fees, Fines and Forfeitures ...	25,950	27,889	25,359	27,104	26,000	27,000	27,000	
Superannuation receipts ...	...	12	1	.....	...	.....	.....
Miscellaneous ...	4,640	6,136	6,089	19,899	6,000	10,000	10,000	
Total ..	1,68,016	1,27,406	1,38,965	1,41,084	1,40,000	1,44,000	1,45,000	Revised based on the actuals of first ten months.

XVIII.—Ports and Pilotage—

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate	Revised estimate.	Budget estimate	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale-proceeds of vessels and stores ...	..	.....	.....	1,580	31,000	22,000	1,000	Revised includes the sale-proceeds of the pilot-vessel <i>Fame</i> .
Registration and other fees ..	76,171	73,376	73,363	70,848	73,900	74,000	72,900	
Pilotage receipts { Calcutta ...	13,38,990	13,41,016	13,73,690	13,33,777	13,99,000	13,83,000	13,70,000	
Lead-money for Volunteers ...	55	.....	.....	.....	100	.....	100	
Miscellaneous—								
Deductions for mess-money ...	12,955	13,591	12,987	12,595	14,000	13,000	13,000	
Marine Survey ...	24,119	36,763	44,545	39,674	46,000	38,400	40,000	
Overtime fees ..	6,896	7,856	8,192	8,176	8,500	8,400	8,400	
Miscellaneous receipts of the Shipping Office ...	5,848	5,227	5,926	4,725	6,000	4,600	5,000	
Other items ...	5,670	5,029	3,537	3,888	4,500	5,500	4,500	
Fees for certificates of inland vessels under Act VI of 1884 ...	10,779	50	472	70	.....	100	100	
Total Miscellaneous ...	66,267	68,516	75,659	69,128	78,000	70,000	71,000	
GRAND TOTAL ...	14,96,653	15,04,678	15,39,308	14,90,708	16,00,000	15,65,000	15,31,000	Revised based on the actuals of the first ten months.

XIX.—Education—

Fees, Government Colleges—								
General	1,81,945	1,79,984	1,77,418	1,90,152	1,80,000	1,65,000	1,85,000	
Professional	46,863	46,495	47,152	50,230	48,000	32,000	20,000	
Fees, Government Schools—								
General	2,61,324	2,53,898	2,58,023	2,62,832	2,59,000	2,70,000	2,59,000	
Special	8,818	10,355	12,963	12,239	13,000	19,000	17,000	
Contributions from Native States, private persons and Muni- cipalities	14,963	11,868	10,973	8,864	11,000	12,000	11,200	
Income from endowments	1,018	.....	.....	.....	.....	.....	.....
Miscellaneous	68,715	78,231	53,825	41,273	62,000	2,01,000	2,82,800	
Total	5,78,646	5,80,881	5,60,354	5,65,690	5,73,000	7,00,000	7,75,000	Revised includes refunds of Rs. 1,27,000 made by District Boards of unappropriated grants made for construction of Primary School buildings. Budget includes 2 lakhs on the same account.

XX.—Medical—

Medical School and College fees	53,657	47,723	51,294	50,601	54,000	63,000	53,000	
Hospital receipts (receipts from paying patients)	1,10,029	1,12,985	1,11,387	1,16,101	1,17,000	1,40,000	1,60,000	Increase expected on the opening of the paying-patients' ward for Indians in the Medical College Hospital, and from the Woodburn Ward, Presidency General Hospital.
Lunatic Asylum receipts	20,718	25,486	17,836	18,060	20,000	18,000	19,000	
Contributions (from Municipal- ities and private persons)	48,584	2,47,903	47,729	48,914	48,000	50,000	48,000	
Medicines sold to Civil Surgeons	.....	6	29	14	.....	.....	.....
Miscellaneous	13,399	20,062	15,080	6,244	15,000	11,600	10,000	
Total	2,46,387	4,54,165	2,43,355	2,38,934	2,54,000	2,82,000	2,90,000	Revised is based on the actuals of 12 months ending 31st January 1909.

XXI.—Scientific and other Minor Departments—

Botanical and other public garden receipts	2,733	2,106	2,075	1,812	3,000	2,000	2,000	Estimate of the Superintendent, Royal Botanic Garden adopted.
Veterinary and stallion receipts	24,143	25,768	28,317	33,339	33,000	37,000	35,000	
Cinchona plantation	2,24,298	2,12,949	2,05,978	2,06,267	2,20,000	2,03,000	2,22,000	Increase for the opening of a new farm at Chinsura.
Receipts on account of experi- mental cultivation	737	1,457	3,206	9,817	16,000	18,000	31,000	
Public exhibition and fairs ... ..	.....	.....	.....	280	.....	.....	.....
Emigration fees	21,618	27,968	41,684	25,336	30,000	29,000	30,000	
Inland Labour fees ... ..	.....	.....	.....	.....	10,000	19,000	10,000	
Examination fees	923	719	1,956	770	1,000	3,060	1,000	
Miscellaneous	2	1	103	1	.....	.....	.....
Total	2,74,454	2,71,968	2,82,319	2,76,622	3,12,000	3,11,000	3,31,000	

XXII.—Receipts in aid of Superannuation—

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
Family subscriptions of Native members of the Covenanted Civil Service ...	Rs. 1,618	Rs. 1,290	Rs. 1,622	Rs. 1,608	Rs. 2,000	Rs. 2,000	Rs. 2,000	
Contributions for pensions and gratuities—								
Contributions of officers lent to Foreign service of the first and second kinds ...	35,216	34,216	38,826	49,328	38,000	35,000	36,000	
Contributions of persons employed in the establishment for the management of private estates under Act X of 1892 ...	10,988	7,754	7,932		2,000	3,000	3,000	
Contribution of Assistant Surgeons, etc., lent to Municipalities	—2,820
Annuity deductions of Covenanted Civilians lent to Native States, etc., for short terms ...	.....	980	1,680	40	.....	3,000	2,400	
Refund of Gratuities ...	393	189	40	
Deductions for Marine Pension Fund ...	11,576	12,114	12,563	11,751	12,000	12,000	12,000	
Miscellaneous ...	.....	31,706	66	3,52,977	.....	.....	.....
<i>Deduct—</i> For rounding ...	.....	.....	.....	.....	.....	.....	55,400 400	
Total ...	59,730	86,029	62,729	4,15,564	54,000	55,000	55,000	The actuals of 1907-08 represent sale-proceeds of the Calcutta Municipal Debentures belonging to the Police Superannuation Fund.

XXIII.—Stationery and Printing—

Stationery receipts ...	807	518	2,243	2,249	2,000	2,000	2,000	
Sales of Gazettes and other publications ...	94,458	94,119	1,00,624	93,561	1,01,930	1,07,000	95,960	
Other Press receipts ...	36,569	28,591	32,063	36,953	33,070	36,000	35,050	
Total ...	1,31,834	1,23,228	1,34,920	1,32,763	1,37,000	1,45,000	1,33,000	Revised based on the actuals of first ten months.

XXV.—Miscellaneous—

Unclaimed deposits... ..	3,95,044	3,06,363	4,36,132	4,06,717	4,00,000	3,86,000	4,00,000	Revised based on the amount likely to lapse to Government at the close of the year. Budget based on past actuals.
Treasure-trove	118	141	4	1,016	.....	.....	.....	} Revised based on the actuals of ten months.
Sale-proceeds of Durbar presents	2,598	1,074	2,190	15,519	3,000	7,000	3,000	
Sale of old stores and materials	6,128	1,833	1,278	3,013	2,000	3,000	2,000	
Sale of lands and houses, etc. ...	—2,589	218	6,987	1,919	.....	2,000	.....
Fees for Government audits ...	44,657	48,734	48,994	15,759	15,000	21,000	21,000	Decrease since 1907-08 due to abolition of fees for audit of Municipal and other Excluded Local Funds accounts. Revised and budget based on actual demands.
Rents	18,465	18,903	17,066	22,421	20,000	19,000	20,000	Levy of banking-fees abolished since 1907-08.
Miscellaneous fees, fines and forfeitures	4,882	2,739	3,155	2,570	3,500	3,000	3,000	
Contributions	23,952	26,870	27,191	.....	.....	.....	.....
Miscellaneous—								
Fees and fines of Revenue Courts	56,596	55,382	60,196		60,000		66,000	
Recoveries of Law charges other than those in pauper suits	25,875	14,123	16,074		16,000		21,000	
Value of mathematical stores returned	243	1,341	.....		.....		.....
Sundry receipts—Circuit-house	518	182	795		500		500	
Miscellaneous receipts on account of Public Works Cess under Act IX (B.C.) of 1880	33	14	1,643		1,000		1,000	
Miscellaneous receipts on account of Government management of Wards' estates ... ..	.....	15	404		.....		.....
Sale-proceeds of trees on tea-lands ... ..	.....	748	205		.....		.....
Sale of fish ... ..	.....	.....	.....		.....		15,000	A new item anticipated by the Commissioner of Fisheries. The receipts in 1908-09 have been taken as a set off against expenditure.
Sale of elephants ... ..	.....	39	12,900		.....		11,000	
Other items	19,164	25,943	13,966		19,000		19,500	
Total Miscellaneous	1,02,429	97,787	1,06,183	1,17,521	96,500	94,000	1,34,000	Revised based on the actuals of first ten months.
GRAND TOTAL	5,95,684	5,04,662	6,50,180	5,86,455	5,40,000	5,35,000	5,83,000	

1909.]

The Bengal Financial Statement for 1909-10.

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Orissa Canals	3,88,900	4,61,355	5,01,729	4,87,639	5,10,000	5,15,000	5,10,000	The increase in the revised is due to more extended <i>rabi</i> irrigation. The increase in the revised is due to the development of irrigation.
Midnapore Canal	2,06,215	2,10,823	1,56,521	1,53,330	1,68,000	1,68,000	1,70,000	
Hijili Tidal Canal	45,242	70,448	71,515	58,703	66,000	52,000	62,000	
Sone Canals	14,05,810	13,96,528	15,64,819	16,83,360	16,63,000	18,43,000	16,75,000	
Dhaka Canal ... ..	..	..	2,944	17,868	11,000	23,000	19,000	
Total	20,46,167	21,39,054	22,97,528	23,80,950	24,18,000	26,00,000	24,36,000	

XXX.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.								
Recoveries on account of lands benefited by embankments ...	1,28,316	1,19,391	1,14,382	1,07,147	1,07,000	1,04,000	1,07,000	Budget based on actual demand.
Recoveries on account of capitalised maintenance charges of the Rajapur drainage ...	14,517	2,769	4,306	.....	.....	.....	.....
Total in charge of the Civil Department ...	1,42,833	1,22,160	1,18,688	1,07,147	1,07,000	1,04,000	1,07,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.								
(Irrigation and Navigation Works.)								
Works for which Capital and Revenue accounts are kept—								
Orissa Coast Canal ...	32,239	30,600	37,738	25,049	27,000	18,000	27,000	
Saran Canals ...	685	777	797	717	700	1,000	800	
Calcutta and Eastern Canals } Madaripur Bhil scheme }	5,28,136	4,83,745	5,03,968	5,23,510	5,00,000	4,11,000 36,000	4,50,000 51,000	
Total ...	5,61,060	5,15,123	5,42,503	5,49,276	5,27,700	4,66,000	5,28,800	The decrease in the revised is due chiefly to the falling off in navigation receipts.

The Bengal Financial Statement for 1909-10.

[30TH MARCH,

Works for which only Revenue accounts are kept—							
Nadia Rivers ...	88,412	1,02,684	45,515	35,235	40,200	25,000	40,000
Gaighatta and Buxi Khal ...	6,700	4,500	3,000	2,500	3,000	4,500	4,500
Total ...	95,112	1,07,184	48,515	37,735	43,200	29,500	44,500
Works for which neither Capital nor Revenue accounts are kept—							
Eden Canal ..	24,638	23,164	29,131	18,958	20,500	17,500	20,500
Teer ..	276	320	1,635	5,823	3,600	5,000	5,200
Sugarcane irrigation in Bihar ..	...	...	2,000	.....	...	...	...
Damodar project ...	.....	1,200	...	.....	.....	...	...
Total ..	24,914	23,684	32,766	24,781	24,100	22,500	25,700
Total Irrigation and Navigation Works ...	6,81,086	6,45,990	6,23,784	6,11,792	5,95,000	5,18,000	5,99,000
(Agricultural Works.)							
Works for which only Revenue accounts are kept—							
Magra Hat Drainage Project..	.....	.....	93	938	.....	.....	.....
Works for which neither Capital nor Revenue accounts are kept—							
Government embankments	15,619	17,429	31,917	13,791	11,000	11,000	12,000
Takavi embankments under contract ...	4,449	4,426	4,705	26,331	16,000	21,000	22,000
Total Agricultural Works...	20,068	21,855	36,715	41,080	27,000	32,000	34,000
Total in charge of the Public Works Department ...	7,01,154	6,67,845	6,60,499	6,52,852	6,22,000	5,50,000	6,33,000
GRAND TOTAL ...	8,43,987	7,90,005	7,79,187	7,59,999	7,29,000	6,54,000	7,40,000

XXXII.—Civil Works—

HEADS.	1904-05.	1905-06	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
IN CHARGE OF THE CIVIL DEPARTMENT.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tolls on ferries ...	1,75,312	1,80,903	1,72,842	1,67,800	1,76,000	1,74,000	1,70,000	
Cemetery receipts ...	1,350	2,064	1,935	1,421	2,000	2,000	2,000	
Receipts from staging bungalows and encamping grounds ...	7,115	8,633	6,457	7,651	7,000	8,000	8,000	
Miscellaneous ...	.....	.....	.....	.....	.....	.....	.....
Total in charge of the Civil Department ...	1,83,777	1,91,890	1,81,234	1,76,872	1,85,000	1,84,000	1,80,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.								
Total gross receipts ...	3,89,393	2,26,868	3,19,625	3,41,459	3,00,000	3,55,000	3,55,000	
GRAND TOTAL ...	5,73,170	4,17,758	5,00,859	5,18,331	4,85,000	5,39,000	5,35,000	

Contributions—

Contribution from Incorporated Local Funds ...	47,000	43,520	4,98,937	55,349	
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APPENDIX B.

Bengal Provincial Expenditure, in detail by minor heads.

[Figures in columns (7) and (8) are those accepted by the Government of India.]

The remarks in column 9, except where otherwise specially explained, refer to difference between columns 6 and 8.

1.—*Refunds and Drawbacks—*

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
Land Revenue	Rs. 8,747	Rs. 10,302	Rs. 17,666	Rs. 28,397	Rs. 20,000	Rs. 20,000	Rs. 23,000	
Stamps	65,163	76,502	72,478	75,909	75,000	81,000	77,000	
Excise	7,850	13,234	5,015	19,120	10,000	11,000	10,000	
Assessed Taxes	6,924	4,039	9,013	10,461	10,000	8,000	10,000	
Forest	257	292	722	1,021	1,000	1,000	1,000	
Provincial Rates	8,187	6,690	9,433	12,566	8,000	8,000	10,000	
Registration	2,165	2,490	2,352	3,717	3,000	3,000	3,000	
Total	99,093	1,13,549	1,16,578	1,51,195	1,27,000	1,32,000	1,34,000	Revised based on the actuals of the first ten months.

2.—*Assignments and Compensations—*

Pension in lieu of resumed lands	.....	270	1,411	1,465	2,500	1,000	2,000	
Malkana	1,14,854	38,522	67,588	61,354	67,500	66,000	68,000	
Excise Compensation	.....	.....	345	200	150	.....	400	Budget includes compensation payable to the Maharaja of Morbhany
For rounding	.....	.....	.....	.....	—150	.....	—40	
Total	1,14,854	38,792	69,324	63,019	70,000	67,000	70,000	Revised based on the actuals of the first ten months.

3.—Land Revenue—

HEADS.	1904-05.	1905-06	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
i	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges of District Administration—								
General Establishment ...	20,43,740	20,89,880	22,21,444	23,76,163	25,40,000	24,67,000	25,23,600	Increase in budget for 1908-09 is due to increased provision for increase in cadre of Deputy Collectors and Sub-Deputy Collectors. Budget 1909-10 includes Rs. 50,000 for additional Deputy Collectors for Settlement duty, of which a moiety is included under this head and a moiety under "Courts of Law."
Subdivisional Establishment	92,066	95,980	1,08,252	1,13,627	1,13,500	1,17,060	1,16,000	
Partition Establishment ...	-23,444	-2,524	27,024	-31,478	-2,000	-47,000	-2,000	
Process-serving Establishment	1,26,313	1,25,436	1,49,341	1,51,871	1,55,000	1,53,000	1,59,000	
Record-room (or copy-making) Establishment ...	11,614	34,934	46,180	37,438	35,000	39,000	80,000	
Survey of Waste Lands ...	-33,996	10,053	2,557	149	.....	.....	6,000	
Management of Private Estates under Act X of 1892 ...	23,664	22,619	25,528	29,605	35,500	33,000	39,000	Increase due to establishments for new estates coming under Government management.
Jump provision for increase of pay of Ministerial Establishment ...	.....	.....	.....	.....	1,40,000	.....	1,40,000	
Deduct—Probable savings	.....	.....	.....	.....	80,17,000	.....	30,20,000	
Total ...	22,39,957	23,76,368	25,80,326	26,77,175	80,17,000	27,62,000	20,000	
Charges on account of Land Revenue Collections ...	1,107	1,152	1,432	1,542	1,500	1,000	4,000	
Management of Government Estates—								
Collection of Revenue ...	2,41,870	2,04,468	2,29,981	2,62,610	2,28,000	.....	2,51,000	
Outlay on improvements ...	1,64,586	2,71,616	2,27,480	2,76,923	1,09,000	.....	74,000	Decrease in 1908-09 and 1909-10 due to smaller provision for Fraserganj reclamation work
Grants to District Road Fund, Sonthal Parganas, for improvements in Government Estates ...	.....	.....	.....	.....	31,000	.....	32,000	Provision made under this head, owing to abolition of the adjusting head "Contribution."
Total ...	4,06,456	4,76,084	4,57,461	5,39,532	3,68,000	4,00,000	3,57,000	

3.—Land Revenue—concluded.

Survey and Settlement—								
Controlling Office (survey) ...	11,118	7,350	6,638	5,772	.....		..
Other survey operations—								
Bengal Drawing Office ...	78,940	63,840	63,975	26,425	46,911		35,454	
Other operations ...	1,02,810	44,978	72,121	17,282	53,798		79,430	
Minor settlement operations	78,596	65,631	1,16,571	1,03,719	30,000		30,000	
Other ditto ...	70,643	1,20,331	1,43,772	75,750	1,03,847		1,06,736	
Refund to Imperial on account of survey and settlement of Government and temporary estates ...	..	..	..	.....	6,000		6,000	
For rounding ...					2,40,556		2,57,620	
					—56		+380	
Total ...	3,42,406	2,91,430	4,03,067	2,28,948	2,40,500	2,37,000	2,58,000	Estimate based on actual requirements.
Land Records—								
Superintendence ...	56,006	63,360	36,872	36,918	28,000	30,000	26,000	
District charges ...	24,904	19,604	47,743	2,34,207	2,52,000	2,90,000	4,15,000	Increase in 1908-09 and 1909-10 due to increased provision for bringing Survey and Settlement records up to date.
Total ...	80,910	82,964	84,615	2,71,125	2,80,000	3,20,000	4,41,000	
Lump deduction as probable savings ...					38,57,000		40,60,000	
					72,000		60,000	
* GRAND TOTAL ...	30,70,836	32,27,988	35,26,901	37,18,322	37,85,000	37,20,000	40,00,000	Revised based on the actuals of the first ten months.

6.—*Stamps*—

HEADS.	1904-05.	1905-06	1906-07	1907-08.	1908-09.		1909-10	REMARKS.
	Actuals	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
Superintendence—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Executive Estab- lishment ...	13,393	.....	.....	.....	.....	.....	.....
District Establishment ...	6,489	7,084	10,473	9,101	9,000	25,000	30,000	A portion of the establishment of the Calcutta Collectorate previously debited to Excise is now shown under this head. Budget include Rs. 4,000 for the purchase of a stamping machine for the Calcutta Collectorate
Total ...	25,882	7,084	10,473	9,101	9,000	25,000	30,000	
Charges for the sale of general stamps—								
Discount on sale of one anna stamps ...	24,380	13,727	...	....	... ..	.....	... ..	} No discount is now allowed.
Discount on sale of unified stamps ...	... ..	2,825	216	.....	.....	.....	.....
Discount on sale of bills-of-exchange or hundies ...	5,433	4,507	5,162	5,350	5,000	5,000	5,000	
Discount on sale of other general stamps ...	81,978	90,629	1,12,734	1,15,116	1,21,000	1,18,000	1,21,000	
Total ...	1,11,791	1,11,688	1,18,112	1,20,466	1,26,000	1,23,000	1,28,000	
Charges on sale of Court-fee stamps—								
Discount on sale of adhesive stamps ...	62,341	66,474	66,879	67,855	72,000	70,000	75,000	Increase in view of the increase in receipts.
Discount on sale of stamps for copies ...	5,424	6,132	7,123	6,211	7,000	6,000	6,000	
Establishment for sale of stamps ...	1,226	1,288	1,611	2,662	1,464	1,000	1,464	
For rounding ...					—464		—464	
Total ...	68,991	73,894	75,613	76,728	80,000	77,000	82,000	
Discount on plain paper ...	11,083	11,441	11,832	11,829	12,000	12,000	12,000	
Stamp paper supplied from Central Stores ...	2,02,797	2,34,438	1,91,990	1,91,830	2,56,000	2,43,000	2,55,000	The estimates furnished by the Controller of Printing, Stationery and Stamps have been adopted.
GRAND TOTAL ...	4,26,544	4,38,545	4,08,020	4,09,954	4,83,000	4,80,000	5,05,000	
Provincial share ...	2,10,272	2,19,272	2,04,010	2,04,977	2,41,000	2,40,000	2,52,000	Revised based on the actuals of the first ten months.

7.—Excise—

Superintendence	89,197	79,032	85,184	83,823	89,000	89,000	90,000	
Presidency Establishment— Calcutta Collectorate (office)	61,655	61,947	63,118	61,188	61,812	42,000	40,968	Decrease in budget is due to a portion of the Calcutta Collectorate establishment being now debited to "Land Revenue" and "Stamps," instead of wholly to "Excise."
Inspection and Prevention ...	16,802	26,839	22,782	25,280	23,112	23,000	20,712	Decrease in revised is for savings under "Rewards" Budget also provides smaller grant for the same.
Allowances and Contingencies	28,103	23,929	21,145	22,283	29,944	23,000	25,872	
For rounding					1,14,868 + 132		87,552 - 552	
Total	1,06,590	1,12,715	1,07,045	1,08,731	1,15,000	88,000	87,000	
District Executive Establish- ment—								
Sadar Establishment	1,04,699	1,07,269	1,10,267	1,10,466	1,56,865	1,12,000	1,37,580	The decrease in the revised is for non-utilization of the lump grant of Rs. 50,000 for revision of establishment. Budget includes Rs. 25,000 for the purpose.
Inspection and Prevention	1,77,450	1,79,303	1,90,302	1,93,235	2,09,820	2,03,000	2,31,592	
Allowances	1,00,479	1,05,191	1,22,891	1,43,246	1,41,500	1,52,000	1,58,673	Budget includes provision for temporary establishment in connexion with the extension of the Contract Distillery System in different districts
Probable savings					5,08,185 - 86,185		5,27,845 28,845	Larger provision has been made for travelling allowance, as first class rates have been sanctioned for Special Deputy Collectors, and for larger grant for grain allowance.
	3,82,628	3,91,763	4,23,460	4,45,947	4,72,000	4,67,000	4,99,000	
Distilleries—								
Presidency Establishment ..	8,623	9,026	10,650	11,560	12,000	12,500	14,000	The increase in the revised is under "Supplies and Services" Budget includes Rs. 12,000 for increase of pay of ministerial officers, and Rs. 15,000 to meet the cost of urgent petty works in Distillery buildings
District Establishment	1,00,843	1,03,209	1,16,781	1,22,988	1,12,000	1,43,500	1,40,000	
GRAND TOTAL	6,81,881	6,89,746	7,43,120	7,73,049	8,00,000	8,00,000	8,30,000	
Provincial share	2,98,323	3,01,765	3,71,560	3,86,524	4,00,000	4,00,000	4,15,000	

8.—Provincial Rates—

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of Rates and Cesses...	2,98,227	2,33,435	1,56,311	1,19,062	1,29,000	1,25,000	1,35,000	Budget includes provision for increase of pay of ministerial officers. Estimate based on actual requirements.
Valuation and Revaluation ..	67,744	73,546	91,136	80,323	54,000	44,000	36,000	
Total ..	3,06,971	3,06,981	2,47,447	1,99,375	1,83,000	1,69,000	1,71,000	
Deduct—Proportion debitable to Local for cost of road-cess collection ...	2,06,514	2,03,342	1,65,468	1,46,504	86,000	1,13,000	90,000	
.. —Proportion debitable to Local for revaluation									36,000	24,000
.. —One-third share of recoveries on account of collection of arrear cesses ...	40,830	39,616	19,321	1,092	3,000	1,500	1,000	
.. —Contribution for pension of the cess-collecting establishment ...	6,297	7,055	6,874	6,497	7,000	7,000	7,000	
Add—Grant to District Road Funds as Government share of the cost of collecting Public Works cess and revaluation charges ...	...	...	.....	.....	1,000	1,000	1,000
Total ..	53,330	56,988	55,784	45,282	52,000	49,000	50,000	

10.—Assessed Taxes—

Calcutta Establishment ...	69,432	79,381	86,907	86,050	89,000	90,000	93,000	Budget includes Rs 3,000 for revision of establishment. Ditto " 1,000 for raising the pay of assessors' clerks, and Rs. 2,000 for a temporary assessor and his establishment in Burdwan.
District ditto ...	59,246	64,522	63,323	68,011	68,000	70,000	71,000	
Total ..	1,28,678	1,43,903	1,50,230	1,53,061	1,57,000	1,60,000	1,64,000	
Provincial share ...	32,169	36,976	75,115	76,531	79,000	80,000	82,000	

11.—Forests—

<i>A.—Conservancy and Works.</i>							
I.—Timber and other produce removed from the forests by Government agency ...	47,856	47,393	28,589	16,672	10,800	10,000	7,700
II.—Timber and other produce removed from the forests by consumers and purchasers ...	78,771	87,286	91,985	96,646	97,700	97,000	98,500
III.—Confiscated drift and waif-wood ...	316	2,237	620	1,742	1,300	1,600	1,300
V.—Rent of leased forests and payment to shareholders in forests managed by Government ...	.....	.....	27,030	5,300	.....	.....	6,000
VI.—Live-stock, stores, tools and plant ...	9,108	4,212	14,529	36,079	40,500	41,300	9,300
VII.—Communications and buildings ...	59,807	71,862	75,116	70,735	79,000	65,000	77,900
VIII.—Demarcation, improvement and extension of forests ...	50,143	40,010	32,644	1,74,109	81,779	82,700	44,900
IX.—Miscellaneous ...	4,042	3,538	7,426	4,322	7,400	7,400	5,400
<i>Deduct—Probable savings ...</i>					3,18,479		
					24,479		
Total A.—Conservancy and Works ...	2,50,043	2,56,638	3,27,939	3,95,605	2,94,000	3,05,000	2,51,000
<i>B.—Establishment.</i>							
I.—Salaries ...	2,07,766	2,12,802	2,43,241	2,46,749	2,62,000	2,40,000	2,61,500
II.—Allowances ...	34,892	36,095	48,837	60,709	51,000	63,000	62,800
III.—Contingencies ...	9,644	10,973	12,472	10,331	13,600	14,000	11,700
Total B.—Establishment ...	2,52,302	2,59,870	3,04,550	3,17,789	3,26,600	3,17,000	3,36,000
Total A and B ...	5,02,345	5,16,408	6,32,489	7,13,394	6,20,600	6,22,000	5,87,000
Provincial share ...	1,26,588	1,29,102	3,16,244	3,56,697	3,30,000	3,11,000	2,93,000

Budget represents provision for payment of the share of profits to the Raja of Porahat.
No provision made for any new launches.

Variations are chiefly for expenditure on survey operations.

Provision made in budget for the full sanctioned scale. The decrease in the revised is due to change of officers and savings under establishment.
The increase is for larger payments of grain allowance.

19.—Registration—

HEADS.	1904-06	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence ...	55,228	51,215	48,863	47,180	47,000	50,000	51,000	
District Charges—								
Calcutta ...	23,292	25,250	20,644	30,923	31,000	31,000	32,000	
District Sub-Registrars ...	1,49,643	1,51,299	1,60,305	2,50,937	1,80,000	2,15,500	1,83,000	The increase in the revised is under "Allowances and Contingencies," owing to debit of certain charges of Sub-Registrars to this head.
Sub-Registrars ...	3,57,088	3,79,207	4,01,003	4,21,880	5,40,500	5,32,500	5,56,000	
<i>Ex-officio</i> Sub-Registrars ...	1,910	1,269	1,572	1,233	1,500	3,000	2,000	Budget includes provision for larger number of Sub-Registrars and their establishment, and as well as larger temporary establishment in reference to probable requirements.
Total District charges ...	5,31,933	5,57,026	5,93,824	7,04,973	7,53,000	7,82,000	7,73,000	
Lump deduction as probable savings ...					8,00,000			Increase since 1907-08 due to reorganization of the Department.
TOTAL ..	5,87,161	6,08,240	6,42,687	7,52,153	7,70,000	8,32,000	8,24,000	
								Revised based on the actuals of first ten months.

13.—Interest on Ordinary Debt—

	1904-06	1905-06.	1906-07.	1907-08.	1908-09.	1909-10.	REMARKS.	
Interest on Provincial Advance and Loan Account ...	1,82,758	2,10,291	2,36,226	3,02,281	3,90,000	5,02,000	6,92,000	Based on the estimated mean outstanding balances of loans.

18.—General Administration—

Salary of Lieutenant-Governor	96,000	96,000	1,01,341	96,116	96,000	96,000	96,000	
Salary of officers belonging to other provinces last paid in Bengal ...	13,073	7,768	..	.....	....	..	.. ..
Staff and household of Lieutenant-Governor ...	87,835	1,37,971	1,19,844	1,29,591	94,000	1,21,000	1,05,000	Increase in revised is due to the purchase of a motor-car for His Honour, the Lieutenant-Governor. Budget includes a larger grant for rent, rates and taxes owing to increase in assessments.
Expenditure from contract allowance ...	35,176	61,146	50,000	59,182	50,000	50,000	50,000	
Tour expenses ...	2,981	1,857	1,927	4,128	2,000	2,000	3,000	
Legislative Department ...	60,970	88,298	76,693	80,273	91,000	94,000	1,07,000	Increased provision made for travelling allowance of non-official members, owing to expansion of Council, and for the purchase of new furniture for the Council Chamber and for additional establishment.
Civil Secretariat ...	6,40,180	6,49,195	6,13,470	6,38,266	6,41,000	6,26,000	6,58,000	Budget includes Rs 15,000 for revision of Secretariat establishment, and Rs 7,000 for establishment in the Record-room. The decrease in the revised is for savings under Allowances and Contingencies.
Board of Revenue ...	3,09,496	3,15,048	3,13,933	3,08,648	3,16,000	3,04,000	3,04,000	The decrease is due to the charges for the office of the Controller of Office System being debited to the head "Miscellaneous."
Commissioners ...	4,37,700	5,22,401	5,13,084	4,73,721	4,88,000	4,79,000	5,08,900	Budget includes provision for increase of pay of ministerial officers, and establishment and contingencies of an additional Commissionership for Tirhut. The decrease in the revised is for savings in the grant for the maintenance of the Chaukidan Panchayats.
Civil Officers of Account and Audit ...	43,785	49,074	47,845	83,618	98,000	91,000	1,01,000	Budget includes provision for audit of Calcutta Corporation's accounts. The savings in the revised is for non-utilization of the grant for Calcutta Port Trust Audit.
Lump Deduction ...	..	.. ..	.....	..	..	.. ..	19,32,000 22,000	
Total ...	17,27,196	19,28,698	18,41,137	18,73,543	18,76,000	18,63,000	19,10,000	Revised based on the actuals of the first ten months

HEADS.	1904-05.	1905-06	1906-07.	1907-08.	1908-09.		1909-10	REMARKS.
	Actuals.	Actuals.	Actuals	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs	Rs.	Rs.		Rs.	
High Court— Judges	7,48,261	7,51,139	7,15,120	7,17,422	7,52,000	7,46,000	7,53,000	
Original Side	2,59,722	2,63,932	2,73,431	2,73,333	2,78,000	2,75,000	2,78,000	
Appellate Side	2,46,389	2,88,915	2,78,963	2,91,115	2,98,000	2,94,000	3,08,000	Increase due to revision of establishment.
Copyists' Establishment	69,717	42,937	51,768	43,414	44,000	42,000	44,000	
Reporters	24,664	24,864	24,972	23,185	25,000	25,000	25,000	
Total	13,48,753	13,71,787	13,44,264	13,51,469	13,97,000	13,82,000	14,08,000	
Law Officers— English Law Officers	98,833	1,08,499	93,658	1,41,765	1,23,500	1,37,000	1,38,000	Budget includes provision for increase in the salary of the Advocate-General and larger grant for charges for conducting law suits.
Legal Remembrancer and High Court Pleaders	99,117	92,400	89,777	1,28,541	1,16,000	2,06,000	1,30,000	Budget includes a lump provision of Rs 6,000 for raising the salary of the Public Prosecutor in Calcutta and for larger grant for fees to pleaders.
Mufassal Establishment	1,39,612	1,38,371	2,21,200	1,85,115	1,86,500	5,64,000	2,00,000	Budget includes larger grant for fees to Counsels and pleaders.
Total	3,37,562	3,39,270	4,04,635	4,55,421	4,26,000	8,07,000	4,68,000	Revised includes special prosecution charges.
Coroner's Court	8,421	7,562	7,839	7,565	8,000	8,000	8,000	
Presidency Magistrates— Calcutta Police Court	81,041	96,952	1,07,908	1,18,015	1,18,000	1,05,000	1,09,000	The decrease is due to change of officers.
Municipal Magistrates ... ..	.....	3,427	647	6,513	7,000	7,000	8,000	

Civil and Sessions Courts—									
District and Sessions Judges...	8,56,167	8,56,073	8,65,128	8,61,121	8,38,638	8,67,000	8,80,622	Increase in budget is due to provision for the appointment of an Additional District Judge and his establishment.	
Subordinate Judge ...	4,04,773	4,25,096	4,41,962	4,33,972	4,47,140	4,31,000	4,23,892		
Mufassal Small Cause Court	16,842	17,560	18,184	17,238	13,876	16,000	13,128		
Munsifs ...	9,94,429	9,96,016	10,28,165	10,26,406	10,38,937	10,37,000	10,19,106	Budget includes salaries of existing Munsifs, with Rs. 15,000 for regrading and temporary officers.	
Allowances ...	20,492	24,166	93,965	1,23,722	1,13,000	1,01,000	1,10,000		
Supplies and Services ...	2,44,363	2,51,329	2,76,985	2,96,791	2,80,600	3,00,000	3,09,292	Budget includes larger grant for allowances to Jurors and Assessors and for remuneration to copyists.	
Contingencies ...	84,419	85,916	91,775	95,755	98,412	1,15,000	1,06,315	Budget includes larger grant for new Judges.	
Process-serving Establishment	4,24,754	4,14,572	4,54,541	4,73,500	4,83,768	5,06,000	5,09,262	Budget includes larger grant for grain allowance in view of the actuals of 1908-09.	
Deduct—Probable savings ...	...	...	...	...	(-60,871)	...	(-18,617)	
Total ...	30,46,239	30,70,728	32,70,705	33,28,565	32,53,000	33,72,000	33,53,000		
Presidency Court of Small Causes	1,63,781	1,62,295	1,71,635	1,58,623	1,73,000	1,73,000	1,72,000		
Criminal Courts—									
General Establishment ..	17,32,523	18,14,610	18,26,436	18,50,339	19,00,000	19,60,000	19,50,000	Both revised and budget include larger grants for establishment, diet money for witnesses and remuneration to copyists.	
Subdivisional Establishment...	92,066	1,01,445	1,08,252	1,13,627	1,13,500	1,17,000	1,16,000		
Process-serving Establishment	84,450	90,099	99,560	1,01,114	1,03,000	1,02,000	1,06,000		
Tributary Mahals, Orissa ...	1,330	1,392	1,472	1,815	.....	1,000	...	
Deduct—Probable savings ...	..	.....	.....	.....	(-500)	...	.....
Total ...	19,17,369	20,07,546	20,35,720	20,66,895	21,16,000	21,80,000	21,72,000		
Pleadership Examination charges	12,013	12,556	13,338	13,096	14,000	14,000	14,000		
Refund ..	63,517	56,203	53,285	55,233	53,000	52,000	55,000		
Lump provision for increase of pay of Ministerial Establishment ...	...	...	.....	.....	2,17,000	.....	2,40,000	
Lump deduction for probable savings ...	...	.....	...	.....	77,82,000	.....	80,07,000	
	...	.....	...	.....	1,07,900	...	87,000	
Total ...	62,78,696	71,28,323	74,09,966	75,61,397	76,76,000	82,00,000	79,20,000		

HEADS.	1904-05.	1905-06	1906-07.	1907-08	1908-09.		1909-10	REMARKS
	Actuals.	Actuals.	Actuals.	Actuals	Budget estimate.	Revised estimate	Budget estimate	
1	2	3	4	5	6	7	8	9
	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs	
Superintendence	51,742	57,429	57,840	59,857	57,000	62,000	57,000	The increase in the revised is under establishment for revision of the Jail Code.
Establishments—								
Superintendents and Jailors	1,92,797	1,98,374	1,89,553	1,88,898	1,97,000	2,00,000	2,07,000	Increase due to reorganization of Jailors' service
Medical Establishment ..	28,570	26,523	30,522	30,760	30,000	31,000	30,000	
Clerical, Educational and Mechanical Establishments	790	302	220	456	400	400	6,000	
Warder Establishment ..	1,56,329	1,60,757	1,64,290	1,68,366	1,69,000	1,77,000	2,08,000	Increase due to reorganization of warder establishment.
Menial and other Establishments	9,190	9,669	10,322	10,479	10,000	10,600	11,000	
Bonus to low-paid servants of Government	...	...	...	...	...	4,000	.....
Dietary Charges	4,19,640	5,11,565	7,56,490	7,82,701	6,68,000	8,21,000	7,48,000	Increased provision made in view of past actuals
Hospital Charges	65,618	65,070	67,698	72,444	69,450	70,000	72,500	
Clothing and Bedding of Prisoners	62,136	83,971	54,991	76,455	60,000	76,000	68,000	Ditto ditto
Sanitation Charges	28,834	32,103	28,290	36,529	32,000	40,000	33,600	
Charges for moving Prisoners	42,290	47,449	44,336	38,814	43,000	45,000	43,000	
Miscellaneous Services and Supplies	89,828	82,854	1,06,134	87,186	1,40,820	93,000	1,35,809	Budget for 1908-09 included Rs 32,000 for improvement of warders' service which has been debited to the proper head
Allowances	7,831	9,360	27,506	37,876	38,000	35,000	8,000	
Contingent Charges	31,978	31,798	34,991	36,394	35,250	37,000	37,000	
Extraordinary Charges for Live-stock and Tools and Plant	25,641	21,175	41,780	29,186	26,785	31,000	29,000	
Charges for Police Custody	11,354	11,198	13,397	14,505	13,295	19,000	15,000	
For rounding .. ..	.....	..	...	..	.. ..	..	+100	
Total Jails	12,23,768	13,47,537	16,27,400	16,63,066	15,90,000	17,52,000	17,39,000	
Jail Manufactures	6,78,305	11,02,683	10,36,024	10,33,786	10,60,000	9,90,000	9,61,000	Decrease in the revised is due to smaller expenditure on raw materials and European stores. The budget has been placed at a low figure in view of the decrease in receipts.
Refunds	172	14	12	100	.. ..	.. ..	.. ..
Total	19,02,245	24,50,234	26,63,436	26,96,952	26,50,000	27,42,000	27,00,000	

Presidency Police— Police Commissioner (Superintendence)	72,685	60,027	68,330	66,995	64,000	76,000	73,000	The increase in the revised is under Salaries. Budget includes increased provision for the revised scale of establishment sanctioned, and for a short-hand writer. Budget includes provision for a larger number of constables for Courts, Government House, lock-up and reserve, and increased grants for grain allowances and rents, rates and taxes. The increase in the revised is under Salaries.
Calcutta Police	7,75,896	8,72,201	9,74,220	9,91,251	10,20,834	10,11,000	10,65,000	
Hospital Charges ... ..	.....	... ..	22,038	32,970	28,300	41,000	30,000
Special Police ... ..	.....	.....	51,032	16,007	41,866	37,000	40,000
Cattle pounds ... ..	...	...	2,330	1,426	3,500	2,000	2,000
River Police	9,777	20,749	14,624	2,615	20,000	16,000	22,000	
Salt Police	3,310	3,346	449	.....	.....	.....	.....
Police Dead-house	648	1,076	1,352	1,695	1,500	1,000	1,500	
Lump provision for Police reform ... ..	.....	... ..	... ..	.....	40,000	.....	... ..
For rounding * ... ..	.....	... ..	... ..	.....	... ..	... ..	—500
Total	8,62,316	9,57,399	11,34,375	11,12,959	12,19,000	11,84,000	12,33,000	
Municipal Police	42,700	48,565	54,605	65,793	90,000	8,000	The charges are now adjusted under District Police Force. Larger payments for secret service and contingencies in the office of the Inspector-General have led to the increase in the revised. Secret service payments have been provided for under Criminal Investigation Department in budget for next year. Budget includes larger provision for establishment and contingencies Increase in budget due to reorganization. Budget includes provision of 24 bandmen transferred from District Force and additional instructing staff. Provision of Rs. 50,000 made in the budget for revision of establishment. Budget includes larger Government contribution towards cost of diet of patients. Grain-compensation allowance has raised the expenditure under this head. Budget includes larger provision for horse and conveyance allowances and larger grant for travelling allowances due to increase in staff. Budget includes the special assignment of 2½ lakhs to be distributed between Presidency and District Police.
Superintendence	1,85,253	1,98,102	2,28,773	2,29,127	2,12,000	2,76,000	2,28,000	
District Police Force—								
Salaries	3,60,565	3,60,375	4,61,750	4,78,864	5,50,000	5,22,000	5,80,000	
Police Force	23,14,569	27,84,398	30,27,830	31,93,949	31,00,000	33,51,000	34,95,000	
Training Schools	20,694	1,12,299	1,47,147	1,27,233	1,25,000	1,31,000	1,40,000	
Establishment	1,02,754	1,03,952	1,08,372	1,09,399	1,20,000	1,11,000	1,52,000	
Hospital Charges... ..	32,976	37,064	42,451	45,632	40,000	45,000	48,000	
Allowances	2,96,580	3,34,203	5,27,688	8,24,968	6,60,000	9,04,000	9,00,000	
Supplies and Services	4,46,997	4,69,355	5,81,444	5,23,948	4,85,000	5,08,000	4,87,000	
Contingencies	1,43,252	1,33,204	1,72,131	1,78,997	2,15,000	2,57,000	2,55,000	
Other Police	28,781	80,089	28,380	26,062	16,000	29,000	12,000	
Lump provision for Reorganization ... ..	... ..	... ..	.....	... ..	3,60,000	.....	2,65,000
Total	37,47,168	43,55,540	50,57,193	55,09,002	57,22,000	59,18,000	63,34,000	

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Village Police ...	52,883	48,411	40,949	41,454	43,000	46,000	47,000	Budget includes larger grant for rewards.
Criminal Investigation Department ...	.....	...	73,849	1,26,918	1,40,000	1,36,000	1,92,000	Budget includes Rs. 20,000 for secret service money, and lump provision of Rs. 25,000 for additional force, &c.
Special Police—								
Bengal Military Police ...	51,774	52,107	55,760	60,955	62,500	61,000	64,000	Increase due to the conversion of the Ranch: Special Reserve into a Gurkha Company.
Sikkim State Police ...	5,081	2,919	1,800	...	...	...	...
Upper Burma Police Depot ...	4,825	4,862	4,841	3,987	5,500	6,000	6,000	
Frontier Police, Chittagong ...	287	2,849	.....	...	...	.....	.....
Ditto, Angul ...	32,834	28,485	.....	.....	...	.....	...
Total ..	94,801	91,222	62,401	69,942	68,000	67,000	70,000	
Railway Police—								
East Indian Railway Police .	55,882	59,324	62,542	74,496	92,000	89,000	99,000	Budget includes larger provision for police force.
Eastern System Railway Police ...	70,337	89,836	1,18,672	1,29,675	1,24,000	1,05,000	1,18,000	The saving in the revised is under police force.
Assam-Bengal Railway Police	253	1,040	...	...	.....	...	...
Bengal and North-Western and Tirhut State Railway Police ...	10,525	11,490	13,933	17,353	22,000	17,000	25,000	
Bengal-Nagpur Railway ...	12,025	14,694	17,001	21,539	28,000	26,000	30,000	
Cooch Behar Police ...	.....	...	-528	.....	800	..	.....
Oudh and Rohilkhand Railway Police ...	...	...	...	3	...	.....	...
Bengal Central Railway Police	4,406	1,773	.....	.....	.....	...	...
For rounding ...	...	...	...	...	-600	.....	...
Total .	1,53,428	1,78,157	2,11,570	2,43,066	2,66,000	2,37,000	2,72,000	
Cattle-pounds ...	1,767	433	1,189	-161	1,000	1,000	1,000	
Refunds ...	16,786	4,845	638	1,246	1,000	1,000	1,000	
Contributions to Local Funds	...	...	.....	..	1,000	1,000	..	
GRAND TOTAL ...	51,57,102	58,92,674	69,05,442	73,93,346	77,63,000	78,75,000	83,78,000	Revised includes Rs. 63,600 for bonus paid to low-paid office. s.

21.—Ports and Pilotage—

Salaries and allowances of officers and men afloat ...	61,433	91,698	75,511	85,985	94,500	1,06,000	92,000	
Victualling of officers and men afloat ...	23,719	23,612	27,104	25,278	32,000	29,000	34,000	
Purchase of Marine stores and coal for the building, repairs and outfit of ships and vessels	75,510	1,58,125	1,31,078	1,49,993	1,59,000	1,63,000	1,70,000	Budget includes Rs. 52,000 for a new boiler for the steamer <i>Guide</i> .
Purchase and hire of ships and vessels ...	7,45,659	73,335	9,770	21,541	5,67,000	10,31,000	28,000	Revised includes the whole cost of the second pilot vessel, <i>Lady Fraser</i> , instead of a portion, as no part payment was made in 1907-08. Budget includes Rs. 20,000 for towage and Rs. 8,000 for the construction of a steam-cutter for <i>Guide</i> .
Pilotage and Pilot Establishment	7,52,853	7,68,814	7,76,397	7,52,741	7,54,000	7,56,000	7,55,000	
Marine Establishment ...	93,623	95,735	1,02,049	1,08,996	1,12,700	1,19,000	1,07,000	Budget includes provision for a senior Deputy Shipping Master and Deputy Port Officer by abolishing the post of the Second Assistant Shipping Master. Provision has also been made for the Office of the Agent for Government Consignments, Calcutta.
Subsidies to Steam-boat Companies ...	20,000	18,766	18,629	15,151	20,000	20,000	20,000	
Miscellaneous ...	23,695	27,666	24,995	27,938	28,000	28,000	29,000	
State Yacht Establishment ...	2,967	5,003	6,060	6,094	7,300	6,000	7,000	
Refunds ...	16,214	7,015	2,460	2,066	2,500	2,000	2,000	
Total ...	18,20,673	12,70,369	11,74,053	11,95,783	17,77,000	22,60,000	12,44,000	Revised based on the actuals of first ten months.

HEADS.	1904-05.	1905-06	1906-07	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
University	2,00,000	87,149	86,754	93,103	80,000	93,000	Nil	Budget omits provision, as no grant has been sanctioned by the Government of India.
Ditto - for Law College ... ..	.....	.....	.....	.....	.....	.....	4,000	
Direction	89,657	97,515	1,20,521	1,23,210	1,00,000	1,12,000	1,12,000	Budget includes provision for an Additional Assistant Director already employed. The increase in the revised is also due to the same cause.
Inspection—								
Inspectors of European Schools	13,461	19,808	23,141	31,978	27,000	32,000	25,100	The increase in the revised is under Salaries.
Inspectors of other schools ...	2,35,526	2,70,980	4,41,561	5,95,280	6 60 600	7,21,000	6,91,000	The increase in 1906-07 and succeeding years is due to the retransfer of Subordinate Inspecting Agencies from the control of the District Boards and to reorganisation of the department. The increase in the revised is for larger expenditure under Allowances.
Lump provision for house allowance of Inspecting Officers in Calcutta	.. ..	.. ..	.....	.....	.....	.....	1,500	
Inspector of Hostels and Students' Messes ...	.....	.....	.....	.....	400	1,000	400	
Deduct—Probable savings ...					6,88,000	38,000		
Total ...	2,48,987	2,90,788	4,64,702	6,27,258	6 60,000	7,54,000	7,18,000	
Government Colleges, General—								
English Colleges—								
Arts Colleges for boys ...	3,22,452	3,37,169	3,77,382	4,45,902	4,24,000	4,50,000	4,44,000	Budget includes provision for improvements at the Presidency College.
Ditto for girls ...	36,946	39,381	47,786	52,042	24,000	47 000	27,000	Reduction is nominal, and is due to the transfer of the School Department to "Schools, General."
Eden Hindu Hostel ...	33,482	34,128	33,169	33,908	36,000	31,000	35,000	
Provision for house allowance of Professors in Calcutta ...	.....	..	.....	.....	..	.....	4,000	
For strengthening the staff of several Colleges ...	.....	.....	.....	.....	25,000	.....	45,000	Lump provision for giving gradual effect to new University Regulations.
Oriental Colleges—								
Sanskrit College ...	37,794	38,853	48,263	45,926	28,300	47,000	33,000	Budget includes Rs. 5,000 for improvements.
Calcutta Madrassa ...	55,432	54,423	53,074	52,891	39,100	52,000	51,000	Ditto " 9,000 ditto.
Elliott Madrassa Hostel ...	3,951	4,192	4,112	4,683	5,100	5,000	5,000	
Provision for encouragement of the Athletic Club	500	1,400	

The Bengal Financial Statement for 1909-10.

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Expenditure on petty construction and repairs ...	300	1,486	1,350
Expenditure on furniture and apparatus ...	40,993	17,406	23,546	35,000
Deduct—Probable savings...	.....	.....	.....	.....	.....	.....	400
Total ...	5,31,350	5,27,038	5,88,682	6,35,352	6,17,000	6,32,000	6,45,000
Government Colleges, Professional—							
Law Colleges ...	5,217	4,517	3,840	3,433	4,100	2,000	20,000
Civil Engineering College, Sibpur, Howrah ...	1,98,183	2,25,311	2,71,514	3,28,113	3,68,900	3,43,000	3,40,000
Budget provides for a new law college at Bankipore.							
The saving in the revised is under salaries and establishment. Budget includes Rs. 21,000 for Industrial Chemistry, Rs. 7,000 for larger boarding charges owing to rise in prices, and Rs. 7,000 for a Joint Technical Examination Board.							
Training Colleges for teachers	.....	.....	3,188	4,464	15,600	32,000	53,000
Provision made for colleges at Bankipore and Calcutta.							
Deduct—Probable savings ...	.....	.....	.....	.....	3,88,000	18,000	.....
Total ...	2,03,400	2,29,828	2,78,542	3,36,010	3,70,000	3,77,000	4,13,000
Government Schools, General.							
District School Committees ...				1,824	1,900	2,000	1,900
Secondary Schools—							
For Boys—							
High schools ...				4,01,116	442,400	4,38,000	4,91,500
Middle English Schools ...				93,162	95,400	96,000	96,000
Middle Vernacular Schools				23,040	11,000	23,000	12,800
Anticipated expenditure from interest and surplus funds of the Uttarpara Net-grant School				.....	.....	.....	2,372
For Girls—							
High Schools ...				.....	25,000	3,000	29,000
Middle English Schools ...				61,632	54,000	65,000	67,000
Primary Schools—							
For Boys—							
Upper Primary Schools ...				5,506	2,100	6,000	2,900

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Primary Schools—concl'd.</i>								
For Girls—								
Upper Primary Schools ...				.. .	8,548	2,000	28,000	Budget includes Rs. 24,000 for subsidizing model primary schools.
Lower " " ...				.....	.....	1,000	8,900	
Circle School grant ...				14,317	13,600	15,000	14,300	
Payment in support of local schools under District Boards ...						5,73,000	5,45,000	This is for grant to District Boards to establish equilibrium.
Expenditure on petty construction and repairs ...					2,500	..	.....
Expenditure on furniture and apparatus ...					12,500	..	.....
Training of Gymnastic Masters					3,000	..	3,000	
Encouragement of Athletic Club ...					1,000	.....	1,500	
Provision for the opening of B and C Classes in certain High Schools ...					10,000	.....	10,000	
					682,948		13,04,172	
For rounding ..	.....	.....	.. .		8,052		15,172	
Total ...	4,85,828	5,07,223	5,92,830	6,00,597	6,91,000	12,24,000	12,89,000	
<i>Government Schools, Special</i>								
Training Schools—								
For Masters—								
Normal Schools ...				2,05,332	74,000	82,000	78,000	
Guru-training Schools ...				1,31,109	4,38,008	5,22,000	6,06,000	
For Mistresses—								
Training School attached to Kurseong Boarding School				.....	5,400	3,000	12,000	
Training Schools for females at Bankipore and Calcutta				.. .	.. .	.....	22,200	
Allowance for School-masters' wives ...				.....	3,200	.....	2,500	
Zenana education by Central Gathering ...				1,445	4,500	4,000	4,500	
Female Teachers' house-to-house visitation ...				2,090	8,500	6,000	8,500	
Training institutes for girls				.....	19,000	.....	19,000	

Calcutta School of Art ...				22,295	34,000	21,000	38,000
Government Art Gallery ...				8,885	9,000	10,000	10,700
Engineering and Survey Schools				39,944	43,000	36,000	43,800
Technical and Industrial Schools				17,826	12,000	20,000	60,800
Commercial Schools ...				1,278	37,600	2,000	31,000
Madrasahs ...				20,406	20,000	25,000	6,300
Reformatory School ...				91,529	88,993	97,000	1,08,000
Other miscellaneous schools ...				...	14,220	4,000	14,316
Agricultural classes and Agricultural gardens ...				4,189	9,000	..	9,000
Grant for Muhammadan Female Education in Patna ...				.....	1,200	...	2,000
Grant for petty construction and repairs ...				...	2,400	...	....
Grant for furniture ..				.....	3,000	...	....
" " Athletic Club ..				.....	500	...	500
					8,27,520		10,77,116
					1,12,520		76,116
Deduct—Probable savings							
Total	3,10,572	3,44,848	3,97,670	5,46,328	7,15,000	8,32,000	10,01,000
Grants-in-aid ...	7,62,097	8,18,535	10,60,973	13,33,148	15,51,000	13,44,000	11,00,000
Scholarships ...	1,59,027	1,49,409	1,55,210	1,71,211	1,70,000	1,78,000	1,85,000
Miscellaneous ...	75,050	94,731	1,08,547	88,234	75,000	1,11,000	1,04,000
Refunds ..	1,923	21,582	4,319	3,081	3,000	3,000	3,000
Lump provision for Technical Education ...	..	..	.....	..	35,000		
					50,57,000		55,74,000
Lump deduction as probable savings	..	..	..	..	56,000		17,000
Total ..	30,67,491	31,68,646	38,50,750	45,52,592	50,01,000	56,50,000	55,57,000

Budget includes Rs. 35,000 for Weaving School, Serampore, and Rs. 4,732 for Weaving School, Sambalpur, and Rs. 8,800 for Bhagalpur Technical School.

Grants to District Boards provided in budget for 1908-09 under this head They are now charged to the head Government Schools, General Budget for 1909-10 does not include special grant of Rs 80,000 given by the Government of India for three years in aid of private colleges, but it includes Rs 50,000 for grants for hostels.

Included under Government Schools, Special, both in the revised and budget.

24.— Medical—

Medical Establishment—							
Superintendence ...	77,930	80,018	71,002	69,416	70,000	70,000	76,000
District Medical Establishment ...	4,72,976	5,24,396	4,97,071	4,95,683	5,20,000	4,85,000	5,50,000
Reserv. Medical Officers and Subordinates ...	16,287	20,000	17,427	11,809	20,000	16,000	20,000
Total ...	5,67,193	6,24,423	5,85,500	5,76,908	6,10,000	5,71,000	6,46,000

Budget includes Rs. 4,600 for regrant of savings in Contract Contingent grant.
Budget includes provision of Rs 50,000 for improvement of pay of Civil Hospital Assistants. The saving in the revised is under "Salaries," due to the non-utilization of the lump provision for improvement of pay of Civil Hospital Assistants.

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals	Actuals.	Actuals	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Primary Schools—conold.</i>								
For Girls—								
Upper Primary Schools ...				...	8,548	2,000	28,000	Budget includes Rs 24,000 for subsidizing model primary schools.
Lower " " ...				.....	...	1,000	8,900	
Circle School grant ...				14,317	13,600	15,000	14,300	
Payment in support of local schools under District Boards ...						5,73,000	5,45,000	This is for grant to District Boards to establish equilibrium.
Expenditure on petty construction and repairs					2,500	..	...
Expenditure on furniture and apparatus ...					12,500	..	.....
Training of Gymnastic Masters					3,000	..	3,000	
Encouragement of Athletic Club ...					1,000	.....	1,500	
Provision for the opening of B and C Classes in certain High Schools ...					10,000	.....	10,000	
					682,948		13,04,172	
For rounding ..	.....	..	.....		8,052		15,172	
Total ...	4,85,828	5,07,223	5,92,830	6,00,597	6,91,090	12,24,000	12,89,000	
<i>Government Schools, Special</i>								
Training Schools—								
For Masters—								
Normal Schools ...				2,05,332	74,000	82,000	78,000	
Guru-training Schools ...				1,31,109	4,38,008	5,22,000	6,06,000	
For Mistresses—								
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Female Teachers' house-to-house visitation ...				2,090	8,500	6,000	8,500	
Training institutes for girls				19,000	19,000	

Schools of Art—								
Calcutta School of Art ...				22,295	34,000	21,000	38,000	
Government Art Gallery ...				8,885	9,000	10,000	10,700	
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Technical and Industrial Schools				17,826	12,000	20,000	60,800	
Commercial Schools ...				1,279	37,600	2,000	31,000	
Madrasas ...				20,406	20,000	25,000	6,800	
Reformatory School ...				91,529	88,992	97,000	1,08,000	
Other miscellaneous schools ...				...	14,220	4,000	14,316	
Agricultural classes and Agricultural gardens ...				4,189	9,000	..	9,000	
Grant for Muhammadan Female Education in Patna	1,200	2,000	
Grant for petty construction and repairs	2,400	
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“ „ Athletic Club	500	500	
Deduct—Probable savings ...						8,27,520	10,77,116	
						1,12,520	76,116	
Total ...	3,10,572	3,44,848	3,97,670	5,46,328	7,15,000	8,32,000	10,01,000	
Grants-in-aid ...	7,62,097	8,18,535	10,60,973	13,93,148	15,51,000	13,44,000	11,00,000	
Scholarships ...	1,59,027	1,49,409	1,55,210	1,71,211	1,70,000	1,78,000	1,85,000	
Miscellaneous ...	75,050	94,731	1,08,647	88,294	75,000	1,11,000	1,04,000	
Refunds ...	1,923	21,582	4,319	3,081	3,000	3,000	3,000	
Lump provision for Technical Education ...	..	..	.....	.....	35,000			
Lump deduction as probable savings ...	..	.....	..	.....	50,57,000		55,74,000	
							17,000	
Total ...	30,67,591	31,68,646	38,60,750	45,62,592	50,01,000	56,50,000	55,57,000	

Budget includes Rs. 35,000 for Weaving School, Serampore, and Rs. 4,732 for Weaving School, Sambalpur, and Rs. 8,800 for Bhagalpur Technical School.

Grants to District Boards provided in budget for 1908-09 under this head. They are now charged to the head Government Schools, General. Budget for 1909-10 does not include special grant of Rs. 80,000 given by the Government of India for three years in aid of private colleges, but it includes Rs. 50,000 for grants for hostels.

Included under Government Schools, Special, both in the revised and budget.

24.—Medical—

Medical Establishment—								
Superintendence ...	77,930	80,018	71,002	69,416	70,000	70,000	76,000	
District Medical Establishment ...	4,72,976	5,24,396	4,97,071	4,95,683	5,20,000	4,85,000	5,50,000	
Reserve Medical Officers and Subordinates ...	16,287	20,009	17,427	11,809	20,000	16,000	20,000	
Total ...	5,67,193	6,24,423	5,85,500	5,76,908	6,10,000	5,71,000	6,46,000	

Budget includes Rs. 4,600 for regrant of savings in Contract Contingent grant. Budget includes provision of Rs. 50,000 for improvement of pay of Civil Hospital Assistants. The saving in the revised is under "Salaries," due to the non-utilization of the lump provision for improvement of pay of Civil Hospital Assistants.

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hospitals and Dispensaries—								
Presidency Hospitals and Dispensaries—								
Medical College Hospital ...	1,60,232	1,67,624	2,11,519	2,41,498	2,50,000	2,49,000	2,70,000	Budget includes larger provision for establishment, clothing, diet of patients, maintenance of electric plant and European stores.
General Hospital ...	2,19,012	2,18,555	2,25,131	2,16,924	2,33,000	2,13,000	2,45,000	
Campbell Hospital ...	82,354	79,112	92,900	93,221	1,04,000	1,08,000	1,13,000	Budget includes larger grant for diet, clothing, bedding, and maintenance of electric current and gas, etc.
Albert Victor Asylum for Lepers ...	18,236	20,101	22,027	23,812	23,000	27,000	30,000	
Mufassal Hospitals and Dispensaries ...	20,714	18,797	58,132	68,390	76,000	77,000	86,000	Budget includes larger grant for diet.
Grants to Mufassal Hospitals and Dispensaries ...	2,15,760	2,27,078	1,62,678	1,41,792	1,45,500	1,45,000	1,55,500	
Medical charges in connection with the Inland Labour Transport Fund ...	.....	....	.....	..	1,500	1,000	1,500	Budget includes provision for larger number of Civil Hospital Assistants, and larger grant for allowances for attending Hostels and Schools.
Total ...	7,16,308	7,31,267	7,70,367	7,85,637	8,33,000	8,20,000	9,01,000	
Sanitation and Vaccination ...	1,57,600	1,80,464	2,32,063	2,32,797	7,08,000	2,39,000	2,80,000	The budget for 1908-09 includes Rs. 4,50,000 for sanitary improvements which is now shown under "Civil Works in charge of Civil officers." The budget for 1906-10 includes Rs. 30,000 for the improvement of the Sanitary service.
Grants for Medical purposes—								
Expenses during the prevalence of plague ...	81,064	1,00,003	81,724		90,000		90,000	
Establishment for working Clayton apparatus in the Port of Calcutta ...	.....	.....	.....		.....		..
Expenses in connection with cholera inoculation ..	5,168	128	.....		.....		.....
Expenses during the prevalence of epidemics ...	1,076	5,081	2,206		3,000		1,000	
Value of medical stores ...	10,619	25,560	330		1,000		500	
Grants to Local Funds ...	.....	.....	.....		14,000		9,000	
Exchange compensation allowances ...	187	315	204		.....		..
Total Grants for Medical purposes ...	98,914	1,31,087	84,464	89,368	1,08,000	80,000	1,00,500	

Medical College ...	1,74,537	2,30,947	2,22,711	2,21,904	2,53,800	2,32,000	2,88,000	Budget includes provision for additional Assistant Professors and Demonstrators, and for larger grant under Scholarships. It also includes Rs. 23,000 for charges in connection with Major Sutherland's inquiry.	
Medical Schools ...	1,10,098	1,21,708	1,18,375	1,29,144	1,23,200	1,21,000	1,33,000		Budget includes provision for additional Teachers and Demonstrators, and larger grant for Scholarships.
Total ...	2,84,635	3,52,655	3,41,086	3,51,048	3,76,000	3,53,000	4,21,000		
Lunatic Asylum ...	1,09,000	1,06,180	1,31,771	1,47,751	1,54,000	1,55,000	1,56,000	Budget includes provision for an additional Probationary Examiner.	
Special Hospital ...	10,073	9,825	11,143	11,671	13,500	10,000	12,500		
Chemical Examiner ...	46,21	36,917	38,312	45,303	55,500	55,000	66,000		
Refunds ...	2,311	1,262	2,037	1,296	2,000	2,000	1,000		
Lump deduction for probable savings ...	...	.....	.....	.....	28,60,000		25,84,000
Total ...	19,91,060	21,74,075	21,96,753	22,41,779	27,80,000	22,85,000	25,20,000		

25.—Political.

Political Agents ...	.....	.....	29,970	35,265	39,000	36,000	43,000	The decrease in the revised is chiefly under "Supplies and Services." Budget includes larger provision for travelling allowance, owing to increase in rate sanctioned by the Government of India.
Entertainment of Envoy and Chiefs ...	1,979	2,476	.....	.....	100	...	100	
Durbar presents and allowances to Vakils, etc. ...	8,641	4,724	6,519	4,585	5,900	17,000	} 13,900	The increase in the revised is for larger expenditure on account of Durbar presents.
Miscellaneous ...	2,075	5,437	4,769	7,233	5,000	2,000		
Total ...	12,695	12,637	41,248	47,083	60,000	55,000	56,000	

26.—Scientific and other Minor Departments.

Veterinary and Stallion charges	78,706	99,545	1,16,412	1,65,750	1,53,000	1,80,000	1,80,000	Increase due to gradual expansion of the Department. Budget includes additional grant of Rs. 4,000 to the Asiatic Society for research work.
Donations to Scientific Societies	8,000	8,000	35,000	10,870	8,000	8,000	12,000	
Experimental cultivation ..	1,04,408	3,54,162	3,24,682	3,38,173	5,01,000	4,00,000	5,00,000	Budget includes Rs. 75,000 for fittings and appliances of Agricultural College, which could not be utilized in 1908-09, as the buildings are under construction still.
Cinchona plantation ...	1,97,958	2,40,109	2,21,951	2,07,976	2,69,000	2,53,000	2,80,000	Budget includes Rs 50,000 for purchase of bark, and Rs. 10,000 for the construction of a bungalow at Mansong.
Public exhibitions and fairs ...	3,007	3,635	14,992	...	3,500	1,000	3,500	Management charges of Calcutta gardens transferred from Public Works Department to this head in the latter part of 1907-08.
Botanical and other public gardens ...	1,71,453	1,28,512	1,19,502	1,51,426	1,98,500	1,93,000	2,07,000	

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	
Emigration	23,985	25,524	22,107	20,467	22,300	21,000	22,000	Budget includes salary of an Additional Assistant Inspector and a Certifying Surgeon and establishment.
Inspector of Factories	24,327	2,361	24,803	25,449	31,900	27,000	50,000	
Census	1,120	1,235	1,466	1,492	1,600	1,500	1,600	
Gazetier and Statistical Memoirs	21,583	16,441	17,812	26,738	30,000	34,000	35,700	Budget includes larger subsidies to Railway Companies.
Registration of Railway traffic	8,872	7,732	7,065	7,877	11,500	9,000	17,000	
Ditto of River-borne traffic	4,731	4,536	3,132	6,72	6,000	2,000	4,700	
Provincial Statistics	18,687	21,094	28,563	38,378	38,300	41,000	44,000	
Preservation and translation of ancient manuscripts	6,200	6,200	6,920	8,400	10,000	10,000	10,000	
Examinations	3,912	1,061	1,355	1,026	1,700	1,000	1,000	
Inspector of Mines	2,300	488	608	413	400	500	500	
Bacteriology	8,895	10,155	9,771	13,077	10,000	10,000	12,600	
Registrar of Co-operative Credit Societies	5,996	19,533	16,285	32,241	35,500	33,000	36,800	
Inland Labour Transport Fund ... ..	..	..	..	..	19,300	24,000	20,000	Included under* this head, owing to abolition of the Inland Labour Transport Fund.
Miscellaneous (Smoke Nuisance Charge)	21	350	..	17,893	18,000	19,000	19,000	
Refunds	150	20	633	1,104	700	1,000	900	
Grants to District Funds for part pay of Veterinary Assistants..	..	..	..	..	9,000	9,000	12,000	
Add—For rounding ... ..	..	..	..	..	..	..	20	
Lump deduction as probable savings ... ..	..	..	..	..	13,78,000	..	14,71,000	
Total	6,94,514	9,72,543	9,73,904	10,76,142	12,78,000	12,78,000	14,05,000	

29.—Superannuation.

Superannuation and Retired allowances	22,38,128	23,41,229	24,34,509	25,55,208	26,35,000	25,75,000	27,05,000	Provision has been made for the annual growth of expenditure.
Compassionate allowances	15,856	13,647	13,606	13,512	15,000	13,000	14,000	
Gratuities	9,819	7,373	9,963	10,048	10,000	10,000	9,000	
Marine Department pensions	29,191	20,269	28,303	12,554	21,000	20,000	20,000	
Refunds	71	42	86	320	..	..	..
Total	22,93,065	23,92,560	24,86,467	25,91,642	26,81,000	26,18,000	27,48,000	Revised based on the actuals of the first ten months.

Forms Department at the Presidency ...	86,168	56,107	63,563	60,811	69,000	67,000	65,000	Increase due to the adoption of the Government of India rates, and revision of establishment of the Secretariat Press. Budget includes Rs. 41,000 for type-casting machinery indented for through the India Office, and for type-casting establishment.
Stationery purchased in the country ...	37,967	37,283	33,584	33,140	37,000	33,000	35,000	
Government Presses ...	3,62,669	3,74,198	4,83,453	5,52,249	5,14,200	5,53,000	6,19,000	
Printing at Private Presses ...	933	1,079	2,715	660	3,000	1,000	1,500	Revised raised as advised by the Controller of Printing and Stationery.
Stationery supplied from Central Stores ...	4,83,420	6,09,890	7,01,191	8,12,939	6,68,000	7,13,000	6,50,000	
Refunds ...	868	440	696	452	800	1,000	500	Revised based on the actuals of the first ten months.
Total ...	9,71,423	10,78,997	12,85,202	14,67,251	12,92,000	13,58,000	13,71,000	

32.—Miscellaneous.

Khedda charges	17,075	13,853	11,166	16,000	14,000	16,000	Revised includes a special grant of Rs. 30,000 to the Sailors' Home, Calcutta.
Travelling allowances to officers attending examinations ...	4,673	5,632	6,440	7,828	7,000	6,000	7,000	
Reward for proficiency in Oriental languages, and allowance to Language Examination Committee ...	14,799	9,950	12,955	13,590	17,000	12,000	14,000	
Cost of books and publications	8,740	1,100	600	597	1,000	...	1,000	
Donations for charitable purposes ...	1,40,317	1,51,977	1,51,675	1,34,805	1,40,000	1,70,000	1,70,000	
Charges on account of European vagrants ...	5,298	9,939	4,963	6,637	9,000	6,000	9,000	
Rewards for destruction of wild animals ...	1,751	6,671	5,764	7,555	7,000	8,000	8,000	
Petty establishments ...	35,097	31,374	2,814	14,413	17,000	16,000	46,000	
Special Commissions of Enquiry	3,097	31,570	86,981	1,38,116	1,20,000	1,45,000	1,85,000	
Irrecoverable temporary loans written off ...	5,100	5,218	350	2,763	8,000	8,000	8,000	
Rent, Rates, and Taxes ...	28,740	29,922	30,790	32,953	37,000	33,000	35,000	Budget includes cost of the office of the Controller of Office System.
Contributions ...	4,321	23,269	342	1,013	23,000	37,000	27,000	
Miscellaneous and unforeseen charges ...	41,590	19,163	6,367	3,069	7,000	6,000	7,000	
Miscellaneous Refunds ...	9,625	4,192	16,776	12,974	9,000	13,000	9,000	
Extraordinary items ...		47	950	768				
Lump deduction as probable savings ...					4,18,000		5,42,000	
...					25,000		15,000	
Total ...	3,06,897	3,46,929	3,46,620	3,91,254	3,93,000	4,75,000	5,27,000	

40.—Railway Revenue Account—Subsidiary Company's land.

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land charges of the Bengal Provincial Railway ...	3,965	21	.....	3,413	.....	.....	1,000	

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

Productive Works—									
Orissa Canals ...	3,18,396	3,53,817	3,99,092	4,30,069	3,95,000	4,88,000	4,07,000		
Midnapore Canal ...	1,31,362	1,42,981	1,61,123	1,84,291	2,36,000	2,36,000	1,88,000		
Hijili Tidal Canals ...	47,652	45,518	51,493	40,783	48,000	48,000	50,000		
Sone Canals ...	4,90,695	4,75,823	5,73,895	7,51,790	5,86,000	6,86,000	6,70,000		
Protective Works—									
Dhaka Canal ...	.....	.....	3,304	18,268	10,000	15,000	29,000		
Total ...	9,88,006	10,18,139	11,88,907	14,25,201	12,75,000	14,73,000	13,44,000	Estimate based on actual requirements.	

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

Interest ...	24,51,988	24,51,959	21,21,310	21,06,966	21,24,000	21,08,000	21,09,000	
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43.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.								
Embankments under the contract system—								
Establishments ...	1,474	4,699	5,121	5,094	5,834		5,939	} Local estimates based on probable requirements.
Contingencies ...	47	862	552	1,548	893		653	

Maintenance charges of the Howrah and Rajapur drainages ...	4,089	4,307	4,146	4,197	3,676	1,736
Refunds ...	9	37	65	1,334	.....	100
Temporary establishment ...	.....	.....	4	.. ..	.....	.....
Travelling allowance ...	.....	.....	12	4	25	25
Grain compensation allowance ...	.....	.....	311	453	450	450
Add—For rounding ...	.....	.....	.....	.....	222	97
Total in charge of the Civil Department ...	5,569	9,906	10,211	12,680	11,000	11,000
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.						
IRRIGATION AND NAVIGATION WORKS.						
<i>Works for which Capital and Revenue Accounts are kept.</i>						
CAPITAL.						
<i>Works in Progress</i>						
Orissa Canals ...	28,232	18,923	18,824	35,532	73,000	54,000
Damodar Canal ...	-1,200	.. ..	.....	.....	.....	.....
Midnapore Canal ...	4,028	6,262	1,444	638	6,000	3,600
Sone Canals ...	3,365	2,416	6,075	224	6,000	1,800
Calcutta and Eastern Canals ...	2,81,074	5,76,279	4,89,794	1,46,425	4,77,000	3,10,617
Madanpur Bheel Scheme ...							3,36,000
Orissa Coast Canal ...	-302	.....	.....	.. ..	.....	.....
Saran Canals ...	1,775	939	.....	-425	.. ..	.....
Total Capital ...	3,16,972	6,04,819	5,16,137	3,16,883	5,82,000	5,20,517
REVENUE.						
Orissa Coast Canal ...	48,490	62,074	1,21,111	1,29,608	1,07,000	1,06,919
Saran Canal ...	1,822	3,730	2,862	2,516	4,000	1,700
Calcutta and Eastern Canals ...	3,18,614	3,60,790	4,42,877	4,46,356	3,87,000	3,51,337
Madanpur Bheel Scheme ...							23,000
Total Revenue ...	3,68,926	4,26,594	5,66,840	5,78,478	4,98,000	4,83,256
Total Works for which Capital and Revenue accounts are kept ...	6,85,898	10,31,413	10,82,977	8,95,361	10,60,000	10,03,773

The actuals of 1907-08 included a special payment of Rs. 1,391 in Muzaffarpur.

Budget is chiefly for an enlargement of the cross-section of the first reach of the Taldanda Canal, and for raising the flood bank of the Pattamundi Canal.

This is for Ultadanga-Bamanghatta Canal.

HEADS.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.		1909-10.	REMARKS.
	Actuals.	Actuals.	Actuals.	Actuals.	Budget estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8	9
	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
<i>Works for which only Revenue Accounts are kept.</i>								
WORKS IN PROGRESS.								
Nadia Rivers	1,24,238	1,25,352	1,46,046	1,13,269	1,15,000	1,15,087	1,11,000	
Gaighatta and Buxi Khals ...	10,174	1,067	100	9,706	2,200	6,200	500	
Total Works for which only Revenue accounts are kept	1,34,412	1,26,409	1,46,146	1,22,975	1,17,200	1,21,787	1,11,500	
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>								
WORKS IN PROGRESS.								
Eden Canal	34,780	34,297	31,869	31,113	27,000	22,800	29,400	
Madhuban (Teur) Canal ...	11,664	2,233	3,295	8,465	4,800	6,330	9,100	
Improvement of Navigable channels—Ganges river ...	65,132	47,973	4,790	168	....	..	....
Sugarcane irrigation by pumping in Bihar	10,398	23,003	13,672	-48	.....	.....	.....
Surveys of protective irrigation works in the districts of Darbhanga and Hazaribagh ..	.....	.....	.....	..	.....	3,930	.....
Total Works for which neither Capital nor Revenue accounts are kept	1,21,984	1,07,506	63,666	39,698	31,800	33,660	38,500	
Total Irrigation and Navigation Works	9,42,274	12,65,328	12,82,689	10,58,034	12,09,000	11,59,120	14,67,000	