

# APPROPRIATION REPORT

ON

## THE ACCOUNTS

OF

### BENGAL

(FINAL ISSUE)

FOR

### 1912-13

BY

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CALCUTTA

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# APPROPRIATION REPORT

ON

## THE ACCOUNTS OF THE GOVERNMENT OF BENGAL

FOR

1912-13.

### GENERAL REVIEW.

[The figures are in thousands of Rupees unless otherwise stated]

1. The important event of the year was the territorial redistribution. The Bihar and Orissa districts were formed into a new Province and the East Bengal was added to West Bengal to constitute the new Presidency of Bengal. The Budget for 1912-13 for new Bengal was framed by the Government of India under special arrangements and was based on the expectation of normal seasons and trade. Allowance for increases were made under Salt, Stamps and Excise, while a cautious Estimate was made under Customs in the expectation that the abnormal demand for rice in 1911-12 from Europe and the Far East would cease. A special receipt of 7.14 lakhs was expected from the sale of the Sibpur College buildings. The increases under all heads, however, were absorbed by a diminution of the opium revenue amounting to over 4 crores, the receipts from which were kept low in view of the settled policy to reduce gradually the trade with China. On the expenditure side allowances were made for normal growth. Provision was also made for non-recurring expenditure on Police, Education, Sanitation and other matters, and for grants to the Calcutta Improvement Trust out of the special assignments from "Imperial" for the purpose. The total revenue of the year was placed at 15,76,54 and the total expenditure at 6,95,41, the net result being an Imperial Surplus of 9,14,16 and a net deficit in the Provincial account of 33,03. The Budget for the Provincial Account did not really show a deficit, as the provision for receipts included special assignments for ear-marked objects and that for expenditure included the following items which were met out of the Imperial Assignments granted for the purpose:—

#### RECEIPTS.

(a) I.—Land Revenue—	
(i) Assignment for popular education out of the Royal benefaction . . . . .	9,00
(ii) Assignments for recurring grant to the Calcutta Improvement Trust . . . . .	1,50
	10,50
TOTAL RECEIPTS . . . . .	10,50

#### EXPENDITURE.

(a) 20 Police—	
(i) For the reorganisation of the Subordinate Police in East Bengal . . . . .	2,14
(ii) For the reorganisation of the River Police in East Bengal . . . . .	3,50
(b) 22 Education—	
(i) For non-recurring expenditure . . . . .	16,84
(ii) For recurring expenditure on popular education out of the Royal benefaction . . . . .	4,50
(c) 24 Medical—	
(i) For non-recurring expenditure on Sanitation . . . . .	7,25
(ii) For a School of Tropical medicine . . . . .	4,00
(d) 26 Scientific—	
(i) For Agriculture and allied objects . . . . .	75
(ii) For a Quinine Reserve . . . . .	2,00
(e) 45 Civil Works (Civil)—	
(i) Contribution to the Calcutta Improvement Trust . . . . .	11,50
(ii) For non-recurring expenditure on Sanitation . . . . .	5,00
	57,78
TOTAL EXPENDITURE . . . . .	57,78

Excluding these items the Provincial account budgeted for a total receipt of 5,55,85 and for a total expenditure 5,41,60, *i.e.*, for a surplus of 14,25. The expenditure provided for was therefore more than met from the revenue expected during the year, as contemplated under the new Provincial Settlements.

2. The past year has been an anxious period in the history of the opium trade. With the advent of the revolution in China the cultivation of the poppy plant recommenced; but subsequently decrees were issued prohibiting not only the production but also the consumption of opium. In Shanghai and Hongkong the trade in opium temporarily ceased. Government in January 1913 decided to suspend sales of certified opium from the earliest date which the condition allows, and in the meantime fixed an upset price which at once stopped all bidding for opium for China. The number of chests of uncertified opium to be sold in 1913 was also reduced with a desire to prevent smuggling into China. Nevertheless the effect of these events on the receipts of the year under report was small. Owing to better prices realized at the sales, the Budget was exceeded by nearly 188 lakhs.

3. Under other heads the revenue considerably exceeded anticipations owing to the generally prosperous condition of the year. Customs was exceeded by over 27 lakhs the bulk of which was contributed by cotton manufactures. The year under review was very satisfactory both for the Lancashire trade and for Indian dealers. Notwithstanding the large crop of 1911-12, prices of *raw cotton* did not fall, and manufacturers at home being well engaged with orders maintained the prices of *cotton fabrics* and asked long dates for delivery, while Indian dealers were optimistic and placed large orders. At the close of the year stocks were moderately heavy, but there was no apparent tendency to lower prices. The favourable monsoon of 1911-12 was an important factor in the prosperity of the trade. Notable increases also occurred under Stamps, Assessed Taxes, Forest and other heads, but these were partly absorbed by a diminution of over 7 lakhs under Civil Works owing to the postponement of the sale of the Civil Engineering College buildings. On the other hand the actuals under Salt were less by nearly 18 lakhs owing to the growth of the credit sales.

4. In expenditure there was a saving of about 34 lakhs of which 12,96 was due to partial utilization of the Imperial grants for special expenditure. The transfer of the Viceregal Estates to the Audit of the Examiner, Military Works, accounts for a lapse of 339. The remainder of the lapse occurred chiefly in the Police and Public Works Departments, owing to failure to spend fully the grants for Police reforms and Civil buildings. The actuals of the year show a total revenue of 17,83,88 and a total expenditure of 6,61,70, the net result being an Imperial surplus of 9,75,11 and a surplus on the Provincial Account of 1,47,07. It should be observed that the large surplus on the Provincial side arose chiefly from the following fresh assignments from the Government of India,—*viz.*, 75 lakhs for Education, 20 lakhs for Sanitation and 12 lakhs in aid of the Provincial balance. The real Provincial surplus was 43,13 as explained in para. 17.

5. *Changes.*—The following changes have occurred in the year under report.

(1) Under the new temporary settlement with the Bengal Government Excise has been made wholly Provincial on both sides of the account.

(2) The "Census" charges under "26 Scientific" have been made wholly "Imperial" and the "Miscellaneous" expenditure under "25 Political" wholly "Provincial" instead of partly Imperial and partly Provincial as before.

(3) The accounts of the Viceregal Estates have been transferred to the audit of the Examiner, Military Works.

(4) The allocation of the establishment and Tools and Plant charges of the Public Works Department has been made under the old system, with the exception that the 1½ per cent. charge for the accounts establishment has been omitted.

(5) Following the practice of old Bengal, the Establishment and Contingent charges of district officers in East Bengal (both Revenue and Criminal)

have been combined and debited to "3—Land Revenue" and "19A—Courts of Law" in the proportion of 3 : 2. In East Bengal it was not the practice to combine the charges and to take these proportions.

(6) The equilibrium grants to East Bengal District Boards have been adjusted under "22—Education" in accordance with the Bengal practice. In East Bengal they were adjusted under "32 Miscellaneous."

(7) The review of debt heads has been omitted in the absence of separate estimates for *new* Bengal.

In accordance with the Government of India Finance Department letter No. 1007A., dated the 22nd September 1913, it has been considered unnecessary to append a separate statement explaining the difference between the Revised Estimates and actuals under the Public Works Department major heads of revenue and expenditure.

6. The following summary gives the more important variations between the accounts of 1912-13 and the accounts of 1911-12 and the Budget of 1912-13:—

RECEIPTS.		EXPENDITURE.	
ACCOUNTS, 1912-13, BETTER + WORSE— THAN		ACCOUNTS, 1912-13, BETTER + WORSE— THAN	
Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1911-12.	Budget, 1912-13.
PURELY IMPERIAL HEADS.			
-2,50,55	+1,87,77	Opium . . . . .	-2 ...
-7,12	-17,82	Salt . . . . .	-24 +31
+23,18	+27,45	Customs . . . . .	-24 -6
...	...	Irrigation—Protective Works . . . . .	... +2
-22	+10	Other Public Works—Civil Works . . . . .	+4,35 +2,34
PURELY PROVINCIAL AND DIVIDED HEADS.			
+8,15	+1,52	Land Revenue . . . . .	+1,33 +2,75
+6,31	+3,19	Stamps . . . . .	-63 -36
+3,71	-91	Excise . . . . .	+34 +33
+27	-40	Provincial Rates . . . . .	+11 +14
+2,05	+4,26	Assessed Taxes . . . . .	+3 +4
+2,14	+2,01	Forest . . . . .	+13 +67
+89	+1,46	Registration . . . . .	+17 -13
-21	-5	Interest (Provincial portion) . . . . .	+67 +16
...	...	General Administration . . . . .	+13,94 -3,86
+54	+90	Law and Justice—Courts of Law . . . . .	+5,06 +2,00
-1,28	+14	Ditto    Jails . . . . .	+89 +1,12
+51	+39	Police . . . . .	+3,08 +6,00
+56	+1,54	Ports and Pilotage . . . . .	+1,12 -8
+45	+94	Education . . . . .	-12,55 +4,68
+64	+66	Medical . . . . .	-27 +10,53
-19	-1,65	Scientific . . . . .	-12 +26
-10	-14	Stationery and Printing . . . . .	+2,28 -87
+1,25	+2,78	Miscellaneous . . . . .	+1,39 +3,78
-32	+56	Irrigation . . . . .	+58 +1,07
-89	-7,55	Other Public Works . . . . .	+1,78 +3,98
+33	+19	Minor Variations . . . . .	+2,27 -1,06
<b>-2,09,90</b>	<b>+2,07,34</b>	<b>Total Variations—Imperial and Provincial</b>	<b>+25,45 +33,71</b>

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

### Receipts—Comparison between actuals.

7. (a) *Purely Imperial heads.*—The large decrease under Opium is the outstanding feature of the comparison. The number of *certified* chests was reduced from 10,120 in 1911-12 to 4,690 in 1912-13. There was also a drop in the price realized for the *uncertified* variety, *viz.*, from an average of Rs. 2,383 per chest in 1911-12 to Rs. 1,963 per chest in 1912-13. The decrease of 7 lakhs under Salt is nominal and was caused by a further extension of credit sales. The substantial increase of 23 lakhs under Customs was almost wholly contributed by "Import and Excise duty" on cotton manufactures, the trade on which was remarkably prosperous owing to the favourable monso of 1911-12.

(b) *Divided or Provincial heads.*—The total improvement was 24,81 which was contributed by nearly all the Revenue heads. Land Revenue showed considerable expansion owing to large Survey and Settlement recoveries and to increased collections from Government States. Stamps, Excise, Assessed Taxes and Forest all increased owing to general prosperity.

### Receipts—Actuals as compared with Budget.

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

	More.	Less.
Opium . . . . .	1,87,77	...
Salt . . . . .	...	17,82
Customs . . . . .	27,45	...
Stamps . . . . .	3,19	...
Assessed Taxes . . . . .	4,26	...
Miscellaneous . . . . .	2,78	...

The increase under Customs, Stamps and Assessed Taxes reflects the prosperous trade conditions of the year. The increase under Miscellaneous represents heavy lapse of unclaimed deposits. The decrease under Salt was caused, as stated already, by a rapid extension of the credit sales. The increase under Opium was due to better prices than anticipated in the sales as shown below:—

	CERTIFIED.		UNCERTIFIED.	
	No. of Chests.	Average Price.	No. of Chests.	Average Price.
		Rs.		Rs.
Budget . . . . .	5,206	2,450	12,200	1,600
Actuals . . . . .	4,690	5,004	13,200	1,963

### Expenditure—Comparison between actuals.

9. *Purely Imperial heads.*—The decrease was chiefly due to the inclusion in 1911-12 of heavy expenditure on the Museum and the Imperial Secretariat buildings.

10. *Divided or Provincial heads.*—The total decrease was 21,60 out of which about 15 lakhs was due to the inclusion in the actuals of 1911-12 of expenditure on "Royal Visit," "Superintendence" in East Bengal, "Royal



Bonus" and to expenditure out of the Imperial assignments for Sanitary, Educational and other purposes, as shown below :—

	1911-12.	1912-13.
Superintendence in East Bengal . . . . .	15,34	...
Royal Visit . . . . .	11,35	22
Expenditure out of Imperial Assignments (p. 78)	28,25	44,82
Arrear salaries of ministerial establishment . . . . .	2,20	41
Bonus . . . . .	3,30	...
	60,44	45,45

The remaining decrease of 6,61 occurred as follows :—

	Expenditure.	
	Less or More.	
19-A.—Courts of Law . . . . .	2,89	...
26.—Scientific . . . . .	1,41	...
45.—Civil Works (Civil) . . . . .	2,31	...
30.—Stationery . . . . .	2,28	...
Other heads . . . . .	2,61	...
18.—General Administration . . . . .	...	4,89

The decrease under Courts of Law was due to absence of heavy political cases which reduced the law charges and under Scientific to completion of the Decennial census in the previous year. Expenditure on Civil Works—Civil was less owing to payment of a smaller grant to the Chittagong Port Fund. The savings under Stationery were effected by the introduction of the book credit system and the abolition of the Dacca Secretariat Press.

The increase under General Administration occurred chiefly under "Staff and Household" and "Contract Allowance" and is the result of the changes in Government.

#### Expenditure.—Actuals compared with Budget.

11. The savings under purely Imperial heads were due to the transfer of the charges for the Viceregal Estates to the books of the Examiner, Military Works.

The lapse of 31,10 under Provincial and divided heads was chiefly due to non-utilization of 12,96 out of the Imperial grants for special expenditure and to inability to spend the grants for Police reforms and for Civil buildings.

## REVIEW OF PROVINCIAL FINANCE.

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

Opening Balance, 1912-13 (new Bengal).	REVENUE BETTER (+) OR WORSE (—) THAN		EXPENDITURE BETTER (+) OR WORSE (—) THAN		Closing Balance.	Minimum Balance.
	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1911-12.	Budget, 1912-13.		
61,52	+49,29	+7,26	+13,95	+29,91	1,04,65	20,00

### Comparison with actuals.

13. *Receipts*.—The total increase was 49,29 of which 34,39 was due to change of classification in Excise. The remaining increase of 14,90 was contributed by the following revenue and other heads:—

<i>Revenue heads.</i>	
Land Revenue . . . . .	3,37
Stamps . . . . .	3,16
Excise . . . . .	2,79
Assessed Taxes . . . . .	1,03
Forest . . . . .	2,14
Registration . . . . .	89
	<hr/>
<i>Other head.</i>	
Miscellaneous . . . . .	1,37
	<hr/>
	14,75

14. The increase under Land Revenue was due to increased collections in Government Estates and under Forest to better sales in several divisions. The increase under Miscellaneous was chiefly contributed by heavy lapse of unclaimed deposits. The increase under other heads was due to favourable economic conditions.

15. *Expenditure*.—The expenditure shows a decrease of 13,95. To this figure should be added 1,49 being the amount by which the expenditure under Excise increased owing to change of classification. The real decrease is therefore 15,44.

The inclusion of the following expenditure in the actuals of the two years account for a decrease of 14,06:—

	1911-12.	1912-13.
Royal visit . . . . .	11,35	22
Expenditure from Special assignments . . . . .	28,25	44,82
Arrear salaries . . . . .	2,20	41
Superintendence in East Bengal . . . . .	13,32	...
Bonus . . . . .	3,24	2
Grain Compensation Allowance . . . . .	2,44	1,27
	<hr/>	<hr/>
Total . . . . .	60,80	46,74
	} 14,06	
Net decrease in 1912-13 . . . . .		

Other causes of variations were less or more expenditure under the following heads:—

	Less.	More.
19-A.—Courts of Law . . . . .	2,81	...
45.—Civil Works (Civil) . . . . .	2,31	...
30.—Stationery . . . . .	2,27	...
Other Heads . . . . .	28	...
18.—General Administration . . . . .	...	4,89
29.—Superannuation . . . . .	...	1,40
	<hr/>	<hr/>
	7,67	6,29
	} 138	
Net decrease . . . . .		

The decrease under Courts of Law was due to absence of political cases which reduced the law charges. The decrease under Civil Works—Civil was due to payment of a smaller grant to the Chittagong Port Fund and that under Stationery to the introduction of the Book Credit System and to the abolition of

the Dacca Secretariat Press. The increase under General Administration occurred chiefly under "Staff" and "Contract Allowance" and was the result of the changes in Government. The increase under "Superannuation" represents normal growth.

16. *Expenditure from special assignments.*—Statement F. (p. 78) shows the assignment received from "Imperial" for special objects and the expenditure incurred out of them. The expenditure in 1912-13 is summarised below :—

	Non-recur- ring.	Recurring.	TOTAL.
(1) Education . . . . .	14,87	8,27	23,14
(2) Sanitation . . . . .	5,42	...	5,42
(3) Agriculture and allied objects . . . . .	32	...	32
(4) Quinine reserve . . . . .	3,00	...	3,00
(5) School of Tropical Medicine . . . . .	41	...	41
(6) Reorganisation of the subordinate and River Police in East Bengal.	1,03	...	1,03
(7) Calcutta Improvement Trust . . . . .	10,00	1,50	11,50
TOTAL . . . . .	35,05	9,77	44,82

17. *Provincial Balance.*—The year opened with a balance of 1,66,25 made up as follows :—

(a) Grants to the Calcutta Improvement Trust . . . . .	40,00
(b) Local Government's share of unspent balances of the non-recurring Imperial assignments made in 1910-11—	
(i) For subordinate and River Police in Eastern Bengal (22,52 minus 1,75 spent in 1911-12) . . . . .	20,77
(ii) For Education (29,41 minus 9,31 spent in 1911-12) . . . . .	20,10
(iii) For Sanitation (13,30 minus 5,69 spent in 1911-12)	7,61
(c) For Sanitation . . . . .	7,25
(d) For Agriculture and allied objects . . . . .	1,00
(e) For Quinine Reserve . . . . .	3,00
(f) For a School of Tropical Medicine . . . . .	5,00
(g) Minimum balance . . . . .	20,00
(h) Free balance . . . . .	41,52
TOTAL . . . . .	1,66,25

The year closed with a balance of 3,13,31 which consists of the following :—

(a) Unspent balances of Imperial assignments given in previous years for special objects . . . . .	74,56
(b) Unspent balances of Imperial assignments given in 1912-13 for special objects . . . . .	1,22,10
(c) Discretionary grant in 1912-13 in aid of general provincial resources . . . . .	12,00
(d) Minimum Balance . . . . .	20,00
(e) Free Balance . . . . .	84,65
TOTAL . . . . .	3,13,31

The details of (a) and (b) are given in statement F. (p. 78).

As the free balance increased from 41,52 to 84,65 the Provincial surplus amounted to 43,13 against an estimate of 14,25 (*vide* para. 1).

The increase of 28,88 was contributed by the following:—

Betterment of revenue (exclusive of assignments for special objects) . . . . .	7,26
Savings in expenditure (exclusive of lapse in grants from Imperial assignments for earmarked expenditure) . . . . .	16,96
Miscellaneous assignments from Imperial to Provincial (chiefly for supply of forms to Behar and Assam) . . . . .	4,66
	28,88

### OBJECTIONABLE EXPENDITURE (CIVIL).

18. The total amount of expenditure placed under objection during the year 1912-13, remaining unadjusted on 31st July 1913, is shown as follows:—

	EXPENSE.		Items adjust- ed awaiting clearance.	Service Pay- ments for recovery.	TOTAL.	Total of previous year.	Increase (+) or Decrease (-).
	Receipts.	Payments.					
Balance on 31st March 1912 . . . . .	...	...	6,60	41	7,10		
Total objection in 1912-13 . . . . .	18	...	41,49	1,91	42,98		
TOTAL . . . . .	18	...	48,18	1,72	50,08		
Adjustment in 1912- 13 . . . . .	16	...	44,27	1,82	45,75		
Balance on 31st March 1913 . . . . .	2	...	3,91	40	4,33		
Adjustment up to July 1913 . . . . .	2	...	1,41	30	1,73		
Balance on 31st July 1913 . . . . .	...	...	2,50	10	2,60	(a) 246	+14

(a) The figures are for old Bengal as it stood before the recent territorial redistribution and would not therefore stand comparison with the figures for new Bengal for 1912-13.

The percentage which the total expenditure under objection bears to the total expenditure incurred during 1912-13 is about  $7\frac{1}{2}$ .

19. During the year under report there has been an increase of Rs. 14,000 in the balance over that in the previous year. Satisfactory improvement in the balance of objections as compared with that in the previous year could not be achieved owing to the difficulty in obtaining information. Offices which drew the amounts under objection have been abolished after the repartition and in some cases correspondence had to be carried on to find out the exact office which would be able to furnish the information necessary for the removal of the objection. This has caused a great hindrance to speedy adjustments. There is one item outstanding for the year 1910-11 on account of deficiency in a remittance of treasure from Sylhet to Dacca. This item together with other similar items outstanding under the head "Advances Recoverable" for the year 1911-12 has not been adjusted as the details of the amount passed on to this province by the Comptroller, Assam, have not yet been obtained from him so as to enable this office to analyse the amount. Besides the Advances Recoverable items outstanding for the year 1911-12, there were twenty items outstanding for the year 1911-12, the adjustment of which has mainly been delayed owing to the difficulty of obtaining information after the repartition, as stated above. Of the twenty items mentioned above, one is for the Dacca Sewerage Scheme reported to the Comptroller-General in the office letter No. T<sup>n</sup>.<sub>127</sub>, dated the 25th April 1913.

20. The total amount under objection is classified as follows :—

12	on account of non-receipt of Sanctions—	
36	"    "    "	Detailed Countersigned Bills.
132	"    "    "	Sub-vouchers.
80	"    "    "	Miscellaneous objections.

Of the amounts mentioned above outstanding on account of Detailed countersigned bills and sub-vouchers, about 45 appertain to the Police Department. The Inspector General of Police has been specially requested to take action in the matter. The items on account of Police petty construction alone which amount to 18 require special notice. In spite of the circular issued in 1911-12 by the Inspector General of Police, directing Superintendents of Police to observe the rules on the subject rigidly, matters have not improved to any appreciable extent and I am therefore addressing the Local Government on the subject.

21. It was reported in my last appropriation report that the occupier's share as well as the owner's share of Municipal taxes for Government buildings used as private residences had hitherto been paid by Government in the Civil Department and that it was brought to the notice of the Government with a view to the payment of the occupier's share of the taxes by the occupiers themselves and the owner's share by the Public Works Department throughout the province. The owner's share of the Municipal taxes is now being paid by the Public Works Department but as regards the payment of the occupier's share of the Municipal taxes by the occupiers, the Government of Bengal in their letter No. 1893-M, dated 31st December 1912, have asked that pending detailed examination of the conditions under which the taxes were paid by Government, the present methods of payment should continue. I understand that the case is being represented to the Government of India.

#### March Expenditure.

22. There was this year, as usual, a rush of expenditure in March 1913. Instances are given below in which the grants were exceeded by heavy expenditure in March 1913.

(a) Under 3.—Land Revenue—charges of District Administration—Diet and road money to witnesses, the grant was Rs. 70,200. In January 1913 the rapid progress of expenditure under the head was brought to the notice of Government who then sanctioned an additional grant of Rs. 5,000. The expenditure up to February 1913 was Rs. 69,032 against the revised grant of Rs. 75,200, but the expenditure in March was Rs. 7,900 so that the grant was exceeded by Rs. 1,732.

(b) Under the head 19 A.—Law and Justice—Courts of Law—Civil and Sessions Courts—Diet and travelling allowance of witnesses, the expenditure up to February 1913 was Rs. 51,845, against the grant of Rs. 55,800, but the expenditure in March 1913, having been Rs. 4,921, the grant was exceeded by Rs. 960.

(c) The grant under the head 19-A.—Law and Justice—Courts of Law—Civil and Sessions Courts.—Remuneration to Copyists was Rs. 3,44,400. In January 1913 the rapid progress of expenditure under the head was reported to Government who then sanctioned an additional grant of Rs. 16,000. But the expenditure in February and March 1913 having been Rs. 38,414 and Rs. 33,735, respectively, the revised grant was exceeded by Rs. 754.

(d) The grant under the head 19-A.—Law and Justice—Courts of Law—Criminal Courts—Diet and travelling allowance of witnesses was Rs. 46,800.

In January 1913 the rapid progress of expenditure under the head was brought to the notice of the Local Government, who then sanctioned an additional grant of Rs. 2,000. But the expenditure in February and March 1913 having been Rs. 4,236 and 5,335, respectively, the revised grant was exceeded by Rs. 2,488.

(e) The grant under the head 19-A.—Law and Justice—Courts of Law—Criminal Courts—Remuneration to copyists was Rs. 61,914. In January 1913 the rapid progress of expenditure under the head was reported to the Local Government, who then sanctioned an additional grant of 2,400, but the expenditure in February and March 1913 having been Rs. 6,359 and 6,263, respectively, the revised grant was exceeded by Rs. 816.

(f) The grant under the head 19-A.—Law and Justice—Courts of Law—Criminal Courts—Municipal rates and taxes was Rs. 16,540. In January 1913 the rapid progress of expenditure under the head was brought to the notice of Government, who then sanctioned an extra grant of Rs. 3,200. But the expenditure in February and March 1913 having been Rs. 2,116 and Rs. 1,826, respectively, the revised grant was exceeded by Rs. 825.

23. The following cases illustrate how money was drawn before it was required for immediate disbursement and apparently to prevent lapse of grant:—

(a) A sum of Rs. 572 was drawn in March 1913 for petty construction on account of the Technical School at Rangpur. The detailed bill, with sub-vouchers for the amount, has not yet been received, and the Inspector of Schools explains that the delay in the submission of the detailed bill is due to the fact that the final payment has not yet been made to the contractor who executed the works. The matter has been reported to the Director of Public Instruction.

(b) The Superintendent of Police, Nadia, drew the sum of Rs. 1,325-4 in March 1912. Of the above amount, sub-vouchers for Rs. 882-8 were furnished in November 1912, and for Rs. 364-13 in January 1913. The sub-vouchers indicated that payment of money was actually made in some cases in September, October and December 1912. The matter has been reported to the Inspector General of Police.

### Objectionable expenditure (Public Works).

24. The amount under objection in 1912-13, the adjustments and the balance on 31st July 1913 are exhibited in the following form:—

	NATURE OF OBJECTION.					Total in thousands	Similar Total of the previous year.	Increase + or decrease. — (c)
	No estimate.	Excess over estimate. (b)	No appropriation.	Excess over appropriation.	Miscellaneous irregularities.			
Balance on 31st March 1912	1,39	1,80	72	58	1,15	(a) 5,64	10,29	
Objections during 1912-13	21,28	5,02	20,65	2,95	84	50,24	45,73	
<b>Total</b>	<b>22,67</b>	<b>6,82</b>	<b>21,37</b>	<b>3,53</b>	<b>1,49</b>	<b>55,88</b>	<b>56,02</b>	
Adjustments in 1912-13	17,87	3,16	17,98	2,65	1,28	42,74	47,31	
Balance on 31st March 1913	4,80	3,66	3,54	68	26	13,14	8,71	
Adjustments up to 31st July 1913	8,13	24	3,09	14	...	6,60	85	
Balance on 31st July 1913	1,67	3,42	45	74	26	6,54	7,86	

(a) The balance on 31st March 1912 as shown here does not agree with the balance shown in the Appropriation Report for 1911-12 as the figures for divisions transferred to Bihar and Orissa have been excluded and those for divisions taken over from Eastern Bengal and Assam have been included to arrive at the figure for Bengal as now constituted.

(b) Except in the case of residences Government churches and the like it is only the technical sanction that is generally required in audit and since technical sanction presupposes administrative sanction and since working the two kinds of sanction is apt to cause confusion it is only expenditure without technical sanction that is held objectionable.

(c) The last column has not been filled in as the previous year's figures relate to the old Bengal Province including Bihar and Orissa and excluding East Bengal and as any comparison between the figures of the last 2 columns but one would therefore be misleading.

The total expenditure during 1912-13 was 83,06 excluding establishment and the total amount placed under objection was 50,24 of which 11,20 was on account of objections under more than one head. The percentage of net objection was therefore  $39,04 \times 1,00$

————— or 47.

83,06

Two statements (one for the Buildings and Roads and the other for the Irrigation Branch) of the items above Rs. 10,000 each placed under objection during the year are given at the end of the Report, *vide* statements G. and H. The number of items below that figure and above Rs. 5,000 in each case were 79 for Buildings and Roads and 30 for Irrigation.

The percentage of works started without estimate during the year 1912-13 to the total number of works started was approximately 43. This percentage has been arrived at by taking at random 20 per cent. of the divisions into account, *vide* C. G.'s letter No.  $\frac{1300-A. \& A.}{507-13}$ , dated 31st October 1913.

25. The total objections to end of March 1913 outstanding on 31st July 1913 are classified under the Major and Fund heads as follows:—

45.—Imperial—Civil Works . . . . .	13
45.—Provincial—Civil Works . . . . .	5,19
42.—Major Works—Working Expenses . . . . .	18
43.—Minor Works and Navigation . . . . .	48
Excluded Local Funds . . . . .	35
Takavi Works . . . . .	20
Contribution Works . . . . .	1
TOTAL . . . . .	6,54

The objections under 45.—*Imperial Civil Works*—do not call for any special remarks. Objections amounting to 11 have since been remedied and Superintending Engineers have been directed to remedy the rest.

Out of the total objections of 5,19 under 45.—*Provincial Civil Works*—Eastern Circle alone is responsible for 3,75, Presidency Circle for 55, Northern Circle for 30, Central Circle for 41, Superintendent Governor's Estates for 11 and the South Western Circle for 7.

The principal items in the Eastern Circle are as follows:—

No estimate—

(1) Constructing a residence for the Superintendent of Police, Faridpore	Rs. 6,422
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Excess over estimate—

(2) Temporary Buildings, Dacca . . . . .	2,54,460
(Sanction of the Secretary of State is required to the excess, the original and revised estimates having been sanctioned by that authority.)	.

Miscellaneous—

(3) Furnishing 5 residences for Secretaries at Babupara, Dacca . . . . .	20,805
(Sanction of the Secretary of State to the charge is required.)	.

Excess over appropriation—

(4) Adding a 2nd storey to the hostel attached to Engineering School, Dacca . . . . .	22,901
(Orders of the Local Government are awaited to pass the excess.)	.

The principal items in the remaining circles are noted below:—

#### Presidency Circle.

No estimate—

(1) Making certain improvement in the working of the three pumps in the Russa Distillery . . . . .	5,088
(2) Advance collection of metal Calcutta Jessore Road . . . . .	5,999
(3) Do. Grand Trunk Road . . . . .	6,996
(4) Widening the metalling of Budge Budge Road . . . . .	9,997

No appropriation—

(5) Acquisition of land required for the construction of barrack for the new company of Military Police at Paikpara . . . . .	8,115
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## Northern Circle.

No estimate—

- (1) Bandalling Ganges Embankment, Rampur Boalia . . . . . 5,000  
 (2) Improvement to the newly provincialized Bayley Govindlal Technical School, Rangpur . . . . . 5,973

## Central Circle.

No estimate—

- (1) Construction of a beat house at Champdani . . . . . 5,447  
 (2) Constructions of Police station building, Rampurhat . . . . . 9,640

Miscellaneous—

- (3) Expenditure incurred for the making and maintenance of the Tennis Court attached to the Circuit House, Bandel . . . . . 77  
 (Held under objection pending sanction of the Government of India to the charge under Article 132 of the Public Works Department Code as it is not on account of an object such as is referred to in the rule.)

## Governor's Estates.

Miscellaneous—

- (1) Excess of the total expenditure on Original Works, Government House, Calcutta, over the prescribed limit of Rs. 15,000 . . . . . 11  
 (2) Do. Government House, Darjeeling . . . . . 4,096  
 A further sum of Rs. 6,000 has been incurred in the Civil department so that the actual excess over Rs. 15,000 fixed by the rules is Rs. 10,096.

Held under objection for want of sanction of the Government of India under para. 1932 (1), Public Works Department Code, Volume II.

The objection under 42.—*Major Works—Working Expenses* consists mainly of an excess of Rs. 7,335 each over both estimate and appropriation under Tools and plant, Midnapore canal. The matter is under reference with the Executive Engineer, Cossye Division.

The objections under 43.—*Minor Works and Navigation* do not require special notice excepting the following item. :—

Excess over estimate—

- (1) Dredging Manikdah Entrance . . . . . 10,239

The principal items under *Local Fund* objections are as follows :—

Excess over estimate—

- (1) Special Tools and plant required for the Mograhat Drainage Scheme . . . . . 12,691  
 (It was proposed by the Executive Engineer to reduce the excess by sale or transfer of the Tools and plant and the orders of the Local Government have since been received passing the excess and approving the transfer of certain materials.)

No detailed estimate—

- (2) Acquisition of Khas mahal land . . . . . 5,138

The items of objection under *Takavi works* are all below Rs. 5,000 each and do not call for any special notice.

Objections under *Contribution works* also do not call for any remark.

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

Name of work.	Amount under objection.	Outstanding since	REMARKS.
45.— <i>Provincial Civil Works</i> —			
No estimate—			
Constructing a new Khas Teshil Office, Contai . . . . .	1,914	March 1912	Estimate said to have been sanctioned by Superintending Engineer in April 1913. Copy of sanction called for.



Name of work.	Amount under objection.	Outstanding since.	REMARKS.
<b>Excess over estimate—</b>			
Constructing residence for Director of Land Records at Dacca .	329	Jan 1912	} Orders of the Local Government are awaited.
Constructing residence for Secretary, Board of Revenue, Dacca .	1,489	Nov. 1911	
Constructing residence for Director of Public Instruction, Dacca .	351	Nov. 1911	
Constructing residence for the Head-Master, Dacca School of Engineering . . . . .	103	Jan. 1912	
Constructing residence for Joint Magistrate, Dacca . . . . .	896	Nov. 1911	
Constructing residence for Inspector General of Prisons, Dacca .	550	Nov. 1911	
Constructing residence for Superintendent of Police, Dacca . . . . .	542	Nov. 1911	
<b>Miscellaneous—</b>			
Value of materials issued from Dacca Stock to Ramna Club not realized . . . . .	1,288	March 1912	Since reduced to Rs. 1,036-8-6. Final settlement awaited. * A disagreement between the quantity of bricks made over to the club and the quantity since received back together with the quantity utilized by the club gave rise to this outstanding. The Local Government now reports that there is actually no shortage of materials the difference it is said was due to temporary use of certain materials by the club contractors. The amount still owed by the club is Rs. 1,036-8-6 including 10 per cent. supervision charge.
Fine dressing and levelling the Ramna cricket field . . . . .	533	Feby. 1911	Still objectionable for want of sanction of the Secretary of State.
<i>Local Fund.</i>			
<b>Excess over estimate—</b>			
Establishment for the Magrahat Drainage Scheme . . . . .	4,677	Jan. 1912	} Objectionable for excess over detailed estimates included in the Final Revised Estimate of the Magrahat Drainage Scheme sanctioned by Local Government in their No. 453 I., dated 17th February 1913. (a) Orders of Government have since been received passing this excess.
Land for Sangrampur outfall channel . . . . .	1,672	Dec. 1912	
Land for excavation of Dasani Khal . . . . .	2,384	April 1912	
Land for excavation of Usti Nainan Channel . . . . .	4,582	Dec. 1912	
Special Tools and plant required for the Magrahat Drainage Scheme	(a) 12,691	April 1909	
<b>No estimate—</b>			
Excavation of Daiji Khal from Dhanpota to Daiji . . . . .	401	May 1911	} Objectionable for want of sanction of detailed estimates.
Plantation of trees at Diamond Harbour . . . . .	552	August 1910	

## Takavi Works.

No estimate.	Amount under objection.	Outstanding since	REMARKS.
Cossye Division— Extending Drainage Channel, Mouza Dehatty	725	Jan. 1912	} Sanction to the estimates is awaited.
Removing obstruction to Drainage of water lodged in Mouza Dehatty.	510	March 1911.	
Northern Drainage and Embankment Division— Hara Drainage Scheme . . . . .	250	August 1911	
Kanta Khali Project . . . . .	448	July 1910	} Pending sanction by the Revenue Department to the Project Estimates for Rs. 4,32,261 and Rs. 90,899 respectively approved by the Chief Engineer the expenditure is held objectionable.
Arapunch Drainage Scheme . . . . .	278	October 1910	

## Stock.

27. The total balance of stock of the Province on 31st March 1913 was Rs. 4,84,330 against Rs. 4,94,172 of the previous year.

28. A comparison of the balance of ordinary reserve stock of the several divisions with the balance of the previous year and with the sanctioned limit is made in the table below.

Name of Division.	Balance on 31st March 1912.	Balance on 31st March 1913.	Sanctioned limit.	REMARKS.
3rd Calcutta . . . . .	384	12	(a) 2,000	(a) Reserve limit since reduced to Rs. 2,000 in Bengal Government No. 3018-A., dated 5th August 1913.
Stores Sub-Division . . . . .	1,03,520	1,14,109	1,30,000	
Darjeeling . . . . .	3,064	2,860	5,000	
Electrical . . . . .	7,376	6,411	10,000	
Burdwan . . . . .	...	1,289	2,000	(b) Fixed at Rs. 7,000 in Bengal Government No. 3183-A., dated 12th August 1913.
Political Officer, Sikkim . . . . .	873	7,905	10,000	
Jalpaiguri . . . . .	13,907	11,548	20,000	(c) Since reduced to Rs. 45,000 in Bengal Government No. 905-T.A. dated 11th September 1913.
Rajshahi . . . . .	7,065	9,665	17,000	
Backergunj . . . . .	53,258	42,222	60,000	
Chittagong . . . . .	48,905	48,911	75,000	(d) Reserve limit reduced to Rs. 3,000 in Bengal Government No. 3754-T.A., dated 27th August 1913.
Chittagong Hill Tracts . . . . .	105	...	...	
Dacca . . . . .	21,334	2,07,596	2,29,000	
Dacca Special . . . . .	2,18,260	...	...	
Nadia Rivers . . . . .	3,433	2,866	5,000	
Circular and Eastern Canals	3,726	3,520	5,000	
Northern Drainage and Embankment . . . . .	541	171	1,000	
Cossye . . . . .	8,377	13,922	15,000	
<b>TOTAL</b> . . . . .	<b>4,94,172</b>	<b>4,73,007</b>	...	

29. In addition to the above balances bricks valued Rs. 11,323 have been collected for specific works bringing the total value to Rs. 4,84,330. The stock balances include the following :—

Rs. 1,43,000 as the value of bricks in Dacca on account of works abandoned since the repartition of the Province.

Rs. 5,000 value of surplus stock in Dacca.

Rs. 27,035 on account of advances to contractors for brick manufacture in Dacca on account of the abandoned works and included in the above sum of Rs. 1,43,000.

This sum was written back to Miscellaneous Advance in the March supplementary accounts.

Further, the stock balance in Dacca is reported to include about Rs. 37,000 on account of carriage of bricks, etc., which were properly debitable to the construction of Government houses and other buildings in Dacca but which were erroneously omitted to be charged to those works. This is also included in the sum of Rs. 1,43,000. The stock accounts in this division were most incorrectly kept. The Executive Engineer's book balances never agreed with Sub-divisional Officer's initial accounts or with the actual count and values. The stock in Chittagong includes Rs. 20,667 on account of bricks for abandoned works, Rs. 13,313 on account of cost of brick fields which are not likely to be required by Government and Rs. 5,300 on account of surplus stock on which there have been no transactions. These would show that stock to the extent of Rs. 1,87,300 was ineffective.

There has, however, been a decrease of balance for the whole province and the sanctioned limit has not been exceeded in any case. There was a slight increase in the balance of the Stores Sub-Division, Political Officer, Sikkim, and the Cossye and Rajshahye Divisions.

The balance of the Stores Sub-Division includes balance of stock manufacture to the extent of Rs. 7,489 the accounts of which are not yet closed.

The reserve limits in the Electrical, Jalpaiguri and Chittagong Divisions appear to be excessive and the suggestion has been made in the Annual Inspection reports of the Divisions to reduce the limits.

30. The practice of reducing the stock balances by charging off material to work without actually issuing them from stock is irregular and is referred to further in paragraph 34 of this report.

31. Besides the ordinary reserve and stock for specific works, there are surplus stores in several divisions borne with or without value as noted below:—

Electrical	Division.	Surplus stores.	(A list submitted by
		Without value.	Executive Engineer
Jalpaiguri	„	Approximate value Rs. 1,461	to Superintending Engineer for orders.) (Steps are being taken by Executive Engineer to bring these on to the list of Re- serve stock with value.)
Stores Sub Darjeeling	„	Without Value Rs. 1,555	(A list submitted by the Executive Engineer to Superin- tending Engineer, Northern Circle, for orders.)
3rd Calcutta	„	Without Value.	
Burdwan	„	Do.	
Sikkim	„	Rs. 11,743	
Backerganj	„	Without Value	
Chittagong	„	Do.	
Circular and East- ern Canals	„	Do.	(A list submitted by Executive Engineer to Superintending Engineer for orders.)

A statement of Surplus Stores in Sikkim available for sale or transfer has been submitted to the Local Government by the Political Officer with his No. 51E-D., dated 23rd June 1913.

32. The stock of the several divisions is reported to have been counted and verified except that of the General Stores Sub-Division of the Cossye Division.

#### *Tools and Plant.*

33. Owing to the returns and accounts not having been properly maintained there was a loss of over Rs. 4,000 between the book balance and actual count of Tools and plant in the Sikkim Division. The Local Government have sanctioned the write off of the loss.

#### **Rush of payments in March 1913.**

34. The total value of cheques drawn by the several Executive engineers and Civil officers acting as Public Works disbursers during March 1913 amounted to Rs. 21,57,480 against the total amount of cheques of Rs. 76,35,167 drawn during the year. The matter has been fully dealt with in my No. 483 Bt/w, dated 15th September 1913, from which it will be seen that the heavy payments in March do not always represent actual work done or actual expenditure incurred and payable during that month. Manipulations of accounts were noticed in the Calcutta Divisions where the value of stores from the Stores Sub-Division was debited to works before they were actually required for the works and before they were actually conveyed from the Stores Depot to the site of the works concerned.—

In April 1913 there was a write back of Rs. 12,581-12-4 from the work Telegraph Office extension of the 1st Calcutta Division to the Stores Sub-Division. This was found to be on account of excess debit of bricks to the work. A debit of Rs. 50,000 was made in March 1912. The debit was on account of bricks which remained in the Stores Sub-Division and a portion of them was never conveyed and was never required for the work. These and other similar instances were reported to the Local Government, but the Local Government are of opinion that there was nothing objectionable in the adjustments since the transfer from stock works cannot affect the grant for the same major head. Since grants are sanctioned for individual works in the Public Works Department there should be no such debits to works before the expenditure actually becomes necessary on account of the works. The manipulation of the accounts in this way is irregular not only in so far as it is done to prevent the lapse of allotments for particular works and thus inflates the expenditure, but also because it improperly reduces the stock balances thus making them out in the accounts to be much less than is actually the case. I have addressed Government further on this matter.

Similar adjustments were found to have been made also in the Chittagong Division.

*E.g.*, in Voucher No. 327 of March 1913 of the Chittagong Division a payment of Rs. 3,393-4-0 was made to Contractor Muhammad Ibrahim, but out of the materials included in this bill bricks to the value of Rs. 2,250 were lying in the contractor's brick field (*vide* measurement book No. 410, page 41) and were neither delivered to the Public Works Department nor brought to site. Similarly in Voucher No. 326 of March 1913 a payment of Rs. 13,266-14-0 was made to contractors Messrs. B. N. Ganguly and others, but out of the materials billed for bricks to the value of Rs. 4,042-8-0 were stated to have been in the Contractor's Kiln. These materials were not unloaded from the Kiln nor was the out-put counted (*vide* pages 1 to 53 of measurement book 410).

In the latter division 14 cheques were drawn in the last 3 days of March 1913 for materials which had not been received. The cheques were kept by the Executive Engineer and were either cancelled or paid away during the current year.

*E.g.*, Voucher No. 182, dated 23rd March 1913, of Chittagong Division for Rs. 1,182-2-0. Materials were ordered from Messrs. Jessop and Co. for special repairs to Chakbazar Police Station, but they were not received until July 1913. An entry was made in measurement book 372, page 181, under date 20th March 1913 and a cheque was drawn in favour of the firm. The

cheque however was not paid to the firm but kept in the divisional office until 22nd July 1913 when it was cancelled and a fresh cheque issued to the firm. There were 13 other similar payments by this Executive Engineer in March 1913.

Similar payments appear to have been made in the Backergunj Division and the Inspecting Officer has been asked to examine the accounts and report the facts in this division.

In the Circular and Eastern Canals Division a sum of Rs. 20,500 was paid in March 1913. The detailed bill in support of the above payment has not yet been furnished. The Executive Engineer reports that the bill is being checked in his office and has not yet been passed; similarly in Dacca Division a sum of Rs. 8,000 was paid in March 1913 for which detailed bill has not yet been received. It is reported to be under check in the Divisional Office. These show that the payments in March 1913 were quite irregular.

35. Executive Engineers do not always submit the bills and vouchers complete with the monthly accounts and they frequently withhold vouchers and bills for the month of March. There were 2,158 vouchers amounting to Rs. 6,41,831 which were not submitted with the accounts for March 1913. In the Backergunj Division alone, out of total number of 360, vouchers for the 2nd-half March 1913 there were 217 vouchers not submitted with the accounts. There were 35 payments amounting to Rs. 13,796 unsupported by bills. The bills for these payments are still due or were passed in subsequent months.

The rule in Public Works Code, Volume I, paragraph 1101, allowing the use of Public Works Department Form 16 (hand receipt) when detailed measurements are not taken, is also sometimes misunderstood to mean that payments may be made even when there is no work to be shown for the payment made. These payments are debited to works when really no work has been done

The 35 payments without bills in the Backerganj Division referred to in paragraph 35, sub-paragraph 1, were all payments on Public Works Department Form 16. There was no information on the vouchers as to the work done for which payment was made. The payment of the Rs. 20,500 referred to in paragraph 34 was also a similar payment on hand receipt Public Works Department Form 16 unsupported by any bill or claim against Government for work done. These vouchers are merely receipts by the payees and do not furnish information as to why or for what purpose or work the payment had been made.

### Irregular Payments.

36. In 1912-13 there was a double payment of Rs. 1,500 once in June 1912 and again in October 1912 to a contractor in Dacca as compensation for collecting materials for the abandoned work of the Post Master General's office at Dacca. This shows extreme carelessness on the part of the disbursing officer. The excess payment has since been recovered.

A sum of Rs. 13,794-2-0 was paid to Messrs. Macbeth & Co. on account of  $\frac{1}{3}$ rd of the contract price of an automatic sprinkler for the Stamp and Stationery Office under an agreement entered into by the Superintending Engineer that the above sum was to be paid as soon as the Firm intimated that the article had been shipped from England.

Rs. 25,868 were paid to Messrs. Burn & Co. on account of pontoons which are reported to be under construction in the workshops of the Firm itself. None of the pontoons have been received by the Executive Engineer as far as I am aware.

In the above instances payment should never have been made or agreed to on behalf of Government when there was no equivalent received by Government for the amounts paid.

A garden and a tennis court attached to the circuit house at Bandel (Burdwan division) are being maintained from the Public Works Department funds. The garden establishment alone costs about Rs 100 a month. As these are not admissible as Public Works charges in connection with a circuit house, I have asked that the sanction of the Government of India may be obtained.

37. It is noticed in all the Public Works Divisions in this Province that bills even for heavy amounts are often based on measurements recorded only by sub-overseers. These are passed and paid by Executive Engineers without any note of check measurements by superior officers of the department. I am bringing this to the notice of the Local Government. There are no clear rules on the subject in the Public Works Codes, but it seems reasonable to ask that some indication of the check by superior officers should be given in the bills especially when these are for large sums of money.

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

- A. Review of actuals against estimate or grant under each minor head.
- B. Review of actuals against actuals.
- C. Review of actuals against estimate or grant under the major head as a whole.

#### I.—Land Revenue.

##### A.—Review of actuals against estimate under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Shared.</i> Ordinary Revenue - Fixed Collections.	2,24,64	2,21,59	2,22,72	} (To the Budget should be added 2,11 which was erroneously included under "Collections from Government Estates" in Jalpaiguri. The actuals therefore show a decrease of 98 which was due to overestimate in East Bengal.
Sale of Government Estates.	4	14	16	
Sale-proceeds of Waste Lands and Redemption of land Tax.	34	37	37	
Assessment of Alienated Lands Less Quit Rents.	66	67	70	
Recoveries on account of Survey and Settlement charges.	5	1	16	
Rents of Fisheries	1	3	1	
Miscellaneous	2,20	1,79	1,84	
<i>Imperial.</i> Recoveries on account of Survey and Settlement charges.	48	8,47	630	} The short recovery occurred chiefly in Jalpaiguri owing to Baikuntapur records not being completed in time to admit of full recovery and in Mymensing owing to Partition Programme which delayed the settlement Proceedings. From the Budget should be excluded 801 owing to erroneous inclusion of 2,11 representing "Fixed Collection" (Ordinary Revenue) in Jalpaiguri and 90 representing collection of the Kidderpur Orphananj Market which are credited to "XXII—Superannuation." The real increase over Budget was therefore 5,34 which occurred mainly in East Bengal. In Eastern Bengal and Assam the Revenue Estimates were made by the Accountant General on actuals and not by the local officer from the Demand and Collection Registers.
<i>Provincial.</i> Ordinary Revenue—Collections from Government estates.	43,30	45,38	47,71	
<b>TOTAL</b>	<b>2,71,72</b>	<b>2,78,35</b>	<b>2,79,87</b>	

##### B.—Review of actuals against actuals.

Excluding the Survey and Settlement recoveries, which depend on the programme of work, the increase over 1911-12 was 2,22. This was chiefly contributed by an increase of 4,41 under "Collection from Government Estates," partly balanced by a decrease of 1,92 under "Fixed Collections." The increase of 4,41 under "Government Estates" was due (i) to revision of Settlement, (ii) to addition of progressive rent, (iii) to collections of arrears and advances, (iv) to credit under this head of wood-cutting fees in the Sunderbans. The decrease of 1,92 under "Fixed Collections" occurred mainly in Backerganj and was due to collection of arrears in 1911-12.

##### C.—Review of actuals against estimate under the major head as a whole.

The actuals have exceeded anticipations by 1,52, the receipts on account of Land Revenue Collections (both "Fixed" and "Government estates") having been more than the estimate by 346, and the recoveries on account of Survey and Settlement charges less by 2,02. In Eastern Bengal and Assam the Revenue Estimates were framed by the Accountant General with reference to the past actuals and not by the Revenue authorities with reference to the Demand and Collection Registers. This has been changed from 1913-14 and the estimates are now framed by the latter. The Survey and Settlement recoveries are fluctuating as they depend on the programme of work.

## II.—Opium.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Sale of Rohar and Benares opium.	7,48,65	3,10,57	4,98,06	<i>Vide Part "C."</i>
Cost price of opium sold in Excise Department.	5,72	5,82	5,88	
Miscellaneous . . .	74	40	67	
<b>TOTAL</b> . . .	<b>7,55,11</b>	<b>3,10,79</b>	<b>5,04,56</b>	

*B.—Review of actuals against actuals.*

The decrease was due to reduction in the number of chests specially of the certified variety for which there were no sales in November and December 1912 and no bidders from January to March 1913 and to the lower average realized for the uncertified variety, as shown below :—

	CERTIFIED.		UNCERTIFIED.	
	No. of Chests.	Average price per Chest.	No. of Chests.	Average price per Chest.
1911-12 . . .	10,120	Rs. 3,496	16,740	Rs. 2,368
1912-13 . . .	4,690	" 5,094	13,200	" 1,968

*C.—Review of actuals against estimates under the major head as a whole.*

The increase is chiefly due to realization of better prices than anticipated in the sales of certified and uncertified opium. Budget provided for the sale of 5,206 chests of certified opium at an average price of Rs. 2,450 a chest and 12,200 chests of uncertified opium at Rs. 1,500 a chest.

## III.—Salt.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Customs Duty on Salt.	1,24,31	1,34,90	1,16,87	<i>Vide Part "C."</i>
Excise Duty on Salt . . .	1	1	1	
Rents of Warehouses . . .	1,32	1,39	1,59	
Miscellaneous . . .	33	37	38	
<b>TOTAL</b> . . .	<b>1,25,97</b>	<b>1,36,67</b>	<b>1,18,85</b>	

*B.—Review of actuals against actuals.*

The decrease was chiefly due to the further development of the salt credit system, under which the outstandings increased by 14.75 lacs on 31st March 1913 against an increase of 8 lacs on 31st March 1912. Consumption also decreased by 1 lac of maund and thereby reduced the Revenue by 1,00. This decrease was chiefly the result of restricted imports from the United Kingdom owing to the coal-strike which not only interfered with the production and distribution of salt but also increased the cost of fuel used in its production.

*C.—Review of actuals against estimate under the major head as a whole.*

Budget was framed on the expectation that the growth in credit sales would not be so large as in 1911-12, and allowed for an increase of 4,20 over the total revised of 1,32,47 adopted for old Bengal and East Bengal for that year. Owing however to speculative sales from December 1911 to February 1912 the market was overstocked which considerably reduced the clearances in the closing months of 1911-12 and the actuals for that year fell to 1,25,97. Budget for 1912-13 thus proved high and on the other hand the outstandings under the credit system increased by 14.75 contrary to expectation, both of which account for the large decrease in the actuals of 1912-13.

## IV.—Stamps.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Sale of General Stamps.	58,51	56,55	63,75	<i>Vide</i> " Part C."
Sale of Court-fee Stamps.	1,38,73	1,43,85	1,38,85	The growth was overestimated.
Sale of plain paper to be used with Court-fee Stamps.	3,01	2,92	310	
Duty on Impressing Documents.	32	37	57	
Fines and Penalties .	85	31	82	
Miscellaneous .	21	25	85	Actuals, 1912-13, included a special receipt of 50 on account of composition duty in connection with the loans floated by the Calcutta Corporation and the Calcutta Port Trust.
<b>TOTAL</b>	<b>2,01,13</b>	<b>2,04,25</b>	<b>2,07,14</b>	

*B.—Review of actuals against actuals.*

The increase of 6,31 over 1911-12 was fairly equal to the normal growth and has been almost entirely contributed by " General Stamps " which advanced by 5,24, " Court-fee Stamps " remaining practically stationary. This is attributed to the flourishing state of the jute and tea trade. The sale proceeds of General Stamps in the Calcutta Collectorate alone rose from 19,72 in 1911-12 to 23,65 in 1912-13.

*C.—Review of actuals against estimate under the major head as a whole.*

Allowance for normal growth appears to have been insufficient in Budget.

## V.—Excise.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	1,04,25	1,07,14	1,08,08	Increase due to rise in license fees of opium shops in certain districts where competition for right of vend was keen owing to the restrictive system of supply.
Gain on Sale-proceeds of Excise Opium.	14,61	15,14	14,80	Decrease due to the enforcement of the restrictive system of supply in Calcutta.
Duty on Ganja .	14,66	15,90	14,37	Decrease due to shortage of the crop in Naogon in March 1912 which forced up the retail prices and consequently caused a large decrease in the consumption of the drug in Calcutta.
Fines, Confiscations and Miscellaneous.	36	32	34	
<b>TOTAL</b>	<b>1,33,88</b>	<b>1,38,50</b>	<b>1,37,59</b>	

*B.—Review of actuals against actuals.*

The normal growth is 6 lacs. But this was not fully realized in 1912-13 owing (i) to the lower rate of the license fees obtained at the settlement of February and March 1912 and the rise in prices at the beginning of 1912-13 which checked consumption, and (ii) to smaller consumption of ganja, the retail prices of which were raised by a shortage in the previous year's crop in Naogon.

*C.—Review of actuals against estimate under the major head as a whole.*

The decrease was due (i) to smaller consumption of ganja, the retail prices of which were raised by a shortage in the previous year's crop in Naogon (153) and (ii) to smaller sale of Excise opium in Calcutta where the restrictive system of supply was enforced (34). These were partly set off by an increase of 9½ under " license fees " of opium shops owing to keen competition for right of vend caused by the restrictive system of supply in certain districts.



## VI.—Provincial Rates.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Rates and Cesses on Lands.	31,75	32,42	32,02	See Part "C."

*B.—Review of actuals against actuals.*

The increase was mainly due to the raising of the general "rate" (for the management of private estates) from 2½ to 3 per cent and to the levy of rate from the Nawab's Estate, Dacca (15) and to increase in cess demand arising from revaluation operations in certain Districts (12).

*C.—Review of actuals against estimate under the major head as a whole.*

Budget was raised in the expectation of increased cess on mines, but the anticipations were not realized.

## VII.—Customs.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Sea Customs—Imports	2,68,95	2,69,05	3,89,61	The increase was chiefly under (i) "cotton manufactures" (17,03) owing to favourable economic condition, (ii) "Sugar" (5,54), the imports of which were stimulated by good crops abroad and the consequent fall in prices, (iii) "Petroleum" (4,15) for which a very cautious estimate was adopted owing to heavy receipts last year arising from a rate war between Oil Syndicates, (iv) "Arms" (1,17) due to fluctuations in trade, (v) metals (99) on account of high prices consequent on the labour disturbances in England. Against these increases there was a fall of 7,99 under "Silver" caused by smaller imports on private account owing to high prices and by larger imports on Government account for coinage.
Sea Customs—Exports	24,19	20,03	26,21	Increase was due to heavy demands for rice from Colombo and the Far East.
Sea Customs—Miscellaneous.	2,63	2,38	2,81	Increase occurred chiefly under "Overtime Fees" due to trade activity in Salt and general merchandise.
Excise Duty on Cotton Manufacture.	49	53	80	Increase was due to favourable economic condition.
Carried over	2,96,26	2,91,99	3,19,43	

VII.—Customs—*conold.*

Minor Heads.	Actuals, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	2,96,86	2,91,69	3,19,48	
Warehouse and Wharf rents.	7	6	8	
Miscellaneous .	...	1	...	
<b>TOTAL</b> .	<b>2,96,88</b>	<b>2,92,06</b>	<b>3,19,51</b>	

*B.—Review of actuals against actuals.*

The increase of 23,18 over 1911-12 is fairly equal to the normal growth of revenue. This improvement was almost wholly contributed by import and excise duties on "Cotton manufactures" (21,87), the trade on which was exceptionally prosperous owing to the favourable monsoon of 1911-12 and by "Export duty on rice" (2,08) for which there was a heavy demand from Colombo and the Far East. A large decrease under "Silver" (10,58) owing to restricted imports on private account arising from high prices coupled with large imports by State for coinage was nearly balanced by increases under the following heads:—(i) Sugar (6,18), the imports of which were stimulated by good crops abroad and the consequential fall in prices, (ii) "Manufactured articles" (1,52) for which there was an active market owing to favourable economic condition, (iii) Arms (83) due to fluctuations in trade, (iv) "Metals" (66) due to high prices ruling owing to labour troubles in England.

*C.—Review of actuals against estimate under the major head as a whole.*

As compared with actuals 1911-12, Budget allowed for a decrease of nearly 4 lacs chiefly under "Export duty on rice" in the expectation that the abnormal demand in 1911-12 from Europe and the Far East would cease. Normal increases were allowed under "Cotton manufactures" (4,54) and "Manufactured articles" (1,68), but were partly set off by decreases under Petroleum (3,68) for which a cautious estimate was adopted in consideration of the heavy receipts in 1911-12 arising from the rate war between the Oil Syndicates, and under "Silver" (2,54) in the expectation that full stocks and the rise in prices would check speculative imports.

In the actual results the Budget was exceeded by 27,45 and the main causes contributing to this large increase are:—

(a) Excesses under the following heads of . . . . . 35,33

- (i) "Import and Excise duty on cotton manufactures" (17,30) the trade on which was remarkably prosperous owing to the favourable monsoon of 1911-12.
- (ii) "Export duty on rice" (6,18) for which the demand from Colombo and the Far East increased contrary to expectation.
- (iii) "Sugar" (5,54), the imports of which were stimulated by a good crop and the consequent fall in prices, thereby enabling it to recover a lost ground.
- (iv) "Petroleum" (4,15), the imports of which continued as before.
- (v) "Arms" (1,17) owing to increased demand.
- (vi) "Metals" (99) owing to high prices arising from the labour disturbances in England.

(b) On the other hand there was a decrease under "Silver" caused by restricted imports on private account owing to high prices and by imports on Government account for coinage . . . . .

## VIII.—Assessed Taxes.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Income Tax, Vicelegal Estate.	1	1	...	Accounts transferred to books of Examiner, Military Works, from 1st April 1912.
<i>Divided.</i>				
Income Tax (Civil and P. W.).	53,46	51,25	55,52	See Part "C."

*B.—Review of actuals against actuals.*

The increase of 2,05 over 1911-12 represents the normal growth and has occurred almost wholly in Calcutta where the revenue advanced from 30,18 in 1911-12 to 32,56 in 1912-13 owing to prosperous condition of trade which resulted in increased profits of Companies and Banks on which the tax is assessed.

*C.—Review of actuals against estimate under the major head as a whole*

A very cautious estimate was adopted for 1912-13 in view of possible troubles in the jute business which however did not arise, while the briskness of trade has led to the normal growth in the revenue.

## IX—Forest.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Timber and other produce removed from the Forests by Government Agency	1,51	1 50	1,08	Decrease due to cessation of departmental extractions of sleepers in Buxa in favour of extraction by consumers, etc., towards the end of the year.
Ditto by Consumers or Purchasers . . .	11,84	12,05	14,41	Increase due to better prices obtained by out-right sales in Buxa, Jalpaiguri and Sunderbans (1,50) to payment of royalty on accumulated dead sil timber in depôts in Buxa (50) and to larger sales in Tista (30).
Confiscated Drift and Waif wood . . .	6	5	2	
Miscellaneous . . .	46	40	50	Increase due to recovery of one-third of the charges of the Forest Officer in the Feudatory States of Orissa.
<b>TOTAL . . .</b>	<b>13,87</b>	<b>14,00</b>	<b>16,01</b>	

*B.—Review of actuals against actuals.*

The actuals exceeded the normal growth (30) owing to better prices realized by out-right sales in Buxa, Jalpaiguri and Sunderbans (1,50) and to payment of royalty on accumulated dead sil timber in depôts in Buxa (50).

*C.—Review of actuals against estimate under the major head as a whole.*

Budget allowed for a moderate growth of revenue. The increase was due to causes mentioned in "Part B"

## X.—Registration.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Fees for Registering Documents . . .	16,02	15,50	16,84	See Part "C."
Fees for Copies of Registered Documents . . .	57	55	63	
Miscellaneous . . .	75	72	76	
<b>TOTAL . . .</b>	<b>17,34</b>	<b>16,77</b>	<b>18,23</b>	

*B.—Review of actuals against actuals.*

The increase of 89 over 1911-12 was slightly in excess of the normal growth of about 60 owing to special receipts in 1912-13, of 24 in Midnapur, Mymensingh and Faridpur arising from settlement operations, and 5 in Bankura from settlement of waste lands.

*C.—Review of actuals against estimate under the major head as a whole.*

Budget was framed on the actuals of the previous years ending 1910-11 which remained nearly steady and accordingly a cautious estimate was adopted. There was, however, a substantial increase in 1911-12 which continued in 1912-13.

## XI.—Tributes.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Tributes from various Petty States.	...	68	68	See Part C.

*B.—Review of actuals against actuals.*

The amount represents the tribute due from the Cooch Behar State.

*C.—Review of actuals against estimate under the major head as a whole.*

No remark.

## XII.—Interest.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Interest on Imperial Loans and Advances.	12,60	12,11	12,09	
Interest on arrears of Revenue . . . .	1	2	1	
<i>Provincial.</i>				
Interest on Provincial Loans and Advances.	4,93	4,77	4,72	See Part C.
Interest on Govern- ment Securities .	13	11	10	
Miscellaneous . .	16	18	19	
<b>TOTAL .</b>	<b>17,83</b>	<b>17,19</b>	<b>17,11</b>	

*B.—Review of actuals against actuals.*

The decrease was mainly due (i) to the reduction of the receipts under "Imperial" by the amount of interest due to the credit of the Sinking Fund of the Kidderpur Dock Loan and (ii) to smaller realization of interest on "Provincial" loan owing to the gradual repayment of agricultural loans.

*C.—Review of actuals against estimate under the major head as a whole.*

The variation is unimportant and no remarks are called for.

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

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Sale-proceeds of Un- claimed and Kacheat- ed property . . . .	26	30	29	
Court-fees realised in cash . . . . .	56	56	64	
General Fees, Fines and Forfeitures . .	6,08	5,65	6,55	Vide "Part C."
Pledership Examina- tion Fees . . . . .	38	43	32	
Miscellaneous Fees and Fines . . . . .	6	3	6	
Miscellaneous . . .	27	28	29	
<b>TOTAL .</b>	<b>7,61</b>	<b>7,25</b>	<b>8,15</b>	

*B.—Review of actuals against actuals.*

The increase of 54 over 1911-12 represents nearly the normal growth.

*C.—Review of actuals against estimate under the major head as a whole.*

No allowance was made in Budget for increase in "Magisterial fines."

## XVIB.—Law and Justice—Jails.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Jails . . . .	9	24	1	Budget was an overestimate; it included 17 for East Bengal alone.
Jail Manufactures .	8,22	6,65	7,02	<i>Vide</i> "Part C."
<b>TOTAL</b> .	<b>8,31</b>	<b>6,89</b>	<b>7,03</b>	

*B.—Review of actuals against actuals.*

The decrease in 1912-13 was owing to absence of special receipts as in 1911-12 arising from the supply of tents, etc., for the Coronation Durbar.

*C.—Review of actuals against estimate under the major head as a whole.*

Budget was cautiously framed, as no orders from the Military Department were anticipated and there was a large stock of material in hand at the end of 1911-12, and thus proved to have been slightly under-estimated.

## XVII.—Police.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Police supplied to Public Departments, Private Companies and persons . .	70	63	1,13	Increase due to larger recoveries on account of Punitive Police in Jessore and East Bengal.
Presidency Police .	80	77	90	Increase due to larger supplies of Police to private persons.
Recoveries on account of Village Police .	...	...	...	
Cash receipts under the Arms Acts.	1	...	1	
Fees, Fines and Forfeitures . . . .	14	18	17	
Miscellaneous . .	23	42	18	Budget was an over-estimate; it included 34 on account of East Bengal alone whereas the actuals were 11.
<b>TOTAL</b> .	<b>1,88</b>	<b>2,00</b>	<b>2,39</b>	

*B.—Review of actuals against actuals.*

The increase was mainly due to larger recoveries on account of Punitive Police imposed in Jessore, to keep the peace between Namasudras and Mussalmans and in the East Bengal Districts to suppress the unrest.

*C.—Review of actuals against estimate under the major head as a whole.*

Budget provided for an increase of about 20 under "Miscellaneous receipts" in East Bengal and for normal receipts under other heads. The anticipated increase under "Miscellaneous" was not realized; but the continuance of unrest in Jessore and East Bengal led to larger recoveries by 52 under "Punitive Police" which chiefly accounts for the excess over Budget.

## XVII.—Ports and Pilotage.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Sale-proceeds of Vessels and Stores . . .	1	...	1	
Registration and Other Fees . . . . .	89	85	92	
Pilotage Receipts . .	14,76	14,35	15,34	Increase was due to commercial activity, 1,730 vessels having arrived in 1912-13 against 1,708 in 1911-12.
Miscellaneous . . . .	1,30	78	1,25	Increase was chiefly due (i) to a special receipt of 20 arising from the employment of the "Guide" in Port Blair under Government of India, (ii) to receipt of fees (10) for certificate of inland vessels under Act II of 1884 for which no provision was made in Budget, and (iii) to larger overtime fees, (6) owing to trade activity.
<b>TOTAL</b>	<b>16,96</b>	<b>15,98</b>	<b>17,52</b>	

*B.—Review of actuals against actuals.*

The increase of 56 was due to commercial activity and was fairly normal.

*C.—Review of actuals against estimate under the major head as a whole.*

The increase was chiefly due to Budget having followed the actuals of 1910-11 without any allowance for increase in two years (100) under "Pilotage receipts" on account of trade activity. There was also a special receipt of 20 arising from the employment of the "Guide" in Port Blair and 10 on account of fees for certificate of inland vessels under Act II of 1884 for which no provision was made in Budget.

## XIX.—Education.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Fees, Government Colleges—General . .	2,89	2,44	3,01	<i>Vide "Part C"</i>
Fees, Government Colleges—Professional . . . . .	46	51	50	
Fees, Schools—General	3,22	3,23	3,46	<i>Vide "Part C"</i>
Fees, Schools—Special	13	14	15	
Contributions . . . . .	5	10	14	
Income from Endowments . . . . .	4	...	...	
Miscellaneous . . . . .	54	42	52	
<b>TOTAL</b>	<b>7,33</b>	<b>6,84</b>	<b>7,78</b>	

*B.—Review of actuals against actuals.*

The increase of 45 was nearly equal to the normal growth.

*C.—Review of actuals against estimate under the major head as a whole.*

The increase of 9½ was chiefly due to Budget having followed the actuals of 1910-11 without any allowance for growth in two years in consideration of the increase in the number of students in Government Colleges and Schools generally.

## XX.—Medical.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Medical School and College fees . . .	73	72	87	Increase due to opening of a sixth year course and to the new rules under which fees for practical Biology and Pathology were made compulsory.
Hospital Receipts . . .	1,62	1,60	1,56	
Lunatic Asylum Receipts . . . . .	25	24	26	
Medicines sold by Civil Surgeon . . . . .	26	39	37	
Contributions . . . . .	57	56	1,05	The receipt of a contribution (50) for the Indian Research Fund for anti-malarial work explains the increase.
Miscellaneous . . . . .	20	10	16	
<b>TOTAL</b> . . . . .	<b>3,63</b>	<b>3,61</b>	<b>4,27</b>	

*B.—Review of actuals against actuals.*

The increase was chiefly due to receipt of a special contribution of 50 from the Indian Research Fund for anti-malarial expenditure. Other causes were the opening of a sixth year course and the levy of fees for practical Biology and Pathology in the Medical College which account for 14.

*C.—Review of actuals against estimate under the major head as a whole, Vide Part B.*

## XXI.—Scientific and Other Minor Departments.

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Actuals, 1911-12.	Budget, 1912-13.	Actuals, 1912-13.	Explanation.
Botanical and Other Public Garden Receipts . . . . .	2	2	4	Vide "Part C."
Veterinary Stallion Receipts . . . . .	34	36	33	
Cinchona Plantations . . . . .	1,27	2,70	1,00	
Agricultural Receipts including Receipts on account of Experimental Cultivation . . . . .	33	31	42	
Emigration Fees . . . . .	26	28	25	
Inland Labour Transport Fees . . . . .	10	13	8	
Examination Fees . . . . .	...	1	...	
Miscellaneous . . . . .	5	2	6	
<b>TOTAL</b> . . . . .	<b>2,27</b>	<b>3,83</b>	<b>2,18</b>	

*B.—Review of actuals against actuals.*

The decrease was chiefly due to smaller sale of sulphate of quinine manufactured in the Cinchona Department owing to smaller demand from the Punjab where large stock was in hand from 1911-12.

*C.—Review of actuals against estimate under the major head as a whole.*

Budget included 262 on account of sale of sulphate of quinine based on the actuals of 1909-10 and 1910-11 which amounted to 2,21 and 1,97 respectively. Owing however to the decline of malaria in the Punjab which reduced the demands of the medical department of that Province, and to the transfer of the Calcutta medical depôt to Madras which now obtains raw quinine from the Madras depôt, the sale of quinine sulphate declined to 1,16 in 1911-12 and further declined to 1,00 in 1912-13 which chiefly accounts for the decrease below Budget.



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

## A.—Review of actuals against estimate under each minor head.

Minor Heads.	Accounts, 1911-12	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Subscriptions to the Military Orphan Fund . . . .	49	58	64	
Ditto under the Indian Civil Service Family Pension Regulations	1,01	88	1,07	<i>Vide "Part C."</i>
Subscriptions to the Bengal Civil Fund .	20	19	9	
<i>Provincial.</i>				
Family subscriptions of Native members of the Indian Civil Service . . . .	...	...	...	
Contributions for Pensions and Gratuities.	31	29	33	
Deductions for Pilotage Pension Fund .	12	13	16	
<b>TOTAL .</b>	<b>2,13</b>	<b>2,07</b>	<b>2,29</b>	

## B.—Review of actuals against actuals.

The increase was mainly due to smaller expenditure on improvements in the Kidderpur Orphananj market the net receipts of which (*i.e.*, the rent collections *minus* the expenditure on improvements and establishment) are credited to this head.

## C.—Review of actuals against estimate under the major head as a whole.

The increase was mainly due to an underestimate of subscriptions from I. C. S. Officers.

## XXIII.—Stationery and Printing.

## A.—Review of actuals against estimate under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Stationery Receipts .	1	...	1	
<i>Provincial.</i>				
Stationery Receipts .	2	2	3	
Sale of Gazettes and Other Publications .	86	1,01	88	<i>Vide "Part C."</i>
Other Press Receipts	42	32	29	
<b>TOTAL .</b>	<b>1,31</b>	<b>1,35</b>	<b>1,21</b>	

## B.—Review of actuals against actuals.

The slight decrease was due to smaller receipts of miscellaneous character in 1912-13.

## C.—Review of actuals against estimate under the major head as a whole.

The decrease was due to an overestimate under sale of Gazettes and other publications. The Budget under this head was based on the actuals of 1910-11, which included a special receipt of 20 on account of sale of Railway rules, and therefore proved high

## XXV.—Miscellaneous.

## A.—Review of actuals against estimate under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Gain by Exchange	1	...	...	
Premium on bills	36	38	28	
Percentage chargeable on European stores for Provincial and Local Funds, etc.	9	8	9	
Unclaimed bills of ex- change of more than three years standing	4	...	1	
<i>Provincial.</i>				
Recoveries on account of Famine Expendi- ture	...	...		
Unclaimed Deposits	5,23	3,83	6,38	vide "Part C."
Sale-proceeds of Durbar Presents	12	14	7	
Sale of Old Stores and Materials	1	2	2	
Sale of Land and Houses, etc.	...	1	3	
Fees for Government Audits	20	13	15	
Rents	14	16	15	
Treasure Trove	1	...	1	
Miscellaneous Fees, Fine, and Forfeitures	3	...	7	
Miscellaneous	61	58	84	Increase due to special receipt (26) in Faridpur on account of "recoveries of law charges other than those in pauper suits."
Contribution	1	...	1	
<b>TOTAL</b>	<b>6,86</b>	<b>5,83</b>	<b>8,11</b>	

## B.—Review of actuals against actuals.

The increase was chiefly due to larger lapse of unclaimed deposits in 24-Pergannahs.

## C.—Review of actuals against estimate under the major head as a whole.

The increase was mainly contributed by larger lapse of "unclaimed deposits" for which the budget (3,83) was based on the actuals of 1910-11 (3,63), and therefore proved low. The receipts under this head are of uncertain character.

*Irrigation.*

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

	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.
<i>Receipts—</i>			
Major Works—Direct Receipts . . . . .	2,78	2,63	2,74
<i>Minor Works and Navigation—</i>			
In charge of Civil Officers . . . . .	50	51	50
In charge of Public Works Officers . . . . .	6,68	5,94	6,40
<b>TOTAL RECEIPTS . . . . .</b>	<b>9,96</b>	<b>9,08</b>	<b>9,64</b>
<i>Expenditure—</i>			
<i>Major Works—</i>			
Working Expenses . . . . .	2,77	2,26	235
Interest on Debt . . . . .	3,69	3,67	380
<i>Minor Works and Navigation—</i>			
In charge of Civil Officers . . . . .	4	2	2
In charge of Public Works Officers . . . . .	15,61	16,65	1,536
<b>TOTAL EXPENDITURE . . . . .</b>	<b>22,11</b>	<b>22,60</b>	<b>2,153</b>
<b>NET REVENUE (Irrigation) . . . . .</b>	<b>—12,15</b>	<b>—13,52</b>	<b>—1,189</b>

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

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Midnapur Canal . . . . .	2,15	2,01	2,21	No allowance was made in Budget for the renewal of long leases with effect from 1911-12 at the enhanced water-rate (from Rs. 1-8 to Rs. 2).
Tidal Canal . . . . .	63	62	53	The decrease occurred under navigation receipts owing to Railway competition.
<b>TOTAL . . . . .</b>	<b>2,78</b>	<b>2,63</b>	<b>2,74</b>	

*B.—Review of actuals against actuals.*

The slight decrease was chiefly due to smaller navigation receipts in the Hijli Tidal Canal owing to Railway competition.

*C.—Review of actuals against estimate under the major head as a whole.*

In Budget no allowance was made for increased "water-rates" in the Midnapur Canals arising from the renewal of long leases with effect from 1911-12 at the enhanced rate of Rs. 2. The actuals under that head were therefore better by 22, but this was partly set-off by smaller navigation receipts in the Hijli Tidal Canal (9) owing to Railway competition.

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

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Recoveries on account of Lands benefited by Embankments	50	41	50	See Part C.

*B.—Review of actuals against actuals.*

No remarks.

*C.—Review of actuals against estimate under the major head as a whole.*

No remarks.

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

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Works for which Capital and Revenue Accounts are kept	5,68	5,13	5,41	Increase was mainly due to the opening, with effect from 1911-12, of the new Kristapur Canal for which no allowance was made in Budget.
Works for which only Revenue Accounts are kept	27	35	33	
Works for which neither Capital nor Revenue Accounts are kept	32	25	37	} Budget was under-estimated.
Agricultural Works	31	21	29	
<b>TOTAL</b>	<b>6,68</b>	<b>5,94</b>	<b>6,40</b>	

*B.—Review of actuals against actuals.*

The decrease occurred mainly in the Madaripur Bheel Route, where, owing to the silting up of the Manickdah entrance channel, steamer traffic could not proceed, which reduced the navigation receipts by 20.

*C.—Review of actuals against estimate under the major head as a whole.*

The increase of 46 over Budget was due to no allowance having been made for an increase of about 22 under "Navigation Receipts" in the Calcutta and Eastern Canals (Capital and Revenue) on account of the Kristapur Canal which was opened from 1911-12 and to receipts from "Eden Canals" (neither Capital nor Revenue) and from "Agricultural Works" having been under-estimated by about 20.

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

*A.—Review of actuals against estimate under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Provincial	1,55	1,60	1,43	Vide "Part C."

*B.—Review of actuals against actuals.*

The decrease was due to recovery of arrears in 1911-12 which increased the receipts of that year.

*C.—Review of actuals against estimate under the major head as a whole.*

Budget for East Bengal was high, *vis.*, 94 against an actual of 80.

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

## A.—Review of actuals against estimate under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Bengal Proper . . .	86	40	64	Budget for "rent" was under-estimated by 9, and there was a special receipt of 6 on account of materials received from old buildings.
Port Blair . . .	...	1	...	
<i>Provincial.</i>				
Bengal . . .	4,62	11,23	8,85	Decrease was due to stoppage of sale of the Civil Engineering College buildings and the Garden Reach Thana for which 7,14 and 40 respectively were provided in Budget.

## B.—Review of actuals against actuals.

Actuals 1911-12 included the following special receipts:—24 on account of sale of stalls in the Maidan during the King's visit, 19 on account of arrear Strand Bank rent under "Provincial," 17 on account of sale of structure (8, Wellesley Place) and 9 on account of Dhuramtollah Press under "Imperial" Excluding these the decrease of 30 in 1912-13 was due to smaller realization in East Bengal of "rent of buildings" and "electric rent" by 26 and 3, respectively, under "Provincial" owing to several buildings in Dacca being left vacant after the territorial changes.

## C.—Review of actuals against estimate under the major head as a whole.

The decrease was mainly due to stoppage of sale of the Civil Engineering College building and the Garden Reach Thana for which 7,14 and 40, respectively, were provided in Budget.

## 1.—Refunds and Drawbacks.

## A.—Review of actuals against grant under each minor head.

Minor Heads	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Salt . . .	50	55	60	The excess was fully foreseen in the Revised and covered by reappropriation (p. 71)
Customs . . .	9,19	5,17	5,35	The excess was fully foreseen in the Revised and covered by reappropriation (p. 71).
<i>Divided.</i>				
Land Revenue . . .	78	42	42	
Stamps . . .	1,79	1,63	1,89	Out of the total excess of 27,14 was covered by reappropriation (p. 71) the remaining excess of 13 was caused by an unforeseen payment of 16 in March 1913.
Excise (a) . . .	6	20	14	
Assessed Taxes . . .	16	15	17	
Forest . . .	6	3	1	
Carried over . . .	12,54	8,18	8,58	

(a) Three-fourths Provincial from 1911-12 and wholly Provincial from 1912-13.

1.—Refunds and Drawbacks—*contd.*

Major Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	12,54	8,14	8,58	
<i>Provincial.</i>				
Provincial Rates .	2	5	1	
Registration .	6	4	4	
<b>TOTAL</b> .	<b>12,62</b>	<b>8,23</b>	<b>8,63</b>	

*B.—Review of actuals against actuals.*

The decrease was due to heavy customs drawbacks (roughly 4 lacs) in 1911-12 on account of re-export of Java Sugar to Europe.

*C.—Review of actuals against grant under the major head as a whole.*

Budget was based on the average of previous 3 years' actuals (excluding special items) and proved slightly too low.

Net Grant in Grant Statement.	Actual Expen- diture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial .	₹ 7,35,500	₹ 7,18,910	₹ ...	₹ ...	₹ 6,552(a)	₹ ...
Provincial .	₹ 1,57,000	₹ 1,44,035	₹ ...	₹ ...	₹ ...	₹ 6,551(a)
<b>TOTAL</b> .	<b>₹ 8,92,500</b>	<b>₹ 8,62,945</b>	₹ ...	₹ ...	₹ ...	₹ ...

(a) Represents excess under "Stamp refunds" which was not covered by specific re appropriation.

## 2.—Assignments and Compensations.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Opium Compensation .	8	8	8	
Salt Compensation .	20	20	20	
Miscellaneous Com- pensation .	35	36	34	
<i>Divided Heads.</i>				
Pensions in lieu of Resumed Lands .	2	1	2	<i>Vide Part "C."</i>
Malikana .	58	61	1,00	
Miscellaneous Compen- sation .	...	...	...	
Revenue Miscellaneous Land Compensation .	15	...	...	
<b>TOTAL</b> .	<b>1,38</b>	<b>1,26</b>	<b>1,64</b>	

*B.—Review of actuals against actuals.*

The increase was chiefly due to payment of fluctuating Malikana (44) in Midnapur.

*C.—Review of actuals against grant under the major head as a whole.*

The increase was due to payment of fluctuating Malikana (44) in Midnapore. Audit is not conducted against grant and the greater part of the excess occurred late in the year.

Net Grant in Grant Statement.	Actual Expen- diture.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial .	₹ 1,75,000	₹ 1,12,980	₹ 7,930	₹ ...	₹ 7,930	₹ ...
Provincial .	₹ 85,000	₹ 50,905	₹ 15,905	₹ ...	₹ ...	₹ 15,905
<b>TOTAL</b> .	<b>₹ 1,40,000</b>	<b>₹ 1,63,885</b>	₹ ...	₹ ...	₹ ...	₹ ...

## 3.—Land Revenue.

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Survey and Settlement	16,98	20,00	18,38	Decrease was chiefly due to savings in the Bengal Drawing Office (85) and in the Traverse Survey Parties (86) and to non-utilization of provision for Medical Stores in Eastern Bengal Settlements (87).
<i>Provincial.</i>				
Survey and Settlement	1,67	1,82	1,36	Savings due to smaller expenditure in the Bengal Drawing Office.
Charges of District Administration.	26,68	27,07	25,82	Decrease was chiefly due to inadequate deductions for savings under "Salaries" (100) and to larger recoveries on account of Partition Fees in Khulna owing to two new estates coming under partition (20).
Management of Govt. Estates.	5,41	4,82	4,40	Decrease was due to ordinary lapses in contingent and other grants (18), to smaller payment of commission on collections (13), and to larger recoveries on account of Public Works Cess (10) which reduced the expenditure.
Charges on account of Land Revenue Collections.	12	11	13	
Do. Fishery collections	3	...	..	
Land Records . .	1,19	61	66	The slight increase was due to increase in grade pay of the Director.
Lump Deduction .	...	93	...	
<b>TOTAL .</b>	<b>52,08</b>	<b>53,50</b>	<b>50,75</b>	

## B.—Review of actuals against actuals.

Excluding the special expenditure during the year, as stated below, the increase over 1911-12 is 49, which was mainly due to larger Survey and settlement expenditure.

	1911-12.	1912-13.
Arrear salaries of ministerial establishment . . . . .	102	18
Grain compensation allowance . . . . .	28	7
Charges under Land Records—Superintendence in Eastern Bengal . . . . .	22	...
Royal Bonus . . . . .	34	...
Net expenditure on Public Works Cess (i.e., payment of cess less recoveries from tenants) in Government estates	13	—8
	<b>199</b>	<b>17</b>

## C.—Review of actuals against grant under the major head as a whole.

The decrease was mainly due to smaller expenditure than was anticipated on Survey and Settlement. It depends on the programme of work.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
R	R	R	R	R	R	R
Imperial . 18,13,000	18,38,286	25,286	...	...	25,280	...
Provincial . 33,71,477	32,36,128	...	...	...	...	...
<b>TOTAL . 51,84,477</b>	<b>50,74,414</b>		...	...	...	...

## 4.—Opium.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Opium—Miscellaneous Charges in Calcutta.	28	30	30	

*B.—Review of actuals against actuals.*

The increase was due to increased freight charges.

*C.—Review of actuals against grant under the major head as a whole.*

The excess over Budget is trifling and calls for no remarks.

Net Grant in Grant Statement.	Actual Expenditure	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Local Government.	Imperial Government.
<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Imperial . 30,000	30,246	246	...	...	...	246

## 5.—Salt.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Salaries, Establishment and Contingencies.	2,60	3,15	284	<i>Vide "Part C."</i>

*B.—Review of actuals against actuals.*

Increase was due to larger payment of contingent expenditure (11) and rent (10) at Ports establishments.

*C.—Review of actuals against grant under the major head as a whole.*

Decrease was due to non-utilization of the lump provision of 20 and to savings in the grant for Boat charges (17).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Imperial . 3,23,814	2,84,164	...	...	...	...	...



## 6.—Stamps.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Superintendence .	27	29	28	Out of the total excess of 29, 15 was foreseen in the Revised Estimates and covered by re appropriation (p. 71 and 73). The remaining excess of 14 occurred late in the year.
Charges for the sale of General Stamps.	1,86	1,81	2,10	
Charges on sale of Court-fee Stamps.	1,14	1,15	1,11	Vide "Part C."
Discount on Plain Paper	18	18	18	
Stamp paper supplied from Central Stores.	3,00	3,29	3,41	
<b>TOTAL</b>	<b>6,45</b>	<b>6,72</b>	<b>7,08</b>	

*B.—Review of actuals against actuals.*

The increase is slightly in excess of the growth of about 50 and is concomitant of the growth of Revenue.

*C.—Review of actuals against grant under the major head as a whole.*

Allowance for growth was insufficient in Budget. Audit is not conducted against grant, and moreover, as the value of stamp paper supplied from Central Stores is adjusted at the end of the year, the necessity for the extra grant was not fully foreseen.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.				
Imperial . 3,44,000	3,53,685	9,685	...	...	9,685	...
Provincial . 3,43,000	3,53,685	10,685	...	...	...	10,685
<b>TOTAL</b> . 6,87,000	<b>7,07,370</b>	...	...	...	...	...

## 7.—Excise.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Superintendence .	1,03	1,05	80	Savings were due to lapse of grant for instruments (11), absence on leave of Distillery expert (8), and to reduction of an appointment of Excise Inspector (4). The excess "was covered by re-appropriation from "Superintendence."
Presidency Establishment.	94	91	99	
District Executive Establishment.	3,07	3,01	2,98	Excess was due to payment of privilege leave allowances of Abkaree Superintendent (3), and to larger payment of rewards (3) and Pleaders' fees (3). The excess was met from savings under "Superintendence."
Distilleries . . .	1,38	1,34	1,21	
<b>TOTAL</b>	<b>6,32</b>	<b>6,31</b>	<b>6,98</b>	Savings were chiefly due to ordinary lapses of grant for supplies and services (6) and temporary establishment (3).

*B.—Review of actuals against actuals.*

Actuals 1911-12 include 20 on account of Superintendence in Eastern Bengal. Excluding this item the decrease in 1912-13 was 14 only, which was due to smaller expenditure on temporary establishment and contingencies.

*C.—Review of actuals against grant under the major head as a whole.*

The decrease was chiefly due to ordinary lapses in Contingent and other grants (20) to absence on leave of Distillery Expert, (8), and to reduction of an appointment of Excise Inspector (4).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial . 6,31,000	5,97,657	...	...	...	...	...

**8—Provincial Rates.**

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Collection of Rates and Cesses . . . .	50	53	39	Vide Part C.

*B.—Review of actuals against actuals.*

The decrease was due to slow progress of valuation and re-valuation work.

*C.—Review of actuals against grant for the major head as a whole.*

Same as in Part B.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial . . . .	52,774	39,209	...	...	...	...

**9.—Customs.**

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Sea Customs—Salaries, Establishment, and Contingencies . . . .	18,13	18,31	18,37	Vide "Part C."

*B.—Review of actuals against actuals.*

The increase in 1912-13 was due to larger overtime fee arising from trade activity (13) and to inclusion of a full year's charge for the Customs and Excise testing establishment which was entertained towards the close of 1911-12.

*C.—Review of actuals against grant under the major head as a whole.*

The slight excess was mainly due to payment of larger overtime fees (48) partly set off by savings under contingencies (25) and Preventive establishments (16). The excess was covered by re-appropriation sanctioned by the Bengal Government (*vide* page 71).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 14,20,186	13,37,357	...	...	...	...	...

**10.—Assessed Taxes.***A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Collection of Income Tax.	1,56	1,57	1,53	<i>Vide</i> Part C.

*B.—Review of actuals against actuals.*

Actuals 1911-12 include 2 on account of bonus.

*C.—Review of actuals against grant under the major head as a whole.*

Savings were due to petty lapses in contingent and other grants.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial . . . 79,000	76,469	...	...	...	...	...
Provincial . . . 78,000	76,468	...	...	...	...	...
TOTAL 1,57,000	1,52,937	...	...	...	...	...

## 11.—Forest.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
A.—Conservancy and Works.	3,29	3,45	3,32	Excluding 53 being expenditure from the lump provision of 28 and from 30 since granted out of the Imperial assignment of 1,00 for agriculture and allied objects, the decrease below Budget was 66 which was due to cessation of departmental extraction in Buxa (25), to lapse of provision for construction of buildings at Chittagong (21), for a steam-cutter (14) and for purchase of elephants (8). Decrease was due to full staff not being available, East Bengal Divisions were taken over short-handed.
B.—Establishments .	3,45	3,55	3,29	
Lump Provision for General Expenditure.	...	28	...	
<b>TOTAL</b>	<b>6,74</b>	<b>7,28</b>	<b>6,61</b>	

*B.—Review of actuals against actuals.*

Actuals 1912-13 included 25 being expenditure out of the Imperial assignment of 1,00 for agriculture and allied objects. Excluding this there was a decrease of 38 chiefly due to cessation of departmental extraction in Buxa (27) at the end of 1912 and to shortage of officers in East Bengal (11).

*C.—Review of actuals against grant for the major head as a whole.*

Excluding 25 being expenditure against an additional grant of 30 sanctioned for expenditure out of the Imperial assignment of 1,00 for agriculture and allied objects, the actual decrease below Budget was 92 which was chiefly due to lapse of provision for a steam-cutter, elephants and buildings (41), to shortage of officers (26) and to cessation of departmental extraction in Buxa (25).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
<i>R</i>	<i>R</i>	<i>R</i>	<i>£</i>	<i>R</i>	<i>R</i>	<i>R</i>
Provincial . 7,58,000	6,60,794	...	...	...	...	...

## 12.—Registration.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Superintendence .	82	55	70	Increase due to revision of establishment (8) and to appointment of a 3rd Inspector (6) for which grants were reappropriated by Local Government (p. 73). Increase occurred mainly under establishment which was met by reappropriation sanctioned by Local Government (p. 73).
District Charges .	9,86	9,78	9,81	
<b>TOTAL</b>	<b>10,68</b>	<b>10,33</b>	<b>10,51</b>	

*B.—Review of actuals against actuals.*

Actuals 1911-12 include 29 on account of superintendence in East Bengal and 11 on account of Bonus. Excluding these, the expenditure increased by 23 owing mainly to increase of remuneration of extra establishment (12), to revision of the Inspector General's establishment (8), and to appointment of a 3rd Inspector (5).

*C.—Review of actuals against grant under the major head as a whole.*

The increase was mainly due to revision of establishment (8) and to appointment of a 3rd Inspector (6) for which grants were reappropriated by Government (*vide* p. 73).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Provincial . 10,54,968	10,50,908	...	...	...	...	...

**13.—Interest on Ordinary Debt.**

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Interest on Provincial Advances and Loan Account.	5,10	4,59	4,43	<i>Vide</i> "Part C."

*B.—Review of actuals against actuals.*

The decrease was due to reduction of the mean balances of agricultural loans.

*C.—Review of actuals against grant under the major head as a whole.*

The adjustment is made at end of the year. The decrease is after all small.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Provincial . 4,59,000	4,42,546	...	...	...	...	...

**14.—Interest on other Obligations.**

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Interest on General Provident Fund.	31	63	66	} <i>Vide</i> Part "C."
Interest on Police Officers' Provident Fund.	6	8	4	
Interest on Cemetery Endowment Fund.	1	1	1	
Interest on Civil Engineers' Provident Fund (Public Works)	10	15	12	<i>Vide</i> Part "C."
Interest on other Miscellaneous Provident Fund.	...	...	1	
Interest on Miscellaneous Account.	7	5	6	
<b>TOTAL</b>	<b>55</b>	<b>92</b>	<b>91</b>	

*B.—Review of actuals against actuals.*

The increase was mainly the result of the growth of the General Provident Fund.

*C.—Review of actuals against grant under the major head as a whole.*

The slight decrease below Budget was due to readjustment of accounts after the territorial redistribution.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial	R 92,000	R 90,183	R ...	R ...	R ...	R ...

## 18.—General Administration.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i> Civil Offices of Account and Audit.	6,73	4,28	4,68	Increase was chiefly due to transfer of the Outside Audit Branch to this office (24), to change of personnel (10) and to charges for movement of records (6). Part of the excess was met by additional grant of 29 (p. 71); the excess was fully foreseen in the Revised Estimates and a further grant of 19 was asked for but was not sanctioned by Government of India.
<i>Provincial.</i> Salary of Governor.	1,41	1,20	1,29	Includes Lord Carmichael's salary (1,10) and equipment allowance (7'5) and officiating salary of Sir William Duke for 1911-12 (11'5).
Staff and Household of Governor.	1,56	2,53	4,23	The excess of 1,70 over Budget was due to larger expenditure than provided under "Body-Guard" (82), to expenditure for completing the Governor's Residences (70), to charges for establishment and upkeep of Barrackpore Park (21) and to larger expenditure on "Furniture and maintenance grant" (14). The excess was met partly by reappropriation of 165 sanctioned by the Local Government (p. 73) and partly by the savings of the grant of 24 for "rates and taxes" which were paid by the Public Works Department.
Expenditure from contract allowance.	85	1,00	1,48	Out of the total excess of 48,44 was admitted under Secretary of State's sanction (Government of India, Financial Department, No. 334-G. I. E. A., dated 8th March 1913). The remaining excess of 4 was due to exceptional causes and the Local Government has, it is understood, explained the matter to the Government of India and asked their sanction to the expenditure.
Tour Expenses . . .	11	...	...	Travelling Allowance grant was overestimated. The excess was chiefly due to special duty of officers (48), to increased charges for movement of records (17) and to increased allowances to establishment for the move to Dacca, etc. (15). The excess was nearly met by reappropriation sanctioned by the Local Government (p. 73).
Executive Council . . .	1,86	2,12	2,16	
Legislative Council . . .	1,11	1,22	1,04	
Civil Secretariats . . .	9,53	6,76	7,61	
Board of Revenue . . .	3,88	2,00	2,48	The excess was due to retention of the member for whom no provision was made in Budget and was met by reappropriation sanctioned by the Local Government (p. 73).
Commissioners . . .	4,41	3,92	3,93	Met by reappropriation of 26 sanctioned by Local Government (p. 73).
Civil Offices of Account and Audit.	1,09	1,00	1,02	
Royal Visit—Delhi Coronation Durbar.	11,35	..	22	
Bonus . . .	...	25	...	Inspector General of Registration, Excise and Stamp.
Inspector General of Registration, Excise and Stamp.	19	...	...	
<b>TOTAL</b>	<b>44,08</b>	<b>26,28</b>	<b>30,14</b>	

*B.—Review of actuals against actuals.*

	1911-12.	1912-13.	in 1912-13 owing mainly to changes in Government. The recurring expenditure (chiefly on "Staff and Household," "Contract Allowance" and "Salary of Governor") increased by about 2,26 and the non-recurring expenditure (chiefly on "Staff and Household," "Contract Allowance" and "Civil Secretariat") by about 2,64.
Royal visit charges . . . . .	11,35	22	
Charges of E. B. Government.	5,74	...	
Account office (Dacca) . . . . .	1,88	...	
Examiner, Local Accounts, Dacca.	3	...	
Bonus . . . . .	5	...	
	19,05	22	

*C.—Review of actuals against grant under the major head as a whole.*

The main causes contributing to the excess of 3,86 over the Budget are :—

- (a) An excess of 40 under "Imperial" owing to transfer of Outside Audit Branch to Accountant-General, Bengal, to charges for movement of records, and to reduction in establishment not being completed. The excess was partly met from the additional grant of 29 (p. 71) : the excess was fully foreseen in the Revised Estimate and a further grant of 19 was asked for in February 1913 but not sanctioned by the Government of India.
- (b) An excess of "3,46" under "Provincial" chiefly under the following heads :—
- (i) 85 under "Civil Secretariat" owing to special duty, to movement of records and to grant of allowances to establishments proceeding to Dacca and other causes.
- (ii) "Body Guard" (82) owing to non-recurring expenditure incurred in its formation.
- (iii) 70 to complete the Governor's residences, 48 for Member, Board of Revenue, 21 for arrear charges in connection with the Royal visit, for neither of which there was Budget provision.
- (iv) "Contract Allowance" (48) for certain special expenditure which was sanctioned by Secretary of State.

The bulk of the excess under "Provincial" was met by the reappropriation of 3,05 sanctioned by the Local Government (p. 73), the remaining excess occurred late in the year.

Net Grant in Grant statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
R	R	R	R	R	R	R
Imperial . 4,57,000	4,67,583	10,583	...	...	10,583	...
Provincial . 25,05,139	25,46,712	41,573	...	...	(a)	41,573
<b>TOTAL . 29,62,139</b>	<b>30,14,295</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

(a) A further excess of Rs. 833 under "Expenditure from contract allowance" requires the sanction of the Government of India.

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

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
High Court . . .	14,93	17,08	16,59	The decrease was chiefly due to absence on leave of Judges (28) and to non-entertainment of the Registrar of Insolvency (25).
Law Officers . . .	14,20	10,01	9,79	Savings were due to partial utilization of the lump provision of 50 for increasing fees of pleaders, etc.
Cotuner's Court . . .	8	8	7	
Presidency Magistrate's Court.	1,35	1,34	1,28	
Civil and Sessions Courts.	46,48	45,15	44,76	Savings were chiefly due to partial utilization of provision for grain compensation allowance (43).
Courts of Small Causes	1,66	1,69	1,61	Savings were due to absence of a few Judges on leave.
Criminal Courts . . .	21,99	22,24	21,44	Savings were due to inadequate deductions for probable savings.
Pledership Examination Charges . . .	17	17	17	
Refunds . . . . .	59	63	68	
<b>TOTAL</b> . . . . .	<b>1,01,45</b>	<b>98,39</b>	<b>96,39</b>	

## B.—Review of actuals against actuals.

	1911-12.	1912-13.	
Bonus . . . . .	79	...	Excluding the special expenditure in the two years ( <i>vide</i> margin) the actuals decreased from 99,05 in 1911-12 to 96,16 in 1912-13. Law charges decreased by about 4,00 in the absence of special cases as in last year ( <i>viz.</i> , the Midnapur, Dacca Conspiracy and the Dumraon Raj Cases) and the charges of the Criminal Court by 45 owing to the application to East Bengal figures of the Bengal mode of adjustment under which $\frac{1}{3}$ ths of the Combined District charges are taken to this head. It was not the practice in Eastern Bengal to combine the charges and take these proportions. On the other hand, the charges of the High Court increased by 1,68 owing to increase in the number of Judges.
East Bengal . . . . .	43	...	
Law Officers.	...	...	
Arrear salaries of ministerial establishment	1,18	...	
<b>TOTAL</b> . . . . .	<b>2,40</b>	<b>23</b>	

## C.—Review of actuals against grant for the major head as a whole.

The saving of 2,00 was mainly due to inadequate deduction for savings arising from the employment of Deputy Magistrates, etc., in other Departments (76) to partial utilization of the provision for grain compensation allowance (43), for High Court Judges (28), and for increase of pleader's fees (22), and to non-appointment of Registrar of Insolvency (25).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . . .	98,34,520	96,39,400	...	...	...	...



## 19-B.—Law and Justice—Jails.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Jails . . . . .	13,78	14,80	14,17	Decrease was due to reductions in the old Presidency Jail which was retained as a hajat (38) and to savings in sanitary and other grants (25).
Jail manufactures . . . . .	6,68	5,94	5,45	Budget for raw materials was over-estimated.
Refunds . . . . .	5	...	...	
<b>TOTAL</b> . . . . .	<b>20,51</b>	<b>20,74</b>	<b>19,62</b>	

*B.—Review of actuals against actuals.*

Actuals 1911-12 include charges for superintendence in East Bengal (26) and Royal Bonus (9). Excluding these there was a decrease of 54 in 1912-13, owing to smaller purchase of raw materials in the absence of special requirements as in the last year for the Durbar (1,28), partly set off by larger dietary expenses (74) which were lower in 1911-12 owing to reduction in jail population in that year.

*C.—Review of actuals against grant for the major head as a whole.*

The decrease of 1,12 was due to reductions in the Presidency Jail establishment (38) and over-estimate of charges for raw materials, sanitation and others.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial . . . . .	20,58,839	19,61,832	...	...	...	...

## 20.—Police.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Presidency Police . . . . .	14,36	15,77	14,49	Savings were due to non-utilisation or partial utilization of the following lump provisions— 49 for an Armed Police, 39 for Traffic Police Reserve, 30 for a Special Branch, 26 for Approved Service increments.
Superintendence . . . . .	3,02	2,28	2,23	
District Executive Force.	56,44	63,79	56,86	Decrease was due to partial utilization of the lump provision of 4,36 for Police Reforms and 3,50 for River Police.
Village Police . . . . .	24	24	20	
<b>Carried over</b> . . . . .	<b>74,06</b>	<b>82,08</b>	<b>78,88</b>	

20.—Police—*contd.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	74,08	82,08	78,98	
Special Police . .	3,50	2,47	3,01	Increase was due to adjustment in the books of this office of the entire charges for the Dacca battalions including the detachment stationed in Assam, and was met from lump provisions under "District Executive Force."
Railway Police . .	3,27	2,84	3,02	The excess occurred in the East Indian Railway Police and was met from lump provisions under "District Executive Force."
Cattle Pounds . .	...	...	...	
Criminal Investigation Department.	6,24	3,25	4,06	The increase was due to partial retention of the special branch which was to have been abolished. The excess was met from the lump provisions under "District Executive Force."
Refunds . . . .	1	3	3	
Lump Deduction .	...	67	...	
<b>TOTAL</b> .	<b>87,08</b>	<b>90,00</b>	<b>84,00</b>	

*B.—Review of actuals against actuals.*

	1911-12.	1912-13.	
Superintendence (E.B.)	85	...	Excluding the special expenditure noted in margin, the actuals advanced from 78,93 in 1911-12 to 82,20 in 1912-13 owing mainly to augmentation of Force in the City and District Police. The growth of expenditure was below normal owing apparently to the changes in Government which prevented the maturing of schemes of reform.
Criminal Investigation Department (E.B.).	2,67	...	
Lieutenant-Governor's Escort (E.B.).	25	...	
Non-recurring expenditure on reorganisation of Subordinate and River Police in E. B. out of Imperial assignments.	1,75	1,03	
Bonus . . . . .	1,27	2	
Grain Compensation Allowance.	1,36	75	
	<b>8,15</b>	<b>1,80</b>	

*C.—Review of actuals against grant under the major head as a whole.*

The saving of 6,00 was owing to the entire or partial lapse of the lump provisions for Police reforms (4,38), for the reorganisation of the River Police in Eastern Bengal (3,50) and for the strengthening of the Calcutta City Police (1,44). The actual lapse is somewhat obscured by increased expenditure under Criminal Investigation Department owing to the retention of the special branch (81) and under special Police (54) owing to adjustment of charges for the Assam detachment of the Dacca Military Police.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
R	₹	₹	₹	₹	₹	₹
Provincial . . . . .	87,02,118	83,99,858	...	...	...	...

## 21.—Ports and Pilotage.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Salaries and Allowances of Officers and Men afloat . . . .	1,06	91	1,25	Excess was due to the adjustment under this head of the salaries of Commanders of Pilot vessels which were provided under "Branch Pilot," subordinate to "Pilotage and Pilot Establishment," and to entertainment of extra establishment amounting to about 14 for the <i>Guide</i> while employed at Port Blair. Out of the total excess of 31, 21 was foreseen in the Revised Estimates and covered by reappropriation (p. 73) and the remaining excess of 10 was caused by extra charges for the <i>Guide</i> appearing at the close of the year through the Exchange Accounts.
Victualling of Officers and Men afloat . . . .	34	30	28	
Purchase of Marine Stores and Coal for the building, repair, and outfit of ships and vessels . . . .	1,24	1,31	1,22	
Purchase and hire of ships and vessels . . . .	9	20	17	
Pilotage and Pilot Establishment . . . .	8,31	7,55	8,19	Budget for earnings of Pilots was under-estimated. The excess was met from savings under other heads.
Ports Establishment . . . .	1,75	1,28	54	The decrease was chiefly due to larger recoveries by Agent for Government Consignments ( <i>viz.</i> , 535 against 415 in Budget) which are taken in reduction of expenditure.
Subsidies to Steam Boat Companies . . . .	8	20	8	The savings were due to non-payment of 12 for services between Barisal and Chittagong.
Miscellaneous . . . .	28	29	29	
State Yacht Establishments . . . .	14	25	10	Budget included full year's charge for several new flats which were built at the end of the year.
Refunds . . . .	4	3	4	
Lump deduction . . . .	...	24	...	
<b>TOTAL . . . .</b>	<b>13,28</b>	<b>12,03</b>	<b>12,16</b>	

*B.—Review of actuals against actuals.*

Actuals 1911-12 included +25 and Actuals, 1912-13, included—103 on account of the net charges of the Agent, Government Consignments (*i.e.*, the expenditure minus the recoveries). Actuals 1911-12 also included a special payment of 30 to the Pilotage Fund in Eastern Bengal. Excluding these items the actuals advanced from 12,73 in 1911-12 to 13,19 in 1912-13. The increase of 46 was fairly normal and was due to growth of trade which increased the earnings of Pilots.

*C.—Review of actuals against grant under the major head as a whole.*

Excluding the net charges of the Agent's office, the Budget was exceeded by 76 owing mainly to an under-estimate of Pilotage charges.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial . . . . 12,31,689	12,16,000	...	...	...	...	12,693 (a)

(a) Represents excess expenditure under the minor head "Salaries and allowances of officers and men afloat" which was not covered by specific re-appropriation.

## 22.—Education.

## A.—Review of actuals against estimate under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
University . . .	66	54	5,15	Includes the following grants to the Calcutta University : <p style="text-align: center;">Non-recurring.</p> Examination Hall and Law College Hostel 3,00 Books and Furniture for University Library 1,00 <span style="float: right;">400</span> <p style="text-align: center;">Recurring.</p> For administration, inspection and travelling 30 For the Law College . . . . . 30 Professors of Mental Science and Higher Mathematics . . . . . 24 University Readers and Lecturers . . . . . 19 Laboratory . . . . . 12 <span style="float: right;">1,15</span> The extra charge was met from the additional grant of 4,65 (p. 73).
Direction . . . .	2,17	1,22	1,78	The increase was due to provisional retention of a portion of the Dacca Office and was met from the lump provisions under the same major head.
Inspection . . . .	8,04	8,21	7,83	Savings occurred mainly under travelling allowance.
Government Colleges—General . . . .	8,18	8,25	8,50	Increase was mainly due to expenditure of 21 on furniture and fittings of the new Presidency College Laboratory which was met out of the lump grant of 16,84.
Government Colleges—Professional . . . .	3,35	3,78	4,01	Increase was chiefly due to expenditure of 35 on equipment of the Civil Engineering College which was met out of the lump provision of 16,84.
Government Schools—General . . . .	14,30	14,31	19,81	The increase of 5,50 was due to the following expenditure on grants to Primary Schools through the agency of the District Board—3,36 out of the lump grant of 4,50, 1,49 out of the lump provision of 16,84 and the remainder out of the lump provision of 2,07 provided under "32" Miscellaneous—in the East Bengal Estimates.
Government Schools—Special . . . .	5,76	5,94	5,98	Includes the following expenditure on Guru Training Schools—8 out of the lump grant of 16,84 and 2 out of the lump grant of 4,50.
Grants-in-aid . . . .	14,28	11,54	17,25	The excess was mainly due to the following payments:—2,28 out of the lump provision of 16,84, 1,41 out of the additional grants of 3,90 (p. 73) and 30 out of the lump grant of 4,50. A further grant of 1,46 which was taken against the Royal benefaction of 4,25 for popular education was met out of the savings in the lump provision of 16,84.
Scholarships . . . .	2,10	1,82	2,24	The excess over Budget was due to over-deduction on account of probable savings. Out of the total excess of 42, 36 was foreseen in the Revised Estimates and met from lump provisions within the same major head.
Miscellaneous . . . .	2,17	1,47	1,21	The decrease was due to non-utilization of several petty grants. The expenditure includes 3, which was met out of the lump of grant 4,50.
Refunds . . . . .	3	3	1	
Lump provision for non-recurring expenditure . . . .	...	16,84	...	
Do for recurring expenditure on improving popular education . . . .	...	4,50	...	
<b>TOTAL . . . . .</b>	<b>61,22</b>	<b>78,45</b>	<b>73,77</b>	

*B.—Review of actuals against actuals.*

Direction.	East Bengal	1911-12.	1912-13.	54,80 in 1911-12 to 57,20 in 1912-13. To the former should, however, be added 1,71 being equilibrium grants to East Bengal District Boards in 1911-12 which were adjusted in the East Bengal books under "32.—Miscellaneous." The real increase was therefore 60 which was owing to development of Schools and Colleges.
Expenditure out of the non-recurring grant of 47,41 (p. 78)	92	...	9,09	
Expenditure out of the recurring grant of 11,80 (p. 78)	...	...	7,49	
Bonus	24	...	...	
<b>TOTAL</b>		<b>6,42</b>	<b>1,657</b>	

*C.—Review of actuals against grant under the major head as a whole.*

The main causes contributing to the decrease of 4,68 as compared with the Budget are—

- (a) Non-utilization under this head during the year from the non-recurring grant of 16,84 . . . . . 10,99
- (i) 5,36 having been spent in the P. W. D.
- (ii) 24 having been spent on "Dacca University Committee" recorded under "32.—Miscellaneous."
- (iii) 5.39 having remained unspent.
- (b) Non-utilization under this head during the year from the recurring grant of 4,50, the amount having been spent in the P. W. D. . . . . 79
- (c) On the other hand there were excesses under the following heads . . . . . 728
- (i) Grants of 4,65 to the Calcutta University for which an additional grant was sanctioned (p. 73).
- (ii) Grants-in-aid amounting to 1,81 out of the additional Imperial grants of 3,90 (p. 73).
- (iii) Excess payment of equilibrium grants (82) which was met out of 2,07 provided in the Eastern Bengal Estimates under "32.—Miscellaneous."

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial . 80,23,575	78,76,830	...	...	...	...	6,400(a)

(a) Represents excess expenditure under "Scholarships" which was not covered by specific appropriation.

**23.—Ecclesiastical.***A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Ecclesiastical Establishment . . . . .	1,91	1,56	1,72	Decrease was due to replacement of senior chaplains by junior officers.
Cemetery Establishment . . . . .	6	7	6	
Miscellaneous Ecclesiastical Charges . . . . .	...	1	14	Includes a grant of 19 sanctioned by the Secretary of State for the new Roman Catholic Church opposite the Sealdah Station. The excess was met from savings under "Establishment."
<b>TOTAL</b>	<b>1,97</b>	<b>1,64</b>	<b>1,92</b>	

*B.—Review of actuals against actuals.*

The decrease of 5 was due to smaller expenditure under "Establishments" (19) arising from the replacement of senior chaplains by junior officers partly balanced by a special grant of 13 for a new Roman Catholic Church opposite Sealdah Station.

*C.—Review of actuals against grant under the major head as a whole.*

The same as in "B."

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial	Rs. 1,94,000	Rs. 1,91,885	Rs. ...	Rs. ...	Rs. ...	Rs. ...

## 24.—Medical.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Medical Establishment	5,25	5,12	5,13	
Hospitals and Dispensaries . . .	10,47	9,61	1,093	The excess was due to larger grants for improvement of hospitals and dispensaries (116) and to increased pay of Assistant Surgeons under the time-scale (20); for which grants were reappropriated by Local Government mainly from "32.—Miscellaneous" (p. 73).
Sanitation and Vaccination . . .	4,31	4,30	3,60	Excluding expenditure of 20 on anti-malarial operations and 13 on Stegomyia Enquiry which was met out of the lump grant of 7,25, there was a saving of 112 owing mainly to lapse of 8 out of the grant of 1,20 for purchase of quinine for sale and to over-estimate of pay of Vaccine Inspectors by 28.
Grants for medical purposes . . .	21	18	16	
Medical School and College . . .	3,55	4,00	4,11	The increase was mainly due to expenditure on serological test (17) which was met partly from the lump provision of 7 for two new professors, and partly by re-appropriation sanctioned by Local Government (p. 78).
Lunatic Asylum . . .	1,61	1,62	1,66	
Special Hospital . . .	10	10	11	
Chemical Examiner . . .	50	54	59	
Refunds . . .	15	14	13	
Lump grant for non-recurring expenditure on sanitation . . .	...	7,25	...	
Do. for School of Tropical Medicine . . .	...	4,00	...	Surrendered to the Public Works Department.
<b>TOTAL</b> . . .	<b>26,15</b>	<b>36,95</b>	<b>26,42</b>	

*B.—Review of actuals against actuals.*

Excluding the expenditure in 1911-12 for superintendence in Eastern Bengal (19), pay of Sanitary Commissioner, Eastern Bengal (16) and Bonus (12), there was an increase of 74. Expenditure on Medical Establishment, Medical Institutions, etc., increased by 69, chiefly on account of improvement of pay of Assistant Surgeons and others, and those on grants for improvement of hospitals and on anti-malarial operations increased by 51 and 20 respectively; there was also a special expenditure of 13 on Stegomyia Enquiry; on the other hand expenditure on "Sanitation" decreased by 85 owing partly to smaller expenditure on sanitary measures (70) and partly to reduction of establishment (20).

*C.—Review of actuals against grant under the major head as a whole.*

The main causes contributing to the decrease of 10,53 as compared with the Budget are :—

- (a) Non-utilization under this head during the year from the Imperial grant 7,25 for sanitation . . . . . 6,92  
 (i) 31 having been spent in the Public Works Department.  
 (ii) 6,61 having remained unspent.
- (b) Transfer to the Public Works Department of the grant for a School of Tropical Medicine . . . . . 4,00
- (c) Non-utilization out of the grant of 1,20 for purchase of quinine for sale . . . . . 80
- (d) Savings under pay of Vaccine Inspectors owing to reduction of staff . . . . . 28
- (e) On the other hand there were excesses under the following heads :—  
 (i) Grants for improvements of hospitals . . . . . 1,16  
 (ii) Increase of pay of Assistant Surgeons attached to hospitals . . . . . 20  
 (iii) Expenditure on serological test . . . . . 17

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial 29,39,907	26,42,133	...	...	...	...	...

**25.—Political.**

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Refugees and State Prisoners . . . . .	7	9	5	
Miscellaneous . . . . .	2	...	...	
<i>Provincial.</i>				
Political Agent . . . . .	15	14	12	
Durbar Presents and Allowances to Vakils, etc. . . . .	8	19	24	Excess was met by reappropriation sanctioned by the Local Government (p. 73).
Miscellaneous . . . . .	...	3	3	
<b>TOTAL</b> . . . . .	<b>32</b>	<b>45</b>	<b>44</b>	

*B.—Review of actuals against actuals.*

The increase was due to larger requirements for Durbar presents.

*C.—Review of actuals against grant under the major head as a whole.*

No remarks.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . . . . 9,000	5,452	...	...	...	...	...
Provincial . . . . . 43,614	38,976	...	...	...	...	...
<b>TOTAL</b> 52,614	<b>44,428</b>	...	...	...	...	...

## 26.—Scientific and other Minor Departments.

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Census . . . .	1,84	2	43	The greater part of the excess was met from the additional grant of 34 (p. 71), the remaining excess occurred in March 1913 and was met from savings under "Veterinary—Imperial."
Ethnographical Survey	3	...	...	
Veterinary and Stallion charges . . . .	50	43	25	Savings were due to absence on leave of Superintendent, to appointment of Principal on lower pay, and to non-utilization of 8 for "officers on training".
<i>Provincial.</i>				
Veterinary and Stallion charges . . . .	2,02	2,01	1,69	Savings were due to delay in provincialisation of District Board Veterinary Assistants and to petty lapses in contingent grants.
Donations to Scientific Societies . . . .	15	13	15	
Agriculture . . . .	4,04	3,66	3,47	Decrease was due chiefly to partial utilization of the grant of 45 for new Farms.
Cinchona Plantations .	3,86	5,82	6,68	The excess was due to larger purchase of Cinchona Bark to form a Quinine Reserve for which an assignment of 3,00 was given by the Government of India. The excess was met from savings under other heads.
Public Exhibitions and Fairs . . . .	...	5	3	
Botanical and other Public Gardens .	1,75	1,92	1,77	Savings were due to lapse of contingent grant for the Sibpur Gardens.
Emigration . . . .	20	23	22	
Inspector of Factories	65	71	60	Savings were chiefly due to non-utilization of the lump provision of 7 for the East Bengal Districts.
Census . . . .	2	...	...	
Registration of Railway Traffic . . . .	11	13	10	
Registration of River-borne Traffic . . . .	11	13	6	
Provincial Statistics .	25	26	30	Increase was due to collection of sanitary statistics and was met from savings under other heads.
Preservation and Translation of Ancient Manuscripts .	6	9	8	
Examinations . . . .	...	...	...	
Inspector of Mines .	...	...	...	
Inland Labour Transport . . . .	29	27	23	
Bacteriology . . . .	10	11	13	
<b>Carried over .</b>	<b>15,98</b>	<b>15,95</b>	<b>16,19</b>	



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

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	15,98	15,95	16,19	
Registrar of Co-operative Credit Societies	80	58	61	Increase was due to expansion of work and was met from savings under other heads.
Gazetteer and Statistical Memoirs .	3	18	4	Budget was over-estimated.
Provincial Museum .	...	1	...	
Refunds . . . .	...	1	1	
Miscellaneous . .	37	60	45	Decrease was due to abandonment of certain fishery experiments.
Lump provision for Agriculture and allied objects .	...	75	...	
Lump deduction .	...	50	...	
<b>TOTAL</b>	<b>17,18</b>	<b>17,56</b>	<b>1,30</b>	

*B.—Review of actuals against actuals.*

Excluding the expenditure noted in the margin the actuals advanced from 15,93 in 1911-

	11-12.	12-13.	12 to 17,23 in 1912-13 and the main causes of the increase of 1,30 are :—
Agriculture (superintendence) in E. B.	71	...	(a) Increased expenditure by 2,69 on purchase of Cinchona Bark to form a Quinine Reserve for which an Imperial assignment of 3,00 was received.
Veterinary (superintendence) in E. B.	20	...	
Factories (E. B.) . . . .	5	...	
Co-operative Credit . . . .	29	...	(b) Smaller expenditure by 1,41 under "Census," the work having been nearly completed in 1911-12.
Expenditure on Rangpur Dairy Farm out of the Imperial assignment of 1,00 for agriculture, etc. . . . .	...	7	
	<u>1,25</u>	<u>7</u>	

*C.—Review of actuals against grant for major head as a whole.*

The decrease of 26 below Budget is made up of an increase of 23 under "Imperial" and of a decrease of 49 under "Provincial." The increase under "Imperial" was due to charges for completion of the Decennial Census and was met from the additional grant of 34 (p. 71). The main causes contributing to the decrease of 49 under "Provincial" are :—

- (a) Non-utilization under this head during the year from the special grant of 75 for agriculture and allied objects . . . . . 68
- (i) 30 having been transferred to "11.—Forest."
- (ii) 15 having been transferred to 3.—Land Revenue.
- (iii) 23 having remained unspent.
- (b) Transfer to Public Works Department for construction of a godown out of the grant of 200 for a Quinine Reserve . . . . . 6
- (c) Savings under the following heads :— 44
- (i) 15 under "Miscellaneous" owing to abandonment of certain fishery experiments.
- (ii) 15 under "Botanical Garden" owing to smaller expenditure on contingencies in the Sibpur Gardens.
- (iii) 14 under "Gazetteers" for which the Budget was an over-estimate.
- (d) On the other hand there was excess of 86 under "Purchase of Cinchona Bark" to form a Quinine Reserve for which an assignment of 3,00 was received from Imperial . . . . . 86

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial 78,250	67,945	...	...	...	...	...
Provincial 17,11,332	16,62,590	...	...	...	...	...
<b>TOTAL 17,89,582</b>	<b>17,30,535</b>	...	...	...	...	...

## 27.—Territorial and Political Pensions.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Territorial and Political Pensions	7,96	8,11	7,68	<i>Vide Part "C."</i>

*B.—Review of actuals against actuals.*

The decrease was due to death of Kulsam Unissa Begum of the Nizamet Family (18) and Jam Jah Ali of the Oudh Family (9). The charges are gradually diminishing with the death of the old grantees.

*C.—Review of actuals against grant for the major head as a whole.*

*Vide Part B.*

Net Grant in Grant Statement.	Actual expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . 8,11,000	7,62,691	...	...	...	...	...

## 28.—Civil Furlough.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Allowances	...	1	...	<i>Vide Part "C."</i>

*B.—Review of actuals against actuals.*

*Nil.*

*C.—Review of actuals against grant for the major head as a whole.*

No remarks.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . 1,000	...	...	...	...	...	...

## 29.—Superannuation Allowances and Pensions.

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i> Pensions of the Military Fund . . .	...	1	...	
Pensions of the Military Orphan Fund . . .	37	31	34	
<i>Provincial.</i> Superannuation and Retired Allowances . . .	27,14	27,75	28,54	The greater part of the excess was foreseen in the Revised estimates and grants amounting to 57 were reappropriated by the Local Government (p. 73). The further excess occurred late in the year. Audit is not conducted against grant.
Covenanted Civil Service Pensions . . .	41	43	45	
Compassionate Allowances . . .	3	8	3	
Gratuities . . .	16	9	16	
Pilot Service Pensions . . .	9	10	8	
Refunds . . .	...	1	1	
<b>TOTAL</b> . . .	<b>28,23</b>	<b>28,78</b>	<b>29,60</b>	

## B.—Review of actuals against actuals.

The increase of 1,37 represents fairly the normal growth.

## C.—Review of actuals against grant under each minor head as a whole.

Allowance for normal growth was insufficient in Budget.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . . 32,000	34,547	2,547	...	...	2,547	...
Provincial . . . 29,03,600	29,25,687	22,687	...	...	...	22,687
<b>TOTAL 29,35,000</b>	<b>29,60,234</b>	...	...	...	...	...

## 30.—Stationery and Printing.

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i> Stationery supplied from Central Stores . . .	23	32	40	Excess was due to larger supplies than anticipated to the Survey and Settlement Department. As the adjustment is made at the end of the year, the excess was not foreseen and no additional grant was obtained.
<i>Provincial.</i> Stationery Office at the Presidency . . .	53	54	52	
Stationery purchased in the Country . . .	25	29	23	Budget included a lump provision of 4 which was not required.
Government Presses . . .	6,74	6,26	6,25	
Printing at Private Presses . . .	5	5	1	
Carried over . . .	7,80	7,46	7,41	

30.—Stationery and Printing—*contd.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	7,80	7,46	7,41	
Stationery supplied from Central Stores	8,19	6,46	6,32	Decrease was chiefly due to partial utilization of the reserve grant of 52.
Refunds . . .	3	1	1	
Lump Deduction .	...	1,06	...	
<b>TOTAL</b> .	<b>16,02</b>	<b>12,97</b>	<b>13,74</b>	

*B.—Review of actuals against actuals.*

The decrease of 2,28 in 1912-13 was chiefly due to savings in the supply of stationery from Central Stores effected by the introduction of the book credit system (1,87) and to the abolition of the Dacca Secretariat Press (93) partly set off by special expenditure on Europe Stores (48) for the new Central Jail Press at Alipur.

*C.—Review of actuals against grant under the major head as a whole.*

The excess of 87 over Budget was mainly caused by the retention of the Dacca Jail Press for the printing of forms for the Bihar Government for which an assignment was obtained through I.—Land Revenue.

Net Grant in Grant Statement.	Actual Expendi- ture.		Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
				Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
				Rs.	Rs.	Rs.	Rs.
Imperial . . .	Rs. 32,000	Rs. 40,260	8,250	...	...	8,250	...
Provincial . .	14,23,979	13,34,439	...	...	...	...	...
<b>TOTAL</b> .	<b>14,55,979</b>	<b>13,74,679</b>					

## 32.—Miscellaneous.

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Charges for Remittance of Treasuries . . .	41	27	36	Increase was due to movement of funds to meet trade requirements and was met from the addi- tional grant of 13 (p. 71).
<i>Provincial.</i>				
Travelling Allowance to officers attending examination . . .	4	3	7	Excess was met from savings under "unforeseen charges."
Rewards for Proficiency in Oriental Lang- uages, etc. . . .	7	3	4	
Cost of Books and Publications . . .	48	1	6	Expenditure includes 3 paid to "Biswa Barta" under Secretary of State's sanction and 5 being purchase of copy-right of Garrett's Revenue Law. The excess was met from savings under other heads.
Donations for Charit- able purposes . . .	1,84	1,60	2,30	The excess was caused chiefly by a payment of 50 to the Refuge and was met by reappropriation sanctioned by local Government from other major heads (p. 72).
Carried over .	2,84	1,94	2,85	

32.—Miscellaneous—*contd.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13	Accounts, 1912-13.	Explanation.
Brought forward .	2,84	1,94	2,85	
Annual stipends to holders of literary titles .	...	...	4	
Charges on account of European Vagrants .	5	7	8	
Rewards for destruction of wild animals	17	7	14	Excess was met from savings under "unforeseen charges."
Petty Establishments .	50	48	38	
Special Commissions of Enquiry .	..	20	52	Includes 51 being expenditure on the Dacca University Committee for which 40 was reappropriated by the Local Government from other major heads (p. 73).
Irrecoverable temporary loans written off.	...	4	2	
Rents, Rates and Taxes	54	54	46	
Contributions .	1,75	2,31	4	The decrease was nominal and was due to record under "22.—Education" of payments out of equilibrium grants to District Boards in East Bengal (2,07) and under "45.—Civil Works" of grants to Municipalities out of 21 provided under this head, in accordance with Bengal practice.
Miscellaneous and Unforeseen Charges	7	2,70	5	The decrease was nominal and was due to record under proper account heads of expenditure out of His Excellency the Governor's Petty grant of 1,00 and the reserve grant of 1,70.
Miscellaneous Refunds.	8	4	3	
Miscellaneous charges for the treatment of patients at the Pasteur Institute .	1	1	1	
Extraordinary items .	...	...	...	
<b>TOTAL .</b>	<b>6,01</b>	<b>8,40</b>	<b>4,62</b>	

*B.—Review of actuals against actuals.*

The decrease of 1,39 below 1911-12 was mainly due to a change in the adjustment of equilibrium grants to Eastern Bengal districts. These grants which amounted to 1,71 in 1911-12 were adjusted under this head in the East Bengal books while similar grants in 1912-13 were adjusted under "22.—Education" in accordance with the Bengal practice :—

The above accounts for a decrease of . . . . . 1,71

Other causes of variation were :—

(a) Smaller expenditure under the following heads . . . . . 60

(i) 40 under "Books and Publications" owing to absence of special payments as in last year to the "Sulov Samachar" .

(ii) 12 under "Petty Establishment" owing to non-utilization of the lump grant for training of apprentices.

(iii) 8 under "rent, rates and taxes."

(b) On the other hand, there was larger expenditure under the following 98 heads :—

(i) 52 under "Special Commission of Enquiry" in connection with the proposed Dacca University.

(ii) 46 under "Donations for Charitable purposes."

*C.—Review of actuals against grant under the major head as a whole.*

The main cause contributing to the decrease of 3,78 as compared with the Budget are :—

(a) Transfer to "22.—Education" of the provision for equilibrium grant to District Boards in East Bengal 2,07

- (b) Non-utilization under this head during the year from the Reserve grant of 1,70 . . . . . 1,52  
 (c) 1,38 having been transferred to other major heads (chiefly 2+ Medical)  
 (ii) 1+ having remained unspent.
- (c) Record under other major heads of expenditure out of His Excellency the Governor's petty grant . . . . . 55
- (d) On the other hand, there was an excess of 32 under "Special Commission of Enquiry" in connection with the proposed Dacca University for which grants were reappropriated by the Local Government from other major heads (p. 73) . . . . . 32

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . . 40,000	86,034	...	...	...	...	...
Provincial . . . 5,36,451	4,25,610	...	...	...	...	...
<b>TOTAL . . . 5,76,451</b>	<b>4,61,644</b>	...	...	...	...	...

### 33.—Famine Relief.

#### A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
In charge of Civil Officers.				
Imperial . . .	...	...	...	} Nil.
Provincial . . .	...	...	...	

#### B.—Review of actuals against actuals.

Nil.

#### C.—Review of actuals against grant for the major head as a whole.

Nil.

### 35.—Protective Irrigation Works.

#### A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
In charge of P. W. Officers—				
Works for which neither Capital nor Revenue Accounts are kept . . .	13	15	13	Vide "Part C."
<b>TOTAL . . .</b>	<b>13</b>	<b>15</b>	<b>13</b>	

*B.—Review of actuals against actuals.*

No remark

*C.—Review of actuals against grant under the major head as a whole.*

The charges represent expenditure (chiefly allowance to District Board Engineers) for preparation of Famine Relief Programme. Full provision was not required.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . . . .	15,000	12,562	...	...	...	...

**36.—Reduction or Avoidance of Debt.***A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Provincial.</i>				
Reduction or Avoidance of Debt.	60	60	60	

*B.—Review of actuals against actuals.*

The amount represents expenditure from the Famine Insurance Grant.

*C.—Review of actuals against grant under the major head as a whole.*

No remarks.

**42.—Irrigation—Major Works—Working Expenses.***A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Divided.</i>				
Working Expenses in charge of Public Works Officers—				
Midaapur Canal . . . . .	2,44	1,93	2,07	Budget for maintenance and repairs was underestimated. The excess expenditure was met by re-appropriation from "43." (pp. 71 & 73). The total amount of objection to end of March 1913 outstanding on 31st July 1913 is 18 of which 9 is on account of excess over estimate and 9 on account of excess over appropriation. The objections have been brought to the notice of the Local Government in the O. I. statement for the period ending March 1913.
Tidal Canal . . . . .	33	33	23	
<b>TOTAL</b> . . . . .	<b>2,77</b>	<b>2,26</b>	<b>2,30</b>	

*B.—Review of actuals against actuals.*

The decrease occurred under "Establishment" and was due to larger debit having been raised in 1911-12 under the system of allocation approved by the Comptroller General for that year.

*C.—Review of actuals against grant under the major head as a whole.*

The increase of 9 was chiefly due to larger expenditure than anticipated on repairs in the Midnapur Canal partly set off by savings in establishment charges in that and the Tidal Canals.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . .	1,38,000	1,17,689	...	...	...	...
Provincial . . .	1,38,000	1,17,689	...	...	...	...
<b>TOTAL</b> . . .	<b>2,76,000</b>	<b>2,35,378</b>	...	...	...	...

**42.—Irrigation—Major Works—Interest on Debt.***A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Interest on Debt (P.W.)	28	28	29	Vide "Part C."
<i>Divided.</i>				
Interest on Debt (Civil)	3,41	3,39	3,51	

*B.—Review of actuals against actuals.*

Increase under "Divided" was due to the raising of the rate of interest from 3.401 to 3.500 per cent.

*C.—Review of actuals against grant under the major head as a whole.*

The excess was due to the cause mentioned in Part "B" and was very nearly met by re-appropriation sanctioned by the Local Government from "43." (pp. 71 & 73).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . .	2,04,000	2,04,452	452	...	...	452
Provincial . . .	1,76,000	1,75,618	...	...	...	...
<b>TOTAL</b> . . .	<b>3,80,000</b>	<b>3,80,070</b>	...	...	...	...



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

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13	Explanation.
<i>Divided.</i>				
In charge of Civil Officers . . . . .	4	2	2	No remarks.

## B.—Review of actuals against actuals.

The decrease was due to the closing of the accounts for the Howrah and Rajapur Drainage.

## C.—Review of actuals against grant under the major head as a whole.

No remarks.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . . . .	1,000	965	...	...	...	...
Provincial . . . . .	1,000	965	...	...	...	...
<b>TOTAL</b> . . . . .	<b>2,000</b>	<b>1,930</b>	...	...	...	...

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

## A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Divided.</i>				
Works for which Capital and Revenue Accounts are kept . . . . .	7,00	6,84	6,52	The decrease was chiefly due to smaller establishment charges in the Calcutta and Eastern Canals (61). The outstanding objection is 19 of which 16 is for excess over estimate and 3 for excess over appropriation. The objection has been brought to the notice of the Local Government in the O. I. statement for March 1913.
Works for which only Revenue Accounts are kept . . . . .	85	1,23	1,47	Increase was chiefly due to adjustment of S. L. Margary (10) and to more handolling work in the Nadis Rivers (20) for which grants were reappropriated by the Local Government. The total objection is 4 of which 1 is for want of estimate, 1 for want of appropriation and 2 for excess over estimate. Brought to the notice of the Local Government in the O. I. statement for March 1913.
Works for which neither Revenue nor Capital Accounts are kept . . . . .	1,17	1,51	1,24	Decrease was due to smaller expenditure under "Eastern Districts."
Agricultural works . . . . .	6,59	6,85	6,13	Decrease was mainly due to smaller expenditure on Establishment (56). The total objection is 24 of which 5 is for want of estimate, 7 for want of appropriation and 12 for excess over appropriation. Brought to the notice of the Local Government in the O. I. statement for March 1913.
Carried over . . . . .	15,61	16,43	15,36	

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

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	15,61	16,43	15,36	
Reserve . . .	...	22	...	
<b>TOTAL</b> .	<b>15,61</b>	<b>16,65</b>	<b>15,36</b>	

*B.—Review of actuals against actuals.*

Actuals 1912-13 include expenditure on silt clearance in Manikdah entrance (79) and on repairs to Dredger "Foyers" (61). Excluding these the expenditure in 1912-13 was less than in 1911-12 by 1,65 owing chiefly to (i) smaller dredging requirements in the Madaripur Bheel Route which is nearing completion (1,15) and to (ii) larger debit having been raised under "Establishment" (57) in 1911-12 under the system of allocation adopted for that year.

*C.—Review of actuals against grant under the major head as a whole.*

The decrease is mainly due to overestimate of establishment charges (1,02) and to smaller requirements on repairs Agricultural works (37).

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . . .	8,02,000	7,68,154	...	...	...	...
Provincial . . .	7,99,662	7,68,153	...	...	...	...
<b>TOTAL</b> . . .	<b>16,01,662</b>	<b>15,36,307</b>	...	...	...	...

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

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<i>Imperial.</i>				
Miscellaneous Public Improvements—Repairs . . .	5	5	5	
<i>Provincial.</i>				
Grants to Local Boards . . .	...	...	...	
(1) Civil Buildings—Original Works . . .	...	...	...	
Repairs . . .	...	...	...	
(2) Communications—Original Works . . .	26	7,69	...	Budget included 7,21 on account augmentation grant to District Boards and 46 being 1½ per cent. grant for Government Estates. The expenditure was adjusted under "Miscellaneous Public Improvement Repairs."
Repairs . . .	12	43	44	
Carried over . . .	48	8,17	49	

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

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.																																																				
Brought forward .	48	8,17	49																																																					
(8) Miscellaneous Public Improvements—																																																								
Original Works .	1,51	...	7	Met from savings under other heads.																																																				
Repairs . . .	8,18	...	8,30	Expenditure includes 7,17 on account of augmentation grant and 48 on account of 1½% collection in Government Estates which was met from the grant under "Communication Original Works." The remaining 65 was made up of petty items and was met from the grant under "Grants to Municipalities—Miscellaneous Public Improvements—Original Works" (41) and other heads.																																																				
GRANTS TO MUNICIPALITIES.																																																								
<i>Provincial.</i>																																																								
(1) Civil Buildings—																																																								
Original Works .	...	1	...																																																					
Repairs . . .	...	...	...																																																					
(2) Communication—																																																								
Original Works .	1	...	...																																																					
Repairs . . .	13	3	5	Excess was met from savings under other heads.																																																				
(3) Miscellaneous Public Improvements—																																																								
Original Works .	7,53	7,00	3,02	The expenditure represents chiefly grants for Sanitary improvements, <i>viz.</i> , for water-supply and drainage. The Budget and expenditure are compared below :—																																																				
				<table border="0"> <tr> <td></td> <td style="text-align: center;">Budget.</td> <td colspan="2" style="text-align: center;">Expenditure.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Under this head.</td> <td style="text-align: center;">Under other heads.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Howrah for Water-works</td> <td style="text-align: center;">Municipality—M. P. I., (repairs) . 50</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">Local Boards M. P. I. (repairs) . 41</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">Katwa for Drainage . 25 P. W. D. . 10</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">2,75</td> <td style="text-align: center;">1,01</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">Total Expenditure . 3,76</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">Lapse . . . 1,24</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">5,00</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Grant to the Chittagong Port Fund 2,00</td> <td style="text-align: center;">"Other items" . . . 1,50</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">Municipality—M. P. I. repairs . . . 27</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">32.—Miscellaneous . . . 23</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">Total . 2,00</td> </tr> </table> <p>It will appear from the above that the grant of 7,00 was utilized as follows :—2,75 was spent under this head and 3,01 under other heads and the balance of 1,24 lapsed. The remaining expenditure of 27 under this head consists of petty item and was met from savings under "other items."</p>		Budget.	Expenditure.				Under this head.	Under other heads.			Howrah for Water-works	Municipality—M. P. I., (repairs) . 50				Local Boards M. P. I. (repairs) . 41				Katwa for Drainage . 25 P. W. D. . 10			2,75	1,01			Total Expenditure . 3,76				Lapse . . . 1,24				5,00				Grant to the Chittagong Port Fund 2,00	"Other items" . . . 1,50				Municipality—M. P. I. repairs . . . 27				32.—Miscellaneous . . . 23			Total . 2,00	
	Budget.	Expenditure.																																																						
		Under this head.	Under other heads.																																																					
		Howrah for Water-works	Municipality—M. P. I., (repairs) . 50																																																					
			Local Boards M. P. I. (repairs) . 41																																																					
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		Total Expenditure . 3,76																																																						
		Lapse . . . 1,24																																																						
		5,00																																																						
		Grant to the Chittagong Port Fund 2,00	"Other items" . . . 1,50																																																					
			Municipality—M. P. I. repairs . . . 27																																																					
			32.—Miscellaneous . . . 23																																																					
		Total . 2,00																																																						
Repairs . . .	62	80	1,29	Excluding an expenditure of 77 which was met from the grant under "Grants to Municipalities—Miscellaneous Public Improvements—Original Works," the decrease below Budget was 28 which was due to record under "24—Medical" of allotments made by Commissioners out of this grant.																																																				
Carried over .	18,41	16 01	13,22																																																					

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

Minor heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	18,41	16,01	13,22	
Grant to the Calcutta Improvement Trust .	11,50	11,50	11,50	
Other items . . .	14	62	1,74	Expenditure included 1,50 on account of payment to the Chittagong Port Fund which was met from the grant under Grants to Municipalities—Miscellaneous Public Improvements—Original Works. The remaining expenditure consisted of petty items. Budget included 58 on account of East Bengal and was apparently an overestimate.
(4) Establishment	28	31	39	
Lump Addition . . .	...	3,61	...	
<b>TOTAL</b> .	<b>30,33</b>	<b>32,05</b>	<b>26,36</b>	

*B.—Review of actuals against actuals.*

Actuals 1911-12 included 5,69 and Actuals 1912-13 included 4,52 on account of expenditure out of the Imperial assignment for sanitary improvements. Excluding these there was a decrease of 2,31 in 1912-13 which was chiefly due to larger payment to the Chittagong Port Fund (1,61) in 1911-12.

*C.—Review of actuals against grant under the major head as a whole.*

The main causes contributing to the decrease of 5,20 as compared with the Budget are—

- (a) Non-utilization of grants for the reasons given below :— 4,12
- (i) 23 having been transferred to " 32.— Miscellaneous" for acquisition of Premises No. 125, Bowbazar Street, Calcutta, for the " Refuge."
  - (ii) 28 having been transferred to " 24.— Medical" being allotments sanctioned by Commissioners in aid of medical institutions.
  - (iii) 3,61 For Lump addition.
- (b) Non-utilization under this head during the year from the grant of 5,00 for sanitation . . . . . 1,34
- (i) 10 having been transferred to the Public Works Department.
  - (ii) 1,24 having remained unspent.
- (c) On the other hand there was excess under the following head :— 24
- (i) Grants to Local Boards. Miscellaneous Public Improvements—Repairs.

Net Grant in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial . 5,000	5,000	...	...	...	...	...
Provincial 33,97,571	26,80,584	...	...	...	...	...
<b>TOTAL 34,02,571</b>	<b>26,85,584</b>	...	...	...	...	...

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

A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<b>BENGAL PROPER.</b>				
Civil Buildings—				
Original Works .	14,80	8,75	10,83	Excess was due to extension of the Salkia Salt Golas (1,64) which was chiefly met from additional grants sanctioned by Government of India (p. 72). The total outstanding objection is 13 of which 7 is for want of estimate, 1 for excess over estimate, 3 for want of appropriation and 2 for excess over appropriation. Brought to the notice of the Local Government in the O. I. statement for March 1913.
Repairs . . .	1,93	2,06	1,79	Savings were due to quadrennial repairs not having been done to the extent anticipated.
Communications—				
Original Works .	5	6	2	
Repairs . . .	48	47	48	
Miscellaneous Public Improvements—				
Original Works .	...	...	...	
Repairs . . .	...	...	...	
Establishment .	2,88	2,61	2,56	
Tools and Plant .	19	17	18	
Suspense . . .	14	...	-14	
<b>TOTAL .</b>	<b>19,97</b>	<b>14,13</b>	<b>15,22</b>	

B.—Review of actuals against actuals.

The decrease was chiefly due to inclusion in actuals of 1911-12 of heavy expenditure on the Imperial Secretariat Buildings (2,91), and on the Museum (2,43).

C.—Review of actuals against grant under the major head as a whole.

The excess was chiefly due to expenditure on extension of the Salkia Salt Golas (1,64) for which additional grants were sanctioned by the Government of India (p. 72). The excess was partly set off by savings under Repair grant.

PROVINCIAL.

A.—Review of actuals against grant under each minor head.

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Civil Buildings—				
Original Works .	29,22	32,88	32,40	Vide Part C.
Carried over .	29,22	32,88	32,40	

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

Minor Heads.	Accounts, 1911-12	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	29,22	32,88	32,40	
Civil Buildings .				
Repairs . . .	7,67	7,56	8,47	The excess was mainly due to provincialization of the expenditure on Government Houses at Calcutta (82) and Barrackpur (14) for which grants were reappropriated by the Local Government.
Communications—				
Original Works .	1,96	1,41	1,72	Excess was chiefly due to larger expenditure on metalling the Mymensingh Road (13) and on widening the Jorebungalow to Tista Road (10) for which grants were reappropriated by Local Government.
Repairs . . . .	8,44	7,67	8,81	Excess was chiefly due to larger expenditure on oiling the Calcutta Maidan and Strand Road (60) and on advance collections of road metals (41) for which grants were reappropriated by the Local Government.
Miscellaneous Public Improvements—				
Original Works .	2,60	62	49	<i>Vide Part B.</i>
Repairs . . . .	68	78	71	
Establishment . .	10,27	10,09	9,84	Budget was under-spent by 16 and credit under the allocation was larger by 9.
Carried over . .	60,84	61,01	62,44	

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

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
Brought forward .	60,84	61,01	62,44	
Tools and Plant .	63	70	47	Budget was over-estimated.
Suspense . . .	5	29	31	
<b>TOTAL</b> .	<b>61,52</b>	<b>62,00</b>	<b>63,22</b>	The total of outstanding objection is 5.19, of which 2.85 is for excess over estimate; 1.27 for want of estimate; 47 for excess over appropriation; 33 for want of appropriation; and 27 on account of miscellaneous irregularities. The items have been brought to the notice of the Local Government in the O. I. Statement for March 1913.

*B.—Review of actuals against actuals.*

Actuals 1911-12 included 4,05 and those for 1912-13 included 7,37 on account of expenditure on educational and other buildings and temporary establishment in Sanitary Engineer's Office out of the Imperial non-recurring assignment. Actuals 1911-12 also included 58 being special expenditure for improving the lighting of the Calcutta Maidan. Excluding these, there was a decrease of 1,04 in 1912-13 mainly due to territorial changes under which the expenditure on Miscellaneous Public Improvements (original works) at Dacca was reduced by 1,43 and at other places by 68 and the expenditure on repairs to Civil Buildings increased by 96 owing to the provincialization of the Government Houses at Calcutta and Barrackpur.

*C.—Review of actuals against grant under the major head as a whole.*

Excluding expenditure on educational buildings, etc. (7,37) out of Imperial assignment there was a decrease of 6,15, which was mainly due to Budget for civil buildings, original works having been overestimated by nearly 7 lakhs. Experience has shown that the budget under this head is generally pitched high and a special report has been made to the Comptroller General on this point in connection with the rush of expenditure in March.

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

*A.—Review of actuals against grant under each minor head.*

Minor Heads.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.	Explanation.
<b>Port Blair.</b>				
<i>Imperial.</i>				
Civil Buildings—				
Original Works . . . . .	19	68	59	
Repairs . . . . .	62	60	60	
Communications—				
Original Works . . . . .	...	...	...	
Repairs . . . . .	...	...	...	
Miscellaneous Public Improvements—				
Original Works . . . . .	...	...	...	
Repairs . . . . .	...	...	...	
Establishment . . . . .	23	26	25	
Tools and Plant . . . . .	...	...	...	
Suspense . . . . .	...	...	...	
<b>TOTAL . . . . .</b>	<b>1,04</b>	<b>1,49</b>	<b>1,44</b>	

*B.—Review of actuals against actuals.*

The increase was due to the transfer to the Forest Department of the Chatham Saw Mills earnings, which were taken in reduction of expenditure under this head up to 1911-12.

*C.—Review of actuals against grant under the major heads as a whole.*

No remarks.

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

Net Grant as in Grant Statement.	Actual Expenditure.	Excess, if any.	SANCTIONED BY		AWAITING SANCTION.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial { Bengal 15,85,618	15,22,057	...	...	...	...	...
Viceregal	(a)	...	...	...	...	...
Estates 3,59,000	1,44,388	...	...	...	...	...
Port Blair 1,45,100		...	...	...	...	...
Provincial 72,41,298	63,21,755	...	...	...	...	...

(a) Audit of the Viceregal Estates transferred to Examiner, Military Works Services, from 1st April 1912.



## Grant Statement—A.

Imperial.

[ In units of rupees ]

Major Heads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant	Actual Expenditure.	EXCESS REQUIRING SANCTION OF	
		Addition	Reduction.	Addition.	Reduction.			Local Government.	Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Direct Demands on the Revenue—</b>									
1.—Refunds and Drawbacks . . .	6,81,000	54,500	...	...	...	7,35,500	7,18,910	...	...
2.—Assignment and Compensations	95,000	10,000	...	...	...	1,05,000	1,12,920	...	7,980
3.—Land Revenue . . . . .	20,00,000	...	1,87,000	...	...	18,13,000	18,38,288	...	2,286
4.—Opium . . . . .	30,000	...	...	...	...	30,000	30,246	...	246
5.—Salt . . . . .	3,15,000	9,314	500	...	...	3,23,814	2,84,164	...	...
6.—Stamps . . . . .	3,38,000	8,000	...	...	...	3,44,000	3,53,685	...	9,685
9.—Customs . . . . .	13,31,000	98,500	9,314	...	...	14,20,188	13,37,357	...	...
10.—Assessed Taxes . . . . .	79,000	...	...	...	...	79,000	76,489	...	...
<b>Interest—</b>									
14.—Interest on other Obligations .	92,000	...	...	...	...	92,000	90,133	...	...
<b>Salaries and Expenses of Civil Departments—</b>				(a)					
18.—General Administration . . .	4,28,000	...	...	29,000	...	4,57,000	4,67,583	...	10,583
23.—Ecclesiastical . . . . .	1,94,000	...	...	...	...	1,94,000	1,91,885	...	...
25.—Political . . . . .	9,000	...	...	...	...	9,000	5,452	...	...
26.—Scientific and other Minor Departments . . . . .	44,600	...	...	(b) 33,650	...	78,250	67,945	...	...
<b>Miscellaneous Civil Charges—</b>									
27.—Territorial and Political Pensions	8,11,000	...	...	...	...	8,11,000	7,62,691	...	...
28.—Civil Furlough and Absentee Allowances . . . . .	1,000	...	...	...	...	1,000	...	...	...
29.—Superannuation Allowances and Pensions . . . . .	32,000	...	...	...	...	32,000	34,547	...	2,547
30.—Stationery and Printing . . .	32,000	...	...	...	...	32,000	40,250	...	8,250
32.—Miscellaneous . . . . .	27,000	13,000	...	...	...	40,000	36,034	...	...
<b>Famine Relief and Insurance—</b>									
35.—Construction of Protective Irrigation Works . . . . .	15,000	...	...	...	...	15,000	18,552	...	...
<b>Irrigation—</b>									
42.—Interest on debt . . . . .	1,98,000	6,000	...	...	...	2,04,000	2,04,452	...	452
42.—Irrigation—Major Works (Working Expenses) (P. W. D.) . . .	1,13,000	25,000	...	...	...	1,38,000	1,17,689	...	...
43.—Minor Works (Civil) . . . . .	1,000	...	...	...	...	1,000	965	...	...
Ditto (P. W. D.) . . . . .	8,83,000	...	31,000	...	...	8,02,000	7,69,154	...	...
Carried over . . . . .	76,97,600	2,34,314	2,27,814	62,650	..	77,56,750	75,52,379	...	64,979

(a) G. I. F. D., No. 430 F. dated 7-10-12 . . . . . 24,000  
 C. G.'s No 4012-575-12, dated 12-2-12 . . . . . 5,900

29,900

(b) G. I. F. D., No 41-F, dated 16-3-12 . . . . . 33,650

Rs.

## Grant Statement A—contd.

Imperial.

[In units of rupees.]

Major Heads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant.	Actual Expenditure.	EXCESS REQUIRING SANCTION OF	
		Addition.	Reduction.	Addition.	Reduction.			Local Government.	Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	78,97,800	2,24,314	2,27,814	62,450	...	77,86,750	75,52,379	...	64,979
<b>Other Public Works--</b>									
45.—Civil Works (Civil)	5,000	...	...	...	...	5,000	5,000	...	...
Ditto (P. W. D.)	14,12,000	3,500	...	3,96,626	2,26,508	15,86,616	15,23,057	...	...
Ditto (Port Blair)	1,49,000	...	3,900(e)	...	...	1,49,000 —3,900(e)	1,44,388	...	...
<b>TOTAL EXPENDITURE</b>	<b>92,63,800</b>	<b>2,27,814</b>	<b>2,27,814</b> <b>3,900(e)</b>	<b>4,59,276</b>	<b>2,26,508</b>	<b>94,96,368</b> <b>— 3,900(e)</b>	<b>92,23,624</b>	<b>...</b>	<b>64,979</b>

	Rs.
(c) D. G. P. O., No. 503, dated 29-4-12	199
G. I., P. W. D. No. 500-A. C. W., dated 25-4-12	16,900
P. M. G., Bengal, No. A-7-8-2, dated 24-4-12	1,243
P. M. G. Bengal, No. A-7-C-4, dated 14-5-12	1,370
P. M. G. Bengal, No. A-7-C-16, dated 26-4-12	115
P. M. G., E. B. A., No. B.B.-70, dated 15-4-12	249
Do. No. B. B.-8, dated 30-4-12	187
D. G. P. O., No. 646, dated 20-5-12	50
Do. No. 642, dated 20-6-12	16
Do. No. 580, dated 11-5-12	154
P. M. G., E. B. A., No. B. B.-19, dated 15-7-12	918
Do. Bengal, No. A-7-S-1, dated 5-6-12	69
D. G. P. O. and Tel., No. 737, dated 1-7-12	848
Do. No. 738, dated 31-5-12	2,183
Do. No. 741, dated 31-5-12	47
G. I., P. W. D., No. 826-B., dated 11-6-12	37,900
P. M. G., E. B. A., No. B. B.-8, dated 11-6-12	172
Do. No. B. B.-17, dated 6-6-12	25
Do. BL, No. A-7-H-7, dated 14-6-12	167
Do. E. B. A., No. B. B.-52, dated 22-6-12	527
Do. No. B. B.-2, dated 26-6-12	1,339
D. G. P. and T., No. 819, dated 27-8-12	786
Do. No. 771, dated 21-6-12	14
P. M. G., E. B. and A., No. B. B.-4, dated 26-6-12	68
D. G. P. and T., No. 804, dated 26-6-12	1,032
Do. No. 827, dated 10-7-12	239
Do. No. 854, dated 2-7-12	1,064
P. M. G., E. B. and A., No. B. B.-9, dated 27-6-12	131
Do. BL, No. A-7-G-2, dated 28-6-12	16
G. I., No. 861-A. C. W., dated 4-7-12	9,500
P. M. G., E. B. and A., No. B. B.-41, dated 5-7-12	12
Dir. of Tel. E. B. A., No. 897-E-14-1, dated 8-7-12	585
D. G. P. and T., No. 914, dated 17-7-12	2,423
Do. No. 896, dated 12-7-12	10
Dir. of Tel., BL, No. 2714-143, dated 18-7-12	266
Do. No. 2710-143, "	234
Do. No. 2712-143, "	161
Do. No. 2718-143, "	249
Do. No. 2715-143, "	875
D. G. P. and T., No. 844, dated 7-7-12	112
Do. No. 898, dated 31-7-12	60
Dir. of Tel. BL, No. 3118-143, dated 3-8-12	234
D. G. P. and T., No. 1093, dated 19-8-12	931
Do. No. 1447, dated 27-8-12	1,003
Do. No. 1302, dated 4-9-12	1,541
P. M. G., E. B. A., No. B. B.-15, dated 26-8-12	34
D. G. P. and T., No. 1471, dated 30-8-12	65
Do. No. 1359, dated 16-9-12	34
P. M. G., E. B. A., No. B. B.-15, dated 16-9-12	378
Do. No. B. B.-20, dated 19-9-12	2,209
D. G. P. and T., No. 1626, dated 24-9-12	25
Carried over	77,534

	Rs.
Brought forward	77,534
P. M. G. Bel., No. A-7-G-4, dated 25-9-12	273
Do. E. B. A., No. B. B.-70, dated 21-9-12	19
G. I., P. W. D., No. 1412-B., dated 10-10-12	8,500
D. G. P. and T., No. 1708, dated 30-10-12	122
P. M. G., E. B. A., No. B. B.-2, dated 31-10-12	12
Dir. of Tel., E. B. A., No. 5600-E-39-4, dated 18-11-12	66
P. M. G., BL, No. A-7-B-35, dated 14-10-12	5,290
Do. No. A7M-13, dated 31-11-12	1,245
Do. No. A7-C-27, dated 28-11-12	14
D. G. P. and T., No. 1784, dated 23-11-12	37
G. I., P. W. D., No. 1835-A. C. W., dated 19-12-12	700
P. M. D. BL, No. A7-B-10, dated 19-12-12	1,345
G. I., P. W. D., No. 1980-A. C. W., dated 16-12-12	2,00,000
D. G. P. and T., No. 1828, dated 3-12-12	2,911
Do. No. 1883, dated 11-12-12	662
Do. No. 1887, dated 11-12-12	16
Do. No. 1871, dated 10-12-12	40
P. M. G., E. B. A., No. B. B.-13, dated 14-12-12	279
Dir. of Tel. BL, No. 6644-740, dated 30-12-12	87
Do. No. 6638-113, dated 30-12-12	471
P. M. G., BL, No. A7-D-1, dated 7-1-13	1,583
Do. No. A7-B-10, dated 8-1-13	1,665
D. G. P. and T. No. 41, dated 13-1-13	4
Do. No. 50, dated 14-1-13	88
Dir. of Tel., BL, No. 7129-143, dated 16-1-13	2,814
G. I., P. W. D., No. 132-A. C. W., dated 22-1-13	2,500
P. M. G., E. B. and A., No. B. B. 13, dated 17-1-13	58
Do. BL, No. A7-S-3, dated 20-1-13	9
G. I., P. W. D., No. 375, A. C. W., dated 10-2-13	62,300
P. M. G., BL, No. A7-S. 6, dated 9-2-13	945
D. G. P. and T. No. 225, dated 17-2-13	1,307
G. I., P. W. D., No. 864, A. C. W., dated 18-2-13	7,500
D. G. P. and T. No. 254, dated 24-2-13	918
Do. No. 258, dated 26-2-13	105
B. G. P. W. D., No. 1493A., dated 11-3-13	3,785
G. I., P. W. D., Tel. No. 700-A. C. W., dated 22-3-13	13,028
TOTAL	3,96,626
(d)G.I., P.W.D., No. 165-A. C. W., dated 23-5-12	86,700
Do. No. 1306-A. C. W., dated 16-9-12	700
Do. Tel. No. 700-A. C. W., dated 23-3-13	21,028
D. G. P. and T. No. 109, dated 24-1-13	25
G. I., P. W. D., No. 1881-A. C. W., dated 16-12-12	19,756
G. I. P. W. D. No. A. C. W., dated 22-1-13	1,10,800
B. G. P. W. D., No. 689A, dated 6-2-13	4,980
Do. No. 794H, dated 10-2-13	1,560
G. I., P. W. D., No. 452-A. C. W., dated 26-2-13	1,250
G. I., P. W. D., No. 627-A. C. W., dated 13-3-13	29,900
TOTAL	2,26,508

(c) Represents transfer from India to England—sanctioned in Supdt. Port Blair, No. 2636, dated 28th January 1913.

N.B.—The Statement has been modified in terms of the C. G.'s letter No. 1121-A. and A. 112-12, dated 8th September 1913. The figures have been entered in rupees as desired in C. G.'s circular letter No. 1, dated 1st April 1913.

## Grant Statement—B.

Provincial.

[In units of rupees.]

Major Heads.	Budget Grant.	MODIFICATIONS SANCTIONED BY LOCAL GOVERNMENT.		MODIFICATIONS SANCTIONED BY IMPERIAL GOVERNMENT.		Net Grant.	Actual Expenditure.	EXCESS REQUIRING SANCTION OF	
		Addition.	Reduction.	Addition.	Reduction.			Local Govt.	Govt. of India.
		R	R	R	R	R	R	R	R
<b>Direct Demands on the Revenue—</b>									
1.—Refunds and Drawbacks . . . . .	1,42,000	15,000	...	...	...	1,57,000	1,44,035	...	...
2.—Assignment and Compensations . . . . .	31,000	4,000	...	...	...	35,000	50,905	15,905	...
3.—Land Revenue . . . . .	33,50,000	53,879	32,402	...	...	33,71,477	32,36,128	...	...
6.—Stamps . . . . .	3,36,000	7,000	...	...	...	3,43,000	3,53,885	10,685	...
7.—Excise . . . . .	6,31,000	...	...	...	...	3,31,000	5,97,657	...	...
8.—Provincial Rates . . . . .	53,000	...	2,26	...	...	52,774	39,209	...	...
10.—Assessed Taxes . . . . .	78,000	...	...	...	...	78,000	76,488	...	...
11.—Forest . . . . .	7,28,000	30,000	...	...	...	7,58,000	6,60,794	...	...
12.—Registration . . . . .	10,33,000	22,000	32	...	...	10,54,968	10,50,903	...	...
<b>Interest—</b>									
13.—Interest on Ordinary Debt . . . . .	4,59,000	...	...	...	...	4,59,000	4,32,546	...	...
<b>Salaries and Expenses of Civil Departments—</b>									
18.—General Administration . . . . .	22,00,000	3,05,595	456	...	...	25,05,139	25,44,712	41,573	...
19A.—Law and Justice (Courts) . . . . .	98,39,000	20,424	24,904	...	...	98,34,520	96,39,400	...	...
19B.— Ditto (Jails) . . . . .	20,74,000	...	15,861	...	...	20,58,639	19,61,732	...	...
20.—Police . . . . .	90,00,000	3,385	3,01,267	...	...	87,02,118	83,99,858	...	...
21.—Ports and Pilotage . . . . .	12,08,000	1,24,125	436	(a)	...	13,31,689	12,16,009	...	...
22.—Education . . . . .	78,45,000	2,49,763	9,71,188	9,00,000	...	80,23,575	73,76,830	...	...
24.—Medical . . . . .	36,95,000	1,62,917	9,18,010	...	...	29,39,907	26,42,133	...	...
25.—Political . . . . .	36,000	7,614	...	(b)	...	43,614	33,978	...	...
26.—Scientific and other Minor Departments . . . . .	17,11,400	24,031	54,099	30,000	...	17,11,322	16,62,590	...	...
<b>Miscellaneous Civil Charges—</b>									
29.—Superannuation Allowances and Pensions . . . . .	38,46,000	57,000	...	...	...	29,03,000	30,25,687	22,687	...
30.—Stationery and Printing . . . . .	12,55,000	1,69,348	3,67	...	...	14,28,979	13,34,420	...	...
32.—Miscellaneous . . . . .	8,13,000	1,25,970	4,02,519	...	...	5,36,451	4,25,610	...	...
<b>Famine Relief and Insurance—</b>									
36.—Reduction or Avoidance of Debt . . . . .	60,000	...	...	...	...	60,000	60,000	...	...
<b>Railway Revenue Account—</b>									
40.—Subsidized Companies—Land, etc. . . . .	...	5,92	...	...	...	592	...	...	...
41.—Miscellaneous Railway Expenditure . . . . .	...	...	...	...	...	...	-3,03	...	...
<b>Irrigation—</b>									
42.—Irrigation—Major Works (Working Expenses) . . . . .	1,18,000	25,000	...	...	...	1,38,000	1,17,689	...	...
Ditto (Interest on Debt) . . . . .	1,69,000	7,000	...	...	...	1,76,000	1,75,819	...	...
43.—{ Irrigation—Minor Works and Navigation (Civil) . . . . .	1,000	...	...	...	...	1,000	965	...	...
Ditto (P. W. D.) . . . . .	8,32,000	...	32,338	...	...	7,99,662	7,68,153	...	...
<b>Other Public Works—</b>									
45.—{ Civil Works (Civil) . . . . .	32,00,000	2,67,963	70,391	...	...	33,97,571	26,80,334	...	...
Ditto (P. W. D.) . . . . .	62,00,000	13,65,998	2,24,605	...	...	73,41,393	63,21,755	...	...
<b>TOTAL EXPENDITURE . . . . .</b>	<b>5,99,38,400</b>	<b>30,48,601</b>	<b>30,48,601</b>	<b>9,30,000</b>	<b>...</b>	<b>6,08,68,400</b>	<b>5,69,46,597</b>	<b>90,850</b>	<b>...</b>

(a) G. I. F. D. No. 237-F., dated 18-7-13 Rs. 1,50,000  
 " " 238-F., dated " " 2,00,000  
 " " 411-F., dated 25-4-12 " 4,65,000  
 " " 461-F., dated 15-10-12 " 40,000  
 " " 206-F., dated 20-2-13 " 45,000  
 9,00,000

(b) " 369-F., dated 3-9-12 " 30,000

N. B.—The statement has been modified in terms of the C. G.'s letter No. 1121-A & A. dated 8th September 1913.  
 The figures have been entered in rupees as desired in C. G.'s Circular No. 1, dated 1st April 1913.

## Statement (C) of Accounts and Estimates.

HEADS OF REVENUE.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.
<b>Principal Heads of Revenue—</b>			
I.—Land Revenue . . . . .	2,71,72	2,78,35	2,79,87
II.—Opium . . . . .	7,55,11	3,16,79	5,04,56
III.—Salt . . . . .	1,25,97	1,36,67	1,18,85
IV.—Stamps . . . . .	2,01,13	2,04,25	2,07,44
V.—Excise . . . . .	1,33,88	1,38,50	1,37,59
VI.—Provincial Rates . . . . .	31,75	32,42	32,02
VII.—Customs . . . . .	2,96,38	2,92,06	3,19,51
VIII.—Assessed Taxes . . . . .	53,47	51,26	55,52
IX.—Forest . . . . .	13,87	14,00	16,01
X.—Registration . . . . .	17,34	16,77	18,23
XI.—Tributes . . . . .	...	68	68
XII.—Interest . . . . .	17,83	17,19	17,11
<b>Receipts by Civil Department—</b>			
XVIA.—Law and Justice (Courts) . . . . .	7,61	7,25	8,15
XVIB.— Ditto (Jails) . . . . .	8,31	6,89	7,03
XVII.—Police . . . . .	1,88	2,00	2,39
XVIII.—Ports and Pilotage . . . . .	16,96	15,96	17,52
XIX.—Education . . . . .	7,33	6,84	7,78
XX.—Medical . . . . .	3,63	3,61	4,27
XXI.—Scientific and other Minor Departments . . . . .	2,37	3,33	3,18
<b>Miscellaneous—</b>			
XXII.—Receipts in aid of Superannuations, etc. . . . .	2,13	2,07	2,29
XXIII.—Stationery and Printing . . . . .	1,21	1,35	1,21
XXV.—Miscellaneous . . . . .	6,86	5,33	8,11
<b>Irrigation—</b>			
XXIX.—Irrigation—Major Works (Direct Receipts) . . . . .	2,78	2,63	2,74
XXX.—Irrigation—Minor Works and Navigation (Civil) . . . . .	50	51	50
Ditto (P. W. D.) . . . . .	6,68	5,94	6,40
<b>Other Public Works—</b>			
XXXI.—Civil Works (Civil) . . . . .	1,55	1,60	1,43
Ditto (P. W. D.) I. & P. . . . .	5,48	11,72	4,49
Ditto Port Blair & Viceregal Estates I. (a) . . . . .	...	5	...
<b>TOTAL REVENUE . . . . .</b>	<b>19,98,78</b>	<b>15,76,54</b>	<b>17,83,88</b>

(a) Audit of accounts for the Viceregal Estates transferred to the Examiner, Military Works Service<sup>2</sup> from 1912-13.

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

HEADS OF EXPENDITURE.	Accounts, 1911-12.	Budget, 1912-13.	Accounts, 1912-13.
<b>Direct Demands on the Revenue—</b>			
1.—Refunds and Drawbacks . . . . .	12,62	8,23	8,63
2.—Assignment and Compensations . . . . .	1,88	1,26	1,64
3.—Land Revenue . . . . .	52,08	53,50	50,75
4.—Opium (including Cost of Production) . . . . .	28	30	30
5.—Salt ( ditto ditto ) . . . . .	2,60	3,15	2,84
6.—Stamps . . . . .	6,45	6,72	7,08
7.—Excise . . . . .	6,32	6,31	5,98
8.—Provincial Rates . . . . .	50	53	39
9.—Customs . . . . .	13,13	13,31	13,37
10.—Assessed Taxes . . . . .	1,56	1,57	1,53
11.—Forest . . . . .	6,74	7,28	6,61
12.—Registration . . . . .	10,68	10,33	10,61
<b>Interest—</b>			
13.—Interest on Ordinary Debt . . . . .	5,10	4,59	4,43
14.—Interest on other Obligations . . . . .	55	92	90
<b>Salaries and Expenses of Civil Departments—</b>			
18.—General Administration . . . . .	44,08	26,28	30,14
19A.—Law and Justice (Courts) . . . . .	1,01,45	98,39	96,39
19B.—Ditto (Jails) . . . . .	20,51	20,74	19,62
20.—Police . . . . .	87,08	90,00	84,00
21.—Ports and Pilotage . . . . .	13,28	12,06	12,16
22.—Education . . . . .	61,22	78,45	78,77
23.—Ecclesiastical . . . . .	1,97	1,94	1,92
24.—Medical . . . . .	26,15	36,95	26,42
25.—Political . . . . .	32	45	44
26.—Scientific and other Minor Departments . . . . .	17,18	17,56	17,30
<b>Miscellaneous Civil Charges—</b>			
27.—Territorial and Political Pensions . . . . .	7,96	8,11	7,63
28.—Civil Furlough and Absentee Allowances . . . . .	...	1	...
29.—Superannuation Allowances and Pensions . . . . .	28,23	28,78	29,60
30.—Stationery and Printing . . . . .	16,03	12,87	13,74
32.—Miscellaneous . . . . .	6,01	8,40	4,62
<b>Famine Relief and Insurance—</b>			
33.—Famine Relief . . . . .	...	...	...
35.—Construction of Protective Irrigation Works . . . . .	13	15	13
36.—Reduction or Avoidance of Debt . . . . .	60	60	60
<b>Irrigation—</b>			
42.—Irrigation-Major Works (Working Expenses) . . . . .	2,77	2,26	2,35
Ditto (Interest on Debt) . . . . .	3,69	3,67	3,80
43.—{ Irrigation-Minor Works and Navigation . . . . .	4	2	3
Ditto (P. W. D.) . . . . .	15,61	16,65	15,36
<b>Other Public Works—</b>			
45.—{ Civil Works (Civil) . . . . .	30,83	32,05	26,85
Ditto (P. W. D.) I. & P. . . . .	81,49	76,12	78,44
Ditto Port Blair and Viceregal Estates . . . . .	1,04	{ 1,49	1,44
		{ (a)3,39	...
<b>TOTAL EXPENDITURE . . . . .</b>	<b>6,87,15</b>	<b>6,95,41</b>	<b>6,61,70</b>

(a) Audit of accounts for the Viceregal Estates transferred to the Examiner, Military Works Services' fr. m. 1912-13

## STATEMENT D.

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

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 Provincial Balances.

	Rs.
<i>Accounts, 1911-12—(Old Bengal).—</i>	
Balance at end of 1910-11 . . . . .	1,30,78,265
Added in 1911-12 . . . . .	82,96,235
Balance at end of 1911-12 . . . . .	2,13,74,500
 <i>Budget Estimate, 1912-13—(New Bengal).—</i>	
Balance at end of 1911-12—(Old Bengal) . . . . .	2,13,74,500
Do. transferred from East Bengal . . . . .	+ 83,12,500
	2,96,87,000
Do. transferred to Bihar and Orissa . . . . .	—1,30,62,000
	1,66,25,000
Spent in 1912-13 . . . . .	33,03,000
	1,33,22,000
 <i>Accounts, 1912-13—(New Bengal).—</i>	
Balance at end of 1911-12 . . . . .	1,66,25,000
Added in 1912-13 . . . . .	1,47,06,891
	3,13,31,891(a)

(a) Exclusive of Rs. 1,421 resulting from four journal entries made by C. G. and communicated in his letter No.  $\frac{A. C. 41}{14}$ , dated 8th January 1914. (Dy. C. G. 536). The necessary corrections in this statement and other parts of the report will be made in the next report.

## Statement E.

BENGAL.

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

	Rs.	TOTAL.
<b>IMPERIAL TO PROVINCIAL.</b>		
<i>Recurring Transfers.</i>		
For cost of transmission of records by the Court Fees Act . . . . .	6,440	
„ Famine Relief Scheme . . . . .	60,000	
„ Grants to Mahamohopadhyay and Shamsululma title-holders . . . . .	2,700	
„ Aided English Secondary Schools . . . . .	1,50,000	
„ Education . . . . .	9,00,000	
„ Grant to the Calcutta Improvement Trust . . . . .	1,50,000	
„ Development of University works, Calcutta . . . . .	65,000	
„ Grant to the Dacca University . . . . .	45,000	
„ Extension of Education to poorer classes of domiciled community . . . . .	40,000	
„ Amalgamation of Art Section of Indian Museum clerks, etc., with Art School, Calcutta . . . . .	1,190	
„ Popular Education . . . . .	25,000	
„ Half pay of Health Officer . . . . .	39,000	
	14,84,330	14,84,330
<i>Special Transfers.</i>		
For Non-recurring grants for Hostels outside Calcutta and Dacca . . . . .	4,00,000	
„ „ Calcutta Hostels . . . . .	10,00,000	
„ „ for Education . . . . .	75,00,000	
„ Dr. Sutherland's deputation . . . . .	17,256	
„ Contribution for discretionary grant in aid of Provincial Resources . . . . .	12,00,000	
„ aid for Sanitation of Bengal . . . . .	20,00,000	
„ Non-recurring grant for University work, Calcutta . . . . .	4,00,000	
„ „ Dacca University . . . . .	10,00,000	
„ „ for bonus to Government servants . . . . .	1,227	
	1,35,18,483	1,35,18,483
<i>Miscellaneous Adjustment.</i>		
For Forms, etc., for Assam . . . . .	1,29,500	
„ „ Behar and Orissa supplied by Dacca Jail Press . . . . .	2,32,000	
„ Assignment for Belgatchia Veterinary College payable by Bihar and Assam . . . . .	30,000	
„ one-third share of the pay of Electric Inspector, Bengal, payable by Bihar and Orissa . . . . .	7,572	
	3,99,072	3,99,072
		1,54,01,895
<b>PROVINCIAL TO IMPERIAL.</b>		
<i>Settlement Transfer.</i>		
Fixed Assignment under the Provincial Settlement . . . . .	7,28,000	—7,28,000
<i>Net</i> . . . . .		1,46,73,885

Statement (F) of approximate expenditure incurred out of grants made to Provincial Revenues  
in 1910-11 and subsequent years for special expenditure.

(In thousands of Rupees.)

NATURE OF GRANT.	AMOUNT OF GRANT.				EXPENDITURE INCURRED OUT OF THE GRANT IN—					Difference of columns 5 and 10.
	Unspent balance on 31st March 1911.	For 1911-12.	For 1912-13.	Total of columns 2 to 4.	1911-12.		1912-13.		Total of columns 6 to 9.	
					Debited to the main head to which the grant relates.	Debited to 45—Civil Works or other heads.	Debited to the main head to which the grant relates.	Debited to 45—Civil Works or other heads.		
1	2	3	4	5	6	7	8	9	10	11
<b>1.—For Education—</b>										
(i) Non-recurring grant . . . . .	29,41	...	...	29,41	9,31(a)		4,39(b)	5,60(c)	19,30	10,11
(ii) Non-recurring grant to Calcutta University . . . . .	...	...	4,00	4,00	...	...	4,00	...	4,00	...
(iii) Non-recurring grant for hostels outside Calcutta and Dacca . . . . .	...	...	4,00	4,00	...	...	15 (d)	18 (d)	33	3,87
(iv) Non-recurring grant for hostels in Calcutta . . . . .	...	...	10,00	10,00	...	...	55 (d)	...	55	945
(v) Non-recurring grant for the Dacca University . . . . .	...	...	10,00	10,00	...	...	...	...	...	10,00
(vi) Further non-recurring grant . . . . .	...	...	75,00	75,00	...	...	...	...	...	75,00
(vii) Recurring grant for popular education out of the Royal benefaction.	...	...	9,25	9,25	...	...	517 (d)	79 (d)	5,96	3,29
(viii) Recurring grant for education of domiciled community.	...	...	40	40	...	...	40	...	40	...
(ix) Recurring grant for Aided Secondary Schools.	...	...	1,50	1,50	...	...	1,26 (e)	...	1,26	24
(x) Recurring grant for the Calcutta University.	...	...	65	65	...	...	65	...	65	...
(xi) Recurring grant for the Dacca University . . . . .	...	...	45	45	...	...	...	...	...	45
<b>2.—For Sanitation—</b>										
(i) Non-recurring grant. . . . .	13,30	...	...	13,30	5,69(h)		...	(d) 4,52	11,11	9,44
(ii) Non-recurring grant . . . . .	...	7,25	...	7,25	...	...	33 (d)	(d) 57		
(iii) Further Non-recurring grant . . . . .	...	...	20,00	20,00	...	...	...	...		
3. Agriculture and allied objects (Forests) . . . . .	...	100	...	1,00	...	...	(g) 7	25 (f)	32	68
4. For Quinine Reserve . . . . .	...	3,00	...	3,00	...	...	2,94	6	3,00	...
5. For a School of Tropical Medicine . . . . .	...	5,00	...	5,00	...	...	...	41	41	4,59
6. For re-organisation of Subordinate Police in East Bengal	22,52	...	...	22,52	3 (d)	1,72	7 (i)	96	10	19,73
7. For re-organisation of River Police in East Bengal . . . . .										
<b>6.—Grant for the Calcutta Improvement Trust . . . . .</b>										
(i) Non-recurring . . . . .	50,00	...	...	50,00	1,000	...	10,00	...	20,00	30,00
(ii) Recurring . . . . .	...	1,50	1,50	3,00	1,50	...	1,50	...	3,00	...
<b>TOTAL</b>	<b>1,15,23</b>	<b>17,75</b>	<b>1,36,75</b>	<b>2,69,73</b>	<b>28,35</b>	<b>...</b>	<b>32,44</b>	<b>12,38</b>	<b>78,07</b>	<b>1,98,66</b>

(a) 5,04 in West Bengal (99 under "Education" and 4,06 under "P. W. D.") and 4,27 in East Bengal-Bengal Government Finance Department 915-F., dated 30th December 1912.

(b) Grant-in-aid 2,26, grants to District Boards and Municipalities for Primary School buildings and equipment 1,49, Guru training Schools 3, Technical Institutions 49, Art Colleges 21.

(c) Dacca University Committee 24, P. W. D. 5,36.

(d) Vide figures reported in B. G. F. D. 5420-F., dated 23rd December 1913.

(e) Including 28 transferred to grant-in-aid to meet additional requirements of East Bengal.

(f) Spent in "11. forest", roads (13), buildings (12), vide Conservator's No. 2061-1957, dated 24th September 1912.

(g) Expenditure on the Rangpur Dairy Farm.

(h) Vide Bengal Government Unofficial No. 651, dated 27th October 1912.

(i) Vide Bengal Government No. 4915-E., dated 28th December 1912.



## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

## 45.—CIVIL WORKS.

*No Estimate.*

Name of work.	Amount.	REMARKS.
<b>Electrical Division.</b>		
Maintenance of Electric Installation in Imperial Civil Buildings . . . . .	14,108	
<b>2nd Calcutta.</b>		
Quadrennial repairs to Presidency General Hospital, Calcutta . . . . .	14,960	
Constructing a calshed in the compound of the Animal Vaccination Depot at No. 2 Convent Lane, Entally . . . . .	10,114	
Constructing certain additional buildings in the Central Jail, Alipore . . . . .	10,710	
<b>Electrical Division.</b>		
Maintenance of Electric installation in the Provincial Civil Buildings . . . . .	20,008	
<b>1st Calcutta Division.</b>		
Maintaining Calcutta Maidan and Strand Road, Calcutta . . . . .	53,582	
Collecting road metal for the renewal of Maidan and Strand Road, 1913-14 . . . . .	20,960	
<b>Dacca Division.</b>		
Addition of a 2nd storey to the Hospital attached to School of Engineering, Dacca . . . . .	16,948	
Addition and alteration to temporary Government House, Dacca . . . . .	13,016	
Ordinary repairs to temporary Government House and Staff Quarters with attached buildings, Dacca . . . . .	18,479	
Electric Installation to residential buildings in N. C. S., Dacca . . . . .	24,929	
Acquisition of land at Biddanpolli . . . . .	81,768	
Constructing new roads in N. C. S., Dacca . . . . .	3,69,556	
Furnishing 5 residences, Babupara . . . . .	21,235	
<b>Dacca Special Works Division.</b>		
Furnishing the residences for Secretaries of H. E. Babupara . . . . .	14,399	

Statement G.—*contd.*

List of works on which there was objectionable outlay exceeding Ra. 10,000 during 1912-13.

## 45.—CIVIL WORKS.

*No Estimate.—concl.*

Name of work.	Amount.	REMARKS.
<b>Darjeeling Division.</b>		
Special repairs to Rishi Road, 1912-13 . . .	12,273	
Maintenance of Darjeeling Hill Cart Road . . .	21,084	
Constructing Military Secretary's Office, etc., in the compound of Government House . . .	18,477	
Special repairs to Darjeeling Hill Cart Road 1912-13 .	18,236	
<b>Chittagong Division.</b>		
Constructing reserve Police lines, Chittagong . . .	16,021	
<b>District Board, 24-Parganas.</b>		
Collection of metal on Diamond Harbour Road . . .	10,056	
<b>Governor's Estates Division.</b>		
Annual repairs to Government House, Calcutta . . .	15,006	
Paying taxes for Government House and Subsidiary Buildings, Calcutta . . .	43,427	

## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000, during 1912-13.

## 45.—CIVIL WORKS.

*No appropriation.*

Name of work.	Amount.	REMARKS.
<b>2nd Calcutta Division.</b>		
Constructing certain additional buildings in the Central Jail, Alipore . . . . .	10,710	
Quadrennial Repairs to Presidency General Hospital . . . . .	14,960	
Constructing another double storied building in the Compound of Telegraph Store Yard at Dhullandah . . . . .	10,465	
Constructing a new Press Building at No. 166, Dhurumtollah Street . . . . .	34,447	
<b>Electrical Division.</b>		
Maintenance of Electric Installation in Imperial Civil Buildings . . . . .	14,108	
Maintenance of Electrical Installation in Provincial Civil Buildings . . . . .	20,003	
<b>1st Calcutta Division.</b>		
Maintaining Calcutta Maidan and Strand Road . . . . .	53,532	
Collecting road metal for the renewal of Maidan and Strand Road . . . . .	19,813	
<b>Dacca Division.</b>		
Addition and alteration to Temporary Government House . . . . .	13,016	
Ordinary Repairs to Temporary Government House and Staff Quarters with attached Buildings . . . . .	13,479	
Electric Installation to residential buildings in N. C. S., Dacca . . . . .	24,929	
Furnishing 5 Residences, Babupara . . . . .	21,235	
Constructing Government House, Dacca . . . . .	46,550	
<b>Dacca Special Works Division.</b>		
Furnishing the residences for Secretaries of H. E., Babupara . . . . .	14,299	
Constructing European and Eurasian Clerks' Quarters . . . . .	18,802	
„ New Government House, Dacca . . . . .	23,273	
<b>Darjeeling Division.</b>		
Special repairs to Rishi Road, 1912-13 . . . . .	12,273	
Maintenance of Darjeeling Hill Cart Road . . . . .	21,084	
Special repairs to Darjeeling Hill Cart Road, 1912-13 . . . . .	18,236	
Constructing Hostel Building in Darjeeling High School . . . . .	45,318	
Widening road from Jore-bungalow to Tista <i>via</i> Peshoke . . . . .	53,793	

Statement G—*contd.*

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

## 45.—CIVIL WORKS.

*No appropriation—concl'd.*

Name of work.	Amount.	REMARKS.
<b>Backergunj Division.</b>		
Collection of materials for Government Officer's Quarters, Barisal . . . . .	20,377	
<b>Rajshahi Division.</b>		
Constructing Central Police Training School, Surda . . . . .	43,613	
<b>Chittagong Division.</b>		
Constructing Salt Golahs at Chittagong . . . . .	25,301	
Collection of materials for Reserve Police Lines, Chittagong . . . . .	12,394	
Constructing Reserve Police Lines, Chittagong . . . . .	18,021	
<b>Governor's Estates Division.</b>		
Paying taxes for Government House and Subsidiary Buildings, Calcutta . . . . .	43,427	
Annual Repairs to Government House, Calcutta . . . . .	15,005	
<b>C. and E. Canals Division.</b>		
Constructing Public Works Department Sub-Divisional Building, Khulna . . . . .	20,723	
<b>Cessye Division.</b>		
Collection of metal 1912-13 Uluberiah to Panskura (11th mile) . . . . .	11,143	

## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000, during 1912-13

## 45.—CIVIL WORKS.

*No appropriation.*

Name of work.	Amount.	REMARKS.
<b>2nd Calcutta Division.</b>		
Constructing certain additional buildings in the Central Jail, Alipore . . . . .	10,710	
Quadrennial Repairs to Presidency General Hospital . . . . .	14,960	
Constructing another double storied building in the Compound of Telegraph Store Yard at Dhullandah . . . . .	10,465	
Constructing a new Press Building at No. 166, Dhurumtollah Street . . . . .	34,447	
<b>Electrical Division.</b>		
Maintenance of Electric Installation in Imperial Civil Buildings . . . . .	14,108	
Maintenance of Electrical Installation in Provincial Civil Buildings . . . . .	20,003	
<b>1st Calcutta Division.</b>		
Maintaining Calcutta Maidan and Strand Road . . . . .	53,532	
Collecting road metal for the renewal of Maidan and Strand Road . . . . .	19,813	
<b>Dacca Division.</b>		
Addition and alteration to Temporary Government House . . . . .	13,016	
Ordinary Repairs to Temporary Government House and Staff Quarters with attached Buildings . . . . .	13,479	
Electric Installation to residential buildings in N. C. S., Dacca . . . . .	24,929	
Furnishing 5 Residences, Babupara . . . . .	21,235	
Constructing Government House, Dacca . . . . .	46,550	
<b>Dacca Special Works Division.</b>		
Furnishing the residences for Secretaries of H. E., Babupara . . . . .	14,299	
Constructing European and Eurasian Clerks' Quarters . . . . .	18,802	
„ New Government House, Dacca . . . . .	23,273	
<b>Darjeeling Division.</b>		
Special repairs to Rishi Road, 1912-13 . . . . .	12,273	
Maintenance of Darjeeling Hill Cart Road . . . . .	21,084	
Special repairs to Darjeeling Hill Cart Road, 1912-13 . . . . .	18,230	
Constructing Hostel Building in Darjeeling High School . . . . .	45,318	
Widening road from Jore-bungalow to Tista vid Poshoke . . . . .	53,793	

## Statement G—contd.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

## 45.—CIVIL WORKS.

*No appropriation—concl.*

Name of work.	Amount.	REMARKS.
<b>Backergunj Division.</b>		
Collection of materials for Government Officer's Quarters, Barisal . . . . .	20,377	
<b>Rajshahi Division.</b>		
Constructing Central Police Training School, Surda . . . . .	43,613	
<b>Chittagong Division.</b>		
Constructing Salt Golabs at Chittagong . . . . .	25,301	
Collection of materials for Reserve Police Lines, Chittagong . . . . .	12,394	
Constructing Reserve Police Lines, Chittagong . . . . .	16,021	
<b>Governor's Estates Division.</b>		
Paying taxes for Government House and Subsidiary Buildings, Calcutta . . . . .	43,427	
Annual Repairs to Government House, Calcutta . . . . .	15,005	
<b>C. and E. Canals Division.</b>		
Constructing Public Works Department Sub-Divisional Building, Khulna . . . . .	20,728	
<b>Cossye Division.</b>		
Collection of metal 1912-13 Uluberiah to Panakura (11th mile) . . . . .	11,143	

## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

## 45.—CIVIL WORKS.

*Excess over estimate.*

Name of work.	Amount.	REMARKS.
<b>1st Calcutta Division.</b>		
Collecting Road metal for the renewal of Maldan and Strand Roads, 1912-13. . . . .	19,775	
<b>Dacca Division.</b>		
Temporary buildings at Dacca (Dacca Temporary Project) (Excess over Secretary of State's sanction for the Temporary Project) . . . . .	2,54,460	
Constructing Government House. . . . .	14,322	
Adding a 2nd storey to the Hostel attached to School of Engineering, Dacca. . . . .	22,901	

*Excess over appropriation.*

Name of work.	Amount.	REMARKS.
<b>3rd Calcutta Division.</b>		
Constructing Constable Barrack and Quarter of Inspectors and Sub-Inspectors, Ross's Distillery, Howrah . . . . .	Rs. 12,824	

## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13

## 45.—CIVIL WORKS.

*Excess over appropriation—concl'd.*

Name of work.	Amount.	REMARKS.
<b>Chittagong Division.</b>		
Constructing Salt Golahs at Chittagong . . . . .	24,422	
Collection of materials for the Reserve Police Lines, Chittagong . . . . .	22,167	

## Statement H.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-

## 42.—MAJOR WORKS—WORKING EXPENSES.

*No appropriation.*

Name of work.	Amount.	REMARKS.
<b>Cossye Division.</b>		
Repairs to lock gate at Uluberia and Bansberiah during 1911-12 . . . . .	15,650	
Clearing silt from 1st Reach and remodelling flood bank of main canal in No. 4 Sub-Division . . . . .	13,840	
Tools and plants. . . . .	23,548	



## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

## 45.—CIVIL WORKS.

*Excess over estimate.*

Name of work.	Amount.	REMARKS.
<b>1st Calcutta Division.</b>		
Collecting Road metal for the renewal of Maidan and Strand Roads, 1912-13. . . . .	19,775	
<b>Dacca Division.</b>		
Temporary buildings at Dacca (Dacca Temporary Project) (Excess over Secretary of State's sanction for the Temporary Project) . . . . .	2,54,460	
Constructing Government House. . . . .	14,322	
Adding a 2nd storey to the Hostel attached to School of Engineering, Dacca. . . . .	22,901	

*Excess over appropriation.*

Name of work.	Amount.	REMARKS.
<b>3rd Calcutta Division.</b>		
Constructing Constable Barrack and Quarter of Inspectors and Sub-Inspectors, Ross's Distillery, Howrah . . . . .	Rs. 12,824	

## Statement G.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

15.—CIVIL WORKS.

*Excess over appropriation—concd.*

Name of work.	Amount.	REMARKS.
Chittagong Division.		
Constructing Salt Golahs at Chittagong . . . . .	24,422	
Collection of materials for the Reserve Police Lines, Chittagong . . . . .	22,167	

## Statement H.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

.42.—MAJOR WORKS—WORKING EXPENSES.

*No appropriation.*

Name of work.	Amount.	REMARKS
Cossye Division.		
Repairs to lock gate at Uluberia and Banaberiah during 1911-12 . . . . .	15,650	
Clearing silt from 1st Reach and remodelling flood bank of main canal in No. 4 Sub-Division . . . . .	13,840	
Tools and plants . . . . .	23,646	

Statement H.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

43.—MINOR WORKS AND NAVIGATION.

*No estimate.*

Name of work.	Amount.	REMARKS.
<b>C and E. Canals Division.</b>		
Dredging Madaripur Bheel route . . . . .	Rs. 1,25,545	
Maintaining circular and new cut canal . . . . .	25,770	
Working Dredgers and Launches in the division . . . . .	11,002	
<b>Nadia Rivers Division.</b>		
Tools and Plant . . . . .	10,783	

*No Appropriation.*

Name of work.	Amount.	REMARKS
Rs.		
<b>C. and E. Canals Division.</b>		
Dredging Madaripur Bheel route . . . . .	1,25,545	
Maintaining Circular and new Cut Canal . . . . .	25,770	
Working Dredger and Launches in the Division . . . . .	11,002	
Clearing silt from the bed of Dogra Channel . . . . .	38,079	
Tools and Plant, Calcutta and Eastern Canals Revenue Account . . . . .	29,868	
<b>Nadia Rivers Division.</b>		
Tools and Plant . . . . .	10,783	
<b>N. D. and Embankment Division.</b>		
Constructing Lock at Utterbag . . . . .	36,254	



## Statement H—concluded.

List of works on which there was objectionable outlay exceeding Rs. 10,000 during 1912-13.

## 43.—MINOR WORKS AND NAVIGATION.

*Excess over estimate*

Name of work.	Amount.	REMARKS.
	Rs.	
<b>C. and E. Canals Division.</b>		
Dredging Madaripur Bheel route . . . . .	62,758	
Dredging Manickdaha Entrance . . . . .	16,240	
Tools and Plant, Calcutta and Eastern Canals Revenue account . . . . .	10,743	
Clearing Silt from the bed of Dogra Channel . . . . .	14,895	
<b>Northern Drainage and Embankment Division.</b>		
Constructing lock at Diamond Harbour . . . . .	15,375	
Tools and Plant, Mogra Hat Drainage Scheme . . . . .	12,692	
Concrete block revetment on the down stream side of lock at Diamond Harbour . . . . .	10,106	
<b>Nadia Rivers Division.</b>		
Tools and Plant . . . . .	13,215	
<b>TAKAVI WORKS.</b>		
<b>Cossye Division.</b>		
Argawal Drainage Project . . . . .	15,161	

*Excess over appropriations.*

Name of work.	Amount.	REMARKS.
	Rs.	
<b>C. and E. Canals Division.</b>		
Clearing silt from the bed of Dogra Channel . . . . .	15,005	
Dredging the Madaripur Bheel route . . . . .	15,279	
Dredging Manickdaha Entrance . . . . .	16,775	
<b>Nadia Rivers Division.</b>		
Tools and Plant . . . . .	10,745	