

Memorandum on the Financial Statement for the year 1931-32.

(Except where otherwise stated, the figures in the memorandum are in thousands of rupees.)

In accordance with rule 25 of the Bihar and Orissa Legislative Council Rules, the budget for 1931-32 is presented to the Council. Appendix A to this statement summarizes the estimates, both of receipts and expenditure, by major heads ; the detailed estimates will be found in the separately printed estimates of the Civil, Irrigation, and Roads and Buildings Departments.

“ Current estimate ” means the budget for the current year as passed last March ; “ Revised ” means the estimate of receipts or expenditure for the current year as now framed on the basis of actual figures for part of the year and estimated figures for the remainder ; and “ Budget ” means the receipts and expenditure estimated for next year, 1931-32.

2. It was estimated that at the beginning of the current year, there would be an opening balance of 1,41,94. Actually the year opened with a balance of 7,76 lakhs more than was anticipated, viz., 1,49,70 including the ordinary balance of 1,07,12, and 42,58 in the Famine Relief Fund. The difference was mainly due to expenditure in 1929-30 being 5 lakhs below the Revised and receipts $2\frac{1}{2}$ lakhs more than the Revised.

3. It is now expected that during the current year the revenue will be 5,42,51 against the current estimate of 5,84,55 or 42 lakhs less than was anticipated, while, on the other side of the account, it is expected that expenditure debitable to revenue will amount to 6,13,57 or 12 lakhs higher than the original estimate.

4. The upshot of this is that, so far as can be foreseen at present, the local Government will close this year and open next year with the following balances :—

Ordinary balance	...	...	...	40,85
Subventions from Central Road Development Account	...			2,65
Famine Relief Fund	...	...	...	46,47
			Total	89,97

as compared with the current estimate of—

Ordinary balance	...	...	...	81,52
Famine Relief Fund	...	...	...	40,89
			Total	1,22,41

It is anticipated therefore that the year will close with about 32 lakhs less in the balance than was thought likely 12 months ago. This is due chiefly to the decrease in revenue, balanced to some extent by the facts that the opening balance of the current year was larger than anticipated, that expenditure charged to revenue has increased and that the demand for takavi and other loans has fallen which has reduced the expenditure not charged to revenue.

5. The total revenue of next year is put at 5,75,00. Excluding from consideration the sum of 20 lakhs which will be withdrawn next year from the Famine Relief Fund for revenue expenditure, the revenue next year is put at a figure nearly 12½ lakhs in excess of the revised estimate for the current year.

6. Expenditure charged to revenue is expected to amount in 1931-32 to 5,77,49. The largest expenditure head is now 26—Police (88,64) followed by 31—Education (88,59), 22—General Administration (73,19) and 41—Civil Works (64,87). In addition to revenue expenditure, provision has been made for loans and suspense, which are not debit to revenue, and 1,00 has been left available for unforeseen contingencies.

7. These transactions leave the following closing balance at the end of the year :—

Ordinary balance	...	...	...	37,53
Subventions from Central Road Development Account	...	...	...	1,65
Famine Relief Fund	...	...	...	30,44
				<hr/>
		Total	...	69,62
				<hr/>

During the year 1931-32, therefore, the provincial deficit (i.e., the difference between the ordinary opening and closing balances) will be 3,32.

8. *II.—Taxes on Income.*

1929-30	...	...	...	...	4,49
1930-31 (Estimate)	...	...	...	...	4,50
1930-31 (Revised)	...	...	...	...	4,20
1931-32 (Budget)	...	...	...	...	3,90

The receipts under this head represent the share of Income-tax collected in the province which is allocated by the Central Government to the local Government under rule 15 of the Devolution Rules. The estimates are based on figures suggested by the Accountant-General. Government have no materials for framing an independent estimate.

9. *V.—Land Revenue.*

1929-30	...	...	...	...	1,77,83
1930-31 (Estimate)	...	...	...	...	1,82,26
1930-31 (Revised)	...	—	—	...	1,83,29
1931-32 (Budget)	...	...	...	...	1,77,68

The increase of about a lakh in the Revised falls under "ordinary revenue" and is due to the revision of assessment in the temporarily-settled estates in Orissa in the revisional settlement operations, and also to the collection of arrears on that account. The same factors have led to an increased Budget under the same head. But the increase has been more than wiped out by a large reduction of 5,99 in the recoveries of the cost of Survey and Settlement operations, which have been reduced from 11,39 in the current estimate to 5,40 in the Budget.

10. *VI.—Excise.*

1929-30	...	...	...	...	1,90,82
1930-31 (Estimate)	...	...	...	...	1,92,77
1930-31 (Revised)	...	...	...	...	1,50,00
1931-32 (Budget)	...	...	...	...	1,61,00

Partly owing to economic distress and partly due to the Civil Disobedience movement the total loss of excise revenue in the first nine months has been about 30½ lakhs as compared with the actuals of 1929-30. During the earlier part of the year the losses were due to anti-Government propaganda and picketing. The effect of these factors became progressively less during the autumn, but since November a fresh factor has appeared—the economic distress due to low prices of grain. A further loss of 10½ lakhs has been allowed for the remaining three months of the year and the Revised has been taken at 1,50,00. The effects of economic distress on the revenue are likely to be more lasting than the anti-Government campaign. It has been assumed that there will be no marked improvement until the latter part of next year and the Budget has therefore been taken at 1,61,00.

11. *VII.—Stamps.*

1929-30	...	...	...	...	1,11,34
1930-31 (Estimate)	...	...	...	...	1,11,20
1930-31 (Revised)	...	...	...	...	1,10,32
1931-32 (Budget)	...	...	...	...	1,14,38

The Revised allows for a decrease of about 2,13 under non-judicial general stamps. The reason for this decrease is the present economic conditions, the effect of which has been accentuated by the Civil Disobedience movement. This will be partly counterbalanced by the receipts on account of

the Motor Vehicles Taxation Act, which came into force from the 1st January 1931; these are expected to amount to 1,28 during the current financial year.

A decrease of 5 is also expected under sale of judicial stamps for copies, but this is partly counterbalanced by a slight increase under other heads.

The Budget anticipates an improvement of 95 under non-judicial general stamps as compared with the Revised. The receipts on account of taxes on motor vehicles for the whole of the next financial year are expected to amount to 5,14, i.e., the Budget under this head provides for 3,86 more than the Revised. Duty on impressing documents is also expected to yield 25 more than the Revised. On the other hand a fall of 1,00 is anticipated under sale of court-fee stamps. The net result is that the Budget is 4,06 better than the Revised.

12.	<i>VIII.—Forest.</i>				
1929-30	9,39
1930-31 (Estimate)	10,09
1930-31 (Revised)	9,18
1931-32 (Budget)	9,88

A fall is expected in the sale-proceeds of the produce of the Saranda Division. The *kundri* lac crop has also failed during the current year. These two factors have brought down the current estimate of 31 under "I—Timber, etc., removed by Government agency" to 14 in the Revised.

The exceptionally dull tone in the timber market accounts for a fall of 69 in the Revised under "Timber, etc., removed by consumers or purchasers". The decrease would have been more pronounced but for the fact that the bamboo coupes in the Palamau Division fetched a higher price during the current year owing to the opening of the C. I. C. Railway line.

Under Refunds the Revised provides for 32 against 27 in the current estimates as it is anticipated that the Bengal Timber Trading Company will complete their work in the Porahat Division during the year and their rebate bill will therefore have to be paid during 1930-31.

The net result is that the Revised is 91 less than the current estimate.

The Budget anticipates a better lac crop and an improvement in the timber market. The provision for Refunds has also been reduced to 18.

13.	<i>IX.—Registration.</i>				
1929-30	17,08
1930-31 (Estimate)	16,81
1930-31 (Revised)	15,66
1931-32 (Budget)	16,50

Fall of prices and economic depression ordinarily have the effect of raising the revenue under this head as they lead to increase in sales of land or mortgages and consequently in registration fees. But the receipts for the first eight months of the current year are already 1,28 less than those of the corresponding period of last year and the situation is obscure. The Revised has, in view of the actuals, been reduced to 15,66. But it is expected that the present situation dominated by economic depression involving a shortage of ready cash, must lead ultimately to an increase in transfers of property and mortgages. The Budget, therefore, allows for an increase of 84 over the Revised.

14. *XIII.—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept.*

	Actuals, 1929-30.	Estimate, 1930-31.	Revised, 1930-31.	Budget, 1931-32.
Gross receipts	38,60	39,87	40,01	40,14
Deduct—Working expenses	21,85	23,86	24,27	23,56
Net receipts	16,75	16,01	15,74	16,58

GROSS RECEIPTS.

Under Orissa Canals "water rates" are expected to be 31 less, and "Navigation and Miscellaneous" receipts 7 less than the current estimate due to non-renewal of leases of the full expired areas, large remissions in consequence of the abandonment of High Level Canal Range II and to trade depression. On the other hand increases occur under "Son Canals" (22) mainly on account of enhancement of rent of land in Arrah division, "Tribeni canal—Water rates" (18) as a larger area is expected to be brought under lease due to drought and Dhaka canal (8) while "Refunds" are 4 below the original estimate. The net result is an increase of 14 in the Revised over the current estimate. The Budget allows for a further increase of 13 over the Revised.

WORKING EXPENSES.

The Revised includes 40 voted by the Council in the July session under "Extensions and Improvements—Orissa canals" for raising and strengthening the Baitarini left embankment no. 5(b)A below the railway line. The other important variations from the current estimate are as follows :—

Expenditure on maintenance and repairs of the Tribeni canal has been raised in the Revised from 50 to 1,06 owing to the necessity for certain special repairs, while the work on the construction of a syphon at Harbora is mainly responsible for an increase of 25 under "Extensions and Improvements" of the same canal. On the other hand savings of 18 and 23 are anticipated on the maintenance and repairs of the Orissa and Son Canals, respectively, and of 34 under "Establishment".

The Budget has been taken at 30 less than the current estimate. Under "Extensions and Improvements" which includes 70 for raising and strengthening the Baitarini left embankment, there is a decrease of 7 as compared with the current estimate. Charges for maintenance and repairs of the Orissa canals have been reduced by 25. A reduction of 26 has also been made under "Establishment". The provision for maintenance and repairs of the Tribeni canal has however been raised by 30 on account of special repairs.

15. *XVI.—Interest.*

1929-30	...	...	...	...	7,56
1930-31 (Estimate)	...	...	...	...	7,12
1930-31 (Revised)	...	...	...	...	7,73
1931-32 (Budget)	...	...	...	...	5,21

The rate of interest payable by the Government of India on the deposits of surplus provincial balance has been raised by 1 per cent. and the amounts actually deposited with that Government were 35 lakhs for the whole year and 25 lakhs for half the year against 35 lakhs taken for the current estimate. This accounts for the increased Revised. In view of the depleted provincial balance anticipated at the end of the coming year it will not be possible to place any amount in deposit to earn interest. The Budget is therefore low.

16. *XVII.—Administration of Justice.*

1929-30	...	...	...	...	5,41
1930-31 (Estimate)	...	...	...	...	5,24
1930-31 (Revised)	...	...	...	...	5,22
1931-32 (Budget)	...	...	...	...	5,29

The variations do not call for remarks except that in the Budget a slight increase of receipts is expected under the head Miscellaneous.

17. *XVIII.—Jails and Convict Settlements.*

1929-30	...	...	...	...	7,33
1930-31 (Estimate)	...	...	...	...	6,95
1930-31 (Revised)	...	...	...	...	6,41
1931-32 (Budget)	...	...	...	...	6,39

A fall in the price of raw materials has necessitated lower prices for finished goods manufactured in jail factories. Again the supply of tents to the Telegraph Department from the Buxar Jail has ceased, the Department having arranged for their supplies through the Controller of Stores. These two factors account for the reduced Revised and Budget.

18. *XIX.—Police.*

1929-30	...	...	...	...	2,30
1930-31 (Estimate)	...	...	...	...	1,67
1930-31 (Revised)	...	...	...	...	1,78
1931-32 (Budget)	...	...	...	...	1,85

The current estimate did not provide for leave contributions for police supplied to Railway companies and private bodies. This has been allowed for in the Revised. Some increase is also expected under "Recoveries of over-payments". The Revised has been raised accordingly. The increased Budget provides for a small improvement under "Miscellaneous".

19. *XXI.—Education.*

1929-30	...	...	...	...	7,29
1930-31 (Estimate)	—	—	...	...	7,10
1930-31 (Revised)	...	...	...	...	7,39
1931-32 (Budget)	—	...	...	...	7,31

The current estimate was apparently an under-estimate. A small increase is anticipated under "Examination fees" in the current year as compared with the actuals of 1929-30. The Budget is almost the same as the actuals of last year and does not require comment.

20. *XXII.—Medical.*

1929-30	—	...	...	...	2,45
1930-31 (Estimate)	...	...	...	...	2,02
1930-31 (Revised)	...	...	...	...	2,09
1931-32 (Budget)	...	...	...	...	2,58

Income derived from the patients in the Itki Sanatorium, which the current estimate did not take into account, has been included in the Revised. The increased Budget includes 50, being the donation of Maharaj Kumar Vishveshwara Singh towards the construction of the Darbhanga Radium Ward at the Patna Medical College hospital.

21. *XXIII.—Public Health.*

1929-30...	...	...	...	...	73
1930-31 (Estimate)	...	...	...	...	1,80
1930-31 (Revised)	...	...	...	...	1,28
1931-32 (Budget)	...	...	...	...	1,57

The chief reason for the decrease of 52 in the Revised is that the estimate of recoveries of fees for works done by the Engineering Branch of the Public Health Department on behalf of local bodies has been reduced from 1,50 to 80. This is due to the delay in preparing and carrying out

the water-supply schemes of certain municipalities. The decrease is however partly counterbalanced by the provision in the Revised of 10 on account of the estimated recoveries from the district boards for services of Government epidemic doctors lent to them, for which no credit was taken in the current estimates, and also of 3 on account of contributions payable by local bodies towards the cost of the Pasteur Institute which, owing to a change of classification, will now be credited to "XXIII—Public Health" instead of "XXII—Medical" as before.

The Budget is 29 more than the Revised. This increase is chiefly due to the fact that the Budget provides for 10 more than the Revised on account of the recoveries from district boards for services of Government epidemic doctors and 20 more for the recoveries of fees for works done by the Engineering Branch of the Public Health Department on behalf of local bodies.

22.	<i>XXIV—Agriculture.</i>					
1929-30	...	...	...	...	...	2,73
1930-31 (Estimate)	..	...	...	...	...	2,67
1930-31 (Revised)	...	...	...	...	...	2,60
1931-32 (Budget)	...	...	...	...	...	2,58

The revised includes 10 for Veterinary College receipts and 7 being the contribution of the Imperial Council of Agricultural Research for research work on water hyacinth and for manurial experiments, which were not taken into account in framing the current estimate. On the other hand, farm receipts will be 10 less than originally anticipated and the recoveries on account of services of Veterinary Assistant Surgeons will be 14 less as the pensionary contribution hitherto credited to this head will be adjusted under "XXXIII—Receipts in aid of superannuation" and the rate of contribution towards leave salary has been reduced. The Budget is almost the same as the Revised and calls for no remarks.

23.	<i>XXV.—Industries.</i>					
1929-30	...	...	...	...	...	3,13
1930-31 (Estimate)	...	...	...	...	...	79
1930-31 (Revised)	...	...	...	...	...	86
1931-32 (Budget)	...	...	...	...	...	84

The actuals of 1929-30 include the income of certain industrial undertakings which from the current year no longer appear in the Budget, as the accounts have been commercialized and the income credited to personal ledger accounts. The Revised includes 10 and the Budget 12 being the profit of *purdah* manufacture for the foreign market, which was not taken into account in the current estimate. The increase in both Revised and Budget will be partly neutralized by smaller recoveries anticipated of cost of tools and materials used for private work as the new apprentice course introduced in the Orissa School of Engineering and the Ranchi Industrial Institute will require less practical training in the beginning.

24.	<i>XXVI.—Miscellaneous Departments.</i>					
1929-30	—	...	...	...	...	2
1930-31 (Estimate)	...	...	...	...	...	1
1930-31 (Revised)	...	...	...	...	...	31
1931-32 (Budget)	...	...	...	...	...	27

Fees realized on account of examination of public motor vehicles by experts used to be credited under "XXXV—Miscellaneous". Owing to a change of classification these receipts are now being credited to this head. This explains the increased Revised and Budget.

25.	<i>XXX.—Civil Works.</i>					
1929-30	...	...	...	...	...	6,46
1930-31 (Estimate)	...	...	...	...	...	6,10
1930-31 (Revised)	...	...	...	...	...	6,75
1931-32 (Budget)	...	...	...	...	...	10,56

The Revised is 65 more than the current estimate. It includes 25 which will be transferred from the Road Development Fund to finance the construction of a metalled road from Rajauli to Dubour on the Gaya-Hazaribagh border and the improvement of the road from Dubour to Kodarma. The current estimate was pitched low on the assumption that it would be possible to give effect to the revision of rent of buildings occupied by Provincial and Subordinate Services under the new rules early in 1930-31. Effect has, however, been given to the concession from the 1st January 1931. The Revised under "house rents" has accordingly been raised.

The Budget is 3,81 more than the Revised. It includes 4 lakhs to be transferred from the Road Development Fund for the two roads mentioned above and also for improvement to the Bukhtiyarpur road. This will be partly balanced by a drop of 20 under "house rents" resulting mainly from the rent concession to Provincial and Subordinate Services.

26.	<i>XXXIII.—Receipts in aid of superannuation.</i>					
1929-30	...	...	...	...	...	1,28
1930-31 (Estimate)	...	...	...	...	...	1,39
1930-31 (Revised)	...	...	...	...	...	1,38
1931-32 (Budget)	...	...	...	...	...	1,18

The Revised does not require comment. The Budget is lower, because as a result of a change of classification introduced by the Audit Department, the contributions for leave salary of officers transferred to foreign service, and the contributions for passages of officers transferred to other Governments are no longer credited to this head. *Per contra*, the pensionary contribution recoverable from the Government of India and others on account of the Provincial Public Works Department establishment executing works on their behalf will in future be credited to this head instead of to "Civil Works".

27.	<i>XXXIV.—Stationery and Printing.</i>					
1929-30	...	...	...	...	...	2,59
1930-31 (Estimate)	...	...	...	...	...	2,42
1930-31 (Revised)	...	...	...	...	...	2,60
1931-32 (Budget)	...	...	...	...	...	2,60

The current estimate has been raised in the Revised mainly having regard to the actuals of 1929-30 although the heavy demand for butwara forms from some districts has been a contributing factor to a certain extent.

It has been decided that the recoveries on account of the cost of printing work done for other Governments, which have hitherto been taken in reduction of expenditure, should in future be classed as receipts. The new classification has been adopted in the Budget, and largely explains the increase in the Budget over the current estimate.

28.	<i>XXXV.—Miscellaneous.</i>					
1929-30	...	...	...	...	...	8,40
1930-31 (Estimate)	...	...	...	...	...	4,53
1930-31 (Revised)	...	...	...	...	...	6,62
1931-32 (Budget)	...	...	...	...	...	5,76

The revised is 2,09 more than the current estimate, of which 1,17 is accounted for by the extra receipts expected under "unclaimed deposits" allowing for refund of lapsed deposits. Fluctuations from year to year under

“unclaimed deposits” are considerable and an accurate estimate is not possible. “Collection of payments for services” is likely to be 32 better, partly because contribution for leave salaries of officers in foreign service is being credited for the first time under this head, and “fees, fines and forfeitures” is expected to be 27 more on account of election receipts which were not allowed for in the current estimate. A sum of 28 has been refunded by the British Government to cover the expenditure incurred from provincial revenues in connection with the Statutory Commission’s enquiry. Sale of elephants is expected to yield 10 more than was originally anticipated.

The budget is 1,23 more than the current estimate. Of this 75 falls under net receipts from “unclaimed deposits”. Adequate provision has been made for collection of payments for services rendered. The Khedda operations in Angul will be abandoned from next year and the elephants captured are being disposed of to other departments. The Budget for sale of elephants has therefore been raised from 7 to 19.

29.	5.— <i>Land Revenue.</i>					
1929-30	26,09
1930-31 (Estimate)	24,99
1930-31 (Revised)	25,28
1931-32 (Budget)	23,34

Charges of administration.—The Revised under this minor head is 10 less than the current estimate: the saving falls mainly under the “Partition Establishment” where the current estimate for ministerial and menial establishments has been found to be 6 in excess.

Management of Government estates.—The Budget has been raised from 4,80 to 4,96. There are fixed grants for management and improvement of Government estates which are calculated as a percentage of the collections. These are being revised from the year 1931-32, the effect of which would have been a large increase in the Budget. But in view of the present unsatisfactory financial condition of the province a cut of 37 has been made in the grants for improvements for next year. But the cost of management has increased and this has to be allowed for in the Budget, which has been raised accordingly.

Survey and Settlement.—The Revised is 12,97 and the Budget 11,08 against the current estimate of 12,66. Increase in the Revised is mainly due to increase in the number of plots under revision in Chota Nagpur. The programme of work in Chota Nagpur will be larger than in the current year and the Budget for that operation has been raised accordingly. On the other hand, the Orissa Settlement is nearing completion and the Budget for that work has been reduced to cover a smaller programme.

30.	6.— <i>Excise.</i>					
1929-30	18,38
1930-31 (Estimate)	18,37
1930-31 (Revised)	18,11
1931-32 (Budget)	16,66

The current estimate provided for 834 maunds of opium to be purchased from the factory, while the quantity actually indented for this year will be 802 maunds only. This explains the low Revised. Next year’s Budget allows for the purchase of 684 maunds only at the reduced price of Rs. 18-9-0 per maund against Rs. 21-10-0 taken in the current estimate, leading to a drop in expenditure of 2,14. Budget for grain allowance has been reduced by 5 in view of fall in the price of rice. On the other hand the cost of temporary establishments in the districts will be 12 more, as the *tari* tree-tax system has been extended to certain parts of Gaya, Muzaffarpur and Darbhanga. Provision

for travelling allowance of the district staff has been raised by 23 in consequence of increased travelling due to the Civil Disobedience movement. Training of sub-inspectors in the Police Training College which was suspended for some years will be resumed from next year and the budget provides 8 for the purpose. A provision of 12 has been included for the extension of the contract distillery system in Singhbhum.

31.	7.— <i>Stamps.</i>				
1929-30	2,53
1930-31 (Estimate)	2,71
1930-31 (Revised)	2,72
1931-32 (Budget)	2,79

The variations in the Revised and the Budget from the current estimates are small and are mainly due to the increased provision for discount on account of the sale of non-judicial stamps for motor taxation purposes.

32.	8 and 8A.— <i>Forest.</i>				
1929-30	9,46
1930-31 (Estimate)	10,04
1930-31 (Revised)	9,91
1931-32 (Budget)	9,83

The Revised is 13 less than the Budget. A total decrease of 11 is expected under the heads "Organization, improvement and extension of Forests", "Communications and buildings" and "Livestock, stores, tools and plant", under "Capital outlay on Forests". Under "8.—Forest" excluding "expenditure in England" a net saving of 21 is expected to occur as explained below. The greater part of the provision of 30 under "8.—Forest—conservancy, maintenance and regeneration—V—Miscellaneous—rent of forests and payments to shareholders in forests managed by Government" has been found unnecessary, only one item of payment of 2 being expected to occur under this head during the current year. This saving and a saving of 4 under "Interest on capital outlay" have however been partially set off by an anticipated increase of 11 under "8.—Forest—conservancy, maintenance and regeneration—III—Maintenance, Repairs and Renewals", the reason for which is the unforeseen necessity of effecting special repairs to certain Forest buildings, residential and non-residential.

As against the total saving of 32 indicated above, the provision for expenditure in England is expected to be 17 more than was estimated in the current, an extra expenditure of 7 being expected under "Leave salary" and an increase of 10 under "Miscellaneous" mainly on account of the cost of the Lac Marketing Expert in London.

The Budget is 8 less than the Revised. An increase of 18 is expected under "8.—Forest—A—Conservancy, Maintenance and Regeneration" mainly due to the provision of 30 under "V—Miscellaneous—Rent of forests and payments to shareholders in forests managed by Government" as the net surplus revenue on working of forests during 1930-31, the last year of the quinquennium, is expected to amount to about 26, which together with the unpaid balance of previous four years amounting to 4 will have to be finally adjusted in 1931-32. A further increase of 18 is expected under "8.—Forest—B—Establishment" mainly because provision has been made for increments and a provision of 4 has been made for cost of passages under the Superior Civil Services Rules. With the increase of Capital outlay, interest on Capital outlay accounts for a further increase of 7 over the amount provided under this head in the Revised. The expenditure in Angul is also expected to be 4 more than the Revised. On the other hand, there is a decrease of 18 in the provision under "Communications and buildings" and a decrease of 13 under the same head in the Angul schedule. The result would be a decrease of about 14 as compared with the Revised but the Budget provides for a new item of expenditure, viz., the transfer of three roads in the district of Singhbhum from the District Board to the Forest Department which involves an expenditure of 5 in the next year.

33.	9.— <i>Registration.</i>					
1929-30	...	...	...	...	...	6,49
1930-31 (Estimate)	...	...	...	...	...	6,63
1930-31 (Revised)	..	...	...	...	...	6,56
1931-32 (Budget)	..	...	...	...	...	6,64

The variations from the current estimate are negligible. The Budget assumes that the four experimental sub-registry offices at Barharia, Bhutahi, Bajpatti and Bagaha will be retained for the whole of next year.

34. 15.—*Other revenue expenditure financed from ordinary revenues.*

1929-30	...	...	...	...	...	3,43
1930-31 (Estimate)	...	...	...	...	...	3,43
1930-31 (Revised)	...	...	...	...	...	3,59
1931-32 (Budget)	...	...	...	...	...	3,72

Supplementary grants of 25 and 50 were voted by the Council in the July session under "Works—Government embankments in the Orissa Circle" for raising and strengthening the Baitarini right embankment no. 3-A., below the railway line above Akhuapada and for constructing a flood relief cut from the Sur Lake to the sea. Savings of 35 are, however, anticipated on other works resulting in a net increase of 40 only under "Works". The maintenance of the Orissa coast canal will cost 7 more than originally estimated, owing to special repairs to the Bhograi lock. On the other hand charges for maintenance and repairs of the embankments have been reduced by 29, mainly because special repairs to the Government embankments in the North Bihar Circle have been postponed this year.

The Budget includes 40 for the Baitarini right embankment no. 3-A., 70 for the flood relief cut from the Sur Lake to the sea and 42 for other works in progress, against the current estimate of 75 under "Embankments—Works". 70 has been provided for the maintenance and repairs of the Government embankments in the Orissa Circle against 1,00 in the current estimate. A reduction of 14 has also been made in the provision for maintenance and repairs of the embankments in the North Bihar Circle.

35.	19.— <i>Interest on ordinary debt.</i>					
1929-30	...	...	...	...	...	1,00
1930-31 (Estimate)	...	...	...	...	...	87
1930-31 (Revised)	...	...	...	...	...	79
1931-32 (Budget)	...	...	...	...	...	68

The industrial concerns, such as the Cottage Industries Institute, the accounts of which have been commercialized, have been provided with working capital and the provincial revenues receive interest on the investment. The interest is taken in reduction of expenditure under this head and has contributed to a drop of 9 each in Revised and Budget. As capital outlay on forest increases, more interest on the outlay is transferred from this head for charge against the Forest Department. The reduced Budget provides accordingly for the transfer of a larger amount of interest on this account.

36.	20.— <i>Interest on other obligations.</i>					
1929-30	...	...	...	...	...	37
1930-31 (Estimate)	...	...	...	...	...	93
1930-31 (Revised)	...	...	...	...	...	86
1931-32 (Budget)	...	...	...	...	...	87

This head provides for interest payable by the Provincial Loans Account to the Famine Relief Fund on account of loans taken from the Fund to issue loans to cultivators and to local bodies from the Provincial Loans Account. The Revised provides for interest portion of the equated payments in respect of loans taken from the Fund in 1928-29 and 1929-30 and the Budget for the interest on these two loans and also of the loan for 1930-31.

37. 22.—*General Administration.*

1929-30	...	...	...	...	75,11
1930-31 (Estimate)	...	...	...	...	74,34
1930-31 (Revised)	...	...	...	...	75,80
1931-32 (Budget)	...	...	...	...	73,19

The Revised is 1,46 higher than the current estimate. This is due chiefly to an increase of 1,11 under "District Administration". The deduct entry under the head "Pay of officers" proved too large and passages and contract contingencies also increased. Greater progress than was expected was made in the expenditure of the capital grant sanctioned by the Secretary of State for furnishing the new Government House at Ranchi.

The head "Civil Secretariat" shows an increase of 55, due chiefly to the separation of the Legislative and Council Departments and the increased taxes on the building, but this is largely balanced by savings of 26 under the head "Legislative Council" chiefly owing to vacancies in officers and staff.

The Budget is 2,61 less than the Revised. Nearly half of this decrease is accounted for by the fact that the discretionary grants of the Governor, Ministers, Commissioners and District Officers have been reduced from the usual amount of 1,60 to 30 as a measure of economy in view of the present financial stringency. There is a decrease of 15 in the Private Secretary's budget mainly because no portion of the capital grant for furnishing the Ranchi Government House remains to be spent in 1931-32.

The provision under "Elections" has been reduced by 22 as elections are not expected to take place next year.

The provision under "Commissioners" has been estimated to be 14 less and that under "District Administration" 77 less than the Revised—the amount of probable savings under "Pay of officers" under "District Administration" having been taken to be 1,45.

Savings amounting to 56 are expected under "Expenditure in England".

On the other hand, as compared with the Revised an increased provision of 17 under "Legislative Council" has been made as it is expected that a Council reporter will be appointed from the beginning of the next year and the pay of the President and Deputy President of the Council has to be provided for the whole of the next financial year. An increase of 20 is also expected under "Civil Secretariat", mainly due to the provision for special officers in the Revenue Department, being raised from the usual amount of 10 to 20 (as the impending constitutional changes may necessitate the appointment of more than one special officer) and the provision for the new Legislative Department having to be made for the whole of the next year.

The Budget provides for a new item of expenditure, viz., the replacement of the old motor launch of the Collector of Cuttack by a new one. This is estimated to cost 11 in the next year.

38. 24.—*Administration of Justice.*

1929-30	...	...	...	...	41,15
1930-31 (Estimate)	...	...	...	...	42,02
1930-31 (Revised)	...	...	...	...	41,56
1931-32 (Budget)	...	...	...	...	41,50

The Revised is 46 less than the current estimate. The provision for voted and non-voted pay of judges, sub-judges and munsifs in the current estimate has been found to be 58 in excess of actual requirements. Similarly the current estimate for pay of the judges of the High Court has proved to be excessive to the extent of 19. This accounts for a reduction of 77 in the Revised

which will be partly balanced by excess expenditure of 36 anticipated by the Legal Remembrancer on law and other charges to be incurred by him under the head "Other allowances."

The next year's Budget to cover the voted and non-voted pay and leave salary payable in England on account of judges, sub-judges and munsifs allows for a growth of 60 on the Revised but the total provision has been limited to the current estimate. Reduction in the Budget as compared with the current estimate is chiefly due to the fact that the provision for the two additional judges of the High Court has not been made for a full year as their appointment has been sanctioned up to the Court's vacation of 1931.

39. 25.—*Jails and Convict Settlements.*

1929-30.	—	...	...	...	19,32
1930-31 (Estimate)	—	...	...	...	20,93
1930-31 (Revised)	...	...	...	...	26,01
1931-32 (Budget)	...	...	...	...	21,42

The increased Revised reflects the heavy extra expenditure inevitably following from the Civil Disobedience movement, which has necessitated the opening of a Camp jail at Patna, to provide accommodation for the increased jail population. The dietary charges had to be raised in the Revised from 4,91 to 7,98, cost of clothing and bedding of prisoners from 71 to 1,93, charges for moving prisoners from 41 to 79, hospital charges from 38 to 48, live-stock, tools and plant from 11 to 38 and contingencies from 97 to 1,24. A sum of 40 has also been provided for pay of officers and establishment required for the Camp jail and an increase of about 24 allowed for pay of other jail staff. The large increase will be partly balanced by a drop in the cost of raw materials resulting from a general fall in prices.

The Budget is 49 more than the current estimate. A saving of 85 is expected under jail manufacture mainly on account of reduced cost of raw materials. Provision has been made for abnormal conditions during the first half of the year. The Budget would have been considerably larger had not the reduced price of food grains counterbalanced to some extent the increased jail population.

40. 26.—*Police.*

1929-30	...	..	...	...	84,57
1930-31 (Estimate)	...	...	...	...	86,20
1930-31 (Revised)	...	..	...	...	87,61
1931-32 (Budget)	...	...	...	...	88,64

The increase of 1,41 in the Revised is due entirely to expenditure necessary to deal with the Civil Disobedience movement. A supplementary grant to cover this was voted by the Council. For the two temporary forces now being employed in consequence of the present unrest, the Revised for the District Executive Force includes 12 under "Executive subordinates" and 67 under "Constabulary." Increases of 25 and 14 under voted "Allowances" and "Contingencies" of the District Executive Force are attributable to the same cause. Larger expenditure on the diet and batta allowances of the Mounted and Unmounted Military Police accounts for an increase of 10, the appointment of a special officer and larger ministerial staff in the Criminal Investigation Department for another 14.

The Budget is 2,44 more than the current estimate. To deal with the recurring labour trouble at Jamsbedpur it has become necessary to provide a small Mounted Military Police unit there, for which the Budget provides 55. Another 5 has been provided for two industrial intelligence officers required for the same place and its neighbourhood. As the Civil Disobedience movement still persists it has not been possible to disband the two

temporary forces. A full year's provision, viz., 1,76, has been included in the Budget for both of them, though as soon as the situation permits one of the forces will be disbanded.

41.						31.— <i>Education.</i>
1929-30	...	...	...	...	...	92,11
1930-31 (Estimate)	...	...	...	...	...	93,47
1930-31 (Revised)	...	...	...	...	...	92,89
1931-32 (Budget)	...	...	...	...	...	88,59

The Revised is 58 less than the current estimate. The current estimate for Home charges has been found to be 39 more than is necessary. Similarly the provision for pay of officers in Government Arts Colleges has proved to be an over-estimate to the extent of 16. The Revised has accordingly been pitched low.

The Budget is 4,88 less than the current estimate. Reduced provision has been made to meet actual requirements under pay of officers in Government Colleges and leave salaries and overseas pay drawn in England and under contingencies in Arts Colleges and Government Secondary Schools. In view of the financial stringency it has been found necessary to keep down non-recurring grants-in-aid for Secondary Schools to the minimum, direct grants to non-Government Schools being reduced from 2,38 to 77 and nothing being allowed for any grant for capital expenditure, such as building grants for secondary education to local bodies, for which the current estimate provided 1,70. Similarly the provision for non-recurring grants-in-aid to European and Anglo-Indian schools has been reduced from 50 to 5, and for non-Government Arts Colleges from 21 to 16. A reduction of 30 has been made under "Stipends to pupil teachers in training schools." The provision under State scholarships held abroad has been reduced by 6 and a similar cut made under "Pay of officers" of the Law College.

On the other hand the Budget provides 16 for a special officer for Primary education and 5 for opening classes in office work in the Greer Bhumihar Brahman and Ravenshaw Colleges.

42.						32.— <i>Medical.</i>
1929-30	...	...	...	...	...	30,01
1930-31 (Estimate)	...	...	...	...	...	30,62
1930-31 (Revised)	...	...	...	...	...	29,78
1931-32 (Budget)	...	...	...	...	...	28,87

The Revised is 84 less than the current estimate. The estimate for non-voted and voted "Pay of officers" has been found to be 22 more than is actually required. Similarly the provision under the head "Reserve Medical Subordinates" has proved to be excessive to the extent of 25 and for non-voted charges to be incurred in England 14 more than is necessary. Against 70 in the current estimate for contribution towards the two Sadr hospitals at Sambalpur and Chaibassa the amount actually required is only 43. The Revised has been reduced accordingly.

The Budget is 1,75 less than the current estimate. In view of the existing financial stringency the usual grant of 3,25 to district boards has been reduced in the Budget to 3,00 and it has been found necessary to reduce the grant for equipment ordinarily placed at the disposal of the Inspector-General of Civil Hospitals by 35, the grant to local bodies for the treatment of lepers from 19 to 7 and the total provision for the treatment of venereal diseases from 12 to 5. More Indian Medical Service officers are expected to be on leave next year, accordingly the non-voted provision for pay of Civil Surgeons has been reduced by 47. Necessary reduction has been made under "Reserve Medical subordinates" to allow for actual requirements only. Owing to a change of classification the unspent balances of the Government contributions towards the Sadr hospitals at Sambalpur and Chaibassa have been provided under a different head and nothing included in this Budget. On the other

hand, the grant to the Bihar and Orissa Maternity and Child Welfare Society has been raised from 5 to 9 for the next year; 14 has been allowed for additional equipment for the X-Ray department of the Patna Medical College Hospital, 2 for an additional staff nurse in the same hospital, 10 for contingencies of the Darbhanga Radium Ward and an extra sum of 12 necessary for diet of patients in hospitals and the Sanatorium.

43.	33.—Public Health.			
1929-30	21,91
1930-31 (Estimate)	18,97
1930-31 (Revised)	18,86
1931-32 (Budget)	11,02

A net saving of 11 is anticipated in the Revised. The lump provision of 3,45 on account of contributions to district boards and municipalities for water-supply, sewerage and drainage will be utilised in full this year, the principal items of Government grants from this source being 60 for water supply at Daltonganj and 1,00 for the Puri water-works, for which token demands were passed by the Council in January session.

Out of 1,64 provided for the Patna University and the Arts College water-supply and sanitary installations under "Works" a small sum of 3 only will be spent this year as the sewerage portion of the projects can not be taken up until the Patna main drainage scheme has been finally settled. These two items alone will yield a saving of 1,61 against a probable saving of 40 which was provided for in the current estimate under the minor head "Works" as a whole. On the other hand, a sum of 78 has been included in the Revised for water-supply and drainage in connection with the camp jail at Phulwari, which received the approval of the Council in January session. Increases also occur under other heads, chiefly under Repairs and Tools and Plant, the net short expenditure under "Works" amounting to 3 only.

A saving of 20 is also expected under "Public Health Establishment—Superintendence and Engineering Branch" which is partly balanced by an increase of 16 under "Expenditure in England."

The Budget is 7,95 less than the current estimate. This is mainly accounted for by the fact that against the current estimate of 2,00 for Bhagalpur water-works and 3,00 on account of non-recurring grant for water-supply in rural areas, no provision has been included in the Budget. The usual provision of 95 (including a reserve of 50) for the latter purpose has also been omitted as a measure of economy necessitated by the present financial stringency. Expenditure under "Works" has been reduced from 4,07 to 1,90 of which 8 is for a new work, viz., water-supply and drainage in the Darbhanga Radium Ward at the Patna Medical College Hospital. The other new items of non-recurring expenditure included in the Budget are :—

Provision for inoculation against Cholera	...	...	18
Bacteriophage scheme	...	...	10
Cholera epidemic reserve of vaccinators	...	...	13
Provision for the destruction of water hyacinth	...	...	10

44.	34.—Agriculture.			
1929-30	16,17
1930-31 (Estimate)	16,63
1930-31 (Revised)	16,03
1931-32 (Budget)	15,98

The site originally selected for an agricultural farm in Muzaffarpur has been rejected and a new site remains yet to be finally settled. In the

circumstance 46 for cost of land is not expected to be spent in the current year and has been omitted from the Revised. Saving of 8 are anticipated under "pay of officers" of the Co-operative Department in consequence of replacement of higher paid Assistant Registrars by officers on lower pay, and of 9 under non-voted "pay of officers" of the Veterinary College as a professor's post remained vacant for half the year.

The Budget is 65 less than the current estimate. No provision has been made for the land required for the Muzaffarpur Agricultural Farm and the non-recurring provision of 20 for the supply of sera and vaccine to district boards has not been repeated.

45.

35.—*Industries.*

1929-30	...	...	...	...	11,08
1930-31 (Estimate)	...	...	...	...	11,41
1930-31 (Revised)	...	...	...	...	11,08
1931-32 (Budget)	...	...	...	...	8,96

Certain Government industrial undertakings which are run partly as commercial concerns and partly as educational institutions were estimated to work at a loss of 55. Allowing for certain overhead charges which were not taken into account in framing the current estimate the loss has been estimated in the Revised at 71. The loss will be more than balanced by small savings spread over different heads in this budget, e.g., Direction 10, Orissa Engineering school 13, Ranchi Technical school 8 and Home charges 6. The Revised has accordingly been pitched low.

The Budget is 2,45 less than the current estimate. 1,48 of this drop is explained by the fact that it has not been necessary to repeat in the Budget the provision for the working capital of the institutions the accounts of which have been commercialized. Neither will the Bihar College of Engineering require next year the 77 for non-recurring expenditure on equipment allowed for in the current estimate. As a measure of economy enforced by the present financial stringency a cut of 8 had to be made under State technical scholarships and the provision for industrial experiments has been reduced from 10 to 5. The Budget for sericulture has also been reduced from 11 to 5.

46.

37.—*Miscellaneous Department.*

1929-30	...	...	...	...	49
1930-31 (Estimate)	...	...	...	...	42
1930-31 (Revised)	...	...	...	...	70
1931-32 (Budget)...	...	...	...	...	68

The fees payable to experts for examination of public motor vehicles used to be debited as "Refunds" under the receipt head "XXXV—Miscellaneous." Owing to a change of classification the charges are now being taken under this head. The Revised and Budget have accordingly been raised.

47.

41.—*Civil Works.*

1929-30	...	...	...	...	86,37
1930-31 (Estimate)...	...	...	...	...	75,28
1930-31 (Revised)	...	...	...	...	80,98
1931-32 (Budget)	...	...	...	...	64,87

The Revised includes 5,61 for the buildings of the camp jail at Phulwari which had to be erected in consequence of the Civil Disobedience movement.

The Budget is 10,41 less than the current estimate. Charges for "Repairs" have been reduced by 3,20 and minor works grants for Heads of Departments, Commissioners of Divisions, etc., by 2,20 as a measure of economy necessitated by the present financial stringency.

For the same reason a cut of 30 has been made in the "Augmentation grant" for communications. The provision on account of new projects amounts to 1,29 only against 12,00 in the current estimate the most important of the new items being 42 for the Darbhanga Radium Ward at the Patna Medical College and 27 for certain improvements to the Itki Sanatorium. On the other hand a lump provision of 5,77 has been made under "Grants-in-aid" for grants to local bodies for communications out of the net proceeds of the Bihar and Orissa Motor Vehicles Taxation Act.

The important items of works in progress in the Budget are—

Construction of a new record-room for the Collectorate, Purnea ...	55
Construction of a new building for the Gaya Zila school ...	1,00
Improvement to Biru-Simdega section of the Ghagra-Gumla-Simdega road	75
Construction of a metalled road from Rajauli to Dobour on Gaya-Hazaribagh road	1,70
Improvement of the road from Dobour to Kodarma in the Hazaribagh district	1,50
Improvement to the Bakhtiarpur-Bihar road	80

The last three projects will be financed from the subventions from Central Road Development Account.

48.

43-A.—Famine Relief

and

43-B.—Transfer to Famine Relief Fund.

There has been no famine expenditure this year and the Revised allows for the small sum of 10 against the current estimate of 82 under 43-A.—Famine Relief. The Budget has, however, been taken at 85, since the conditions next year cannot be foreseen.

The closing balance of the Famine Relief Fund being in excess of the prescribed minimum balance of 15,00 it is not necessary to pay into the fund the annual contribution of 3 lakhs, or any portion thereof, in the current or next year. The estimates under 43-B are, therefore, nil.

49. 45—*Superannuation allowances and pensions, 45-A—Commutation of pensions financed from ordinary revenues and 60-B—Commuted value of pensions.*

	Revenue Expenditure.		Capital Expenditure.	Total.
	No. 45.	No. 45-A.	No. 60-B.	
	1929-30	28,11	2,24		—13	30,22
1930-31 (Estimate)	28,87	92	—13	29,66
1930-31 (Revised)	31,06	67	—13	31,60
1931-32 (Budget)	31,75	3,75	—14	35,36

There will be a net increase of 1,94 in the Revised and of 5,70 in the Budget over the current estimate under the three heads taken together. The major portion of the increase in Revised is due to the fact that the current estimate for "Superannuation and retired allowances" has been found inadequate. The Revised has been raised accordingly. From next year the Government of Bengal will cease to pay in lump the capitalized value of the pensions of their retired officers drawing pensions in this province and will only pay the actual amount of such pensions. This accounts for an increase of 3,08 in the Budget. The rest of the increase in Budget falls under "Superannuation and retired allowances."

The capital expenditure on commutation of pensions is being financed, as in the past, from revenue, thus wiping out expenditure under "60-B." The minus figures above represent the credits taken under this head of the equated payments of principal which would have been made from revenue if the commuted value of pensions were paid from loans.

In consequence of the recent revision of the commutation table by the Government of India with reference to the prevailing rate of interest, the amounts which can be obtained by commuting pensions in India have decreased and the demand for commutation has diminished. This is reflected in the reduced Revised of 2,25 and Budget of 2,50 against the current estimate of 3,00 for voted charges. On the other hand non-voted expenditure on commutation, which is for pensioners who have a right to commute, does not show any indication of a fall and the Revised and Budget have been raised from 1,00 to 1,50 and 1,25, respectively.

50. 46.—*Stationery and Printing.*

1929-30	...	...	..	...	9,22
1930-31 (Estimate)	...	...	...	...	9,50
1930-31 (Revised)	...	...	...	...	9,52
1931-32 (Budget)	...	..	...	...	9,65

The slight increase in the Revised over the current estimate hardly calls for any remarks.

The Budget is 13 more than the Revised. This is almost entirely due to the change of classification mentioned under XXXIV—Stationery and Printing and the printing of the Bihar and Orissa News Bulletin.

The decision to classify freight charges on plain paper used with stamps under this major head instead of under 7—Stamps—as before accounts for an increase of 2 in the Revised and the Budget.

51. 47.—*Miscellaneous.*

1929-30	...	...	...	...	2,46
1930-31 (Estimate)	...	...	...	..	1,90
1930-31 (Revised)	...	...	...	...	1,70
1931-32 (Budget)	...	...	...	...	1,86

The savings in the Revised are accounted for by the fact that the 30 provided for the Committee on co-operation has been found to be unnecessary as the Committee was again postponed and will not sit in the current year; the amount has been repeated in the Budget for next year. Against 12 in the current estimate a sum of 5 only will be required for the Hindu Religious Endowment Committee. On the other hand, as a result of a change in classification, contribution of 15 to the Chaukidari Reward Fund will be adjusted under this head instead of 26—Police.

The Budget provides 12 for a Trunk telephone service between Ranchi and Patna payable to the Telegraph Department. The Khedda operations in Angul will be abandoned from next year and this accounts for a reduction of 14 in the Budget which has been reduced from 1,90 to 1,86.

52. *Loans and advances by Provincial Government.*

			Estimate, 1930-31.	Revised. 1930-31.	Budget, 1931-32.
Receipts	...	...	8,20	9,10	5,97
Expenditure	...	...	8,45	3,87	5,17

Disbursements of loans and advances have been taken at 4,58 less than the current estimate. Owing to good rains and crops the cultivators are not expected to require as much in takavi loans as was anticipated. The Revised for advances to cultivators has, therefore, been reduced from 5,11 to 2,24. Owing to the failure of some industrial projects aided by Government, loans under the State Aid to Industries Act, are now being sanctioned with caution. The Revised for these loans has accordingly been reduced from 50 to 14 to cover

sanctioned items only. The newly constituted district board of Purnea has definitely decided not to take a loan for the improvement of communications for which the current estimate provided 1,00. The Reserve of 1,00 for unforeseen demands has also been found to be superfluous. On the other hand, a few items of small loans for which the current estimate did not provide have been met from savings, e.g., to certain Mankis of the Kolhan for the extraction of Sabai grass, 6 each to Mundari Khuntikattidars for payment of settlement costs and to the Charaipur Encumbered Estate in the Kolhan, 11 to the Jamalpur municipality for an office building and 23 to the Balasore district board to meet the cost of cess revaluation.

The Budget for advances to cultivators has been reduced in view of good crops. There is at present no sanctioned loan for industrial purposes and the Budget is, therefore, nil. In the present financial condition it is difficult to find funds for loans to local bodies and the Budget provides for only a small sum of 27 to cover sanctioned items. The usual provision of 1,00 for unforeseen demands has also been reduced to 50 in the Budget.

As regards receipts, there were rather heavy issues of Takavi loans in 1928-29, hence the recoveries allowed for in the Revised are larger than was originally anticipated. The issues in 1929-30 were small and the recoveries in the Budget have accordingly dropped.

53. *Advances from the Provincial Loans Fund.*

	Actuals.	Estimate.	Revised.	Budget.
Receipts	...	...	...	...
Expenditure	45	48	48	51

No loans are to be taken from the Provincial Loans Fund of the Government of India either this year or next. Hence the estimate for receipts is blank. The Revised and Budget on the expenditure side provide for repayment in equated instalments of the loans taken by the local Government from the Government of India for the Jharia Water Board for water-supply to the coalfields.

54. *Transfers from Famine Relief Fund.*

This head appears both in the revenue and capital sections of the estimates. The Budget in the revenue section under the head "XXXII" provides the 20 lakhs which will be withdrawn to meet expenditure of a non-recurring nature. There will be no withdrawal for the purpose in the current year and the Revised is, therefore, nil.

As regards the capital section the receipt side repeats the amount of withdrawal for the loans requirements only of the local Government, viz., 3,42 in Revised and 4,08 in Budget.

The expenditure side in the capital section represents the principal portion of the equated payments (4,04 in Revised and 4,82 in Budget) in respect of the loans taken from the Fund from 1928-29 to 1930-31. The interest portion of the equated payments appears under the head "20-Interest on other obligations."

55. *Famine Relief Fund.*

	Estimate, 1930-31.	Revised, 1930-31.	Budget, 1931-32.
Receipts...	7,03	7,31	8,05
Expenditure	6,79	3,42	24,08
Net	+ 24	+ 3,89	-16,03

The receipts of the fund consist of interest on the balances of the fund kept with the Central Government and of equated payments of interest and

principal in respect of advances taken from the fund to meet the loans requirements of the provincial Government. The opening balance of the fund for the current year proved to be 1,93 better and the rate of interest payable by the Government of India has also been raised from $4\frac{1}{2}$ per cent. to $5\frac{1}{2}$ per cent. Larger interest on the balances of the fund accounts mainly for the increased Revised (7,31). The Budget assumes that the withdrawal of 20 lakhs from the fund to meet non-recurring expenditure will occur in the last quarter of 1931-32 and will, therefore, earn interest for the whole of that year at the rate of $5\frac{1}{2}$ per cent. The equated payments of principal in respect of advances taken from the fund to finance the Provincial loans account will be larger in the coming than in the current year as they will be in respect of three years' loans instead of two years taken for the current estimate. The Budget for receipts has accordingly been raised to 8,05.

On the expenditure side, against 6,79 in the current estimate it is expected that it will be necessary to issue loans to cultivators and local bodies aggregating 3,42 only. The whole of 3,42 will be met from the Famine Relief Fund and has, therefore, been shown in the Revised. In the coming year it is not proposed to meet the small sum to be given as loans to local bodies from the Famine Relief Fund. The Budget therefore provides the requirements for advances to cultivators only, viz., 4,08, besides another 20 lakhs which will be withdrawn from the fund to meet revenue expenditure of a non-recurring nature.

56. *Subventions from Central Road Development Account.*

	Estimate, 1930-31.	Revised, ... 1930-31.	Budget, 1931-32.
Receipts	2,90	3,00
Expenditure	25	4,00

The additional revenue derived from the enhanced duties on motor spirit is earmarked for expenditure on road development and credited to a separate Road Development Account. The Government of India apportion allotments from the fund among the provinces in the ratio which the consumption of petrol in each province bore to the total consumption in India in the preceding calendar year.

Subventions expected by this province during the current year and next are 2,90 and 3,00, respectively. These amounts are shown on the receipts side in the capital section under the head "Subventions from Central Road Development Account."

The expenditure side in the capital section represents the amounts that will be withdrawn and transferred to the revenue account (XXX.—Civil Works) for expenditure on approved road development projects under the head "41—Civil Works." A sum of 25 has been included in the Revised and 4,00 in the Budget on the above account.

PATNA :
The 9th February 1931. }

W. B. BRETT,
Secretary to Government,
Finance Department.

APPENDIX A.

General Abstract of Revenue and Receipts and Expenditure.

[IN THOUSANDS OF RUPES.]

REVENUE AND RECEIPTS.			Budget Esti- mate, 1931-32.	Revised Esti- mate, 1930-31.	Budget Esti- mate, 1930-31.
II.—TAXES ON INCOME	...	...	3,90	4,20	4,50
V.—LAND REVENUE	...	...	1,77,68	1,83,29	1,82,26
VI.—EXCISE	...	...	1,61,00	1,50,00	1,92,77
VII.—STAMPS	...	...	1,14,38	1,10,32	1,11,20
VIII.—FOREST	...	...	9,88	9,18	10,09
IX.—REGISTRATION	...	...	16,50	15,66	16,81
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.			16,58	15,74	16,01
XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.			1,09	1,10	1,10
XVI.—INTEREST	...	...	5,21	7,73	7,12
XVII.—ADMINISTRATION OF JUSTICE		...	5,29	5,22	5,24
XVIII.—JAILS AND CONVICT SETTLEMENTS		...	6,39	6,41	6,95
XIX.—POLICE	...	...	1,85	1,78	1,67
XX.—PORTS AND PILOTAGE	...	...	...	...	...
XXI.—EDUCATION	...	...	7,31	7,39	7,10
XXII.—MEDICAL	...	...	2,58	2,09	2,02
XXIII.—PUBLIC HEALTH	...	...	1,57	1,28	1,80
XXIV.—AGRICULTURE	...	...	2,58	2,60	2,67
XXV.—INDUSTRIES	...	...	84	83	79
XXVI.—MISCELLANEOUS DEPARTMENTS		...	27	31	1
XXX.—CIVIL WORKS	...	...	10,56	6,75	6,10
XXXII.—TRANSFERS FROM FAMINE RELIEF FUND			20,00	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	...		1,18	1,38	1,39
XXXIV.—STATIONERY AND PRINTING		...	2,60	2,60	2,42
XXXV.—MISCELLANEOUS	...	...	5,76	6,62	4,53
XXXIXA.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERN- MENTS.			...	...	...
XL.—EXTRAORDINARY RECEIPTS	...	...	...	...	...
TOTAL REVENUE			5,75,00	5,42,51	5,84,55

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.	Budget Esti- mate, 1931-32.	Revised Esti- mate, 1930-31.	Budget Esti- mate, 1930-31.
5.—LAND REVENUE	23,34	25,28	24,99
6.—EXCISE	16,66	18,11	18,37
7.—STAMPS	2,79	2,72	2,71
8.—FOREST	8,77	8,25	8,29
8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE	1,05	1,66	1,76
9.—REGISTRATION	6,64	6,56	6,63
14.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	20,46	20,46	20,46
15.—IRRIGATION REVENUE ACCOUNT—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.	3,72	3,59	3,43
16.—IRRIGATION CAPITAL ACCOUNT—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	1	1	1
19.—INTEREST ON ORDINARY DEBT	68	79	87
20.—INTEREST ON OTHER OBLIGATIONS	87	86	93
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	51	48	48
22.—GENERAL ADMINISTRATION	73,19	75,80	74,34
24.—ADMINISTRATION OF JUSTICE	41,50	41,56	42,02
25.—JAILS AND CONVICT SETTLEMENTS	21,42	26,01	20,93
26.—POLICE	88,64	87,61	86,20
27.—PORTS AND PILOTAGE	...	...	...
30.—SCIENTIFIC DEPARTMENTS	41	45	45
31.—EDUCATION	88,59	92,89	93,47
32.—MEDICAL	28,87	29,78	30,62
33.—PUBLIC HEALTH	11,02	18,86	18,97
34.—AGRICULTURE	15,98	16,03	16,63
35.—INDUSTRIES	8,96	11,08	11,41
37.—MISCELLANEOUS DEPARTMENTS	68	70	42
41.—CIVIL WORKS	64,57	80,98	75,28
43.—FAMINE	85	10	82
45.—SUPERANNUATION ALLOWANCES AND PENSIONS...	31,75	31,06	28,87
45A.—COMMUTATIONS OF PENSIONS FINANCED FROM ORDINARY REVENUES.	3,75	67	92
46.—STATIONERY AND PRINTING	9,65	9,52	9,50
47.—MISCELLANEOUS	1,36	1,70	1,90
51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENT.	...	...	...
51A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...
TOTAL EXPENDITURE CHARGED TO REVENUE.	5,77,49	6,13,57	6,01,68

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.				Budget Esti- mate, 1931-32.	Revised Esti- mate, 1930-31.	Budget Esti- mate, 1930-31.
Brought forward				5,75,00	5,42,51	5,84,55
LOANS AND ADVANCES BY THE PROVINCIAL GOVERN- MENT (RECOVERIES).				5,97	9,10	8,20
ADVANCES FROM THE PROVINCIAL LOANS FUND				...	...	...
TRANSFERS FROM FAMINE RELIEF FUND				4,08	3,42	6,79
FAMINE RELIEF FUND				8,05	7,31	7,03
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.				3,00	2,90	...
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT				51	48	48
SUSPENSE				1,02	1,33	2,67
TOTAL RECEIPTS				5,97,63	5,67,05	6,09,72
OPENING BALANCE				(c) 89,97	(b) 1,49,70	(a) 1,41,94
GRAND TOTAL				6,87,60	7,16,75	7,51,66

(a) Ordinary balance	...	...	...	...	...	...	1,01,39
Famine Relief Fund	...	...	...	...	...	...	40,65
						Total	1,41,94
(b) Ordinary balance	...	...	...	...	...	...	1,07,12
Subventions from Central Road Development Account	...	...	...	...	...	...	...
Famine Relief Fund	...	...	...	...	...	...	42,58
						Total	1,49,70
(c) Ordinary balance	...	...	...	...	...	...	40,85
Subventions from Central Road Development Account	...	...	...	...	...	...	2,65
Famine Relief Fund	...	...	...	...	...	...	46,47
						Total	89,97

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.				Budget Esti- mate, 1931-32.	Revised Esti- mate, 1930-31.	Budget Esti- mate, 1930-31.
Brought forward				5,77,49	6,13,57	6,01,68
COMMUTED VALUE OF PENSIONS				-14	-13	-13
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.				5,17	3,37	8,45
REPAYMENT OF ADVANCES FROM THE PROVINCIAL LOANS FUND.				51	48	48
TRANSFERS FROM FAMINE RELIEF FUND (REPAYMENTS)				4,82	4,04	4,34
FAMINE RELIEF FUND				24,08	3,42	6,79
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.				4,00	25	...
SUSPENSE				1,05	1,28	2,64
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.				39,49	13,21	22,57
RESERVE FOR UNFORESSEEN				1,00	...	5,00
TOTAL EXPENDITURE				6,17,08	6,26,78	6,29,25
CLOSING BALANCE				(c) 69,62	(b) 89,97	(a) 1,22,41
GRAND TOTAL				6,87,60	7,16,75	7,51,66
PROVINCIAL	SURPLUS			...	...	...
	DEFICIT			20,35	59,73	19,53
(a) Ordinary balance				...	...	81,52
Famine Relief Fund				...	...	40,89
					Total	1,22,41
(b) Ordinary balance				...	...	40,85
Subventions from Central Road Development Account				...	...	2,65
Famine Relief Fund				...	...	46,47
					Total	89,97
(c) Ordinary balance				...	...	37,53
Subventions from Central Road Development Account				...	...	1,65
Famine Relief Fund				...	...	30,44
					Total	69,62

APPENDIX B

**List of new schemes and projects included in the Budget for 1931-32 as presented to the
Legislative Council.**

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1931-32.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
6.—EXCISE (TRANSFERRED).					
Extension of the Contract Supply System in the district of Singhbhum.	District Executive Establishment—Pay of Establishment.	9,480	...	9,000	...
ALLOWANCES.					
	Travelling allowance ...	2,500	...	2,500	...
	Contingencies—Contract ...	120	...	120	...
Total (6.—Excise) ...		12,100	...	11,620	...
8.—FOREST (RESERVED).					
Transfer to the Forest Department of the following district board roads in the district of Singhbhum:—	Conservancy, maintenance and regeneration—Maintenance, repairs and renewals—Roads and Bridges.	3,500	3,500	1,900	3,500
<p>(i) From a point one mile west of Saitba to Lazra, 16 miles.</p> <p>(ii) Kaira to Sonua, 4 miles.</p> <p>(iii) Banskata to Gudri, 15 miles</p>					
Total (8.—Forest) ...		3,500	3,500	1,900	3,500
22.—GENERAL ADMINISTRATION (RESERVED).					
Replacement of the motor launch "Attic" by a new one for the Collector of Cuttack.	Stores—High Commissioner—Voted.	...	9,160	...	9,160
	District Administration—General Establishment—Contingencies—Non-contract.	...	1,473	...	1,473
	General Establishment—Pay of Establishment.	651	...	351	...
Total (22.—General Administration).		651	10,633	351	10,633
26.—POLICE (RESERVED).					
Increase in the District Police Force as a temporary measure.	District Executive Force—District Police.				
	Executive Subordinates ...	...	18,120	...	18,120
	Special pay ...	...	192	...	192
	Constabulary ...	...	1,03,680	...	1,03,680
Allowances—Voted—					
	Travelling allowance ...	...	10,644	...	10,644
	Cost of railway warrants ...	...	600	...	600
	Other allowances ...	...	14,220	...	14,220
	Recruiting charges ...	...	100	...	100

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1931-32.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
26.—POLICE (RESERVED)—concl'd.					
	Contingencies—Non-contract—				
	Miscellaneous contingencies—Non-contract.	...	12,180	...	12,180
	Clothing	...	10,921	...	10,921
	Purchase of arms and accoutrements.	...	2,430	...	2,430
	Rents	...	2,000	...	2,000
	Petty construction	...	1,000	...	1,000
Addition of one Inspector and one Sub-Inspector to the strength of the Singhbhum District Police.	District Executive Force—				
	District Police—Executive Subordinates.	3,828	...	2,805	...
	Special pay	960	...	880	...
	Allowances—Voted—				
	Travelling allowance	306	...	224	...
	Other allowances	780	...	715	...
	Contingencies—Non-contract	383	...	281	...
	Special Police—Mounted Military Police—Police Force—				
	Executive Subordinates	1,243	...	960	...
	Sowars and dafadars	6,880	...	5,940	...
Special pay	1,896	...	1,896	...	
Allowances—Voted—					
Travelling allowance	650	...	552	...	
Recruiting charges	...	500	...	500	
Other allowances	2,340	200	2,340	200	
Contingencies—Contract	1,749	405	1,704	405	
Contingencies—Non-contract—					
Purchase of ponies	1,200	18,600	...	18,600	
Maintenance of saddlery and gear.	279	...	...	...
Miscellaneous contingencies	14,163	7,260	11,850	7,260	
Arms and accoutrements	1,080	2,016	744	2,016	
	Total (26.—Police)	37,742	2,05,068	30,891	2,05,068
31.—EDUCATION (TRANSFERRED).					
Building grant to the Lee High School at Kharagpur in Monghyr.	B.—Secondary—Direct grants to other non-Government Secondary Schools—Non-recurring—Grant for specific major projects.	...	15,000	...	15,000
Arrangements for physical education.	E.—General—Inspection—Pay of Establishment.	6,280	...	5,700	...
	Allowances—Voted—Travelling allowance.	750	...	750	...
	<i>Deduct—</i>				
	Pay of establishment	—5,549	...	—4,860	...
	Allowances—Voted—Travelling allowance.	—1,350	...	—1,350	...
	Contingencies—Contract	—150	...	—150	...

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1931-32.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
31.—EDUCATION (TRANSFERRED) —concl'd.					
Opening of classes in office work in connection with the Greer Bhumihar Brahman and Ravenshaw Colleges.	A.—University—Government Arts Colleges for Boys—Pay of Establishment.	* 4,344	...	3,806	...
	Contingencies—Non-contract—Miscellaneous contingencies.	* 672	...	672	...
Total (31.—Education—Transferred).		4,997	15,000	4,568	15,000
32.—MEDICAL (TRANSFERRED).					
Grant for the treatment of venereal diseases.	Hospitals and dispensaries—Muffasal hospitals and dispensaries—Contingencies—Non-contract.	...	1,250	...	1,250
	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for treatment of venereal disease.	...	3,600	...	3,600
Grant to the Bihar and Orissa Maternity and Child Welfare Society.	Grants for medical purposes ...	...	9,000	...	9,000
Appointment of an additional staff nurse at the Patna Medical College Hospital.	Hospitals and dispensaries—Muffasal hospitals and dispensaries—Pay of Establishment—Matrons, Nurses and Sisters.	1,200	...	1,200	...
	Allowances—Voted—Other allowances.	600	...	600	...
Supply of drugs to Sadr and Sub-divisional hospitals for treatment of Kala-azar.	Hospitals and dispensaries—Muffasal hospitals and dispensaries—Contingencies—Non-contract.	...	2,000	...	2,000
	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for treatment of Kala-azar.	...	5,500	...	5,500
Grant for improvement and equipment of hospitals and dispensaries.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grants for equipment.	...	20,000	...	20,000
Contribution to the Lady Hardinge Medical College, Delhi.	Grants for medical purposes—Contribution to the Lady Hardinge Medical College.	...	4,000	...	4,000
Grants to local bodies for drugs and instruments and remuneration to local Indian doctors and compounders for leprosy work.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grants to local bodies for the treatment of lepers.	...	5,000	...	5,000
Provision of a district leprosy officer for Puri.	Ditto ...	...	3,600	...	1,800
Additional equipment for the X'Ray department of the Patna Medical College Hospital.	Hospitals and dispensaries—Muffasal hospitals and dispensaries—Contingencies—Non-contract—Grant for X'Ray department of the Patna Medical College Hospital.	150	13,720	150	13,720
Darbhanga Radium Ward at the Patna Medical College Hospital.	Radium Institute—Contingencies—Non-contract.	5,000	9,000	1,250	9,000
Total (32.—Medical—Transferred).		6,950	76,670	3,200	74,870

* The recurring expenditure has been sanctioned for 2 years only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure .		Budget estimate, 1931-32.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
32.—MEDICAL—concl'd.					
32.—MEDICAL (ANGUL).					
Grant for the treatment of venereal diseases.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for the treatment of venereal disease.	...	150	...	150
Total (32.—Medical—Angul).		...	150	...	150
Total (32.—Medical) ...		6,950	76,820	3,200	75,020
33.—PUBLIC HEALTH (TRANSFERRED).					
Provision for inoculation against cholera.	Expenses in connection with epidemic diseases—Other epidemic diseases—Contingencies—Non-contract—Anti-influenza and anti-cholera vaccines.	...	18,000	...	18,000
Bacteriophage Scheme	Expenses in connection with epidemic diseases—Other epidemic diseases—Other Schemes—Bacteriophage scheme.	...	10,000	...	10,000
Cholera Epidemic reserve of vaccinators.	Expenses in connection with epidemic diseases—Other epidemic diseases—Pay of Establishment—vaccinators.	...	13,000	...	13,000
	Allowances—Voted—Travelling allowance.	...	1,500	...	1,500
	Contingencies—Miscellaneous	...	3,500	...	2,500
Provision for the destruction of water hyacinth.	Grants for public health purposes—Contributions to district boards and municipalities for water-supply, sewerage and drainage—Grants to district boards for the destruction of water hyacinth.	...	10,000	...	10,000
Water-supply and drainage in the Darbhanga Badium Ward at the Patna Medical College Hospital.	Works—Original Works—Major Works.	...	8,000	...	8,000
Total (33.—Public Health—Transferred).		...	64,000	...	64,000
34.—AGRICULTURE—(TRANSFERRED).					
Conservancy work and street lighting in the area of the Bihar and Orissa Veterinary College and the Government Cattle Farm, Patna.	Veterinary charges—Veterinary Instruction—Veterinary College—Contingencies—Non-Contract.	1,590	...	1,415	...
Total (34.—Agriculture) ...		2,590	...	1,415	...

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1931-32.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
35.—INDUSTRIES (TRANSFERRED).					
Industrial Experiments	Industries—Industrial Development—Industrial Experiments.	...	5,000	...	5,000
Total (35.—Industries)		...	5,000	...	5,000
41.—CIVIL WORKS (RESERVED).					
Acquisition of land with the houses standing thereon for the extension of Amlatola, Patna, for the purpose of constructing quarters for the Assistants of the Secretariat and the Departmental offices.	Original Works—Buildings—General Administration.	...	26,000	...	26,000
Total (General Administration)...		...	26,000	...	26,000
41.—CIVIL WORKS (TRANSFERRED).					
Construction of the Darbhanga Radium Ward at the Patna Medical College Hospital.	Original Works—Buildings—Medical.	...	42,272	...	42,272
Construction of additional kitchens and addition of verandahs in "B" Class Wards, etc., in the Itki Sanatorium.	Ditto	...	26,800	...	26,800
Total (Medical)		...	69,072	...	69,072
Conservancy work and street lighting in the area of the Bihar and Orissa Veterinary College and the Government Cattle Farm, Patna.	Original Works—Buildings—Agriculture.	...	9,118	...	9,118
Total (Agriculture)		...	9,118	...	9,118
Grant to the District Committee of the Santal Parganas for improvement of communications.	Grants in-aid—Communications—Other contributions.	...	25,000	...	25,000
Total (Grants-in-aid)		...	25,000	...	25,000
Total (41.—Civil Works—Reserved).		...	26,000	...	26,000
Total (41.—Civil Works—Transferred).		...	1,03,190	...	1,03,190
Total (41.—Civil Works)		...	1,29,190	...	1,29,190

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget estimate, 1931-32.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		Rs.	Rs.	Rs.	Rs.
	47.—MISCELLANEOUS (RESERVED).				
Trunk telephone service between Ranchi and Patna.	Contributions ...	(a) 12,000	...	(a) 12,000	...
	Total (47.—Miscellaneous—Reserved).	12,000	...	12,000	...
	47.—MISCELLANEOUS— (TRANSFERRED).				
Appointment of a Committee on Co-operation in Bihar and Orissa.	Special Commission of Enquiry— Pay of officers—Non-voted—				
	President ...	...	9,000	...	9,000
	Pay of officers—Voted— Secretary and two members	...	10,350	...	10,350
	Pay of Establishment—				
	Clerks (4) ...	...	1,000	...	1,000
	Servants (8) ...	...	210	...	210
	Contingencies ...	...	350	...	350
	Allowances—Non-voted— Travelling allowance	...	1,500	...	1,500
	Allowances—Voted—Travelling allowance.	...	7,500	...	7,500
	Total (47.—Miscellaneous—Transferred).	...	29,910	...	29,910
	Total (47.—Miscellaneous) ...	12,000	29,910	12,000	29,910

(a) For five years.

Budget head.	Ultimate expenditure.		Budget estimate, 1931-32.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
RESERVED.				
8.—Forest	3,500	3,500	1,900	3,500
22.—General Administration	651	10,633	351	10,633
26.—Police	37,742	2,05,068	30,891	2,05,068
41.—Civil Works ... ..	...	26,000	...	26,000
47.—Miscellaneous	12,000	...	12,000	...
Total (Reserved)	53,893	2,45,201	45,142	2,45,201
TRANSFERRED.				
6.—Excise	12,100	...	11,620	...
31.—Education	4,997	15,000	4,563	15,000
32.—Medical	6,950	76,670	3,200	74,870
33.—Public Health ... ..	...	64,000	...	64,000
34.—Agriculture	1,590	...	1,415	...
35.—Industries ... ..	...	5,000	...	5,000
41.—Civil Works ... ..	...	1,03,190	...	1,03,190
47.—Miscellaneous ... ..	...	29,910	...	29,910
Total (Transferred)	25,637	2,93,770	20,903	2,91,970
ANGUL—				
32.—Medical ... ..	...	150	...	150
Total (Angul) ... ..	...	150	...	150
GRAND TOTAL	79,530	5,39,121	65,945	5,37,321