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GOVERNMENT OF INDIA
DEPARTMENT OF EDUCATION, HEALTH AND LANDS
(OVERSEAS)



COLLECTION

OF

CUTTINGS FROM NEWSPAPERS

regarding the

Report of the Commission on Closer
Union of the Dependencies in
Eastern and Central Africa



DELHI
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Cutting from "The Times of East Africa", dated the 26th January 1929.

THE HILTON YOUNG REPORT.

NATIVE AFFAIRS.

The Report of the Hilton Young Commission is a remarkably able statement of the nature of the problems with which it was called upon to deal, and of the principles that should be applied to their solution. With these principles we are in complete agreement, and we have, during the past fifteen months, repeatedly argued that they should govern the solution of the problems with which this Colony has to deal. A broad spirit of Humanism pervades the Report, which is in keeping with the best traditions of England in her dealings with weak and undeveloped races. The welfare and advancement of the native races of Africa is a worthy end in itself, irrespective of any material advantages which may accrue to the Empire from their moral and material betterment. The Commission does not regard the future of Africans from the point of view that they are destined indefinitely to be the economic servants of the white man, unless they can prove that they are capable of greater possibilities; but from the point of view that they are the prospective ancestors of black men, who will form a great black civilisation on their own lines. The Commission is willing to throw on the future the onus of disproving the validity of its hopes and beliefs. We would commend this view of the African to the careful attention of our fellow-settlers. It may seem to some of them incredibly fantastic to suggest that, fifteen or twenty generations hence, the Kikuyu boys, who wait at their tables, or the Kavirondos, who toil on their roads, may prove to have been the ancestors of a second Newton; it would have appeared equally grotesque to a feudal baron in England, at the end of the eleventh century, that in fifteen or twenty generations, the Saxon serfs, who crouched in squalid hovels around his castle, would be the ancestors of men who would calmly discuss in learned volumes the value of the contribution which he had made to their civilisation. Let us apply the Golden Rule in our political and social dealings with the backward tribes of Africa. We owe a vast and immeasurable debt both racially and individually to past civilisations; let us repay this debt in full measure, and overflowing, to the African, so that when future history records her verdict on the contributions of our Empire to the development of African civilisation, she may pay no unstinted tribute to the generosity of our gifts. We shall clear our political outlook in Africa in many directions when we look on the African not as what he is to-day, but as what he is capable of becoming.

The Commission is emphatic in its opinion that the Native question dwarfs in importance all the other questions on which they are requested to report in their terms of reference. On page 7 we read:-- "Our particular attention is directed to certain administrative services—transport and communications, customs, defence, and research. But we should state, at the outset, our conclusion that although there do, in fact, exist possibilities for more effective co-operation in these matters of such importance as to deserve serious attention, nevertheless these are of minor significance compared with the need for a common policy in dealing with all matters affecting the present position and future development of the natives, and their relations with the immigrant communities. The chief need in Eastern and Central Africa to-day is that there should be applied throughout the territories as a whole, continuously and without vacillation, a 'native policy' which, while adapted to the varying conditions of different tribes and different localities, is consistent with its main principles. On this text the whole of the recommendations of the Report are based.

Readers will readily appreciate that it is impossible in a single leading article to enter on a detailed critical examination of the solution of the Native Question which forms the main part of the subject-matter of 350 pages of the Commissioners' Report; we confine ourselves to making a brief summary of their proposals, and a concise criticism of these proposals which we shall elaborate in subsequent issues of this newspaper. We earnestly impress on readers that a summary of the proposals of the Commission does not do them justice, and that they must read the full discussion of the proposals in the Report in order to understand them properly.

Our criticisms are equally intended to be only a brief indication of the directions in which we differ from the Commissioners on the question of the machinery they propose for putting into practice principles that we unreservedly accept.

1. The Commission asserts that the ultimate responsibility for the execution of the trust for the native tribes of East Africa rests, and must continue to rest, with the Imperial Government.

2. In order to secure continuity of policy in the manner in which the trust is executed, irrespective of the particular political party that happens to be in power in England, the Commission proposes the formation of a small advisory council in London which would be available for consultation by the Secretary of State (pp. 167, 168).

3. To avoid the handicap, which distance from his native wards imposes on the Secretary of State, in supervising the execution of the trust that he exercises on behalf of His Majesty's Government the Commission proposes that he should delegate, so far as possible, his functions of supervision and control to a Governor-General. Prior to the appointment of a Governor-General a High Commissioner should be sent out with a commission to make certain preliminary enquiries and arrangements (pp. 145 to 166).

4. The main principles for the direction of native policy will be settled by His Majesty's Government; their application and working will be directed by the Governor-General (p. 150).

5. The Governor-General will mainly rely on the three Governors of the East African territories to assure that the interests of the natives are properly represented to him.

6. In order that the Governor-General may keep in touch with local opinion and have a *forum* for the discussion of the conduct of affairs he should appoint an advisory council to represent the three territories, and to be called together as required (p. 160).

7. Subject to the appointment of the Governor-General, the Legislative Council of Kenya is to be given an unofficial majority by the replacement of four official members of four unofficial members representing native interests (pp. 185 to 189).

8. The Governor-General is to be given a general power of certification, and a mandatory power of veto through the Governor, over the whole field of legislation covered by the Kenya legislature, in order that he may not be impeded in carrying out any policy which he considers essential to the performance of his responsibilities (pp. 155, 156, etc.).

9. The responsibility for native administration must rest with the executive, and cannot be made subject to the control of the legislature (p. 188).

10. To provide for a more thorough consideration of native questions than can be made by the Legislative Council, an Advisory Committee is to be created for the assistance of the Chief Native Commissioner. The Committee would be nominated by the Governor, and approved by the Central Authority, and might include some or all of the representatives of native interests in the Legislative Council, one or more Provincial Commissioners, and such elected members or other persons possessing special knowledge of the natives as the Governor might think it advisable to appoint (pp. 188, 189).

11. The Commission contemplates that the whole field of native policy shall be open to the Legislative Council on the understanding that it must not infringe certain principles which are the special concern of the Governor-General (p. 216).

12. The chief opportunity for the immigrant communities to play a part in the guardianship of native interests exists independently of any proposals which the Commission can make, for it is afforded by their daily lives as employers of native labour.

13. The maximum use should be made of the opportunities for providing self-government for natives in local or tribal institutions, and of associating the natives with the wider affairs of government through what may be described as informal district advisory councils, leading perhaps later to local councils of a more formal nature, and that in the meanwhile the direct representation of the natives in the Legislative Council of each territory and in any Central Council, if formed, should be provided for, either by the official members, or by non-natives nominated by the Government. . . .

There can be no question of responsible government in these territories until the natives themselves can share in the responsibility . . . (p. 83).

These thirteen points comprise the chief conclusions of the Commissioners of Native Affairs.

We will concisely indicate the points to which our more detailed comments and criticism will be directed:—

1. With all deference to the Commissioners, we state our opinion that the machinery which they propose for giving the Colony a larger share in the trusteeship for the native with its apparatus of advisory committees, is unnecessarily cumbersome and complicated for securing the ends that they have in view.

2. We dislike government by advisory committees, especially when the advisory committees are attached to administrative officers. The sense of responsibility both of the members of such committees, who are authorised to give private advice, and of the official to whom it is tendered, is apt to be weakened. The confidence in action of an official, who has been offered conflicting advice by influential members of a private committee, tends to be impaired.

In particular the proposal for attaching an advisory committee to the Chief Native Commissioner, consisting partly of members of the Legislative Council is mistaken. It would not be fair to the Commissioner that he should have to face in open debate in Council the possible criticisms of those who were supposed to advise him. The proceedings of the advisory council would virtually be disclosed.

3. The partnership offered to the white settlers of Kenya in the trust for the native is far more shadowy than the Report indicates. Settlers are in danger of selling their birth-right to manage their *own* affairs for a mess of native pottage.

4. Kenya should hand over the execution of the trust for natives to the Imperial Government, except as regards consultative participation on proposed legislation for natives in the white reserves. Kenya's present policy should be directed to curtailing her responsibilities for the natives as much as possible, and to devoting herself to the narrower, but less restricted field, of her own affairs.

5. An alternative to the proposals of the Commissioners is an independent administration of the native reserves as the Associated Native States of Kenya.

6. In view of the constitutional safeguards for Asiatics and Africans provided by the Commission, we see no reason why Kenya should not gradually move along the road towards complete self-government.

Cutting from "The Times of East Africa", dated the 2nd February 1929.

(I)

THE HILTON YOUNG REPORT.

NATIVE AFFAIRS.

Before making any further comments or criticisms on the Hilton Young Report we would once again beg readers to study the Report itself, both in justice to our proposals, and to those of the Commissioners. The Report embodies a superbly lucid, acute and logical analysis of the problems that East Africa has to face, and dissects out the essential matters which need to be dealt with by the introduction of new political and administrative machinery. It then proceeds to describe the type of machinery required, but at this stage logic emerges into the wide and trackless fields of opinion, and becomes a less sure guide; it is here that we begin to differ from the Commissioners. We do not think that the machinery recommended by them, for dealing with the problems that they have enunciated, is altogether suitable for attaining the ends which they have in view.

In our leading article of last week we gave a brief summary of the chief political and administrative arrangements suggested by the Commissioners for securing the due execution of the Imperial trust for the well-being and development of the natives of East Africa. The Commissioners rightly insists that the nature of the trust ought to be clearly and accurately defined, especially in relation to essential native interests under the headings of Land, Economic Development, Government Services and Taxation, Labour, Education, and Administrative and Political Institutions.

They lay great stress on the need for securing continuity of policy in native affairs. We agree with them, and have repeatedly urged the importance of continuity of policy; but we do not agree with their proposals for trying to obtain it. They suggest, for this purpose, the formation of an Advisory Committee in London, which the Secretary of State could, at his discretion, consult on matters of policy, and on all important questions connected with East Africa; the preparation of reports by the Governor-General, based on the reports annually submitted to him by the Governors of the three territories, which would be reviewed and commented on by members of the Advisory Council before being presented to Parliament; and the holding of periodical conferences in London of official and unofficial delegates for the discussion of East African affairs.

An example of what might happen under the Commissioners' proposals will, perhaps, best indicate our chief reason for criticising them. We will suppose that the Secretary of State consults his Advisory Council on the policy to be adopted in disposing of unalienated Crown lands. There is a sharp division of opinion in the Council. The Secretary of State adopts a certain course, and instructs the Governor-General accordingly; the Governor-General passes on to the Governors the orders which he has received, and at the end of the year incorporates in an annual report an account of the working of the government's land policy in East Africa. Those members of the Advisory Board, who disagreed with the policy, would have the right of giving in the Report that would be presented to Parliament, their critical comments on the policy adopted by the Secretary of State, and on its results. The consequence might be that some members of the Advisory Council would, in effect, be allying themselves with members of the Opposition in Parliament, in attacking the Secretary of State, to whom they were assigned in an advisory capacity. If Parliament supported the arguments of the critics, who might be in a majority in the Advisory Council, the position of the Secretary of State would become intolerable, and, moreover, continuity of policy would be destroyed.

We submit that continuity of policy in East Africa affairs can be certainly assured only by an understanding between the three political parties in Parliament. They all accept the principles of Mandatory policy, those which ought to regulate our relations with backward races not yet

able to stand alone, and they ought not to find great difficulty in arranging to support a scheme of native policy that would give effect to principles on which they all agree.

We are in favour of the temporary appointment of a High Commissioner, to act in conjunction with the three Governors, for the purposes of framing a practical programme of co-ordinated native policy for the East African territories in accordance with the principles accepted by His Majesty's Government; trying to effect a settlement of the Indian Question; and arranging for a closer co-ordination of certain services.

We are strongly opposed to the suggested permanent appointment of a Governor-General, in succession to the High Commissioner, clothed with the powers which the Commissioners propose to confer on him. Such an appointment is inappropriate in the absence of a federal organisation to support it. We are amazed that the Commissioner could propose to invest the Governor-General, an isolated individual, with the power to act as "the final deciding authority, in questions involving racial conflict." Such questions ought, in our opinion, to be decided by the Secretary of State, as the Minister responsible to Parliament, and by him alone.

We suggest that the permanent local representative of the Secretary of State should be an Under-Secretary of State for East African affairs, resident for 6 months every year in Mombasa, who would act as an impartial mediating influence in the Governors' Conferences, or which he would be Chairman, and in conferences of technical officers of the three territories for promoting closer co-ordination of services. If he could not effect agreements on important matters, he would transmit the questions in dispute for decision by the Secretary of State, accompanied by his own observations. We shall discuss this question in more detail at a later date.

In spite of our objections to the appointment of a Governor-General, armed with the powers suggested by the Commission, we are constrained to admit that large powers for interference with the Government of Kenya must be reserved to the Imperial Government, for exercise on the advice of its local impartial representative, if the present administrative arrangements of Kenya are to remain as they are.

Since a co-ordinated and continuous Mandatory policy is to be applied in East Africa, it will be applied to the Kenya native reserves. Now the native reserves are practically closed areas to the settlers of Kenya. The vast majority of settlers are ignorant of native languages, customs and tribal modes of life. Settlers can neither own nor lease land in the reserves. Hence they cannot justly claim to share, even in an advisory capacity through the Legislative Council, in the trusteeship for the home rule of the reserves. But under present conditions the Legislative Council discusses and determines the Budget for the reserves; the black and white reserves have a common Budget. Hence the Kenya Legislative Council has the power of deciding the expenditure on vital services for the native population, although the great majority of the members of the Council are entirely ignorant of the needs of the tribal African in his own home except from hearsay. Further, the Legislative Council has authority to pass Bills, such as the Native Lands Trust Bill, which affect the whole future policy of development in the reserves. Such arrangements cannot possibly be maintained, if the native policy advocated by the Commissioners is to be carried out, except by provision giving the Imperial Government the right to intervene both in the financial and other legislation of the Kenya Legislative Council, and the need for such intervention will become more probable if an unofficial majority is given to the Council.

The execution of the trust for the natives rests on the foundation of the measures taken to promote their education and betterment in their own homes, and these measures can be suitably devised and applied only by administrators who live among the natives, and are intimately acquainted with their conditions and ways of life. Administrators of the native

reserves will be hampered in carrying out a defined and consistent policy by being associated with dummy trustees in the white reserves.

If our argument is sound, it follows that Kenya settlers should accept an independent administration of the native reserves, and come to an arrangement for the assessment of a certain proportion of the revenue contributed by natives for purely native services. The expenditure of the native budget would be arranged by the Chief Native Commissioner or Administrator after consultation with the District Native Councils.

Under this scheme the settlers of Kenya would be left with association in the trust for the natives in the white reserves where their intimate contact with the native, as an immigrant labourer or a squatter, would enable them to participate in the trust with knowledge and experience.

The Administrator of the reserves would keep members of the Legislative Council informed of the nature of his administration of the reserves, in order that they might make legislation for natives resident in the white reserves conform, so far as possible, with the rules and regulations in force in the natives' own homes. We have so frequently explained our proposals for the separate administration of the reserves, and the position to be given to the Administrator, that we refrain from repeating them here.

We agree with the proposals of the Commission for the representation of native interests in the Legislative Council, except that we do not consider it advisable that the European representatives should also act in an advisory capacity to the Administrator. When once the white settlers of Kenya had restricted their commitments on account of the natives to an associated responsibility for the welfare of immigrant labourers and squatters, they would have gone far to rid themselves of the chief difficulties of the Native Question. Since the white provinces of Kenya would depend for their economic existence on being able to attract natives from the reserves, it would be extremely unlikely that the Secretary of State would ever have to be advised by the Administrator to disallow local legislation for natives on the ground that it was oppressive. The natives could always return to their homes.

If our proposals were accepted, and settlers could come to an amicable arrangement with the Indian community on the subject of the franchise, we see no reason why the white provinces of Kenya should not have greater control over their home affairs.

In conclusion we may sum up our proposals for the filiation of responsibilities as follows:—His Majesty's Government is pledged by international treaty to accept and apply the principles of Mandatory policy to the government of the natives of Tanganyika, and has declared that it accepts these principles for the government of natives in its own territories. Hence Mandatory policy is to be applied throughout East Africa under the trusteeship of the Imperial Government. The Secretary of State is the chief authority of the Imperial Government for seeing that this policy is applied, and he would give effect to a programme of native policy agreed upon by all political parties, since it would give effect to principles which they all accept. The Secretary of State would appoint an Under-Secretary of State to East Africa to act as a liaison officer, with local means of information, between the Secretary of State and the Governors of the three territories. The type of administration adopted in Tanganyika would, so far as local circumstances permitted, be applied to the Kenya native reserves by officials of the Imperial Government. The white provinces of Kenya would be left as a separate administrative unit. Settlers would co-operate with the Imperial Government in framing legislation for immigrant native labourers and squatters, which would conform, so far as possible, with the rules and regulations governing them in their home reserves. Subject to a satisfactory solution of the Indian Question, white settlers would be gradually given increased control over their own affairs.

This, in very brief outline, sketches our criticism of the proposals of the Commission on native affairs and suggests an alternative policy.

(II)

THE MANIFESTO OF THE ELECTED MEMBERS AND THE CONVENTION.

Since writing the forgoing leading article we have received a Manifesto prepared by a Joint Conference of the Elected Members and the Executive of the Convention of Associations. The tone of their Manifesto gives us the impression that they misconceive the importance of the part that they play in shaping Imperial destinies.

Kenya is confronted with two racial questions, the mishandling of either of which might be fraught with most serious consequences to the whole British Empire. On the Native Question we are in entire agreement with the Hilton Young Commission that a continuous application of Mandatory policy must be applied to the government of the natives throughout East Africa. On the Indian Question a satisfactory settlement must be reached in Kenya in the interests of the Empire. The village population of Kenya cannot be allowed to dictate terms on these two great Imperial questions.

We are in favour of keeping open the road to the white settlers of Kenya for a progressive and increasing control over their own affairs, but they must pay the price of this privilege by handing over to the Imperial Government the entire control of the native reserves, and by making reasonable concessions to the Indian community, such as will enable the British Government to come to a satisfactory compromise on the position of Indians in Kenya with the Government of India.

We have expressed our views above that a High Commissioner should be temporarily appointed to consider and investigate present discontents and political difficulties, and that the machinery proposed by the Hilton Young Commission is inappropriate for the working of a practical political scheme.

The statements of the Manifesto that the Commissioners are opposed to trusting the man on the spot, and that the white inhabitants of Kenya must stand still until the natives of the country have reached their standard, are a stupid and ridiculous parody of the proposals of the Report. The present inability of Kenya settlers to undertake the control of the whole Colony is due to the facts of the smallness of the white population; the existence of the native reserves; and the presence among the small white population of an Indian community outnumbering it by more than two to one. It is not the lack of character and ability of settlers, but the circumstances in which they are placed, that stand in the path of their progress towards Responsible Government.

(III)

HILTON YOUNG REPORT.

ELECTED MEMBERS AND CONVENTION.

CABLED MANIFESTO TO GOVERNOR.

"Profound Disappointment".

SUGGEST CONFERENCE UNDER SPECIAL COMMISSIONER.

The following cablegram has been despatched to Sir Edward Grigg on the 30th instant from the Conference of Elected Members and the Executive Committee of the Convention of Associations with the request that he would transmit it to the Secretary of State for the Colonies.

Conference of Elected Members and Convention Executive now sitting expresses profound disappointment recommendations Main Report Commission, astonished at certain of their assumptions more particularly their

complete ruling out of responsible Government in future and premature anticipation native participation in central Government and surprise at their interpretation of their terms of reference and their entire failure to suggest practical scheme likely to find general acceptance.

Federation Jeopardised.

Conference recognising the grave Imperial Issues involved reluctant to shut door on further negotiations but feels that federation prospects with Kenya's consent have been seriously jeopardised and no progress possible unless Imperial Government repudiates Main reports fundamental conception regarding self-government in future and reasserts its attitude as definitely stated in that portion Churchill's speech in 1922, when Secretary of State for Colonies, that "he did not contemplate any system which would prevent British East Africa from becoming characteristically and distinctively a British Colony, looking forward to the fruition of full self-government" and implied in White Papers 1923, 1927 and on many other occasions which has been responsible for adoption by large numbers colonists of Kenya as permanent home, and also repudiates the unsustainable assumption that native intellectual development can be so rapid that his direct participation in Central Government will be practicable within a measurable period of time and that our political institutions should be moulded accordingly from outset. The acceptance of the above principles is essential to any further useful negotiations.

Given this basis discussions in Africa on the spot would appear to give the only chance of policy capable of acceptance. In view of the fact that Kenya elected members are pledged to a general election being held before any change takes place in the constitution and that Secretary of State has undertaken that any change must be based on consent countries concerned, Conference considers High Commissioner's powers should not conflict with above and feel strongly appointment of Special Commissioner without powers execution more suitable preliminary step.

Communal Franchise.

Communal franchise formed essential part of settlement of 1923. Re-opening the question of a common roll which Commission itself admits is quite impracticable unless agreement by Europeans obtained, must re-arouse inter-racial feeling.

Elected Majority.

Conference unconvinced that its essential interests can be effectually safeguarded other than by elected majority which must be "only reasonably stable repository for the controlling influence in Legislature" in words of Chairman. Once official majority set aside any Legislature based on nice balance of racial representation bound keep alive for ever racial antagonism and the subserviency of statesmanship to party politics. London Advisory Board considered constitutionally unsound as calculated to undermine authority of Governor General and jeopardise relations between him and Secretary of State. Far from reassuring local opinion it is considered that it would largely stultify movement Central Control from London to Africa. Kenya Colonists have never questioned the present necessity of investing some Central Authority with powers for holding balance even racial matters, but Conference considers powers proposed for Governor General in Report excessive and believes that this matter must be thoroughly investigated locally during period of preliminary step. In any case this must be so powers of Central Authority so vaguely defined and various references report so contradictory in effect that it is difficult to understand effect on powers three legislatures without further close consideration.

Final Conclusions.

To sum up Conference feels that the whole of the main report is based on a bureaucratic conception and is definitely opposed to the theory of trusting our own people on the spot which is the essence of the spirit of the White Paper 1927, that the tendency all through to over-emphasise the native interests and to minimise those of the European is bound to accentuate inter-racial feelings and to encourage partisan anti-native policy amongst Europeans which up to date has been absent.

In this connection the report unfairly withholds credit from local Government and Colonists for having already initiated many schemes native development and welfare now advanced by Commission as if entirely new ideas. By banging the door on any prospect of ultimate responsible Government the report is sure to bring about more vigorous action on the part of the Colonists to assert their point of view and ambitions.

That to propound the theory that the advanced and civilised part of the inhabitants of the country must stand still till the backward races (whom the Report itself describes as 20 centuries behind the Europeans) have reached their standard, is an impossible proposition which no virile and governing race could be expected to acquiesce in.

Finally Conference repeat it would regard as a violation of the undertaking that any scheme would be based on general consent any partial application of Commission's recommendations until a conference of official and unofficial representatives of all three territories has met under Chairmanship Special Commissioner and secured agreement.

(IV)

THE JOINT MEMORANDUM PUBLISHED.

ELECTED MEMBERS' AND CONVENTION'S PROPOSALS.

SUGGEST KENYA GOVERNOR AS HIGH COMMISSIONER.

FEDERAL COUNCIL FOR SEVEN YEARS.

The veil of secrecy which has enfolded the Joint Memorandum presented to the Hilton Young Commission by the Elected Members of the Legislative Council and the Executive of the Convention of Associations in February 1928, has at last been drawn aside. The Convention of Associations have issued "Blue Book No. 2 The East Africa Commission on Closer Union" from which we reprint below the full text of the Joint Memorandum.

MEMORANDUM PRESENTED TO THE EAST AFRICAN COMMISSION ON CLOSER UNION, OUTLINING THE SUGGESTED METHOD OF INITIATING FEDERATION FOR THE THREE TERRITORIES OF KENYA, UGANDA AND TANGANYIKA.

The subject of federation has for the past two or three years been in the minds of most of those taking part in the public affairs of Kenya Colony. There are many who think that from the purely parochial aspect, it would be to Kenya's interest to refrain from federation with the adjoining Territories and to pursue her own unhampered course towards self-government in the future, but, looked at from the broader and Imperial view point, some form of closer union between Kenya and her neighbours seem desirable.

Lately, since the appointment of the Royal Commission, meetings have been held in all parts of the Colony, and the Convention of Associations had met twice in session in Nairobi, to discuss the subject of federation, and, without exception, the view has been expressed that closer union must be

effected in such a way as not interfere with the white settlement policy established in Kenya, but rather to further and extend that policy wherever practicable throughout East Africa. Further, that federation should be no bar to the natural political progress of Kenya towards self-government, and that the time is now ripe for the grant to the Colony of a new constitution providing for a European unofficial majority of members.

The Commissioners have no doubt seen the Memorandum issued in December last by the Convention of Associations and published in the local Press. It should be reiterated, as was pointed out in the Memorandum itself, that the object of the Memorandum was to evoke discussion and elicit opinions, and that it did not embody the considered and final views of any individual or body of individuals. The scheme which it is now proposed to suggest to the Commission is on a different basis from the scheme outlined in the Convention's Memorandum.

Federal Council.

It is believed that to attempt to establish a hard and fast federal constitution before any experiment at co-ordination is tried would be a mistake and would probably end in failure, even if a scheme could be devised which would meet the views and sentiments of the three States concerned. It is therefore urged that a Federal Council composed on the lines and with the functions hereinafter proposed should be constituted for a period of seven years only, with provisions for a review of the whole situation and a revision of the existing scheme should it be found necessary to modify it in any way or to extend it to a fully developed Federal Constitution.

It is proposed that closer union be effected by the appointment of a High Commissioner for East Africa and the establishment of a Federal Council, which should be composed of senior officers of the services hereafter mentioned and six unofficial members, two from each of the three Territories.

That the functions of the Federal Council should be to co-ordinate the services assigned to it, but that the control of finance (except in the case of the Railway which is hereinafter more specifically dealt with) should be in the hands of the legislatures of the three Territories. In other words, the Federal Council should have control only over such funds as are voted for its purposes by the local Legislative Councils.

The fixing of the unofficial representation of the three Territories on an equal basis is intended to apply to the "interim period" only, and is without prejudice to the right of any of the three Territories to demand an increased representation in the final federation scheme should it be desired to do so.

The subjects with which the Federal Council should deal are those services in which co-ordination is most desirable. These are:—

Railways.

Customs.

Posts and Telegraphs.

Defence (including Military and Police).

Law.

Native Affairs.

Land (including mines and geological surveys).

In addition, the subject of through-communications by main trunk roads should also fall within the purview of the Federal Council, though it is not suggested that an officer should be specially detailed to take charge of this subject.

As regards the appointment of the unofficial members, it is desirable that the representatives of each Territory should be elected by their Legislative Councils from among the non-official members of the community.

High Commissioner.

The appointment of a High Commissioner holding no other office would saddle the Territories with an expense out of all keeping with the experimental nature of the temporary scheme of co-ordination, and it is urged that the Governor of Kenya should act as High Commissioner during the interim period and that the seat of the Federal Government should be in Nairobi.

It is felt very strongly that the veto at present reposed in the Secretary of State for the Colonies should in practice be exercised by the High Commissioner.

The Railway.

The position of the Railway calls for special consideration. At present, in view of the provisions of the Order in Council of January, 1926, its activities are to a considerable extent uncontrolled by the Legislative Councils of Kenya and Uganda. It is proposed that the present system of management should be extended to the three Territories, provided that the procedure set out in the following resolution is adopted with regard to the passing of the Railway Estimates.

The Resolution passed at a recent joint meeting of the Elected Members of the Legislative Council and the Executive of the Convention of Association is as follows:—

“That this Meeting is in favour of an extension of the present Railway system of management under the Railway Order in Council of January, 1926, to the three Territories, substituting the High Commissioner of East African and the Federal Council for the High Commissioner of Transport and (so far as is practicable) the Secretary of State for the Colonies. That the procedure on the preparation and passing of the yearly Estimates of Railway Revenue and Expenditure shall be as follows:—

“The Estimates shall be prepared and laid before the Federal Council and shall, subsequently, be laid on the tables of the three Legislative Councils and that such Estimates shall not be finally passed by the Federal Council until consideration has been given to any Resolutions which may be submitted by the Legislative Councils of the three Territories.”

“And, further, that this meeting does not agree to any alterations being made during the Preliminary Period in the ownership of the Railways.”

Native Affairs.

With regard to the portfolio for Native Affairs on the Federal Council, it was decided that this subject should be under the charge of the High Commissioner as Commissioner of Native Affairs.

It is considered that so long as the Federal Council is on the basis proposed, the Secretariat attached to it should be no more extensive than the present Secretariat of the Governors' Conference and that the expenses of such Secretariat and the other expenses of the Federal Council should be provided by the three Territories in equal proportions.

Constitution of Kenya.

One of the Terms of Reference of the Royal Commission is to consider and report as to the desirability of an alteration in the existing constitution of Kenya Colony. The whole country feels the time has arrived when more control of its own affairs should be given to the Colonial community, a control which, for all practical purposes, must be unhampered by racial antagonisms or jealousies. In fact, Kenya is not prepared to enter into any federation scheme unless she is granted a step towards self-government.

It is submitted that a new Constitution should be granted to Kenya providing for her Legislative Council being constituted as follows:—

Chairman: The Attorney General (with a deliberative and casting vote).

Members: The Colonial Secretary, the Treasurer, the Secretary for Native Affairs, the Secretary for Defence, the Secretary for Agriculture (including Forestry and Veterinary Services), the Secretary for Lands and Settlement, the Secretary for Public Works, the Secretary for Education, the Director of Health and Medical Services, the Director of Posts and Telegraphs, the Commissioner of Customs, 25 European Elected Members, 1 Elected Arab Member, 1 Nominated Arab Member, 5 Indian Members, 2 Nominated European Members representing Native interests.

It is suggested that it would be inappropriate that the Governor of Kenya (if the proposal that he should, during the interim period, be High Commissioner for East Africa, is adopted) should be also the Chairman of the Legislative Council of Kenya, and the Attorney General, is consequently proposed as Chairman in his place. He would probably be a more suitable Chairman than the Colonial Secretary, who is usually entrusted with the conduct of most of the Government Bills introduced into the Council.

It is further proposed that the portfolios for Agriculture and Public Works should be given to elected officers, who should be paid for their services and who should remain in office only for so long as they remain elected members of the Council.

No Deadlock Likely.

There remains for consideration whether there should be any power of certification, such as is vested in the Viceroy of India and certain Governors in other Colonies, should the local legislature refuse supplies and so create a deadlock. The view is strongly held that no such power of certification should exist in the case of this Colony. It is submitted that it is only necessary in the case of legislative bodies whose elements are largely of mixed races, where a comparatively trivial situation may give rise to unnecessary obstructive tactics on the part of the legislature. In the case of the Legislative Council such as is proposed the predominating element will be British members, imbued with a strong feeling of responsibility, and it is unlikely that any issue but one of the first magnitude would drive them to take a step which would prevent the King's Government from being carried on.

Native Representation.

As regards the Commission's Term of Reference 3 (c).

"To make recommendations in regard to possible changes in the powers and composition of the various Legislative Councils of the several Territories so as ultimately to secure more direct representation of native interests."

It is suggested that the names of the proposed nominated European Members of the Legislative Council for the representation of Native interests should, before nomination, be submitted by the Governor to the Native Councils which have been established throughout the Colony. In this way Natives would be able to lodge an objection or protest to any person in whom they had no confidence.

For the rest, it is submitted that the direct Association of Natives with political matters is to be deprecated. It is inadvisable that, in their present state of development, a Native should sit on the Council as representing Native interests, and it is hoped to avoid in Kenya the evils which have been attendant on the "Blanket Vote" in South Africa.

There is no wish to retard the development of the Native on sound lines, but in the opinion of practically everyone who concerns himself with Native welfare, the political education of the Native can be best achieved through the Native Councils which were established in Kenya some two years ago on a modification of the lines of the Glen-Gray Councils of South Africa.

(V)

NON-PUBLICATION.

REASONS GIVEN.

The reasons for the non-publication of the Memorandum are given as follows in a confidential letter, dated February 13th, 1928, from the Secretary of the Convention of Associations to the Hon. Secretaries of all affiliated Associations:—

"Your representatives on our Executive and the Hon. Elected Members decided that their evidence should not be published in the Press for the following reasons:—

1. The Memorandum was in a very skeleton form and reasons for the recommendations put forward therein were explained at the meeting with the Commission. It would be difficult for anyone reading this memorandum to appreciate the points raised unless they had a copy of the other documents which had been sent with it, and also heard the arguments put forward verbally.
2. The memorandum was forwarded to the Commission for their information and, if they wish to do so they can publish it with the evidence received from other sources. Its premature publication by us might prejudice their action in other Territories.

Your Elected Members and Members of your Executive were of opinion that the action taken by other races in publishing their memoranda in the Press was an example that need not and should not be followed: and trust that the European community will support their action in this matter."

Cutting from "The Kenya Daily Mail", dated the 19th January 1929.

NOT DISAPPOINTED.

The Closer Union Commission Report has been published and commented upon in London, more than 24 hours ahead of its receipt in Mombasa from the Kenya Government. The failure of the Kenya Administration to place copies at the disposal of Mombasa simultaneously with their availability in Nairobi is but another example of the systematic disregard in which the Nairobi Administration holds the coast and is in fact a violation of the intention and spirit of the promise that simultaneous publication of the report should take place in London, and East Africa. The recommendation that Mombasa shall be the new High Commissioner's Headquarters may bring a long overdue recognition to the Port and Coast. On the summary cabled by Reuter it is difficult to comment with any finality, and the further indications contained in the criticisms of "The Daily Telegraph" afford only little additional ground for the expression of views. But one or two points emerge: the self-Government party, and the full-federationists have sustained a sharp defeat; even if a Governor General is appointed in succession to a High Commissioner his duties are to be to "secure Imperial interests and the proper discharge of the responsibilities of His Majesty's Government and the dispensing of justice to various racial communities". The undivided and unshared responsibility of the Imperial Government seems to have been endorsed, since this is by no means the

constitution which formed the subject of the lecture by Sir Edward Grigg, to the Legislative Council in August 1927, nor is it the irreducible minimum of himself and the other apostles of the principle that "numbers do not count". And it is also to be noted that the appointment of a Governor General is not indissolubly connected with a Federal Council; the formation of such a body is merely contemplated as a possible consequence of the appointment of a Governor General.

The immediate proposal is for the appointment of a High Commissioner with executive powers, and with authority to inaugurate discussions on questions of Native control; of the unification of certain services, and of the settlement of the immediate causes of disputes, and the amendment of the Kenya constitution. In view of all these subjects of discussion and their controversial character it is perhaps safe to suggest that the High Commissioner is unlikely to be one of the existing Governors of East African territories.

The most important aspect of the report in relation to the future of the territories seems to be the emphasis that is laid upon non-European interests in the territories; that, of course, is only reasonable and natural, but the very vigorous and noisy propaganda that had been pressed here and in Europe for the enthronement of settler interests, and the undue and artificial emphasis that has been laid upon the dominance and autocracy of these as the essential and only condition of the development of East Africa probably accounts for the disappointment that *The Daily Telegraph* (and, we suspect, some other papers and interests in England and in East Africa) find it necessary to express; that disappointment arises from initial false assumptions and exaggerated and unfounded expectations, and sympathy with the disappointed must never ignore that.

The Report unanimously for the most part and everywhere by a majority looks forward to a joint citizenship of East Africa on the basis of a common roll founded on civilisation, a great advance on earlier conceptions: and it seeks provision during the gradual emergence of the African to civilisation of more adequate protection of his interests together with a constant and definite effort towards restoration of Native administration and tribal organisations. With those principles we are wholly in agreement, though we cannot add to our satisfaction the gratification and glow of an unexpected victory to form a counterpart of the disappointment in other circles, since, as we have ventured to suggest all along, the facts and the clearly perceptible tendencies precluded any other form of suggestion, or policy. The Report appears to hold little of surprise or disappointment for those who have held such views but rather to extend them modest and helpful encouragement in the pursuit of the only policy based on equity peace and co-operative progress. The door has been opened to a policy of that kind for the first time for many years, and for that we are grateful. We entertain the confident hope that that impression will stand after full study of the Report and despite disagreements in detail that may be inevitable. The joint recommendation of essential economic unification and political liberalism is sound and promising. It must be a local watchword, too.

Cutting from "The Kenya Daily Mail", dated the 20th January 1929.

CLOSER ACQUAINTANCE.

It was not expected that the report of the Hilton Young Commission would be unanimous, but it was thought possible that on more matters than those that prove to be the case, the Chairman would have had the support of Mr. Oldham. The divergences between the Chairman and the majority are important and numerous; they affect the constitution of the Kenya Legislative Council, the common roll, and as an appendix shows, the Native Land Trust Bill which the Chairman does not criticise as he thought the

Commission not an appropriate body to make recommendations on an Ordinance under consideration by the Secretary of State and the Government of Kenya. The suggestions on which unanimity is reached are, however, among the central ones, and the Commission show wisdom in postponing for a while the constitutional issues until more sustained and close contact with the problems can be secured by a resident High Commissioner (paid by Imperial Government and who is also to pay frequent visits to London) and by the operation of definite economic co-ordination which we note includes a suggestion for the incorporation of the Tanga line with the Kenya system, and proposals for roads to connect the Coastal town. The Commission suggest no probable limit to the duration of the High Commissionership, which is to be mainly in the nature of an investigatory office, though the vital question of the changes in the constitution of Kenya, the disappearance of the official majority, and the application of a common franchise, would seem likely to be more effective determinants in this matter; and we note that it is not until the Governor Generalship is fully established that the transport and Customs arrangements of the three territories are to be unified under respective advisory bodies. The Commission favour segregation of Native and Non-Native groups so as to facilitate the creation of homogenous units of local self-government. Native interests and policy are to be co-ordinated, and the special attention recommended in regard to Kenya suggests that the Commission found considerable shortcomings in that regard in this Colony, and it is permissible to regard the Chairman's abstention from criticism of the Native Land Trust as due to his conception of proper procedure rather than to his satisfaction that the measure was impeccable. Finally a second review of the whole position is to be given at a date after the full operation of the final scheme to be decided by the Secretary of State.

The report impresses the reader on first acquaintance with its caution, with the impressive sense of the task that confronts Britain in Africa under which the Commission laboured, and with a real eagerness to apply principles of sound liberal policy to the meeting of those problems. There is an immense difference in the tone and in the definiteness of the steps proposed in this report as compared with those of the Ormsby Gore Commission. There is here no suggestion of a patient and inert awaiting of the unfolding of the destiny of Africa, assisted mainly by Railways; that reflection of a clearer, more dynamic, attitude persists even after the radical differences of the respective terms of reference are regarded. The Commission under Sir E. Hilton Young appear impressed with the joint responsibility of not forcing and confining development and progress, and also of not retarding it or encouraging its development in wrong directions. That is the abiding impression that study of the report gives, and apart from that, to the resident of East Africa the discussion throughout the report is of the most stimulating and valuable kind, and cannot fail to provoke not merely criticism, (and sections of it will arouse sharp, criticism) but creative reflection. That is a secondary valuable consequence of the Commission's work, the main part of which has now been placed in the hands of Parliament, the Imperial Government, and the peoples of these territories for comment and application.

Cutting from "The Kenya Daily Mail", dated the 23rd January 1929.

THE QUESTION OF BOUNDARIES.

Apart from its central values of infusing a new liberalism into East African politics, of opening a door that has hitherto been locked and barred to co-operative progress, and of stimulating endeavour as it has seldom been energised before, the report of the Closer Union Commission is of great importance and help in its secondary and incidental suggestions. In the course of their reference to the advantages of a Central Authority the Commission refer to the desirability of an adjustment of various boundaries between the territories and to the manner in which this could be facilitated

by such an Authority. The Chairman regards this matter as of such importance that he devotes to its study a very valuable extended Note, a brief summary of which we published yesterday. He deals with four main areas, the Lake, the Masai area, the Kilimanjaro Highlands and the Coast, and the arguments he adduces in favour of activity in this regard, and as to the facilitation of changes that a Central Authority could provide are such as to warrant very careful consideration on their merits, and of themselves seem to furnish a very strong case for the constitution of an authority such as the Commission recommend. "International diplomacy in search of rough and ready compromises" and other historical accidents have caused boundaries to be decided with "little knowledge of geographical conditions and less of ethnographical". They disregard mountains, rivers, watersheds, are unrelated to convenience of communication, cut through tribes, and create barriers on either side of which may operate totally dissimilar or antagonistic policies, to the confusion of the Native mind, and to the weakening of the whole authority of Government. Sir Edward Hilton Young therefore addresses himself to a survey of some of the more outstanding anomalies of this arrangement, and suggests lines of thought and of change that will form a valuable syllabus for more intensive study by the Central Authority when appointed.

In regard to the Lake area he suggests that despite marked differences in the riparian peoples as between those of the Kavirondo Province of Kenya and the Mwanza Province of Tanganyika, there are linking similarities; there are closer relationships geographically and economically, for instance, between the peoples of the Province of Bukoba and those of Uganda, the former being cut off from any centre of administration in Tanganyika of which they now form a part. Mwanza has become linked with Tanganyika, and a divorce between Kavirondo and the Kenya economic system would result in a convulsion. Sir Edward Hilton Young seems to suggest that, in the absence of a Central Authority, he would recommend the attachment of the Bukoba Province to Uganda, though he suggests no further change; but his conception of the Central Authority leads him to anticipate a co-ordination of all the interests of all the Lake peoples without adjustment of political boundaries, a common policy of development of water transport, of the prevention of disease, in one of the most prolific of the sources of East African maladies and possibly in course of time the adjustment of administrative boundaries as the result of so strong a growth of the sense of unity in the territories, "that it becomes a matter of comparative indifference to economic interests where the administrative divisions of the territories are placed".

He, as many before him have found, finds the Masai country an aggravated and most urgent field for restoration or correction of another sort. "Every Masai in spite of their internal subdivisions, is much more like every other Masai than he is like any other tribesman". They have been cut in two "with no more concern for their ideas or for the justice or convenience of their administration than the scythe has for a blade of grass". He does not waste idle tears on this crime of Europe against an African people, but he is urgent as to its retrieval. The two Governments under which the Masai live administer radically different Veterinary policies, there are different systems of general administration and different rates of taxation. "The Masai are told there is a line across their country when they know of no line", and a lessening of the influence of both Governments follows. The remedy of "this grave abuse" like the Lake-side inconvenience is, under present conditions, difficult if not impossible; only a Central Authority can contribute towards its improvement. No conferences between officers of the two Governments can reconcile the divergent policies that are followed, and to create a Masai State between the two territories under the control of either would damage the development of the other by bringing the territory of the one up to the railway line of its neighbour. The Central Authority, however, could exercise direct control over the Masai State, or, still better, a common policy in regard to important matters

could be decided on and a joint Masai Board of officials of the two Governments could co-ordinate policies that are now divergent; the prestige and development of the two larger territories would thus in no way be menaced, and the way would be open for the unification at a remoter date of the whole of the Masai lands in a political and economic unit.

The Coast, a unit from the North down to Pangani, cut, with a single tribe, in two by the Kenya-Tanganyika border is mentioned similarly by the Chairman of the Commission, though he leaves it to be inferred that the solution he suggests for the Masai problem would be adaptable and applicable to the Coast, a suggestion in regard to which we follow him, though we think that under a Central Authority the way would be clearer than ever and the need no less great but more so, for a single and separate administration of the Coast, within the territory of which the Central Authority could find a home possessing the advantages of remoteness from the major centres of the three territories, such as is laid down as a desideratum in regard to the Governor General by the Commission.

Sir Edward Hilton-Young appears to have possessed a divided mind in regard to the vexed question of the Kilimanjaro highlands; he recognises the advantage of closer association of that area and its people with the Government in control of their communications, and the value of the relief to Tanganyika of responsibility for administering a remote area different in characteristics from other parts of the territory. At the same time he thinks it would be wrong to deprive the Mandated Territory of the stimulus that this closer settled area gives to its development. Here, too, as in the Lake question, the author decides that the coming of a Central Authority offers a solution that cancels one he would otherwise suggest. "Were the present state of affairs to continue, it would probably be better that such a transfer, (i.e., to Kenya) should be made forthwith." The prospect of a Central Authority, however, does away with any need for hurry. That Authority will ensure due consideration of the interests of the inhabitants in regard to communications, and other matters, and the transfer to Kenya for administrative reasons, if necessary later, can come when questions of administrative boundaries have become of secondary importance.

There are minor questions such as the division of the Watende by the Kenya Tanganyika boundary and the division of other tribal organisations by the Uganda-Tanganyika boundary, these should receive immediate attention, presumably without even waiting for the Central Authority to act. We are glad that suggestion has been made.

Sir Edward Hilton-Young is very careful to point out that the adjustments involved, the transfer of mandated territory to adjacent British Governments and of portions of their territories to the Mandated Territory would involve no more than book-keeping entries in order to present the accounts of the Mandated Territory to the Mandates Commission in proper form. That is an important consideration, and one that, for all its obviousness, is worth emphasising. East Africa can be very grateful to the Chairman of the Commission for his very suggestive and helpful Note on Boundaries; in its degree it forms a sufficient plea for the constitution of some sort of Central Authority in East Africa apart from all the other tasks and interests that await such an organisation. These adjustments are very much more than counsels of administrative convenience. They are in a very real degree a debt of restoration the immigrant communities owe to the Native races.

Cutting from "The Kenya Daily Mail" dated the 24th January 1929.

THE INDICTMENT OF KENYA.

In what must necessarily be a protracted effort at summarising an unusually closely-written report, we have reached a clearly-marked point in the Closer Union Commission's statement, at which it is convenient to pause

for a while, before dealing with their analysis of the constitutional position, and their suggestions for dealing with it and with the co-ordination of inter-territorial services. The extracts we have published so far relate in the main to general principles and conditions of East African administration, the actually existing position brought about by fundamental and irremovable qualities in the country and its peoples, and by the work of the Administrations in the past. It is but natural, perhaps, that that analysis should deal in the main as does that relating to constitutional questions, with Kenya, and it is noteworthy that this part of the report is unanimous. But the most striking feature of the findings of the Commission so far as we have summarised them is their unanimously critical nature in relation to the Administration of Kenya. We had hoped that the Commission would read their terms of reference in a wide sense, and would comment on aspects of administration that superficially did not seem immediately related with their main enquiry. They are however able to establish a direct relation between all of their comments and their main terms of reference, and it is a great gain that they have done so and have acted upon that relation. As we said prior to the coming of the Commission and also during their stay in Kenya, it was hardly conceivable that any such general and detailed examination by such a body of men of the Administration could fail to be critical; but we admit to surprise that in fact their criticism is so general and so severe. There is a sardonic satisfaction we would willingly and gladly have foregone in this confirmation of an attitude we have had consistently to adopt in regard to the actions of the Kenya Government and its unofficial dictators; we would in fact, have welcomed modification of our views had complete or qualified approval of those actions followed the impartial and searching investigation that it is clear the Commissioners gave to their problem in a very short space of time. We do not believe that it can be fairly charged against them that their judgments are based on superficial and hasty observations; they certainly met and heard no fewer friends and creators of the existing order than critics of those conditions, and the marked absence of approval of any specifically Kenya policy suggests that the offensiveness of those policies if not uniformly arresting and assertive, is at least apparent to examiners who enquire into those policies from a consistent and simple standpoint. The reason is, of course, that the policy of the Kenya Administration also has been consistent and simple except when restrained from its grosser excesses by the sheer revolt of the public conscience here and in England; only it has started from a standpoint opposed to that which formed the standard of its latest authoritative judges. It would have been surprising had the Commission been able to praise or approve approximately as many actions and policies of the Kenya system as it found occasion to deplore; that would have added to the creators of that system the regrettable characteristic of inconsistency and wavering. And that is a charge that, though it has properly been laid to the account of the official side of the Administration for many years, has never been brought against those who caused it in their official colleagues, the unofficial dictators who were pursuing throughout a consistent policy of exploitation and domination. It is the same mind that conceives the alienation of large areas of land to be enhanced in value by the provision of an uneconomic railway, that approves, with no regard to the social life of the Reserves, the volunteering of 62 per cent. of the male population for farm-work; it is the same unsympathetic ignorance underlying the withholding of judicial responsibility and adequate funds from Native councils as prevents a rise above the "primitiveness" of poll taxes as the only form of direct taxation of all races; and the Native Land Trust Bill originates in minds that have earlier refused to adjust the specific duty on cotton piece goods to a fair burden such as was contemplated when it was introduced. The facts and the criticisms represent the clash of two consistencies:

Whatever may be the fate of other suggestions of the Commission, or the date of their realisation, since in the main they are certain of ultimate

acceptance by an instructed public intelligence and conscience, it is, we believe, impossible and incredible that this unanimous indictment, expressed or implicit, of the whole scope of policy in Kenya, can leave matters where they are. Not only in the event of the Closer Union of territories will it be an initial necessity of any form of co-ordination that that policy must be reversed, but we find it difficult to believe that even were the administration of Kenya to be regarded as an island, or were it in fact isolated from all other British spheres of influence, the present conditions condemned in this report could be permitted to continue or their creators, unofficial and other continue vested with their present powers; Public opinion in England is naturally mainly impressed at the moment with the more dramatic and novel suggestions of the Report; but closer study of the other sections of the document, there and in East Africa, remembering the calibre and antecedents of its authors, cannot fail, we are confident, to suggest questions and demands that will have to be answered in the reformation or reversal of a long catalogue of Kenya "policies." We do not conceal our gratification at that assured prospect, nor waste sympathy on the discomfiture its realisation will bring to those who far too long have sought easy wealth or tinsel reputations by trading on principles that are inapplicable in any community that claims a civilising mission. The sections of the Report we have already summarised and published are by no means its least important and portentous.

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 Cutting from "The Kenya Daily Mail" dated the 25th January 1929.

PHILOSOPHY AND FACTS.

In our Summary of the Report of the Closer Union Commission we have now reached the "higher philosophical flights" of the Majority Commissioners which have excited the satire of reactionaries like *The Morning Post* and the first of the Kenya correspondents in *The East African Standard*, which have caused "disappointment" to *The Daily Telegraph* and are said to have led to an indication of dissent from Sir Edward Grigg, though we cannot believe that His Excellency has allowed himself to repeat opinions that, however ill-advised in August 1927 are very much more so in January 1929. We commend to the earnest study of the public the opposing views on responsible government and an elected majority in Kenya, which we publish on page 15. That study is essential if the later differences in suggestions as to the constitution of the Kenya Legislative Council which we shall publish later are to be properly appreciated. And, apart from that, it is the first occasion, we believe, on which, in such a concise and impressive form, the consequences of the application of responsible government to territories such as East Africa have been analysed and explained. We do not propose to re-state in detail the case suggested by the Majority Commissioners against the grant of responsible government; we commend to general attention their taking of the battle into the enemy's camp in their assertion, as against those who claim that the grant is necessary to safeguard European civilisation here, that it might the more reasonably be expected to lead to the opposite result and to undermine the basis of European rule before there is any safe substitute available to take its place; and the extremely delicate subject of a majority of non-British Europeans in Tanganyika, a Territory from which on the pleas advanced in Kenya, it would be difficult to withhold responsible government if it were granted here, receives emphasis for, we believe, the first time in the discussion. It is unnecessary to emphasise its significance. We are glad, also, that the Majority Commissioners deal with the Southern Rhodesia model which is sometimes put forward as a precedent for Kenya; the differences of geographical situation, of racial proportions, of contiguity to an established White Dominion, are properly emphasised and await answer. The Majority Commissioners are lucid in their forecasts as to the consequences that might be expected to follow either a continuance

of the present system (and it is noteworthy that Sir Hilton Young joins his colleagues in emphasising the fact that the unofficial side of the Council have continuously invaded the limits of the Secretary of State's authority, so that the present structure of government is already undermined), the grant of responsible government, which they hold to be wrong and impossible of concession, and of an elected majority which might create difficulties that could be met only by the grant of responsible government. And the Chairman makes a disappointingly weak response compared with what we should suppose those who looked to him as their advocate had expected. He declares that an elected majority is not suitable at present, but he is able to suggest only the most vague and remote hypotheses in support of his suggestion that the way should be definitely carved out towards responsible government. Against that nebulosity the Majority Commissioners bring the lessons of history, the principles of equity and the demands of Imperial security and it appears to us to be a strange interchange of descriptions to apply to their arguments the label of "philosophical flights", more particularly as, as they point out, not even responsible government is finally excluded when all the people of Kenya are ready for it under the terms they propose, though self-government means what it says and does not mean "an oligarchy in the guise of a democracy" as it must mean within any period at present visible. "The scope for responsibility to be allowed to the local communities must in all matters which affect more than their own exclusive interests be that of partnership with the Imperial Government." That is final, and in that aspect, even an elected majority is the initiation of a domination in partnership.

It is very probable that it will be around this section of the Report that battle will first and most fiercely be joined; the abandonment of the dream of a "White Dominion in our time" or its assurance through an elected majority in the Legislative Council may well be for many, and they among local leaders, a more staggering blow than the advocacy of a common franchise; it is a gain to have the case set out in the Report largely in the form of a debate, and to perceive the authority, the detail and the earnestness ("Holding this view we have thought it right to say so in unmistakable terms") with which the Majority Commissioners assert a case that must carry conviction into many quarters that have hitherto been inert or impressed by a pseudo-Imperialism preached by exalted officials and leaders in Kenya.

Cutting from "The Kenya Daily Mail", dated the 30th January 1929.

THE REPORT'S TWO ASPECTS.

The sections of the Closer Union Commission Report we summarise to-day fall naturally under two heads, the co-ordination of certain departments and services, and the co-ordination and inter-relation of the Civil Service in the various territories. In relation to the first the recommendations on Customs, Defence, Research, and the extension of the catalogue of such services to include others not hitherto specifically definitely related as between the territories, follow lines generally expected, though the Commission appear to anticipate from the creation of a Central Authority a greater harmonising influence than had been generally thought likely in connection with the difficulties attending the introduction of Imperial Preference by Kenya and Uganda; that more far-reaching influence is demonstrably a strong argument in favour of the creation of such an Authority. The Commission insist on the value of a local Central Authority in relation to possible conflicts between territorial interests in a manner that carries conviction; the inconvenience and unwelcome character of Colonial Office intervention in matters of dispute would not attach to the decisions of a local representative of the Secretary of State, and we think there is much to be said for that argument. The many fields in which

small clouds of threatening disagreement are rising already, and the greater threats of waste, duplication of effort, and loss of opportunity lend great emphasis to the urgent need for action of this or a similar sort to be taken. The continuance of the present system is beyond the ability of the territories to afford.

The Commission are right to point out that it is the widespread and varied field for the co-ordinating activity of a Central Authority that justifies or demands the creation of the post; taken singly, none of the spheres of activity, they think, would justify such a special creation; as to that opinions may differ particularly perhaps in regard to Transport; but there is reason to believe that quite early in their enquiries in East Africa, the Commission perceived that there were in fact so many directions in which co-ordination was necessary and possible that to limit the Authority's functions to any one, however important, would be unduly luxurious, and they are right in confronting the whole issue now, and in suggesting an authority of adequate prestige and resource to initiate along the whole front of official activity, co-ordination and a common purpose. That way lies economy, efficiency and peaceful progress and a great assurance for later years against the necessity of the costly retrieval of errors that might have been avoided.

The second part of the recommendations of the Commission in the extract we publish this morning deals with the question of the ladder of opportunity for Government officials; especially in the administrative service; with the comments of the Commission in this matter there will be general agreement, together with satisfaction at their outspokenness. It has long been recognised as an anomaly that luck or influence or the simple absence of organisation should decide whether a man is to stop short at a Senior Commissionership, or proceed through the Secretariat to Colonial Secretaryships and Governorships elsewhere, and the disdain of local knowledge that the Colonial Office so frequently exhibit in their appointment of officers to extremely responsible posts in which acquaintance with local conditions, and particularly Native Affairs is vital has far too long been a matter of local criticism to need reiteration now; but it is a very great gain indeed to have the two aspects of that error, that in regard to the Local Government and that of the Colonial Office, pointed out so clearly and emphatically by so authoritative a body as the Commission. Reform in both directions may be looked for with less pessimism. That the Commission use the present conditions to point the moral of a Central Authority so far from detracting from the value of their recommendations emphasises it, and introduces a case for such an Authority that is unusually impressive, and that is of itself almost adequate to justify the creation of an Authority such as is proposed.

There is a danger, we believe, that the constitutional and political aspects of the Commission's recommendations are tending to monopolise whatever interest has been shown in the report particularly overseas; we believe that is a totally mistaken preoccupation, and one that if persisted in must retard very gravely the progress of East Africa. The movement started in Kenya in the absurd and purblind assertion of the Convention of Associations and Elected Members that they would have nothing to do with Federation without the grant of a step towards self-government. We believe the Report of the Commission not only shows that obstinacy for the reactionary and selfish folly that it is, but disposes of any sort of superficial impressiveness it may once have held. The Report though it does not divide the issues in words makes it abundantly clear that the questions of economic co-ordination, and political unification are totally and finally distinct, and that while the latter can be delayed only at immense cost and real danger those consequences in regard to political unification or the creation of final political institutions and balances attend on haste, and in no degree on caution and slow progress. We were among the first to insist that the two issues were separate and distinct, and were being forced by interested groups in Kenya to which His Excellency the Governor seemed to lend his support, into an artificial and dangerous identity; we

value this report for its unanimous insistence, implicit throughout every page of its recommendations, that the two issues are distinct as the terms of reference to the Commission made them. The assertion of a refusal now to enter into the closer relations indicated by the Commission merely because Kenya is not given an elected majority, would be merely childish irrelevancy; and would be treated as such here and in Great Britain Closer Union on some such lines as the Commission indicate must come, whether Kenya is to become a black, white or brown Dominion; economics and politics are distinct sciences, though farmers in conference get them mixed, and we commend to public interest and activity here and in Europe the implementing of the practical economic suggestions of the Commission. It is not too much to say that unless in a very great degree those suggestions with the reforms they necessitate, are adopted soon, there is extremely little hope for the political aspirations of anybody being realised. All effort will have to be concentrated on salvaging the debris of several too acquisitive societies.

Cutting from "The Kenya Daily Mail" dated the 31st January 1929.

AN EXPLANATION NEEDED.

It is most urgently important that further information should be forthcoming on the announcement that the Governor of Kenya has invited the Viceroy to nominate an officer of the Indian Civil Service, "for temporary employment in the Kenya Service, with a seat on the Executive Council for the purpose of discussion in East Africa of the Closer Union Report." The bare announcement conveys nothing but mystification which may easily become grave apprehension, which, it is idle to disguise, will not be mitigated by the fact that the suggestion emanates from Sir Edward Grigg. Incidentally it very pointedly recalls the uncontradicted rumour that His Excellency the Governor recently invited the Government of India to appoint an Agent to this Colony. There are two other grounds for demanding immediate amplification of the statement. In the first place, the incorporation of an official of the Government of India in the Kenya Government is susceptible of construction as contempt for the local Indian community both as an appeal to India over their heads, and in utter disregard of the fact that as His Excellency cannot have forgotten and for reasons once admitted by himself to be valid if regrettable, and directly associated with questions dealt with by this Report, that community in Kenya has withdrawn from association with the Executive and Legislative Councils. Even if the invitation is intended to convey belated recognition of the value of advice from Indian officials, a sentiment in expression of which His Excellency was singularly sparing during the presence of Kunwar Maharaj Singh and Mr. Ewbank, the necessity for attaching the officer who is to give that advice to a secret body such as the Executive Council still requires explanation. The Delegation of last year worked with and through the local Indian community as this new unrepresentative official will not. And why must he be an I. C. S.?

But even more significant is the departure from the procedure suggested by the Commission; it will appear strange to many that if the suggestion now made had been proffered by the Governor to the Commission some reference should not have been made to it in the Commissioners' report; if, on the other hand, such a suggestion was made by Sir Edward Grigg to the Commission the silence of the Commissioners is the more striking, since the whole tenour of their recommendations is that conditions for the settlement of the Indian question do not exist at present, and will not do so for some time. They say:—

"We doubt whether the conditions at present exist for an agreed settlement of a question beset with so many difficulties and complicated by feelings evoked by past controversy. We believe that the question can be examined afresh more hopefully,

when the local communities have had time to accustom themselves to the changed conditions which will be brought about if effect is given to the proposals contained in our Report."

There is nowhere a suggestion that the Government of India should be consulted over the heads of the local community; there is, in fact, no suggestion that the present Administration in Kenya should initiate further efforts to do that which they have repeatedly failed to do, on lines to which they are in declared opposition, and for the settlement of which the Commission are unanimous an impartial authority is essential. A strong case exists for full and immediate explanation of what appears to be uncommonly like an endeavour to patch or jerrymander a sincere and statesmanlike effort to solve East African problems, before the report has been discussed in any degree by those most closely concerned: since once Sir Edward Grigg's invitation is accepted, as it may be, in ignorance of its full significance, it will be impossible to retract, and a very valuable initial advantage in tactics and in strategy will have gone to those who, unless a conversion has taken place unannounced, can be well believed to have little sympathy with the principles underlying the report as a whole. If those suspicions are unfounded we shall be very ready to withdraw them. But in the absence of a full and immediate explanation for which we ask in genuine eagerness to believe the best, of His Excellency's latest move they are legitimate and must persist.

Cutting from the "Kenya Daily Mail", dated the 1st February 1929.

THE GAGE OF BATTLE?

In the light of the "higher philosophical flights" of the Closer Union Commission the outpourings of the Convention of Associations Blue Book invite a descriptive title that eludes us, though *The Morning Post* could probably oblige; read in its light Sir Hilton Young's proposals are tepid almost to chilliness, and the disappointment he has inflicted on those we had supposed he was supporting must be crushing. How far the effect of this vaunting ambition on the part of the Convention and Elected members in their memorandum was mitigated by the "other documents" and "the arguments put forward verbally" without which, we are told, "it would be difficult for anyone reading the memorandum to appreciate the points raised", we can but faintly surmise, but some of the verbal statements that are included in the Blue Book are at least puzzling. Lord Delamere was of opinion "that the majority of Indians in Kenya would be satisfied with the representation suggested", (*i.e.*, five in a Council composed otherwise of 10 officials, two European Ministers who would "normally support the Government" 25 European elected members, two European representatives of Natives, and two Arabs); he also thought that any deadlock reached despite an European elected majority "imbued with a strong sense of responsibility" could be resolved by a commission from London as happened in *the Irish Free State* (His Lordship does not indicate the extent to which he would follow Sinn Fein in other directions); on these and other matters we are bound to admit that the verbal evidence does not greatly elucidate the memorandum or anything else. The Memorandum is optimistic in its exception that the "Colonial community" would, by the means it suggests, secure control of its own affairs "unhindered for all practical purposes by racial antagonism or jealousies", unless it deems that the complete suppression of all other races which it proposes would eliminate antagonisms and jealousies. We are left wondering, though perhaps the Commission secured illumination through cross examination, as to the status of the Secretary of State, and his powers to resolve a deadlock after he had divested himself, as the Memorandum proposes, of all his power of veto in favour of the High Commissioner, who, incidentally, was to have no power of certification: and, in short, rejecting for the present the temptation to

reproduce the documents in full we concern ourselves only with what may be the real significance of this belated publication, an event which must have struck despair to the hearts of the saner advocates of reasonable westernism. That significance, we think, is to be found in the desire to make a declaration of the complete divergence of the views of the authors and those of the most ardent dominationist of the Commission. It may be, and may be intended as, the gage of battle. We certainly withdraw our earlier supposition that publication after the report would be merely of academic interest. But a minor though important adjustment of the field of battle is to be noted. The Memorandum anticipates a Federal Council with a High Commissioner, and it is legitimate to construe in the light of whether or no such a body would be recommended by the Commission and decided on by the Imperial Government, the emphatic statement of the Memorandum that "Kenya is not prepared to enter into any federation scheme unless she is granted a step towards self-government": "Kenya" and "the whole country" in this document as often in the speeches of Sir Edward Grigg are purely relative terms. The Commission do not propose a Federal Council, nor do they recommend Federation. Their suggestions are a much looser organisation than is visualised in the Memorandum, and though we do not attribute to this very real adjustment of the discussion an importance it cannot properly bear in relation to consequential alteration in the Convention's attitude we note it, and commend its consideration to the public. We do not disguise from ourselves that the real divergence of view is in fact finally unrelated to rigid or loose constitutions, Council or headquarters of administration. The difference is more radical; it is a white Dominion or nothing, and in that aspect the publication of the Blue Book is a declaration of war on the Commission's report as a whole and not only on the majority recommendations. The country now knows what Lord Delamere meant at Nakuru by "trusting our own people". There can be no reconciliation between even Sir Hilton Young's recommendations and the demands of this Memorandum, and there can be no approach on the part of the Convention and the Elected Members towards serious consideration of the Report or any part of its constitutional sections, even if its economic recommendations are admitted, without complete disavowal of the whole outlook and spirit enshrined in this Blue Book. Allusions to or discussions of Native policy and of the association of Africans in anything that concerns them and the narrowness of vision that ignores research are alike irrelevant against that fundamental antagonism of purpose, and the issue is clearly joined in what may be the biggest contest East Africa has yet experienced. But we await the endorsement of The Morning Post or of any other section of English public life, in Europe or in the Dominions of the demands or principles of this Blue Book. If that endorsement is forthcoming the fight will be severer than it promises to be now. At the moment there is thunder in the upper air, which is very likely to pass. But we record that it is audible again as in August 1927.

Cutting from "The Kenya Daily Mail", dated the 3rd February 1929.

THE ISSUE JOINED.

The Issue on the Closer Union Report as between an influential section of Europeans in Kenya and their oversea friends, and the body of opinion to which the Commission as a whole have found it inevitable to lend their support is now fairly joined, and the battle between irreconcilable principles is on. The excesses of the manifesto of the Convention of Associations and the Elected Members of the Legislative Council which we publish this morning require no underlining or emphasis from us. Exuberant declarations by Mr. Churchill seven years ago are irrelevant to the conditions that have since become more clear and established, and to those that are emerging on the horizon, and the authors of the manifesto fail to note the progressive decline of the language and pledges of succeeding Secretaries of State down

to Mr. Amery's assurance to the House of Commons last year that the appointment of the recent Commission implied "no question of self-government", and it is a travesty of the facts to talk of the Report "banging the door to any prospect of ultimate responsible government", since the Majority Commissioners state in the clearest possible terms (though it is apparent to any reasonable reader of their suggestions) that these "close the door finally on no line of political advance which the future may prove to be desirable", and, in the light of the suggestions proffered, presumably after careful deliberation, by the authors of this cable to the Commission, in which they demanded an European elected majority over all other parties including the two European Ministers, it is impossible, we suggest, for them to deny that their scheme is simply and permanently, till it is wrested from them by force, a Ministry responsible to a purely European electorate, which under no sort of sophistry can be regarded as "self-government" of a community in which that electorate is outnumbered by 250 to one. The other constituent elements in the Colony, the basis on which European settlement is alone possible, cannot be thus excluded or dismissed: it would be wrong in any territory, it is inconceivable in a land where the possibility of white settlement, except by constant renewal and infiltration from Europe, is a matter of very grave doubt. We desire to refer at the moment only to three other features of the manifesto. The Commission, with a decline from its normal care of language, in one place speaks of the African as 20 centuries behind the European, and quite naturally that inaccurate expression is seized on by the authors of this Manifesto as a support of their claims, the implication being, of course, that that distance will be only very slowly if ever reduced. It is convenient to some interests to forget the comparative modernity of democracy in Great Britain, where there is still a noticeable percentage of illiterates and where the basis of present Parliamentary rule is less than 100 years old, and similarly to ignore at once the amazing reaction of the African to contract with Westernism, and the still totally unexplored question of the extent of adaptation that Westernism will require before it can operate in any real effectiveness in African territory; the demands of the Elected Members and the Convention of Associations deliberately and foolishly ignore the possibility of the existence or discovery or formulation such as time may bring about of any other system more appropriate for conditions that even now are barely scheduled, let alone understood, and in that narrowness resides the final and fatal weakness of their case. And therein too is one of the irreconcilable divergences of outlook and consequent action between the authors of this manifesto and their supporters and those who regard Africa as a territory remote from Europe. We note also that the Commission are blamed in this manifesto for withholding "credit from the local Government and Colonists for having already initiated many schemes of Native Welfare and development" now advanced by the Commission as if they were entirely new ideas. That is inaccurate; and it would have been interesting and informative had the authors of this cable, even if they ignored the Commission's appreciation of medical and educational work and wise solicitude of employer for employed, given grounds for their implication that the major suggestions of the Commission in regard to Native welfare, in the matters of land, labour, taxation and local government and revenues, had been anticipated and approved and applied by "the local Government and the Colonists". It is they that matter and the Native Land Trust, the Labour Commission and the whole basis of the taxation system of the Colony are documents and facts that qualify the absurd claim in this regard made in the cable.

The manifesto distorts even the Chairman's views as to stability in the Legislature; it was unnecessary to do this, particularly as the Conference implicitly rejects even his concession of an elected majority; Sir Hilton Young does not say as he is made to in this cable that an "elected majority is the only reasonably stable repository for the controlling influence in the Legislature" What he has said is:—

In a new country like Kenya, there should be a reasonably stable repository for the controlling influence in the legislature. That most stable is an official majority. If, for the reasons

given in our Report, an official majority should no longer be maintained, a stable repository must be sought elsewhere. Under present conditions the only quarter other than an official majority in which it can be found is in a majority of unofficial European members. I include in this both the representatives of the European community and the nominated European representatives of native interests, the addition of whom is recommended in our Report.

It is dangerous, and worse, to solicit support by misquoting into apparent support the statement of an eminent authority,

At a later stage it will be possible and necessary to comment upon other misleading and mistaken assumptions and demands made in the manifesto. We note in conclusion that in place of a High Commissioner with executive powers merely to do the following work as suggested by the Commission:—

First.—To inaugurate inquiries and joint discussions on certain of the matters which we have discussed with a view to making a clear enunciation of principles to be observed, settling, a practical programme in each territory, and eliminating certain ambiguities and mutual inconsistencies between the three which now exist.

Secondly.—To prepare the way for unified control of certain services of common interest, and to settle on a fair basis any immediate causes of dispute or difference.

Thirdly.—To discuss locally and work out the arrangements for introducing the modifications which we propose in the Kenya constitution,

the Convention and the Elected Members, ignoring the largely provisional character of the office and opportunity still given for discussion, ask for a Special Commissioner without powers, or in effect, another protracted Commission with no more hope of decision and consequent progress in the territories than exists to-day. While we are against all premature activity or a policy of rush, and while the later stages suggested by the Commission do not commend themselves to us, unless much further explanation of the relations between the Central Authority and Parliament is forthcoming, we feel, as do the Commission, the urgent need for some steps to be taken in various directions; and the prolongation of enquiries which are again later to form subjects for lengthy debate, lead nowhere, particularly in view of the existence, now clearly demonstrated, of totally irreconcilable fundamental principles and purposes that no discussion can unify. Economic demands, which do not wait on political discussions, alone would seem to necessitate action such as is suggested in the Report, and we note that, although before the Commission the authors of this cable claimed to represent "the whole European Producing and Commercial community of Kenya", not one word of allusion to economic subjects or proposals enters into the cable, while *The East African Standard*, which has noticeably deferred comment until the publication of the result of the deliberations, demands that "any economic advantages which may appear attractive in a scheme for Closer Union should be subordinated definitely to the task of establishing the future politically." This novel reversal of British or any other political history may commend itself to the Convention and the farming and land-owning Elected Members; it will not be endorsed by commercial interests here and in Europe, nor by those who realise that this is Africa, with an infant but rapidly growing Native race, and some immigrant communities thriving on that race, in regard to one of which the conception of "trusteeship", declared in its latest statements, not only envisages permanent immaturity of the ward, but takes every possible step (and they are strong steps) to secure it. Those are considerations that involve our strongest possible support to the general principles of the Report, though details, and the working out of later stages may properly be matters for discussion. The authors of this manifesto incur an exceedingly grave responsibility in refusing to consider so responsible a document as the Report, and the threat of "more vigorous

action on the part of the Colonists to assert their point of view and ambitions" with its direct suggestion of the use of the conscript White Defence Force is a challenge to the conscience of the world, which will be accepted, while the demand that all parts of the report, including the economic, shall be suspended is suicidal to those who make it and murderous to others.

Cutting from the "Kenya Daily Mail", dated the 5th February, 1929.

THE COMMISSION AND ZANZIBAR.

Considerations of space will unfortunately prevent for some time the reproduction in full of the very interesting section of the report on Closer Union dealing with Zanzibar; but the generally favourable reception the Commission's recommendations have received in the Island, and the absence of closely-contested points from those recommendations renders a lengthy restatement of the suggestions less necessary than is the case in regard to other sections of the Report. The Commission point out that Zanzibar and Pemba are populated mainly by a more advanced type of Swahili than is found on the mainland, that the well-to-do community of Arabs which for 200 years was their ruling class, is still their upper class, and that the hereditary Sultanate is fixed in a family which both as a family and in the person of the present Sultan inspires affection and respect amongst the inhabitants of the Islands. The separate status of the Islands, a Mohammedan Sultanate maintained by treaties under British protection, receives some recognition from international Treaties, under which certain limitations, the extent of which is not free from doubt, are accepted in regard to import duties and other matters. The abrogation of the High Commissionership formerly vested in the Governor of Kenya was mainly due to the delay in Government business and lack of co-operation with the unofficial community. But there are substantial common interests, including that of the Port the prosperity of which is bound up with the general transport system of the mainland. It is probable that dependence on the mainland will increase. Its pre-eminence over the mainland has been waning as the mainland has been occupied by civilised administrations and made safe for immigrant communities. The introduction of cloves diminished the rapidity of the decline, and has enabled the islands to maintain an autonomous government that would otherwise be out of proportion to the size of the community. Were the clove industry to languish it would be difficult for the islands to maintain the present scale of administration. If it is unable to meet present adverse influences, or if no alternative industry is discovered, the Commission think the islands may find it necessary to share in the apparatus of government established on the mainland. For the present, however, the islanders can afford the separate Government they prefer.

The fear that Zanzibar would receive less attention from a Central Authority for Eastern Africa than it received from the Governor of Kenya as High Commissioner seems particularly groundless. The Governor of Kenya, it may be admitted, had no particular interest in Zanzibar. His concern was Kenya, and Zanzibar was for him an excrescence on his work. But the Central Authority in Eastern Africa would exist for the express purpose of co-ordinating the interests and the policy of the territories concerned. It would have no more interest in one part of the territory than in another. Zanzibar would be as much its business as any other territory. Zanzibar might therefore entrust to such an authority those interests that it has in common with the mainland with far more confidence than it could entrust them to the Government of another single territory. Fears as to the status of the Sultanate are no less groundless. No change need be effected in that status by the association of Zanzibar in closer union with the mainland territories. It is a characteristic of the British Empire that it is completely elastic in its forms of constitution.

The Commission think that the better technical and departmental services the islands would get at less cost by association, are not so great as to overrule the present distaste of their people for that association, and that the march of events will naturally bring the two closer together. But the situation needs caution and foresight. The growth of the mainland communities in economic importance must so multiply the common interests as to make it necessary for the islands to seek some common management of their joint interests and it should be the deliberate policy of Government in the islands to educate the people in the idea of closer union. The maintenance of present relations, through the Governors' Conference, the London Office, and Research activities is recommended, and it should be associated with any discussions in regard to mainland seaports, and with any organisation formed to control them. The unification of the personnel of some of the special services on the islands, such as police and education, might be secured with Tanganyika, and, when the Central Authority is appointed Zanzibar might assimilate certain of her laws to those of the mainland. There are two major interests needing special mention; Zanzibar imports much of her food supply from India, and is reluctant to accept the possibility of high import rates such as would be implied by Customs amalgamation involving the acceptance of the Mainland tariff. "An increase of the Zanzibar tariff to replace the diminishing revenue from cloves, a process which has already begun and may continue, or a decrease of the mainland tariff on articles of food, would greatly increase the attraction to Zanzibar of a Customs union with the mainland." As to currency, the dependence of the island on the mainland, if it increases as seems probable, in due time the unification of currency system must be seriously considered. But these are matters for the future. The benefits of co-operation may be expected to remove all groundless fears and doubts, and prepare for consideration on its merits of Zanzibar's entry into full membership of the closer union of the mainland territories, that membership, the Commission repeat, being compatible with the maintenance of the Sultanate in all its present powers and dignities.

We have but two comments to make on this very reasonable and sound analysis of the position of Zanzibar; the one on the absence of any reference to the purchase by Kenya of the 10 Mile Strip, and omission which we think is of some importance in view of the visit of His Highness the Sultan to England this year, since a recommendation of such purchase by the Commission would inevitably have thrust that question into the forefront; their silence implies, as reason suggests, that with the Closer Union under a Central Authority proposed by the Commission such purchase is not necessary on any ground, though a revision of the present financial arrangements equally fair to all parties may be desirable. In regard to the suggestion of conditions that may encourage a Customs Union, we would very greatly deprecate the choice of a raising of Zanzibar tariff as against the lowering of the Mainland one as an incentive to that end; and we commend to those on the mainland who are fighting for the withdrawal of protective duties and a lowering of Customs tariffs, full consideration of the additional strong reason for their activity in the creation of a Customs Union that the Commission's reference to Zanzibar affords.

Cutting from "The Kenya Daily Mail", dated the 8th February 1929.

A DEPUTATION TO INDIA.

THE EDITOR, THE "KENYA DAILY MAIL".

Sir,—The fact that Nairobi Indians are electing the members of the Executive Committee of K. C. I. A. is enough to prove their unrepresentative character. These elections I understand have not yet taken place. In the meantime further proof of their highhandedness and utter disregard of

other than Nairobi Indians is forthcoming in the form of news that these few irresponsibles of the executive committee of K. C. I. A. have appointed or are going to appoint Mr. Isher Dass as a sole deputy to go to India in respect of the Hilton-Young Commission report. If this is true and I hope it will be promptly contradicted if it is not true, I think these people are going beyond their authority. The Executive Committee's duty is to put into execution the work decided upon by the Standing Committee of the K. C. I. A. or Congress. They have no right and no authority to lay down principles or policies. Moreover it is impossible to comprehend what this deputy will do in India because as yet the Indian Community has not met to formulate its opinion on the recommendations of the Report. It will be extremely stupid to send any body as a deputy without previously deciding our attitude towards a matter in regard to which a deputy is to be sent, if at all it is found necessary to send one. The annual session of the Congress or K. C. I. A. was to have been held in December last but was postponed on account of the non-publication of the Hilton-Young report, and it seems to me absolutely absurd that without having the session, the Executive Committee should think of taking such a step.

I desire to inform Nairobi Indians, that a few persons on their behalf are doing things which will make other centres hostile to Nairobi. These in charge of the Executive Committee do not consult any Associations in other parts of the country and simply act as directed by their whims and fancies. If these people are not brought to the proper realization of danger of their actions and the utter disregard they are showing for other centres, the country will soon find the Indian Community divided into camps. If any body has a right of deciding on sending deputations, it is the Congress. If any body has a right to select who should go as delegates, it is the Congress. No body else has any right to do so and if any body goes as a deputy or deputies not appointed by Congress, he or they will represent no body but himself or themselves, and it will be the clear duty of all the Associations to pass resolutions dis-sociating themselves from such a delegation.

Many of the recent actions of the persons now in charge of the Executive Committee have aroused deep suspicion in the minds of Indians regarding their ability to handle the affairs of the Community with dignity and respect and it is necessary that the Indian Community should have a clear assurance from the K. C. I. A. that no appointment of any body as a delegate to India is contemplated before the holding of the Session of the Congress, and the sooner this is done the better it will be for them.

Mr. Isher Dass, if he goes to India as a sole Deputy will have a good opportunity to inform India that Kenya Indians have become devotees of Socialism and will go to Moscow rather than to India for help against British Imperialism in Kenya; and Indians in India may not worry about them at all.

Yours Faithfully,

"AN INDIAN"

Mombasa, Jan. 31:

Cutting from "The East African Standard", dated the 19th January 1929.

THE "CLOSER UNION" REPORT.

It is impossible to present a complete picture of the Report of the Closer Union Commission in a single issue of the "East African Standard" and it is therefore proposed to publish a series of extracts from the document in order that the attitude of the members of the Commission to their task, and the atmosphere created by them around the statement of their principles may be properly understood. That complete understanding of the background we believe to be absolutely necessary before East African opinion is enabled properly to criticise the whole situation and before any attempt can be made to discuss critically the recommendations or the principles on which

they are based. Whatever may be the ultimate decision of East African opinion in regard to the recommendations made, it should be remembered in the beginning of the study of the Report that the picture which a Commission, carefully selected by the Imperial Government and with all the weight and authority of the circumstances of its appointment, has drawn, is one which will for a long time play an important part in the consideration of East African problems and impose a definite influence upon those, who now or in the future, are students of those problems. The utmost care must be taken in approaching the Report and in subsequent public discussion, to avoid the danger of forming opinion or decisions upon the basis of attractive but misleading catch phrases. The fact cannot be over-emphasised that East Africa is facing now one of the great crises in its political and economic evolution. The statement of its view of this Report should be in consonance with a full realisation that East Africa must be regarded as possessing and exercising a proper sense of responsibility. Flamboyant and ill-considered acceptance or rejection of any or all of the recommendations of the Report will prejudice that fundamental factor. Having reached mature local judgment, after the most careful and balanced consideration, it would in our opinion, be an advantage if the northern territories participated in a Conference for a full and proper discussion of divergent views. There is great benefit to be derived from the solution by the people on the spot and any outstanding differences which may present themselves. Opinion at Home and elsewhere will be very largely influenced and coloured by the spirit in which East Africa considers the Report. There could be no more grievous error then to convey to the public in Great Britain and the Empire as a whole an impression of the inability of East Africa to mould the future on lines which will command the respect, sympathy and support of the rest of the peoples of the Empire, who are by no means unconcerned in the decisions. In the light of these considerations we have no intention, as a newspaper, of entering upon a detailed examination of the implications of the Report until mature consideration has brought what we believe to be sound judgment. That is the attitude which we would commend to East Africa as a whole.

Cutting from "The Tanganyika Opinion", dated the 25th January 1929.

TRIUMPH OF BRITISH IMPERIALISM IN EAST AFRICA.

FEDERATION REPORT OUT.

SIR HILTON YOUNG ADVOCATES THE CAUSE OF BRITISH JINGOISM.

Indians and Natives on the Frying Pan.

East African Dominion.

The Report of the Hilton Young Commission on Closer Union of the Dependencies in Eastern and Central Africa was out on the 18th instant. The report and recommendations are compiled in 354 pages and the Commission have not submitted a unanimous report as was anticipated.

The Minority Report is supplied by the Chairman of the Commission, the Rt. Hon'ble Sir Hilton Young and forms the most reactionary part of the recommendations. With a cynical disregard of all that implies the moral obligations of trusteeship theory over the millions of native races have been brutally subordinated to the cause of British jingoes of devastating East Africa with British Imperialism. The gallant Knight enters his note of dissent with everything that has some sense of proportion.

The Majority Report is signed by the other three members of the Commission Sir Raginald Mant, Sir George Schuster and Mr. J. H. Oldham. Their report is an evidence of the fact that they have attempted, to some degree, to exercise reason and fair play, but their recommendations have set the ball rolling eventually leading East Africa to the position of British

domination. The grant of British white unofficial majority in Kenya Legislature and the appointment of a white Minister on the Executive has turned all tables against the Indians.

The fate of the Native races have been tied down to the chariot wheels of the Britishers and the responsibility to discharge the native trust to a fake proposition.

The welding together of the East African territories under a High Commissioner with an Advisory Council having seat at Mombasa has completely forged the bonds for the growth of these colonies into a future white dominion, whose administration shall be carried on through the Governor-General and the mandate of Tanganyika has for all practical purposes been reduced to a farce.

Cutting from "The Tanganyika Opinion", dated the 26th January 1929.

GOSPEL OF IMPERIALISM.

We can well appreciate the chagrin of our local contemporary the *Tanganyika Times*, at our giving bold headlines reflecting the true feelings of the natives if they had been possessed of some political instincts and vocal capacity. We can also sympathise with it in its distress over our expression of the first impressions, a native community whose political and economic future is at stake should have received in going through the Report of the Hilton Young Commission.

If we say that the recommendations of the authors of the Report taken as a whole are a "triumph of British Imperialism in East Africa", reducing "the responsibility to discharge native trust to a fake proposition", it is because we "grasp the depths" and the "full significance" of these recommendations as an entire departure from the ideas which His Majesty's Government had placed before themselves by making the declaration of policy in the White Paper of 1923. It is not the language as much as the reality which is to be counted but we made use of "that sort of language", of which our contemporary complains, to focus and condense the reality which the *Times* rightly thinks will, if adopted, "turn over a page of our history", (we have no doubt) for worse.

From what we have displayed prominently elsewhere, in our columns, it will be visible to a naked eye, that the final control of the Imperial Government which the recommendations intend to secure is only illusory since the manner in which that control is to be exercised is rapidly undergoing change only to jeopardise the preservation of what little remains of "a fair balance" between the interests of natives and those of non-natives. As between the various racial communities, the adoption of the recommendations will further lead on to the weakening of the hand which is supposed to hold the scales even.

We will elucidate in subsequent articles that the proposed institutions like those of a High Commissioner, an European unofficial majority in the Kenya Legislative Council, appointment of a "minister" on the Kenya Executive are merely a stepping stone to, what the *Times* itself surmises, the ultimate attainment by the English settlers of a responsible government subject only to the final veto of the Governor-General. From, therefore, the Englishman's point of view the Report may become, in the *Times* phraseology, the "Bible of East Africa".

There should have been no occasion to argue against that ultimate ideal of the Englishman, had it not been for the fact that there are other important immigrant communities in their midst and millions of people who are the native inhabitants of this land, both of whom form a single and inalienable basis for carving out the foundation upon which the future structure of the East African dominion has to be built if "the dominant realities of nature and life in Africa" are to be "steadily kept in view". We shall deal with this aspect of the question also in our later issue and we will show that the "Bible of East Africa" is in effect the "Gospel of Imperialism".

Cutting from "The Tanganyika Opinion", dated the 29th January 1929.

A FALSE ROLE.

Our English contemporary *The Tanganyika Times*, has apparently been taken in by the glamour of the Hilton Young Commission Report as there is much of material in the Report catering to the self-complacency of the *Times*. But to those who do not belong to the *Time's* vision, it will be manifest from a perusal that the Report is only an *amabilis insania*. Mere denials and counter attribution by our contemporary of a certain temperament caused in the nature of things on a certain event only cloud an issue the more and we confess it to a fault that the recommendations of the Report being in contradiction to most of its findings, our chagrin, if any, is not quite unwarranted. Our contemporary feigns to conceal his own when a correct reading of the Report's hieroglyphics is presented by us and we rightly said that we well appreciated it.

We have to add that we were in agreement with the phrase "turn over a page of our history" used by the *Times*, but we disagreed with it on the phrase "for better or for worse" and so we added to the former phrase "we have no doubt for worse". Since we closed the inverted commas after the word "history", the latter part of our sentence could not be meant to be attributed to the *Times*.

We are perfectly alive to the fact that we have to educate the public opinion steadily and to make sustained efforts to counteract the forces at work for the adoption of the prejudicial recommendations of the Report. The *Times* on the contrary makes an implication that these are "antiracial shouts and shrieks". It is emphatically not. We know much more the contents of the sugar-coated pill than what our contemporary can teach us.

Cutting from the "East Africa", dated the 24th January 1929.

FIRST THOUGHTS ON THE REPORT.

"The chief need in Eastern Africa to-day is that there should be applied throughout the territories as a whole, continuously and without vacillation, a Native policy, which, while adapted to the varying conditions of different tribes and different localities, is consistent in its main principles". Such is the view of the Commission on Closer Union, which, regarding the contact between the white and black races in Africa as one of the great problems of the twentieth century, recommends the immediate appointment of a High Commissioner for Kenya, Uganda and Tanganyika, charged with the duties of inaugurating inquiries and joint discussions on questions of Native policy, of preparing for unified control of certain services of common interest, and of discussing locally proposed modifications in the constitution of Kenya. Responsible public opinion in each of the three territories will, we think, welcome inquiry by the High Commissioner into questions affecting land policy in the Native and non-Native areas, Native production, labour, administration, education, and taxation, and there will be general agreement that no further time should be lost in preparing for unified control of such services as communications, customs, defence, and research, but it would not be surprising to find opposition to the proposal concerning the Kenya constitution—as to which the Chairman and his Colleagues have failed to agree; indeed, Sir Reginald Mant, Sir George Schuster, and Mr. J. H. Oldham go so far as to rule out the possibility of responsible government for the Colony at any time in the future. If the report of the High Commissioner is favourably received by the Imperial Government, the appointment is proposed of a Governor-General, who should have delegated to him most of the functions of supervision and control now exercised by the Secretary of State for the Colonies, and whose duty it would be to hold the scales of justice even between the various racial communities and to co-ordinate services of common interest.

While the Commission lays great stress on the paramountcy of Native interests, it does not interpret that as a bar to white settlement; on the contrary, it recommends that the field of Native interests should be clearly defined and safeguarded, that land then available for white settlement should be clearly demarcated, and that the local Governments should lend to white settlers more active support than has been the case in the past. Though insisting that the Imperial Government must maintain its trusteeship of the Native races, the Commissioners recommend that Native interests should be represented in the Kenya Legislative Council by Europeans, especially chosen for that task. That they are fully alive to the great gulf which to-day separates the Native from civilisation is evident from a declaration that "One of the great dangers arising out of the contact between modern European civilisation and the Natives of Africa is lest the latter may with their natural imitative faculties acquire superficial intellectual attainments without having had time to build up by a long process of training the habits of mind and character without which intellectual ingenuity is a dangerous possession". The Commissioners see no limits to the possibilities of Native advancement in education and civilisation, but they think that the white and black races can for a long time to come—and possibly for all time—develop mainly and with the greatest advantage to each along different lines, and if each pursues its own natural line of development, both may, they feel, be able to live happily in a single State without the fear of a struggle for dominion, provided the proposed Central Authority acts as the final arbiter in issues in which there is a conflict of racial interest. They do not regard the ballot box as an instrument likely within any foreseeable future to be suitable to Native conditions, and when the Natives have by training fitted themselves for direct participation in the Government of any of the territories, they consider that such representation should come through their traditional leaders and not through those who have detached themselves from tribal traditions and whose claims will depend mainly on a facility for acquiring a knowledge of English and superficial marks of European civilisation. Thus Native political development should take the form of a greater share in the management of village and tribal affairs, "gradually building up larger associations by a process of unforced coalescence".

These continual references to Native affairs may, perhaps, incline the superficial reader to the view that the Commissioners underrate the importance of white settlement, but such a conclusion is not really justified. They hold European civilisation to be the one great hope of progress for Africa, and they insist that "where there is a place for it, and the settlers are of the right type, white settlement can become a powerful reinforcement of western civilisation, and increase the benefits which that civilisation can give to the peoples of Africa. It is quite certain that nothing like the present development of the highlands of Kenya could have been achieved without the introduction of a vigorous community of European settlers. While this development has increased the wealth of the world, it may at the same time benefit the Natives, since on the best European farms Natives may receive, through contact with their white masters, an education more practical and more formative than anything that they can be taught in the schools. Notwithstanding the difficulties to which it gives rise, white settlement provides a stimulus and example which may in the long run promote and hasten the progress of the Natives". Elsewhere the Commissioners record their unanimous opinion that "as individuals the British settlers in Kenya are in no way inferior in integrity or in their sense of justice to the officials, and indeed would compare favourably with any body of men within the Empire". Thus their suggestion that the Governments should concern themselves with the high quality of incoming settlers cannot be regarded as a reflection on the present British communities, who will agree that the introduction of men of the wrong calibre is as likely to do harm to European as to Native interests. Tanganyika especially needs more settlers of the right type.

In short, the report considers that the white settlers cannot claim to be the dominating element, but that in Kenya they are partners whom the Imperial Government may trust to a greater extent than hitherto. Whether the proposals as to the Kenya Legislature and the two suggestions as to the composition of the new Legislative Council—and on this matter the Chairman and his colleagues do not agree—will be regarded by Kenya as translating that expressed desire into effect remains to be seen, but there can be little doubt that the settler community will object to the suggestion of a franchise on a common roll. A resolution of the Imperial Conference of 1921 is invoked to prove that the position of Indians in Kenya is inconsistent with the practice throughout the Empire, with the exception of South Africa, but the significant qualifying consideration that the Dominions which voted in favour of the motion have practically no Indian population is not mentioned, though it is obviously of crucial importance. If the report is judged in Kenya largely on the chapter concerning Indian claims, its reception is scarcely likely to be favourable, for local critics, keenly conscious that of the four Commissioners one has spent many years in the Indian service and that another is now in one of the highest positions in that service, are certain to fasten on the fact that the only two witnesses mentioned in the body of the report as having rendered helpful co-operation to the Commissioners are the two officers deputed by the Government of India to present the Indian case. That must at the best be regarded as injudicious, and as an unnecessary irritant to local European susceptibilities.

There is an inevitable danger that the report, instead of being taken as a whole, may be judged on the passages dealing with affairs of greatest public interest, but we hope that that danger will be avoided, in order that the closest study may be directed in the Dependencies to the whole argument of the Commissioners, who are evidently anxious to ensure local consultation as their general plan evolves step, by step, but who have perhaps been over-anxious to make detailed recommendations, which in certain particulars might advantageously have been left for settlement as a result of the investigations and consultations of the High Commissioner. There is indeed a doubt whether the Commissioners are themselves satisfied with certain of their proposals, for they hint at regret that they have not been able to return to East Africa to discuss them. That, the line followed by the Indian Commission, would, we feel, have clarified the atmosphere enormously, would have eliminated the risks of misunderstandings, and by removing some points likely to invite attack, would have increased immensely the value and prestige of a document on which East Africa has built high hopes. The irreconcilable conclusions formed on the one hand by the Chairman and on the other by his three colleagues obviously detract from the authority of the report, which, whatever criticisms may be levelled against it, must nevertheless be recognised to give in its earlier chapters a strikingly clear account of the principal factors in the very difficult problem set before the Commissioners for solution. That statement of the general position constitutes a valuable contribution to the study of East Africa's political history, even though the disagreement of the Commissioners on matters of great importance to Kenya—which Colony holds a pledge that she shall not be coerced into acceptance of proposals which she considers unsatisfactory—and the presumption that the present Government will not implement the recommendations of the Commission before the general election inevitably weaken the effect of a document prepared at the cost of such great self-sacrifice.

With some further aspects of the report we shall deal in our next issue, but it may be noted meanwhile that the success of the proposals regarding a High Commissioner and later a Governor-General must depend entirely on the personal qualities of the occupant of the post. If investigation, consultation, co-ordination, and the local exercise of Imperial control were in the hands of a man who has won East African confidence to the extent in which it is reposed in Mr. Ormsby Gore, East Africa and the Empire ought to have cause for self-congratulation.

Cuttings from "East Africa" dated the 31st January 1929.

(1)

THE MACHINERY OF CLOSER UNION.

Last week we emphasised the vital importance of the personal qualities of the High Commissioner for Kenya, Uganda, and Tanganyika, whose immediate appointment is urged by the Hilton Young Commission, because, believing that communications are not yet sufficiently developed and public opinion not yet fully prepared for federation or any other form of closer union, they consider the best means of gradual co-ordination to be by the individual efforts of an officer specially chosen to act as a personal link between the Colonial Office and the various local Governments, and to be "a permanent Chairman, as it were, with full executive powers, of a standing conference of the Governors of Kenya, Uganda, and Tanganyika". That a much closer union would develop from this first step is the opinion of the Commissioners who foresee the establishment of a strong unified central Government directing all affairs of common interest to the three provinces, rather than the growth of a federation of quasi-independent States. The essential purpose is, they say, "to devise a first step which can be taken without delay, which will be something more than the mere despatch of a negotiator on behalf of the Secretary of State, but which will yet be a provisional step in the sense that nothing irrevocable is to be done before there has been a full chance of ascertaining local opinion, both official and unofficial on our proposals."

If the inquiries instituted by the High Commissioner are favourably regarded by the Secretary of State, there will follow the appointment of a Governor-General, who would discharge on the spot most of the functions of supervision and control now exercised by the Secretary of State, though the expressed intention is to leave to the local legislatures the maximum amount of freedom consistent with the responsibilities of the Imperial Government. The main duties of the Governor-General would be to secure Imperial interests, to hold the scales of justice even between the various racial communities, and to co-ordinate services of common interest.

That he must be a man of exceptional experience and outstanding personal qualifications is obvious, and, especially in the early stages of the plan, the future of the three territories would very largely depend on the selection of the right man, who would require great tact, persuasiveness, and a broad out-look, in addition to powers of analysis, assimilation, and decision. In Colonial history the man who has prepared the way, as the High Commissioner must do, has seldom been appointed to the higher office—the Governor-Generalship in this case—for which his labours have laid the foundations, but there are very strong arguments in favour of a departure from precedent in this case. The qualities required in the High Commissioner, if he is to fulfil his difficult task with credit to himself and with satisfaction to East Africa, are those which the Governor-General must possess, and if the High Commissioner and the Governor-General are not to be one and the same person, the very valuable experience acquired by the former in his preliminary investigations will be lost, and, what is perhaps even more important, there will be need to find two men of unusual qualifications for a most responsible post—for which, it may be frankly said, very few names indeed suggest themselves with confidence. If, therefore, the right man can be found to undertake a task which will call for statesmanship of the highest order, there seems every reason that, having prepared the way, he should be the first Governor-General if, as a result of his investigations, such an appointment be made. The headquarters of the High Commissioner, and later of the Governor-General, should, the Commission emphasises, not be in the same town as any existing Government headquarters, but should, as far as possible, be equally accessible to all three, and not so remote as to be out of touch with the actual life of the territories. Of the cost of the establishments no indication is given, but the appointment can obviously not carry a salary less than that of the Governor of Kenya, so that, allowing for the necessary private secretaries, the annual expenditure—which in the first instance should, it is proposed, be borne by the Imperial Government—might be something in the neighbourhood of £15,000 to £20,000.

To assist the Governor General to keep in touch with local affairs, the appointment is recommended of a small Advisory Council representing the three territories and composed of official and unofficial representatives, including those of Native interests. It is contemplated, however, that at first at any rate the Governor-General would consult the three Governors much more frequently than his Advisory Council—the exact composition of which would, the Commissioners say, not be of vital importance to any territory, since, the Council being advisory only, no decision would depend on a majority of votes. An Inter-Colonial Advisory Railway Council and an Inter-Colonial Customs Council are likewise proposed, technical conferences would be continued, and stress is laid on the desirability of special Commissions of Inquiry, designed to influence the determination of policy, which the local communities could influence by serving as members of such Commissions and by giving evidence before them.

More likely to encounter criticism than the suggested Councils in East Africa is the organisation proposed to be established in London. The Commissioners suggest that the Secretary of State should have available an East and Central African Advisory Council of five to eight members, a Finance Committee, and a Transport Committee (or possibly a joint Finance and Transport Committee); they also urge periodical East and Central African Conferences attended by official and unofficial delegates from the territories, and the publication and presentation to Parliament of an annual report prepared by the Governor-General and by the Governors of Nyasaland and Northern Rhodesia and annotated by the Advisory Council. The *personnel* of that Council should "be such as to command the confidence not only of the local communities, but also of all British political parties, so that its influence might be consistent and continuous whatever party happened to be in power", and the Commissioners consider that its members should include men who had had distinguished official careers, others with business knowledge, and at least one to represent the missionary point of view.

In theory the proposal has a great deal to commend it, for to lift East African matters above party politics and to bring first-class brains to bear on its problems would be two inestimable boons. But is the idea practicable at present? The Chairmen of the Finance and Transport Committees are to be *ex-officio* members of the Council; that leaves, say, six persons still to be nominated. It would, we venture to think, be absolutely impossible at present to suggest the names of half a dozen men whose knowledge and experience of East Africa would be of real value to the Secretary of State, and whose names would command equal confidence to all British political parties and in the East African territories. The Commissioners suggest that the Joint East African Board and the East African Section of the London Chamber of Commerce should be consulted in the selection of the business members of the Council—a proposal which will certainly not commend itself to important sections of East African public opinion. The Joint Board has progressed year by year in East African esteem, but neither Kenya nor Tanganyika, and perhaps not Uganda, will, we are confident, agree to give it *carte blanche* to suggest the names of men to sit in judgment in London on the actions of the Governor-General. And which ex-officials are equally acceptable to the three Dependencies and to the three political parties at Home? There can be little doubt that no Council would be preferable to one which did not compel absolute public confidence.

But the establishment of small voluntary Transport and Finance Committees appeals strongly to us, for the Commissioners have evidently in mind that these Committees—in the constitution of which the Governor of the Bank of England is to be consulted—should be composed of men of the highest standing in the railway and financial worlds willing to give their services in order to assist the development of the Empire on the right lines. That such first class men, though at the start without East African experience themselves, should work in close contact with the permanent Financial and Railway Advisors proposed to be created at the Colonial Office has everything to commend it, for the worldwide experience of such men, if they are wisely chosen, would be a guarantee of wide vision and a great obstacle to the adoption of unwise schemes. These small Committees attract us as much as we

mistrust the Advisory Council, whose membership is of crucial importance and is extremely likely to arouse a discontent which would handicap the success of the whole general plan. Indeed, the Commissioners themselves appear to doubt if the right men are available for the Council, for though they avoid any expression of confidence concerning that body, they say of the Committees: "We believe that there ought to be no difficulty in attracting the right men to serve if His Majesty's Government adopts a policy which will guarantee support for sound propositions. A vision of the full opportunity is necessary, and the policy must be worthy of it. The United Kingdom with its non-self-governing Colonial Dependencies—including the Sudan—covers an area of about 3·36 million square miles and has a total population of about 103 millions. With this may be compared the United States with an area of about 3 million square miles and a population of 105 millions. The natural resources—agricultural and mineral—of the United Kingdom and these Dependencies may at least be equal to those of the United States, and the idea of their development in close economic union opens up vast possibilities. The opportunity to play a part in the central direction of such a group of territories may well appeal to those who feel any call to be of service to the Empire". That is true and we believe that their knowledge could well be enlisted to East Africa's benefit. We are far from convinced; however, that there are in this country at the present time half a dozen entirely disinterested men of wide East African experience who are of sufficient calibre and character to be safely appointed as a new Advisory Council to the Secretary of State.

(2)

"A Courageous Essay in Definition."

The early chapters of the report strike *The Times* as "a searching and courageous essay in definition. It is their aim to render explicit the practical and everyday meaning of the large familiar phrases in which Imperial policy is commonly summed up. For opinion at home the particular importance of this report is that it does provide a definition, and that, though it makes no special claim to novelty in its exposition of policy, it gets behind those general expressions about trusteeship and the dual policy and justice for the Native peoples which are the common currency of discussion, largely because they are vague, and that it fixes their meaning...."

"The report, in its detailed statement of aims, provides a timely and effective test of the loose and easy professions which simulate a policy. It is a striking example of the attempt now being made, under the pressure of facts, to think out forms of government better suited to the needs of countries with mixed races and permanent minorities than representative assemblies can ever be. When the Commission was first appointed there was some feeling that it was premature; but its task was two-fold—it had to study both economic and political development—and the search for the right political road could not begin too soon. There is no standing still, and where the right road has not been chosen men will march or drift or manoeuvre one another down the wrong one. The presence in Kenya of twelve thousand Europeans, some of whom mean to stay there for good, gives special point to the question of the Legislative Council of the Colony, where the white settlers have for some time been demanding an unofficial majority. Such a majority the Commission recommends, though it does not recommend a majority to be chosen by the white community. The Chairman proposes to render it possible for the officials to be outvoted only if the elected representatives of the Europeans and the nominated European representatives of the Africans concur, but not otherwise. The other Commissioners would make it possible for a unanimous combination of all unofficial elements, including the Indians, to defeat the Government. The arguments for and against each proposal are set forth in the report, but it should be remembered that they are only advanced as part of an extensive scheme of change and apply to the Council as it would be under a High Commissioner exercising the Secretary of State's powers on the spot and not to the Council as it is to-day.

"No part of the report better deserves careful study, both in East Africa and here, than that in which the possible forms of political development are studied in turn. They are few, and glaring dangers beset most of them. The problem of a 'mixed State,' where more than one race lives side by side, is not new, but it presents itself in a very special form in Africa where the numerical preponderance of the Africans is as overwhelming as their present lack of political capacity. Hitherto the practical question has been one of combining the protection and advancement of the African Natives with free economic development. But that is only the first phase. Native education, the development of Native political capacity, the growth of Native industries and of Native wealth, all these things which the Governments of the territories are fostering to-day in varying degrees forbid the supposition that Africans can be indefinitely omitted from sharing in the counsels of government. The day will come when the present problems of East Africa—how to promote economic development, how to combine Imperial control with the utilisation of the services of resident Europeans—will give place to the problem of guaranteeing the rights of established minorities in the face of the Native demand for whatever powers they have seen other peoples enjoy. It is now realised that both in education and political development there is a heavy price to pay in Asia for the Victorian complacency which assumed that the nineteenth-century English model was the only one. What the Commission has done for East Africa is to ensure that if mistakes are made they will be made with a full knowledge of what is likely to be the result of educating the Native by example to tread a well-worn path. The Commission, seeing little hope along that line, has sought to establish and define the just rights of the different communities and recommends the establishment of a sheltering and arbitral authority whose existence will be the surest of guarantees to European, African, and Indian alike, in the distant future no less than in the immediate present. Once certain essentials have been placed outside contention and have been accepted as the framework of East African life, vigorous local self-government can be developed, and it is part of the Commission's plan that it should be so developed...."

"When it turns from policy to the machinery of government and expounds its own proposals, the report exposes more surface to criticism... The Commission think that the administration of East Africa should be a triple structure—in London the Colonial Office, strengthened by a fuller use of outside counsel; in Africa a Governor-General with his secretariat and Advisory Councils controlling the common policy of the territories; and in each of the territories the Governor and his Legislative and Executive Councils. It may seem a cumbrous structure and may provoke the question whether it is not top-heavy, given the present state of the East African Colonies and the available *personnel*; but this question of the actual machinery, while it will preoccupy administrative experts for many months, is not the kernel of the report. That kernel is to be found rather in the chapters which set out why such machinery is wanted at all."

"An Academic and Disappointing Document."

"The Commission has had a formidable task to accomplish in the past twelve months, without any previous special knowledge of East Africa to assist it in its deliberations," is the opinion of *The Daily Telegraph*, which considers it "hardly surprising that the report should prove to be somewhat academic in character and vague in its recommendations. The marked divergence that is revealed between the views of Sir E. Hilton Young and his three colleagues contributes further to weaken the effect of this interesting but disappointing document..."

"The Commissioners diverge sharply when they come to the question of Kenya government. The majority are firmly convinced that the white settlers of Kenya must never hope for anything like responsible government, and must abandon the dream of building up a new British Colony in the East African highlands. Sir E. Hilton Young does not take so extreme a view. The Chairman can envisage a future in which an elected majority might well form the Government in Kenya, or, indeed, in the other Dependencies. The

other members of the Commission would, nominally, abolish the official majority by replacing four officials by four unofficial members, nominated to represent Native interests—these members to be missionaries. The Chairman maintains that this involves no real change. 'It undoes with one hand what it does with the other,' because the official element could always retain control with the help of any one racial group. Sir E. Hilton Young prefers the bolder course of reducing the official element to a quarter of the whole—instead of a half, as it is now—and increasing the number of nominated members representing the general interests of the community, while leaving eleven elected Europeans, five Indians, and one Arab in a Legislature of thirty-five members. The Chairman has been overruled by his colleagues, but his proposal will, we think, commend itself to instructed public opinion. While all would agree that the British Government in Tropical Africa must regard itself as a trustee for the Natives and pay every attention to their welfare, it may well be thought that the majority of the Commission has underrated the importance of the part played by our planters and merchants in helping to build up a civilisation."

"An Invaluable Basis for Discussion."

"The report of the East African Commissioners falls into two parts: the first, in a sense, academic; the second, practical," says *The Sunday Times*. "Yet it is true to say that the second could not have come into existence satisfactorily without the thought which has clearly gone into the preparation of the first. The Commissioners have been at pains to elucidate the precise implications behind the future responsibilities which the British people have accepted in East Africa. Having done this they could proceed with clear minds and clear intentions to devise practical machinery for carrying out these responsibilities in the best possible way.

"The problem is an exceedingly complex one. Probably no solution of it can be perfect, and in any event it is almost impossible to calculate in advance the exact effects which any line of procedure will have. In Kenya, Tanganyika, and Uganda the Empire has to administer three diverse territories which nevertheless have now, and should have much more in the future, definite mutual interests. The population is extremely mixed. One of the most difficult and vital of all questions which the Commissioners had to decide was the proper form of administration for these territories so as to give adequate representation to Native rights while at the same time safeguarding the interests and aspirations of the European settlers....

"The report is a long and exceedingly painstaking document which gives food for any amount of thought. Whatever policy is ultimately pursued in East Africa, the document forms an invaluable basis for discussion and further research."

"Mistake of Administering upon a Theory."

The Morning Post is evidently not impressed with the report, of which it says in a leading article:—

"We have read it with a becoming admiration for its high philosophical qualities: if British Colonies were made perfect by reports, nothing would be lacking to East Africa. Unfortunately, they are made by the colonists who live in them, assisted by the aboriginal Natives, neither of whom were represented on the Commission, and few of whom will appreciate at least the higher philosophical flights of this document. It reminds us not a little of that elaborate constitution which Lord Shaftesbury and his famous Secretary, John Locke, gave to the Carolinas, which was based on the loftiest principles, but had the misfortune to be completely ignored by those lawless settlements. There is one antinomy which by itself might wreck some of the main conclusions of this report. There is the statement on one page that European civilisation is 'the one great hope of progress for Africa,' and on another, 'that if, and when, those interests (of the African Natives), and the interests of the immigrant races should conflict, the former should prevail.'

This latter ideal, already laid down in a White Paper of 1923, and now applied by the Commission, not only to Kenya, but to Uganda, Tanganyika, and Nyasaland, may or may not conflict with the other in theory; but, in practice, we have only to consider the history of South Africa and North America to see the difficulties. What would happen, for example, if there was an East African gold rush?

"It is a mistake to administer upon a theory, however lofty. Nature will take its course. As to the question of more immediate interest in the report, the closer union of these territories, we may observe that railways and customs were in South Africa the uniting factors. Round these East African territories we should like to see a preferential tariff; but unfortunately under the Mandate Tanganyika cannot give a preference to British goods, nor can Kenya and Uganda under the Treaty of St. Germain en Laye and its predecessors. The Commission proposes a federation from the top down by the appointment of a High Commissioner, with powers in Council, who would evolve in due course into a Governor-General; but the real question is whether there are sufficient interests in common to unite these territories. As for the proposals to reconcile the will of Downing Street and East Africa, they deserve careful consideration. These relations are apt to be difficult, chiefly because of the hen-and-ducklings attitude which Downing Street is apt to assume, and which, by the way, is not altogether absent from this report."

Lord Olivier's Views.

Lord Olivier, to judge by a long letter which he has addressed to *The Manchester Guardian*, is delighted with the report, of which he writes:—

"It is a very interesting, informing, and suggestive State paper. To anyone familiar with the latter-day local history of East African politics it will, moreover, appear full of caustic humour and afford a good deal of quiet entertainment, for (without any express allusions at which offence might be felt) it furnishes a discreetly withering commentary on heretofore predominant doctrines of policy and vagaries of administration in Kenya.

"The Commissioners discuss, dissect, and dissipate the cherished project of the Kenya Convention of Associations (not discouraged by higher authorities) for an early reform of the Constitution so as to place the control of the government in the hands of an elected European majority. They express complete agreement with the Duke of Devonshire's declaration that responsible government in Kenya is 'out of the question within any period of time which need now be taken into consideration,' and they make summary work of—in fact they almost completely ignore—Mr. Amery's ingenious suggestion that 'the time has now come to associate in our trusteeship' these local employers. Very properly they say it cannot be done; the Imperial Government's trust cannot be delegated or shared, and their proposals for the association of the immigrant races hardly go farther than that the High Commissioner who is to control the application of our trusteeship shall be advised by a Council composed of the Governors of the territories and assisted by advisory committees of residents in regard to local interests."

The writer of the letter, our readers will not be surprised to hear, cannot resist the temptation to say again—he has so often said very much the same thing—that "the vagaries of Kenya government, which public opinion at home has repeatedly had to repress, have arisen from the interested activities of one social class in the Colony whose representatives (the Commissioners not obscurely indicate as their opinion) have been given a great deal too much authority by inept Governors who themselves have not been properly controlled or instructed by the Colonial Office."

"A Landmark in Colonial Policy."

To *The Glasgow Herald* the report "is a document which may prove a landmark in the history of Colonial policy. Its actual recommendations, important as they are, are in many ways less significant than the statement

of principles by which the members of the Commission acknowledge themselves to have been actuated. Whatever the fate of the immediate recommendations of the Commission its examination of the position will remain as a piece of work of permanent value, which will form the starting point for all serious discussion of the general problem of tropical colony administration in the near future.

“The situation to be faced to-day in East and Central Africa, although it has its difficulties, is much less formidable than others which have been successfully surmounted elsewhere in recent times. Parliamentary institutions, although suited to the special conditions prevailing in these islands of ours, are not necessarily of universal application even in the Empire. The proposal put forward by the Hilton Young Commission—whose main report, it is important to note, is unanimous—of co-ordinated advance under the supervision and control of a Governor General is no more fundamental a departure from tradition than the Donoughmore scheme for Ceylon. It seems to us to be perfectly in keeping with modern trends of thought in regard to Colonial and Indian administration; and we trust that the outcry which there may be from interested quarters both in Britain and in Africa will not prevent it receiving from Parliament and the public the unprejudiced consideration which its merits demand”.

What Nairobi Thinks.

The Nairobi correspondent of *The Morning Post* has telegraphed :—

“Unofficial opinion in Kenya on the Hilton Young Commission’s report recognises the earnestness of the Commissioners, but regards their grasp of practical issues as feeble. The report fails to indicate willingness on the part of the Commission to encourage any sense of responsibility among settlers in Kenya, and its insistence on the necessity for the maintenance of the Imperial Government’s control in every possible direction is calculated to result in the rejection of the report.

“It is pointed out here that within the restricted limits of finance the Kenya Government, assisted by settler opinions, has steadily endeavoured to seek improvement in African conditions along the lines which the report appears to regard as a sudden discovery. Instead of the restricted view of the paramountcy of Native interests taken by the Commission, settlers prefer to believe in the wider paramountcy of the interests of the whole country, as one of the most promising parts of the Empire, where the problems of civilisation are capable of enlightened solution. It is also contended here that the mere fact of the emigration of Britons to Africa does not involve the degeneration of their character, as the report would infer.

“The people of Kenya are scarcely prepared to subscribe to the doctrine that the door must be shut to any form of self-government until Africans are ready to share in it, as no proof is so far available that the Natives, who are now in the most primitive state, will advance to that stage within any reasonable time. The British settlers are also unlikely to agree that politically they may be put in the same compartment as Asian immigrants”.

“Extremely Cautious Steps”.

That the report is unfortunate in the time of its presentation is the opinion of *The Star*, which believes that the present Government will certainly have no time for the consideration of such measures as are proposed, while any new Government that may come in as a result of the election will be far too engrossed with home affairs. “Thus the almost certain fate of the report is to be shelved indefinitely. It is a pity, for the issues raised are of the utmost importance in regard to those huge portions of the Empire which are still without self-government and which have large Native populations. Mr. Amery had laid it down previously that the Imperial Government’s trust on behalf of the African population is one that it cannot ‘delegate or share’, and the Commission’s report takes broadly the same view. It is dead against the creation of any new Dominion out of the three territories, nor, though it

suggests some changes, is it in favour of anything like complete self-government for Kenya. Its main proposals are certain extremely cautious steps towards greater co-operation and co-ordination between the territories, with very definite control by the Imperial Government, and that, to use Mr. Amery's phrase on a previous occasion, should be enough 'for any period of time which need be taken into consideration'."

The Principle of Equity.

"Throughout the report one can trace a broad principle of equity as between Native and European settler," *The Irish Times* declares, adding that "East Africa never is likely to become a white man's country in the accepted sense of the term. Native labour always will be essential and with the progress of time the black population will tend to increase rather than diminish. British policy, therefore, must be directed towards the provision of legislative and administrative machinery which will safeguard white interests, and at the same time will give fair treatment to the Natives. The Commissioners' report obviously has this purpose in view, and, so far as its principles are concerned, no fault can be found with it. The machinery which it proposes to create is being criticised by experts on the ground that it is too cumbersome; but once the principle has been accepted by the British Government, the rest will be comparatively easy. From the Imperial point of view East Africa is one of the most important portions of the globe. Its natural resources are enormous, and, with a proper system of government, it ought to be able in a very few years to provide one of the most lucrative markets in the world for British exports".

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In the opinion of *The Financial News*, "it cannot be doubted that the report will rank as one of the leading documents for students of British Imperial history. The problem before the Commission is, without question, one of the most serious internal issues with which the Empire is confronted. It may be defined as that of framing regulative principles for the future growth of the infant and backward communities of the Commonwealth".

* * * * *

"A real contribution to the philosophy of Imperial rule", is the verdict of *The Observer*, which finds the Commissioners' speculations on "a civilisation franchise" of peculiar interest. "What the Commissioners say of the benefits of a coherent policy on major questions throughout these territories will commend itself. And even more will their recognition that political vesture must constantly be adapted to the unforeseeable growth of the communities that wear it".

THE PROPOSED HIGH COMMISSIONER.

Some Difficulties Considered.

To the Editor of "East Africa."

SIR,

It is part of the scheme proposed by the Hilton Young Commission that there should be yet more advisory councils or committees in London. The reason for this proposal is not clear, especially as the Secretary of State is to depute some of his powers to a man on the spot. These committees already tend to reduce the authority of the Governors, and with an increase of such criticism all authority and initiative will be taken from the Departments in the Colonies. The Departments of Railways, Customs, Education, etc., in conference locally could no doubt adopt working agreements, when it is clear to them that they must, in spite of some divergency of view in the past. It should not require a High Commissioner to enforce the requisite harmony which, incidentally, cannot well be brought about by force.

Though the cost of a High Commissioner at first may not be great, when he is succeeded by a Governor-General with yet another secretariat, the expense can easily amount to £50,000 annually. Another financial point is what revenues the different territories are to assign to the Governor-General, and what expenditure he will control. For this, however, there is the precedent of India.

Then as to the man to fill the appointment: the first High Commissioner must be a man of exceptional experience and ability, who would presumably be of such a position that he would be unwilling to accept the Governorship either of Tanganyika or Kenya alone. There cannot be many eligible candidates of suitable age. It is practically a necessity that he should have had West African experience, in view of the importance attached to the protection of the Natives, and with these qualifications there is perhaps not more than one candidate in sight.

All the experience he may possess will be very necessary, as he will have to perform so many functions hitherto pertaining to the Secretary of State, but with this disadvantage. He will not have by him the trained officials of the Colonial Office to advise on every question. They in their long official lives have seen new Governors all the world over propose schemes they know must fail or be modified. They wait, knowing that some will quietly drop out as the new man gains experience for himself or accepts that of his predecessor. In the absence of this advice always at hand the High Commissioner will necessarily be forced to endorse the views put before him locally, which the framers of the report seem to consider may not always be of the best. It may therefore be asked if the Secretary of State in his turn is invariably to endorse the view of the High Commissioner whether in accord with or contrary to local opinion?

Yours faithfully,

"VIATOR."

Worthing.

Cuttings from "East Africa," dated the 7th February 1929.

GERMAN BLUSTER ABOUT TANGANYIKA.

GERMANY, which objected to the appointment of the Hilton Young Commission, naturally dislikes its Report, which urges steps towards the closer union of Kenya, Uganda, and Tanganyika, the effect of which would be to diminish with each succeeding year Germany's chances of regaining possession of her former East African Colony. Every Briton knows that those chances exist only in the imagination of our ex-enemies, but Germany will not be convinced of that fact, and, *l'appétit venant en mangeant*, persuades herself that her aim may be achieved by agitation, bluster, and bluff, either by inducing Great Britain to cede the Territory to her, or, if that be impossible, by procuring the transfer of the Mandate.

To bolster up her ridiculous pretensions, Germany cites with apparently righteous indignation alleged breaches of the terms of the Mandate, and, to keep her anger hot, propounds numerous arguments based on false premises. The Government of the Reich—which, *East Africa's* readers know, has never shown disapproval of the Colonial campaign still waged in the Fatherland—intends to call the attention of the Permanent Mandates Commission of the League of Nations to the possible implications of the Report, and the Inter-Parliamentary Colonial Association of the Reichstag has resolved that British efforts at co-ordinating services in the three territories must be definitely opposed, since, to quote Dr. Schnee, the last Governor of German East Africa, they are in absolute contradiction to the Mandates system as laid down in the Covenant of the League of Nations. That the egregious Dr. Schnee can see exactly as much or as little as his purpose renders desirable is well understood, but that he should have failed to note the scrupulous regard

which the Commissioners have paid to the effect of the Mandate is an indication that his objection is nothing more than frivolous. The Report quotes the passage in the Mandate which specifically provides that "the Mandatory shall be authorised to constitute the territory into a customs, fiscal, and administrative union or federation with the adjacent territories under his own sovereignty of control, provided always that the measures adopted to that end do not infringe the provisions of this Mandate," devotes four pages to an examination of its proposals from the standpoint of the Mandate, and recommends that the greatest regard should be paid to the desirability of fulfilling not only the letter, but also the spirit, of the agreement under which Great Britain administers Tanganyika.

The German Press gives great prominence to the old and untrue statement that the Mandate was conferred by the League of Nations, and that the League must sanction any change in the present position of Tanganyika. The Mandate, be it repeated, was *not* conferred by the League, but by the Allied and Associated Powers, to whom Germany surrendered all her rights, titles, and interest in the Territory. Fortunately, the Imperial Government has made it clear that Tanganyika is and will remain an integral portion of the British Empire, and Mr. Amery has repeatedly emphasised that the Mandate is merely an obligation which this country has undertaken towards the League, but is in no sense a form of tenure held from the League. When Germany was granted a seat on the Permanent Mandates Commission she expressed the fear that she would utilise it to inconvenience the British Empire. The presentation of the Hilton Young Report is the first real opportunity provided as a test of German sincerity, and there is already abundant reason to anticipate the fulfilment of our fears.

(2)

KENYA'S VIEWS ON CLOSER UNION.

WHY THE COLONY OPPOSES THE HILTON YOUNG REPORT.

That the white settlers of Kenya Colony oppose the recommendations made by the Hilton Young Commission is clear from the cables already published by the British Press.

What method of closer union between Kenya, Uganda, and Tanganyika did European public opinion in Kenya favour? *East Africa* is to-day able to answer that question by publishing the joint memorandum presented in Nairobi to the Commission by the elected members of the Legislative Council and the executive of the Convention of Associations of the Colony.

The proposals of the settler leaders were as follows :—

The Kenya Settler Memorandum.

From the purely parochial aspect there are many who think it would be to Kenya's interest to refrain from federation with the adjoining territories and to pursue her own unhampered course towards self-government in the future, but, looked at from the broader and Imperial view point, some form of closer union between Kenya and her neighbours seems desirable.

Lately, since the appointment of the Royal Commission, meetings have been held in all parts of the Colony, and the Convention of Associations had met twice in session in Nairobi to discuss the subject of federation, and without exception, the view has been expressed that closer union must be effected in such a way as not to interfere with the white settlement policy established in Kenya, but rather to further and extend that policy wherever practicable throughout East Africa. Further, that federation should be no bar to the natural political progress of Kenya towards self-government, and that the time is now ripe for the grant to the Colony of a new constitution providing for a European unofficial majority of members.

To attempt to establish a hard and fast federal constitution before any experiment at co-ordination is tried would be a mistake and would probably end in failure, even if a scheme could be devised which would meet the views and sentiments of the three States concerned. It is therefore urged that a Federal Council composed on the lines and with the functions hereinafter proposed should be constituted for a period of seven years only, with provisions for a review of the whole situation and a revision of the existing scheme should it be found necessary to modify it in any way or to extend it to a fully developed Federal Constitution.

A High Commissioner and a Federal Council.

It is proposed that closer union be effected by the appointment of a High Commissioner for East Africa and the establishment of a Federal Council, which should be composed of senior officers of the services hereafter mentioned and six unofficial members, two from each of the three territories. That the functions of the Federal Council should be to co-ordinate the services assigned to it, but that the control of finance (except in the case of the Railway, which is hereinafter more specifically dealt with) should be in the hands of the legislatures of the three territories. In other words, the Federal Council should have control only over such funds as are voted for its purposes by the local Legislative Councils.

The fixing of the unofficial representation of the three territories on an equal basis is intended to apply to the "interim period" only, and is without prejudice to the right of any of the three territories to demand an increased representation in the final federation scheme, should it be desired to do so.

The subjects with which the Federal Council should deal are those services in which co-ordination throughout the three territories is most desirable. These are :—

Railways, Customs, Posts and Telegraphs, Defence (including Military and Police), Law, Native Affairs, and Land (including Mines and Geological Surveys).

In addition, the subject of through communications by main trunk roads should also fall within the purview of the Federal Council though it is not suggested that an officer should be specially detailed to take charge of this subject.

As regards the appointment of the unofficial members, it is desirable that the representatives of each territory should be elected by their Legislative Councils from among the non-official members of the community.

To save Expense.

The appointment of a High Commissioner holding no other office would saddle the territories with an expense out of all keeping with the experimental nature of the temporary scheme of co-ordination, and it is urged that the Governor of Kenya should act as High Commissioner during the interim period and that the seat of the Federal Government should be in Nairobi.

It is felt very strongly that the veto at present reposed in the Secretary of State for the Colonies should in practice be exercised by the High Commissioner.

The position of the Kenya and Uganda Railway calls for special consideration. At present, in view of the provisions of the Order in Council of January, 1926, its activities are to a considerable extent uncontrolled by the Legislative Councils of Kenya and Uganda. It is proposed that the present system of management should be extended to the three territories, provided that the procedure set out in the following resolution is adopted with regard to the passing of the Railway Estimates.

The resolution passed at a recent joint meeting of the Elected Members of the Legislative Council and the Executive of the Convention of Associations is as follows :—

"That this meeting is in favour of an extension of the present Railway system of management under the Railway Order in Council

of January, 1926, to the three territories, substituting the High Commissioner of East Africa and the Federal Council for the High Commissioner of Transport and (so far as is practicable) the Secretary of State for the Colonies. That the procedure on the preparation and passing of the yearly estimates of Railway revenue and expenditure shall be as follows :—

“ The estimates shall be prepared and laid before the Federal Council and shall subsequently be laid on the tables of the three Legislative Councils, and that such estimates shall not be finally passed by the Federal Council until consideration has been given to any resolutions which may be submitted by the Legislative Councils of the three territories ; and further that this meeting does not agree to any alterations being made during the preliminary period in the ownership of the Railways ”.

With regard to the portfolio for Native Affairs on the Federal Council, it was decided that this subject should be under the charge of the High Commissioner as Commissioner for Native Affairs.

It is considered that so long as the Federal Council is on the basis proposed, the Secretariat attached to it should be no more extensive than the present Secretariat of the Governors' Conference and that the expenses of such Secretariat and the other expenses of the Federal Council should be provided by the three territories in equal proportions.

A Step towards Self-Government.

One of the terms of reference of the Royal Commission is to consider and report as to the desirability of an alteration in the existing constitution of Kenya Colony. The whole country feels the time has arrived when more control of its own affairs should be given to the Colonial community—a control which, for all practical purposes, must be unhampered by racial antagonisms or jealousies. In fact, Kenya, is not prepared to enter into any federation scheme unless she is granted a step towards self-government.

It is submitted that a new Constitution should be granted to Kenya providing for her Legislative Council being constituted as follows :—

Chairman.—The Attorney General (with a deliberative and casting vote).

Members.—The Colonial Secretary, the Treasurer, the Secretary for Native Affairs, the Secretary for Defence, the Secretary for Agriculture (including Forestry and Veterinary Services), the Secretary for Lands and Settlement, the Secretary for Public Works, the Secretary for Education, the Director of Health and Medical Services, the Director of Posts and Telegraphs, the Commissioner of Customs, 25 European elected members, 1 elected Arab member, 1 nominated Arab member, 5 Indian members, 2 nominated European members representing Native interests.

It is suggested that it would be inappropriate that the Governor of Kenya—if the proposal that he should, during the interim period, be High Commissioner for East Africa, is adopted—should be also the Chairman of the Legislative Council of Kenya, and the Attorney General is consequently proposed as Chairman in his place. He would probably be a more suitable Chairman than the Colonial Secretary, who is usually entrusted with the conduct of most of the Government Bills introduced into the Council.

Two Unofficial Ministers.

It is further proposed that the portfolios for Agriculture and Public Works should be given to elected members, who should be paid for their services and who should retain office only for so long as they remain elected members of the Council.

There remains for consideration whether there should be any power of certification, such as is vested in the Viceroy of India and certain Governors in other Colonies, should the local legislature refuse supplies and so create a deadlock. The view is strongly held that no such power of certification should exist in the case of this Colony. It is submitted that it is only necessary in the case of legislative bodies whose elements are largely of mixed races, where a comparatively trivial situation may give rise to unnecessarily obstructive tactics on the part of the legislature. In the case of the Legislative Council such as is proposed the predominating element will be British members, imbued with a strong feeling of responsibility, and it is unlikely that any issue but one of the first magnitude would drive them to take a step which would prevent the King's Government from being carried on.

Europeans to represent Native Interests.

As regards the Commission's term of reference 3 (c): "To make recommendations in regard to possible changes in the powers and composition of the various Legislative Councils of the several territories, so as ultimately to secure more direct representation of Native interests," it is suggested that the names of the proposed nominated European members of the Legislative Council for the representation of Native interests should, before nomination, be submitted by the Governor to the Native Councils which have been established throughout the Colony. In this way Natives would be able to lodge an objection or protest to any person in whom they had no confidence.

For the rest, it is submitted that the direct Association of Natives with political matters is to be deprecated. It is inadvisable that, in their present state of development, a Native should sit on the Council as representing Native interests, and it is undesirable that the Native should have any voice in the election of the members of the Council. Apart from all other considerations, it is hoped to avoid in Kenya the evils which have been attendant on the "blanket vote" in South Africa. There is no wish to retard the development of the Native on sound lines, but in the opinion of practically everyone who concerns himself with native welfare, the political education of the Native can be best achieved through the Native Councils which were established in Kenya some two years ago on a modification of the lines of the Glen-Gray Councils of South Africa.

(3)

KENYA DISAPPOINTED WITH REPORT.

ASTONISHED AT COMMISSIONERS' ASSUMPTIONS.

By the courtesy of *The Times* we are permitted to quote in full the following telegram sent on January 31 by their Nairobi correspondent:—

"The attitude of the elected members of the Council and the executive of the Convention of Associations towards the Hilton Young report is disclosed in a long statement issued for publication following their joint meeting, which lasted two days.

"The statement expresses the profound disappointment of the conference at the recommendations of the main report and its astonishment at certain assumptions, and more particularly the Commissioners' complete ruling out of responsible government in the future and their premature anticipation of Native participation in the central government. It also expresses surprise at the Commissioners' interpretation of the terms of reference and their entire failure to suggest a practical scheme likely to be acceptable.

"Nevertheless, the statement proceeds, recognising that grave Imperial issues are involved, the conference is reluctant to shut the door to further negotiations, but it feels that the prospects of federation with the consent of Kenya have been seriously jeopardised and that no progress is possible unless the Imperial Government repudiates the fundamental conceptions of the

report regarding self-government in the future, and asserts its attitude as definitely stated by Mr. Churchill, who in 1922, when Secretary of State for the Colonies, said that he did not contemplate any system which would prevent British East Africa from becoming characteristically and distinctively a British Colony, looking forward to the fruition of full self-government. This was also implied in the White Papers in 1923 and 1927, and on many other occasions, and had been responsible for the adoption by the many settlers of Kenya as their permanent home.

"The Conference also repudiated the 'unsustainable assumption' that the Native's intellectual development would be so rapid that his direct participation in the Central Government would be practicable within a measurable period of time, 'and that our political institutions should be moulded accordingly from the outset.' The statement points out that, in the opinion of the conference, the acceptance of the foregoing principle is essential to any further useful negotiations. 'Given this basis discussions with Africans on the spot would appear to give the only chance of a policy capable of acceptance.'

"It is pointed out, also, that the communal franchise formed an essential part of the 1923 settlement, and the reopening of a common roll, which the Commission itself considers impracticable unless with European agreement, must re-arouse inter-racial feeling. The statement adds that the conference is not convinced that its essential interests can be effectively safeguarded other than by the elected majority, which, in the words of Sir Hilton Young, must be the 'only reasonable and stable repository for the controlling influence in the Legislature.' The conference is of opinion that any Legislature based on a nice balance of racial representation is bound to keep alive racial antagonism and the subservience of statesmanship to party politics.

London Advisory Committee Opposed.

"The proposed London advisory committee is considered unsound, as calculated to undermine the authority of the Governor-General, jeopardising the relations between him and the Secretary of State, and largely stultifying the movement of central control from London to Africa, instead of reassuring local opinion as the Commission argues. It is pointed out that the colonists have never questioned the present necessity of investing some central authority with powers for holding the balance even in racial matters, but the conference considers that the Governor General's powers are excessive and believes that this should be thoroughly investigated locally.

"The conference believes that the Hilton Young report is based on a bureaucratic conception, and is definitely opposed to the theory of trusting our own people on the spot, which is the spirit of the White Paper of 1927. The tendency to over-emphasise Native interests and minimise those of the Europeans is bound to arouse inter-racial feelings and encourage a partisan anti-Native policy among Europeans which at present is absent. In this connection the Hilton Young report unfairly withholds credit from the Kenya Government and the colonists for initiating the schemes of Native development and welfare now advanced by the Commission as entirely new ideas.

"To propound a theory that the advanced and civilised inhabitants of the country must stand still till the backward races have reached their standard is an 'impossible proposition, which no virile and governing race could be expected to acquiesce in.' Finally, the conference repeats it to be a violation of the understanding that any scheme must be based on the general consent if any partial application of the Commission's recommendations is made until a conference of official and unofficial representatives of all three territories has met under the chairmanship of a special commissioner and secured agreement.

"It is unquestionable that the opinion of the country will support the attitude of the leaders, and though meetings explaining policy will be held, it will be agreed that the next move is on the part of the Imperial Government in regard to its previous pledges concerning responsible government."

PRESS OUTBURSTS IN GERMANY.

Germany, of course, protests blusteringly and untruthfully that the report recommends infringement of the terms of the Mandate for Tanganyika, and the German Government has allowed the Press to learn that it proposes at the next session of the Permanent Mandates Committee to direct attention "to the possibility of ultimate annexation" of that former German territory, for the recovery of which, it is again made clear, Germany, despite the Treaty of Versailles, still entertains hopes.

The Roman Catholic *Germania* points out that the appointment of a Governor-General would emphasise the importance of the East African territories. "Germany," it says, "has every reason to observe these proceedings with attention, and even with mistrust. The merging of the former German East Africa in a great administrative system would mean that the Mandate would become a façade behind which the annexation of Tanganyika would be carried out. Such a procedure would directly oppose the character of the Mandate and the stipulations of Versailles."

The Nationalist *Deutsche Tageszeitung*, declaring the proposals of the Commission as completely incompatible with the mandatory trusteeship of Great Britain in East Africa, says Great Britain is proceeding slowly, but surely, to the full incorporation in the British Empire of the most valuable German Colony. The German public must awaken to the danger and insist upon the preservation of the mandatory principle in regard to its former Colony until Germany's former enemies decide to give practical acknowledgment to the German right to Colonies, and simultaneously to credit the Reich with the full value of the territories wrested from it. Optimistic, if nothing else!

Dr. Schnee, the former Governor of German East Africa, with whose drolleries our readers are acquainted, says in the *Boersen Zeitung* that the intention of Great Britain is to present the world with the *fait accompli* of a Tanganyika incorporated in a British East Africa system, so as to make any future surrender of Tanganyika impossible. The Mandate, he insists, cannot be changed without the consent of Germany, and it is also the duty of the League Council to make energetic protest against the proposal. He endeavours to enlist American public opinion against England by quoting a Note, addressed to the British Government on November 20, 1920, by President Wilson, in which he is stated to have declared 'that the slightest deviation from the strictest trusteeship would be an abuse of the common victory.' The article is interpreted as expressing the views of the German Government.

"Pioneers Treated as Unwanted Intruders."

Sir Sidney Low has written a column article for *The Sunday Times*, in the course of which he says:—

"The report will probably have a bad Press. It is very long and written in an unwieldy fashion, which rather annoys the hasty reader, who may be further irritated by the excessive emphasis laid upon the proposition that we are in Africa mainly for the benefit of the African Native. This palpitating interest in the coloured people contrasts with the perfunctory and almost contemptuous references to the 'immigrant communities,' meaning thereby the explorers, settlers, and traders who, by their energy and exertions, have brought these great spaces of the Dark Continent under the flag of Britain. To treat these resolute pioneers almost as if they were unwanted intruders upon the sacred domains of the black man is asking for trouble; and Sir E. Hilton Young and his colleagues will get it certainly in Kenya, and probably in London. This will be unfortunate, for the report, with due allowance made for its ill-conceived mode of expression, is a valuable document which deserves close attention. It is not, as some may hurriedly infer, anti-Imperialistic. On the contrary it enunciates some sound principles of Empire governance which demand consideration."

The general plan proposed is described as ingenious, and of the Governor-General we are told: "He would be a kind of local projection of the Imperial Crown, a benevolent autocrat, able to override both the local executives and local legislatures, and really responsible only to the Imperial Government at home. It looks highly undemocratic and un-Parliamentary. Perhaps that is its claim to consideration. The Commissioners, with all their flummery and phrase-making, have grasped one basic truth. It is that these African territories are not suited, and perhaps never will be suited, to democracy or Parliamentarism. The Imperial Crown of Britain is the trustee for the mixed populations of countries still largely primitive or semi-barbaric. It is a trust which has no right to delegate or devolve upon others. The Commission suggests one way in which it can retain and discharge this duty. Other and better expedients may perhaps be devised; but the proposal should be examined with respect, because of the pregnant doctrine it embodies."

Capacity for Political Invention.

The Manchester Guardian considers that the Commissioners have faced their problems with some courage and a capacity for political invention, scorn- ing ready-made solutions, and evolving a scheme which invites study and criticism but not immediate applause from any interested party.

Of the proposed appointment of a Governor-General it says: "The Commission may well be justified in thinking that, provided the right man is found for the post—a large and crucial proviso—only the creation of a super-Governor with special powers could have the necessary authority to carry through the unified Native policy which is fundamental to all else in East Africa. If the right Native policy is not carried through by some such authority, the wrong policy is likely to gain ground without any authority at all.

"More doubtful and scarcely less important is the suggestion of the Commission to abolish the official majority upon the Legislative Council of Kenya and to appoint white men to act specifically as Native representatives. In the scheme submitted by three of the four Commissioners, however, these Native representatives, combined with the official members, have always a majority over the settlers. The Chairman, Sir Edward Hilton Young, who of all the members of the Commission has least experience of Native affairs, goes to the length of suggesting what would be in effect a simple settlers' majority. The reply of his colleagues, printed in the report, is devastating and final. But whether there is not some danger of a similar result from their own proposals is a matter for anxious consideration. It is certain, however, that no one ought to condemn their proposal without carefully reading their admirably reasoned chapter upon the political problem in Kenya. They rightly point out that the Legislative Council is not and cannot be analogous to a democratic European Parliament. Many men of goodwill will think, on inadequate information, that Natives are always the best representatives of Natives. The Commission, however, urges, on the evidence we think rightly, that, in the stage of advance at present reached by the Native of Kenya, the Natives' interest is likely to be better cared for if their representation is entrusted, at least in the first instance, to well-selected white men."

Natives and White Settlers.

The Spectator believes that "if the future of Kenya is not determined by Western civilisation in its highest sense—we mean a Western *ethos*, not necessarily all Western political forms—there will be a descent to demoralisation. The interests of the Natives must always be best served by the compliance and contentment of the settlers. Although we agree that the settlers under misguided encouragement made too much haste, and also (no doubt for the same reason) make mistakes, we are not among those who think that a British Government can safely deprive the settlers for ever of all hope of an increase of power, and yet expect that the Native question will be solved happily for the Natives themselves. We are satisfied that successive Governors of Kenya have encouraged the settlers to devote themselves to public works and to look for a gradual accretion of power, not because they

wanted to find a way round the Colonial Office declaration of 1923, but because they wanted the settlers to accustom themselves to responsibility. The much criticised compulsory military training, which amounts to not much more than an O. T. C. training in this country, was intended more as a means of discipline than anything else."

The article concludes: "We have not attempted any final judgment on this very interesting report. Our aim has been rather to show that a tendency among liberal-minded thinkers here to assume that every act which strengthens the hands of the settlers is necessarily harmful to the Natives, may not be true. On the contrary it may be dangerously false. Still, the whole temper of the report, in its extreme care for the Natives, is much to our liking. The more it is read and discussed the better. We hope that political organisations will invite Sir Edward Grigg, the Governor of Kenya, to explain to them the affairs of Kenya and to answer criticisms. The Government also would be well advised, when the affairs of East Africa are discussed, to make it plain to the world that any political concentration in East Africa will be directed impartially by experience of the essential principles of successful governance, and not by any desire of merely obliterating certain German hopes. The spirit for all East Africa, as the report rightly implies, must be the spirit of a Mandate."

Recommendations "Eminently Sound".

The recommendations of the Commissioners seem eminently practical and sound to *South Africa*, which considers that "in East Africa, with its pressing necessities, its brave white communities to uphold, its clamorous questions of colour, of races and land-rights, we cannot afford to 'let things be.' The need is for method, especially for new methods in the Native world. We are still engaged in East Africa, as elsewhere, imposing our civilisation and our creeds upon peoples for whom they are unsuited, while the call in these dark lands is, more and more, for systems of government adapted to the peculiar circumstances and the dual needs of countries where the races are mixed and European and Native confront one another. That is what the Commission wisely recognises...."

"We are recommended, in short, 'to settle down in East Africa side by side, without the fear of either dominating the other.' Is it a counsel of perfection? Are not the pioneers in possession? Shall they not rule? Shall they be dispossessed? One can hear a great outcry coming from the planters who have cleared the jungle and heralded the dawn! The Commission is definite and very courageous. It does not see the East Africas as white men's countries, 'in the sense that they could be populated and developed by a permanently settled self-sufficient white race performing for itself all the tasks of manual labour and other services required for the maintenance of its existence,' but, rather, as countries containing in the form of settled ideas important outposts of British civilisation capable of doing great work. That is to say, we are in Kenya, Uganda and Tanganyika, not merely to possess, but to prosper others, to initiate, to guide, to inspire, to speed development, to bring the Native peoples on, to do 'great work,' not to dominate and keep them down but to encourage their faculties and ensure their evolution and continuance in the land. But—have we not always known that and done that?"

"White Settlements should be Actively Discouraged."

West Africa, which is disappointed that the Commissioners have not stated boldly that "as long as there are unoccupied spaces in more temperate lands, the white occupation of Tropical Africa should be actively discouraged, and the land held in trust for the African," finds much that is superficially attractive in the Commission's view of the permanent outposts of European civilisation in Kenya serving as standards of progress, "but when one considers their connection, through their need for African labour, with life and policy in the Native Reserves, one doubts whether to the African they have proved

true missionaries of Britishism, conscientious though the majority of the inhabitants may have been in their personal dealings with employees.

"In thinking that African self-government might follow a form distinct from that of the European, the Commission has probably underestimated the influence that European ideas exercise in every department of African life, and it would probably be better to admit at once that the final form of government must be such that African and immigrant can co-operate in it, for otherwise there will never arise the homogeneous State which alone, the Commission affirms, can exercise responsible self-government. In the immediate present, Africans are to be encouraged to evolve local forms of government, gradually extending these as occasion arises, but for the present it is a little disappointing to see the Commission recommend that African interests in the Legislative Council of Kenya should be entrusted to nominated Europeans, who would, however, consult Advisory Councils of Africans. If it is indeed true that no African can be found competent to perform this service for their fellows, this proposal may be sound, but evidently, unless the Government enjoys the fullest confidence of the people, its nominees will suffer likewise. If there must be Europeans representing Africans, it would be better to allow the proposed Advisory Councils to nominate them, even though this does, to some extent, at once introduce an elementary form of the European vote..."

The leading article concludes with the declaration that the report as a whole "is a strong argument for the institution of West Africanism in a united East Africa, and although, as has been shown, the policy has been somewhat modified in face of certain European interests, which ought never to have been allowed there, these modifications will probably amount to little if the policy be applied with combined conscientiousness and initiative and it might be hoped with the example of British East and West Africa, the concept of an Africa, or at least a Tropical Africa for the African, might become the dominant policy of all European Governments, and not merely the unreasoned catchword of a few Afro-American extremists."

Lord Olivier's Wordy Acrobatics.

In a long article to *The New Statesman* Lord Olivier jibes at Kenya Lord Delamere, and Mr. Amery, concluding his tirade, which he entitles "An Imperial Comedy," with the assertion that "Mr. Amery's good-hearted desire to oblige the aspirations of Kenya federationists has resulted in the issue of a report which recommends that, so far from giving the local Europeans greater power in the government of East Africa, a more efficient Imperial agency should be established to keep them in order. It will be interesting to see how he makes his peace with them."

Earlier in the diatribe readers are assured that "the pronouncements of leading Kenya politicians, the reports of their unofficial labour commissions, and the manifestoes from time to time produced by the Convention of Associations irresistibly bring to the mind the refrain of Chevalier's song, 'Since Jim got hold of a little bit of splosh, 'E don't know where 'e are'." Lord Olivier's mind, being apparently haunted by such a notable melody, may seek to fit it to the circumstances he mentions, but it is safe to say that no one else would "irresistibly" connect the two.

His article, we regret to say, is so much occupied with pouring contumely on all things Kenyan that it cannot by any stretch of imagination be regarded as a serious contribution to the solution of the questions set before the Commission. The commentary is the performance of a wordy acrobat, not that of a student of one of the greatest problems facing the British Empire.

"Settlers more capable than M. P.'s."

The view of *The Sunday Express* was stated briefly but trenchantly as follows:—

"Sir E. Hilton Young, M.P., in a report through a Government Commission, advises the centralisation of Kenya, Uganda, and the Tanganyika

Federation under, first, a High Commissioner, and subsequently a Governor-General. In the inevitable course of officialdom this will entail further expenditure, more bureaucrats, and a multiplication of regulations to plague peaceful people. Such a state of affairs would be but a curse and a blight on the earth. He has obviously become tangled in detail, and in his struggles lost hold of the broad principles of colonisation.

“ Instead of placing our settlers in leading strings our pioneers should be encouraged to take the Government of the countries they have blessed by their presence into their own hands. Settlers, adventurers, or colonisers, call them what you will, are far more capable of ruling new countries than members of Parliament, whose capacity is just short of enabling them to hold office—nor need we fear for the Native.”

EAST INDIA (INDIANS IN EAST AFRICA).

Correspondence 2
regarding the position of Indians in East Africa
(Kenya and Uganda).

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EAST INDIA (INDIANS IN EAST AFRICA).

No. 1.

*Letter from the Government of India to His Majesty's Secretary of State for India,
No. 33, dated 21st October 1920.*

We have the honour to refer to letter J. and P. 5432, dated the 19th August 1920, from your Secretary, Judicial and Public Department, forwarding a copy of a despatch, dated the 21st May 1920, from the Colonial Office to His Excellency the Governor of Kenya Colony, conveying Lord Milner's decisions on various questions concerning the position of Indians in East Africa. We have now considered the information placed before us by Sir Benjamin Robertson, who was deputed by us, with the consent of the Colonial Office, to visit East Africa and discuss Indian questions with the authorities there.

2. In our Despatch No. 13, dated the 4th June 1919, we recalled the principle which your predecessor pressed upon the Colonial Office in 1914, that there is no justification in a Crown Colony or Protectorate for assigning to British Indians a status in any way inferior to that of any other class of His Majesty's subjects. His Excellency the Viceroy, in his opening speech to the Indian Legislative Council on the 30th January last, and again on the 20th August, reiterated that this is, and always will be, the position of the Government of India. We observed with satisfaction that Lord Milner, in his speech in the House of Lords on the 14th July last, appeared to accept this principle. "In East Africa," he said, "as in other countries under the administration of the Colonial Office, it has been the avowed principle, and it is the definite intention, of the British authorities to mete out even-handed justice between the different races inhabiting those territories." But this does not appear always to have been the policy which has been followed. In reply to a deputation from the Nairobi Indian Association, on the 24th March 1919, His Excellency the Governor is reported to have said that "the principle had been accepted at home that this country (British East Africa) was primarily for European development, and whereas the interests of the Indians would not be lost sight of, in all respects the European must predominate." This was confirmed in letter No. 15528-41, dated the 6th June 1919, from the Chief Secretary to the Government of the East Africa Protectorate to the Indian Association: "His Excellency believes that, though Indian interests should not be lost sight of, European interests must be paramount throughout the Protectorate."

3. At a mass meeting of Indians held at Nairobi on the 22nd August to consider the announcement of Lord Milner's decisions, a resolution was passed protesting against assigning an inferior status to British Indians in the East African territories—

- (a) by not granting them due and effective representation on the Legislative and Municipal Councils;
- (b) by insisting upon the application of the principle of segregation of races;
- (c) by putting restrictions on ownership of land by them.

We propose in this Despatch to confine ourselves to consideration of these three vital issues.

4. *The Franchise.*—In para. 3 of the Despatch of the 21st May, Lord Milner states that he has decided that arrangements shall be made for the election of two Indian members of the Legislative Council on a special franchise. It is understood that the Legislative Council will then be composed as follows:—

- 18 nominated officials, including the Arab Lawali of Mombasa;
- 11 elected Europeans;
- 2 elected Indians.

No authentic figures appear to be available to show the comparative numbers of the European and Indian population, their financial interests in the country, and the amount of taxation contributed by each community. But it is understood that it is not in dispute that by any of these tests the number of seats allotted to the Indian community is not proportionate to their importance. In his speech in the House of

Lords on the 14th July, Lord Milner laid stress on the fact that the majority remains official, and that the final decision, therefore, in all important matters of legislation really rests with the Imperial authorities at home. In these circumstances it seemed to him that the question of the number of elected representatives, and the method of their election, was not of the first importance. This argument, however, would appear to apply equally to European representation. We fully recognise the necessity of maintaining an official majority in order to safeguard the interests of the natives, who, as Lord Milner remarked in his reply to Lord Islington's deputation on the 19th April, are sometimes forgotten in this controversy. But we would strongly urge that even-handed justice requires that the representation of the European and Indian communities, and the method of election, should be assimilated. "What is of vital importance," said Lord Milner, "is that the view of every section of the community should be adequately voiced in the Assembly." It is not clear to us why the European community should require 11 members to voice its views, while two members are considered to be sufficient for the Indian community.

5. Further, where Indian interests are concerned, the official majority does not appear always to be a reliable safeguard. Our attention has been called to the report of the proceedings of the Legislative Council in the Nairobi *Leader* of July 10th last. It is stated there that Lord Delamere, an elected European member, moved an amendment to the Income Tax Bill to the effect that English should be the only permissible language for book-keeping. It was objected that many Indian traders would be unable to keep books in English, and that small out-post traders would be driven from the country; but Lord Delamere insisted that it was an English colony. His Excellency the Governor intervened in the debate, and pointed out that the matter was one for the home authorities to decide. Nevertheless, Lord Delamere's amendment was carried, His Excellency voting in the minority.

6. We are convinced that the only reliable safeguard for Indian interests is adequate representation on the Legislative Council. At the same time, we desire to reiterate our opinion that there should be a common electoral roll and a common franchise on a reasonable property basis *plus* an educational test without racial discrimination, for all British subjects. We believe that this is the true solution of the East African problem. We fear that separate representation for the different communities will perpetuate and intensify racial antagonism. On the other hand, a common electorate, whereby a member of one community would represent constituents of another community, would tend to moderate and compose racial differences. In no other way, we believe, will the diverse races in East Africa become a united people.

7. We recognise that practical objections will be urged against such a solution. In the first place, the Legislative Council Ordinance of 1919 conferred adult suffrage on the European population; and it may be admitted at once that the Indian community is not ripe for adult suffrage. On the other hand, the adoption of a common franchise on the basis which we have suggested would mean a narrower franchise for the European community than that which they now enjoy. It is not within our province to question whether it was wise at once to confer adult suffrage on the shifting European population of a new country like Kenya Colony. It is probable, at any rate, that the great majority would satisfy the property and educational qualifications which we would suggest. We recognise that it would not be possible to disfranchise anyone who already has the vote; but for the future we would urge that there should be a common qualification for everyone, of whatever race, who is admitted to the electoral roll. The composition of the Legislative Council is admittedly experimental, and we would submit, with respect, that its revision should not be prejudiced by the Ordinance of 1919, which was passed without consideration of our views, and indeed without our knowledge.

8. Secondly, it may be objected that as the Indians in East Africa are more numerous than the Europeans and are likely to increase more rapidly, a common electorate would mean that the Indian members would dominate the Legislative Council, and that this would be incompatible with the responsibilities of the British Government for the welfare of the Colony as a whole and of the native population in particular. The objection is admittedly not immediate, for it is stated in para. 3 of the Despatch of the 21st May that there is only a very small number of the Indian community who can be regarded as qualified to exercise the franchise. Hence, if the qualification for a common franchise is properly defined, it

follows that the number of Indian voters will be far less than the number of European voters. In the future it is true that with better educational facilities and increased wealth the Indian voters might outnumber the European. But the Indian voters would still, it is believed, to a large extent be concentrated in the urban constituencies. The country districts would continue to return European members. Finally, it is common cause that the interests of the native population require that the official majority should remain. The fear of Indian domination is, we submit, unfounded.

9. In para. 4 of the Despatch of the 21st May, Lord Milner directs that the same arrangements should be made for the elective representation of Indians on Municipal Councils. We understand that the Nairobi Municipal Council, which is the most important in the Colony, now consists of one nominated official and 12 elected Europeans, and that it is proposed to add three elected Indians. We have no exact figures to show the relative positions of the different communities, but we are informed that the population and the incidence of municipal taxation are roughly as follows:—

	Population.	Municipal taxation.
		Rs.
Europeans - - - - -	2,000	70,000
Indians - - - - -	5,000	1,20,000
Africans - - - - -	12,000	10,000
Government grant - - - - -	---	50,000

Here, again, we would urge most strongly that Indian interests should be adequately represented. In the Municipal Councils there is not even the safeguard of an official majority. And it is believed that the insanitary conditions in which Indians are frequently living are due, in part at any rate, to the neglect of the municipal authorities.

10. Here again, also, we would press for a common electoral roll and a common franchise. The ward system of election would secure adequate representation for each community; and an increase in the number of official members, which the interests of the large native population would appear to require, would be a safeguard against the predominance of any single community.

11. *Segregation of Races.*—In para. 7 of the Despatch of the 21st May, Lord Milner has directed that the principle of race-segregation should be adhered to in the residential areas of townships, and, whenever practicable, in commercial areas also. We noted with satisfaction Lord Milner's assurance to Lord Islington's deputation that in any decision which might be come to he would certainly not be actuated either by racial prejudice or allow considerations of trade jealousy to prevail. And we observe that there is no intention to discriminate against Indians or to sacrifice Indian to European interests. It appears from Lord Milner's speech in the House of Lords on the 14th July that the policy of race-segregation emanates from Professor W. J. Simpson, whose principles are enunciated in para. 16 of his Report on Sanitary Matters in the East Africa Protectorate, Uganda and Zanzibar, as follows:—

“Lack of control over buildings, streets and lanes, and over the general growth and development of towns and trade centres in East Africa and Uganda, combined with the intermingling, in the same quarters of town and trade centres, of races with different customs and habits, accounts for many of the insanitary conditions in them and for the extension of disease from one race to another. It is necessary that this haphazard method should be ended and that town-planning schemes embodying separate quarters for Europeans, Asiatics and Africans together with regulations for and control of buildings should be adopted. In forming such schemes, it is requisite to bear in mind the differences which obtain between towns in East Africa and Uganda and those of Europe. In the latter, where the race is practically the same, town planning resolves itself into arranging for residential, commercial and manufacturing areas, which are further governed in character by rental and class, and in such a way as to secure convenience, good transit, pleasing amenities and healthiness for all. In the former something more than this is required where the races are diverse and their habits and customs different from one another. Though the same objects have to be aimed at in both, it has to be recognised that the standard and mode of life of the Asiatic do not ordinarily consort with the European, whilst the customs of Europeans are at times not acceptable to the Asiatics, and that those of the African, unfamiliar with and not adapted to the new conditions of town life, will not blend with either. Also that the diseases to which these different races are respectively liable are readily transferable to the European and *vice versa*, a result specially liable to occur when their dwellings are near each other.

“In the interests of each community and of the healthiness of the locality and country, it is absolutely essential that in every town and trade centre the town planning should provide well defined and separate quarters or wards for Europeans, Asiatics and Africans, as well as those divisions which are necessary in a town of one nationality and race, and that there should be a

neutral belt of open unoccupied country of at least 300 yards in width between the European residences and those of the Asiatic and African. This neutral or protective zone definitely prevents European houses approaching or encroaching on the Asiatic or African quarter and *vice versa*; it is also a useful open space which can be used for recreation purposes by all races."

Professor Simpson's object is thus sanitary. Lord Milner is also influenced by social reasons. To quote again his speech of the 14th July:—

"My own conviction is that in the interests of social comfort, social convenience and social peace, the residence of different races in different areas—I am speaking now of the populous city areas—is desirable, and so far from stimulating it is calculated to mitigate hostility and ill-feeling."

Nevertheless, Lord Milner's decision is bitterly resented not only by Indians in East Africa, but by educated opinion throughout India. The reasons for this resentment require careful consideration.

12. We will first consider segregation in commercial areas. The first objection is that it is irrational. If the end in view is to prevent "the intermingling, in the same quarters of town and trade centres, of races with different customs and habits," the nationality of a business firm would appear to be of less importance than the nationality of its employees and customers. It seems irrational, for instance, that a European and an Indian firm, which are alike dealing mainly with European customers and are alike employing Indian clerks and assistants, should be made to trade in different quarters. Or again, sanitation and social convenience do not appear to require that a European firm with a large native retail trade should carry on its business in the European quarter. The distinction would break down altogether in the case of companies.

Secondly, from the strictly commercial point of view it is inconvenient that firms doing the same class of business should be separated by an artificial barrier. In the Uganda Protectorate, which is less affected by racial prejudice, the recently appointed Development Commission, in para. 209 of their report, stated that they would be strongly opposed to any segregation in the business areas. And we are informed that the Uganda Chamber of Commerce has expressed similar views. Again, in Mombasa, the most important commercial town in East Africa, which is free from the racial bitterness of the uplands, we understand that European opinion generally favours a joint business area.

Thirdly, it is feared that the condition of segregation which Lord Milner postulates, namely, that Indians should be fairly dealt with in the selection of sites, will not be fulfilled. And it must be admitted that the plans of Nairobi, Mombasa and Kisumu, facing pages 24, 45 and 59 of Professor Simpson's report, are sufficient cause for anxiety. In Nairobi, Professor Simpson proposed that the whole of the present business quarter between the railway station and the river should be reserved for Europeans; Indians were to be relegated to the other side of the river. In Mombasa, again, the whole of the area adjoining the harbour of Kilindini was to be the European business area; Indians were to be kept on the other side of the island. And in Kisumu, where practically the whole of the trade is in the hands of Indians, one short street was allotted for the Indian "bazar," while an extensive block was to be laid out as European business quarters.

Fourthly, it is objected that segregation in commercial areas is impracticable. In Nairobi a considerable part of the land which Professor Simpson had included in the European commercial area is already occupied by Indians, who, it is recognised, cannot be expropriated. We are indebted to Sir Edward Northey for the plan attached to this Despatch, showing the lay-out which is now proposed. Comparison with the map facing page 24 of Professor Simpson's report will show that his recommendations have been substantially modified. We gratefully acknowledge the liberal spirit in which Sir Edward Northey has interpreted Lord Milner's orders. At the same time, it is apparent that his proposals, which are based on practical considerations, are not consistent with Professor Simpson's theories. The European and Asiatic areas are now separated only by the width of a street; and the Indian bazar, which, in Professor Simpson's opinion, is the centre of infection, remains where it is, running out like a promontory into the European area. Moreover, a large number of plots in the revised European area, and more especially in the important Government Road, are still occupied by Indians, whom it is not intended to disturb. In fact, it would appear that commercial segregation in Nairobi is now practically narrowed down to the question whether Indians shall be allowed to bid for certain unoccupied plots in the best business streets, in which Indians are already established, but which it is now desired to reserve for European occupation.

13. If, then, the object in view is sanitation and social convenience, we submit that the criterion should be the class of business, and not nationality. We suggest that there should be a joint commercial area, regulated by strict sanitary and building laws, which would ensure that only businesses of good class, whatever may be their nationality, should be established in the best streets, and that business of inferior class, whatever may be their nationality, should be confined to less important streets. Further, it has frequently been noticed that the practice of "living-in" leads to insanitary habits and over-crowding; and we would suggest that "living-in" should be prohibited, at any rate in the best streets. In other words, to use the phrase which, we understand, is current in Nairobi, there should be a joint "lock-up" commercial area.

14. We have next to consider the question of segregation in residential areas. It is admitted that the Indians in East Africa naturally prefer to live together in their own quarter, and have no desire to live in the European residential area. They have only asked that they should be allowed to acquire suitable residential sites, which hitherto have generally been denied to them. The only exceptions are the few Indians who have been brought up to live in European style; and it is understood that the Government of the Colony would not desire to enforce the policy of segregation rigidly in such cases.

15. The Indian objection to residential segregation is primarily a question of principle. It is felt, not only by Indians in East Africa, but also throughout India, that compulsory segregation implies a racial stigma. In theory, it may be that there is no question of racial discrimination against Indians. It is unfortunate, however, that the policy of segregation as advocated by Europeans in East Africa, is animated by the racial feeling which marred the Economic Commission's Report. And it is not easy for Indians to appreciate that the reasons for which Lord Milner has accepted this policy are wholly different. Nor is it a matter of mere sentiment. They fear that in practice the policy of segregation will be administered in a spirit of racialism rather than of even-handed justice. In his speech of the 14th July, Lord Milner said that the condition on which he was prepared to defend segregation was that there should be fair treatment of both races in the matter of sites. "I mean to say," he added, "that you should not give all the best sites to Europeans and cram the Indians into inferior localities." This, however, they consider, is precisely what has happened in the past, when the principle of segregation was not formally recognised. And they see no reason to expect that the formal recognition of the principle will better their condition.

16. These fears do not appear to us to be groundless. In the projected plans of Nairobi, Mombasa and Kisumu in Professor Simpson's Report, the areas demarcated for European and Asiatic residence respectively, apart from any question of convenience, are wholly disproportionate to the numbers of the two communities. And it is understood that in the case of residential areas no substantial modification of Professor Simpson's proposals is intended. It seems to us, indeed, almost inevitable that compulsory segregation will mean that the best sites will be allotted to the race which is politically most powerful. Further, it can be taken as almost certain that the race which controls the Municipal Council will spend an unfair proportion of the revenue of the Municipality on its own quarter, and will neglect the areas occupied by other races. The practical effect of compulsory segregation on the race which is politically weaker, can be seen in the Asiatic ghettos in the Transvaal.

17. We deeply regret that Lord Milner should now have considered it advisable to adopt the principle of race-segregation. It seems to us to be a reversal of the principle for which His Majesty's Government have always contended in the parallel case of South Africa. We may perhaps be permitted to quote the words in which the late Mr. Alfred Lyttelton, in his Despatch dated the 20th July 1904, rejected the proposals which the Governor of the Transvaal had submitted for the segregation of Indians in the Transvaal:—

"His Majesty's Government hold that it is derogatory to the national honour to impose on resident British subjects disabilities against which we had remonstrated, and to which even the law of the late South African Republic rightly interpreted did not subject them, and they do not doubt that when this is perceived the public opinion of the Colony will not any longer support the demand which has been put forward."

We believe that sanitation and social convenience could be adequately secured by mutual consent, by strict enforcement of sanitary and building laws, and by a just

administration of municipal revenues. In this way the end which Lord Milner has in view, to promote social comfort, social convenience and social peace, might be attained. But legislation on racial lines, so far from mitigating, will stimulate hostility and ill-feeling. It will, we fear, gratuitously provoke a conflict which may have grave political consequences in this country and throughout the Empire.

18. *Restrictions on Ownership of Land.*—We will consider first the restriction on the ownership of land in townships. In para. 8 of the Despatch of the 21st May, Lord Milner says that it seems necessarily to follow from the adoption of the principle of race-segregation that as a general rule no transfer of land either by way of ownership or mortgage between Europeans and Asiatics should be allowed; and similarly, when township plots are put up to auction, Europeans should not be allowed to bid for plots in the Asiatic quarter or Asiatics to bid for plots in the European quarter.

19. Even if the principle of race-segregation is admitted, the necessity of this consequence does not seem to us to be obvious. Professor Simpson himself, at the end of para. (16) of his report, says:—

“The town planning and division into separate zones and reservations would not prevent any European, Asiatic, or African owning land or buildings in any zone, except the neutral zone, provided they conform to the provisions of the Ordinance relating to these zones.”

We would also invite attention to para. 212 of the report of the Uganda Development Commission:—

“We have said that we advocate segregation in residential areas, but we consider that a person should be able to acquire land in any area in a township, even though he may not be able to occupy it himself. Any restriction on acquisition would prevent a plot holder from obtaining the full market price for his land and we do not think that this is justifiable or necessary.”

It may be added that the restriction would close a legitimate field for investment both to Indians and to Europeans, and in the case of sales of new plots would be likely to prevent the State also from obtaining the full market price for Crown lands. It is understood that Indians already own many plots in the areas now occupied by Europeans, and *vice versa*. It would appear to us to be inequitable to restrict the right of transfer of plots already alienated, and unnecessary to impose any such restriction in the sale of new plots which may be alienated hereafter.

20. There remains the restriction on the acquisition by Indians of agricultural land in the uplands. It is suggested in para. 6 of the Despatch of the 21st May that this merely reaffirms Lord Elgin's decision, contained in his Despatch of the 19th March 1908, that as a matter of administrative convenience *grants* of land in the upland area should not be made to Indians. We understand, however, that practically no land which is now capable of development remains to be alienated in the uplands. In the course of his address to the Convention of Associations at Nairobi on the 9th August last, His Excellency the Governor is reported in the *East African Standard* of the 14th August to have said:—

“By the time this whole settlement scheme (the Soldier Settlement scheme) had been readjusted *i.e.*, that farms which had not turned out to be what it was hoped they would be were replaced by something better, there should not be a farm left worth having.”

It would thus appear that there is now practically no land left to which Lord Elgin's decision could be applied. It is understood, however, that the restriction has now been extended so as to prohibit the transfer of land to Indians. We would point out that this goes far beyond Lord Elgin's decision, and is incompatible with his own pronouncement that it is not consonant with the views of His Majesty's Government to impose legal restrictions on any particular section of the community in regard to the acquisition of land.

21. Lord Milner has justified the exclusion of Indians from the uplands on the ground that Europeans are by nature physically excluded from other areas. Hence if the limited area which is suitable for European settlement were thrown open to the competition of Asiatics, there would be, taking the Colony as a whole, a virtual discrimination in favour of Asiatic as against European settlement. He cannot, therefore, regard the Indian claim to be admitted to the uplands as just or reasonable.

22. It has been argued with force that there are vast areas in the Empire suitable for European settlement from which Indians are excluded either by law or climatic conditions, and that it is, therefore, unjust that Indians should be prohibited from acquiring agricultural land in a colony which has been, to a considerable extent,

developed by Indian enterprise. Apart from this, however, it is not clear that the admission of Indians to the uplands would be a virtual discrimination against Europeans. First, it is necessary to determine what exactly is meant by the "uplands." This term is defined in the Despatch of the 17th July 1906, in which the Colonial Secretary approved of the principle "that the land outside municipal limits roughly lying between Kiu and Fort Ternan should be granted only to European settlers." It might be inferred from the Despatch of the 21st May and from Lord Milner's speech of the 14th July that the European settlers were confined to a comparatively small area, while Indians enjoyed a monopoly elsewhere. But reference to the map appended to this Despatch, for which we are again indebted to Sir Edward Northey, will show that by far the larger part of the area coloured red, which is alienated land or land surveyed for alienation, lies between Kiu and Fort Ternan. Further, almost the whole of the alienated land outside these limits, that is in the lowlands, which *ex hypothesi* are unsuitable for European settlement, has been alienated to Europeans. The total area alienated to Europeans or available for alienation is given as 11,859 square miles. The total area held by Indians, we are informed, is only 32 square miles, out of which 21 square miles have been purchased from Europeans and only 11 square miles have been obtained from the Government. In addition, Indians hold a small area of agricultural land in the coastal belt; but here again, we understand, Europeans own large plantations.

23. The attitude of the Government towards the acquisition by Indians of agricultural lands, even in the lowlands, can be judged from the following case, which has been brought to our notice:—

On the 11th February 1918 an estate, area 35 square miles, situated at Voi in the lowlands, lying about 150 miles east of Kiu, the eastern boundary of the uplands, which belonged to the Deutsche Englische Ost-Africa Kompagnie Gesellschaft, an enemy firm, was sold by the liquidator, together with the machinery standing thereon, to Mr. William Stirling of Nairobi for Rs. 1,700. By an agreement dated the 22nd June 1918, Mr. Stirling agreed to sell an area of 10,000 acres, being part of this estate, to Messrs. Jiwa Walji and Habib Nanji, British Indian subjects, for Rs. 82,500. The Hon. the Land Officer, however, refused to sanction transfer. At an interview with Mr. Allen of the firm of Messrs. Allen and Hamilton, solicitors for Messrs. Jiwa Walji and Habib Nanji, on the 13th September 1918, the Land Officer was unable to suggest any reason why consent to transfer had been refused, beyond the fact that it had not been the practice of the Government to grant farms to Asiatics exceeding 100 acres in area. This was confirmed in a letter dated the 14th September 1918, addressed by Messrs. Allen and Hamilton to the Land Officer, which continued as follows:—

"The concession which it is desired to transfer from Mr. Stirling to our clients is situate at Voi, a part of the Protectorate which it has never been suggested should be retained exclusively for exploitation by Europeans.

"It is the inherent right of a British subject such as Mr. Stirling is, to sell his property to the best advantage and to anyone whom he pleases, and it is the inherent right of our clients as British subjects, to purchase any property they think fit, provided only, in the case of land, that the proposed transaction does not infringe any law or regulation in force at the time.

"We are aware that transfer requires the consent of Government, but such consent should not and may not be arbitrarily withheld to the prejudice of individuals.

"Our clients have two or three other Indians associated with them in the proposed purchase and they have undertaken to pay Mr. Stirling Rs. 82,500 purchase money, so it is obvious that they are substantial persons.

"We would ask you to be good enough to have the application for transfer referred back to His Excellency in Council with the request that the matter may be reconsidered in the light of the facts set forth in this letter. / If the refusal of consent cannot be withdrawn, we request that we may be informed as soon as possible of the exact reasons for the refusal."

In his letter No. 7304 II., L.A.J., dated the 17th October 1918, the Land Officer replied to Messrs. Allen and Hamilton as follows:—

"In reply to your letter No. 478-3 of the 14th instant, I beg to inform you that His Excellency has given the matter long and careful consideration, but does not consider the present an opportune time to introduce such an important innovation in the Land Policy of the Protectorate as would be constituted by the registration of this proposed transfer, to which therefore His Excellency regrets that he is unable to consent."

We submit that it is not easy to reconcile the land policy of the East African Government with Lord Milner's assurance that "it has been the avowed principle, and "it is the definite intention, of the British authorities to mete out even-handed justice "between the different races inhabiting those territories."

24. In the circumstances which we have set forth, we are unable to agree that the Indian claim to be allowed to acquire agricultural land anywhere in the Colony is neither just nor reasonable. We do not consider that the proposal in the latter part of para. 6 of the Despatch of the 21st May is adequate compensation for the exclusion of Indians from the uplands. And we hold most strongly that there is no justification for the extension of Lord Elgin's decision so as to prohibit the transfer of land to Indians, which, in our view, is incompatible with his own pronouncement. We would add that it is the opinion of Sir Benjamin Robertson that climatic disabilities in the Colony as a whole tend to operate against the Indian rather than against the European settler. The European, who works on the plantation system with native labour, can and does cultivate the lowlands. The European planter is no more excluded by climatic considerations from the lowlands than he is excluded from other tropical countries. On the other hand, it is doubtful whether the Indian farmer would prosper in the cold climate of the uplands. We understand that this opinion is supported by experience in Natal. The acquisition of agricultural land by Indians in Natal is not restricted. There are many wealthy Indians, and there are more than 100,000 Indians of the agricultural class. There is a keen demand for land in the coast belt, which has not been satisfied. But very few farms have been acquired by Indians in the uplands; and the evidence before the recent Commission was that where Indians have attempted to farm in the uplands they have generally failed. If then, as Lord Milner suggests, the issue in Kenya Colony is merely a question of climate, we would urge that it be left for the climate to decide.

25. The Despatch of the 21st May purports to deal only with the various questions affecting the Indian community in British East Africa. We are informed, however, by Sir Benjamin Robertson that under the orders of the Colonial Office Lord Milner's decisions were announced simultaneously in Nairobi and Entebbe, and are understood to apply *mutatis mutandis* to the Uganda Protectorate. We were not previously aware that the position of the Indians in Uganda was even under the consideration of the Colonial Office. Moreover, from the information before us it would appear that the East African decisions are generally inapplicable to conditions in Uganda.

26. In the first place, we understand that in Uganda there is no Legislative Council nor any elected Municipal Council. On the contrary, in the important Buganda Province the native Lukiko already enjoys a substantial measure of autonomy, and it is likely that similar forms of native government will eventually be established in the other Provinces.

Secondly, as has already been stated, the Uganda Development Commission, in para. 209 of their report, have rejected the principle of segregation in business areas as impracticable.

Thirdly, the Development Commission in the same paragraph of their report, which was signed by two Asiatic members, accepted generally the principle of separate residential areas for different races; and it would appear that if no orders had been issued, this question would have been settled amicably by mutual consent.

Fourthly, as already stated, the Development Commission in para. 212 of their report have rejected restrictions on the acquisition of land in townships as neither justifiable nor necessary.

Finally, there are no "uplands" in Uganda.

27. In short, the racial issue would seem to have been raised unnecessarily in Uganda. We are informed by Sir Benjamin Robertson that the relations of the Indian community in Uganda with the Government and with unofficial Europeans have always been cordial; and this is borne out by the friendly spirit of the report of the Development Commission, on which all classes were represented. We may, perhaps, be permitted to quote para. 43 of their report, in contrast to the racial bitterness which animated the report of the East Africa Economic Commission:—

"The country owes much to the Indian trader, and we consider that a broad policy of toleration should be adopted towards him. He has shown energy and enterprise, and has assisted in the opening up of the more remote districts. He is also of value as an agriculturist, and his activities in this direction might well be encouraged."

It seems to us regrettable that Uganda should have been drawn into the East African controversy. As things now stand, the Indians in Uganda fear that disabilities to which they have not hitherto been subjected, will now be imposed upon them. It will relieve anxiety if they are assured as early as possible that this is not the intention of His Majesty's Government.

28. To conclude, we are unable to accept Lord Milner's decisions as a final settlement. It is our duty to impress on you that public opinion throughout India regards the case of the Indians in East Africa as a test of the position of India in the British Empire. At the Imperial Conference of 1918, for the sake of Imperial unity, we accepted the reciprocity resolution, which practically excludes Indians from the self-governing dominions. We cannot agree to inequality of treatment in a Crown colony, more especially in a colony in which India has always had a peculiar interest. We have shown in this Despatch that, whatever may be the intention of Lord Milner's decisions, there is in practice an unfair discrimination against Indians in East Africa. If further proof is needed, we may point to the fact that in Tanganyika territory, where Indians are protected by the Covenant of the League of Nations, Lord Milner's decisions cannot be applied. It seems to us to be an impossible position that British Indians in a British Colony should be subjected to disabilities to which they cannot be subjected in an adjoining mandated territory.

29. It has been suggested that a Royal Commission should be appointed to consider the whole question of the administration of the East African territories; and it appears from his reply to Lord Islington's deputation on the 19th April that Lord Milner himself is not averse to the proposal. We would urge the appointment of such a Commission and the inclusion of the Indian question in the terms of reference. In no other way, we believe, will it be possible to assemble the facts on which a just decision can be based. We would also urge that the Government of India should be represented on the Commission. We cannot admit that we are not directly concerned. To quote once more Lord Milner's reply to Lord Islington's deputation, "we will cease to be an Empire if any portion of the Empire is entirely relieved from responsibility for what happens in another." The Government of India cannot and will not disclaim responsibility for the welfare of the Indians who are settled in East Africa.

No. 2.

*From His Majesty's Secretary of State for India to the Government of India,
dated 24th December 1920.*

(Telegraphic.)

East Africa. Your Despatch of 21st October. I need hardly say that I am fully alive to importance of question, and as responsible here for protection of Indian interests I have urged upon His Majesty's Government the strength of case which you have so cogently presented. I have not answered your Despatch merely because the matter is still before His Majesty's Government, and I wish Your Excellency's Government to be assured that your Despatch has reinforced case which I was already urging.

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Proceedings concerning a deputation of the All-India Railwaymen's Federation which was received by the Hon'ble Sir George Rainy, K.C.I.E., C S.I., I.C.S., on the 4th May 1929.

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ALL-INDIA RAILWAYMEN'S FEDERATION.

Original demands.

Serial No. 1.—LETTER FROM THE GENERAL SECRETARY, ALL-INDIA RAILWAYMEN'S FEDERATION, CALCUTTA, No. G.1|28, DATED THE 18TH SEPTEMBER 1928, TO THE SECRETARY, RAILWAY BOARD.

1. I have the honour to enclose herewith a copy of some of the important resolutions passed by the General Council of the above Federation at Simla on 12th September 1928, together with a copy of the General Common Demands made by the Federation on behalf of the Railway Employees in India.

2. As will be seen from the enclosed copy of resolutions, the All-India Railwaymen's Federation is anxious to discuss with the Government of India in conjunction with the Railway Board the outstanding burning grievances of the Railwaymen with a view to secure the redress of the grievances.

3. In the circumstances, I shall be much thankful for the favour of being informed of the exact date when it would be convenient to receive a deputation from the Federation on the above matter, preferably in the month of November 1928.

Enclosures :— 12.

Extract from the resolutions passed by the General Council of the All-India Railwaymen's Federation on 12th September 1928 at Simla.

"(a) In view of the serious discontent that prevails among all classes of the railway workers in India, this Council resolves that the common programme of Demands should be forwarded to the Government of India and the Railway Board."

"(b) This Council further resolves that a deputation of the Federation should at some suitable time interview the Honourable Member of the Government of India in charge of the Railways and the Railway Board to discuss the common programme of Demands."

"The General Council strongly protests against the Trade Disputes Bill and the Public Safety Bill as being detrimental to the interests of the workers and the Trade Union movement in India."

GENERAL DEMANDS FRAMED BY THE ALL-INDIA RAILWAYMEN'S FEDERATION AT SIMLA.

1. WAGES.

The existing wages of all classes of employees are not living wages. There is a great discontent amongst the employees and one of the principal causes of the said discontent is the too inadequate and low standard of wages. Men are barred at every stage and there is absolutely no hope of getting the particular maximum salary after a specific period of service.

In fixing the wages, the following facts among others should be taken into account :—

- (a) the nature of work ;
- (b) responsibility involved ;
- (c) hours of attendance at unusual and odd times ;
- (d) the skill or special qualification.

There should be usual flow of promotion every year to meet the daily increasing demands on the purse of the employees.

It is necessary, therefore, to have a time-scale introduced for all classes of employees with a minimum and a maximum with annual increments as may assure a living wage to every worker. The necessity and advisability of a time-scale has now been admitted by the Government and it has been introduced by them in almost all the departments under their control. It is essential that the time-scale should now be introduced in all the railways.

The minimum wages should be as follows :—

for unskilled employees Rs. 35 with varying allowances for towns and big cities.

2. DAILY WAGES.

In the case of some classes of daily paid men they are not even admitted to the provident fund and are not given quarters. They are practically permanent servants of the railway and yet they are paid only on daily wage system thereby depriving them of their pay on Sundays and other holidays. They are also denied other privileges of the permanent employees such as the benefit of leave, passes on foreign lines, etc. It is highly necessary that this practice should be stopped and all such persons should be paid on the monthly rated system with all the privileges of the permanent service.

3. PIECE WORK SYSTEM.

The existing rates of wages for piece work are so low that they do not give the workman the ordinary wages earned by other people of similar status. The rates have been fixed years ago arbitrarily. There should now be a substantial revision in the wages in view of the materially changed circumstances. The rates also should be standardised.

4. PROMOTIONS.

The promotions from the lower grade to the higher is not governed by any definite rules. In many cases the higher posts are filled by direct recruitment even when there are employees competent and efficient to fill in the post in all respects. Again in a number of cases the juniors supersede the claims of the seniors, equally competent in their work. The grievance of the already low and inadequate wages becomes more acute by reason of this system of making such appointments. It is, therefore, necessary to make promotions to the higher grades having regard to seniority.

5. WAGE BOARDS.

In India, on account of the absence of any machinery for settling disputes concerning wages and conditions of service on the lines of Central Wages Board and National Wages Board, as established in England much hardship is suffered by the workers. In England under the English Railway Act, 1921, such Boards are established under the statute. Wages Board must be established in India, on similar lines.

6. ALLOWANCES.

(a) *Local allowance.*—It is desirable that there should be uniform scales of pay for all places with suitable local allowances to meet the high cost of living at places such as Bombay, Calcutta, Madras and so forth.

(b) *Overtime allowance.*—In cases where it becomes necessary for any class of worker to work beyond his usual duty hours, he should be paid an overtime allowance, irrespective of grade and department he may be working in. At present overtime allowance is paid to some of the employees only and that too in certain departments. The allowance for overtime work should be made of universal application.

Another point is that the rate of overtime allowance is very inadequate and ought to be substantially revised. It should be at the rate of $1\frac{1}{2}$ times between 6 and 18 hours and at double rate pay between sun-set and sun-rise, for Sundays and other holidays.

(c) *Relieving allowance.*—When employees are required to perform duties, carrying more responsibility than their own in relieving arrangements, it is necessary that a relieving allowance should be paid to all employees in all departments. Under the existing system only certain classes of employees in a few departments are paid this kind of allowance. The system should be made of universal application and the rate of allowance should be the difference between the pay of the relieving employee and that of the relieved employee.

(d) *Travelling or Mileage allowance.*—It should be made of universal application to all the employees and no distinction in rates of the allowance should be made between superior, subordinate and other staff.

In some railways, the benefit of this allowance is denied to many employees, such as Ticket Inspectors, Dining Car Managers, Travelling Tranship Hamals, Porters, Gatemen, etc.

(e) *House-rent allowance.*—The duties in the railways are such that it is necessary to provide quarters for the staff. In cases where this is not feasible, the staff should be paid house-rent allowance at 25 per cent. on the salary drawn. Accommodation should also be provided in cases where it is difficult to obtain.

(f) *Bad climate allowances.*—To compensate the staff working at places which are notorious for bad climate, a bad climate allowance should be sanctioned as is done in the Postal Department.

7. HOURS OF ATTENDANCE.

The hours of attendance of the employee are abnormally long. In some cases, they have to work from 12-16 or even 24 hours a day and that too continuously through the year without any rest either on Sunday or any holiday. Taking into consideration the hard and responsible nature of work of the railway employees, the hours of attendance should not exceed the following limits, namely 144 hours for Clerical Staff and 208 hours for the other staff in a month. Gazetted holidays and Sundays to be reckoned as working hours in the above limits.

It is further necessary that work done during night time should be calculated at $1\frac{1}{2}$ times the usual day hours.

8. OFF-DAYS AND HOLIDAYS.

It is essential that every employee must get complete rest at least one day in a Week. The Geneva Convention ratified by the Government of India makes it imperative to grant this concession. In some of the railways, it is now proposed to give effect to this Convention only by increasing the daily hours of attendance from 8 to 12 hours for two days in a Week. This new proposal is highly prejudicial to the interest of workers and is against the spirit of the Geneva Convention. While urging upon the necessity of giving effect to the Convention, it is necessary that the daily hours of attendance should in no way exceed the maximum daily limit; no class of workers should be made to perform night duty continuously for more than a Week without a Week's day duty.

9. UNIFORMS AND WATER-PROOFS.

All classes of the out door staff, such as gangmen, and shift duty staff should be given uniforms, water-proofs, umbrellas and winter clothing. The quality and the stuff must be decent and durable. Two sets of ordinary uniforms per year should be given, so that employees can keep them clean and change them. Similarly, one set of winter clothing and the water proofs should be given per year. No distinction should be made in the uniforms of Europeans, Anglo-Indians and the Indians, doing the same kind of duty. Ticket Collectors and Station Masters, Guards and others who are required to wear white uniforms should be provided with 6 sets of white and 2 sets of woolen clothing.

The coaching, luggage and the parcel clerks in the G. I. P. Railway should be provided with uniforms as is the case in N. W. Railway and S. I. Railway.

10. QUARTERS.

Free quarters should be provided for all classes of employees whose nature of work demands them to be near the place of work. At present, accommodation is given to certain class of employees only. The accommodation must be sufficient, well ventilated and with all the necessary equipment and built in healthy places.

11. MEDICAL AID.

The facilities for medical help are very inadequate. Proper and effective medicines are not used. The Doctors do not carry medicines with them when they go out to attend on sick staff on the line.

Private practice allowed to the Medical Officers leads to highly objectionable methods adopted by them. Adequate and proper provision of medical facilities and medicines should, therefore, be made at several places on the line and private practice of the Doctors should be discontinued.

12. MEDICAL CERTIFICATES.

The compulsory production of medical certificates signed by Railway Doctors is insisted upon by some railways. This works as a very great hardship on the staff, who whether under compulsion or convenience have to be under the treatment of private medical practitioners. The production of the medical certificates from registered medical practitioners ought to be considered as ordinarily sufficient and compulsory counter signature by the railway doctors should be done away with.

13. PERIODICAL MEDICAL EXAMINATION.

The system of examining the staff from time to time is recently introduced. Almost every class of employees has to undergo this periodical medical examination. Under the rules framed by the G. I. P. Railway even the Bhistis, Dhobis and Bhangis are subjected to this medical ordeal on the pretext that it is in their interest to do so. Every member of the staff is medically examined at the time of his employment and generally any physical defect, that may come over the employee later on, is due to the hard and responsible work done against nature and even by night. The long hours of attendance and the surroundings under which the railway servant has to work are greatly responsible for his physical infirmities and the defects, especially in eye sight. On this ground such cases should be treated as "an occupational disease" under the Workman's Compensation Act. Instead of giving him any compensation for this, he is usually

discharged from service and has practically to starve having no other means of subsistence and being too old to get any employment elsewhere. If an employee becomes unfit or incapable for doing any particular work in which he has been employed he should be given some job suitable to him without in any way reducing his pay or prospects. This periodical medical re-examination is also used—or misused—as the means of effecting retrenchment and also dispensing with the services of men who, although quite efficient in the discharge of their duty, are otherwise undesirable in the opinion of the Officers. A good deal of discontent amongst the staff is due to this newly introduced system and it should therefore be discontinued at once.

14. LEAVE.

Invidious distinction is made in application of leave rules to the Europeans and Anglo-Indians on the one hand and the Indians on the other hand. All the rules now applicable to Europeans should be extended to Indian of all classes and grades. The existing benefit of leave can not be enjoyed by the staff by the reason of (1) inordinate delay in sanctioning the leave, (2) delay in getting the free passes and (3) in sending a reliever in time. Under the existing rules accumulation of leave is not allowed in some railways unless the employee has put in 20 years of service. At the end of the year, the leave is forfeited.

In the matter of casual leave also, great difficulty is experienced for getting short leave sanctioned, whenever it is required for urgent and sudden business, or illness, even a medical certificate from a registered medical practitioner being not accepted as sufficient, unless it is countersigned by a railway Doctor. At least 20% Leave Reserve should be sanctioned as in the case of the Postal Department. Accumulation of leave should be allowed.

Benefit of leave concessions should be given to all classes of employees without any racial or class discrimination and all the rules in the matter of leave should be standardised.

15. FREE PASSES.

The rules in granting the free passes should be standardised and all the employees should be given the same concessions as are now enjoyed by the Europeans. The number of members, children, and dependents should not be limited. Two sets of passes must be given every year on foreign lines and available by all trains. Office-bearers of the Unions should be given "Card Passes" for doing Union work. Special concessions should be given to the children of the employees attending the schools and colleges available by all trains.

16. PERIODICAL TRANSFERS FROM UNHEALTHY PLACES.

The staff working at the unhealthy places, should be transferred to healthier places after a period of one year, as is done in the Postal Department.

17. PROVIDENT FUND AND GRATUITY.

The limit of 15 years' service should be removed for the benefit of gratuity. Relaxation should be made for condoning the broken period of service. The right of forfeiture of Bonus and Gratuity should be limited only to cases of conviction by a judicial tribunal. The benefit of Gratuity and Provident Fund and Bonus should be extended to all classes of employees, irrespective of forty years' age limit imposed in the case of Gratuity.

18. FINES AND DEBITS.

There are no rules governing the infliction of fines and debits. Even for petty and trifling acts of omission and commission, heavy fines and penalties are inflicted such as reduction in salary or grade, marking absent for the day, treating the period of sanctioned leave as leave without pay, depriving the employee of all the benefits and concessions, etc.

In giving debits, no proper inquiry is made for locating the fault in the worker. Even if the party is not at fault, he is asked to make good the amount and no inquiry is made how and where the loss has occurred. The loaders are debited with heavy sums in case of shortage although it is practically impossible for them to do any defalcation under the strict supervision of Watch and Ward Department; all fines and debits should be abolished.

19. THE FINES FUNDS.

The benefit of the fines funds should be extended to all the classes of workers equitably.

At present the benefit of fines funds is given to Anglo-Indians and Europeans disproportionately. The management of the fines fund should be entrusted to a committee of elected representatives of the workers.

Arrangements should be made for opening schools at big centres to facilitate the education of the children of the employees. When this is not feasible, private institutions and educational agencies should be substantially given help to enable them to open schools. Arrangements should also be made for imparting technical education to the deserving and competent employees so as to enable them to work in the higher posts.

20. INSECURITY OF SERVICE.

This is the most serious grievance of the staff and the dismissals and discharges made every now and then under various pretexts should be immediately stopped. Many times the notorious service bond comes to the help of the officers to discharge the staff at their own sweet will, instances are not wanting where men of over 20 years' service are discharged on some plea or other, medical re-examination being the chief one. The service bond should be immediately revised and reasonable rules introduced. It is also a vicious system to dispense with the services of old hands under the plea of retrenchment and at the same time to employ new recruits on the initial salary. The retrenchment, if at all necessary, ought to be carried out only by the system of not filling the posts as they fall vacant gradually. Indiscriminate retrenchment has led to serious consequences in the past.

In dispensing with the services of an employee, reasons should be assigned and full opportunity must be given to him to present his side in the inquiry of his case.

21. APPEALS.

In disposing of the appeals of any officials by any employee, full and independent inquiry should be made by the authorities to whom the appeal is made. It is a vicious practice to send all the appeals to the subordinate officer for disposal. In majority of appeals, there is a stereotyped reply that the undersigned cannot see his way to interfere and change or modify the order. In giving the decision in appeal reasons and ground for the decisions should be given.

22. VICTIMISATION.

There have been cases of victimisation of workers for taking part in the activities of the Unions. This is highly objectionable. Distinct orders should be issued conveying the assurance to the employees that there shall be no victimisation of the employees. The Union Officers should be, as far as practicable, allowed to remain at the stations where they may be employed without being transferred for at least a period of three years from the date of election for the purpose of enabling the Unions being organised on sound and proper lines.

23. RACIAL DISCRIMINATION.

The racial discrimination exists in all the railways in the matter of pay, leave, quarters, free passes, educational facilities, etc. This should be done away with and all should be treated alike and the principle of equal pay and privileges for the same kind of work enforced in practice universally on all railways.

24. INSTITUTES.

Railway Institutes should be established at many more places for the benefit of the staff and the management should be democratic.

ALL-INDIA RAILWAYMEN'S FEDERATION.

Amplified statement received from Mr. Giri on 3rd May 1929.

On behalf of the Railway Workers in India, we beg to express our sincere thanks to the Honourable the Commerce Member and members of the Railway Board for giving us the facility by granting an interview to the representatives of the All-India Railwaymen's Federation. We feel that on this occasion we shall be able to convince you the reasonableness of our demands and the urgency of immediate action by the Government.

We, as suggested by you in the informal discussion which you were pleased to have with me in this connection at Delhi, during the budget discussion have divided our demands into three classes and each head again has been sub-divided into divisions as of major, minor or subsidiary importance. Under the first class will come the question of wages, insecurity of service and hours of work, etc.

Under the wages, the major question will be substantial increases in the present scales of pay on time-scale basis. The subsidiary or minor questions will be daily-rated system, piece-work, allowances, promotions, housing accommodation; etc.

At the outset, we desire to make it very clear that we have been fully conscious of the extra expenditure that will have to be incurred to accept our demands. We have therefore requested for the most modest and extremely reasonable ones. We do not think it would be right on the part of the Government to stop the discussion of the hardships which the Railwaymen are undergoing, on the ground of financial difficulty. We therefore trust that the discussion on all these questions would be as to the reasonableness and urgency of these demands. Should however the Government deem it afterwards necessary to go into the question of financial aspect of our demands, we are prepared to discuss in detail that question also later on.

Taking the first question of wages, we see that it is of primary importance. The present wages of railwaymen are not at all living wages. The inadequacy of the wages have been the principal source of discontent and heart-burning amongst the railwaymen.

The present wages are too inadequate both as regards the maximum and the minimum. There is no easy flow of annual promotions. The employees are blocked at every stage for years together without getting additional allowance to meet their growing demands.

Another defect in the present system is the differentiation in pay on the ground of difference in designation although precisely the same kind of work is done by both. We beg to make it more clear by a few illustrations. Operators and despatchers of Electrical Department on B. N. Railway are required to work as accounts clerks without receiving clerical scales of pay. Despatchers are not placed even on monthly rated system. The tallymen in the G. I. P. Workshops do the work of clerks and in the absence of senior clerks do this work and yet by reason of their designation they are classed as inferior servants for purposes of pay. The labellers and weighers of the G. I. P. are also denied clerical wages. Markers of the B. & N. W. Railway are reckoned as menials though they are required to perform clerical duties of goods or assistant goods clerks. Similarly seal checkers, time recorder attendants, railway dak sorters are all classified on the B. N. Railway as menials for purposes of salary. The counters of the Ticket Printing Department suffer the same disabilities of the said Railway.

The next defect in the present wages system is that there is no standardization of working conditions. Different railways pay different rates to employees doing precisely the same work. This is sometimes done by difference in designation. The anomalous position, that results from this, becomes more marked when the employees of the different Railways work at the same place. For example, in Bombay the G. I. P. and B. B. & C. I. pay their employees on different basis. The clerks at Carnack Bunder Goods Depot of the B. B. & C. I. Railway are paid at a higher rate than those working at Bombay Wadi Bunder Goods Depot of the G. I. P. Similarly cabin men of the B. B. & C. I. working at Bombay suburbs are

paid at a higher rate than the G. I. P. Railway cabin men. Similar is the case of the staff of the Commercial Department. The minimum for a clerk on the E. B. Railway, E. I. Railway and B. N. Railway at Calcutta is Rs. 28, Rs. 32 and Rs. 33 respectively. A clerk on the said Railway takes 10 years, 14 years, and 15 years, respectively, to reach the maximum of Rs. 80. The minimum of unskilled labour on E. I. Railway and B. N. W. Railway is Rs. 11 and Rs. 8 respectively. The maximum of a brakeman on B. N. R. and E. B. Railway is respectively Rs. 25 and Rs. 23 while for gateman the maximum is Rs. 18 and 14.

The lowest grade train-examiner on E. B. Railway can rise up to Rs. 250 while on the B. N. Railway the corresponding maximum is Rs. 140.

The running room cook on N. W. Railway gets a maximum of Rs. 30 or even Rs. 40 while on E. B. Railway he cannot get more than Rs. 20. Such instances can be multiplied. O. & R. and E. I. Railways have different scales although under same management.

Therefore it will be perceived that the standardisation of wages is an immediate necessity and it should be done so as to include the most liberal practice prevailing on the State-owned Railways. It should be done such that the employees doing same kind of work must be classified under the same designation.

The next defect we desire to point out is the practice prevalent in some railways of making appointment of men on rates below the authorised scale. For illustration tallymen in the G. I. P. Parel are employed on Rs. 25 when they have to be engaged on Rs. 40. On the M. S. M. when men are promoted to the higher grade, they are not placed on the minimum of the higher scale of pay immediately. On the B. N. Railway, some District Engineer's Office clerks though designated as C. grade clerks were denied the minimum of that grade.

The barring of further increments on reaching the low maximum of each grade and for want of vacancies in the higher grade is a serious defect in the present system of Railways. When a man is engaged for the first few years he gets some annual increments. After four or five years he is barred for several years for want of vacancy in the grade. At that time he is over-aged and cannot find employment elsewhere. He has thus to stick to his job and to maintain himself and his family with the little amount he may be getting. This happens on reaching the maximum of every grade.

This hardship is further augmented by the vicious practice of filling vacancies in higher posts not according to seniority but on several indefinite grounds such as interest of administration, alleged fitness or alleged competency and also by direct recruitment. This system has given large scope for favouritism and a number of instances can be pointed out where a junior employee has been given undue preference in vacancies in the higher grades. For instance senior men admitted to be capable and who had acted as train controllers are being superseded by juniors who do not know the elements of safe running of trains.

The existing minima and maxima in the wage scales have to be raised and based on time scale of pay as in Government Departments so that the barring of increments at an early stage of service for no fault of employees may not serve as a discouragement to them. Hence it is essential that the maximum of each grade for different class of employees should be considerably enhanced by amalgamation of existing higher grades with the lower ones.

The necessity of introducing time scale of pay to all the employees is an admitted fact as all the class of employees in the Government Departments are now being given the time scale of pay. The question is what should be the time scale for different classes of Railwaymen. We submit that in this case the Government of India and the Railway Board should take the analogy of the time scale of employees of corresponding status in the other Departments of the Government, working in different places in India. The analogy of the Post and Telegraph Department may in our opinion be useful. The men of the Post and Telegraphs are working throughout the length and breadth of India and are like the Railwaymen, employees belonging to public utility services, which are worked on a commercial basis. We believe that the Post Office workers before 1919 were almost on a par with the Railwaymen in matter of pay. In 1920 the time scale of pay was sanctioned for the Post and Telegraphs employees. This scale was however inadequate and Hon'ble Sir Bhupendra Nath Mitra, Member-in-charge of Labour and

Industries received a deputation on behalf of All-India Postal Union, and the scales are again revised for all class of workers in different parts of India. The work of Railwaymen whose work is not of a technical nature, may be said to stand on a par with Post Office and R. M. S. employees and Railway employees whose work is of technical nature may be compared with those of Telegraph Departments. The work of the Railwaymen is in many respects more arduous, hazardous and responsible than that of the Postal employees in as much as the safety of the public depends upon dutifulness of the Railway men who have to work at odd hours and against nature. The work places are not congenial. The result of all these is that the work of a Railwayman lead to physical deterioration much earlier. Taking all these considerations we firmly believe the minimum scale that should be sanctioned for the Railwaymen should be at a par, if not more, for the present with that of the Postal and Telegraphs Department. We trust that the Government of India will not raise the principle of supply and demand in this case as the said principle is long exploded.

We have fully considered the anomalous position that has resulted from sanctioning different scales of pay, coming under various designations and we are of opinion that the classification of employees should be as follows :—

Unskilled, semi-skilled, skilled, highly technical, clerical (routine), technical staff.

Under the first category, menials, coolies, lifters, pattern-cleaners, latrine sentries, etc., are included.

Shop number takers, crane men, strikers, shutting Jamadars, fettlers, oilers, etc., come under the semi-skilled labour.

Boiler-makers, caners, fitters, carpenters, and coremakers come under skilled labour.

Foreman, permanent way inspectors, block inspectors, etc., are classified as highly technical staff.

Train examiners, accountants, station masters, signallers, etc., come under the last category.

Such classification of the employees will remove the hardship inflicted on some who are doing more onerous and arduous work, and are yet paid less.

A large number of Railwaymen have to work in big centres and the services of some of them are interchangeable with those working in other places. It is desirable to avoid any complications and to have one uniform time scale of pay for all with suitable local allowances to compensate them for varying conditions in different localities. It may however, be desirable to have a higher scale of pay for such class of workers who form one homogeneous body and work at one place and are not subject to transfer to another locality.

Taking into consideration the nature of work, hours of attendance, skill or special qualifications, the risk undertaken and such other cogent factors we submit the following time scales of pay should be sanctioned for different classes of employees.

	Rs.
Unskilled Workers	25—1 — 45
Semi-skilled Workers	30—2 — 60
Skilled Workers	50—5 — 150
Clerical Routine	50—5 — 175
Semi-technical clerks	80—5 — 200
Supervising Staff for unskilled and semi-skilled.	50—5 — 150
Supervisors for skilled staff	150—10—350
Superintendent	350—25—700
Supervisors for clerks (Routine)	180—10—250
Superintendent for the above	550—25—700
Semi-technical clerks	80—5—200
Supervisors for the above	250—20—450
Superintendent for the above	450—25—700

The number of supervisors' posts must be at least 20 per cent. and the same should be filled according to the seniority and competency. For Superintendents'

posts, competitive examinations should be held from amongst the men in service. Every employee with five years of service shall be given an opportunity to appear for the examinations and appointments should be made amongst those who have passed the competitive test. As the time-scales proposed above are uniform for all places, it is necessary to compensate the employees serving in places where cost of living is higher. The rate of local allowances should vary according to prevailing conditions. Thus in cities like Bombay, Calcutta, etc., the local allowances should vary from 10 to 25 per cent. generally. We have made these tentative proposals with a view to be immediately acceptable to the Government. We are prepared to go into details of these proposals if required.

Allowances—

Overtime Allowance.—Many men are required to work above usual duty hours and a few of them are given overtime allowance. The duty hours of the staff should be definitely fixed and overtime allowance should be paid to all who require to work beyond the prescribed time, in respect of designation.

Sunday and Holiday Allowance.—Every employee should get one off-day in the week. He should be also entitled to enjoy all gazetted holidays. In case where it is not practicable to give these concession to any employee, in fairness he should be compensated for by holiday allowance. The work in different offices in the Railways has been steadily growing by reason of increase in traffic, submission of additional statistical information, want of sufficient relieving staff, etc. There is no corresponding increase in the existing staff to cope with the additional work. The natural result is, the work remains in arrears and the staff is required either to sit late or to come on Sundays and other holidays to finish the work. In some cases we find that the carriage allowance is sanctioned for the work to be done on Sundays and on holidays. It is however limited to only some cases. The benefit of Sunday and Holiday allowance should be extended to all classes of workers.

Relieving Allowance.—Relieving clerk has to keep two establishments and has thus to spend more. He is now given a relieving allowance provided the relieving work does not exceed 30 or 35 days. When the relieving clerk is sent out on relieving duty, he is not informed how long he has to stay. He should therefore be entitled to a relieving allowance for all the time he may be doing the work out of his headquarters. In the G. I. P. Railway recently the clerks are transferred or asked to work away from the headquarters actually in relieving arrangements. But the order is termed as a temporary transfer and he is deprived of any allowance irrespective of the period. The present rule for relieving allowance according to the B. N. Railway, Establishment Manual Rule 87, is that relieving allowance cannot be granted for a continuous period of more than thirty days at the same station without the Agent's special sanction. This rule works as a hardship and requires amendment. We therefore submit unless a man is permanently transferred to another place, relieving allowance should be paid at a fixed percentage of fifty per cent. of the substantive pay of the employee transferred.

The Travelling Allowance or Mileage Allowance.—Travelling staff such as Travelling ticket collectors, travelling parcel clerks, whose duties are mainly on the running trains and who have to be out of their Headquarters have to incur extra expenditure. Some of them are paid a travelling allowance whereas others doing duties on running trains are denied the same rates of allowances. Railway parcel clerks, travelling tranship Hamals, Travelling Porters and menials are not given any allowance although guards and others doing duty by the same train are paid travelling or mileage allowance. It is necessary that there should be one standard of uniform rules applicable to all classes of workers. The rates of allowance should be substantial and sufficient to compensate the employees for the extra expenditure incurred.

Insecurity of Service.—The present practice is to ask every employee to sign a service agreement, the terms of which make the service terminable with a month's notice or a month's pay in lieu thereof. An employee would expect that he would continue to be in service unless and until he has been found guilty of an Act for which either dismissal or dispensing with his services would be an adequate punishment. It is found that proper procedure is not followed, that is, a man is not given a charge sheet for an alleged act on his part. We would therefore urge upon the government the urgency of laying down a definite procedure to be

followed in such cases by the Heads of the Departments concerned. The procedure may be on the lines issued by the Central Board of Revenues in September 1928, or on the lines of the circulars issued by the other Departments relating to their subordinate employees. A charge sheet in clear and definite terms must be framed and a copy of which should be supplied to the employee. An enquiry should be held into the alleged act and he, with a representative of the Union, should be allowed to be present at every stage of the enquiry and to take part in the same. The ultimate judgment in the case should be based on the whole of the evidence recorded in the enquiry and should state the reasons for the conclusions. The aggrieved party must have a right to appeal to the higher authority and the judgment of the appellate authority should also contain the reasons and grounds of the decision. We would also urge upon the Government the necessity of laying down the specific acts or omissions which would meet with the punishment of the dismissal. Innumerable instances may be pointed out where little or no enquiry is made, to the knowledge of the employees concerned and ultimate order passed is in one sentence to the effect, "Your services are not required from next month", or "Your services are dispensed with and you will be paid a month's pay in lieu of notice". As a typical case we may cite the order of a District Officer of N. W. Railway which runs as follows :—

"Your services have been terminated in accordance with the terms of the service agreement against which there is not argument or appeal." Such orders contain absolutely no reasons and an official does not know the reasons which led to such drastic steps. We have cases to point out where a man's service has been dispensed with in this way on the simple ground that he had not availed himself of the Railway Medical treatment. In some cases a mere absence of an employee, without previous permission but on most urgent ground, have also met with similar punishments. There have been also cases where the employees have been prosecuted in a Court of Law and honourably acquitted and discharged. Such employees are either dismissed or their services are dispensed with forfeiting their gratuity.

It is also usual to merely state in the discharge certificate that he is discharged. As no remarks are made regarding conduct and abilities in the said orders on some Railways, the employees find difficult to get an employment elsewhere. Such punishments are too harsh and as the cases have been innumerable, we urge upon the Government to do away with the service agreement and issue definite orders laying down acts of omission for which such punishments may be given. For petty irregularities or breaches of ordinary rules, there should not be such severe punishment as dismissal. We may state that there is no Department of the Government or of Local Bodies where such service agreement is insisted upon, and there is no reason why the Railway Administration should be exception to it. This matter is another fertile source of the discontent amongst the employees and this involves no additional financial commitments. We trust that these requests of ours will be immediately conceded to by the Government.

It is also a practice in some Railways to keep men in temporary appointments for a long period extending from five to twelve years. To keep an employee temporary for a long time and then dispense with his services when he is overaged is unjust.

If a man required to be on work for a continuous period of two years or more, it would raise a reasonable presumption that the work of administration requires his services. It is therefore, but proper that every temporary employee after two years of continuous service should be confirmed. Another source for the insecurity of service and for serious discontent amongst the staff is block retrenchment and reduction of staff due to reorganisation. We would urge upon the necessity of not carrying out retrenchment so as to throw the men in service out of employment. Retrenchment, if at all necessary, should be effected by not filling up vacancies and absorbing the staff in the normal vacancies.

Fines, debits and other punishments.—No explanation is called for before imposing a fine, the amount of fine in many cases being too excessive. There should be definite rules laying down the acts of omissions for which an employee is liable to be fined. The amount of fine also should be limited to a certain proportion to his wages. We submit that in no case a fine should exceed two per cent. of his monthly wages. In the standing orders framed by the Millowners

Association for the employment of the Mill worker a clause has been laid down that the amount of fine shall not be in excess of two per cent. of a man's wages. The Fawcett Committee which minutely considered these orders have approved of this clause.

There should not be double punishment for the same fault. There have been cases where an employee has been fined and his pay reduced permanently or for some period. It is the experience of several Unions that the punishments by way of fines and reductions in pay or stoppage of promotions are either unjust or too severe out of all proportion to the extent of the guilt if any. We are prepared to justify this statement by reference to cases, if necessary. If appeals are made against the fines they are summarily dismissed with the stereotyped reply that "the undersigned sees no reason to interfere in the orders passed."

The question of debit is a most vexed one. The rules are elaborated and the pressure of work is so great that in the hurry of work which has to be finished within a limited time, it is very likely that anybody will commit petty mistakes. In fact if the rules are to be strictly observed in practice, to the minutest detail it will not be possible to finish the work with even double the existing staff. In majority of the cases the rules are observed in their breach to the knowledge of and at the convenience of the Head of Section; if any mistake takes place without holding proper enquiry bringing home the charge to a particular employee he is debited with huge amount. Only one instance will be sufficient to illustrate magnitude of the complaint. A tally clerk in the service of the G. I. P. Railway in one case was not supplied with locks for locking the waggons. He therefore properly sealed them which were allowed to remain in the yard under the care of the Watch and Ward Department. A theft was committed and the clerk was debited by a sum of Rs. 20.

There are cases of Wire Debits which are only recently introduced. The average reduction from every coaching clerk amounts to Rs. 5 per month in Bombay. The complaint from other parts is similar. The general complaint about the debits is that no proper enquiry is made. We submit that an immediate enquiry should be made into this matter by a joint committee, consisting of the Representatives of the Unions and of the Railway administration.

Another serious complaint in the present system of punishments is that when annual increments are withheld the employees are made to suffer permanently unlike the case of those governed by article 152 of Civil Service Regulations, according to which "the authority having power to withhold is to decide for what period the order will have effect and whether or not it is to have the effect of postponing future increments" (*vide* Government of India, Finance Department letter No. 752-C.S.R.).

Victimisation—

Fines Funds.—These should be under the control of the employees. It should be utilised for the benefit of those from whom it is ordinarily recovered and in no case any amount of the fine should be spent for those and on whom fines are not inflicted. We are glad to note that the Government have accepted these principles and that the matter is under consideration. We would desire to know the decision of the Government in the matter.

Victimisation.—The unions are now recognised bodies and as such no employee taking part in the activity of the union should directly or indirectly be victimised for this conduct. In the past there have been instances where Union have been victimised more or less. Such instances can be pointed out if required.

Hours of work.—While adhering to the necessity of giving effect to the Washington and Geneva conventions we desire to make the following suggestions:—

1. The shift duty staff are the staff having much difficulty in regard to their hours of work. The traffic staff, train examining staff, power house staff, train lighting staff, running staff, etc., come under the class shift duty staff. These employees normally perform either 24 hours duty, or 12 hours duty or 8 hours duty.

2. In order that Washington and Geneva Conventions may be enforced properly, the following are suggested:—

(a) An enquiry should be made in regard to the complaints regarding inadequacy of the staff to cope with the existing work.

(b) Employees as relieving men to be appointed to relieve every person performing 24 hours duty once in the week to give weekly rest.

- (c) A convention should be arrived at as to treatment of hours of presence and hours of work, intermittent work, etc.
- (d) Overtime as suggested in the Memorandum to be granted for exceeding definite prescribed maximum hours of work.
- (e) For staff performing 12 hours duty, the hours to be reduced to 8 hours appointing additional staff with giving weekly rest regularly, and overtime granted.
- (f) For staff performing 8 hours duty, relieving men to be appointed for giving regular weekly rest day. The relieving staff remaining idle may be utilised as part of reserve for urgent casual leave not exceeding two days.

Competent authority to be constituted with labour representation to work out the practical application of the convention on various Railways, with powers to consider complaints regarding abnormal hours of work.

Locomotive running and shed staff not to work more than 10 hours on the maximum any day.

The rest period for running staff at Headquarters is to be fixed at a definite minimum 12 hours and 8 hours at out-stations.

Preparatory time allowed for Loco. men to be included under working hours.

Leave.—All employees engaged prior to the taking over the Railways by the State should be governed by the Fundamental Rules. The leave reserve of at least 20 per cent. should be provided and that no leave reserve should be engaged in any other arrangement to the detriment of those proceeding on leave. There are complaints from the staff that they find great difficulty in getting their leave sanctioned in time and even if it is sanctioned in time they do not get passes. At the end of the year their leave is forfeited. Definite arrangements should, therefore, be made for granting leave due to the staff by providing 20 per cent. leave reserve.

Discrimination against menials and other staff in the rules should be abolished.

20 days' casual leave as in the Fundamental Rules, two months sick leave on half pay and one month's privilege leave, furlough leave as in the Fundamental Rules, and right of accumulation should be allowed from the beginning of the confirmation in service.

Persons discharged for illness due to occupational ailments should be eligible for leave preparatory to retirement.

Gazetted holidays should be compensated to the denied staff.

Passes.—In addition to what is stated in the Memorandum we request that the mileage restriction now imposed by some Railways in regard to third class passengers should be removed. Passes for honourably retired servants and unrestricted P. T. Os. for self, as on the E. B. Railway, should be granted. Card passes for office bearers of All-India Railwaymen's Federation and of the Railway Unions should be granted as is done in the case of journalists, clergymen, etc. Check passes for attending deputations, meetings of the Unions and of the Federations and of All-India Trade Union Congress should be similarly issued.

Uniforms and Clothing.—In addition to what has been stated in the Memorandum workshop staff and Locomotive running staff whose clothes become dirty and soiled in the performance of their duties should be supplied with free clothing or, in the absence, a clothing allowance.

Medical Relief.—Defective vision or any ailment due to the occupation of the staff is not treated under the Workmen's Compensation Act. Men such as drivers reduced to lower posts, namely, as shunters for medical unfitness, should be given compensation in the light of Workmen's Compensation Act. Discharges should be effected if men cannot be posted anywhere else and then placed on the waiting list.

Reasonable population basis should be prescribed on which dispensaries are to be provided.

Zenana Hospitals should be provided in Railway Colonies.

Compulsory countersignature of medical certificate by railway doctors is a hardship and as official pressure on railway doctors is likely to influence their opinion, this practice should be abolished.

Medical colour test for foot plate men should be based on the enquiry made by the International Labour Office to standardise colour sense test of railwaymen, (*vide* Director's Report, Part 1, page 162, of 1927).

Revision of eye sight examination tests should be made on English lines.

Condemned employees should be allowed the privilege of re-examination for re-employment at any time by any I. M. S. officer, or any Government surgeon.

Recognition of Unions.—All Unions of staff should be duly recognised and should be entitled to represent individual cases. It has been the experience of some Unions that although there is a formal recognition from the Agent, yet the replies to letters and representations are either very evasive and unsatisfactory or in some cases no reply is sent at all. Such a course is most unsatisfactory.

Conclusion.—In conclusion we beg to state that the above are some of the main grievances that the Railwaymen in India labour under. In this brief memorandum it is difficult to enumerate instances on a large scale which will go to prove that much reform is immediately necessary to remove discontent. We are conscious of the fact that we are handicapped for want of detailed and exact information on all matters, which, it is hoped, will be rectified by the Railway Board by sending its circulars and literature on Railway matters to the Railwaymen's Federation and Constituted Unions. We believe if the principle of joint consultation is conceded much misunderstanding in the future relations of the Railwaymen in India and of the Railway Administration would be removed. The spirit of the time must be realised and appreciated by the workers and employers.

RECORD OF DISCUSSIONS.

A Deputation of the All-India Railwaymen's Federation was received by the Honourable Sir George Rainy, Railway Member, on the 4th May 1929 at 2-30 P.M. Sir Austen Hadow, Chief Commissioner of Railways, and Mr. A. M. Hayman, Member, Railway Board, were present. The deputation consisted of the following members :—

Mr. V. V. Giri, Bar-at-Law, General Secretary, All-India Railwaymen's Federation, (Leader).

Mr. S. C. Joshi, M.A., LL.B., M.L.C., Representative, G. I. P. Railway Staff Union.

Mr. S. Guruswami, B.A., Assistant Secretary, All-India Railwaymen's Federation.

Mr. M. N. Mukherjee, B.A., General Secretary, B. N. Railway, Indian Labour Union.

Mr. J. N. Gupta, E. B. Railway Employees Association.

Mr. R. Mathurani, President, N. W. Railway Union.

Mr. Nadkarni, Secretary, B. B. & C. I. Railway Employees Association.

Mr. G. Krishnamurty, Branch Secretary, M. & S. M. Railway Employees Union.

Mr. P. D. Chetty, Executive Councillor, G. I. P. Railwaymen's Union, and Mr. Fathaulla Khan, Vice-President, All-India Railwaymen's Federation.

In opening the proceedings, the Honourable Sir George Rainy stated that nothing would transpire at the meeting which ought not to be published, and if he asked a number of questions, there would be no secrecy about them. With this observation he called on Mr. Giri, as Leader of the Deputation, to state his case.

MR. V. V. GIRI : Sir, on behalf of the All-India Railwaymen's Federation and the Railwaymen's Unions I tender the heartfelt thanks of the deputationists for the kindness, courtesy and consideration that has prompted you to receive this deputation. I can assure you, Sir, on behalf of the deputation that the All-India Railwaymen's Federation is a constitutional body which believes in keeping in touch with the employer and appreciates his difficulties and at the same time expects the Railway Administration to appreciate the grievances and the troubles of the railwaymen. I also consider, Sir, that the railwaymen themselves will feel, coming in close touch in this manner, that they can come to the ~~the Railway Board and the Government of India~~, the Railway Board and the Government of India, to whom they can go in a straightforward manner representing what they have to say and expect natural justice from them. You will pardon me for saying with the little experience of trade union movements in this country and elsewhere I have that a good deal can be said about a sort of joint consultation by the Railway Board and the Government of India with bodies which possess some organisation, so long of course as the Government of India considers that this is a responsible body. I do not wish to make a long introduction and I do not desire to inflict a long speech on you, Sir, or on Sir Austen Hadow or Mr. Hayman, because we have been allowed to present an amplified memorandum by you and it contains practically all our views. I will, however, make a few general remarks. Last time when we had an informal discussion, we classified these various subjects under three principal heads, namely, wages, insecurity of service and hours of work. We agreed with you in thinking that all these minor heads can be brought under these three heads.

THE HON'BLE SIR GEORGE RAINY : That was not any part of my agreement.

MR. GIRI : Certainly not. That is not the question, Sir.

THE HON'BLE SIR GEORGE RAINY : I thought you were referring to our interview at Delhi.

MR. GIRI : There was no question of agreement. I wish to state on behalf of the deputation and on behalf of railwaymen that wages naturally form a very important factor and railway employees, like employees in any other department, would like to have more wages. Increase of wages, I should like to submit, means financial commitments on behalf of the Government of India, but I desire to place before you certain aspects relating to this question, and you will have to consider whether they are really just demands or not. It might be rather presumptuous on my part, coming for the first time, to tell you that we are prepared to co-operate with you and appreciate the difficulties of the Government of India and make our own suggestions. Anyway, I do think, Sir, we have the

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right and privilege of putting our views of the various grievances under the head of wages in a brief manner. As I have said, we are always prepared not only to co-operate but are ready and willing at any time to give our views on any matter on which the Railway Board might consult us, if you consider that the Railwaymen's Federation is an organised and responsible body. I submit in the first instance that the wages conceded to railwaymen are not living wages. I am fortified in this statement of mine when I compare their condition with the condition of employees in other departments of Government. The railwaymen are expected to do responsible work and are practically responsible for the safety of the passengers and general traffic throughout the length and breadth of the country. They are also expected to learn some of the technical matters unlike even the postal men, and to some extent the telegraph men. I therefore submit that the railwaymen have a right to expect a living wage. I consider that the present maximum and minimum are low and both must be raised, and this can be done by the amalgamation of the higher and lower grades and accepting the principle of a time-scale. Once that principle is accepted, by a slow process—of course we cannot expect everything to be done at once—much can be done and much of the discontent on the part of the railwaymen will go. I am sure this will go a long way in allaying the discontent of the railwaymen. There are also certain anomalies as regards the work that is done. Certain classes of employees are designed for a certain class of work, but they are given higher work for which they are not paid. For instance, seal checkers and operators. We have quoted some instances in our memorandum and I need not repeat them. What we expect of the Railway Board is that for the work that is done, they should be paid, and there should be no difference in pay on account of the designation. Supposing an operator on the B. N. Railway does the work of an Accounts Clerk. That certainly carries with it greater pay and many privileges. As operator he gets less pay. But he is asked to do the work of an Accounts Clerk and draws the pay of an operator. We have given instances on pages 2-3 of our memorandum. (Here Mr. Giri read out the instances given on pages 2-3 of the memorandum.)

THE HON'BLE SIR GEORGE RAINY : I do not want to prevent you from specifying anything here if you want, but I do think that to go into details of that kind does not really carry us very far, because, whatever line is possible, it is quite certain we cannot, sitting in Delhi or Simla, deal with points of that kind.

MR. GIRI : I can assure you, Sir, on behalf of the deputation that we are prepared to co-operate in any sort of enquiry which you may hold. We are prepared at any time to place these things before you and see if some of these things cannot be rectified, if possible.

The other anomaly that prevails is lack of standardization of working conditions of railwaymen. To take an instance, the E. I. Railway and the old O. and R. Railway.—There is differentiation in pay for the same kind of work. This anomaly is particularly noticeable at stations where 2 or 3 railways work, for instance, Bombay, where the B., B. and C. I. and the G. I. P. work, or Calcutta where the E. B., B. N. and E. I. work. I do not want to waste your time, Sir, because the Government, as you have rightly pointed out, sitting in Delhi or Simla, cannot pass judgment on these things unless they make sufficient enquiries about the allegations we have made. We also submit, Sir, that the standardization of wages should be based on the liberal practice existing on the State-owned Railways. The rules should be framed, whether as regards leave or pay or working hours, according to the best conditions prevailing on State-owned Railways.

There is also another grievance, namely, appointment below the various minimum rates. Supposing a clerk has to be appointed on Rs. 28 at Calcutta, or on Rs. 20 on the M. and S. M. Railway. He is taken on Rs. 25 or on Rs. 17. I submit that these defects should be at once remedied.

SIR GEORGE RAINY : Do you urge that this is a common practice ?

MR. GIRI : There are many, many instances.

SIR GEORGE RAINY : What you mean is that there is a recognised scale of pay and nevertheless people are taken below the minimum ?

MR. GIRI : Yes.

SIR GEORGE RAINY : I have had proposals of this nature placed before me. One of my clerks once said if only I would take one of his relations, he would

be very glad to accept something less than the minimum pay. I never responded to this request.

MR. GIRI : The question of demand and supply should not come in so far as the Government of India and the Railway Board are concerned.

SIR GEORGE RAINY : This is new to me. I have not considered it before.

SIR AUSTEN HADOW : I presume you are not referring to the case where a man is taken on temporarily in order to learn work.

MR. GIRI : No, Sir. But even then, we submit that he should be taken on the minimum of the grade.

SIR GEORGE RAINY : It is not a thing I have come across in any department in my service.

SIR AUSTEN HADOW : I have never really heard of it.

MR. S. C. JOSHI : It is not a regular practice even on Railways but sometimes they do it.

SIR GEORGE RAINY : If it is not a very prevailing practice do not spend much time on it.

MR. GIRI : I only mentioned that some people are suffering from this grievance.

The other thing I would like to submit is the barring of further increments on reaching the low maximum of each grade. After a railway servant reaches the low maximum of his grade, he is there for 7, 8, 9 or 10 years.

SIR GEORGE RAINY : You say in your memorandum that men are barred at every stage and that they have no opportunity of reaching the maximum salary. Surely, that is quite impossible.

MR. GIRI : That is quite possible.

SIR GEORGE RAINY : What you have said means that no one ever gets the maximum.

MR. GIRI : I am coming to that. Railway Board's letter No. 2713-F, dated 19th October 1925 states that if an employee is blocked for five years at the maximum of his grade he should be given an allowance.

SIR AUSTEN HADOW : No.

MR. GIRI : For instance, on the B. N. Railway, in the workshops, if a man attains the maximum of his grade and is detained there, a personal increase is being given to him at the present moment, because there is no hope of his reaching any higher grade than that for the time being.

SIR GEORGE RAINY : What I am best acquainted with is the rule in the Civil Service Regulations which did not provide for any regular system, but provided that it was legitimate to grant a personal allowance in the case of a man who was on the maximum for a long period and who had nothing to look forward to, if he was a deserving employee. I do not think it is disputed that if a particular man is blocked in that way, it is always a matter for consideration whether something should be done. But you have gone a good deal further than that. You suggest that all scales of pay should be so arranged that no one can ever be blocked.

MR. GIRI : We desire that men in the railway service should be assured of at least 20 or 25 increments during their life.

SIR GEORGE RAINY : I do not know if that is the case with any other Government servant—with the possible exception of the Indian Civil Service.

MR. JOSHI : In the case of every other Department of Government, the time-scales have introduced 20 or 25 increments, in the case of the Postal Department, the Accountant General, the Telegraphs, and even in the case of the Customs and Income-tax. All the Local Governments also have done this. In a city like Bombay, the scale is Rs. 60—5—160, that is, 20 years.

SIR GEORGE RAINY : I think you are putting it rather high. I do not think we have gone quite so far as that in many other Departments. There are other points to be taken into consideration also. You occasionally find in these long time-scales an efficiency bar also.

MR. JOSHI : I am connected with almost all these Unions officially in the Postal, Telegraph and the Accountant General's Departments.....

MR. GIRI : And he is Member representing labour in the Bombay Legislative Council.

MR. JOSHI : . . . and as such I know that there are time-scales of 60—5—160, with two efficiency bars at 8 years' service and 15 years' service. Then there are selection grades after Rs. 160 of Rs. 180—10—250. Then there are supervising posts. In the case of the Post Office, for every office where there are 5 clerks, there is one supervising clerk in the selection grade. In the case of the railways, the number of posts in the lowest grades is so high that after reaching that grade after five years, the man is blocked for 6 or 7 or 8 years even to get an entry into the next grade. He reaches the maximum after 3 or 4 years, and then again is blocked for 6 or 7 years. In this way there is no chance of getting more than Rs. 50 or 60 at the end of 20 or 25 years of service. Our request is that a time-scale system should be introduced for the lower subordinate staff on the Railways and then there should be selection grades as in other offices. There should also be supervising posts. Educationally the men in the other departments may be somewhat superior ; but the arduous and responsible nature of the duties and also the night attendance required of railway servants will outweigh the educational disqualification, if any, amongst them. Then, technical education is also required of them.

SIR GEORGE RAINY : We have also got to take into consideration what is the maximum pay that is reasonable to give to a particular kind of work. We cannot arrange the time-scales without regard to that. For a particular kind of work you do not require more than a degree of qualification, and if the man is to rise to higher pay, then he must fit himself for a higher office.

MR. JOSHI : I entirely agree. We only say this. A particular qualification is required of a cabin man. He must possess a knowledge of 7th Standard English. Then he has to undergo a special training and pass a special examination. After that, he is certainly entitled to be classed in the same footing as an ordinary clerk who is a matriculate, especially as he has to do special duties. All these things taken into consideration are sufficient to justify the same scale of pay being given to these men as in other departments. There may be efficiency bars. It may be laid down that if a man has not shown good work in the course of a year, he should not get the annual increment for that year. Our request is that there may be a time-scale.

SIR AUSTEN HADOW : Mr. Giri suggests in his note that 20 per cent. of the total employees on the railways should be on the supervising grades. May I ask whether that is really what you think ; that one man should only supervise 4 men in all.

MR. JOSHI : Our idea is, if there are four clerks working at a station, then the station master must be on the supervising cadre.

SIR GEORGE RAINY : I won't spend much time on that. It is a question of detail.

MR. JOSHI : In the case of the Post Office, exactly the same thing happens.

MR. GIRI : That a man should be barred at every stage for a number of years and after that should get a personal allowance as a sort of personal favour is, I submit, a great injustice to him.

MR. MUKHERJEE : Our contention is that the railway servant should get a living wage. If you examine the present grade systems on the different railways in India, you will find that about 90 per cent. do not get more than about Rs. 80 per month. It takes about 20 years to reach the maximum, and at that stage he is saddled with a lot of responsibility. If a vacancy occurs in the next higher grade, some man from outside is recruited, and the man who had all along been expecting a lift to the next higher grade is disappointed. These are the two points which we wish to submit, first, the disproportionate number of appointments in the lowest grades, and secondly, if a vacancy occurs in the higher grade, the man in the lower grade who has been expecting it, should get it. For this, we suggest that a time-scale of pay should be introduced, as in other departments. The Government of India have already assured us of a living wage, and by a living wage we understand a wage on which we can keep body and soul together. We can pay the medical fees in case our children fall sick, we can marry our daughters, repair houses and so on. In order that we can meet these expenses at an age when we are saddled with these responsibilities we certainly want more than Rs. 80 per month.

SIR GEORGE RAINY : What class of people are you speaking on behalf of ? Rs. 80 may be too high for one class of people and yet too low for another class.

MR. MUKHERJEE : I am speaking of the non-menial subordinate employees, the lowest subordinates, the clerical staff included ; the ministerial staff including the line staff, *e.g.*, Assistant Station Masters, Signallers, Parcels clerks, Goods Shed clerks, etc. The lowest grades are filled by 90 per cent. of the people. These 90 per cent. have to look to the 10 per cent. for higher pay, and if, when a vacancy occurs, it is snatched away by outsiders, that is a great injustice. This is not only the case of clerks but of other employees also.

SIR GEORGE RAINY : From which Railway do you come ?

MR. MUKHERJEE : I come from the B. N. Railway. On the M. S. M. Railway, a clerk has to start on Rs. 17 a month. On the B. N. Railway, he has to start on Rs. 18 a month. A gateman starts on Rs. 10 a month. I wonder if a man can live for half the number of days in a month on this wage. The Bombay Labour Office recently had an enquiry made into the living conditions of labourers and according to them, an average labourer's family requires a monthly income of more than 43 shillings, *i.e.*, more than Rs. 30.

SIR GEORGE RAINY : Was this a general investigation throughout India ?

MR. MUKHERJEE : This was only for Bombay.

SIR GEORGE RAINY : Conditions are not the same in Bombay as in other provinces.

MR. MUKHERJEE : The difference between the cost of living in Bombay and that in Calcutta is not very big.

MR. JOSHI : It is Rs. 30 in Bombay and Rs. 25 in some other parts of India.

SIR GEORGE RAINY : It is much bigger, (*i.e.*, the difference) in other parts.

MR. MUKHERJEE : These are the vexatious questions, the very low minimum and the proportion of posts in the lowest grades is very great.

SIR GEORGE RAINY : The proportion of posts is not so arranged as to get an even flow of promotion. That is your point. I have nothing to say against that.

MR. MUKHERJEE : You referred just now, Sir, to efficiency bars. In that case we urge that the higher grades should be expanded and amalgamated. In laying down the principle for regularising the salary of establishment, the Secretary of State for India stated that " the remuneration of all ministerial establishment employed at a particular station, whether their salaries fall on military, the Imperial, Civil or Provincial budget, should be so pitched, either directly or indirectly by means of allowances as to give such equality of remuneration for similar labour as will prevent just cause of discontentment." But we find a good deal of difference not only in pay but also in other conditions prevailing among the same class of employees on different railways.

SIR AUSTEN HADOW : What was the date of that letter from the Secretary of State you quoted from ?

MR. MUKHERJEE : This is an old one.

SIR GEORGE RAINY : I think that in that principle, the railways did not loom large in the mind of the Secretary of State, because the State-managed railways were small then. I remember the kind of despatch you refer to. It came before me when I was Deputy Secretary in the Finance Department.

MR. MUKHERJEE : In Bengal, we had a Committee in 1922 to inquire into the ministerial servants' grievances. The McAlpin Committee in no unequivocal terms laid down that " unless it is our intention to encourage them (the employees) to supplement their income by questionable means, we are bound to give them sufficient wages which as the United Provinces Government observed would enable them to live with decency and comfort ". The United Provinces Government is dealing with the pay of their subordinate establishment laid down as one of the principles that " every subordinate Government servant should receive a salary sufficient with prices at present level to enable him to live in decency and comfort and sufficient to put him beyond the pressure of debts or of actual want, troubles to which too many are at present subject ". On the Eastern Bengal and Assam, the Ministerial Officers' Salaries Committee in 1908 also observed that " first and foremost it is clearly essential that to every clerk who is employed in any capacity, a living wage should be assured " and

continued to say : " that wage should contain provision for reasonable decency and comforts. The rate must be sufficient to place him above constant worry and anxiety, must give him funds to educate his children and marry his girls and should at the same time leave a small margin for emergencies and for making a suitable provision for his family ". From all this, the policy is very clear. But when we look at our own condition, and the condition of the employees in other departments, we cannot but be disappointed. If after 20 years of service, after giving the best part of his life, a railway servant cannot get more than Rs. 80, what great disappointment he will have as a matter of fact you can readily imagine and cannot be put in black and white. We earnestly expect that this would be remedied at the earliest moment possible.

MR. R. MATHURANI : So far as the N. W. Railway is concerned, after the divisional scheme, the work of the subordinates—clerks and subordinates—has immensely increased. If you send for a list of the duties which a clerk has got to perform, you will wonder at the number of duties he has got to do. On the N. W. Railway, a clerk can rise only up to Rs. 60, and 95 per cent. of the clerks retire on that pay. In each Division, for want of higher grade posts, the subordinates have to perform the same duties. For instance, the Sub-Inspector of Works and Inspector of Works. We represented the matter to Colonel Walton in a deputation. The Sub-Inspector and Inspector perform the same duties. The Sub-Inspector holds independent charge, just like an Inspector. But the Sub-Inspector gets only Rs. 130 while the Inspector gets Rs. 170 to 400. We got a reply that there is difference in duties between the Sub-Inspector of Works and the Inspector of Works. I challenge this and say that there is absolutely no difference, especially when the Sub-Inspector holds independent charge of main lines. As regards their designation, Colonel Walton said they are called so on other railways also. The scale of pay of Sub-Inspectors should be at least up to Rs. 200 and then an efficiency bar, and if he is efficient he could go to the higher grade. The same is the case with station masters and assistant station masters. They have to prepare so many returns in addition to their train duty but they get only up to Rs. 80. They get no further promotion and they have to retire on that pay. We do not mean that one should go on getting promotion until he retires, but you can fix the scale of each subordinate or clerk of any class in such a way that there may be something suitable for him to get before he retires. For a man to stick to 60 or 80 or 130 and wait for 10 or 15 years and not get anything—I leave it to you to imagine how hard it will be for him.

MR. P. D. CHETTY : On the G. I. P. Railway, on the signalling line, a man starts on Rs. 40 and goes to Rs. 60 by increments of Rs. 5. At Rs. 65 he comes to a standstill waiting for an appointment of assistant station master, which he gets in a couple of years, and then he rises to a station master's post. Thus, within a period of about 12 to 13 years, he rises to Rs. 85 and there he ends his service. 95 per cent. of the people, road side station masters, and their career as station masters on Rs. 85. There are certain higher grade appointments which go by selection and the man recruited from a signaller as a station master very seldom gets to these high posts because guards are recruited for these posts. Similarly, the traffic candidate and the commercial candidate at the end of 20 or 25 years of service gets to Rs. 60 and very few get on to Rs. 90 on the G. I. P. Then there are only one or two appointments carrying Rs. 300. The commercial staff can hardly get more than Rs. 60 and the transportation staff more than Rs. 85. There are several people whose promotion is blocked for the last five years. So, a system of graduated time-scale would alleviate distress. Instead of people getting on to their maximum in 10 years, if a graduated increase is introduced and the maxima are raised, it will go a long way to alleviate distress.

SIR GEORGE RAINY : In Mr. Giri's statement, rather sweeping proposals have been made. I take it, that these might be regarded as a counsel of perfection. But what seems to be mainly in your mind is that whatever the ultimate solution might be, you attach great importance to re-considering the scales of pay from the point of view that they should provide for a reasonable rate of promotion. Almost every one who has spoken has laid stress on that point. It is a perfectly fair question. It has been considered over and over again in many Government departments. When I was Deputy Secretary in the Finance Department, I dealt with many schemes in which that feature appeared. I am not acquainted with the details of the scales of pay in Railways and therefore I am not in a position to give a brief reply, but it is certainly a matter that will be examined.

MR. GIRI : We have put forward some proposals in the memorandum. If it is desired that our proposals and classifications should be made in a full and

perfect manner, we should be prepared to submit complete proposals. What we submitted were merely put in in the memorandum, perhaps not after much study, due to the fact that we have not got all the information to hand. They may not be perfect.

SIR GEORGE RAINY : Quite right. You did draw my attention to these things and you have given instances. You have also suggested the kind of solution which you think will be a complete remedy. Government may not be able to accept your remedy in that form, but it does not follow that we regard the evil you are trying to cure as being one which we ought not to pay attention to.

MR. JOSHI : We have spoken so far on the ministerial establishment, and not on the menial establishment. But it is of the utmost importance that the menial staff also should get a time-scale. The menial staff in the Postal and other Departments have been given a time-scale of pay, 25 years in some cases and 20 years in others. The postman gets Rs. 20—1—40. Then he becomes a head postman and wherever he may be working, he gets Rs. 40—4—80. We lay strong stress on the wages of the menial establishment. They are more hard pressed. We do not wish to go into details, but we have made a tentative proposal that it may be on a time-scale basis.

MR. KRISHNAMURRY : I wish to give you details on the M. & S. M. Railway. The menials—office peons, gang men, etc.—start on Rs. 9-8-0 and with an increment of half a rupee per year go to Rs. 10-8-0. There they stop for a number of years, and then they get an annual increment of half a rupee and go to the grade of Rs. 12-8-0. There is another grade from Rs. 12-8-0 to 15 with an increment of half a rupee per annum. There is a still further grade from Rs. 15 to Rs. 17-8-0 with an increment of half a rupee and another from Rs. 17-8-0 to Rs. 20 with half a rupee increment. So from the minimum of Rs. 9-8-0 to the maximum of Rs. 20 there are about half a dozen grades, and almost all the menials are family men with children, and I cannot see how they can keep their body and soul together with Rs. 9-8-0 or Rs. 20. A rich man's dog requires at least Rs. 10 a month, and it is impossible for a human being to live on this pay.

MR. NADKARNI : On our Railway—the B., B. and C. I. Railway—the rates are a bit higher for the menials and also for the clerical staff, but the minimum living wage has been put too low by the Railway Administration. The maximum of the lowest grade for the clerks should be raised, because for the clerks that is not the minimum living wage. Another remedy would be to increase the higher grades. A clerk must not have to retire on Rs. 80 only, because that is not the minimum living wage for the lower middle class man. Similarly, what the menials can hope to get is not a living wage. Therefore we suggest that the maximum for the lowest grades should be considerably increased.

MR. R. MATHURANI : Formerly, non-matriculate men were being recruited to the Railway Department. Now, after the reorganisation, there are strict orders that no man under a matriculate should be taken. When you want better qualified men in the Railway Department I do not see why they should not be paid better, and as Mr. Joshi has pointed out, there is a circular of the Railway Board that if one does not get increments for five years, he should get some allowance. I state that there is a circular like that.

SIR AUSTEN HADOW : I know that circular. I looked into it only the other day in connection with an officer's claim which we had to refuse. Certain principles are laid down in that letter. It states that the question of granting personal pay will be considered—only considered, mind you—when a man is blocked, as Sir George Rainy said, and there is no immediate prospect of advancement into the higher grade, even though he is fit for work of a higher class. There were various other considerations, such as, the work he was doing, the capacity he had shown, etc., which had to be taken into account before anything could be given. There is no definite rule that an employee should get any increase, however many years he may have put in at the top of that grade.

MR. GINN : That is more or less on a personal footing. The circular is quite clear.

SIR GEORGE RAINY : You really think that it shows that the principle is admitted that if a man is a deserving man and has remained for a long time on a given rate of pay, there may be reasons for giving him something extra. You quite naturally, and I think properly, say that it is your opinion that we could extend that a bit further and that you consider that scales should be so arranged

that they will not result in prolonged delays. That is your point, I take it. That is a matter we are perfectly prepared to look into. We are certainly prepared to look into the question and see whether our scales are so arranged at present that they automatically produce undesirable blocks. What we can do about it I am not in the least prepared to say. I have not got the data about it excepting such instances as you have given.

MR. GUPTA : About the blocking on the maximum ; on the E. B. Railway, some men are taken as new recruits on the maximum of the grade. Anglo-Indian and European guards are generally taken on the maximum of A class. The minimum of a A class is Rs. 45 and the maximum Rs. 100. The result is that this blocks the promotion for everybody below.

SIR GEORGE RAINY : In the old days of graded scales, you had so many appointments on Rs. 45, so many on Rs. 50, so many on Rs. 60, Rs. 70, Rs. 80, Rs. 90, Rs. 100 and so on. If you took a man on Rs. 100 it meant that everybody in the grade below him was drawing less than he otherwise would have done. But in the time-scale by which you automatically go up to Rs. 100 by length of service, if you bring in a man on Rs. 100, the only result is that you prevent a man being brought in on Rs. 45. You do not prevent anybody else from getting up to the Rs. 100.

MR. GUPTA : The others are rotting in the grade. Anglo-Indians and Europeans are taken on Rs. 100 while the Indians are taken on Rs. 45.

SIR GEORGE RAINY : You are getting on to another point.

MR. GUPTA : On the E. B. Railway 3 Anglo-Indians have been appointed on Rs. 100 with instructions to train them as Station Master for special class. As soon as these men are trained, they will be promoted as Station Masters. But men of required qualifications are waiting for promotion in the special class and their case will not be considered. One Mr. XYZ was appointed as a guard only a year ago, and before he has passed all the examinations, he is promoted as Transportation Inspector, and then after a few months, he has again been promoted as Assistant Traffic Superintendent, superseding the claims of Traffic and Transportation Inspectors who are fully qualified in all the examinations.

SIR AUSTEN HADLOW : He must be rather a good man.

MR. GUPTA : He is not a qualified man. He has not passed in Coaching and Goods examinations. If you put a man there who is not qualified in Coaching and Goods, how will he deal with Coaching and Goods ? He will have to depend on the clerks. How can he be efficient ? He is an officer sitting there and issuing orders to these men. I do not know how far this is justified. We consider it to be unjustified.

MR. P. D. CHETTY : Speaking on the subject of recruiting outsiders for appointments, I should like to submit that in the Telegraph branch of the G. I. P. Railway, I started my life in 1912 as a Telegraph Inspector. Years after my service began, many Anglo-Indians and Europeans have been taken on the highest maximum. Rs. 250 was the highest grade. We, Senior Inspectors, were kept on the lower grades and outsiders were given the top maximum right away. As a result, after 18 years, the position now is that several European and Anglo-Indian Inspectors taken on the top maximum have a chance of further progress, but we, Senior Inspectors have been left in the background. That is the grievance.

MR. GIRI : I have to submit that there is of course this grievance of racial discrimination. I need not dwell at length on that subject.

SIR GEORGE RAINY : There is a body in which I hear a good deal about it. Many discussions are taking place in the Assembly. The Assembly is never slow in urging this matter and it is not a matter which I can overlook even if I wished to.

MR. GIRI : I do not wish to dwell on it nor do I wish to waste your time

SIR GEORGE RAINY : I do not regard my time as wasted at all. That is not my feeling about it.

MR. GIRI : . . . on overtime allowance, relieving allowance, Sunday and holiday allowance, travelling and mileage allowance and bad climate allowance. I do not wish to repeat more than what I have stated in the memorandum, that we have presented on behalf of the deputation.

Nor, Sir, as regards the conversion of daily wages into a monthly rate, I do not think that it should be considered in a careful manner. We have stated our

views in the memorandum already submitted. I would only submit that even in the workshops, the loco. shed people.....

SIR GEORGE RAINY : I think it that the daily rated men are almost entirely workshop men,—in the main it is a workshop question.

MR. GIRI : In the loco. sheds, the electrical department have got a monthly rate, whereas, for the same kind of work, in the railway workshops, they have got a daily rate. They lose their pay during Sundays and holidays. We submit that this question may be gone into in a careful manner and some decision arrived at on the merits.

SIR GEORGE RAINY : Just explain the consequences that follow from the fact that it is a daily rate.

MR. GIRI : He works for 24 days in the month, and on holidays he would not get pay.

SIR GEORGE RAINY : It does not follow that if he became a monthly rated man, his total earnings would be increased. You can make the monthly rate of pay just equivalent to what they would draw during the 25 days. That is quite a partial way of dealing with the question. I was thinking of consequences other than that.

MR. GIRI : Leave, Provident Fund and Privileges.

SIR GEORGE RAINY : In the case of the Provident Fund, it is not absolute.

MR. GIRI : After three years of service, if they desire to join the Provident Fund, they can do so. But leave and passes are affected. They do not get foreign passes and I do submit that this matter may be given some consideration.

SIR GEORGE RAINY : I take it that if he was a local man and he wanted to go home and see his family, he will not only lose a portion of his pay but he will have to pay the whole of his fare.

SIR AUSTEN HADOW : I think they get passes to a certain extent.

MR. GIRI : Perhaps on home lines. The menial staff do not get passes beyond 100 miles even on the home line. That is really a very serious grievance.

SIR GEORGE RAINY : Has this question been taken up by your Unions with the Agent ?

MR. GIRI : I think a representation has been made.

SIR GEORGE RAINY : Because, it seems clearly not a general matter, but one for the Agents of individual railways to deal with.

MR. HAYMAN : This principle of giving passes only for a limited journey is based on the assumption that the employees are men engaged locally.

MR. GIRI : They come there; their homes are somewhere else. The principle is as explained, but unfortunately that is not so in actual practice. People come from distances of 600 or 700 miles to seek some employment and no doubt they are employed at the particular locality, but their homes are far away.

Coming to the question of insecurity of service, there is no question of financial commitment so far as this question is concerned. It is a matter on which railwaymen in India very keenly feel. They expect that they should not be turned out without knowing exactly what their fault is. I should like to make the position of the deputationists quite clear. Every employee should feel sure of his service unless he has committed some gross misconduct. We also submit that there must be some definition of what is gross misconduct. Some specific instances must be defined, as to when a dismissal can actually take place. Some definite procedure must be laid down. A dismissal, I submit, should only take place when there is gross misconduct.

SIR GEORGE RAINY : I do not think that in any Department there is anything like a case law on the subject of misconduct justifying a dismissal. I have dealt with a lot of cases myself and I do not remember that it ever came up that there should be any question of any definite detailed rules. You judge each case on its merits.

MR. GIRI : The Fawcett Committee have laid down in what specific instances dismissal should come in. I have not got the report with me.

MR. JOSHI : I myself was connected with this Committee on behalf of the labour workers. Standing Orders were prepared by the Millowners' Association.

tion in which they laid down the specific acts for which the punishment of dismissal may be awarded. They also made another rule wherein the specific acts for which fine would be the punishment were laid down, and they also laid down that the fine shall in no case exceed 2 per cent. of the man's pay. In Volume II of the State Railway Code, rule 298, it is stated in sub-clause (2) that any non-pensionable employee may be dismissed for disobeying any lawful order of the officer concerned. Every order is a lawful order.....

SIR GEORGE RAINY : It does not follow in the least that every order is a lawful order.

MR. JOSHI : If a man has to come to office every day at 10-30 A.M., and if he comes late, that is certainly disobeying a lawful order for which dismissal would be the punishment.

MR. HAYMAN : No ; no.

MR. JOSHI : If a person does not present himself or take advantage of the medical treatment provided for by the rules, and if he produces a medical certificate from a private doctor under whose treatment he was, that is considered a breach of the rule and as such he is considered to have done an act for which the punishment of dismissal can be given. There have been innumerable cases I have dealt with and I have submitted them to the Agent for re-consideration. We had recently a case where a man from the N. W. Railway, a Secretary of the Union, who was suffering from some disease, presented himself before the Railway doctor and produced his certificate and submitted that certificate and applied for two months' leave. He was again asked to appear before the same doctor. He merely submitted that he had already submitted a doctor's certificate and it was not necessary for him to appear again before him, and if it was lost, a duplicate may be obtained. As he disobeyed that order and did not present himself before the medical officer, he was discharged. I submit that such cases are frequent. This rule gives a very wide scope.

SIR GEORGE RAINY : If he was too ill to appear, that is quite another matter, but if he received an order that he was to appear for examination by the Railway doctor is there anything singular about it ? It may be quite definitely an act for which punishment by discharge is merited, but without knowing the circumstances of the particular case you refer to I am not prepared to express an opinion about it.

MR. JOSHI : There has been a breach of the ordinary service condition, and though his conduct in the past is unblemished, he is discharged. There have been such cases, and by giving too wide a power to the Agents and Heads of Departments, we submit that a great deal of discontent has been caused, and many of the employees have been discharged.

SIR GEORGE RAINY : That is quite a different matter. Getting away from the particular instance you quoted, I am quiet aware that it is a fact that there is a feeling amongst railway workers that they do not enjoy a proper measure of security of service. But let us get away from individual cases. We cannot progress on that.

MR. GIRI : I submit there should be some regular procedure for meting out punishments. I submit the procedure should be according to the view of this deputation, that a man should know what his fault is. A charge sheet should be handed over to him stating exactly the fault that he has committed, and an opportunity should be given to him to refute the charges which should be made after a thorough enquiry instituted by his officer. I also submit that an employee who is given notice of dismissal should have a representative of his constituted Union with him who should be present at every stage of the enquiry. Then alone there would be a feeling of security and that he has been represented by a proper body.

SIR GEORGE RAINY : I would rather not get on to the Union question to-day. The fact that I have received you shows that I am not an enemy of yours. I do not want to go on to questions of a different kind. I rather want to concentrate on the conditions of service. You get on to a different train altogether if you get on to the question of the rights, duties and functions of Unions.

MR. GIRI : I do think, Sir, that the question of Unions naturally crops up when we discuss the question of insecurity of service.

SIR GEORGE RAINY : From your point of view it does ; but from my point of view, I do not wish to get on to it.

MR. GIRI : I do submit, Sir, that there would then be a feeling of greater security on the part of the employees, and a feeling that they have been given an opportunity to put the case properly before the employer. It is good not only in the interests of the employee but also in the interests of the Administration as well.

SIR AUSTEN HADOW : We have taken an interest in the last couple of years in the general question of discharge and so on.

SIR GEORGE RAINY : I know the Railway Board is taking a good deal of trouble about it.

MR. GIRI : But I do consider that this question should be gone into at the earliest opportunity and some decisions arrived at so that there may be no discontent on the part of the employees.

SIR AUSTEN HADOW : We are anxious to do it ourselves.

MR. GIRI : The question of service bond is relevant, and the service bond is in the opinion of railway men not only unnecessary but it wounds their very self-respect.

SIR AUSTEN HADOW : Why should it ?

MR. GIRI : I will just read to you the service bond and I will show how the railwaymen feel that they are practically bound down under certain unhappy provisions. I also wish to submit that this service bond does not exist in any other department of Government, and I do think I am correct in that statement.

MR. JOSHI : It does not exist in any other department.

SIR AUSTEN HADOW : The whole thing is on a different arrangement.

SIR GEORGE RAINY : I signed a covenant before I became a member of the I. C. S. I promised that I would keep my private accounts always open to inspection of my superiors.

MR. GIRI : Your position and the position of poor railway servants is entirely different, Sir.

SIR GEORGE RAINY : If I leave without permission, I am liable to summary dismissal from service.

MR. GIRI : The bond runs :—

“The Railway Servant will serve subject to the following conditions of service, namely, that such service is permanent and non-pensionable and terminable at any time. . . .”—I do submit “terminable at any time” is unnecessary “ (a) by the Railway Administration on one month’s notice, or on payment of a month’s pay in lieu of notice, (b) by the Railway servant on one month’s notice only, that under no circumstances shall he be entitled to gratuity or pension :”—this again is a very hard rule.

SIR GEORGE RAINY : Though he has resigned his service ?

MR. GIRI : Whether he resigns his service or whether he is compelled to resign the service, so far as gratuity is concerned, as we have already submitted in our memorandum, it should be considered as a sort of deferred pay. There are cases where after a man has worked very very faithfully for 20 years continuously, with good certificates from all the officers, it is suddenly discovered in the 21st year of his service, that he did not do his work properly, and he is dismissed or discharged and he loses his gratuity. We are prepared to put forward these cases before you if really you desire, Sir, to enquire into this matter.

SIR GEORGE RAINY : I am prepared to say at once that a man who has put in 20 years’ service ought not to be discharged without the fullest consideration. I am prepared to say that straightaway.

MR. GIRI : We are prepared to put before you, or Mr. Hayman, or Sir Austen Hadow these cases.

SIR GEORGE RAINY : I should be prepared to admit that there have been cases in the past in which probably the power of discharge has been used unjustly. I think it is inevitable that such cases should sometimes occur. One of the things we shall take into consideration is how to prevent them occurring in future. Undoubtedly, that is one of the things which we have got to consider. To my mind, the longer a man’s service with the railway, the stronger is his claim. Consideration of that kind is, I am sure, the intention of the Railway Board.

MR. GIRI : If a railway servant did not get pension, after long years of service, he has to depend upon the gratuity and the Provident Fund, and if these are deprived.....

MR. MUKHERJEE : The Provident Fund is exhausted in the daughter's marriage !

MR. GIRI : I do consider that this request of ours, namely, that gratuity should be considered as deferred pay, may be given due consideration.

SIR GEORGE RAINY : What you mean is that gratuity may be put in very much the same class as the contribution to the Provident Fund.

MR. GIRI : Yes.

SIR GEORGE RAINY : That is practically what it comes to. That is under consideration just now.

MR. GIRI : The bond runs :—

“though he shall be eligible for a gratuity for good, efficient, faithful and continuous service at the discretion of the Agent, and that the authority which appoints him has full power and authority at any time, for any reason that may to him appear sufficient, to suspend or dismiss the Railway Servant, or otherwise punish him according to the rules of service in which he is for the time being employed.”

SIR GEORGE RAINY : I suppose we all of us—I am doubtful if even the High Court Judges are an exception—we all of us are servants of the Crown. We have no remedy at all if we are summarily discharged.

MR. GIRI : But you are given an opportunity to explain your conduct and a charge sheet is handed over to you !

MR. JOSHI : In all other Government service there is security and no such thing can be done.

SIR GEORGE RAINY : Under the various rules made under the Government of India Act, the position is a good deal changed from what it was before. For a very large body at any rate of the Government servants it is laid down purely by executive order what the procedure is to be.

MR. GIRI : But whatever the executive order, it must be an order which will satisfy those who may be dismissed. What I submit is they should be given an opportunity to explain their case and to put their case before the employer.

SIR GEORGE RAINY : I think there is a great difference between a man who has not been very long in service and a man who has been in service for a long time. I think there is considerable difference.

MR. GIRI : There are many cases where people who have been continuously in service with a good record have suddenly found themselves discharged. We can certainly place these cases before you, if so instructed.

SIR GEORGE RAINY : My immediate point was that I do not consider that a man with less than 5 years' service has got anything like the same claims on the Railway Administration as one with long service.

MR. JOSHI : Whatever the ordinary laws of master and servant, it has been the established practice in Government service that nobody who is permanent is to be dismissed unless he has been found guilty of an act for which dismissal is the punishment. This clause (of the service bond) gives such a wide power that he can be dismissed at any time. I submit that whether a man has put in 20 years' service or one year's service, if he is once made permanent, he should not be so dismissed.

SIR GEORGE RAINY : The distinction then is that in other Departments of Government the power exists but it is not used, and in the Railway Department it exists and is sometimes used.

SEVERAL MEMBERS OF THE DEPUTATION : Not sometimes ; many times.

MR. JOSHI : Not only in Government Departments, but even in local self-governing bodies and private firms—long established and well reputed firms—what is done on railways is not done.

SIR AUSTEN HADOW : Sir George Rainy was talking about discharge. We all know the rules about dismissal. We are only talking about discharge, which is generally, I think done more frequently in cases of inefficiency, a man who

is obviously inefficient after 2 years, 5 years or even more. The Railway cannot stand having a man who does not do his work. But I would not send away an inefficient man without giving him several warnings.

SIR GEORGE RAINY : It ought to be on record every time he is warned. That is one of the fundamental things that we will consider.

MR. JOSHI : If he is inefficient, his further promotion should be barred.

SIR GEORGE RAINY : There is nothing I regard as unreasonable in getting greater power to get rid of inefficient officers. I have seen cases in which it really required the exercise of superhuman energy to get rid of them.

SIR AUSTEN HADOW : We must have that power.

MR. JOSHI : The Home Department rules in this respect deserve to be quoted. They have laid down the imposition of, fines, stoppage of increments.....

SIR GEORGE RAINY : As regards the ordinary departments of Government, in the case of the clerical servants, fining was abolished in the year 1900 when I was in my first year of service.

MR. JOSHI : Fines are imposed in the Post Office to some extent.

MR. GURUSWAMY : In 1922 Colonel Gidney brought to the notice of Government that in inflicting severe punishment, the Home Department has issued certain definite instructions saying that a charge sheet must be given to the employee concerned, he must be given full opportunity to defend his case by any representative he may choose, etc. He quoted the rules. I think you will find this in the Legislative Assembly Debates for March, 21, 1922.

MR. HAYMAN : He must have been told that it did not apply to Railways.

MR. JOSHI : We want them to be applied to Railways.

SIR GEORGE RAINY : It was only your mention of fines that drew my attention to it. It occurred so early in my service. One of my early duties was to fine clerks who came late to office.

MR. GIRI : Paragraph 4 of the service bond runs :—

“ The Railway Servant will at all times obey and abide by all instructions and regulations for the time being in force and contained in the Public Works Department and State Railways Open Line Codes, the General Rules for Indian Railways, the Subsidiary Working Rules, in force for the time being on the North Western Railway as well as all regulations for the time being in force in the Railway Department that affect his duties as a Railway Servant serving under the Railway Administration and also all or any further instructions that may from time to time be issued by the Government of India (Railway Department) Railway Board, the Agent of the North Western Railway, or any other person at any time having authority over him.”

SIR GEORGE RAINY : I do not see anything in that.

MR. GIRI : What we say is, you expect the railwayman to know practically all the rules. How can he know all this from the point of view of the pay that you give him ?

SIR GEORGE RAINY : You might just as well say “ I am expected to know all the various things that are prohibited in the various Statutes by the Legislature in this country. I do not know them ”. That is not a matter of principle at all. There may be room for codifying the rules a bit, but I do not believe that that kind of condition would in itself be harsh.

MR. GIRI : I do not take great objection to paragraph 4. I come to paragraph 5 :—

“ The Railway Servant will not, without the permission, in writing—to be first obtained of the Agent of the North Western Railway, carry on trade of any kind whatsoever and that if he does so he will be liable to criminal prosecution under section 137 (3) (b) of the Indian Railways Act, IX of 1890, and Section 168, Chapter IX of the Indian Penal Code, as well as to summary dismissal.”

SIR GEORGE RAINY : The liability to prosecution arises under the Act, not under the agreement. You cannot agree to be, or not to be, prosecuted. You cannot bargain with the law in that respect.

MR. GIRI : This bond is absolutely unnecessary.

SIR GEORGE RAINY : I should say that as part of an agreement, that clause is probably quite unnecessary. I imagine it is inserted merely to draw your attention to the liabilities which you incur under the Statute itself.

MR. GIRI : My submission before you is that this bond is absolutely unnecessary. If he does not do his service properly, he is liable to dismissal as any other man in Government service.

SIR GEORGE RAINY : There is a great deal more than that. There is the discharge question. Dismissal carries with it a stigma ; discharge should not.

MR. GIRI : Paragraph 6 runs :—

“ The Railway Servant will not engage himself in the business of money lending, or in any other business, either directly or indirectly, and if he does so, he will render himself liable to summary dismissal with forfeiture of all claims to bonus in the Railway Provident Institution Fund.”

SIR GEORGE RAINY : If this is directed at anything in the nature of professional money lending it is perfectly salutary. But if it is intended to apply to casual loans I should say there is a great deal more than necessary in it.

MR. GIRI : Why should there be a double punishment of dismissal and forfeiture ?

SIR GEORGE RAINY : Can any one of you mention a case which has come to your notice in which any one has been summarily dismissed for money lending ?

MR. GIRI : I am not in a position to say.

SIR GEORGE RAINY : These are points of detail in the bond. I am not in the least prepared to say that it may not be desirable to amend the form in certain respects. What is the real point that you wish to urge ?

MR. GIRI : The real point is that the power of the railway administration to discharge without due notice and without assigning reasons. The bond as it is would not give the impression that he has the privilege of putting forward his grievances before the authorities in case of dismissal or discharge. To that extent I submit that this bond is absolutely unnecessary.

SIR GEORGE RAINY : What is the good of saying it is unnecessary when the Railway Administration consider it necessary to have that power ? What you were really saying was that the clauses you were reading out were not necessary. That may be. What I am trying to point out is that the whole thing centres on the power of discharge without assigning reasons.

MR. GIRI : If the Railway Administration, however, thinks it is necessary, there must be a good deal of modification in the service bond as it exists today. That is my humble submission on behalf of the Deputation.

SIR GEORGE RAINY : That may be. I have already said I am not inclined to say that the service bond is a kind of Bible which is infallible in every detail. I do not think so. But we had better try and concentrate on the things which are likely to cause injustice and harm, and especially on the procedure to be followed before dismissal, because dismissal carries with it a stigma, and also the precautions which ought to be taken as regards discharge, especially as regards those who have put in a long service under the Railways. I would not put the limit too high. I do not say that a man has got to serve 20 years before he has got any claims on the Railway. That would not represent my views at all. I would put it a good deal lower than that. It seems to me that that is the thing, *prima facie*, on which to concentrate.

MR. B. MATHURANI : As for dismissal, I may say that officers avoid dismissing anybody because they fear the employee going to court or taking any other action against the authorities. Therefore, they always discharge him. I will quote instances.....

SIR GEORGE RAINY : I see there might be a danger there. That is quite a fair point to make. When you discharge a man, it is definitely a punitive measure. As far as I recollect, I think that is the line on which we have been proceeding. I am indebted to you for drawing attention to this point. If you make strict rules about dismissals and (retain) the present rules about discharge, your point is that they get round you by discharging, not dismissing.

MR. HAYMAN : That is not our intention at all.

MR. MATHURANI : I will give you instances. Mr. Chetanram, Clerk, Divisional Superintendent, Karachi, service 20 years. He was discharged after having put in a long and meritorious service, because the Divisional Personnel Officer thought that Mr. Chetanram was suffering from some mental disease. He was not sent to a competent medical authority but the whim of the Divisional Personnel Officer was sufficient reason to deprive the man of his livelihood in the old age under the terms of agreement. Then there is another case of.....

SIR GEORGE RAINY : Does discharge disentitle a man to the Government contribution to his Provident Fund ?

MR. HAYMAN : No.

MR. MATHURANI : There is Mr. Vishindas, Clerk, Audit Officer, Karachi. Service 16 years. He was on 8 months' medical leave and he went to England with a view to recoup his health. He obtained two months' extension from India Office, London, which leave was also sanctioned by the Local authorities, but when he arrived in India, he was served with a notice before his leave expired that on expiry of his leave, he was to consider himself discharged from service in terms of agreement. There is the case of Mr. Ladikram, Clerk, Divisional Superintendent, Karachi. Mr. Joshi and Mr. Giri told you that he was asked to appear before the medical officer and he did not go because already he had got a medical certificate. But the fact is he never got that letter (in time). If they wrote a letter asking him to appear again before the medical officer, he had no objection. But as soon as he got the letter, along with that letter he got the letter of discharge. He gets a letter asking him to appear before the medical officer to-day at 12 o'clock, and the same post peon brings him his letter of discharge along with that letter, and he appeals to the authorities, and the Divisional Superintendent replies : " Your services have been terminated in accordance with the terms of your agreement with Railway against which there is no appeal or argument ".

MR. HAYMAN : If the facts are as stated by you, these are cases which seem to call for enquiry. We must know what the other side has to say.

MR. GIRI : We would like to put before you some typical cases in which a good deal of injustice has been done. You can get as much information as possible from the officers concerned and see how things are going on, and remedy these cases. It is not as a complaint. We are only putting forward such cases in which we think we are in a position to prove the justness of the claim of these men. You can verify them.

MR. MATHURANI : Your rule says you can appeal to the authorities. This is only in name. If anybody sends an appeal to the Agent, I think there is a seal in his office to say, " regret the undersigned cannot interfere in the decision ". They have created an Appeal section. I do not know why they should have done so when they are not going to hear any appeal. The Agent sends the appeal back to the Divisional Superintendent for disposal. There is no door open to the employees to appeal to anybody. The highest authorities have no time to go into these details. Mr. Giri has already told you that before discharging a man, an enquiry should be held and there should be one representative of the Union in the enquiry, to see if the man is to be discharged or deserves any other punishment. We can only put forward our suggestions. If an appeal is given, the highest authority ought to hear it.

SIR GEORGE RAINY : I would not go so far as to say that they ought necessarily to see the man personally. That may not be always possible. But I quite agree that an appeal should be a reality. It is not intended to be a matter of form. Unless the appellate man is going to apply his mind to it.....

MR. JOSHI : As a Judge you ought to know best.

SIR GEORGE RAINY : I was never a Judge. I was a Magistrate.

MR. JOSHI : It is generally felt that when an appeal is presented, the formal reply is given. As a matter of fact, it should give the reasons to some extent for the decision.

SIR GEORGE RAINY : It is difficult to lay down a rule of that kind. There have been cases which I have gone through myself. At the end there was nothing to be said except that you would not interfere.

MR. GUPTA : We represented the matter to the Agent, E. B. Railway, and we got a reply that steps are being taken to guard against the rules. Certain cases happened there. One man, a personal clerk, received a telegram that his

wife was sick and in a hopeless state. He wired to the D. T. S. for leave, but no reply. After 7 days, he again wired, and no reply. Then he sought the assistance of the Union. I sent a telegram to the Traffic Manager, he sent it on to the D. T. S. and the D. T. S. at once granted him 7 days' leave. When he resumed duties, the D. T. S. said, "You sent a telegram to the Traffic Manager against me? I don't want you. Your services are not required under the bond".

MR. NADKARNI : The bond is resorted to to get rid of inconvenient men. We complain against the bond on that ground. Otherwise there would be nothing to object to the bond.

MR. HAYMAN : Thank you.

MR. NADKARNI : If they do not want a man, they can avail themselves of the bond to get rid of him without giving any reasons.

MR. MATHURANI : If a soldier wants anything from a shopkeeper, he goes and takes it and pays according to his sweet will and pleasure. The shopkeeper does not say, "Give me so much". In the same way, these Divisional Officers terrorise the staff. There is nobody to hear them.

MR. JOSHI : I had to represent the case of a man whose wife delivered at night. As there was nobody to attend to her he had to stay at home one day. The next day he went to the office of the head of the department and requested him for sanction for leave. That leave was not sanctioned. When he attended office on the third day, he received a notice saying "Your services are not required. You may take one month's pay".

SIR GEORGE RAINY : This is a matter which really wants looking into.

MR. MATHURANI : Here are some fresh cases.

SIR GEORGE RAINY : You are preaching to the converted so far as the existence of bad cases is concerned.

MR. JOSHI : Only the day I came here, the case (of which I spoke) was represented.

MR. GIRI : In the case of gratuities, persons engaged after 40 years cannot get the benefit of gratuities. The Deputation submits.....

SIR GEORGE RAINY : That is really arithmetic. He will be 55 before he can complete 15 years' service. I do not know if it is necessary to make a special rule.

SIR AUSTEN HADOW : The rule does not exist in that form.

MR. HAYMAN : The man will always want an extension of service.

MR. GIRI : In the case of subordinates, no gratuity accrues under clause (d) if he enters service after reaching the age of 40 years.

SIR GEORGE RAINY : That has no doubt been inserted to prevent them claiming for extensions of service.

SIR AUSTEN HADOW : That is probably so.

SIR GEORGE RAINY : I think it is probably more to his good that he must understand from the time he enters service that there is no good asking for extensions of service. But, surely, there cannot be a great many people who enter service after the age of 40.

MR. GURUSWAMY : The Administration itself gives extension.

SIR GEORGE RAINY : He comes in on these terms. I do not think it is an unfair term. It is made plain to him when he enters service at that age, "This is what you are to expect from us". If he accepts those terms, I do not honestly see that he has a great grievance.

MR. GIRI : It will only apply to a very few people.

MR. HAYMAN : In actual practice, there are a fair number of people who come back for employment after the age of 40 who have been employed on some other railway before. In 90 per cent. of such cases, if the man left his previous employment for some good reason, we condone the break in service, add on the previous service, and give him a gratuity.

MR. GIRI : Why not reduce the number of years for getting gratuity ?

SIR GEORGE RAINY : If it is made 45 years, then you would ask that it should be applied to 10 years, or 8 years of service. If there is to be any distinction

at all between gratuity and contribution to the Provident Fund, there must be some basis of distinction, some prescribed conditions. There must be a minimum period of service. I do not think that is unfair.

MR. HAYMAN : We are much more liberal in this respect than any other department. As a general rule they do not employ anybody over 25 years of age.

MR. GIRI : As regards Leave Rules, I do not wish to trouble you by reading what I have stated in the memorandum. The view of the Deputation is that the Fundamental Rules should be applied as they are now applied on State Railways.

SIR GEORGE RAINY : I am not sure that these Fundamental Rules are perfectly suitable. I am not at all sure that the Government of India won't bring the Fundamental Rules under consideration before very long. There is a very strong impression that they are unduly liberal, in a certain Department which is inclined to take liberal views. I know Sir Basil Blackett was very distinctly of the opinion that we have gone too far in making the Fundamental Rules and it is necessary to modify them in certain respects. I do not think it is likely that anything will be done in the way you suggest, but it seems to me that on Railways, the most important thing in connection with leave is the adequacy of the leave reserve. That is a matter I am prepared to look into. There is also the question of assimilating the leave rules on the Railways we have taken over from the Companies to the rules in the old State-Managed railways, and that is a question which is under examination. But I think it is necessary to remember that it may be possible, it may be desirable, to adopt for new entrants in the State-managed Railways a code of rules which would be a good deal simpler than the Fundamental Rules and at the same time would give people better terms than they get on the E. I. Railway or the G. I. P. Railway. I think it is likely that the remaining Company-managed Railways would be prepared to do that. I think it is very unlikely that they would be prepared to go the whole length of the Fundamental Rules.

MR. GIRI : The present trouble is that it is very difficult for the employee to get leave when he actually requires it.

SIR AUSTEN HADOW : I agree.

MR. HAYMAN : I agree.

MR. GIRI : And I do submit that the matter of leave reserve should be looked into.

SIR AUSTEN HADOW : We have that very distinctly in our mind.

MR. JOSHI : The employees who were employed prior to 1925 should be allowed to have the benefit of accumulated leave.

SIR GEORGE RAINY : What I was contemplating was, if we can devise a new code of rules, the intention is to apply it in the case of the E. I. Railway and the G. I. P. Railway not only to new entrants but to people already in the service if they elected for it.

MR. HAYMAN : All these people will be given an option.

SIR GEORGE RAINY : They would have the option of electing for the new rules.

MR. P. D. CHETTY : With regard to menials on the G. I. P. Railway—I am talking of the daily allowance—a new menial draws more than the old man for the same kind of work.

MR. HAYMAN : That is stated in the demands.

MR. GIRI : As regards fines and debits, I submit that some definite rules should be framed.

SIR GEORGE RAINY : Do you regard this as a very urgent matter ?

MR. GIRI : There is a lot of complaint against these fines and debits.

MR. JOSHI : The urgency arises in this way. Already their pay is inadequate and this is an additional burden to them.

SIR GEORGE RAINY : But the debits are always paid up ?

MR. JOSHI : They are deducted from their salaries.

MR. HAYMAN : Almost all the debits that I have placed as an Accounts Officer against stations and against the booking establishments have always been paid up.

MR. MUKHERJEE : That is not the practice on the B. N. Railway.

MR. P. D. CHETTY : On pay day, he has got that list, and immediately the man draws his pay, he has got to shell out.

SIR AUSTEN HADOW : Supposing his pay is not enough ?

SIR GEORGE RAINY : When I was Collector of Midnapur, my treasurer was always being debited by the Commissioner. I found that the total pay which he had actually retained for a period of 18 months worked up to Rs. 3-2-0 a month. I was not surprised when he was run in for misappropriation not very long afterwards. It is an old grievance of District Treasurers that there are a large number of counterfeit coins in remittances. They say, " We do not put them there, whoever else did ". These are very difficult questions, for the Railways have got to guard against pilfering. There is always the danger of deliberate fraud. I do not say it is a matter that should not be considered. That is quite another question. But the Railways have got to take their precautions. As Mr. Hayman puts it, the people who are charged find it possible to make payments with great promptitude.

MR. MUKHERJEE : So far as the B. N. Railway is concerned, debits against the goods shed staff are deducted without their knowledge from their security deposit money.

SIR GEORGE RAINY : That seems to me very hard.

MR. MUKHERJEE : And at the end of a year or two, he finds that there is no money to his credit.

SIR GEORGE RAINY : That is entirely wrong. He ought to be told.

MR. MUKHERJEE : I am sure about what I say.

MR. JOSHI : There should be a definite procedure laid down as to how debits should be raised and recovered.

SIR GEORGE RAINY : I told you what is in my mind. I do not want to take up too many subjects simultaneously. One blocks the other, and they all block the Railway Board office. That is not only the difficulty I find myself in dealing with a large number of questions at the same time, but the congestion goes right down to the Agent's office, and just because we are trying to do so much at one time, the result is that nothing is done at all.

MR. JOSHI : In some cases, there is the financial difficulty of the Government. This is a case in which there is no financial difficulty.

SIR GEORGE RAINY : If you start too many enquiries at the same time, you put up Agents' backs, and you do not get a report about any of them until several happy years have elapsed.

MR. JOSHI : The pay question should be considered first. Other questions may be deferred. We are prepared for this.

SIR GEORGE RAINY : I should not have thought that debits was a particularly important matter. It only affects certain sections of the staff.

MR. JOSHI : The commercial staff generally. The man loses an average of Rs. 4 or Rs. 5. Suppose a man goes for a ticket. The clerk calculates the fare, but the calculation happens to be wrong. At the end of the day he finds that he has made a wrong calculation. He immediately sends a wire and the amount is recovered from the passenger at the destination station. And yet, for the cost of the wire, the clerk is debited.

SIR GEORGE RAINY : I cannot regard a thing of that kind as anything in the nature of a grievance.

MR. JOSHI : It is not done deliberately.

SIR GEORGE RAINY : But he has caused unnecessary expense to the Railway.

SIR AUSTEN HADOW : And he is causing unnecessary inconvenience to the passenger. I had a complaint only the other day, from a passenger. He said that he had handed over his money to his servant to get his ticket—I think it was at Allahabad and the passenger was coming through to Delhi or Simla, I forget which. That passenger was bothered all the way up because he had paid insufficiently owing to the mistake of the booking clerk, not the mistake of the passenger, and that passenger protested against all the trouble he had been put to. That is the other side of the question.

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SIR GEORGE RAINY : Such mistakes ought not to be made.

MR. JOSHI : If the work is to be carried on very strictly, the staff will not be able to manage. More than double the staff will be required. The mistakes occur only in the busy seasons.

SIR GEORGE RAINY : As regards congestion at the booking windows, the staffs themselves are not free from blame. I honestly do not think that this can be classed on anything like the same level as some of the other questions you have raised.

MR. JOSHI : As it involves no financial difficulties.....

SIR GEORGE RAINY : I am not at all prepared to say that about debits. We paid 121 lakhs in one year as compensation for pilferage. It is an important matter.

MR. GIRI : As regards hours of work, a competent authority must be established to work out this question regarding hours of work, hours of attendance, etc. As regards shift duties, there are certain small stations where a station master may not be required to be at the station all the time. He will have to attend the station now and then and also attend to the trains. Of course, there may be 2 or 3 or 4 trains. Even at a station like that, we submit there ought to be two station masters, one to attend 12 hours and the other 12 hours. But if financial commitments are great, and if the Washington Convention on hours of work is not applied, he must at any rate be assured of a weekly rest day. For attending all the time, they should be given an overtime allowance. It is really hard, Sir, to say that because he attends only an hour here or an hour there, the Geneva and Washington Conventions should not be applied. But even there, we do not like at the present moment to commit ourselves, but what we beg to submit so far as the Geneva and Washington Conventions are concerned is that if the Railway Board and the Government of India are prepared to discuss with some constituted authority like the All-India Railwaymen's Federation, we are prepared to give some concrete proposals. If you are going to consider which of the Geneva and Washington Conventions should be applied to India considering the conditions in India, we certainly are prepared to put forward constructive proposals.

SIR GEORGE RAINY : I do think that the Railway Board before very long will be able to get the whole thing on a much more definite footing. The scheme for the N.-W. Railway will be ready in a very short time. Where we have been in difficulties hitherto is we could never get to anything sufficiently definite. We never could say what the thing would cost. We could not get on generally to Rs. As. and Ps. When we have done it for one big railway system, it becomes much easier. It averages out for a sufficiently large area.

MR. GIRI : On the B. N. Railway there is some trouble of that sort. Whenever there is trouble we try to adjust with the Agent. I do think that this question should once and for all be discussed and considered very carefully.

We now come to the question of recognition of Unions.

SIR GEORGE RAINY : I will listen to you, but I am not going to reply to it or comment upon it.

MR. GIRI : I do think that the time has come when Unions are registering themselves. They should automatically get recognition also from the respective Agents. Not only that, Sir. We have to some extent trusted the Unions, which represent the greater part of the railwaymen and their grievances, and I submit that they should be given an opportunity of organising themselves in a constitutional manner. I therefore submit that the Unions should not only be recognised but they should be given passes and other concessions for the office bearers to go about. For instance, speaking for myself, I hold a first class pass on the B. N. Railway as the President of the B. N. Railway Union. We have been given notice, practically, on the initiative of the Agent himself, but the Agent has written to say that under instructions from the Railway Board, these passes would cease from the 30th of November. This is really very hard lines. If the Unions are to be run in a constitutional manner, they ought to be given the opportunity to see that there is really a constitutional organisation. We do feel very strongly on this question and we desire that you should give this matter your earnest consideration.

(Here Sir Austen Hadow explained the position regarding these passes to Sir George Rainy.)

Mr. Giri : I submit, Sir, that further consideration should be given to the aspect I have presented to you and that the Agents should be requested to reconsider their decision on this question.

Sir GEORGE RAINY : I will consider it, but I am not prepared to say anything on that. There is a good deal to be said on the other side, although this is not the occasion to say it to do so.

Mr. MUKHERJEE : In the year 1925, when I happened to be Mr. Giri's predecessor as General Secretary of the Railwaymen's Federation, I sent certain Resolutions to the International Transport Workers' Federation which was held in Paris. They invited our delegates to attend the Conference. As we could not send any, we deputed Mr. Nathans to represent India and sent a couple of Resolutions to be moved there in the Conference. Mr. Nathans moved those Resolutions and then, some of the British Workers' delegates, who were present there, in the Congress, promised to approach the India Office in London on returning home with regard to the matters contained in the Resolutions. Mr. Cramp, President of the International Transport Workers' Federation and Industrial General Secretary to the National Union of Railwaymen of Great Britain, subsequently had an interview with Lord Birkenhead and we understand that Lord Birkenhead gave Mr. Cramp copies of the debates which took place in the Legislative Assembly with regard to our grievances and gave him to understand that a Commission was not the best means of dealing with a large number of grievances which could be better discussed between representatives of the railwaymen and their employers. This led Mr. Cramp to raise the alternative question that the Railwaymen's Unions should be recognised if their grievances were to be effectively discussed. In reply it was pointed out that a Trade Union Act had been passed in India giving labour organisations a definite legal status and expressed the view that Unions should be immediately recognised if they become registered.

Sir GEORGE RAINY : What is this document ?

Mr. MUKHERJEE : This is my report.

Sir GEORGE RAINY : Where do you get it from ?

Mr. MUKHERJEE : From the International Transport Workers' Federation. In reply to our resolutions, they sent a report of what they did.

Sir GEORGE RAINY : We are acting in complete defiance of the Government Servants' Conduct Rules. You are all entirely out of order under the Government Servants' Conduct Rules. Mr. Giri is all right. The Home Department are endeavouring to frame suitable rules on the subject you are referring to. I said I could not wait for them.

Mr. JOSHI : The Government of India have framed rules.

Sir GEORGE RAINY : All the rules are framed keeping in view the clerical establishments really, and if you try to abide by these rules, the constitution of many of your Unions will be impossible.

Mr. MUKHERJEE : Since most of the Unions have been registered under the new Act, they ought to have a certain status.

Sir AUSTEN HADOW : On the B. N. Railway you cannot complain that you have not been recognised.

Mr. MUKHERJEE : I am not speaking of the B. N. Railway. I am speaking of other Railways.

Mr. JOSHI : On the G. I. P. Railway we are very much handicapped. The recognised Unions are not given passes.

Sir GEORGE RAINY : You are recognised for all practical purposes. The Agent hears you and all the rest of it.

Mr. MATHERANI : On the N. W. Railway I find that recognition is no good without encouragement. We get no encouragement from the officers. As for passes, formerly passes were given to each Divisional President and Divisional Secretary. But all the Divisional Superintendents have now been advised by the Agent not to issue card passes to the President and Secretary as was the case before but only to give them check passes. You can well imagine the difference between the check pass and the card pass.

Sir AUSTEN HADOW : We have the most amazing records of the amounts that have been given away to employees in the way of passes.

Sir GEORGE RAINY : I understand that one employee travelled 50,000 miles in a single year !

MR. MATHURANI : The Union Office bearers have never abused the passes.

SIR AUSTEN HADLOW : I hope they have not.

MR. MATHURANI : I am asking for card passes for the Divisional President and Divisional Secretary. It will help them in organising their own divisions. Moreover, the General President of the whole of the N.-W. Railway has got a second class card pass. We submit that he should have a first class card pass.

MR. GUPTA : On the E. B. Railway the Agent has told us that it is the decision of the Railway Board that after the 31st December no passes will be given. I had an interview with Mr. Pearce and explained the circumstances to him and told him that passes are necessary. You want the Union to co-operate with you. There may be labour trouble at Santahar. If the Secretary cannot reach there, the charge is brought against the Union that they are not co-operating. If you do not give him a card pass, how can he travel? He said, "You can get check passes". How can I get at dead of night, if so required? I asked for an extension for six months. So far as I know, it may be extended up to 15th November 1929. But unfortunately, after the Railway Budget debate, the situation turned otherwise. It is promised there to consider about it.

MR. MATHURANI : We asked Colonel Walton to give passes for collectors to collect subscriptions. We once approached Colonel Walton just to allow the subscription to be deducted from the salary bills.

SIR GEORGE RAINY : That has been tried in the Tatas and it has been a hopeless failure. Don't suggest that. It struck me as an extraordinary system that an employer should collect the subscription through the salary bills.

MR. GIRI : Supposing we pay something reasonable to the employer.

SIR GEORGE RAINY : The moment that is done, it leaves it open to anybody to say, "Oh yes, he collects the subscriptions for you".

MR. MATHURANI : If the subscription is not deducted from the salary bills, some help should be given to the Union people to collect them, because, if we send a man along the line, then all he collects he will spend on the fares and other things. If only a third class pass is given to one man for collecting subscriptions, that will help the Union.

SIR AUSTEN HADLOW : You sought to represent that you have most of the employees on the N.-W. Railway in your Union. Why can't the Station Master collect in his own place? That is the proper organisation. That is the way it is done in England. I do not know how else it could be done. You cannot expect a man to go round to collect money.

MR. GUPTA : If a station master collects the money, and if he has got quarrel with any of the staff, he will say that this man is collecting subscriptions and creating trouble and that he is an agitator, and the officer will come and jump on him.

MR. NADKARNI : In the workshops we are not allowed to collect subscriptions.

SIR GEORGE RAINY : They should not collect in working hours.

MR. MATHURANI : If only a third class pass is given to each division—one pass to each division—to collect subscriptions, that will facilitate matters. You have granted first class passes to Inspectors of Refreshment rooms, etc.

SIR AUSTEN HADLOW : They are all doing business which is wanted for the people who travel on the railway.

MR. MATHURANI : Also to clergymen, sports, press, etc., I do not know why the President of a whole Railway Union should not have a first class pass.

SIR AUSTEN HADLOW : We will consider these points.

MR. NADKARNI : Another point in connection with Recognition is the investigation of individual complaints, and we have suggested that a Sub-Committee should be appointed. We are told sometimes that the individual should first complain to the next higher officer, then to the next higher and then to the still next higher, till finally the Union should take up the question. When we are a recognised body we feel that the man should have the right to complain through the Union at once to the Agent and that no time should be wasted in dealing with intermediary officers.

SIR GEORGE RAINY : It is clearly absurd. You cannot have a rule of that kind as regards any individual grievance that the Union can always go up to the Agent. It is ridiculous. The Agent has no time to do all that.

MR. NADKARNI : Why does any officer insist that a petition should go to him ? We are prepared to go to the next direct officer as a Union. It should be left to the choice of the individual. If he wants his appeal to go through the Union to the superior officer, he should be allowed to do so. Otherwise, much time is wasted.

SIR AUSTEN HADOW : Many cases are so received.

MR. GIRI : What we submit is that Unions have a right to represent if an employee desires that it should be made through the Union. That is sufficient.

MR. MUKHERJEE : We are labouring under some difficulty as regards representation of individual cases. We are not against the policy that an employee should not approach his officers in connection with a particular grievance he might have. The question is this. A particular officer penalises a particular individual employee. That employee appeals to his officer or to the higher officers. If he fails to get any justice, ultimately he comes to us. But our Agent has recently taken away the right of the Union to represent all these cases either to the officers or to the Agent. We request that the Union should be given the same powers of representing matters either to the District Officers or to the Head of the Department as the case may be, at least in those cases where the employee has failed to get redress.

SIR AUSTEN HADOW : I spoke to Mr. Jerrad once about this. He said that he once undertook to investigate three individual cases which the Union wished to put before him. He was then Chief Transportation Officer. The first case, he said, took him one whole day. At the end, he was no more convinced than he was before. The Union representative finished up by saying " Please exercise mercy, and not justice ". In other words, he put forward a plea for mercy, not justice. There was no injustice—he was convinced of that,—and I know Mr. Jerrad well enough to say that he would not have said that unless he was absolutely satisfied. In two other cases also, he agreed to accept arguments from the Union, but the same thing occurred. Unless the Agent or the officer concerned, whether it is the head of the department or the district officer, can have faith that the Unions will be reasonable, I do not think that you can expect that the Union will be accepted as the suitable channel to represent individual cases.

MR. GIRI : I might give an explanation of this matter. We recently submitted some suggestions to Mr. Carroll. We have instituted what is known as Board of Censors of the Unions. If any individual case comes up, the district branch will have to collect all the material from the individual who complains and forward the same to the central office of the Board of Censors with me as the President and we go into the matter very carefully and then write to the officer concerned saying what the true version is. If it is a flimsy case, we chuck it out altogether. If it is not, we write to the District Officer or the officer concerned and say that this is our view. Then what we expect is that the District Officer should also send us his view. We want a sort of personal touch. Mr. Jerrad himself said that he has no objection to have the personal touch between the Secretary of the Union and the officer. On the last occasion, the District Officer invited me and we all sat together and disposed of many of these individual cases. Some machinery of this sort should be devised and the Union should be given an opportunity to represent their cases. We have put up that proposal.

SIR AUSTEN HADOW : You must remember that Unions are still in their infancy out here and the Railway Administrations have got to get confidence that the Unions will look into these things reasonably before they can really agree to consider cases of this kind. You have shown yourself that you have got into such touch with the B. N. Railway Administration. That is what we all want to see. It cannot be done by forcing. You want this confidence to grow, and I think the only way to do it is by gradually showing that you are reasonable people and will argue your cases reasonably with the Agent.

SIR GEORGE RAINY : You have got to establish your position by inspiring confidence.

MR. MATHURANI : As I told you, Sir, recognition without encouragement is no good. The Central Council of the N.-W. Railway Union at Karachi passed a Resolution, and we sent it to the Divisional Superintendent and requested him to receive a deputation. He refused. Then we asked the Agent for the same

and we got no reply. Then again I wrote another letter to the Agent as follows :—

“ As I have to talk over with you some confidential and important matters concerning Union, specially Karachi Division affairs, I shall feel highly obliged if you kindly fix a very early date when I can interview you. As the matters are most important and urgent I trust you will find an opportunity to see me some day next week, and advise me of it telegraphically.”

To this I got the following reply :—

“ To the President, N.-W. R. Union. With reference to your letter, dated the 27th March 1929, to the personal address of Colonel Walton, I am directed to ask you to please submit confidentially a concise note on each of the cases about which you desire to see Colonel Walton. On perusal of these notes, Colonel Walton will be able to decide if and when he can see you.”

To this I replied as follows to Colonel Walton :—

“ I am in receipt of Mr. Muirhead's D.-O., dated 1st current, in connection with my request for an interview with you. I admit that the official formality requires the pre-intimation of the subject matter of interview to enable you to prepare yourself but considering all things, I do not think it is advisable for me, in the interests of the Union as well as the Administration to commit anything to paper. In short, as a responsible representative I desire to place before you the position of the Union on the N.-W. Railway in general, specially on Karachi Division, and then leave it to you to take any action you deem fit according to the facts placed before you. Under the circumstances I have every hope that you will grant me the interview asked for at an early date, as I feel that the position of the Union is getting critical every day which requires your sympathy and co-operation and not merely stick to official formalities.”

I have had no reply to this.

SIR GEORGE RAINY : When was this ?

MR. MATHURANI : 5th April 1929. Before that, I wrote the letter No. 1-U., dated the 20th February 1929, to the address of the Agent, and I got no reply.

SIR GEORGE RAINY : Does the Agent recognise your Union ?

MR. NADKARNI : Individual Agents should have the power to deal with the Unions as they like.

SIR AUSTEN HADOW : They have got it.

MR. NADKARNI : On our own Railway the Agent is quite glad to give all the facilities.

MR. GUPTA : A machinery has already been set up on our Railway to settle individual grievances. We have come to an agreement with the Traffic Manager that in the case of individual grievances which come to the Association, they should scrutinise all of them. If they have found fresh facts, then they will address the District officer. Failing to get a reply, they will ask the District officer to receive a deputation to discuss the matter with him. If we fail to get a favourable decision at the hands of the District Officer, then we will represent the matter to the higher authority through the District Officer. We are working on that procedure and a good many cases have been disposed of.

SIR GEORGE RAINY (speaking to Sir Austen Hadow) : We might discuss the matter with the Agents.

SIR GEORGE RAINY : I do think that the future of the Unions lies very much in their own hands.

MR. GIRI : With the co-operation also of the Railways.

SIR GEORGE RAINY : I do not think it is a matter in which orders from the Railway Board can effect anything. The thing will not work unless there is readiness on both sides. If you can inspire confidence, the readiness will be there on the other side.

MR. GUPTA : Some Agents might not take a liberal view. If they get a hint from the Railway Board, it will be good.

MR. MATHURANI : Our meetings also are discouraged. I had fixed a meeting for the 28th. My letter reached the Agent on the 18th. They said the notice

was short. They wrote : " Your letter reached me on the 18th instant, and therefore the time between making the request for the men to be spared and the date fixed for the emergent meeting has been unnecessarily curtailed." There was a meeting fixed for the 28th. The meeting was adjourned for want of a quorum and therefore I fixed it about 20 days afterwards. I was told I could not call a meeting again after 20 days.

MR. GIRI : I want to say a word or two about uniforms and clothing. The poor workshop staff and the loco. running staff should be supplied, we submit, with free clothing or with some clothing allowance. They are after all poor people and their clothes become very dirty on account of their work. So also with reference to the porters.

SIR GEORGE RAINY : Do you think this is a matter that should be regulated from headquarters ?

MR. GIRI : I do not wish to take up much of your time. As regards medical relief, we have submitted our views in the memorandum. We have generally, Sir, submitted what we thought ought to be represented by the railwaymen. We are very much obliged to you for the kind indulgence you have shown us.

There is a great complaint on the part of those who are taking an active part in the Unions that they are not treated in the manner they ought to be treated. I refer to victimisation. We do desire that the several administrations should be informed that they should not give rise to this complaint.

SIR GEORGE RAINY : The man may be undesirable on other grounds although he is a Union worker.

MR. GIRI : Really good people won't come in and take part in the Unions' work unless you give them some encouragement.

SIR GEORGE RAINY : We do not want to discourage people from doing that at all, especially employees.

MR. GIRI : The employees, especially the really good people, ought to take more part in the work of the Unions. Because of the fear of victimization they do not come in.

SIR GEORGE RAINY : Are there any concrete cases you have in your mind ?

MR. GIRI : At the present moment I have not.

MR. MATHURANI : Mr. Ladikram was discharged for his Union activities.

MR. P. D. CHETTY : I am not talking just to advance my own interests or anything of that kind. Very recently, there was a vacancy of Head Telegraph Inspector on a maximum of Rs. 500. I am the seniormost Inspector on the Railway, but this appointment has been given to a junior of mine. When this vacancy occurred, I wired to my Superintendent requesting him permission to permit me to act in the appointment. I again appealed to my Superintendent. I am the seniormost man. Having had no reply, I reminded him after 10 days. This was in October. I waited till December. I had no reply. On the 21st I appealed to the Agent. It was forwarded to the Agent on the 6th February 1929, i.e., after the appointment of a junior. I have got the papers with me. That is a concrete case.

SIR AUSTEN HADOW : It does not necessarily follow that it was because you were in the Union.

MR. NADKARNI : There is every reason to believe that Mr. Chetty has suffered from his connection with the Union, because Mr. Chetty was asked to explain " Why was he there ? Why did he attend the meeting, or did he go to the Union Office and do certain things ? " Expressions like these are brought in and that creates the impression that Mr. Chetty is suffering for his Union activities. There are other concrete cases where indirectly a man is asked " Are you working in the Union ? " The broad hint is given : " If you continue there you will have to resign from here." That gives us the impression that the Union activities are taken into consideration while giving promotion, or that sometimes the man is victimised.

SIR AUSTEN HADOW : Don't you think that although the Union worker may sometimes suffer in that respect, it is the Union worker who is not doing the best for his Railway who is taken to task for his failures. When I was Agent of the N.-W. Railway, there were certain Union workers in the Central Delegates Committee who were not satisfactory workers. But there were other workers who were really satisfactory workers, and obviously, one naturally dis-

criminate between the two to some extent. If I were a District Traffic Superintendent or something of that kind, I should naturally discriminate between a man who was a good worker and a man who was not a good worker. Unless you say that every Union worker is victimised.....

MR. P. D. CHETTY : I should be given a chance to explain myself. I have been carrying on my duties. There is nothing unsatisfactory in my history.

SIR AUSTEN HADOW : We cannot enter into it now.

MR. GIRI : From my experience as President I can say that these Union workers are victimised in many cases. The Administration is not co-operating with us but to some extent dislocating our work by transferring the men who are Secretaries and other office bearers of the Union from one station to another. No doubt you may say that they have to be transferred on account of the exigencies of the service, but the position is different in regard to the frequent transfers of men who are taking an active part in Union work. I am prepared to substantiate from actual facts.

MR. HAYMAN : Are you sure that individuals who are office bearers of the Union of take an active part in Union work get frequently transferred ?

MR. GUPTA : The man is transferred from Chitpur to Calcutta because he is Branch Secretary there.

MR. HAYMAN : That does not prove that he has been frequently transferred.

MR. MATHURANI : In the case of Mr. Ladikram, he had the following certificate : " I have always found Ladikram very keen and interested in his work. I strongly recommend him for Assistant Controller's training as I believe he shall make a good and efficient Controller " and yet he is discharged because of his taking a keen interest in the Union. Officers have been telling " Don't take part in the Union. Resign the Union."

SIR AUSTEN HADOW : That is entirely against our ideas. Of course I cannot judge of a particular case like that on small information.

SIR GEORGE RAINY : The matter would be mentioned when the Agents come up here in September or October. We will generally make clear what our views are about it. But you must remember that there will always be apt to be a feeling of that kind even if there is not much justification for it. The mere fact that a man is doing a great deal of Union work may sometimes interfere with his attention to his ordinary duties.

MR. KRISHNAMURTHI : Not necessarily.

MR. GIRI : Our complaint is not so much against the Agent as against some of the local officers.

SIR GEORGE RAINY : I wanted to put a certain number of questions as regards the relative urgency of the various demands which you have put forward. I think however that this has been covered by what has already passed and I do not know if it is necessary for me to put any more specific questions on that point. Then there is another matter which I wanted to draw your attention to. You sent me a list of the Unions given the memberships so far as you had the figures available. The total comes, I think, to something less than 100,000 for 12 Unions. I have taken into account the figures you put at the bottom of your letter which you said was according to information available some time back.

MR. GIRI : I sent yesterday some information to Mr. Hayman. I do not know whether he has received it. On the B. N. Railway, there are 4,000 more members—that is a minor matter,—and on the G. I. P. Railway—I went to Bombay and ascertained this—their memberships is 30,000. I had put in previously about 26,000.

THE HON'BLE SIR GEORGE RAINY'S REPLY TO THE DEPUTATION.

Sir George Rainy then replied as follows to the Deputation :—

THE HONOURABLE SIR GEORGE RAINY : Gentlemen, I must begin by apologising to you for postponing your reception for 24 hours. I have had your memorandum in my possession for several months, and I have devoted a good deal of time to its study, but yesterday morning, Mr. Giri was good enough to send me an advance copy of the amplified statement he has made to-day, and I found it impossible before the afternoon to master its contents fully and to make up my mind as to what I was to say in reply. I was compelled, therefore, to put the meeting off till to-day. I hope that the delay will at any rate make it clear that I do not treat your representations lightly, but am anxious that full justice should be done to them.

The memorandum you have placed before me, gentlemen, covers a pretty wide field, and its intricacies have been further developed in the statement Mr. Giri has made to-day. I find that in my analysis of your memorandum I have enumerated no less than 24 separate subjects, and one of them has six sub-heads. You will remember that when I introduced the Railway Budget in the Assembly I undertook to set on foot a systematic examination of the service conditions of your lower paid employees in order to ascertain what were the measures most urgently called for in order to bring about an improvement, and I mentioned that this would cover not only rates of pay and wages but also reductions of working hours, the extension of the provident fund to new classes, improvements in housing conditions and so on. Almost all the proposals you have made fall within the scope of that enquiry, and there are only four which do not. These latter are the establishment of wages boards—a very difficult question which falls naturally within the sphere of the Royal Commission on Labour—racial discrimination, the recognition of Trades Unions and victimization, and I have listened to what you had to tell me on that point. I do not wish to refer to those subjects to-day, not because they are unimportant, but because we have enough on our hands without them, and they are not altogether germane to the main issue.

The remaining 20 or 21 subjects are not all of equal importance and urgency and a long official experience has convinced me that, if you try to do everything at once, it is the surest way of getting nothing done at all. It seemed to me, therefore, that it was desirable to get your views as to the relative urgency of the various matters discussed in your memorandum and for this reason I have put a number of questions on this particular point. On the whole, I do not think there is much difference between us, and I will try to state briefly the view I take myself.

In the first place, there are three proposals which do not seem to me to call for any general enquiry—I mean bad climate allowances, periodical transfers from unhealthy places, uniforms and waterproofs and Institutes. I exclude the first two, because, the number of abnormally unhealthy places cannot be very large and the number of the staff affected must therefore be small. I see no objection however to letting Agents know that we see no objection in principle to the grant of bad climate allowances at places where the health conditions are really bad, and that in such places arrangements for periodical transfers are clearly desirable. Of the other two, one—uniforms and waterproofs—is a matter which we cannot attempt to regulate from headquarters and must leave to the discretion of Agents, while as regards Institutes, Agents already understand the policy of Government and will give effect to it as funds permit.

In a second group I include those proposals which might suitably form the subject of enquiry but which are not of great urgency and must wait their turn lest if we take them up prematurely, we impede the disposal of more important matters. This would cover promotions, overtime allowances, travelling allowances, relieving allowances and fines and debits.

In the third place I have grouped together several proposals, some of which are important, while others might have fallen into the second group but for the fact that we already have them under examination, and that being so, there could be no object in holding them up. This category includes provident funds and gratuity, the fines fund, free passes, periodical medical examination and medical certificates. As regards all of them, we shall prosecute the enquiries we have already commenced.

In a fourth group I have classed two subjects which are certainly important, but cannot be properly handled by way of a general enquiry. These are the piece-work system and medical aid, and I should like to explain what is in my mind. I do not mean that if it is found that the wages of piece-workers are inadequate, they are to be left alone and nothing is to be done about it. But I imagine that the piece-workers are not usually amongst the lowest paid staff, and I deprecate altogether a general enquiry into piece rates as such. To attempt under present conditions to stereotype piece rates would be fatal to efficiency, and railway administrations must be left free to adapt their rates to changing conditions. In the case of medical aid, the considerations are different. It is the policy of Government gradually and as funds permit, to extend the medical assistance which is given to the railway staff, and much has already been done in that direction. During the last four years the railway expenditure on medical relief has gone up from Rs. 36 lakhs to Rs. 45 lakhs a year, or by 25 per cent. and our policy will be steadily pursued. You must not imagine that Government are indifferent in this matter or that what you have urged will be forgotten, but I am satisfied that to start a fresh enquiry would serve no useful purpose.

Finally, I come to the subjects which, if I understand your views correctly—you and I agree in regarding as the most important proposals with which we have to deal, namely, wages and the position of the daily rated men, the hours of work and the weekly rest day, insecurity of service and appeals, leave and quarters and house rent. As regards the hours of work and the weekly rest day, I have nothing to say at the moment but on the other subjects there are certain general comments I must make. As regards them you have not only made particular proposals, but have laid down certain general principles which, if they were accepted, would settle the lines on which our enquiries were to proceed and which, if accepted, would have grave and far-reaching consequences. If we are to understand one another, I cannot let them go without making my position clear.

In dealing with the question of wages, Mr. Giri expressed the hope that when Government came to consider your proposals they would put financial considerations on one side, but here I am afraid I must join issue with him, for to do what he suggests would be a plain breach of public duty. Government is bound to take into consideration the burdens which concessions to railway servants might impose upon the people of India. When I introduced the Railway Budget in the Legislative Assembly, I endeavoured to make my position clear, and I will read to you what I said :—

“ It will not do to consider merely what are the minimum concessions which will suffice to stave off for the moment insistent demands. More than that is needed. The true line of approach is to consider what is the most we can do without injustice to other interests which Government is equally bound to safeguard. ”

And then I went on to say :—

“ I have spoken of other interests which Government is equally bound to safeguard and I have done so deliberately. When we are dealing with schemes for improved conditions on the Indian Railways, and indeed with expenditure of any kind which does not increase earning power, we have constantly to remember whose money it is we are spending. All such expenditure must be met sooner or later from rates and fares, and these must rise and fall according to the expenditure incurred. But when fares are raised almost nine-tenths of the burden falls on the shoulders of the third class passengers, and that means on the shoulders of those who, judged by any standard, are for the most part poor men. If rates are raised, the costs of industries are increased, the earnings of the merchant are diminished, for the volume of trade tends to decline, the price which the cultivator receives for his crops decreases, and the consumer everywhere has to pay higher prices for what he buys. Sooner or later the greater part of the cost will be paid by those whose conditions of life are in no respect superior to those of the railway workmen. I do not urge this as a reason why we should hold our hands and abandon any attempt to make things easier for the railway staff, but I do urge it as a reason why we should proceed step by step, and not by sudden and radical changes, remember-

ing always that we have to balance the need for improving the standard of living of railway employees against the cost of dearer transport to the people of India as a whole."

That is what I told the Assembly, and it would be misleading if I were to allow you to carry away the impression that I am prepared to modify what I then said. What I have said has an important bearing on several points, but most of all on the question of wages. What you contemplate is evidently complete re-organisation of the subordinate railway services based on a general classification of the various kinds of work, with a uniform scale of pay for men doing similar work throughout India, but with additional cost of living allowances in the more expensive places. I can understand the reasons which have led you to put forward this proposal, and I can sympathise with some of them, but I should not be dealing honestly with you if I allowed you to think that that is a scheme which Government could accept. As I have pointed out, the funds at our disposal are limited and our primary duty is to ascertain where an increase of pay is most necessary, and see that the money we can spare is spent where it is most needed. But apart from that, the rate of wages paid to railway workers in any local area cannot be dissociated from the prevailing rates of wages within that area and the rates of wages vary widely in different parts of India. Where more than one railway system is at work in a given area, I agree that there is room for consultation between them so as to avoid obvious and unreasonable disparities, but in the main the question will have to be considered for each railway system independently, and it is not possible for Government to proceed on the basis that what is required is uniformity of pay throughout India.

Another point which has important financial aspects is the question of quarters and house rent. Your proposal is briefly this, that every railway servant should be provided with free quarters or with a house allowance in lieu thereof, and it is evidently intended that this concession should be given in addition to the increases of pay you propose. I do not hesitate to say that financial considerations alone would make this scheme wholly impracticable. But even if this were not so, I should still be unable to accept it. The policy of Government adopted after full consideration is that railway officers and workers should pay rent for their quarters. If it is found that the balance remaining from any man's pay, after meeting his rent, is less than a living wage, that is a reason for increasing his pay and not for giving free quarters or a house allowance. Again, it is the policy of Government to build quarters for the staff when it is necessary that the men should live near their work or when the provision made by private enterprise is inadequate. That policy has been steadily pursued during the last six years. Up to the 31st March, 1928, we had spent about Rs. 5½ crores on improving the housing of subordinates and we expect that by 31st March 1930, this sum will exceed Rs. 7 crores. I think these figures are a complete answer to any charge that Government are indifferent in this matter.

On the question of leave, I can only touch briefly. If it is found that our leave reserves are too small and that in consequence the men cannot be given leave so often as is desirable in the interests of their health and efficiency, it seems to me that, when the order of priority in which claims are to be ranked comes to be settled, a high place must be given to the increase of staff which will make it possible to give leave more frequently. In that connection, what you have told us will be of value to us in our investigation, for example, the point on which you laid so much stress as to the organisation of the railway service not being sufficient to provide for leave and promotion. Then there is the question of adopting a uniform code of leave rules for the State-managed railways. That has been under consideration for a long time and I am hopeful that we shall be able in the course of the year to arrive at a definite decision with regard to it. But here I should wish to guard myself against conveying the impression that the solution is to be found in the extension of the Fundamental Rules to the railway system which until recently were managed by Companies. It may be that a better solution will be found in the adoption of new and simpler rules adapted to the special conditions of railway service.

Let me turn now to a subject about which I know you feel deeply and which you have entered in your memorandum under the heads of insecurity of service and appeals. The remedy you suggest is that service agreements should be dispensed with and the position of railway servants assimilated in all respects to the position of Government servants in other Departments. Now the present system which provides for a provident fund instead of pensions, and under which Gov-

ernment has the right to dispense with the services of railway servants at any time on due notice given, and without assigning reasons, was adopted for definite and cogent reasons, and I should mislead you if I led you to believe that Government might contemplate its abandonment. At the same time, I recognise the importance of the question, and I am very far from indifferent to the considerations which you urge. All of us who are responsible for some share in the administration of the railways desire that railway servants should feel that they can expect reasonable and fair treatment, and we are anxious to do what is possible to bring about that result. Much has already been done in that direction, and I am confident that we can do a great deal more to remove any feeling of insecurity that exists. There are three avenues which I feel ought to be fully explored. In the first place, we should try to make it clear that length of service does establish a claim by a railway servant on the railway administration which must be fully recognised, if any question comes up of discontinuing his services; in the second place, it seems desirable that the power to discharge or dismiss should be exercised only by senior officers, since grave injustice may be done if the power is exercised hastily by officers of little experience, and in the third place, it should be made plain that an appeal against an order of discharge or dismissal (or indeed against any punitive order) ought to be decided after a careful review of the facts by the appellate authority and is not to be treated as in any sense a formality. I do not claim that these suggestions are exhaustive, but if they could be satisfactorily settled, I believe they would do much to bring about a better state of affairs.

I have indicated, gentlemen, the several points in which the proposals in your memorandum go further than Government are prepared to go, and I should like to explain to you why I have done so. It would have been easy for me and for the moment much pleasanter to promise without qualification that all your demands would be considered, leaving you to infer that none of them went further than Government were prepared to go. But in that case you would have had good reason to complain when you found out later, as you must have done, that some of your demands had been treated out of court from the start and that the investigation was proceeding on lines which excluded them from its scope. You would rightly have complained that I had not treated you fairly, and since you have dealt frankly with me in stating clearly and distinctly what you desire, I must be frank with you when I find it impossible to keep step with your demand. It might seem natural that having cleared the ground by explaining what Government are not prepared to do, I should then go on to indicate point by point the action they intended, or at least to discuss with you the various proposals you have made. I do not propose to do this, and it will be well, I think, if I try in this case also to make my reasons plain. One of them arises from the positions which you and I respectively occupy. As you know, some of the most important railway systems are Company-managed, the men employed on these systems are the servants of the Company and not the servants of Government, and my position as Railway Member does not in any way entitle me to say what the Companies will or will not do, or to issue orders on matters where the final decision rests with the Directors of the Company. In all that I say I must keep that prescription in mind. Then let me take your position. From a paper sent to me by Mr. Giri some little time ago I gather that there are twelve Unions included in your Federation and that the membership they claim is something less than 100,000. I have taken the opportunity this afternoon to ascertain whether you could supplement that information, and I have noted what you have told me. Of course, I realise that the Railway Trades Union movement in India is still in its infancy, for none of the Unions apparently dates further back than 1919, and I do not think you have any reason to be disappointed with the progress made so far. I recognise also that you come to me on behalf of the railway workers of India in so far as they have organised themselves into Trades Unions and that it is right and proper that I should hear you. But I think you on your part will admit that whatever your hopes and expectations, you cannot yet claim to represent the railway workers of India in the sense in which the great Trades Unions in western countries represent particular trades or industries. It follows that neither I on my side nor you on yours are in a position to discuss specific proposals on the basis that either you or I can come to a binding agreement. But even if it were otherwise, even if your constituent Unions included in their number the great bulk of railway servants of India and all the railways were State-managed, I should still doubt whether it was possible to settle important

and complicated questions by discussion with headquarters between the representatives of the Government of India and the Railway Board on the one side, and the representatives of the Trades Unions on the other. Certainly it would be out of the question to examine some of the matters to which Mr. Giri alluded in his speech. The country is too large, the local conditions are too varied and the number of persons affected is too great to allow of the adoption of methods of that sort. It would imply a degree of centralisation which would be most prejudicial to the interests of the railways and would make efficient commercial management well nigh impossible.

The second reason which has influenced me is this. The investigation which I forecasted in my budget speech into the conditions of service of the lower paid railway servants has begun, but there is much spade work to be done before we shall be in a position to come to decisions. Thus, for example, before deciding to what extent wages should be increased on a particular railway, we must clearly know what has already been done in that direction on that particular railway. Indeed, this meeting would have served no purpose at all if my mind had already been made up on the issues to be decided. It was to give you an opportunity of speaking your minds before decisions were taken that I was ready to receive you. The object of this meeting, therefore, is not that you and I may settle behind the back of the Railway Administrations what is to be done, but that I may have the opportunity of hearing at first hand the changes which you consider necessary or desirable in the conditions of railway service in this country. But I cannot hold out hopes that the questions you have raised can become the subject of further discussion between you and me. I recognise how important it is that the labour point of view should be fully represented, but when the time for detailed discussion comes, it must take place between the Agents and the Unions with whom they are in the habit of dealing and with such other representatives of the staff as they may think it right to consult.

In conclusion, gentlemen, I should like to assure you that subject to the warnings I have given, all that you have said will receive most careful and full consideration. When I introduced the Railway Budget last February, I tried to make my own point of view clear when I said that the true line of approach was to consider what was the most we could do for the interests of the railway staff without injustice to other interests which Government is equally bound to safeguard. What these interests are was explained in the paragraph of the speech I have already read to you, but I should convey an entirely false impression if I used words which would suggest that I had not the whole-hearted co-operation of the Members of the Railway Board and of the Agents of the Railways. There were passages in your memorandum and in Mr. Giri's statement which suggested to me that you were inclined to undervalue what had already been done, and especially during the last few years, to improve the conditions of railway service, and I draw your attention to the large sums which had been spent on housing and on the extension of medical relief. I could have given many other examples had time permitted. Take, for example, the question of wages. The last big reorganisation was completed on most railways, I suppose, by 1920 or 1921, but ever since then month by month the pay of a particular class of railway servants has come under review. The conditions have been closely and carefully studied by the Agent and increases of pay have been given which in the aggregate are anything but negligible. Our object is that this policy should be steadily pursued and that no effort should be spared to do what is possible to ameliorate the conditions under which railway workers have to live. I thank you, gentlemen, for coming to me, and I should like to assure you that what you had to say has quite distinctly served a useful purpose from my point of view. You have thrown new light on some of the questions with which I was already familiar from other points of view and for that I do value this opportunity of hearing what you had to say. I want once more to assure you that your memorandum and the statement and what you have said to-day will receive the fullest consideration from the Railway Board and myself (hear, hear).

EXPRESSION OF THANKS BY SPOKESMAN OF THE DEPUTATION.

MR. JOSHI : On behalf of the deputation, I beg to offer my hearty and sincere congratulations to yourself, to Sir Austen Hadow and to Mr. Hayman for the kindness and courtesy shown to us and the patient hearing you have given us. We only wish that opportunities will follow when we will be allowed to place our views before you.

SIR GEORGE RAINY : When I said I do not think that the questions we have dealt with to-day could become the subject of further discussion between you and me, I did not mean in any way to say that no future occasion whatever will arise when you should approach the Railway Member.

MR. JOSHI : In conclusion, I only wish to say that what Sir Bhupendra Nath Mitra has done in the case of the Post and Telegraph Department should be done for us, and that a systematic policy should be laid down for the improvement of the scales of pay. We do admit that it is not possible for the Government to increase the pay of the railway employees in the course of one year. But if a definite line is adopted, if it is introduced in the case of a certain class of workers in the course of one year, and then extended to the other classes of workers in the following years, so that within a particular prescribed period the whole scheme will be applied, then it would be possible to satisfy all classes. We do admit that we cannot get everything that we want or everything that we are entitled to immediately, to-day or the next day. With these words, I again offer the sincere thanks of the deputation to you, Sir.

SIR GEORGE RAINY : We shall certainly keep this point in view supposing we found certain changes were desirable, but we could not introduce them all at once, then we are bound to consider whether it could be spread over a period of years. I cannot say more than that at present. It is certainly a matter I am prepared to consider.

MR. JOSHI : We wish that a time-scale should be introduced on a particular basis.

SIR GEORGE RAINY : You have made that very plain.

The Deputation then withdrew.

REPORT

ON THE

4

ADMINISTRATION OF COORG

FOR THE YEAR

1927—1928



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1928

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ERRATA SLIP TO THE GENERAL ADMINISTRATION REPORT
OF COORG FOR 1927—28.

Page 2, paragraph 13.—In line 2 insert '1,06,639' and '129' for '1,06,649' and '119' respectively.

Page 5, paragraph 36.—For 'statement No. 5' read 'statement No. 25'.

Page 8, paragraph 68.—In line 13 insert '6,122' for '5,900' and in line 17 insert '4,572' for '4,350'.

Page 9, paragraph 69.—In line 4 for 'Rs. 3,030' read 'Rs. 3,320' and in line 5 for '43,311' read '43,021'.

Page 13, paragraph 97.—In line 3 for '104' read '95'.

Page 24, paragraph 202.—In line 4 for '375' read '374'.

Page lviii, statement 97.—Gross receipts under column 6, read '28,498' for '28,489'.

Page lx, statement 100.—Add within brackets 'Statement No. 102' after Return No. II in the heading of column 50. In the same statement under column 51 for '3,59,303' read '3,59,403'.

Page xcii, statement 154.—In the summary under percentage of successful cases shown in column 'Primary' against 'By special staff' read 95.59 for 95.49.

Page ci, statement 166.—For 1,02,470 shown in column 'Government Funds' against grand totals read '1,12,470'.

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**CORRECTION SLIP TO THE GENERAL ADMINISTRATION
REPORT OF COORG FOR 1927-28.**

Page (ciii) and (civ), Statements 168 and 169—

Substitute the following statements for statements Nos. 168 and 169 :—

(168). . . Race or Creed of Male Scholars receiving General Education.

Race or Creed.	Europeans & Anglo-Indians.	Indian Christians.	Hindus.		Muham- medans.	Buddhists.	Parsees.	Sikhs.	Others.	Total.
			Higher castes.	*Depres- sed classes.						
	1	2	3	4	5	6	7	8	9	10
Total Population	98	1,636	68,143	11,162	5,352	7	...	...	105	89,501
<i>School Education.</i>										
<i>Classes.</i>										
Primary	I	40	1,902	41	108	7	...	...	140	2,238
	II	26	977	9	35	3	...	...	54	1,104
	III	16	847	5	15	2	...	...	19	904
	IV	12	941	4	28	...	...	...	6	991
	V	11	884	10	38	1	...	...	4	948
† Middle	VI	7	205	...	1	2	1	...	...	216
	VII	6	188	...	8	2	...	...	1	200
	VIII	7	179	...	2	...	2	...	1	191
† High	IX	2	88	1	...	3	...	...	...	93
	X	3	61	...	...	1	1	...	...	66
	XI	2	58	...	1	...	...	...	...	56
Totals	...	182	6,325	70	226	20	4	...	225	7,002
<i>University and Intermediate Education.</i>										
Intermediate classes	...	...	...	...	...	...	...	...	...	...
Degree classes	...	...	...	...	...	...	...	...	...	...
Post-graduate	...	...	...	...	...	...	...	...	...	...
Research students	...	...	...	...	...	...	...	...	...	...
Totals	...	...	...	...	...	...	...	...	...	...
Number of scholars in recog- nised institutions.	...	...	...	...	...	...	...	...	...	...
Number of scholars in un- recognised institutions.	...	16	294	...	...	...	...	...	...	310
Grand Totals	...	148	6,619	70	226	20	4	...	225	7,312†

* See footnote on page xv.

† Please draw two broad lines across the table indicating the stages where the High and Middle Departments begin.

‡ Excludes 12 scholars in the Industrial School, Virajpet.

(169). Race or Creed of Female Scholars receiving General Education.

Race or Creed.	European & Anglo-Indians	Indian Christians.	Hindus.		Maham-madans.	Buddhists.	Parseis.	Sikhs.	Others.	Total.
			Higher castes.	Depressed classes.						
			1	2							3	4	5	6	7	8	9	10
Total Population	105	1,844	58,555	9,560	4,669	7	...	...	97	74,887
<i>School Education.</i>										
<i>Classes.</i>										
Primary	I	21	1,191	9	85	2	...	...	14	1,272
	II	16	450	8	10	8	1	...	5	488
	III	9	896	1	3	1	...	...	1	411
	IV	5	187	1	2	1	2	...	3	171
	V	7	186	...	4	...	...	...	...	197
† Middle	VI	4	53	...	...	...	...	...	...	57
	VII	1	51	...	1	1	1	...	...	55
	VIII	3	77	...	...	...	...	...	...	80
† High	IX	1	14	...	...	...	...	...	...	15
	X	...	20	...	...	...	...	...	...	20
	XI	...	7	...	...	...	...	...	...	7
Totals	...	67	2,602	14	55	8	4	...	28	2,773
<i>University and Intermediate Education.</i>										
Intermediate classes	...	...	...	...	...	...	...	...	...	...
Degree classes	...	...	...	...	...	...	...	...	...	...
Post-graduate	...	...	...	...	...	...	...	...	...	...
Research students	...	...	...	...	...	...	...	...	...	...
Totals	...	...	...	...	...	...	...	...	...	...
Number of scholars in recognised institutions.	...	...	...	...	...	...	...	...	...	...
Number of scholars in unrecognised institutions.	...	6	106	...	...	...	...	...	...	112
Grand Totals	...	73	2,708	14	55	8	4	...	28	2,885

* See footnote on page cvii.

† Please draw two broad lines across the table indicating the stages where the High and Middle Departments begin.

Office of the Chief Commissioner
of Coorg,
Bangalore, the 22nd January 1929.

A. C. LOTHIAN,
Secretary to the Chief Commissioner.

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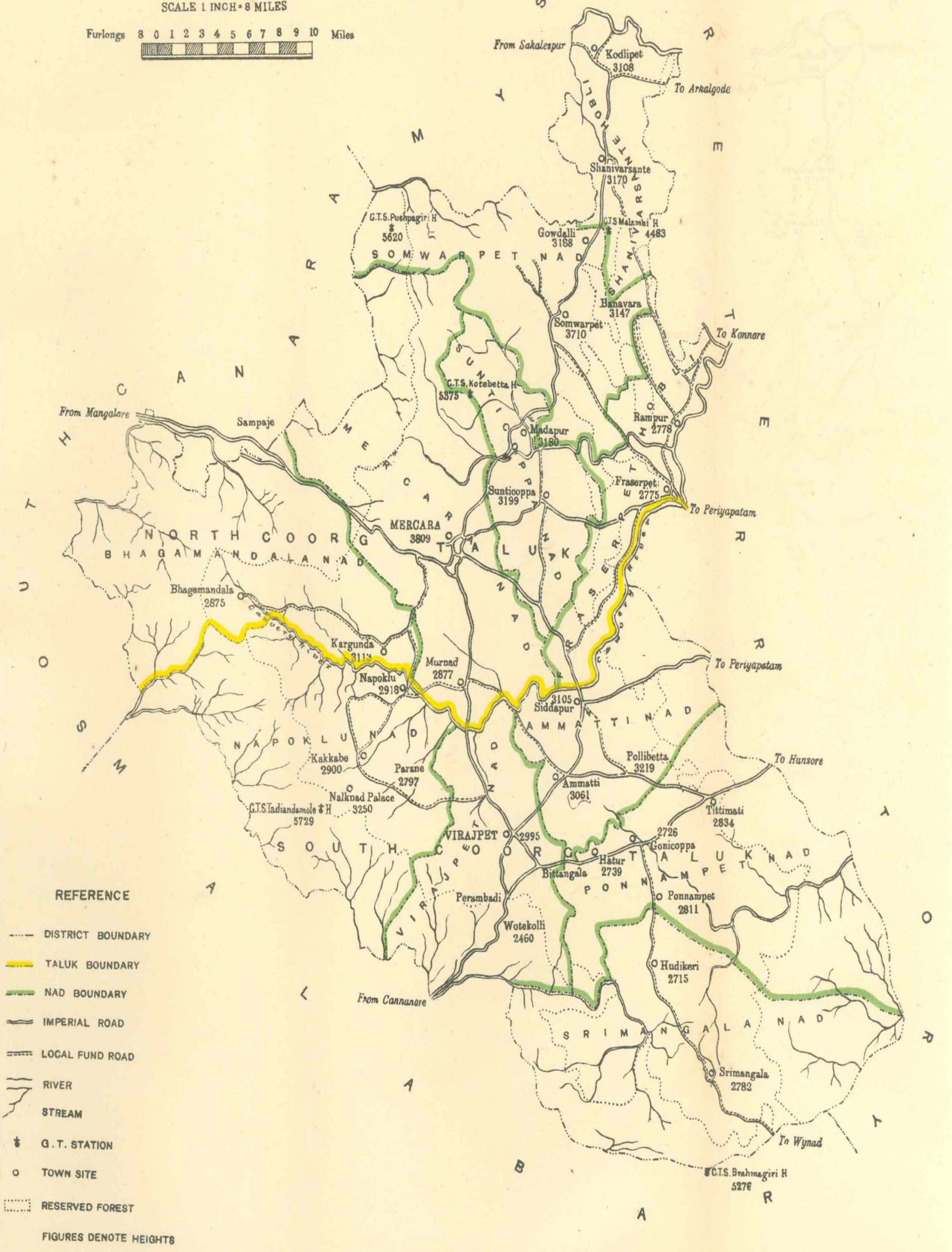
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COORG PROVINCE

SCALE 1 INCH = 8 MILES



REFERENCE

- DISTRICT BOUNDARY
- TALUK BOUNDARY
- NAD BOUNDARY
- IMPERIAL ROAD
- LOCAL FUND ROAD
- RIVER
- STREAM
- ⊕ G. T. STATION
- TOWN SITE
- ⋯ RESERVED FOREST
- FIGURES DENOTE HEIGHTS

PART I.

GENERAL SUMMARY.

1. *General.*—The year's rainfall was slightly above the average, but was not well distributed. The North-East monsoon failed and there was untimely heavy rain in February. Consequently both wet and dry crops were poor. Coffee, paddy, ragi and cardamoms were all poor.

Cattle mortality rose. There were 10,274 deaths of which 2,259 were due to rinderpest. It was noted, however, that advances under the Land Improvement Loans and Agriculturist Loans Acts were only Rs. 19,685 and Rs. 20,135 respectively as against Rs. 22,485 and Rs. 38,280 in the previous year.

2. *Criminal Justice.*—The number of cases brought for trial was 5,179, an increase of 686 over the figure of the previous year; but petty cases under the Coorg Labour Act and the Police Act account for the increase.

3. *District Board.*—The Vice-President continued to exercise the powers experimentally delegated to him last year. There was an increase of the Board's expenditure from Rs. 1,29,049 to Rs. 1,42,019 during the year, but the revenue also rose from Rs. 1,37,393 to Rs. 1,48,101 and the Board continued to pay its way on the year's working.

4. *Municipal.*—A new committee was elected at Virajpet. In Mercara, the expenditure exceeded the revenue by Rs. 1,533. In Virajpet, there was a similar slight deficit of Rs. 570. Lt.-Colonel McCombie Young, I.M.S., visited Coorg to complete his malarial investigations at the end of the year under report and dealt especially with Mercara.

5. *Agriculture.*—The season was on the whole poor. The Cattle Committee reported in January 1928, and its report is under consideration.

6. *Forests.*—The year was one of steady progress, which resulted in the obtaining of a net profit exceeding that of the previous year by Rs. 71,097.

7. *Medical.*—A regular course of curative treatment for enlargement of spleen was given in the schools at Mercara and Virajpet, and the results are reported to be promising. Plague broke out in the Somwarpet Area but was got under control.

8. *Excise.*—The Additional Excise Sub-Inspector continued to work. Fifty-four cases of illicit distillation were prosecuted as against thirty-one in the previous year. The effect of this has been to increase the apparent consumption (as per official figures) per every 100 persons of the population from 12.94 gallons in 1926-27 to 15.30 gallons in 1927-28, but there is little reason to believe that illicit distillation has been much reduced.

9. *Public Instruction.*—Elementary education was made free. The resulting increase in attendance is making it a matter of difficulty to provide the necessary teaching staff and accommodation.

10. *Communications.*—254 miles 1 furlong of metalled roads and 58 miles 2 furlongs of unmetalled roads were maintained. The average amount spent on the maintenance of the former was Rs. 460 per mile and of the latter Rs. 155 per mile. The increase of traffic and particularly of fast heavy traffic is however rendering it a matter of increasing difficulty to maintain the roads in proper condition with these allotments.

PART II.

DEPARTMENTAL CHAPTERS.

I.—PHYSICAL AND POLITICAL GEOGRAPHY.

1. The standing information which should be incorporated in this chapter is printed in the Administration Report for the year 1921-22 under the following headings :—

	PAGE.
Physical features of the country ...	1
Area	3
Climate	3
Chief staples	4
Historical summary	5
Form of administration	6
Character of land tenures	8
System of survey and settlements	9
Civil divisions of the British territory	11
Details of the last census	11
Tribes and languages	12

Standing information and geographical statistics.

Other statistical information will be found in the Coorg District Gazetteer, Volume B. Statements Nos. 1 to 5 exhibit the prescribed statistics regarding the area, character of the surface, climate, civil divisions and population of the province.

2. There were no changes in the formal administration during the year under report.

Changes in the administration.

COORG LEGISLATIVE COUNCIL.

3. There were two sittings of the Council during the year, one in October 1927 and the other in February 1928.

Legislative Council.

October Session—1927.

4. The session lasted 2 days on the 21st and 22nd October. During the session 115 questions were put and answered and the Council discussed 29 resolutions on matters of general public interest.

5. The election of three non-official members to the Finance Committee for 1928-29 was held at the Council Chamber at 5 p.m., on 22nd October 1927 and the remaining two members were nominated by the Chief Commissioner. The committee met on the 19th and 20th January 1928 and discussed the draft financial statement for the year. Its report was submitted to the Government on 21st January 1928.

February Session—1928.

6. The budget for 1928-29 was discussed at the Council meeting held on the 25th and 27th February 1928. Only ten out of twenty members were present at the meeting on both the days, ten elected members remaining absent apparently as a protest against the appointment of the Simon Commission. The meeting lasted less than one hour on both the days. The general discussion of the budget took place on 25th February 1928, while the four budget motions entered on the agenda were discussed on 27th February 1928.

7. Statements showing orders passed by the Chief Commissioner on certain resolutions passed by the Council were laid on the table at the two sessions.

8. Forty-five questions were put and answered as against 2 in the previous year. There were 4 motions on the budget as against 29 in the previous year.

9. The Council was adjourned *sine die* at the close of the meeting on the 27th February 1928.

Relations with
Native States.

10. Mysore State adjoins Coorg and relations with it continued to be satisfactory.

Condition of the
people.

11. Public health during the year was fair. The number of deaths recorded a fall from 5,599 to 5,138. Fever, as usual, took the heaviest toll (4,092). There was no outbreak of cholera but plague and small-pox broke out in a few places but the mortality was low. The number of births registered (3,141) was 587 less than in the previous year, the male births exceeding the female by 163. The season was again unfavourable on the whole to wet and dry crops. The paddy crop was below the average owing to the failure of the North-East Monsoon and again to the unexpected rain in February and the price realized also was not satisfactory. The coffee crop was poor, while the ragi crop was below the average and the prices realized were satisfactory. The cardamom crop was again poor and the price though low in the beginning, was much above the average after February. Cattle mortality during the year was much higher than in the previous year, 10,274 against 8,695 of the previous year. There was an increase of 110 in the number of deaths from rinderpest.

II.—ADMINISTRATION OF THE LAND.

Realization of
the revenue.

12. Statement No. 6—*Land Revenue*—The current demand for the year was Rs. 3,91,168 as compared with Rs. 3,81,480 for the previous year. The increase of Rs. 9,688 is due chiefly to the expiry of the concession of reduced assessment granted to persons who joined the military service during the Great War, the imposition of full rates of assessment on certain jama and saguvalli males, to the sale of more waste lands and to the increase in miscellaneous items of revenue. Including an outstanding balance of Rs. 1,48,312 at the beginning of the year, the gross demand amounted to Rs. 5,39,480. Of this sum Rs. 3,73,313 was collected and Rs. 3,537 remitted leaving a balance of Rs. 1,62,630. This amount includes Rs. 63,551 due from coffee planters only in June 1st, Rs. 412 Vaisakha demand, due in September and Rs. 3,671 suspended till next year. The actual balance was therefore, Rs. 94,996. The two kists fall due on 31st May and 20th October and November.

Assignments of
Land Revenue.

13. Statement No. 7—*Assignments of land revenue*.—The total value of assignments was Rs. 1,06,649 or Rs. 119 less than that of the previous year. The decrease is due to the sale of jama and umbli lands for arrears of revenue.

14. The acreage held under the principal tenures is shown in the following table, which includes the corresponding figures for the previous year :—

Years.	Sagu.		Jama.		Jodi.		Umbli.		Jaghir.	
	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.
1926-27 ...	50,940	19,570	89,893	186	3,402	1,001	7,608	88	2,702	875
1927-28 ...	51,871	19,575	89,842	186	3,355	995	7,602	88	2,702	875

Continued.

Years.	Coffee.	Orange.	Areca nut.	Cardamom.	Rubber.	Agave.	Pepper.	Tea.	Total.
1926-27 ..	97,780	4,592	237	73,215	2,861	460	1,015	402	3,07,722
1927-28 ...	97,445	4,985	237	73,215	2,913	460	1,015	415	3,08,221

15. Statement No. 8—*Incidence of land revenue on area and population.*—This is a quinquennial return prepared in the year under report. The total land revenue excluding cesses was Rs. 4,12,684 giving an incidence of Rs. 2-8-4 per head of population. The incidence per acre of land revenue on the area fully assessed was Rs. 2-11-5.

16. Statement No. 9—*Transfers of landed property.*—Of the 109 transfers of unprivileged lands, 50 cases refer to sales by revenue courts for the recovery of arrears of assessment, 48 cases refer to resumption by Government for want of bidders at sales and the remaining 11 cases to sales by order of civil courts. The number of privileged holdings brought to sale for arrears of revenue was 24.

17. Statements Nos. 10, 11 and 12—*Transactions under the Land Improvement and Agriculturists' Loans Acts.*—The total amount advanced to cultivators during the year under both Acts, aggregated Rs. 39,820 against Rs. 60,765 in the preceding year. This together with the outstanding balance of Rs. 1,95,073 at the beginning of the year brought the gross total outstanding to Rs. 2,34,893. Realizations amounted to Rs. 37,090 leaving a balance of Rs. 1,97,803 made up of Rs. 14,501 which became due but were not realised before the close of the year, and Rs. 1,83,302 not payable during the year. In 5 cases the lands were attached and sold for arrears due by the borrowers. The net result from loan operations was an income of Rs. 3,524 as compared with Rs. 4,017 in 1926-27 and Rs. 1,008 in 1925-26. Agricultural advances.

18. The sum advanced under the Land Improvement Loans Act was Rs. 19,685 distributed among 156 ryots in sums ranging from Rs. 30 to Rs. 500. The amount falling due for recovery during the year including arrears, was Rs. 36,589 and the percentage of collection including the sum remitted was 58.17 against 53.32 in the previous year.

19. The advances under the Agriculturists' Loans Act amounted to Rs. 20,135. The number of ryots who were given loans was 323 and the sums distributed ranged from Rs. 30 to Rs. 400. The percentage of realizations was 74.77 against 82.15 in the previous year.

20. Statement No. 13—*Survey and Settlement.*—The Department of Land Records and Agriculture continued to be under the control of the Commissioner, but the executive charge was vested in Mr. K. N. Subba Raya. The progress made by the Land Records Department was satisfactory. The maps and records were kept up-to-date. Twenty-six village maps were republished during the year. Twenty-two crop experiments were conducted. A survey school was opened at Fraserpet during the monsoon. Nineteen candidates including nine officials were declared to have qualified in survey. Surveys, settlements and land records.

21. The area sold under the Waste Land Rules during the year was 76.96 acres. Excluding the value of tree growth, the amount realized was Rs. 3,114-11-5 giving an average per acre of Rs. 40-7-7 as compared with an average of Rs. 36-7-8 in the previous year. Waste lands.

22. The number of applications for guardianship certificates admitted by the District Judge of Coorg during the year 1927-28 was 49. Of these 26 applications were transferred to the Subordinate Judge of Coorg, and 23 to the Munsiff of Virajpet for disposal according to law. Wards' estates.

23. There are no zamindaris in Coorg and the great bulk of the holdings are ryotwari, though there are one or two separate villages held as jaghirs. Particulars have been given in paragraph 14 supra of the holdings under Revenue and rent-paying classes.

the various classes of tenure. A separate description will be found in paragraphs 33—40 in the Administration Report for the year 1921—22. Owing to the fact that individual ryots frequently hold land under more than one tenure, it is impracticable to compile statistics of the several rent-paying classes. Reference has been made in paragraphs 13 and 15 supra to the revenue foregone in respect of the several privileged tenures and to the incidence of the land revenue demand on the population, while information as to the average assessment is furnished in Statement No. 82.

III.—PROTECTION.

Standing information.

24. The standing information which should be incorporated in this chapter is printed at page 15 of the Administration Report for the year 1921—22 under the heading "Legislating Authority".

Course of legislation.

25. Statement No. 14—*Acts of the Governor General in Council affecting Coorg.*—No Act was extended to Coorg under the Scheduled Districts Act during the year.

Police.

26. Statements Nos. 15 and 16—*Cognizable crimes.*—The number of cognizable offences reported was 662 as against 629 in the previous year. Of these, 316 were offences under the Indian Penal Code as against 382 in 1926, the rest being under the Special and Local Laws. The percentage of convictions obtained in true cognizable cases was 78·49 as against 67·03 in the previous year. Of 602 persons arrested by the police, 456 (i.e., 75·75%) were convicted, the figures for 1926 being 513 and 396, respectively. Only one case of murder was reported during the year in which the accused persons were acquitted by the Sessions Judge. A case of murder reported in 1913 is pending trial as the accused is still undergoing treatment in the Government Mental Hospital, Madras.

Two cases of culpable homicide, not amounting to murder, reported during the year were pending investigation at the close of the year. A case reported in 1906 was also pending investigation for want of information as to the whereabouts of the accused.

27. Statement No. 19—*Property stolen and recovered.*—The value of property lost during the year was Rs. 8,591 as against Rs. 9,108 in the previous year, while the percentage recovered was 72·70 as against 39·21 in the preceding year.

28. *Suicides and accidental deaths.*—Twelve suicides and 45 accidental deaths were reported during the year, the figures for 1926 being 19 and 30 respectively.

29. Statement No. 21—*Equipment, discipline and internal management.*—The actual strength of the Police Force was 213 of whom 199 policemen were literate in Kanarese; the corresponding figures for 1926 were 216 and 201, respectively. There were 13 resignations against 17 in the previous year. Twenty recruits were enlisted in the constabulary and there were 11 vacancies at the close of the year. There were 133 Coorgs as against 130 in the previous year. Probationary Sub-Inspector S. P. Ramappa who was deputed for training to the Provincial Training School, Vellore, on 11-10-1926 returned to Coorg on 14-10-1927.

30. Mr. N. I. Kalappa held the office of the Dy. Superintendent of Police throughout the year.

31. Statement Nos. 22 and 23—*Number of criminal courts and trials conducted.*—Rao Bahadur K. Chengappa, B.A., held the office of the District Magistrate throughout the year. Criminal Justice.

32. Mr. Karavandra Chengappa, Sheristedar, District Magistrate's office, was appointed as Stationary Sub-Magistrate, Mercara, and invested with the powers of a second-class Magistrate *vice* Mr. Palecanda Chengappa, appointed as Subedar, South Coorg Taluk. Mr. Kolera Kuttappa, B.A., Head clerk, Commissioner's English Branch, was appointed as Parpattigar-Magistrate, Somwarpet, and invested with the powers of a third-class Magistrate *vice* Mr. N. C. Subbayya, B.A., who was appointed as Sheristedar, District Magistrate's office. Mr. Ballaticalanda Chengappa, clerk, Commissioner's Revenue Branch, was appointed to act as Parpattigar-Magistrate, Virajpet, and invested with the powers of a third-class Magistrate *vice* Mr. C. S. Kalappa who was on 4 months' leave from 25th June 1927. Mr. Ichetty Appachu, was appointed to act as Parpattigar-Magistrate, Napoklu, and invested with the powers of a third-class Magistrate *vice* Mr. K. C. Subbayya, who was on 4 months' leave from the 10th November 1927.

33. Statement No. 24—*Particulars regarding the trial of offences.*—The number of cases brought to trial (5,179) was 686 more than in the previous year and the number of offences reported (5,110) rose by 97. Under the Coorg Labour Act, 1926, 3,522 cases were instituted as against 3,449 cases in 1926. The total number of cases brought to trial under this Act including those pending from last year (1212) was 3,708. Seven hundred and twenty-two persons noted as convicted (*vide* column No. 7) under the Coorg Labour Act were either ordered to work out the contract or to repay the advance, while 14 were sentenced to imprisonment under section 13 (2) of the Coorg Labour Act. Omitting cases of this class, the criminal trials of the year resulted in the discharge or acquittal of 902 and the conviction of 949. The percentage of conviction was thus 46.45 as compared with 43.33 and 40.25 in the two previous years.

34. Excluding petty cases of hurt, assault, mischief and insult, of which a large number were compounded under section 345 of the Code of Criminal Procedure, the percentage of persons convicted was 67.36, the corresponding figures for the two previous years being 67.91 and 71.73. Offences against public tranquility and justice numbered 40, those against the person 195, and those against property 208, while there were 173 other offences under Indian Penal Code and 4,563 breaches of Special and Local Laws. Cases under the Police Act and District Fund Regulation were 354 and 229 against 244 and 286, respectively, in the preceding year.

35. There were no cases of opium smuggling nor were any proceedings taken under the Indian Press Act during the year.

36. Statement No. 5—*Miscellaneous proceedings under the Code of Criminal Procedure.*—The number of cases brought to trial (20) was four more than in the previous year.

37. Statements Nos. 27 to 31—*Punishment inflicted by various courts.*—The amount of fines imposed and of compensation awarded was Rs. 6,715 and Rs. 220 respectively, against Rs. 6,427 and Rs. 143 in the previous year.

38. Statement No. 33—*Result of appeal and revision.*—Three appeals were received by the Sessions Judge. The sentences were upheld in two cases and the sentence modified in another. Twenty-eight appeals were preferred before the court of the District Magistrate; the sentences were upheld in 20 cases, reversed in 7 cases and one case was summarily rejected. There were 4 applications for revision as compared with 36 in the previous years.

39. Statement No. 34—*Juries and assessors.*—There were three trials before the Sessions Court of which one was conducted with the assistance of assessors.

40. The records and registers of all the subordinate courts were inspected by the District Magistrate during the year.

Prisons.

41. Statements Nos. 35 to 62—*Detailed statistical information regarding the administration of the jails.*—The accommodation available in the Mercara Jail was the same as in 1926. There was no overcrowding in any of the wards of the jail, the daily average being 19·78 as against 23·40 in the previous year. The largest number of prisoners confined on any one day was 28.

42. The number of sub-jails remained at 4. The total number of admissions to sub-jails was 205 against 250 in 1926.

Three convicts were confined in the sub-jails against 13 in the previous year.

43. Statements Nos. 36 to 43—*Number and disposal of jail population, classification according to religion, age, offences, etc.*—At the beginning of the year, there remained in the jails 27 prisoners of all classes; 414 were admitted during the year and 415 were discharged leaving 26 in confinement at the close of the year. The daily average population fell from 30·24 to 25·57. The number of under-trial prisoners in custody at the beginning of the year was 9. Three hundred and eighteen were received during the year and 318 were discharged leaving 9 at the end of the year. The daily average number was 8·79 as compared with 14·47 in 1926.

44. At the commencement of the year, the convict population stood at 18 males. Eighty males and one female were imprisoned during the year. Of those discharged during the year, 3 were released on appeal, 70 were released on expiry of the term of sentence and 8 under the remission rules. Three were transferred to the Cannanore Jail leaving 15 males in confinement at the close of the year.

45. Of the fourteen child offenders tried by Coorg courts two were discharged under section 253, C.P.C. Nine were convicted but released under section 562, C.P.C. One was convicted and sentenced to undergo three months' rigorous imprisonment and directed to be detained in the Reformatory School, Chingleput for a period of three years. Two were acquitted under section 258, C.P.C.

Mercara Jail.

46. Statements Nos. 44 to 49—*Particulars regarding jail discipline.*—The number of jail offences committed by convicts was nil as against 7 last year. Two convicts who escaped in previous years remained still at large. Of the 78 convicts two were habitual offenders and they formed 2·56 of the convict population. One of them had two previous convictions. The largest remission granted was 28 days to a convict sentenced to six months' rigorous imprisonment and the average remission gained in days was 18·75.

47. Statements Nos. 50 to 53—*Scales of diets.*—Diet was, as usual, supplied departmentally in accordance with the authorised scale. The result as judged by the weight of the prisoners, was satisfactory. The daily cost per head was two annas and ten pies as against two annas and eleven pies in the previous year.

48. Statements Nos. 54 to 56—*Detailed statistics of health.*—Water is supplied from the Mercara reservoir. Conservancy and drainage arrangements were adequate. The health of the prisoners was satisfactory. The daily average number of sick prisoners was 0·05 as against 0·32 in the previous year. No convicts were released on medical grounds and there were no deaths.

49. Statement No. 58—*Expenditure on guarding and maintaining prisoners.*—The gross expenditure was Rs. 6,432, as against Rs. 6,386.

50. Statement No. 60—*Employment of convicts.*—Arrangement made with the Public Works Department for the supply of boulders for the breaking of stones within the premises is still going on as a tentative measure.

51. Statement No. 61—*Net cash earnings of convicts.*—The total receipts from jail labour were Rs. 332 as against Rs. 312 in the previous year. The expenditure on materials was Rs. 31 as against Rs. 11 in the previous year. Taking the earnings into consideration, the net expenditure was Rs. 6,131 as against Rs. 6,085 in the previous year and the total cost per head of average strength was 325-18.

The jail was formally inspected by Messrs. J. A. Thorne, I.C.S., and A. G. Blake, I.C.S., Inspectors-General of Prisons, Coorg. Ten visits were paid by the official and non-official visitors.

The experimental combination of the pest of Daroga, Bonded Warehouse, Mercara, with that of the Jailor still continues. The allowance of Rs. 30 which the Jailor was drawing for the additional work done by him as Daroga, was treated as special pay.

52. The Stationary Sub-Magistrate, Mercara, was in charge of the jail throughout the year.

53. There was no change either in the number of civil courts (three) or in their jurisdiction. Civil Justice.

54. Statement No. 63—*Number and description of suits instituted.*—There was an increase of 329 in the number of suits (2,906) instituted during the year.

55. Statement No. 64—*Number and value of suits instituted.*—The aggregate value of suits decreased from Rs. 3,33,543 to Rs. 3,30,899.

56. Statement No. 65—*Result of the disposal of original suits.*—There was an increase in the number of suits (3,320) for disposal and an increase also in the arrears (692). The number of suits decreed without contest was 1,994 against 1,922. Seven applications to sue in *forma pauperis* were filed of which two were granted 3 were rejected and 2 were pending.

57. One thousand five hundred and ninety-nine witnesses were examined against 1,327 in 1926.

58. Statement No. 66—*Result of the disposal of the miscellaneous cases.*—Of the 554 applications before the courts, 436 including 56 under the Guardians and Wards Act, 1890, and six for Probate and Letters of Administration were disposed of.

59. Statement Nos. 67 and 68—*Regular and miscellaneous appeals.*—Including 22 appeals pending from the previous year there were 44 regular appeals for disposal. The orders of the lower courts were confirmed in 14 cases, 3 were remanded, the orders in 5 cases were reversed and in four cases the orders of the lower courts were modified.

One out of 14 cases was decided by the Judicial Commissioner and in that case the decision was reversed.

There were 7 miscellaneous appeals against 15 in the previous year. Orders of the lower courts were confirmed in 2 cases, and in two were reversed.

Of the 15 miscellaneous and revision petitions for disposal, 4 were granted and four were rejected by the Judicial Commissioner.

60. Statement No. 69—*Particulars of the execution proceedings.*—There were six thousand three hundred and fifty-three applications for execution (which included 1,733 of 1926) for disposal. Recovery was effected in 684 cases.

61. Statement No. 70—*Result of insolvency applications.*—Of the forty-eight applications, thirty were rejected and thirteen granted.

Eighteen thousand six hundred and seventy-two processes were issued during the year, the fees recovered being Rs. 11,108.

62. The quarterly and annual returns were scrutinised by the District Judge who also inspected all the subordinate courts.

63. There were 13 first-grade pleaders and two second-grade pleaders practising in the province during the year.

Registration.

64. Statements Nos. 71 to 74 (a)—*Working of the Registration Department.*—The total number of documents registered rose from 2,836 to 3,236. Documents affecting immovable property formed as usual the bulk of the transactions. There was a decrease of Rs. 2,51,197 in the value of the property concerned. The net surplus realised on the working of the department was Rs. 5,573, the average surplus for the last ten years being Rs. 3,600. But this does not take account of the salary of officials giving part of their time to this work.

The number of documents pending delivery at the close of the year was 66 against 28 in the previous year. The average time taken to register each document was 8 days against 8·8 days in the previous year. In six cases registration was refused.

65. The Registration Department staffed by four ex-officio sub-registrars and seven ex-officio joint sub-registrars in accordance with the retrenchment scheme, was continued during the year under report. The pay of the registration clerk of the District Registrar's office was enhanced from Rs. 30-2-40-1-50 to Rs. 50-2½-75 with effect from 1st November 1927. All the ex-officio Sub-registry offices were inspected by the District Registrar (Subordinate Judge) during the year.

District Board.

66. Statement No. 75.—*Constitution of the District Board.*—There was no change in the constitution of the Board. Three meetings were held during the year.

67. Statement No. 76.—*Income of the District Board.*—The receipts rose from Rs. 1,37,393 in the previous year to Rs. 1,48,101. The main increase is accounted for by the increased receipts from "tolls on roads" due to keen competition of bidders at the sales held in March 1927, doubtless brought about by the increasing number of buses plying for hire in the country. Income under XX. Medical also rose to a slight extent.

Under XXV. Miscellaneous the income from the market fee and from sale of manure fell below expectations but the loss was made good by an increase under miscellaneous receipts, due to the levy of license fees on hotels since 1st August 1927. The income under this head amounted to Rs. 685.

68. Statement No. 77.—*Expenditure of the District Board.*—The expenditure rose from Rs. 1,29,049 in the previous year to Rs. 1,42,019. The main increase is partly accounted for by increased expenditure to the extent of about Rs. 8,000 by the Public Works Department, under 45. Civil Works, and, partly by expenditure on Village Communications and Miscellaneous Public Improvements; also the Medical Department accounts for an increased expenditure of about Rs. 2,000.

The number of schools under the management of the Board rose from 87 to 88 and the strength of the staff correspondingly rose from 182 to 183; one more teacher was sanctioned for Managali school, thus raising the teaching staff to 184. There was no change in the number of schools imparting instruction in English, viz., 52. The number of pupils on the rolls and the average daily attendance stood, respectively, at 5,900 and 3,468 against 5,361 and 3,238 in the previous year. The increase reflects the result of making elementary education free during the year.

The number of pupils learning English rose from 939 to 1,101.

Out of the total number of 4,350 boys and 1,550 girls undergoing tuition in the Local Fund schools, 2,410 boys and 1,064 girls were Coorgs by race, the figures for the previous year being, respectively, 2,095 boys and 1,002 girls.

In the year under report, the outbreak of plague at Somwarpet considerably affected the smooth working of the educational institutions there; so also in a lesser degree at Sirangala for a similar cause. A few other schools had to be closed for short periods on account of small-pox. To combat malarial fever, quinine was supplied free as usual and medical aid was also rendered whenever feasible. Medical officers regularly visited schools in their jurisdictions. Instructions received from them were carried out as far as practicable. A few more schools were provided with water storing vessels. Vaccinators periodically visited schools and carried out vaccination where necessary. The number left unprotected from small-pox was reduced from 140 in the previous year to 59.

There was no change in the number of schools run for the exclusive use of panchamas, viz., five day schools and four night schools. The school sanctioned last year did not begin to function for want of accommodation. The number of pupils of the Panchama and other backward classes rose from 244 to 256. Of these, 140 students attended the panchama day schools, 67 attended night schools and the remaining 49 attended the various caste schools. The corresponding figures for the previous year were 136, 75 and 33. Scholarships and free supply of books and stationery were granted as usual.

The percentage of free places allowed to the pupils of the higher elementary classes stood at 20 as usual. The outstanding event of the year was however the declaration of allowing free education in lower elementary schools under the Board by means of a resolution which was accepted by the Chief Commissioner. This policy involved the Board in the loss of about Rs. 1,700 in the shape of school fees.

A number of proposals for additional teachers, extension of school buildings and for additional schools were received at the fag end of the year. The Board constituted an Educational Committee to deal with all these questions, with a view to lay down a policy of expansion of education, on definite lines.

The number of private schools rose from 6 to 16 during the year.

69. The total expenditure on Education amounted to Rs. 59,404 against Rs. 58,799 in the previous year. The contribution from Government was Rs. 12,840. Municipal funds contributed Rs. 216 and the amount realised from school fees was Rs. 3,030, and from other sources Rs. 7. The net cost to the District Board worked out at Rs. 43,311. The additional contribution of Rs. 2,160 sanctioned by the Local Government is still awaiting allotment of funds in the provincial budget.

The weaving school at Sanivarsante continued to work satisfactorily.

70. There was no change in the number of Local Fund dispensaries (7). The question of opening a dispensary at Sampaje was still under negotiation between Coorg and South Kanara District Boards, at the close of the year. The total number of out-patients fell from 1,18,534 to 1,15,920, a small decrease of 2,614. The chief diseases treated were reported to be pneumonia and malaria and diseases of the digestive system. 550 in-patients were treated at Somwarpet against 635 in the previous year. This decrease is probably due to a certain extent, to the outbreak of plague at Somwarpet. The number treated at Gonicoppal is one against 7 in the previous year. Gonicoppal has only a non-dieting in-patient ward, which is probably at the root of the decline in the number of in-patients treated.

The gross expenditure on dispensaries including sanitation rose from Rs. 25,779 to Rs. 29,300. The construction of quarters for the Compounder and Vaccinator at Srimangala was nearing completion at the close of the year. The increase in expenditure mainly represents cost of greater quantity of medicine purchased to continue the activities of the department in the matter of opening seasonal dispensaries and free distribution of quinine.

The Sanitary Inspector was detailed for plague duty at Somwarpet and Sirangala for a period of about six months. The rest of the year was spent in inspecting the Mercara Municipality and pettas. On complaints received from the Civil Surgeon as to the insanitary condition of the hotels all over the district, the Board took the matter under the consideration and passed a bye-law requiring hotel-keepers to take out licenses, and empowering a number of officers including the Sanitary Inspector to inspect the hotels from time to time with a view to seeing that they are run in a reasonably cleanly manner.

71. The net revenue from tolls on roads and from market fees stood respectively at Rs. 29,901 and Rs. 7,220 against Rs. 21,781 and Rs. 7,788 in the previous year. The increase in the total revenue has been explained in paragraph 67 *supra*. The realisation from market fees fell slightly below expectations.

72. The grant for Local Fund works under the control of the Public Works Department which stood at Rs. 42,000 was reduced to Rs. 32,580 by surrender of the excess amount due mainly to labour difficulties. Of this sum Rs. 29,002 were spent during the year. There were no major works. Of the 13 minor works under "Local Works—Communications" under progress, 5 were completed. Out of 10 minor works, "Civil Buildings" 4 were completed. The length of communications maintained was 73 miles one furlong of which only 7½ furlongs are metalled.

73. The expenditure on Village Communications and Public Improvements such as spar-bridges, purchase of boats, etc., amounted to Rs. 14,041 against 11,776 in the previous year. One special feature of the public improvements effected during the year was the planning and executing through the agency of the Revenue Department of a number of wells of a cheap kind, specially in North Coorg. Advantage was also taken, where ryots helped themselves, to grant financial assistance to further the cause of water supply for drinking purposes. Two wells were sunk in North Coorg at a total cost of Rs. 445. Rs. 150 was given as a contribution towards providing a well for the school at Tuchamakeri village. Rs. 280 was sanctioned as part payment towards the improvement of the tank at Madikebidu.

74. *General*.—The Vice-President continued to exercise the powers conferred on him.

75. The problem of pure drinking water, specially in some parts of North Coorg taluk, continued to be acute. The Public Works Department have taken a number of wells on hand. Endeavours are also being made to supplement the Public Works Department work on the revenue side by sinking cheap wells wherever feasible and to the extent the finances of the Board permit.

76. Mr. J. A. Thorne, I.C.S., held charge of the office of the President till May 1927; Mr. A. G. Blake, I.C.S., from May to October 1927, and Mr. G. W. Priestley, I.C.S., from November 1927 and throughout the year.

Mercara Municipality.

Municipal.

77. Statements Nos. 78 to 80—*Constitution, income and expenditure of the municipalities.*—Messrs. M. Bhujanga Rao, B.A., B.L., and M. Usmankhan Sahib continued to be the President and the Vice-President respectively. There was no change in the personnel of the committee. The committee held 25 meetings during the year of which 4 were adjourned for want of quorum. The average percentage of attendance of officials and non-officials was 34.00 and 51.66 respectively.

78. The actual receipts including the opening balance of Rs. 13,895 amounted to Rs. 38,564 and the expenditure to Rs. 26,199 leaving a closing balance of Rs. 12,365. The average incidence of municipal taxation per head of population was Rs. 2-13-5 against Rs. 2-14-5 in 1926-27. The important items of

expenditure were Rs. 5,038 under education, Rs. 4,388 under conservancy and Rs. 1,242 under communications. The swamps acquired last year were levelled and drained during the year.

Lieut.-Colonel A. J. H. Russel, Director of Public Health, Madras, and Lieut.-Colonel McCombie Young of the Imperial Research Bureau inspected the municipality and have sent up their reports suggesting measures for the prevention of malaria which are receiving consideration of the committee.

Virajpet Municipality

79. Messrs. P. J. Lobo and T. R. Tiruvengadam Pillai continued to be the President and the Vice-President respectively until 30th September 1927. A new committee was then elected and Messrs. T. R. Tiruvengadam Pillai and R. S. Sanjiva Rao, B.A., B.L., were returned as President and Vice-President respectively. The committee held 16 meetings and the average percentage of attendance of official and non-official members was 92.50 and 42.00 respectively.

Including the opening balance of Rs. 17,668 the gross receipts amounted to Rs. 34,229. The expenditure amounted to Rs. 17,131 leaving a closing balance of Rs. 17,098. The average incidence of municipal taxation per head of population rose from Rs. 3-5-0 to Rs. 3-8-10.

80. The important items of expenditure were Rs. 1,876 under education, Rs. 2,020 under medical contribution and Rs. 3,655 under conservancy. The construction of additional market buildings was taken up during the year and a sum of Rs. 2,000 was expended on it.

Somwarpet Notified Area.

81. The committee held four meetings at which the average percentage of attendance of members was 61.36 the total strength being 11. The gross receipts of the year including the opening balance of Rs. 8,250 was Rs. 14,516 and the expenditure amounted to Rs. 4,749 leaving a closing balance of Rs. 9,717. The main items of expenditure were Rs. 1,691 under conservancy, Rs. 443 under lighting, Rs. 1,191 under public works and Rs. 369 under education. Notified Areas

Fraserpet Notified Area.

82. The committee held seven meetings during the year at which the average percentage of attendance of members was 50.80. The income of the year including the opening balance of Rs. 981 amounted to Rs. 3,117 and the expenditure to Rs. 1,771 leaving a closing balance of Rs. 1,346. The important items of expenditure were Rs. 732 under conservancy, Rs. 149 under lighting, Rs. 325 under public works and Rs. 144 under vaccination.

Kodlipet Notified Area.

83. At the eight meetings held by the committee, the average attendance of members was 61.10 per cent, the total strength being 9. Including the opening balance of Rs. 1,272 the receipts amounted to Rs. 3,455 and the expenditure to Rs. 1,536 leaving a closing balance of Rs. 1,919. The important items of expenditure were Rs. 775 under conservancy, Rs. 216 under education, Rs. 108 under lighting and Rs. 144 under vaccination.

84. The strength of the Machine Gun Company for the year was 77.

Military.

85. Two camps of exercise were held during the year, one at Pollibetta and one at Chickmagalur. Members were instructed in car drill, Lewis gun drill, tactical exercises and range practices for Lewis guns and rifles. In addition to these, field firing schemes with blank and ball have been carried out.

86. The Company was inspected by Major-General A. L. Tarver, C.B., C.I.E., D.S.O., Commanding Madras District on 1st October 1927 and by Colonel M. G. D. Rowlandson, D.S.O., Deputy Director of Auxiliary and Territorial Forces, Army Headquarters, on 28th October 1927.

87. The "Pears Cup" was won by the Mercara section with a score of 115 points.

88. There were 9 enlistments, 13 discharges, and one transfer during the year.

89 *Indian Territorial Force*.—One hundred and sixty-two recruits were enrolled between 7th May 1927 and 6th May 1928.

90. This being the 6th Annual Training, 244 N.C.Os. and Men were entitled to their discharges. Of this number, 94 signed on for a further period of service.

91. The special course for the Officers, N.C.Os., and selected Men, and the preliminary training for recruits was conducted from 12th March 1928 to 8th April 1928, and the periodical training for the Battalion, including officers and recruits, from 9th April 1928 to 6th May 1928.

92. Major-General A. L. Tarver, C.B., C.I.E., D.S.O., Commanding Madras District, inspected the Battalion on 2nd May 1928 and expressed satisfaction at the progress made.

93. The results of the Annual Musketry Course were again very satisfactory, the Company averages being well maintained. The Regimental Rifle team again competed for and won the Phythian Adams Cup, this being the 5th success during the 5 years it has been competed for.

The general health of the Battalion was greatly improved and admissions to hospital were few in number.

IV.—PRODUCTION AND DISTRIBUTION.

Character of the seasons.

94. Statement No. 3—*Rainfall and climate*.—The season on the whole was not favourable to wet and dry crops. The paddy crop was below the average owing to the failure of the north east monsoon, and again owing to unexpected heavy rain in February when the harvest was in full swing there was considerable damage to paddy. The prices realised were not good as the quality of the paddy had suffered on account of rain. Good paddy fetched about Rs. 75 per cart load (15 battis). The coffee crop was poor while the ragi crop was below the average. The price of coffee varied from Rs. 320 to Rs. 340 (per candy) and the price of ragi was about Rs. 10 per palla (100 seers). The cardamom crop was poor but the prices which were rather low in November and December went up as high as Rs. 80 (per maund) in February. The total rainfall at Mercara was 132.76 inches as compared with 114.23 inches in the previous year and an average of 128 inches for the last 15 years.

Area under cultivation and cropped area.

95. Statement No. 81—*Area under crops*.—The total area cropped during the year was 137,641 acres as compared with 137,698 acres in 1926-27. Including the double crop cultivation (785 acres), the area under rice was 84,060 acres giving a percentage of 82.19 per cent to the gross wet holdings (102,271 acres). The total area of dry holdings was 20,576 acres, the extent actually cropped being 5,301 acres which includes 136 acres of second crop (dry) cultivation. The total extent held under coffee tenure was 97,445 acres which included (a) 9,356 acres of ryotwari cardamom malais, (b) 1,825 acres of orange gardens and (c) 43,942 acres of abandoned coffee land granted for coffee but not planted and (d) 2,484 acres planted with rubber. The area under actual coffee cultivation was thus 39,838 acres as against 39,822 acres in the previous year. In addition to the area shown under (d) supra 2,913 acres were cultivated with rubber and 460 acres with *agave*.

96. The area which is estimated as being actually cultivated with cardamom, viz., 2,291 acres is made up of (a) jama malais (335 acres), (b) leased malais (1,319 acres) and (c) coffee assessed malais (587 acres), the aggregate holdings under these heads being 8,781, 55,078 and 9,356 acres respectively (total 73,215 acres).

AREA UNDER CULTIVATION—CONDITION OF THE AGRICULTURAL POPULATION. 13

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97. The 5,691 acres shown as "fruits and vegetables" include 4,955 acres of orange gardens of which 1,825 acres were cultivated in the area held under coffee tenure referred to in paragraph 104 supra. The extent of pepper cultivation in the holdings other than those under coffee tenure was 1,015 acres.

98. The area irrigated from Government channels and tanks was respectively 2,091 and 1,395 acres as compared with 2,088 and 1,405 acres in the preceding year. Irrigated area.

99. Statement No. 82—*Rates of rent and produce.*—The outturn under rice, ragi and coffee was again below the average. Outturn per acre and total produce.

100. Statement No. 84—*Prices of labour.*—The labour market was dull and it was difficult to procure adequate labour. The wages of skilled and unskilled labour remained the same. Prices, trade and stocks.

101. Statement No. 85—*Live-stock.*—This is a quinquennial return prepared in 1924-1925. Agricultural stock.

102. Statement Nos. 86, 87, 88, 89, 90, 91 and 92—*Cost of the Veterinary Department, etc.*—The Forest Veterinary Assistant Surgeon treated 14 elephants and 5 buffaloes belonging to the permanent establishment of the Forest Department. He also attended to eleven elephants sold during the year and two otherwise disposed of. One elephant was found to be positive for tuberculosis and it was destroyed in February 1928. The number of animals treated by the Veterinary Assistant Surgeons on tour was 1,886 while 8,278 were attended to as in and out-patients including cases of castrations performed, as compared with 1,237 and 3,435 respectively in the previous year. The appreciable increase in the total number of animals treated was due mainly to the appointment of two compounders at the Mercara and Ammatti Veterinary Dispensaries in July 1927. The total number of cases supplied with medicines, but not brought to dispensaries was 2,703. The attention of the Veterinary Department had to be continued towards suppressing and controlling out-breaks of rinderpest, which were responsible for 2,259 deaths among bovines. Of the other contagious diseases, anthrax caused 57 deaths and hæmorrhagic septicæmia only 4. Preventive inoculations against rinderpest and anthrax were undertaken in 113 out-breaks on 3,471 animals as against 3,545 in the previous year. The total number of deaths from all causes was 10,274 against 8,695 in the previous year. This increase of 1,579 was mainly due to deaths from other causes than contagious diseases themselves. It is explained by the fact that many head of cattle succumb to Red water and Coccidiosis (two serious parasitic diseases) during a virulent wave of rinderpest. The receipt and expenditure of the department were Rs. 157 and Rs. 14,101 respectively.

On the recommendation of the Agricultural Committee, one Agricultural Demonstrator was temporarily appointed from 4th August 1927 as an experimental measure. He attended to the orange borer work in some of the nads in both the taluks, where there are many orange gardens and instructed the ryots in the method of destroying the borers and of preventing the die-back disease. The economic planting was conducted in certain centres in Ponnampet nad and the results were encouraging. It was too late for him to conduct any other demonstration work in connection with paddy cultivation.

103. The Cattle Committee report was completed in January 1928.

104. Statement No. 84—*Prices of labour.*—There was, as usual, a keen demand for labour during the working seasons, and a temporary rise in wages was the general consequence. The price of food commodities and other necessities of life remained normal. Condition of the agricultural population.

Forests.

105. The area of reserved forests at the beginning of the year was 332,014.47 acres. An area of 43.15 acres in the Nalkeri reserve was disafforested for coffee cultivation. The area at the end of the year was, therefore, 331,971.32 acres.

106. As mentioned in previous reports the system of exploiting the Eastern forests by clear-felling followed by artificial regeneration was continued. The areas felled and regenerated during the year amounted to 137 acres and 70 acres respectively, the latter being the area felled last year. The 137 acres will be regenerated with teak in 1928-29.

107. In the previous years, it was usual to cart all teak, biti, honne, matti and nandi from the forests to the Hunsur Depot for sale. As it was found that prices realised for matti and nandi and inferior quality or small dimensioned teak, biti and honne were not satisfactory, it was decided to cart only 1st and 2nd class teak, biti and honne and sell the balance of the stock at depots in the forest. The year's stock of 1st and 2nd class teak, biti and honne was disposed of by private sales. A contract for the supply of 10,000 c. ft. of nandi at Re. 0-12-6 per c. ft. (a very favourable rate) was entered into with the Sadasiva Saw Mills of Mysore. By these sales, 12,330 c. ft. of teak and 2,256 c. ft. of honne and 5,120 c. ft. of nandi were paid for and delivered. The full value, viz. Rs. 37,646 besides a deposit of Rs. 2,500 was recovered before the close of the year.

As the greater portion of the year's stock was thus disposed of, it was necessary to hold only one auction at Hunsur in February 1928. 22,228 c. ft. of teak, biti and honne not up to the specifications governing the private sales were sold at the auction for Rs. 27,248. At the same time 42,340 c. ft. was sold ex-forest depots for Rs. 17,752. The prices realised in all the above sales were very satisfactory.

At the end of 1926-27 a coupe of 63 acres at Urti was leased to a contractor who felled everything of 4 feet girth and over. The lease amount paid was Rs. 1,050 and the value of timber removed Rs. 2,593 (18,697 c. ft. at seigniorage rates). Regeneration fellings will be done in this coupe during 1928-29.

Tenders were called for at the end of the year for the right to fell and remove timber at seigniorage rates from a coupe of 120 acres at Urti on similar conditions as those applying to the 63 acre coupe of previous year. There was only one tender for Rs. 3,050 which was accepted. This contract will terminate on 31st December 1928.

A fresh bamboo kumri of 40 acres at Kakethodu was also leased at the close of the year for the right to fell and remove timber at seigniorage rates. The lease amount was Rs. 430.

In August 1927 an agreement which is to run for 10 years was entered into with the Manager of Portland Rubber Company, Makut, whereby he purchased the firewood lying scattered about the bamboo kumries, in which operations have been completed, at Re. 1 per cart load, the maximum quantity of firewood to be removed annually being fixed at 360 cart loads or approximately 180 tons. Removals under this agreement have not commenced yet.

108. Regeneration fellings were carried out in Attur forests over 100 acres and the revenue realized by the sale of a portion of timber was Rs. 2,313. The revenue by the sale of firewood and charcoal produced from dead and dying junglewood trees in Anekad and Attur forests amounted to Rs. 5,858.

109. The 21 plots totalling about 21 acres in Minkolli dibbled with sandal were divided into 3 groups and treated in 3 different methods during the year. An enumeration of the existing sandal plants showed 781 plants as surviving, the tallest plant being 7 feet high. Lantana was cut and sandal seeds were dibbled over 5 acres in Hudgur, 5 acres in Hirikere and 100 acres in Kattapura. About 40 to 50 per cent of the stakes contain seedlings.

110. The following new areas were opened for regeneration by the kumri method with a variety of species :—

Yedavanad forest	... 8 acres.	Somwarpet Range.
Dubare	... 6 „	Fraserpet Range.
Karike	... 60 „	} Bhagamandla Range.
Sampaji	... 3 „	
Mundrote	... 10 „	
Bambookadu	... 6 „	} Tittimatti Range.
Basavanakovu	... 2.25 „	
Balecove	... 15 „	Nagerhole Range.

An area of 64 acres of bamboo kumri was also opened in the Kutumpole Range. The young clumps are coming up well and the operation has a very promising future.

111. The total outlay on roads and bridges including repairs and temporary establishment was Rs. 9,462 as against Rs. 12,575 in the previous year. This includes a capital expenditure of Rs. 3,656 incurred on (a) collection of materials and purchase of explosives and (b) purchase of a 2 ton cast iron bullock road roller in connection with the work of metalling of Murkal-Kalhalla road. 93½ miles of roads, 131 miles and 5 furlongs of bridle paths and 48 miles and 2 furlongs of foot paths were repaired during the year. The expenditure on buildings including repairs was Rs. 11,356 against Rs. 11,867 in the previous year. The expenditure on miscellaneous works was Rs. 2,395. A sum of Rs. 888 was spent on rebuilding cairns and clearing boundaries of reserves.

112. The total number of offences reported was 47 as against 34 in the previous year. 38 cases were compounded and 5 cases were withdrawn. Prosecution was instituted in 3 cases of which one ended in the conviction of the accused and 2 were pending at the close of the year. One case was pending orders of the Chief Forest Officer. The one case that was pending in Court at the close of last year ended in conviction of the accused.

113. The system of early burning the forests was continued during the year. The area successfully early burnt was 43,469 acres, bearing a proportion of 38.4 per cent to the total area protected.

114. There were 6 fires covering an area of 417.40 acres against 11 covering 311 acres in the previous year.

Fire lines were cleared round the Echilumakki shola and the principal sholas on the Brahmagiri hills and the grass outside them was burnt as usual, the sholas being thus protected.

115. The prescribed areas were, as usual, open to grazing. The revenue realised, including the sale proceeds of grass, amounted to Rs. 1,099 against Rs. 1,189 in the previous year. Free grazing was permitted to persons who enjoy customary rights. The villagers who rendered assistance in protecting the sholas from fire were also allowed free grazing in lieu of money rewards.

116. The total expenditure under sowing and planting was Rs. 14,274 as against Rs. 13,755 in the previous year.

117. In the 1927 Anekad regeneration area 17 acres of lantana was uprooted at a cost of Rs. 249. Scattered lantana and lantana regrowth in reserves (including regeneration areas and plantations) were uprooted over 670 acres at a cost of Rs. 714.

118. The total quantity of timber felled by departmental agency and by purchasers in reserved forests was 124,037 c. ft. and 71,484 c. ft. respectively against 60,134 c.ft. and 21,941 c.ft. in 1926-27. Tons 148-5-0-0 of sandalwood

were sold by public auction during the year for Rs. 2,36,236 the average price per ton being Rs. 1,593-8-0. In addition to this a further quantity of tons 58-1-2-14 of chip classes was sold by tender for Rs. 49,096. The revenue realised from cardamom male leases was Rs. 19,503 against Rs. 18,855 and that from other minor forest produce was Rs. 5,337 against Rs. 3,873 in the previous year. The total valuations made by Forest Officers on lands taken up for cultivations were 76 against 53 in 1926-27 and the amount realised by value of timber was Rs. 8,905.

119. There were 14 elephants at the beginning of the year. Excluding a cow elephant of about 7½ feet, which died from the effects of a severe bullet wound soon after capture (not in pit) near Mallipatna in the Tittimatti Range there were 3 captures in North Coorg and 10 in South Coorg during the year. 11 elephants were sold for Rs. 16,650 and 2 were written off the books. Thus the number of elephants at the close of the year was 14. Of the elephants sold none were under captivity for even a year. The number of buffaloes at the beginning of the year was 8 of which 7 died of old age. 4 new buffaloes from Dharwar were purchased during the year at a cost of Rs. 755. There were 5 buffaloes at the end of the year. There were two pairs of bullocks at the beginning of the year of which one died and 3 were sold. The feed and keep of live-stock amounted to Rs. 21,306 against Rs. 22,609 in the previous year.

120. The report on the treatment characteristics of Kalpains (*Dipterocarpus indicus*) sleepers sent to the Forest Economist, Dehra Dun, for testing and impregnation is still awaited.

121. A contract was entered into on 31st December 1927 with Mr. W. J. Segar, Managing Director, Malabar Estates, Ltd., whereby he was allowed the right to collect, store, remove and dispose of the fruits of *Vateria indica* trees growing in the Ghat forests for a term of 10 years in the 1st instance with the option of extending the lease for another 5 years. The amount of royalty fixed for the first ten years is Rs. 1,000 *per annum* and that for the remaining 5 years Rs. 3,000 *per annum*, should the option of extending the lease be exercised by the lessee.

122. Mr. C. S. Martin, Chief Forest Engineer, and Mr. R. D. Richmond, Chief Conservator of Forests, Madras, visited Makut in December 1927 and discussed the aspects of developing the Ghat forests for the extraction of sleepers in connection with the possibility of the installation of a sleeper treating plant on the Malabar Coast. The future management of these forests depends largely on the line taken by the railway experts. The suggestions contained in the note of the Chief Forest Engineer is receiving attention.

123. In the Government of India letter No. 1144-F., dated 26-9-1927, sanction was accorded to the proposal to participate in the scheme drawn up by the Government of Madras for the investigation of spike disease in sandal. In this connection a conference was held at Bangalore in October 1927 to discuss the lines on which the experiments were to be conducted. The actual plots in which work was to proceed were located in December 1927 and January 1928 and the work was put in hand towards the close of the year. Satisfactory progress is being made and the results are looked forward to with interest.

124. The Holt 10 ton Caterpillar Tractor with winch and all accessories was sold to the Madras Forest Department for Rs. 8,500. A lathe and a small quantity of rails, fish bolts and nuts, dog spikes and certain miscellaneous articles belonging to the tramway at Makut were also sold for Rs. 2,985.

125. The total revenue and expenditure amounted to Rs. 4,96,509 and Rs. 2,43,983 against Rs. 4,58,145 and Rs. 2,76,716 respectively in the previous year, thus showing an increase of net revenue amounting to Rs. 71,097.

126. Mr. G. C. Robinson, I.F.S., Deputy Conservator of Forests, was in charge of the Direction Division throughout the year. The post of Forest Engineer continued to remain vacant. Mr. P. W. F. Walpole, Extra Assistant Conservator of Forests, who was in charge up to 1st April 1927 reverted to the Madras Service and Mr. A. R. Brand, Extra Assistant Conservator of Forests, held charge of the South Division to the end of the year. Mr. C. M. Kushalappa, Extra Assistant Conservator continued as Divisional Forest Officer, North Coorg.

127. There are no Act mines or non-Act mines in Coorg. Granite and laterite are worked from small quarries for the purpose of metalling the roads, but no account of the quantity turned out is kept. A large quantity of clay is used for making bricks. Mines and quarries.

128. Strictly speaking, there are no factories in Coorg and manufactures in the ordinary sense of the term are locally unknown. The Seegehosur fibre factory and the Glen Lorna tea factory are, however, classed as 'factories'. Manufactures.

129. The revenue credited to (i) Provincial and (ii) Central amounted to Rs. 14,825 and Rs. 795 respectively. These amounts were chiefly realized from rent on buildings (Rs. 11,419), recoveries in respect of tools and plant (Rs. 1,186) and miscellaneous (Rs. 2,694). Public Works.

130. The expenditure for the year aggregated to Rs. 2,33,660 against a grant of Rs. 2,44,300.

131. The following works under "Central" were carried out during the year: (i) repairs to four military buildings at Mercara, Pollibetta, Saklespur and Chikmagalur (Rs. 957); (ii) repairs to two Central buildings and to the cemetery and meteorological observatory at Mercara (Rs. 390); (iii) repairs to the Fort, Raja's Seat, drains in the Fort and Jain temples at Mullur including special repairs to rampart wall in the Fort (Rs. 748); (iv) construction of a covered passage to Postmaster's quarters and refencing the post office compound at Sidapur, improvements to Sub-Postmaster's quarters and post office buildings at Mercara, extension of post office buildings at Pollibetta and improvements to post office buildings at Virajpet (Rs. 1,073).

Provincial.

132. The amount spent on buildings was Rs. 10,809 against a grant of Rs. 11,920. There were 41 minor works in progress during the year of which 12 were completed. An expenditure of Rs. 15,602 was incurred during the year on account of usual repairs to buildings against a grant of Rs. 16,950. Civil Buildings.

133. The length of communications maintained during the year was 312 miles and 3 furlongs, of which 254 miles and one furlong are metalled and 58 miles 2 furlongs unmetalled. The upkeep of metalled roads worked up to Rs. 460 per mile and that of unmetalled roads Rs. 155 per mile, while the average cost of upkeep came to Rs. 437 per mile. Communica-
tions.

134. The outlay on communications was Rs. 1,48,634 against a grant of Rs. 1,52,805. The only chief major work in progress during the year was metalling the unmetalled portions of Mercara-Periambadi road and the amount spent on it was Rs. 4,222, while the total expenditure on this road was Rs. 14,758.

135. Of the 26 minor works in progress during the year, 9 were completed and the expenditure incurred was Rs. 8,222 against a grant of Rs. 8,710. Besides, a sum of Rs. 1,36,190 was spent on account of repairs to roads, bridges and buildings against the grant of Rs. 1,39,895.

136. There were no damages from floods during the year.

137. The outlay under irrigation was Rs. 6,400 against a grant of Rs. 8,000. Irrigation.

138. The expenditure on 'Establishment' and 'Tools and Plant' amounted to Rs. 61,463 and Rs. 9,313 the grants being Rs. 64,325 and Rs. 11,800 respectively.

139. Mr. C. R. S. Richardson continued as Executive Engineer till 28th April 1927, when he was relieved by Mr. L. M. F. Barrett. The latter was in charge till 24th January 1928, when, consequent on his going on four months' leave, Mr. C. A. Rajagopala Ayyangar, Sub-Division Officer, Mercara, officiated as Executive Engineer, in addition to his own duties. Mr. Nallaperumal Pillay was in charge of Virajpet sub-division throughout the year.

V.—REVENUE AND FINANCE.

(ACCORDING TO TREASURY ACCOUNTS ONLY.)

Central and Provincial Revenues and Finance.

Gross Revenue.

140. The gross receipts through the Coorg Treasury (exclusive, therefore, of receipts elsewhere and of book adjustments) under all heads of Central and Provincial Revenues (Rs. 11,39,592 as compared with Rs. 11,25,398) showed an increase of Rs. 14,194. The most important increase was under Excise (Rs. 37,124) due to the larger quantity of arrack issued from the warehouse. The other items of increase were (Rs. 11,643) under stamps, (Rs. 7,305) under Police due to the levy of fees on motor vehicles, (Rs. 5,026) under Postage labels, and (Rs. 1,773) under Law and Justice. The most important decrease was under Forests (Rs. 41,798), and there was also a decrease (Rs. 3,376) under Income Tax, (Rs. 2,141) under Education, and (Rs. 1,368) under Agriculture due to the closure of the farm at Virajpet.

141. Statement No. 97—*Gross and net revenue.*—The gross receipts (Rs. 11,35,726) at the treasury as compared with the previous year's figures show an increase of (Rs. 12,830) occurring mostly under Excise. The expenditure charged against income was Rs. 4,63,937, while the net receipts were Rs. 7,55,197 against Rs. 6,19,422 in the previous year.

142. Statement No. 98—*The expenditure from net income.*—The expenditure charged against income amounted to Rs. 6,85,094 or Rs. 19,746 less than in the previous year, the important decreases being under Public Works and Police charges.

143. The amount of book transfer on account of supplies to Government departments was Rs. 9,595 and that for payments to foreign treasuries was Rs. 3,31,775.

144. Statement No. 99—*Cash transactions.*—The total receipts (Rs. 46,57,850) at the treasury as compared with those of previous year show an increase of Rs. 3,22,735 chiefly under bills drawn on other treasuries, and remittances from other treasuries. The closing balance at the treasury was, therefore, Rs. 1,09,004.

Land Revenue.

145. Statement No. 6—*Land Revenue.*—The gross demand including the outstanding balance of (Rs. 1,48,312) amounted to Rs. 5,39,480 of which Rs. 3,73,313 were collected and Rs. 3,537 remitted leaving a balance of Rs. 1,62,630.

**Salt, customs
and opium.**

146. No revenue is derived from Salt and Customs and the receipts from the sale of imported opium is included under the head "Opium license fees" in Statement No. 103.

Excise.

147. Statements Nos. 100 to 102—*Excise receipts and charges.*—The gross receipts from excise amounted to Rs. 3,66,991 and showed an increase of Rs. 37,065 as compared with last year (Rs. 3,29,926). The charges amounted to Rs. 7,674 or Rs. 2,524 less than previous year. The increase in receipts was mainly under 'duty on distillery spirits' (Rs. 35,820) owing to the larger quantity of country spirit issued from the warehouse.

The fall in charges is mainly under 'cost of ganja purchased' (Rs. 4,428). Ganja purchased during 1926-27 sufficed for the current year's consumption. There was, however, an increase (Rs. 1,451) under pay and allowances of establishment due to the addition of one Sub-Inspector and two peons to the preventive staff.

148. Statement No. 103—*Demand, collection and balance of excise revenue.*—The demand for the year was Rs. 3,63,791 against Rs. 3,31,129 in 1926-27. Rs. 1,270 being the rental due by the licensees at Somwarpet had to be remitted on account of out-break of plague and consequent reduction in sales. The outstanding balance at the close of the year was Rs. 420. The collection was on the whole satisfactory.

149. Statement No. 104—*Shops and licences.*—The number of country liquor (25), beer (3), opium (2), ganja (2) and foreign liquor shops (7) remained as before. The number of toddy shops was reduced from 45 to 42.

The right to sell opium was disposed of on the fixed salary system. Sealed tenders were invited for appointment as opium vendors. Selected applicants were appointed on monthly salaries of Rs. 14 and Rs. 15. The price of opium was Rs. 120 per seer of 80 tolas.

150. Statement No. 105—*Consumption of excisable articles.*—The contract for the import and wholesale vend of country spirit during the year 1927-28 was renewed in favour of Messrs. Parry & Co., who agreed to supply arrack at Rs. 1-9-6 per gallon of 35° under proof, over and above the duty of Rs. 5-8-0.

The quantity of arrack issued from the warehouse during the year was 25,066 proof gallons against 21,213 in the previous year. The quantity of imported liquors consumed was 4,360 gallons against 4,221 in 1926-27. The supply and wholesale vend of opium continued to be in the hands of the Government. The quantity of opium and ganja consumed during the year was 28 and 95.5 seers respectively against 27.5 and 78 seers in 1926-27.

The quantity of preparations containing opium consumed by the Coorg Veterinary Department was 13 pounds and 12 ounces.

151. Statement No. 107—*Incidence of consumption.*—The average incidence of consumption of country liquor per 100 of population was 15.30 proof gallons against 12.94 in 1926-27. This appears to be due to the fact that the appointment of an extra Sub-Inspector for preventive work has caused persons who previously used the illicit supply to have recourse to the shops to supply their needs. It will be noted that there were 54 prosecutions for illicit distillation as against 31 in the previous year. The incidence of consumption of opium and ganja was 0.017 and 0.06 per 100 of population. The total average taxation on country spirit amounted to Rs. 11-10-10 per proof gallon against Rs. 12-8-0 in 1926-27. The incidence of taxation per head of population was 2.24 against 2.01 in the previous year.

152. Statement No. 108—*Excise offences.*—The number of prosecutions instituted (112) in 1927-28 was four more than in the previous year. Fifty-four cases were of illicit distillation and possession of paddy arrack, 2 of smuggling ganja, one case under beer, and 53 cases of possession and sale of toddy without license. Twenty-three cases were reported under breaches of conditions of license; of these 21 were compounded, 2 cases were decided in a court of law. No cases were reported of drunkenness on the premises of the licensees' shops. The amount of fine realized was Rs. 2,595 against Rs. 2,707 in the previous year and rewards paid to the excise and police officers were Rs. 214 against Rs. 85 in 1926-27.

There were no cases of illicit possession, unlicensed sale or smuggling of cocaine. One ounce and 424 grains of preparations containing cocaine were consumed by hospitals and private medical practitioners during the year.

General.

153. On account of the reduction in the strength of liquor from 30° to 35° U.P. with effect from 1st April 1925 the consumption of liquor fell by 9,261 proof gallons within two years. It would have been very satisfactory if this had represented a fall in actual consumption. But what has actually happened has been the replacement of licit by illicit liquor at the expense of Government revenue. The physical features of the country—hill jungle—greatly help the law breakers. Two Sub-Inspectors with four peons were quite inadequate for preventive purposes. One Sub-Inspector and two peons were added to the staff with effect from 1-4-1927, which resulted in an increase in consumption of about 3,800 proof gallons of licit liquor. The increase in the figures of crime also indicates that the fall in licit consumption has been accompanied by a marked increase in illicit practices. The conclusion appears to be that the Government are going too far in the direction of increasing taxation and reducing the facilities for the obtaining of licit liquor. Some of the villages in the northern and southern part of the Province are completely isolated by monsoon floods and deprived of all opportunities for procuring licit arrack required by the inhabitants of such villages during such times. From these facts it is clear that the increase of 2·36 proof gallons in the consumption of liquor represents only that so much illicit distillation has been put down. The weather in Coorg is such that the use of stimulants is considered as a necessity rather than an indulgence.

154. *Advisory Committee.*—An advisory committee was first constituted in 1927. It consists of 4 official and 5 non-official members. The committee recommended additional staff and closure of three toddy shops. The latter recommendation was given effect to from 1-4-1928 and the former is under consideration.

Temperance was taught in all schools. Administration of opium to children is hardly known in Coorg; the dangers of such habit are explained to the public during the 'Baby Weeks'.

As usual palm tree owners leased their trees or sold the toddy drawn for cash only.

Stamps.

155. The Commissioner was the Superintendent of Stamps during the year.

156. Statements Nos. 110 to 113—*Receipts and charges under Stamps.*—Receipts and charges (including refunds) amounted to Rs. 94,569 and Rs. 2,654 respectively, giving a balance of Rs.91,915 against Rs.78,821 in the previous year.

157. Statements Nos. 114 and 115—*Insufficiently stamped or unstamped instruments and stamp prosecutions and results.*—The total sum levied in respect of duty and penalty was Rs. 2,147 on 282 documents impounded. There was no prosecution.

158. Statement No. 115—*Action taken to test the valuation of estates.*—No cases were referred to the Collector during the year.

Income-tax.

159. The Act was as usual administered by the ordinary revenue establishment under the supervision of the Deputy Director of Land Records and Agriculture. He was appointed Income-tax Officer with effect from the 5th May 1927 and the Assistant Commissioner was relieved of the Income-tax work. The Commissioner is the Commissioner of Income-tax and he also functions as the Assistant Commissioner of Income-tax.

In addition to the annual contribution of Rs. 1,000, the expenditure on account of establishment amounted to Rs. 764.

160. Statement No. 117.—The statement shows the amounts due under the various heads of income, collection and balance.

161. Statement No. 118.—Nil (Super-tax).

162. Statement No. 119.—No remarks.

163. Statement No. 120.—The collection on account of demand was Rs. 17,458 against Rs. 19,139 in the previous year; the decrease was partly due to the fact that the arrear balance at the close of 1927-28 was more by Rs. 723 than it was in 1926-27 and partly to a slight decrease in the income derived under "Salaries" and "Business". The number of assesses who paid their dues during the year was 132.

164. Statements Nos. 121 and 122.—There were no collections on account of super-tax.

165. Statement No. 123.—No appeals were filed during the year.

166. Statement No. 123 (a).—There were four applications under section 27 of the Act and in three cases the assesses obtained relief.

167. Including an arrear balance of Rs. 2,359, the total demand under all the heads amounted to Rs. 23,240 against Rs. 26,972 in the previous year. The decrease is chiefly due to the arrear balance at the beginning of the year 1927-28 being less by Rs. 2,712 than it was at the beginning of 1926-27.

168. The collections and reductions under section 35 of the Act amounted to Rs. 20,158 leaving a closing balance of Rs. 3,082 at the close of the year. The balance has since been reduced to Rs. 650.

169. No political circumstances affected the revenue nor were there any important incidents connected with the year's administration. No important problems presented themselves during the year and there were no noticeable delays in the assessment and collection of tax.

Revenue and Finance other than Imperial.

170. Forest receipts amounted to Rs. 4,88,885 including Rs. 3,41,370 which were realized outside Coorg or adjusted by book transfer and the charges as debited in the treasury accounts amounted to Rs. 2,30,923. Forests.

171. Including an outstanding balance of Rs. 3,132 at the commencement of the year, the gross demand of the District Fund amounted to Rs. 1,52,639. The collections and remissions amounted to Rs. 1,48,101 leaving an uncollected balance of Rs. 4,538 at the close of the year. With the opening cash balance of Rs. 87,102 the gross receipt of the fund amounted to Rs. 2,35,203 and the expenditure Rs. 1,42,019 leaving a closing balance of Rs. 93,184. The District Fund.

172. Including an outstanding balance of Rs. 12,123 the total demand of the municipalities and notified areas amounted to Rs. 64,549. The collections and remissions aggregated Rs. 52,464 leaving a balance of Rs. 12,085 at the close of the year. Together with an opening cash balance of Rs. 42,069 the receipts amounted to Rs. 93,881 and the expenditure to Rs. 51,436 leaving a closing balance of Rs. 42,445. Municipal Funds.

173. The opening cash balance of the Mercara School Endowment Fund was Rs. 835. The receipts and expenditure amounted to Rs. 2,785 and Rs. 2,356 respectively, and the closing balance was Rs. 1,264. The Mercara School Endowment Fund.

VI.—VITAL STATISTICS AND MEDICAL SERVICES.

174. Statement No. 125—*Births registered.*—The number of births (8,141) registered was 587 less than in the previous year. The male births exceeded the female by 163. Births and deaths.

175. Statement No. 126—*Deaths registered.*—Deaths registered during the year numbered 5,138 against 5,599 in 1926. The death-rate per mille was 31.36 against 34.17 last year. Male deaths exceeded the female by 400.

176. Statements Nos. 127 to 138—*Detailed information regarding deaths registered.*—There were 817 deaths among infants under one year as compared with 1,056 deaths in the previous year. The rate of mortality of Muhammadans and Hindus was 27·57 and 18·57 per mille, respectively. The number of deaths among Coorgs was 1,532 against 1,342 in the previous year. No deaths were reported from cholera, 6 from small-pox and 7 from plague as against 2, 1 and 11, respectively in the previous year. Fever was responsible for 4,092 deaths against 4,441 deaths in 1926. Dysentery and diarrhoea accounted for 169 deaths against 206 in 1926.

Emigration and immigration.

177. There are no recruiting stations in Coorg and no record is kept of emigration and immigration, but it is estimated that from 20,000 to 25,000 workers enter and leave Coorg annually.

Medical relief.

178 Statement No. 141—*Number of hospitals and dispensaries.*—The number of hospitals and local fund dispensaries remained the same (12). During April and May, a seasonal dispensary was opened at Sampaje; and during the year other centres in North and South Coorg were visited by the Sub-Assistant Surgeons of Fraserpet, Somwarpet and Srimangala. There are no small-pox hospitals in Coorg.

179. Statements Nos. 142 to 148—*Accommodation, number of patients treated during the year and the rate of mortality among the in-patients.*—The number of in-patients in the provincial and local fund dispensaries was 4,256 as against 4,716 in the previous year. The number who died was 430 giving a death rate of 10·10 per cent as against 11·39 per cent in 1926. The chief causes of death were, as usual, pneumonia, diseases of the digestive system, dysentery and malaria. The total number of (indoor and outdoor) patients treated fell by 16,743 to 200,821.

180. Statement No. 150—*Operations performed.*—Two thousand three hundred and eighty-five operations were performed against 2,392 in the previous year and the percentage of success was 93·32 as against 98·58 in 1926.

181. Statement No. 151—*Income and expenditure of hospitals and dispensaries.* The total expenditure on medical relief was Rs. 1,10,789 as against 96,563 in 1926. In the statement the whole expenditure during the year has been shown including travelling allowances, extensions and repairs to buildings and the cost of the seasonal dispensaries opened in North and South Coorg.

182. Four hundred and twenty-three quinine packets of 100 powders each were sold to the public through the agencies of 25 post offices in Coorg at a cost aggregating Rs. 1,874 against 445 packets sold at a cost of Rs. 1,941 in 1926. Apart from this, quinine worth Rs. 1,000 was distributed free to the general public through the Revenue Department and another quantity worth Rs. 2,272 was also administered to school children in the various schools. To students who were suffering from enlargement of spleen, a regular course of curative treatment was given in the schools at Mercara and Virajpet, as an experimental measure. The result on the whole seems to be satisfactory in that the number of cases of fever in the various schools has decreased, but it is difficult to give a definite opinion as the prevalence of malaria varies with the season from year to year.

183. All the hospitals and dispensaries were inspected by the Civil Surgeon during the year.

184. Major F. R. Thornton, M.C., I.M.S., was in charge of the Medical Department till the 19th March 1928. Mr. D. Framjee, Assistant Surgeon, Virajpet, was appointed to officiate in his stead from the 20th March 1928.

All the pettas were inspected by the Civil Surgeon during the year.

Medical inspection of schools.

185. Fourteen schools were visited and 1,290 pupils were examined during the year. 89·2 per cent of the students were found to be affected with disease in some form or other, most of the diseases being of remedial character.

186. The most common complaint was that of the enlargement of spleen due to the malarial nature of the country, forming 52 per cent of the examined cases. Diseases of the skin come next with a proportion of 8 per cent. Sixty students were found to possess weak constitutions as the result of malaria and hookworm infection.

Vaccination was found to be good throughout the year. Sanitation was fair.

187. All the municipalities and pettas were inspected during the year by the Commissioner, Civil Surgeon, or the Assistant Commissioner. Plague broke out in the Somwarpet Notified Area, and in Sirangala and Mudlu Kopplu villages, Fraserpet Hobli, the infection being imported from the adjoining villages of the Mysore State. Precautionary measures were immediately taken with the aid of a grant of Rs. 1,569 from Provincial revenues to prevent its spread to the neighbouring villages. Besides, an Extra Sub-Assistant Surgeon was entertained on plague duty at Somwarpet. The duties of the Sanitary Inspector were mainly confined to the plague affected areas and to the periodical inspection of the pettas and the Mercara Municipality. The inspection of the Virajpet Municipality was conducted by the municipal Overseer, who is a certificated Sanitary Inspector.

188. Statements Nos. 154 and 156—*Summary of Vaccination work.*—The total vaccinations performed by all agencies were 7,987 primary vaccinations and 13,779 re-vaccinations and the percentages of successful cases were 95.49 and 65.86, respectively as against 7,173 and 8,042 primary and re-vaccinations performed in the previous year.

189. Statement No. 155—*Cost of the vaccine department.*—The total expenditure including supervision charges amounted to Rs. 5,550 or Rs. 297 more than in the previous year. The average cost of each successful vaccination was 5 annas 7 pies as against 7 annas one pie in 1926.

190. Statements Nos. 159 and 160—*Infantile vaccinations in municipal areas and the annual successful vaccinations.*—One hundred and seventy-four children under one year were successfully vaccinated in the municipal towns as against 125 in the previous year. The total number of deaths from small-pox was 56, below the average. Of the 56 cases of small-pox that occurred during the year, three cases were treated at the isolation ward attached to the Virajpet Civil Hospital.

VII.—INSTRUCTION.

191. There has been no change in the system.

General system of public instruction. Education Preliminary remarks.

192. *Chief events of the year.*—Primary Education in the Province was declared free.

General summary.

193. Statements Nos. 161-163.—One more school was added to the existing 112 public institutions and private institutions rose by 10 thus making 113 and 16 respectively. The percentage of pupils rose to 8.18 for boys and 3.88 for girls respectively as against 7.23 and 3.56 of the previous year.

194. *Financial Summary* :—The percentage of expenditure from the various sources are :—

Financial summary.

	1928.	1927.
Government funds	58.75	55.83
Local funds and Municipal	20.56	20.78
Fees	17.65	19.52
Other sources	3.04	3.87

195. *Results of examinations.*—The admission test has been working successfully and has done a good deal to improve the general level of teaching.

196. Statements Nos. 168 to 171.—There was a rise in the number of pupils attending school, 10,209 as against 9,115 of the previous year, the increase being mainly due to primary education being made free.

197. 5.54 of the total number of students in school come from the richer class, 74.25 agriculturists, 2.02 artisans, 8.62 coolies, 4.12 traders and 5.45 others.

198. Medical inspection of schools continued as usual.

Controlling agencies.

199. The Inspector of Schools visited 41 schools in the year. The Sub-Assistant Inspector of Schools paid 147 visits. The Supervisors continued to visit schools each term.

Collegiate education.

200. There is no college but scholarships continued to be awarded for collegiate studies.

Secondary education.

201. M.R.Ry. P. Mangesh Rau, acting Headmaster of the Central High School, Mercara, went on 7½ months leave on medical certificate and M.R.Ry. C. M. Rama Rau acted in his stead. The school has a fully trained and certificated staff. The attendance at school fell from 346 to 310. Accommodation was insufficient. The school sent up 33 students for the S.S.L.C. examination and 12 were declared eligible. The results of the III Form Admission Test were not very satisfactory.

202. M.R.Ry. C. M. Rama Rau continued to be the acting Headmaster of the Virajpet High School, but when he was posted to Mercara as the acting Headmaster, M.R.Ry. B. S. Kushalappa acted in his place. The strength of the school was 345 boys and 36 girls as against 375 boys and 38 girls of the previous year. The school suffers much for want of accommodation both in the school and in the hostel. The school has as yet no playground of its own. 20 candidates were sent up for the S.S.L.C. examination of whom 11 passed.

203. There were 188 girls and 20 boys in the Mercara Girls' Secondary School. There were 20 pupils in the three High School classes. Six were sent up for the S.S.L.C. of whom 5 passed.

204. Primary education in Government institutions was made free, and consequently attendance has been rising and for lack of funds it has been impossible to provide enough teachers.

205. The two students sent up for training at Tindivanam joined duty at the Virajpet Industrial School after finishing their course, in February 1928. Lack of accommodation is felt even here. The weaving school continued work. The carpentry school at Mercara suffered for want of a building of its own.

206. Many of the primary schools are under-staffed. Fourteen teachers were deputed for training at Bangalore.

Female education.

207. *Female education.*—There were 906 girls in schools as against 846 of the previous year. Not many educated girls take to teaching and there is difficulty over providing a better qualified staff.

European education.

208. *European education.*—There are no separate schools for Europeans.

Muhammadan education.

209. *Muhammadan education.*—It was decided to attach Muhammadan teachers to the ordinary schools, wherever there was a possibility of Muhammadan children attending but nothing could be done. There was a decrease in the number of Muhammadans attending schools, 281 against 290 of the previous year.

Special classes.

210. *Special classes.*—All the schools maintained by Government funds have been thrown open to Panchamas, but in many places the higher castes have been hostile. The number of Panchamas attending schools fell from 295 to 248. There were 29 Jains in schools as against 6 of the previous year.

211. *Private Institution.*—There were 16 private institutions, all of them unaided. Private institutions.
212. There were no educational conferences. Educational conferences.
213. M.R. Ry. P. C. Uttayya continued to be the Sub-Assistant Inspector of Schools.
214. The Coorg Teachers' Co-operative Stores besides supplying books supplied patent medicine to schools. Preparation and distribution of text-books
215. There is no Text-book Committee.
216. Teachers' meetings were regularly held. The Elementary Teachers' Team won the hockey cup at Mercara. Literary societies.
217. All the printing work was done at the Residency Press, Bangalore. The Press.
218. The Coorg Administration continued to meet $\frac{1}{3}$ cost of the Training School at Bangalore and $\frac{2}{3}$ cost of the Inspectorate. One of the teachers from Coorg has been posted to the Training School after his training. The contribution of Rs. 600 to the Victoria Jubilee Technical Institute was continued. The University of Madras received a contribution of Rs. 160 towards examination charges.

VIII.—ARCHÆOLOGY.

219. Minor repairs were executed to the more important historical buildings viz., the Palace, the Raja's Seat at Mercara and the Jain temples at Mullur, at a cost of Rs. 748. Archaeology.

IX.—MISCELLANEOUS. (1927-28.)

220. The standing information which concerns this chapter is printed at page 35 of the Administration Report for the year 1921-22 under the head 'Ecclesiastical jurisdiction'. Ecclesiastical jurisdiction.

221. Statement No. 176—*Religious institutions.*—There were no changes during the year. Ecclesiastical.

222. The contributions paid by the Government to the indigenous religious institutions in the province amounted to Rs. 18,525 and consisted of cash payments (Rs. 7,049), deductions from the land revenue demand (Rs. 972) and assignments of land revenue (Rs. 10,504). Of the gross amount, Rs. 12,327 forms the endowment of minor temples under the management of village communities while the remaining Rs. 6,824 relates to grants made to the temples under the management of the committee constituted under the Coorg Temple Funds Management Regulation, 1892. This body consisting of 15 members held six meetings during the year. The average attendance at the meetings was 7.16. With an opening cash balance of Rs. 5,067 the income, including the sum of Rs. 6,737 paid by Government towards the upkeep of the chatrams, was Rs. 23,288. The expenditure amounted to Rs. 17,610 and the closing balance to Rs. 5,678. This balance includes the sum of Rs. 2,703 held in deposit in the Post Office Savings Bank as a reserve fund. In addition to the Government grant (Rs. 13,561), the other sources of income were voluntary offerings by pilgrims (Rs. 2,507) and contribution of grains by the people (Rs. 948). The chief items of expenditure were the purchase of food-grains to the value of Rs. 10,922 and the performance of the customary religious ceremonies and services.

Charitable institutions.

223. Statement No. 177—*Charitable institutions*.—The chatrams are situated at Mercara, Bhagamandala and Irpu. They enjoy an annual endowment of Rs. 6,737 from Government and are under the control of the Temple Funds Management Committee. There are five similar institutions maintained by private charity during certain festivals. These are located at Tala-Cauvery, Bhagamandala, Virajpet and Somwarpet.

Co-operative societies.

224. The total number of agricultural credit societies at the close of the year was raised to 157 by the registration of 4 new societies and the total membership stood at 8,400 against 8,374 of the previous year.

The total receipts during the year including last year's balance amounted to Rs. 5,18,232 and the disbursements to Rs. 4,62,296 leaving a closing balance of Rs. 55,942.

A sum of Rs. 2,39,248 was collected towards the outstanding debts against Rs. 2,77,405 during the previous year. The amount of loans advanced was Rs. 2,96,862 against Rs. 2,59,373.

Weavers' Society.

225. At the close of the year the membership stood at 22 and the paid up share capital at Rs. 492 against 29 and Rs. 478 respectively of the previous year. Of Rs. 1,433 worth of yarn purchased during the year, yarn worth Rs. 1,952 including the previous year's stock was supplied to members who manufactured cloth and sold the same at different markets. A sum of Rs. 1,641 including a small interest was paid by members towards the price of yarn supplied to them.

Grain bank.

226. The registration of one grain bank was cancelled and one new bank was registered during the year. The total number of grain banks was thus the same as that of last year (58). The total membership stood at 2,922 against 2,900 of the previous year. At the close of the year there were 10,838 batties of paddy in stock valued at Rs. 54,190 at the rate of Rs. 5 per batti.

Teachers' store society.

227. The membership of this society fell from 153 to 149. The total receipts during the year amounted to Rs. 6,197 and the disbursements to Rs. 6,180 leaving a closing balance of Rs. 165. The value of books, stationery, etc., purchased during the year was Rs. 2,219 and the sale proceeds amounted to Rs. 1,960.

Central bank.

228. At the close of the year there were 58 individual members and 189 co-operative societies including grain banks against 55 individuals and 179 societies of the previous year. The total receipts including last year's balance amounted to Rs. 2,14,705 and the disbursements to Rs. 1,58,391 leaving a closing balance of Rs. 56,314. The paid up share capital amounted to Rs. 16,080 against Rs. 14,354 of the previous year. A sum of Rs. 16,441 was received as deposits and Rs. 1,16,750 was lent out to the affiliated societies and members.

Unions.

229. No new unions were registered during the year. They require some more training before the supervision of the societies can be entrusted to them as in other provinces.

Lantana eradication societies.

230. The number of lantana societies at the close of the year was the same as that of the previous year (5). The members worked for two months and cleared lantana in about 175 acres besides up-rooting re-growths on the lands cleared during the previous year. A sum of Rs. 200 was granted by Government out of the discretionary grant.

Stationery.

231. All stationery requirements were obtained from the Central Stationery Office, Calcutta.

Treasure trove.

232. There were no cases under the Indian Treasure Trove Act during the year under report.

233. Out of the 11 boilers in Coorg, only 8 boilers were inspected during the year under review. Twenty-two inspections were made and 13 certificates issued. Applications for the renewal of the certificates for the 3 remaining boilers were not received from the owners. The registration of 5 boilers were effected during the year.

There were no accidents to any of the boilers.

There was no increase or reduction in the steam pressure of any of the boilers.

There was no revokal or withdrawal or refusal of certificate of any of the boilers.

No prosecutions were instituted during the year.

No appeal was preferred either under Section 19 or 20 of the Indian Boilers Act, 1923.

The receipts during the year were Rs. 220, charges Rs. 1,173 and refunds Rs. 40.

PART III.
STATISTICAL APPENDICES.

I.—PHYSICAL AND POLITICAL GEOGRAPHY.

(1). Total area of the province of Coorg for the year 1927-28.

Presidency or Province.	Coorg.	
Total area.	Acres.	
1. Area according to professional survey ...	1,012,260	<i>Note.</i> —This statement corresponds with Form A-1 of the Tables of Agricultural statistics.
2. Deduct { (a) Fendatory States ... (b) Area for which no returns exist ...	...
3. Net area by professional survey ...	1,012,260	
4. Corresponding area by village papers ...	1,012,260	

(2). Character of Surface.

1. Forests ...	357,185	<i>Note 1.</i> —This statement is Form A-2 of the Agricultural Tables. A detailed description of the character of the surface will be found in paragraphs 1 to 11 of the administration report for the year 1921-22, vide pages 1-3.
2. Not available for cultivation ...	334,045	
3. Culturable waste other than fallow ...	11,690	
4. Current fallows ...	171,699	<i>Note 2.</i> —The area shown as not available for cultivation consists of (a) unculturable Government waste and (b) unculturable <i>bonds</i> , estimated respectively at 120,688 and 213,357 acres.
5. Net area cropped during the year ...	137,641	
Total ...	1,012,260	<i>Note 3.</i> —Item 3 is the estimated area of culturable Government waste.
6. Irrigated during the year. { (a) Government canals ... (b) Private canals ... (c) Tanks ... (d) Wells ... (e) Other sources ...	3,486	
Total area irrigated ...	3,486	<i>Note 4.</i> —Item 4 is composed of (a) the estimated area of culturable <i>bonds</i> (9,427 acres) and (b) the difference between the net area cropped and the gross holdings other than <i>bonds</i> . It thus includes unculturable extents under actual holding, the area of which there is no means of ascertaining.
7. Crops in- (a) Rice ... rigated. (b) Other cereals and pulses ... (c) Miscellaneous food-crops ... (d) Miscellaneous non-food crops ...	3,486	
Total ...	3,486	

(3). Climate, 1927.

Place and year for which observation taken.	January to May.		June to September		October to December		Total.		Normal rainfall.	Average temperature in the year.				Prevailing winds.		
	Rainy days.	Rainfall.	Rainy days.	Rainfall.	Rainy days.	Rainfall.	Rainy days.	Rainfall.		Months.	Maxi-	Mini-	Mean.	January to May.	June to September.	October to December.
											mum.	mum.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Mercara, 1927.	80	5'69	114	119'86	18	7'18	162	182'76	128*	May.	85'8	61'8	73'8	} ENE. & YNW. WSW. & WNW. ENE. & NNE.	}	}
										July.	70'6	59'5	65'0			
										Dec.	79'5	54'5	67'0			

* Average of the past 15 years.

(4).

Civil Divisions of British

Name of province.	District.		Number of sub-divisions.	Area in square miles.	Population.	Chief town with population.	Number of villages.
1	2	3	4	5	6	7	8
COORG.	Coorg.	<i>Civil</i> —District Judge (1) Subordinate Judge (1) Munsiff (1) } ... 2 <i>Criminal</i> —Sessions Judge (1) District Magistrate (1) First-class Magistrates (2) Second-class Magistrates including Bench-Magistrates (12) } ... 12 <i>Revenue</i> —Commissioner (1) Assistant Commissioners (2) Subedars (2) } ... 3	2 12 3	1,562	163,888	Mercara, 5,675	889

Notes.—Col. 2. The whole province constitutes a single district.

Col. 3. (a) This does not show the Chief Commissioner who forms the highest revenue court and in his capacity as Judicial Commissioner is also the highest civil and criminal court.

(b) Under Assistant Commissioner has been included the Deputy Director of Land Records and Agriculture, who is invested with the powers of an Assistant Commissioner.

Col. 4. The civil, criminal and revenue sub-divisions are, respectively, the local area in charge of (a) the Munsiff, (b) the second-class Magistrates, and (c) the Assistant Commissioners and the Subedars. The powers of the other officers named in column 3 extend to the whole province.

Territory in the Coorg Province for the year 1927-28.

How many civil and revenue judges of all sorts.	How many magistrates of all sorts.	Number of police.	Total cost of administration.	Land Revenue and Rates.	REMARKS.
9	10	11	12	13	14
					* Total of Col. 12. Details :- 22—General Administration—District Administration. Ra. 1,08,719 Dist. Funds—General Administration. 4,051 6—Excise ... 5,405 7—Stamps ... 1,805 24—Admn. of Justice—Courts... 48,718 Less receipts ... 8,158 25—Jails and Convict Settlements .. 7,944 Less receipts ... 77 26—Police 79,955 + 1,485 = 81,440 Less receipts 8,099 + 5,086 = 13,785 31—Education 1,29,250 + 59,108 = 1,88,358 Less receipts 18,338 + 16,369 = 34,707 32—Medical 65,616 + 27,917 = 93,533 Less receipts 8,188 + 4,127 = 12,315 41—Civil Works :- P. W. expenditure on roads, etc. 22,244 Civil works, Bungalow ... Toll Estab., etc. = 904 Total ... 22,448 Less receipts under— Tolls ... 99,901 Ferries ... 824 Bungalows ... 768 Miscellaneous ... 1,076 32,567 -10,119 Total cost of Administration ... 4,61,801
Civil ... 4	13	Town Police ... 225	Rs. 4,61,801*	Rs. 4,47,708	
Revenue ... 5		Rural Police ... 4,324			
		Total ... 4,549			
					† Total of Col. 13. Details :- Land Revenue 3,75,313 + 9,011 ... 3,82,324 Excise ... 5,65,262 Stamps ... 93,723 Provincial Rates ... 65,884 Income-tax ... 18,360 Registration ... 7,624 Interest ... 10,790 Law and Justice—Courts ... 8,158 Do. —Jails ... 77 Police 8,099 + 5,086 ... 13,785 Education 18,338 + 16,369 ... 34,707 Medical 8,188 + 4,127 ... 12,315 Agriculture ... 343 Civil Works ... 17,355 Stationery and Printing ... 114 Miscellaneous Departments ... 1,871 Coorg District Funds not included in the above. 47,324 Receipts in aid of Superannuation pension ... 1,598 Gross Revenue ... 10,76,726†
		Grand Total ...	4,61,801	4,47,708	
		Gross revenue of the province ...			10,76,726†

(5) Population of the province of Coorg enumerated at the census on 18th March 1921.

1. Number of inhabited houses	...	...	...	...	...	...	...	31,899	
2. Population according to sex and age	...	Men	...	...	...	...	...	70,047	
								Women	54,818	
								Children under 10 years	Boys	19,454
									Girls	20,024
						Total	168,898			
3. Number per square mile	...	...	...	...	...	...	...	104	
4. Classification of population according to religion	...	Christians	...	...	...	...	...	156	
								Anglo-Indians	47	
								Indians	2,979	
								Coorgs	44,476	
								Other Hindus	82,231	
								Muhammadians	18,021	
5. Occupation	...	Animists	...	...	...	...	...	20,722	
								Jains	202	
								Buddhists	14	
								Agriculturists	138,784	
6. Prevailing languages	...	Non-agriculturists	...	...	...	...	...	25,104	
								Canarese, Kodagu, Malayalam, Yerava, Tulu, Hindustani, Tamil, Kuruba, Telugu, Konkani, Marathi, English, German, Portuguese, French, Gujarathi, Hindi, Kaohohi, Kutni, Lambodi, Marwari, Parsi, Punjari, Sindhi, Arabic.		

Note.— Coorg being an inland province there is no emigration or immigration by sea.

* * The correctness of this figure cannot be relied on as large number of Jama and Ama Coorgs have been recorded as Coorgs.

II.—ADMINISTRATION OF THE LAND.

(6). Land Revenue for the year 1927-28.

Description of revenue.	Revenue last year.		Revenue this year.		Cost of collections collected during the year.	Net collections during the year.	Outstanding balances.	Number of sales for arrears of revenue.	Revenue of estates sold.	Change in balance and decrease.
	Assessed.	Realized.	Assessed.	Realized.						
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
From settled estates bearing revenue in the previous year ...	3,69,199		3,69,568							
Settled estates added to revenue roll during the year ...	498		7,791							
Total ...	3,69,697	2,31,887	3,77,359	2,13,828	14,771	3,78,318			109	610
Settled estates taken off revenue roll in the year ...	124		1,406							
Net for the year ...	3,69,568		3,75,953							
Collection from Government estates ...	...	...	...	...		
Income from sale of Government estates	4,667	4,667	6,942	6,942						
Miscellaneous land revenue not included in the above ...	7,245	7,245	8,278	8,278						
Total ...	3,81,460	2,38,299	3,91,168	2,28,538						
							Es.			
							For 1927-1928. 1,62,699*			
							For previous years 31			
							Total ... 1,63,490			

* The current balance consists chiefly of (a) assessment due in respect of coffee exported to Europe, the collection of which is postponed until the end of May, and (b) the March instalment of the ordinary demand which does not fall due until the end of that month.

(7). Statement showing the value of assignment of land revenue for the year 1927-28.

Purpose.	Assessment actually paid on assigned lands.	Assessment payable if land had not been so assigned.	Value of assignments (column 3 minus column 2).	Remarks.
1	2	3	4	5
I. For maintenance of public servants.				
Lands held at favourable rates by				
(1) Village servants ...	1,787	4,162	2,375	* Jama ryots.
(2) Rural police *... ..	68,407	1,36,815	68,408	
Total ...	70,194	1,40,977	70,783	
II. On other grounds.				
A. Lands held at favourable rates by				
(1) Individuals as reward for past service†	6,016	30,386	24,380	† Jagir, Umbli and Jodi.
(2) Individuals for religious service ‡ ...	...	929	929	‡ Bhattamanya Jagir.
(3) Institutions for religious service § ...	4,377	78,952	9,575	§ Jodi, etc.
Total ...	10,393	45,277	34,884	
B. Cash payments to religious institutions.				
...	...	...	8,021 ¶	¶ Includes Rs. 972 being payments by deduction from land revenue.
Total of A and B ...	10,393	45,277	42,905	
Total of I and II ...	80,587	1,86,254	1,13,688	

(8). Incidence of the land revenue on area and population in the financial year 1927-28.

District.	Nature of Tenure.	Total area by survey less feudatories.	Deduct.		Balance, i.e. fully assessed area for which returns are available.		Total land revenue (excluding cesses) of district.	Population of district.	Land revenue per head of population (columns 8 and 9).	Incidence per acre of land revenue (column 8) on fully assessed area (column 4).		
			(1) Area not fully assessed.	(2) Area or which returns, so far as required for this Table, are not available.	Total.	Cultivated.				For total area.	For cultivated area.	
1	2	3	3(a)	3(b)	4(a)	4(b)	5	6	7	8	9	10
		Acres.	Acres.	Acres.	Acres.	Acres.	Rs.		Rs. A.P.	Rs.	Rs. A.P.	Rs. A.P.
Ooorg	Ryotwari.	1,012,260	899,318	...	112,942	...	4,12,684	168,838	2 8 4	3,06,974	2 11 5	...

Note.—This statement is Form C of the agricultural tables prepared quinquennially. The figures were compiled for the year 1927-28.

* The entry in column 4 (a) represents the areas held (i) under the *sagu* tenure, (ii) under the coffee tenure excluding free allowances, (iii) for orange, arecanut and cardamom cultivation. Figures as to the proportion of these areas actually cultivated are not available. Of the total holdings (308,221 acres)—whether fully assessed or not—151,014 acres were cultivated during the year.

(9). Register of transfers of landed property during the year 1927-28.

District and nature of tenure	Number of transfers.		Total area transferred.	
	By order of court.	By private contract or gift.	By order of court.	By private contract or gift.
1	2	3	4	5
COORG.	No.	No.	Acres.	Acres.
Proprietors. { Revenue paying ...	109	445	586	5,416
{ Wholly or partially revenue free...	29	127	118	2,545
Total ...	138	572	699	7,961
Total of previous year ...	126	542	559	5,829

Notes.—There are no tenants who have statutory (or otherwise recognised) powers of transfer.

(10). Capital account of advances actually made by Government during the year 1927-28.

Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	Interest at ½ per cent. on mean outstanding.
Rs.	Rs.	Rs.	Rs.
1,95,073	1,97,803	1,96,438	6,876

(11). Account of Local Government with Agriculturist Borrowers for the year 1927-28.

	Land Improvement Loans Act.	Agriculturists' Loans Act.	Total of both Acts.
	Rs.	Rs.	Rs.
Principle ...			
{ Outstanding at commencement of the year ...	1,15,167	79,906	1,95,073
{ Advanced during the year ...	19,685	20,185	39,870
{ Total advanced ...	1,34,852	1,00,041	2,34,893
{ Amount due for collection within the year (including arrears).	36,589	21,141	57,730
{ Remitted during the year ...	21,283	15,807	37,090
{ Collected during the year ...	21,283	15,807	37,090
{ Total remitted and collected ...	1,13,569	84,234	1,97,803
{ Balance outstanding at the end of the year ...	4,815	1,324	6,139
{ Amount suspended by competent authority ...	—	4,010	4,010
{ Amount overdue ...	—	—	—
Interest ...			
{ Arrears of interest suspended and overdue at commencement of the year ...	5,688	1,751	7,439
{ Interest falling due within the year ...	9,005	5,281	14,286
{ Total interest for collection within the year ...	14,693	6,992	21,685
{ Remitted during the year ...	6,484	3,916	10,400
{ Collected during the year ...	6,484	3,916	10,400
{ Total remitted and collected ...	354	1,270	1,624
{ Suspended by competent authority ...	7,865	1,746	9,601
{ Arrears of interest overdue at the end of the year...	—	—	—
Total principle and interest.			
{ Remitted during the year ...	27,767	19,723	47,490
{ Collected during the year ...	5,169	2,594	7,763
{ Under suspension at the end of the year ...	16,946	5,756	24,102
{ Overdue at the end of the year ...	—	—	—

(12). Financial results of Loan operations in Coorg for the year 1927-28.

	Land Improvement Loans Act.	Agriculturists' Loans Act.	Total of both Acts.
	Rs.	Rs.	Rs.
1. Interest at ½ per cent. on mean outstanding shown in Statement No. 10..	4,002	2,872	6,876
2. Interest at 6½ per cent. collected during the year ...	6,454	3,916	10,400
3. Balance of interest accruing to Government after deduction of (1) from (2)	2,451	1,043	3,524
4. Remissions of principle during the year ...	—	—	—
5. Net result (profit) for the year 1927-28 ...	2,451	1,043	3,524
6. Net result for previous years ...	2,781	1,336	4,017
{ 1926-27 ...	2,781	1,340	4,121
{ 1925-26 ...	—	—	—
{ 1924-25 ...	610	329	939
{ 1923-24 ...	1,196	583	1,779
{ 1922-23 ...	1,934	715	2,649
7. Expenditure on free grants-in-aid towards the construction of private works, or on establishments for well-boring or other outlay incurred from current revenue in connection with takkavi transactions ...	—	—	—

(13). Survey and settlement.

Area previously surveyed and settled.		Cost per square mile.		Surveyed and finally examined during 1927-28.
Topographical survey.	Revenue.	Topographical, inclusive of village boundaries demarcated and surveyed.	Revenue.	Revenue survey.
1	2	3	4	5
516 villages = 1,582 square miles.	<p>(1) Special surveys prior to the general survey of the province</p> <p>square miles.</p> <p>(a) Coffee estates... 174'64</p> <p>(b) Devarakadus... 24'23</p> <p>Total ... 198'86</p> <hr/> <p>(2) Revenue survey of the province completed in 1892.</p> <p>506 villages = 963'12 square miles.</p> <p><i>Note.</i>—The general survey completed in 1892 includes area shown under (1).</p> <hr/> <p>(3) Special surveys subsequent to 1892 = 177'47 square miles.</p> <p><i>Note.</i>—These consist chiefly of re-surveys to correct errors; also of sub-divisions.</p> <hr/> <p>(4) Settlement in 1894-95 = 17 villages = 46'10 square miles.</p> <p>Summary Settlement in 1896-97 = 485 villages = 762'62 square miles.</p> <p>Total 502 villages = 808'72 square miles.</p> <p><i>Note.</i>—The remaining 14 villages in the province are abandoned villages or blocks of reserved forests.</p>	Rs. 95	Rs. 186	Special surveys = 4'18 square miles.

III.—PROTECTION.

- (14). Statement of the Acts of the Governor-General in Council affecting the province of Coorg during the year 1927-28.

Title of Act.	Object and character of the Act.	Date of publication in the Coorg Gazette.
...	NIL.	...

(15).

Return of cognizable cases

Serial number.	Law.	Offence.	Number pending from previous year.	Number reported in the year.
1	2	3	4	5
1	115, 117, 118, 119 180 (B 1)	Abetment of cognizable offences Cognizable criminal conspiracy	...	...
<i>Class I.—Offences against the State, public tranquillity, safety, and justice.</i>				
2	191 to 196, 198	Offences relating to army and navy	...	...
3	231 to 234	Offences relating to coin	...	...
4	255 to 268A	Offences relating to stamps	...	...
5	467 and 471	Offences relating to Government promissory notes	...	...
6	489A to 489D	Offences relating to currency notes and bank notes	...	...
7	212 and 216, 216A	Harbouring an offender	...	...
8	213, 215, 224, 225, 225B and 226.	Other offences against public justice	2	8
9	143 to 153, 157, 158, 159	Rioting or unlawful assembly	1	8
10	140, 170, 171	Personating public servant or soldier	...	...
<i>Class II.—Serious offences against the person.</i>				
11	302, 303, 396	Murder	1	1
12	307	Attempts at murder	...	...
13	304, 308	Culpable homicide	1	2
14	876	Rape by a person other than the husband	...	1
15	877	Unnatural offence	...	...
16	317, 318	Exposure of infants or concealment of birth	1	1
17	305, 306, 308	Attempt at, and abetment of suicide	...	8
18	323, 331, 333, 325, 326, 335	Grievous hurt	...	26
19	322	Administering stupefying drugs to cause hurt	...	11
20	327, 330, 332, 324	Hurt	...	...
21	363 to 369 & 372, 373 & 371	Kidnapping or abduction, selling, &c. for prostitution and dealing in slaves	1	5
22	346 to 348	Wrongful confinement and restraint in secret or for purpose of extortion	...	...
23	353, 354, 356, 357	Criminal force to public servant or woman, or an attempt to commit theft or wrongfully confine	1	6
24	304A, 388	Rash or negligent act causing death or grievous hurt	2	11
<i>Class III.—Serious offences against person and property, or against property only.</i>				
25	395, 397, 398, 399, 402	Dacoity and preparation and assembly for dacoity	...	1
26	394, 397, 398, 399, 399	Robbery	1	8
27	270, 281, 282, 430 to 433, 435 to 440.	Serious mischief and cognate offences	...	1
28	428, 429	Mischief by killing, poisoning, or maiming any animal	2	10
29	454, 455, 457 to 460, 449 to 452.	Lurking house-trespass or house-breaking with intent to commit an offence, or having made preparation for hurt and house-trespass with a view to commit an offence or having made preparation for hurt	11	36
30	311, 400, 401	Belonging to gangs of thugs, dacoits, robbers and thieves	...	...
<i>Class IV.—Minor offences against the person.</i>				
31	341 to 344	Wrongful restraint and confinement	1	...
32	336, 337	Rash act causing hurt or endangering life	...	8
<i>Class V.—Minor offences against property.</i>				
33	379 to 383	Theft of cattle (ordinary)	4	19
34	406 to 409	Criminal breach of trust	83	123
35	411 to 414	Receiving stolen property	37	32
36	419, 420	Cheating	...	1
37	447, 448 and 453 and 456.	Criminal or house-trespass and lurking house-trespass or house-breaking.	6	6
38	461, 462	Breaking closed receptacle	2	9
<i>Class VI.—Other offences not specified above.</i>				
39	295 to 297	Offences against religion	...	...
40	263, 277, 279, 280, 285, 285, 286, 289, 291 to 294, Section 34 of Act V of 1861 and nuisances punishable under local laws.	Public nuisances	10	346
41	...	Offences under special and local laws declared to be cognizable*	...	...
42	Criminal Tribes Act, 1911	...	...	...
Total			121	662
<i>Total of previous year</i>			158	629

*These cases are not all cognizable under section 4 (f) of the Criminal Procedure Code, but include those in which Police officers above the rank of constable have power to arrest of their own motion.

(16).

Return of persons concerned in.

Serial number.	Law under which punishable.	Description of crime.	Persons in custody, pending trial or investigation or on bail under section 170, C. P. C., at beginning of year, as concerned in cases reported to or in cases taken up by the police.
1	2	3	4
1	115, 117, 118, 119 120 (B 1) ...	Abetment of cognizable offence ... Cognizable criminal conspiracy ...	...
<i>Class I.—Offences against the State, public tranquillity, safety and justice.</i>			
2	131 to 136, 138	Offences relating to army and navy ...	...
3	231 to 254 ...	Offences relating to coin ...	...
4	255 to 263 A	Offences relating to stamps ...	...
5	467 and 471	Offences relating to Government promissory notes ...	...
6	489A to 489D	Offences relating to currency notes and bank notes ...	...
7	312 and 316- 316A	Harbouring an offender ...	...
8	318, 315, 324, 225, 225B and 226.	Other offences against public justice ...	1
9	143 to 153, 157, 158, 159	Rioting or unlawful assembly ...	11
10	140, 170, 171	Personating public servant or soldier ...	...
<i>Class II.—Serious offences against the person.</i>			
11	302, 303, 396	Murder ...	1
12	307	Attempts at murder ...	...
13	304, 308	Culpable homicide ...	1
14	376	Rape by a person other than the husband ...	...
15	377	Unnatural offence ...	...
16	317, 318	Exposure of infants or concealment of birth ...	...
17	305, 306, 309 ...	Attempt at, and abetment of suicide ...	...
18	329, 331, 333, 325, 326, 335	Grievous hurt ...	...
19	328	Administering stupefying drugs to cause hurt ...	...
20	327, 330, 332, 324	Hurt ...	1
21	363 to 369 & 372, 373 & 374	Kidnapping or abduction, selling, etc., for prostitution and dealing in slaves ...	2
22	346 to 349	Wrongful confinement and restraint in secret or for purpose of extortion ...	...
23	353, 354, 356, 357	Criminal force to public servant or woman, or an attempt to commit theft or wrongfully confine ...	2
24	304A, 388	Rash or negligent act causing death or grievous hurt ...	1
<i>Class III.—Serious offences against person and property, or against property only.</i>			
25	395, 397, 398, 399, 402	Dacoity and preparation and assembly for dacoity ...	...
26	394, 397, 398, 392, 393	Robbery ...	1
27	270, 281, 362, 430 to 433, 435 to 440.	Serious mischief and cognate offences ...	...
28	423, 429	Mischief by killing, poisoning or maiming any animal ...	...
29	454, 455, 457 to 460, 449 to 452	Lurking house-trespass or house-breaking with intent to commit an offence, or having made preparation for hurt and house-trespass with a view to commit an offence or having made preparation for hurt ...	4
30	311, 400, 401	Belonging to gangs of thugs, dacoits, robbers and thieves ...	...
<i>Class IV.—Minor offences against the person.</i>			
31	341 to 344	Wrongful restraint and confinement ...	3
32	336, 337	Rash act causing hurt or endangering life ...	...
<i>Class V.—Minor offences against property.</i>			
33	379 to 382	Theft ... of cattle ... ordinary ...	2
34	406 to 409	Criminal breach of trust ...	20
35	411 to 414	Receiving stolen property ...	23
36	419, 420	Cheating ...	5
37	447, 448 & 453 & 456	Criminal or house-trespass and lurking house-trespass or house-breaking ...	11
38	461, 462	Breaking closed receptacle ...	...
<i>Class VI.—Other offences not specified above.</i>			
39	295 to 297	Offences against religion ...	...
40	269, 277, 278, 280, 263, 285, 296, 339, 291 to 294, Section 34 of Act V of 1861 and nuisances punishable under local laws.	Public nuisances ...	10
41	.....	Offences under special and local laws declared to be cognizable *	...
42	Criminal Tribes Act, 1911	.....	...
Total			106
Total of previous year			137

Note.—Columns 13 to 15.— Enter only persons concerned in cases taken up direct by Magistrates.

These cases are not all strictly cognisable under section 4 (f) of the Criminal Procedure Code, but include those in which Police officers above the rank of constable have power to arrest of their own motion.

(17).

Return of non-cognizable

Serial number.	Law.	Offence.	Number pending at beginning of year.	Cases reported in the year.	Total for disposal (columns 4 and 5).	Number dismissed without trial.
1	2	3	4	5	6	7
115	...	Abetment of non-cognizable offence not committed, etc.	...	...	...	...
117	...	Abetting commission of non-cognizable offence by public, etc.	...	...	...	...
118, 119	...	Concealing design to commit non-cognizable offence.	...	...	...	...
120 (B 1), 120 (B 2)	...	Non-cognizable criminal conspiracy	...	...	...	...
<i>Class I.—Offences against the State, public tranquillity, &c.</i>						
2	121 to 130, 505	Offences against the State	...	...	...	...
3	137	Harbouring deserters by Master of ship	...	...	...	...
4	172a to 190, 201 to 204, 214, 225A, 227 to 229	Offences against public justice	1	4	5	...
5	161 to 169, 217 to 223	Offences by public servants	...	...	...	...
6	193 to 200, 205 to 211, 421 to 424.	False evidence, false complaints and claims, and fraudulent deeds, and disposition of property.	2	1	3	...
7	465 to 477A...	Forgery or fraudulently using forged documents, not being Government promissory notes, and falsifying accounts.	...	11	11	...
8	264 to 267	Offences relating to weights and measures	...	3	3	...
9	482 to 489	Making or using false trade-marks	...	...	...	...
10	149, 158A to 156, 160	Rioting, unlawful assembly, affray	...	4	4	...
<i>Class II.—Serious offences against the person.</i>						
11	312 to 316	Causing miscarriage	...	1	1	1
12	870	Buying or disposing of slaves	...	...	...	...
12a	376	Rape by the husband	...	...	...	...
<i>Class III.—Serious offences against property.</i>						
13	384 to 389	Extortion	1	2	3	...
<i>Class IV.—Minor offences against the person.</i>						
14	345	Wrongful confinement	...	...	...	...
15	352, 355, 358	Criminal force	9	104	113	...
16	334	Hurt on grave or sudden provocation	...	...	...	...
17	323	Voluntarily causing hurt	4	85	89	...
18	374	Compulsory labour	...	...	...	...
<i>Class V.—Minor offences against property.</i>						
19	417, 418	Cheating	...	...	...	...
20	403 to 405	Criminal misappropriation of property	...	16	16	6
31	426, 427, 434...	Mischief (simple)	7	21	28	1
<i>Class VI.—Other offences not specified above.</i>						
22	298	Offences against religion	...	...	...	...
23	490 to 492	Criminal breach of contract of service	...	...	...	...
24	493 to 498	Offences relating to marriage	1	5	6	2
25	500 to 502	Defamation	...	7	7	...
26	504, 506 to 510	Intimidation, insult and annoyance	9	148	157	5
27	271 to 276, 278, 284, 287, 288 and 290.	Public and local nuisances	2	19	21	...
28	294A	Keeping a lottery office	...	...	...	...
29	Cases under Chapter VIII (A), C. P. C.	Security for keeping the peace on conviction	...	...	...	...
30	Cases under Chapter X C.P.C.	Section 250 C P.C.	...	...	...	...
31	Cases under Chapter XII, C.P.C.	Disputes as to immoveable property	...	10	10	...
32	Cases under Chapter XXXVI, C. P. C.	Maintenance of wives and children	2	5	7	2
<i>Offences under other Special or Local Laws, not cognizable by the police.</i>						
	Coffee Stealing Prevention Act	...	...	4	4	...
	Criminal Procedure Code, Section 514	...	...	5	5	...
	Do. Section 195	...	...	...	...	...
	Do. Section 178	...	...	...	...	...
	Explosives Act	...	...	1	1	...
	Coorg Labour Act, 1926	...	1,212	3,061	4,273	22
	The Cattle Trespass Act, 1871	...	...	85	38	3
	The Indian Fisheries Act, 1897	...	...	1	1	...
	The Indian Post Office Act, 1898	...	1	1	...	...
	Vaccination Act	...	...	...	...	...
	Motor Vehicles Act	...	1	80	81	...
	The Cruelty to Animals Act	...	...	4	4	...
	Municipal By-laws	...	3	64	67	...
	The Indian Arms Act, 1878	...	...	4	4	...
	Excise Act, 1915	...	4	120	124	...
	Forest Act, 1878	...	1	2	3	...
	District Fund Regulation	...	...	...	...	...
	Gambling Act, 1884	...	5	224	229	...
	Defence of India Rules	...	...	...	...	...
	Census Act	...	...	...	...	...
Total			1,249	3,051	5,220	41
Total of previous year			850	3,562	4,412	376

(18). Return of persons concerned in non-cognizable cases for the year 1927.

Serial number.	Law under which punishable.	Description of crime.	Persons concerned in cases pending at beginning of the year (w. or against whom process had issued).	On complaint.	On magistrate's own motion or information from the police.	Persons against whom process issued.	Persons not arrested because they absconded, or evaded or failed to comply with summons during the year, and persons against whom processes were outstanding at end of the year.	Persons who appeared before the courts.	Persons discharged after appearance without trial.	Acquitted or discharged.	Persons tried.	Convicted.	Percentage of number convicted to number against whom process issued (columns 8 & 9).	Persons under trial at close of the year.	Number concerned in cases abandoned, compounded, or withdrawn, and number during trial, escaped or became insane.	Number of those in col. 11 convicted of cognizable offences.	Persons died, escaped, or were transferred before appearance.	
																		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	115 ...	Abetment of non-cognizable offence not committed, etc.
117	Abetting commission of non-cognizable offence by public, etc.
118, 119	Concealing design to commit non-cognizable offence.
120 (B 1), 120 (B 2)	Non-cognizable criminal conspiracy.
<i>Class I.—Offence against the State, public tranquillity, &c.</i>																		
2	121 to 130, 505 ...	Offences against the State
3	137 ...	Harbouring deserters by Master of ship.
4	172 to 180, 201 to 204, 214, 225A, 227 to 229.	Offences against public justice	1	6	...	...	...	7	...	4	8	...	...	...	...	...	...
5	161 to 169, 217 to 228.	Offences by public servants
6	193 to 200, 205 to 211, 421 to 424.	False evidence, false complaints and claims, & fraudulent deeds and disposition of property.	1	2	...	...	...	...	...	8	1	1	...	1	...	...	...
7	465 to 477A.	Forgery or fraudulently using forged documents, not being Government promissory notes and falsifying accounts.	...	2	...	...	...	...	2	1	...	...	...	1	...	...	...
8	264 to 267	Offences relating to weights and measures.	...	...	3	...	...	...	3	...	2	...	...	1	...	...	...
9	492 to 499	Making or using false trade-marks	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	149, 153A to 156, 180.	Rioting, unlawful assembly, affray.	...	21	...	...	...	...	21	...	21	...	...	...	...	...	...
<i>Class II.—Serious offences against the person.</i>																		
11	312 to 316	Causing miscarriage
12	370 ...	Buying or disposing of slaves
12a	376 ...	Rape by the husband
<i>Class III.—Serious offences against property.</i>																		
13	384 to 389	Extortion	1	2	...	...	...	...	3	...	3	...	...	...	...	...	...
<i>Class IV.—Minor offences against the person.</i>																		
14	345	Wrongful confinement
15	352, 355, 358	Criminal force	18	217	...	...	...	...	235	44	160	9	...	22	...	...	...
16	334	Hurt on grave or sudden provocation
17	323	Voluntarily causing hurt	18	80	...	...	...	...	96	35	87	4	...	22	...	...	...
18	374	Compulsory labour
<i>Class V.—Minor offences against property.</i>																		
19	417, 418	Cheating
20	403 to 405	Criminal misappropriation of property	...	10	...	...	...	...	10	...	7	3	...	...	...	...	...
21	426, 427, 434	Mischief (simple)	6	34	...	...	...	...	40	10	21	...	...	9	...	...	...
<i>Class VI.—Other offences not specified above.</i>																		
22	298	Offences against religion
23	490 to 492	Criminal breach of contract of service.
24	493 to 498	Offences relating to marriage	1	5	...	...	...	...	6	1	4	1	...	...	...	...	...
25	500 to 502	Defamation	...	18	...	...	...	...	18	...	10	...	...	8	...	...	...
26	504, 506 to 510	Intimidation, insult and annoyance	17	252	...	...	...	...	269	76	174	6	...	18	...	...	...
27	271 to 276, 278, 284, 287, 288, and 290.	Public and local nuisances	2	19	...	...	...	...	21	...	3	17	...	1	...	...	...
28	294A	Keeping a lottery office	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29	Cases under Chapter VIII(A), C. P. C.	Security for keeping the peace on conviction.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30	Cases under Chapter X, C. P. C.	Section 250, C. P. C.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
31	Cases under Chapter XII, C. P. C.	Disputes as to immovable property.	...	24	...	...	...	...	24	...	13	7	...	4	...	...	...
32	Cases under Chapter, XXXVI, C. P. C.	Maintenance of wives and children.	2	7	...	...	...	...	9	2	2	1	...	4	...	...	...
<i>Offences under other Special or Local Laws not cognizable by the police.</i>																		
	Coffee Stealing Prevention Act	...	...	4	...	...	...	...	4	...	4	...	...	...	...	...	...
	Criminal Procedure Code, Section 514	...	...	5	...	...	...	...	5	...	5	...	...	...	...	...	...
	Do. Section 195	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Do. Section 178	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Explosives Act	...	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...
	Coorg Labour Act, 1926	...	1,213	3,039	...	543	...	3708	988	822	722	...	1657	...	...	...	19
	The Cattle Trespass Act, 1871	...	17	65	...	...	...	82	44	36	2	...	...	...	...	...	...
	The Indian Fisheries Act, 1897	...	...	4	...	...	...	4	...	4	...	...	...	...	...	...	...
	The Indian Post Office Act, 1898	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...
	Vaccination Act	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Motor Vehicles Act	...	1	30	...	...	...	31	1	7	18	...	5	...	...	...	...
	Cruelty to Animals Act	...	...	4	...	...	...	4	...	4	...	...	...	...	...	...	...
	Municipal By-Laws	...	3	64	...	...	...	67	...	1	66	...	...	...	...	...	...
	The Indian Arms Act, 1876	...	...	4	...	...	...	4	...	...	...	...	...	...	...	...	...
	Excise Act, 1915	...	6	126	...	15	...	146	...	29	112	...	3	...	...	...	...
	Forest Act, 1878	...	...	3	...	...	...	4	...	2	...	...	...	...	...	...	...
	District Fund Regulation	...	5	224	...	...	...	229	8	1	210	...	10	...	...	...	...
	Gambling Act, 1884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Defence of India Rules	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Census Act	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	1,813	8,917	373	543	5050	1212	836	1222	26	63	1763	...	...	...	30
	Total of previous year	...	886	2,595	378	330	4530	855	554	1211	30	48	1815	562	...	...	7

(19).

Property stolen and recovered—1927.

Offence.	1	2	3	4	5	6	7					
								Number of cases in which property was stolen.	Number of cases in which property was recovered.	Percentage of cases in which property was recovered to cases in which property was stolen.	Amount of property stolen.	Amount of property recovered	Percentage of value of property recovered to value of property stolen.
(A).—Cognisable.												
1. Theft ...	In conjunction with lurking houses, trespass or house-breaking, stolen property.	29	28	1	4,989	132	2,924					
								(b) In conjunction with receiving of stolen property.	110	65	3,540	2,702
2. Robbery ...	(a) Dacoity	...	...	...	...	...	...
3. Criminal breach of trust ...	(b) Other robbery	...	...	...	...	...	...
	(c) Criminal breach of trust by a public servant or by a banker, merchant or agent.	...	...	...	690	...	398		
Total ...		164	138	80-49	8,591	6,346	73-70					
Total of previous year ...		168	121	72-02	9,102	3,571	39-21					
(B).—Non-cognisable.												
5. Extortion ...	...	...	...	...	...	...	...
6. Criminal misappropriation ...	...	...	...	...	...	...	...
Total ...		...	...	...	...	...	...

(20). Statement showing sanctioned strength and cost of police in the year 1926.

District.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Coorg	1	2	11	...	27	184	385	52,672
Previous year	1	2	11	...	27	184	395	55,614

(20)—Continued.

District.	17	18	19	20	21	22	23	24	25	26	27	Proportion of Police	
												To area.	To population.
Coorg	82,572	1,838	1,69,838	8,941	8	9	1 to 700 square miles.	1 to 700 square miles.	612	572	...	...
Previous year	85,614	1,533	1,69,838	8,841	8	9	1 to 700 square miles.	1 to 700 square miles.	628	579	...	...
Total cost payable from other sources than imperial and provincial revenues.											...	...	...
Grand Total cost (columns 16 and 17).											...	...	...
Area of district in square miles.											...	...	...
Population of district.											...	...	...
Urban population of district.											...	...	...
Number of police stations.											...	...	...
Number of outposts.											...	...	...
To area.											...	...	...
To population.											...	...	...
Total amount of cognisable crime investigated (columns 7-10 of statement No. 15).											...	...	...
Proportion of cognisable crime investigated to the police force.											...	...	...

(21).

Return showing the equipment, discipline and general internal management of the police force for the year 1927.

District.	Total strength.				Armament of the force.			Punishments.												Rewards.		
	Sanctioned.		Actual.		Number of rifles.	Number of smooth-bore.	Number of revolvers.	Dismissed.		Fined departmentally otherwise than by dismissal.	Fined judicially by a Magistrate or Sessions Court.										Rewarded during the year.	
	Officers.	Men.	Officers.	Men.				Officers.	Men.		Under Police Act.		Under sections 390, 391, 348, Penal Code.		Under Chapter IX of Penal Code.		Other offences.		By promotion.	By medals, presents, gratifications, or money rewards.		
											Officers.	Men.	Officers.	Men.	Officers.	Men.	Officers.	Men.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Coorg	18	211	18	300	..	89	2	..	*2	4	48	..	..	..	..	..	..	..	..	..	14
Previous year	18	211	18	303	..	89	2	..	..	5	58	..	..	..	..	..	..	..	..	..	15

CONTINUED.

District.	Education.		Number of constables.					Number who have left the force during the year.						Percentage to total actual strength of			Remarks.
	Number of police who can read and write.		Number enlisted during the year.	Of one year and under three years' service.	Of three years and under ten years.	Of ten years and under 17 years.	Of 17 years and over.	On pension or gratuity.	By resignation without pension or gratuity.	By dismissal.	By discharges otherwise than under preceding columns.	By desertion.	By death.	Admissions into hospital.	Daily average number of men absent from duty on account of sickness.	Deaths.	
	Officers.	Men.															
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
Coorg	18	199	20	83	65	24	1	4	18	*1	..	*1	3	767.61	2.88	1.41	
Previous year	13	201	25	86	68	20	2	4	17	..	3	..	3	838.89	3.56	1.39	

Note.—The Deputy Superintendent of Police is excluded from the statement. Head constables are shown under "men".

III

CHAPTER III

(22). Number of judicial divisions and number of officers exercising appellate or original jurisdiction on 31st December 1927.

Province.	Number of divisions for courts under Chief Courts, but superior to Chief Courts of districts.	Number of districts.	Number of sub-districts.	Number of officers exercising original or appellate jurisdiction.				
				Judges of Chief Court of Province.	Judges of other courts superior to Chief District Courts.	Judges of Chief Courts of Districts.	Judges of District Courts other than Chief Courts.	Judges of other subordinate courts.
1	2	3	4	5	6	7	8	9
Coorg ...	{ Territory subject to the Judicial Commissioner. }	Civil Criminal	1	1	1	1	1	2

(23). Number of cases decided in, and receipts and charges of the courts for the year 1927.

Province.	Number of cases decided.								Total receipts of courts.	Total charges of courts.
	Civil.				Criminal.					
	Original.		Appellate.		Original.		Appellate.			
	Regular.	Miscellaneous.	Regular.	Miscellaneous.	Regular.	Miscellaneous.	Regular.	Miscellaneous.		
1	2	3	4	5	6	7	8	9	10	11
Coorg.									Rs.	Rs.
1927	2,628	486	26	4	4,833	20	28	33	6,380	62,082
1926	2,589	411	17	12	4,162	16	28	36	63,982	64,959
1925	2,717	398	28	11	5,043	86	34	14	65,377	44,929
1924	2,587	415	31	6	4,291	17	27	17	65,372	51,570
1923	2,407	438	26	10	4,124	17	26	15	68,150	51,579
1922	2,797	400	41	14	3,031	15	85	26	55,787	57,589
1921	2,931	403	36	9	3,983	14	79	21	64,714	69,784
1920	2,361	369	36	7	4,140	20	60	28	58,430	75,457
1919	3,396	459	44	4	4,219	9	40	27	56,230	69,218
1918	2,786	425	49	11	4,168	18	57	27	50,632	65,420

(24). Statement of offences reported and of persons tried, convicted and acquitted for each class of offence during the year 1927.

Description of offence.	Number of cases.			Number of persons.				
	Offences reported.	Returned as true.	Brought to trial.	Under trial, including pending from previous year.	Acquitted or discharged.	Convicted.	Died escaped or transferred to another province.	Remaining under trial.
1	2	3	4	5	6	7	8	9
Offences against the public tranquillity Chap. VIII	7	7	7	61	11	21	...	29
Offences by or relating to public servants ,, IX	...	...	...	...	...	...	...	...
Contempts of the lawful authority of public servants ,, X	6	6	6	7	3	4	...	...
False evidence and offences against public justice... ,, XI	8	3	3	5	2	1	...	2
Offences relating to coin and Govt. stamps ,, XII	...	...	...	...	...	...	...	...
Offences relating to weights and measures,, XIII	3	3	3	3	...	2	...	1
Offences affecting public health, safety, convenience, decency and morals ,, XIV	19	19	21	21	8	17	...	1
Offences relating to religion ,, XV	...	...	...	...	...	...	...	...
Offences affecting life ...	11	10	10	18	8	4	...	1
Causing miscarriage; injuries to unborn children; exposure of infants; and the concealment of births ...	3	1	1	1	1	...	...	...
Offences affecting human body, Chapter XVI.	78	58	60	131	98	13	...	25
Hurt ...	2	1	1	3	3	...	...	...
Wrongful restraint and wrongful confinement ...	119	113	120	242	204	14	...	24
Criminal force and assault ...	5	3	3	15	15	...	...	...
Kidnapping, forcible abduction, slavery & forced labour	1	...	...	...	...	...	...	...
Rape ...	151	89	89	135	67	46	1	21
Theft ...	3	3	3	3	3	...	...	...
Extortion ...	5	2	2	4	3	...	...	1
Robbery and dacoity	16	10	10	10	7	2	...	...
Criminal misappropriation of property ...	41	25	25	36	2	19	...	9
Offences against property, Chapter XVII.	1	1	1	1	...	...	...	1
Criminal breach of trust ...	9	8	8	10	3	9	...	5
Receiving stolen property ...	89	32	32	47	34	2	...	9
Cheating ...	28	26	26	58	30	14	3	7
Mischief ...	20	11	11	16	7	3	...	...
Criminal trespass	11	11	11	2	1	...	...	1
Offences relating to documents and to trade or property marks, Forgery ...Chapter XVIII	6	4	4	6	5	1	...	...
Criminal breach of contracts of service,, XIX	7	7	7	16	10	...	...	3
Offences relating to marriage ,, XX	...	...	...	...	...	...	...	...
Defamation ,, XXI	152	148	151	269	250	6	...	18
Criminal intimidation, insult and annoyance ,, XXII	<i>Offences under Special and Local laws.</i>							
The Corp Labour Act, 1926	3,522	2,496	3,708	3,708	1,310	722	19	1,657
The Police Act, 1861	350	350	354	354	1	344	...	9
The Cattle Trespass Act, 1871	35	38	37	32	80	2	...	...
The Indian Forest Act, 1878	2	2	3	2	2	2	...	...
The Indian Arms Act, 1878	4	4	4	4	1	3	...	...
The Madras Coffee Stealing Prevention Act, 1878...	4	4	4	4	...	4	...	...
The Excise Act, 1896	120	118	120	146	29	118	1	3
The Indian Fisheries Act, 1897	1	1	1	4	...	4	...	...
The Gambling Act	...	...	...	...	...	...	...	...
The Explosives Act, IV of 1884	1	1	1	1	...	...	...	1
Municipal By-laws	67	67	67	67	1	56	...	...
Proceedings under Chapter VIII, security for good behaviour	...	...	...	...	...	...	...	...
The Indian Post Office Act, 1899	...	...	...	1	...	...	...	1
District Fund Regulations	229	229	229	229	9	210	...	10
The Prevention of Cruelty to Animals Act, 1890	4	4	4	4	...	4	...	...
The Motor Vehicles Act	30	30	31	31	8	18	...	5
Total 1927	5,110	3,940	5,179	5,761	2,213	1,671	24	1,844
1926	5,018	3,716	4,493	5,160	2,190	1,605	10	1,355
1925	5,430	4,905	5,413	6,016	3,289	1,765	10	942
1924	4,525	4,325	4,731	5,300	3,034	1,598	4	564
1923	4,618	4,226	4,532	5,214	2,771	1,946	4	429
1922	4,337	3,178	3,333	4,072	2,064	1,559	51	378
1921	5,014	3,302	4,691	4,440	2,765	1,864	21	190
1920	5,390	4,828	5,523	5,157	2,613	2,043	12	496
1919	5,044	4,315	4,865	4,645	2,442	2,051	16	139
1918	4,295	3,715	4,314	4,310	2,477	1,637	23	124

Note.—The chapters referred to in column 1 are those of the Indian Penal Code.

(25). Statement of miscellaneous proceedings under the Criminal Procedure Code during the year 1927.

Nature of proceedings.	Total number of cases before the courts during the year.	Number of persons concerned.	Number of persons discharged.	Number of persons convicted.	Remarks.
	2	3	4	5	
1. Proceedings against witnesses under chapter VI ...	...	...	...	...	...
2. Proceedings under chapter XV 195, C. P. C. ...	...	...	...	...	...
3. Possession, chapter XII Dispute to immovables ...	10	24	13	7	4 pending.
4. Frivolous or vexatious accusations, summarily dealt with under chapter XX, section 250 ...	...	...	...	...	...
5. Contempts of Court under chapter XXIV ...	...	...	...	...	...
6. Maintenance, chapter XXXVI ...	...	...	...	...	4 pending.
7. Forfeiture of bail or recognizance under chapter XLII ...	...	...	...	...	...
Total ...	20	98	17	18	8 pending.
<i>Total of previous year</i> ...	<i>16</i>	<i>22</i>	<i>19</i>	<i>8</i>	<i>2 pending.</i>

(26). General result of trials of Criminal cases in the province of Coorg during the year 1927.

Province.	Number of offences reported.	Number of persons under trial.	Persons whose cases were disposed of.				Persons remaining under trial at the end of the year.	
			Discharged or acquitted.	Convicted.	Committed or referred.	Died, escaped or transferred to another province.		
1	2	3	4	5	6	7	8	
Coorg {	Subordinate Magistrates exercising second or third-class power.	4,829	5,390	2,012	1,585	...	23	1,770
	First-Class Magistrates (3) ...	254	380	192	66	72
	Chief Magistrate of the District...	24	24	3	19	2
	Court of Session ...	8	7	5	1	...	1	...
Total 1927 ...	5,110	5,751	2,212	1,671	...	24	1,844	
1926 ...	5,018	5,160	2,190	1,605	...	10	1,855	
1925 ...	5,430	5,016	3,239	1,765	...	10	943	
1924 ...	4,326	5,200	3,004	1,639	...	4	594	
1923 ...	4,843	5,214	3,771	1,946	...	4	493	
1922 ...	4,837	4,072	3,084	1,559	...	51	378	
1921 ...	5,014	4,840	2,765	1,364	...	21	190	
1920 ...	5,390	5,157	2,613	2,043	...	12	469	
1919 ...	5,044	4,548	2,443	2,051	...	16	159	
1918 ...	4,265	4,310	2,477	1,667	...	22	134	

(27). Punishments inflicted in criminal cases during the year 1927.

Province.	No. of persons executed.	Number of persons sentenced to								Total amount of fine			Number of persons sentenced to imprisonment of			
		Death.	Transportation or penal servitude.	Imprisonment.	Fine or forfeiture.	Whipping.	Give security.	To fine of		Imposed.	Realised.	Paid as compensation.	15 days and under.	Above 15 days to 6 months.	Above 6 months to 3 years.	Above 3 years.
								Rs. 10 and under.	Over Rs. 10							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Coorg.	Sessions Judge.	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1
	District Magistrate.	...	...	15	...	...	4	...	...	...	...	...	...	14	1	...
	Sub-Judge and 1st class Magistrate.	...	...	5	3	...	4	2	1	66	66	...	...	...	5	...
	Munsiff and 1st class Magistrate.	...	...	27	27	...	...	12	15	647	477	56	3	13	6	...
	Stipendiary Magistrates.	...	...	55	808	...	...	645	163	6,002	5,586	164	9	46	...	...
Total 1917...	...	...	103	838	...	8	659	179	6,715	6,129	220	12	79	12	1	
1926...	...	...	8	134	751*	8	...	607	144	6,427	4,786	148	32	63	17	2
1925...	...	...	...	141	823	...	11	657	166	7,025	6,331	129	28	67	46	3
1924...	...	...	...	109	926	1	8	838	93	4,868	4,588	202	17	33	7	2
1923...	...	...	...	139	834	...	5	718	116	7,260	5,802	461	29	92	17	1
1922...	...	...	...	124	772	3	1	681	91	5,428	4,479	492	14	102	8	...
1921...	...	...	...	132	908	...	...	778	125	6,573	5,660	600	13	155	1	...
1920...	...	2	3	163	706	1	...	586	120	6,182	5,627	543	13	136	11	3
1919...	...	1	1	226	722	12	...	628	94	3,906	3,738	205	25	139	12	...
1918...	...	...	1	168	586	5	...	490	126	5,562	4,372	493	34	110	13	11

NOTE.—722 persons who were ordered to carry out the work or to repay the advance under the Coorg Labour Act have been excluded from this statement. The amount of fine shown in column 12 includes compensation paid as shown in column 13.

*The figure given last year being wrong, correct figure has been inserted.

(28). Statement showing the particulars of whippings inflicted during 1927 in lieu of other punishments, sections 2 and 3, Act VI, 1864.

No.	Offences for which awarded.	Number of persons awarded.			Total.
		5 to 10 stripes.	11 to 20 stripes.	21 to 30 stripes.	
1	2	3	4	5	6
1	Theft, as defined in sections 379 & 380, I.P.C.	...	...	...	...
2	Receiving stolen property under section 411, I.P.C.	...	...	...	...
3	Do, section 437, I.P.C.	...	...	...	...
	Total	...	...	...	...
	Total of previous year	...	...	...	...

(29). Statement showing whippings inflicted during 1927 in addition to other punishments, sections 3 and 4, Act VI, 1864.

No.	Offences for which awarded.	Number of persons awarded.			Total.
		5 to 10 stripes.	11 to 20 stripes.	21 to 30 stripes.	
1	2	3	4	5	6
1	Theft, as defined in section 380, I.P.C. ...	...	...	...	...
2	House-breaking, under section 457, I.P.C. ...	...	...	...	...
	Total ...	...	...	...	...
	Total of previous year ...	...	...	...	...

(30). Statement showing whippings inflicted during 1927 on juveniles, section 5, Act VI, 1864.

No.	Offences for which awarded.	Number of persons awarded.			Total.
		5 to 10 stripes.	11 to 20 stripes.	21 to 30 stripes.	
1	2	3	4	5	6
1	Theft, under section 380, I.P.C. & 381, I.P.C. ...	...	...	...	...
2	Receiving stolen property under section 411, I.P.C. ...	...	...	...	...
	Total ...	...	...	...	...
	Total of previous year ...	...	...	...	...

(31). Statement showing relative number of times whipping was awarded during 1927 as compared with other punishments.

No.	Punishments.	Number.	Remarks.
1	2	3	4
1	Total number of whippings awarded ...	...
2	Total number of other punishments in which whipping might have been awarded ...	...
	Total ...	---	
3	Percentage of whipping ...	---	

(32).

Statement showing the general result of the trial of European British subjects during the year 1927.

Description of offense.	Persons whose cases were disposed of											Of the total number of persons shown in										
	By District Magistrates and other 1st Class Magistrates.				By Courts of Session			By High Courts.		Total for all Courts.		Column 2 to 5.			Column 6 to 8.		Column 9 to 10.		Column 11 to 13.			
1	Notified.																					
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Convicted.	Acquitted or discharged.	To Courts of Sessions.	To High Court.	Convicted.	Acquitted or discharged.	Transferred to High Court under section 448 (2) of the Code.	Convicted.	Acquitted.	Convicted.	Acquitted or discharged.	Number who claimed to be tried by a mixed jury, section 451 (1) of the Code.	Number who did not so claim.	Number of those in col. 13 whose cases were transferred under section 451 (9) of the Code.	Number who claimed a mixed number of assessors, section 450 (2) of the Code.	Number who did not so claim.	Number who claimed to be tried by a mixed jury, section 450 (1) of the Code.	Number who did not so claim.	Being European British subjects.	Other than European British subjects.	Being European British subjects.	Other than European British subjects.
	3	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Section 449, 456 & 100, I.P.C.	...	...	1	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...
Do. 89, Indian Arms Act	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	1	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...

(33).

General results of appeals and revisions in criminal cases during the year 1927.

Province.	Number of persons.								
	2	3	4	5	6	7	8	9	
	Number of appellants and applicants for revision before the courts.	Appeals or revisions rejected.	Sentences or order confirmed.	Sentences altered.	Sentences reversed.	Otherwise disposed of.	Died, escaped or transferred to another province.	Pending trial.	
APPEALS.									
Subordinate Judge and 1st class Magistrate	59	25	...	...	22	...	...	6	
To Chief Magistrate of District	8	...	...	...	1	...	...	...
„ Court of Session	2	2	...	...	...	...	...	...
Judicial Commissioner's Court. { By persons convicted ... ..	...	...	...	...	...	...	...	...
„ „ Government from judgment of acquittal. ... ..	...	...	...	...	...	...	...	...
Total	64	24	9	1	22	...	...	6	
REVISION.									
By Chief Magistrate of District	10	8	...	...	...	1	...	1	
„ Court of Session	27	...	24	...	...	1	...	2	
„ Judicial Commissioner's Court	5	1	...	...	1	8	...	...
Total	42	9	24	...	1	5	...	3	
Grand Total 1927	106	33	33	1	23	5	...	11	
1926	113	26	29	6	24	8	...	20	
1925	98	9	38	7	11	2	...	31	
1924	64	14	25	4	16	...	...	8	
1923	65	8	41	6	10	...	...	5	
1922	71	14	20	6	11	8	1	11	
1921	103	17	64	9	10	...	...	8	
1920	88	3	53	8	16	3	...	5	
1919	77	12	23	6	14	12	...	10	
1918	89	17	35	9	17	6	...	5	

(34).

Statement showing the use of juries and assessors in the criminal courts during the year 1927.

Classes of courts in which jurors or assessors are employed.	Number of accused persons in jury trials						Number of accused in trials with assessors				Remarks.
	Established or average number of jurors in each case and prescribed qualifications.	Tried.	as to whom the Judge.				Tried.	as to whom the Judge.			
2			3	4	5	6		7	8	9	10
		Approved verdict.	Did not approve of verdict.	Made reference under section 307, Criminal Procedure Code.		Agreed with all the assessors.	Differed from one or more of them all the assessors.	Differed from all the assessors.			
Court of Session	Jurors ... ..	...	...	...	...	...	...	...	...	...
„ „	Assessors ... ..	...	...	...	...	...	...	...	...	...
Total		4	...	...	...	4	4	3	2		Out of three Session cases only one case was tried with the assistance of assessors.
Total of previous year		4	...	...	...	17	5	3	2		One case was withdrawn.

[PROPORTION]

XXI

(35). Statement showing the nature and amount of accommodation for each class of prisoners in the Mercara Jail at the close of the year 1927.

Serial number.	Name of jail.	Description of accommodation.	Number of prisoners who could be accommodated on 31st December 1927 in the part of the jail devoted to—														Superficial area per prisoner in square yards in the enclosures (ward and work shop) to which the prisoners are ordinarily confined.	Spent on jail buildings during the year 1927.				
			Hospital.		Simple prisoners.			Civil prisoners.		Under-trial.			Europeans.		Javanese convicts.			Female convicts.		Grand Total.	By jail Department.	By Public Works Department.
			M	F	M	F	M	F	M	F	M	F	M	F	M	F		M	F			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
1	Mercara Jail.	Cells	2	6	8					
		Barracks with separate sleeping accommodation ...	14	2	4	...	3	...	15	2	4	...	8	6	68	121	340	428	5			
		Do without		
		Total ...	14	2	4	...	3	...	15	2	4	...	8	6	74	129						
		Total average population ...	0.05	...	0.27	...	0.97	...	8.08	...	...	...	...	...	15.41	19.78			

(36). Statement showing the distribution of the prisoners of all classes confined in the jails and subsidiary jails of Coorg during the year 1927.

1	2	3	4			5			6			7			8			9		
			Remained at commencement of the year.	Received during the year.		Total	Total	Total		Total	Total		Total	Total		Total	Total			
Station.	Place of confinement.	Classes of prisoners.	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
Coorg.	Mercara Jail.	Convicts ...	18	18	78	...	78	96	...	96	81	...	81	15	15	15.73	...	15.73	...	15.73
		Under-trial ...	2	2	116	...	116	118	...	118	114	...	114	4	4	3.08	...	3.08	...	3.08
		Civil debtors ...	...	...	15	...	15	15	...	15	18	...	18	2	2	0.97	...	0.97	...	0.97
		Total ...	20	20	209	...	209	229	...	229	208	...	208	21	21	19.78	...	19.78	...	19.78
	Taluk sub-jails.	Convicts ...	7	7	198	...	198	205	...	205	200	...	200	4	4	0.10	...	0.10	...	0.10
	Under-trial ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Civil debtors ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	7	7	200	...	205	207	...	212	202	...	207	5	5	5.66	...	5.66	...	5.66	
	Grand Total ...	27	27	409	...	414	436	...	441	410	...	415	26	26	25.44	...	25.44	...	25.44	
	Grand Total of previous year ...	45	2	47	482	8	440	477	10	487	460	10	460	27	27	29.81	0.43	30.24		

(37). Statement showing the particulars regarding prisoners under-trial in the jails and subsidiary jails of Coorg during the year 1927.

1	2	3	4	5	6	7	8	9	10	11	12	Number remaining at the close of previous year																							
												Number received		Total	Average daily number.			Released.			Convicted and sentenced.			Transferred.			Escaped.			Died.			Remain- ing on 31st Dec. 1927.		
												M	F	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total				
1	Mercara Jail	2	...	116	...	118	3.08	...	3.08	83	...	83	81	...	81	...	...	...	...	...	4	...	4							
2	Taluk sub-jails	7	...	198	4	205	5.61	0.40	5.71	148	1	149	44	8	47	7	...	1	...	...	5	...	5										
	Total	9	...	314	4	323	8.69	0.10	8.79	231	1	232	75	8	78	7	...	1	...	...	9	...	9										
	Total of previous year	17	2	336	7	353	9	362	14.08	0.39	14.47	233	6	239	68	8	101	11	...	...	2	...	9										

N.B.—The Mercara Sub-Jail is a District Jail. In Taluk Sub-Jails prisoners sentenced to 15 days and under are admitted. In Mercara Jail prisoners sentenced to six months and under are admitted and over six months are sent to Cannanore.

(40).

Statement showing the nature of the crimes for which convicts were imprisoned in the Mercara Jail during the year 1927.

Nature of crime.	Convicts admitted to jail during the year 1927 under sentences																				Of death.		Total.	
	A		B		C		D		E		F		G		H		I		Of death.	Total.				
	Not exceeding one month.	Above one and not exceeding three months.	Above three and not exceeding six months.	Above six months and not exceeding one year.	Above one year and not exceeding two years.	Above two years and not exceeding five years.	Above five years and not exceeding ten years.	Exceeding ten years.	Of transportation beyond seas.		For a term.	For life.	M	F	M	F	M	F			M	F		
									A	B														
<i>Under the Indian Penal Code.</i>																								
Trespass ...																								
Theft ...	8		2	2																	12			
Theft in a building ...	8	3	1																		12			
Theft by a servant of property in possession of master ...		2	1																		3			
Dishonestly receiving stolen property ...		1																			1			
Lurking house-trespass or house-breaking and theft in a building ...		1	8																		9			
Theft in a building and dishonestly breaking open any closed receptacle ...																					9			
Theft and attempt to commit offense punishable with transportation or imprisonment ...																					7			
Criminal breach of trust ...	1	4	2																		7			
Criminal breach of trust by a servant or public servant ...																					5			
Voluntarily causing grievous hurt ...		5																			5			
Assault or use of criminal force to a woman with intent to outrage her modesty ...	1	2																			3			
Obstructing a public servant in discharge of his public function ...	1																				1			
Resistance or obstruction to the lawful apprehension of another person ...	1																				1			
Rioting and voluntarily causing hurt ...	2																				2			
Voluntarily causing hurt to deter public servant from his duty ...																					2			
Mischief by killing, poisoning, maiming, etc., of animals ...																					1			
Kidnapping ...																					2			
Cheating and thereby dishonestly inducing delivery of property ...		1	1																		2			
Enticing or taking away a married woman with a criminal intent ...																					1			
Being in possession of false weights and measures ...																					1			
Concealment of birth by secret disposal of dead body ...																					1			
Causing death by rash or negligence Act, ...																					1			
Attempt to commit suicide ...																					1			
Failure and give security ...																					1			
Rape ...																					1			
<i>Under Special and Local Laws.</i>																								
The Indian Arms Act, 1878 ...																					12			
The Coorg labour Act, 1920 ...	4	8																			12			
The Excise Act, 1896 ...	6																				6			
The Police Act, 1861 ...																					6			
The Public Gambling Act, 1867 ...																					6			
The Coffee Stealing Prevention Act, 1878 ...																					6			
The Fisheries Act ...																					6			
Total	32	29	15	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	78			
<i>Total of previous year</i>	<i>22</i>	<i>7</i>	<i>28</i>	<i>20</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>73</i>			

XXVIII

CHAPTER III

(47).

Statement showing the working of the remission system in the Mercara Jail during the year 1927.

Form to be used by Inspectors-General.

Serial number.	Jails.	Number released during the year who came under the remission system but failed to gain remission.	4					5				6				7	8			
			Number of convicts released during the year who gained remission.					Maximum remission in days gained by any convict released during the year.				Average remission gained by the convicts entered in column 4.								
			Sentenced to					Sentenced to				Sentenced to								
			Six months.	One year.	Not exceeding 2 years.	Not exceeding 5 years.	Over 5 years.	Six months.	One year.	Not exceeding 2 years.	Not exceeding 5 years.	Over 5 years.	Six months.	One year.	Not exceeding 2 years.			Not exceeding 5 years.	Over 5 years.	Maximum gratuity earned by any convict released during the year.	Average gratuity earned by the convicts entered in column 4.
1	Mercara Jail	8	28	1875

(48).

Statement showing the employment of convicts as prison officers in the Mercara Jail during the year 1927.

Serial No.	Jails.	Average number of convicts.		Average number employed as prison officers.		Ratio per cent. of column 4 to column 3.		Total number employed as prison officers.		Number of reductions or other punishments.	
		M	F	M	F	M	F	M	F	M	F
1	Mercara Jail	...	1573	...	...	...	...	...	...	...	...

(49).

Statement showing the escapes and re-captures of convicts in the Jail Mercara, Coorg during the year 1927.

Serial number.	Jails.	3	4			5			6			7				
			Escaped during the year.			Re-captured during the year.			Remained un-captured.			Unexpired portion of sentence of those who escaped during the year.				
			Remaining un-captured on the 31st December 1923 of those who escaped during the previous ten years.			A	B	C	A	B	C	A	B	C	A	B	C
	Mercara Jail	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Taluk sub-jails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(50).

Statement showing the scales of diet in force in the Mercara Jail during the year 1927.

Diet scale of labouring prisoners.		Diet scale of non-labouring prisoners.		Punishment diet scale.		Note of any change effected in diet scales during the year.	
1	2	3	4	5	6	7	8
Mercara Jail	Detailed statements of all diets are printed in Statements Nos. 51-53.			Changes are noted in Statements Nos. 51 to 53	

(51). Diet scale for European and Eurasian prisoners in use in the Mercara Jail.

Articles.	2 For men sentenced to rigorous imprisonment.						3 Simple, women and under-trial.							
	Monday	Tues- day.	Wednes- day.	Thurs- day.	Friday.	Satur- day.	Sunday.	Monday	Tues- day.	Wednes- day.	Thurs- day.	Friday.	Satur- day.	Sunday.
Bread ...	18 oz.	18 oz.	18 oz.	18 oz.	18 oz.	18 oz.	18 oz.	16 oz.	16 oz.	16 oz.	16 oz.	16 oz.	16 oz.	16 oz.
Fresh meat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fresh fish ...	...	6	...	...	6	...	...	...	4	...	...	4	...	...
Potatoes ...	4	4	4	4	4	4	4	3	3	3	3	3	3	3
Rice ...	4	3	3	4	3	4	3	3	3	3	3	3	3	3
Suji ...	...	2	...	...	2	...	...	2	2	...	...	...	...	2
Dhal ...	4	1½	1½	4	1½	4	1½	3	1½	1½	3	1½	3	1½
Cheese ...	2	6	8	2	8	2	8	8	8	8	8	8	8	8
Vegetable ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cocotine ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sugar ...	1½	1½	1½	1½	1½	1½	1½	1½	1½	1½	1½	1½	1½	1½
Onions ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Curry powder ...	½	½	½	½	½	½	½	½	½	½	½	½	½	½
Tea ...	Two pints daily.													
Milk ...	A quarter of a pint daily.													
Firewood ...	Two pounds daily.													

(51A). Diet scale for each day for all classes of Indian convicts in use in the Mercara Jail.

Articles.	1	2 For men sentenced to rigorous imprisonment.	3 Simple, women, under-trial and juvenile prisoners.
Rice	1 lb. 8 oz.	1 lb. 2 oz.
Dhal	5 "	3 "
Vegetables	8 "	8 "
Gingelly oil	½ "	½ "
Tamarind	½ "	½ "
Salt	½ "	½ "
Curry powder	½ "	½ "
Onions	1 "	1 "
Firewood	1½ to 2 lbs.	1½ to 2 lbs.

2 ounce of dhal may be replaced thrice a week by 2 ounce of smoked or dried fish or 4 ounce of fresh fish.

(52). Scale for hospital diet for European and Eurasian prisoners in use in the Mercara Jail.

1 Spoon.	2 Milk.	3 Half.	4 Mixed.	5 Full.	6 Fire- wood.
Sago ... 2 oz.	Bread ... 12 oz.	Chicken or Mutton ... 8 oz.	Coffee ... 1½ oz.	Meat either beef or mutton. } 12 oz.	1½ pounds daily per sick. 10 " during monsoon.
Tea ... ½ "	Rice including ... 3 "	Bread ... 1 lb.	Hoppers No. ... 6	Bread ... 1 lb.	
Sugar ... 2½ "	one ounce for kanji water. } 3 "	Potatoes ... 8 oz.	Mutton for curry. ... 8 oz.	Potatoes ... 12 oz.	
Milk ... 6 "	or Suji in lieu of rice 4 "	Tea ... ½ "	Rice ... 8 "	Tea ... ½ "	
Rice 2 oz. } for kanji	Milk ... 2 pts.	Sugar ... 1½ "	Curry powder ... ½ "	Sugar ... 1½ "	
Salt 2 drs. } water.	and 6 oz. for tea. } 2½ "	Milk ... 6 "	Milk ... 6 "	Milk ... 6 "	
	Butter ... 2½ oz.	Butter ... 1 "	Butter ... 1 "	Butter ... 1 "	
	Sugar including } 2½ "	Onions ... 8 "	Bread ... 8 "	Onions ... 1 "	
	½ ounce for tea. } 2½ "	Barley ... ½ "	Country vegetables 4	Barley ... ½ "	
	Tea ... ½ "	Flour ... ½ "	Salt ... 1 "	Flour ... ½ "	
	Salt ... 2 drs.	Salt ... 6 drs.	Tamarind ... 1 "	Salt ... 6 drs.	

(53). Scale for hospital diet for Indian convicts in use in the Mercara Jail.

1 Spoon.	2 Milk.	3 Low.	4 Full.	5 Rice.	6 Fire- wood.
Sago ... 4 oz.	Bread ... 12 oz.	Mutton in broth ... 6 oz.	Mutton for curry ... 8 oz.	Ordinary Jail diet	1½ pounds daily per sick. 10 " during monsoon.
Sugar ... 2 "	or Rice ... 12 "	Bread ... 12 "	Rice* ... 8 "	Substituting rice for dry grain.	
Rice } for kanji 2 "	Milk ... 2 pints.	Butter or Ghee ... 1 "	Curry powder ... ½ "		
Salt } water 2 drs.	Sugar ... 2 oz.	Onions ... 1 "	Country vegetables 4 "		
Milk ... 1 pint.	Rice } for kanji 2 "	Barley ... ½ "	Hoppers ... No. 6		
	Salt } water. 2 drs.	Flour ... ½ "	Bread ... 8 oz.		
		Salt ... 1 "	Butter or Ghee ... 1 "		
			Salt ... 1 "		

*Or Rice one pound omitting the bread.

(56) Statement showing the mortality among the convicts in the Mercara Jail during the year 1927 according to the length of time passed in jail.

Serial number.	Jails.	Not exceeding 6 months in jail.			Above 6 months and not exceeding one year.			Above one year and not exceeding two years.			Above two years and not exceeding three years.			Above three years and not exceeding seven years.			Above 7 years.		
		Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Mercara Jail ...	1578	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Previous year ...	1478	1	67.89	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(57). Statement showing the condition of the convicts released from the Mercara Jail during the year 1927.

Serial number.	Jails.	Number released during the year.	Number who had neither lost nor gained weight in jail.	Number who had gained weight.					Number who had lost weight.					Remarks.
				Up to 1 lb. a	From 1 to 5 lb. b	From 5 to 10 lb. c	Over 10 lbs. d	Total.	Up to 1 lb. a	From 1 to 5 lb. b	From 5 to 10 lb. c	Over 10 lbs. d	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Mercara Jail ...	81	9	6	25	81	5	67	...	5	...	...	5	
	Previous year...	82	10	5	20	25	6	65	1	5	...	...	6	One died and his weight was not recorded.

(58). Statement showing the expenditure in guarding and maintaining the
excluding the cost of building new jails

1 Serial number.	2 Jails.	3 Daily average number of prisoners.				4 Establishment.			
		Convicts.	Under- trial.	Civil.	Total.	A	B	C	D
						Perma- nent.	Tempo- rary.	Total cost.	Cost per head of average strength.
1	Mercara Jail ...	15.78	3.08	0.97	19.73	Rs. 4,195	Rs. ...	Rs. 4,195	Rs. 212.06
2	Taluk sub-jails ...	0.06	5.71	...	5.79	86	...	86	6.23

(58)-Continued.

7 Clothing and bed- ding of prisoners.		8 Sanitation charges.					9 Charges for moving prisoners.			
A	B	A	B	C	D	E	A	B	C	D
Total cost.	Cost per head of average strength, excluding civil prisoners.	Charges for conser- vancy, cleaning, and purifying.	Charges for water supply.	Extraor- dinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsist- ence of convicts.	Transpor- tation charges.	Total cost.	Cost per head of average strength.
Rs. 1	Rs. 0.05	Rs. 186	Rs. 48	Rs. ...	Rs. 184	Rs. 9.80	Rs. 22	Rs. ...	Rs. 22	Rs. 1.11
9	1.55	...	...	...	...	...	...	...	...	...

(58)-Continued.

12

Contingencies.

A	B	C	D	E	F	G	H
Rents, rates and taxes.	Service postage.	Telegram and telephone charges.	Current office expenses (including country stationery).	Office furniture.	Charges for registers and stationery (Stationery department charges).	Total cost.	Cost per head of average strength.
Rs. 107	Rs. 5	Rs. ...	Rs. ...	Rs. ...	Rs. 5	Rs. 117	Rs. 5.92
...	...	...	83	...	...	83	5.53

Note.—The expenditure is shown in this statement in rupees and decimals of a rupee.

prisoners in the jails and subsidiary jails of Coorg during the year 1927 and of additions, alterations and repairs.

5 Dieting charges.						6 Hospital charges.						
A	B	C	D	E	F	A	B	C	D	E	F	G
Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses.	Total cost.	Cost per head of average strength excluding civil prisoners.	Sick diet and extras for patients.	Extras or special diet for weakly prisoners not in hospital.	Medicines, hospital bedding, clothing, &c.	Proportion of dairy expenses.	Total cost.	Cost per head of average strength.	Cost per head of average number sick.
Rs. 1,150	Rs. 10	Rs. 38	Rs. ...	Rs. 1,198	Rs. 88.69	Rs. 1	Rs. ...	Rs. ...	Rs. ...	Rs. 1	Rs. 0.05	Rs. 20.00
608	215	...	...	823	142.14	...	...	...	...	...	...	...

10 Charges for other miscellaneous services and supplies.								11. Travelling allowances.	
A	B	C	D	E	F	G	H	A	B
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for re-captures and services.	Execution charges.	Other miscellaneous charges including cold weather charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.
Rs. 259	Rs. 60	Rs. 364	Rs. ...	Rs. ...	Rs. 31	Rs. 714	Rs. 38.10
...

13 Extraordinary charges for live-stock and tools and plant likely to last for 5 years and upwards.												14	
A	B	C	D	E	F	G	H	I	J	K	L	Grand total of expenditure.	Total cost per head of average strength
Conser-vancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy, live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength	Rs. 6,432	Rs. 325.18
...	900	155.44

Number and description of civil suits instituted in the civil courts during the year 1927.

Province.	Suits for money or movable property.	Suits under the Rent Law.					Title and other suits.						Grand Tot l.
		Arrears of rent with or without ejectment.	Enhancement or abatement of rent.	For ejectment or recovery of possession alone.	All other suits under Rent Law.	Total.	Suits for immovable property.	Suits for specific relief.	Mortgage suits.	Matrimonial suits.	Other suits not falling under any of the preceding heads.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Coorg ...	Munsiffs' Courts ...	208	...	...	...	...	7	...	27	...	6	40	248
	Munsiffs' Courts (Small Cause Suits) ...	1,725	...	...	...	...	...	...	...	...	...	...	1,725
	Subordinate Judge's Court ...	53	16	...	4	1	21	20	50	...	3	75	148
	Subordinate Judge's Court (Small Cause Suits) ...	785	...	...	...	...	...	...	...	...	...	...	785
	District Judge's Court ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ... 1927 ...	2,770	16	...	4	1	21	27	2	77	...	9	115	2,906
1926 ...	2,460	...	...	...	...	...	29	2	68	1	10	117	2,577
1925 ...	2,528	...	...	...	...	...	25	2	57	...	25	107	2,633
1924 ...	2,553	...	...	...	...	...	27	2	50	...	17	124	2,689
1923 ...	2,388	...	...	...	4	4	27	...	50	...	22	115	2,407
1922 ...	2,787	...	...	1	...	1	47	...	122	...	22	191	2,979
1921 ...	2,547	...	...	...	1	...	57	...	73	...	19	141	2,688
1920 ...	2,444	...	...	...	...	...	40	...	70	...	14	124	2,570
1919 ...	2,148	...	...	...	...	...	29	...	117	...	19	176	2,329
1918 ...	2,698	4	...	...	...	...	55	...	149	...	17	221	2,928

(64).

Number and value of civil suits instituted during the year 1927.

Province.	Number of suits instituted.									Total number of suits instituted.	Total value of suits.	
	Value not exceeding Rs. 20.	Value Rs. 10 to Rs. 50.	Value Rs. 50 to Rs. 100.	Value Rs. 100 to Rs. 500.	Value Rs. 500 to Rs. 1,000.	Value Rs. 1,000 to Rs. 5,000.	Value Rs. 5,000 to Rs. 1,00,000.	Value Exceeding Rs. 10,000.	Number of suits the value of which cannot be estimated in money.			
1	2	3	4	5	6	7	8	9	10	11	12	
Coorg ...	Munsiffs' Courts ...	1	28	33	163	27	6	2	248	Rs. 81,372
	Munsiffs' Courts (Small Cause Suits) ...	112	829	492	293	1,725	1,02,743
	Subordinate Judge's Court ...	2	19	20	51	27	20	2	...	7	148	88,927
	Subordinate Judge's Court (Small Cause Suits) ...	35	357	208	185	785	50,252
	District Judge's Court
Total ... 1927 ...	150	1,231	748	691	54	26	4	...	7	2,906	2,80,899	
1926 ...	113	1,151	653	599	28	26	1	1	5	2,577	3,33,543	
1925 ...	145	1,188	655	568	39	11	3	...	32	2,689	2,92,676	
1924 ...	183	1,171	682	616	30	22	2	...	33	2,689	2,86,111	
1923 ...	109	1,145	607	475	24	11	3	...	33	2,407	2,34,934	
1922 ...	171	1,347	705	640	53	36	4	...	24	2,979	3,24,708	
1921 ...	150	1,346	675	533	25	37	...	...	23	...	2,63,405
1920 ...	130	1,216	610	534	19	33	2	...	26	2,570	2,50,058	
1919 ...	127	1,597	853	610	50	24	3	...	...	3,329	4,18,995
1918 ...	196	1,872	762	529	36	26	3	...	...	2,928	2,56,156

(65). General results of trial of civil cases in courts of original jurisdiction.—Civil Suits during the year 1927.

Province.	Number of suits before the courts.	Number of suits disposed of, (excluding transfers).					On reference to arbitration.	Pending at the close of each year.
		Without trial.	Without contest.	With contest.				
				Judgment for plaintiff.	Judgment for defendant.			
1	2	3	4	5	6	7	8	
Coorg... { Munsiff's Courts ... Munsiff's Courts (Small Cause Suits) ... Subordinate Judge's Court ... Subordinate Judge's Court (Small Cause Suits) ... District Judge's Court ...	311 1,332 193 884 ...	18 85 2 58 ...	199 1,317 37 472 ...	41 225 33 193 ...	6 17 8 11 ...	...	108 838 30 166 ...
Total for 1927	3,320	108	1,994	484	42	...	602	
1926	3,010	88	1,929	481	97	...	422	
1925	3,164	92	2,020	510	95	1	443	
1924	3,116	63	2,011	426	87	...	522	
1923	2,961	101	1,832	488	120	...	420	
1922	3,357	139	2,097	471	90	...	560	
1921	3,209	183	2,108	503	86	1	378	
1920	3,082	115	1,848	497	106	...	521	
1919	3,923	157	2,426	691	114	...	625	
1918	3,860	150	1,949	594	92	1	594	

*Excludes 7 cases transferred.

(66). General results of trial of civil cases in the courts of original jurisdiction.—Miscellaneous cases during the year 1927.

Province.	Number of cases before the courts.	Number of cases disposed of, (excluding transfers).					On reference to arbitration.	Pending at the close of each year.
		Without trial.	Without contest.	With contest.				
				Judgment for plaintiff.	Judgment for defendant.			
1	2	3	4	5	6	7	8	
Coorg... { Munsiff's Courts ... Subordinate Judge's Court ... District Judge's Court ...	327 212 15 ...	37 1 1 ...	155 48 7 ...	39 128 7 ...	9 4 ... ...	...	87 81
Total for 1927	554	89	210	174	13	...	118	
1926	487	37	221	81	73	...	76	
1925	429	43	221	71	33	...	61	
1924	460	76	236	77	22	...	59	
1923	487	66	260	77	26	...	49	
1922	475	62	265	76	37	...	75	
1921	433	73	228	55	53	...	59	
1920	435	76	148	83	62	...	66	
1919	523	92	200	115	52	...	64	
1918	506	52	220	104	49	...	81	

(67) Civil Appellate Courts.—Appeals from decrees during the year 1927.

Province.		Appeals from Decrees.						Pending at the close of each year.	
		Number of appeals before the courts.	Appeals disposed of (excluding transfers).						
1		2	3	4	5	6	7	8	
Georg	Subordinate Judge's Court ...	11	...	6	1	...	3	1	
	District Judge's Court ...	21	...	8	3	5	...	5	
	Total ...	32	...	14	4	5	3	6	
	Judicial Commissioner's Court.	Appeals from original decrees	3	8
		Appeals from appellate decrees	9	9
	Total ...	12	...	...	...	...	...	12
	Grand Total ... 1927	44	...	14	4	5	3	16	
	Total ... 1926	39	1	8	4	1	3	22	
	1925	32	1	12	5	4	1	9	
	1924	46	...	19	3	6	3	15	
	1923	50	...	10	3	5	3	24	
	1922	59	1	30	4	3	3	15	
1921	58	...	22	...	6	2	22		
1920	60	3	22	2	7	2	24		
1919	64	...	33	...	5	6	20		
1918	75	...	32	1	18	3	23		

(68). Civil Appellate Courts.—Miscellaneous appeals during the year 1927.

Province.		Appeals disposed of (excluding transfers).						Pending at the close of each year.	
		Number of cases before the courts.	Dismissed or not presented.	Confirmed.	Modified.	Reversed.	Remanded.		
1		2	3	4	5	6	7	8	
Georg	Subordinate Judge's Court ...	4	...	2	...	1	...	1	
	District Judge's Court ...	1	...	...	...	...	...	1
	Total ...	5	...	2	...	1	...	2	
	Judicial Commissioner's Court.	Appeals from original orders.	1	1
		Appeals from appellate orders.	1	1
	Total ...	2	...	...	...	1	...	1
	Grand Total ... 1927	7	...	2	...	2	...	3	
	Total ... 1926	15	3	7	...	1	1	3	
	1925	16	...	8	1	1	1	5	
	1924	14	3	1	...	2	...	3	
	1923	11	...	9	...	1	...	1	
	1922	19	...	12	1	1	...	3	
1921	15	...	7	...	2	...	3		
1920	16	2	3	...	...	3	3	
1919	5	...	2	...	2	...	1		
1918	14	1	10	...	...	...	3	

(69). Statement showing the result of proceedings on applications for the execution of decrees of the civil courts during the year 1927.

Class of Courts.	1	2	Applications disposed of				7	8	9	Number of applications											22	
			3	4	5	6				10	11	12	13	14	15	16	17	18	19	20		21
		Total number of applications for the execution of decrees before the courts.	By transfer.	Satisfaction obtained in full.	Satisfaction obtained in part.	Wholly infructuous.	Pending at the end of the year.	Number of applications pending more than three months at the close of the year.	Amount realised.	On which the judgment debtor was imprisoned.	On which he was arrested, but released without imprisonment.	On which movable property was sold.	Was attached, but subsequently released.	Was sold.	Was dealt with under sections 305, 322 or 323, Act XIV of 1882.	Was attached, but subsequently released under section 275.	Of movables.	Of immovables.	On which specific performance was enforced.	On which partition was effected.	On which execution was effected otherwise than in the preceding columns.	Remarks.
Manipur Courts ...	4,647	87	113	161	2,996	1,401	6	21,989	4	290	61	273	6	...	...	...	23	6	...	...	...
Subordinate Judge's Court ...	1,706	140	140	271	939	342	48	23,429	6	88	46	145	18	...	...	...	6	...	...	...	...
District Judge's Court ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	6,353	37	253	432	3,935	1,743	54	44,413	10	378	107	418	24	...	...	...	33	...	...	...	...
Total of previous year ...	6,284	56	243	439	3,829	1,735	66	40,289	9	368	77	359	18	...	...	...	14	...	...	...	...

(70). Statement showing the number and result of applications and proceedings under the Provincial Insolvency Act, III of 1907, during the year 1927.

Class of Courts.	Applications for a declaration of insolvency.									Number of insolvents discharged during the year under section 855.	Number of insolvents' estates in which orders in respect of proceedings were finally closed during the year.	Amount of creditors' claims dealt with during the year.		Gross amount of insolvents' assets realised and disbursed.		Remarks.
	Total number for hearing	Transferred to another province, withdrawn, &c.	Granted.		Rejected.			Pending at the close of the year.	Admitted.			Satisfied.	Realised during the year.	Disbursed during the year.		
			A receiver being appointed.	A receiver not being appointed.	Final proceedings under section 853 not being taken.	Sentence of imprisonment being passed under section 859.	Application being sent to the magistrates to be dealt with									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Munsiff's Court, Virejpet	24	...	...	2	22	...	...	...	...	...	...	...	Rs.	Rs.	
Subordinate Judge's Court	24	...	...	11	8	...	...	5	...	...	...	...	...	...
Total ...	48	...	...	18	80	...	...	5	...	...	...	...	...	...
<i>Total of previous year ...</i>	<i>49</i>	...	2	5	89	...	...	8	...	...	...	...	...	...

(72). Statement of instruments registered and of the value of property transferred by registered instruments together with the fees thereof during the year 1927.

Movable property (Book 4) and Wills, Book 3.																			
District.	Compulsory.		Optional.											Optional.		Compulsory.			
	Gift affecting movable property (section 123, clause 2, Transfer of Property Act).		Sale, etc., of movable property, section 12, clause (d).			Bonds or obligations for payment of money, section 18, clause (f).			All other documents registered under section 18, clause (f).			Total registrations affecting movable property Book IV.		Wills including cancellations (Book III).		Written authorities to adopt (including cancellations) other than those conferred by Wills, (Book III).			
	No.	Aggregate value.	No.	Aggregate value.	Fees.	No.	Aggregate value.	Fees.	No.	Aggregate value.	Fees.	No.	Aggregate value.	Fees.	No.	Fees.	No.	Fees.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Georg	115	32,668	201	90	7,420	40	54	83,999	241	189	1,24,862	462	4	85	...	...
Previous year	110	30,898	136	17	5,538	57	84	1,10,196	410	211	1,36,032	603	13	76	...	...

(73). Statement of income from fees on registrations and all other receipts with the number of operations there under for the year 1927.

District.	Registrations under section 25.		Registrations under section 34.		Commission issued, sections 23 and 28.		Visits paid, sections 31, 33 and 38.		Inspection of books 1 and 3 and indices to book 1, section 57 (1).		Applications for searching indices III and IV and inspection of books 3 and 4 under section 57 (4).		Applications for copies of entries in books and indices.	
	No.	Fines.	No.	Fines.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Georg	2	4	2	25	...	...	21	210	62	251	...	...	21	217
Previous year	1	1	...	66	...	...	24	240	25	144	...	...	73	155

(73)-Continued.

Covers containing Wills deposited, section 42.		Covers containing Wills withdrawn, section 44.		Covers containing Wills opened, section 45.		Powers of attorney authenticated.		All other receipts.	Total receipts.	Total of all registrations, Statements No. 71 (cols. 54 and 56) and 72 (cols. 14 and 16 to 20).		Total income.	Total expenditure Statement No. 74.	Total net income.
No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.			No.	Fees.			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
...	24	31	165	908	2,236	6,289	7,142	1,569	5,573
...	32	61	175	842	2,836	6,785	7,627	1,466	6,161

(74). Statement of expenditure on registration for the year 1927.

District.	Fixed salaries of registering officers.	Percentage paid to registering officers.	Cost of establishments.			Other items of expenditure.	Total expenditure.
			Permanent.	Temporary.	Total.		
1	2	3	4	5	6	7	8
Coorg	1,460	...	1,460	109	1,569
<i>Total of previous year</i>	902	474	1,376	60	1,436

(74a). Statement of principal operations other than registrations in Books I, III and IV for the year 1927.

District.	Wills removed to courts under section 259 of the Indian Succession Act, copy being kept in Book III under section 46.	Refusals to register, sections 71 and 76.	Appeals against such refusals (Sec. 72), and applications under section 78 regarding such refusals.	
			Registration ordered.	Registration refused.
1	2	3	4	5
Coorg	6	...	...
<i>Previous year</i>

(74a)-Continued.

Registration ordered by Civil Court, (section 77).	Prosecutions, section 81.	Number of orders and certificates filed in Book I, under section 89 of the Registration Act.			
		Under Land Improvement Loans Act.	Under Agriculturists Loans Act.	Under Order XXI, Rule 94, Code of Civil Procedure.	Granted by revenue officers.
6	7	8	9	10	11
...	...	309	205	13	1
...	...	171	312	...	...

(75). Statement showing the constitution of the District Board in Coorg for the year 1927-28.

Serial number.	Name of Board.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about chairman.				Number of members.			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Coorg District Board.	Regulation No. VI of 1900.	1,582	168,838	...	...	...	1	5	2.	13	20

Continued.

Number of members—cont.				Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 of the total which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 of the total which were adjourned.	Average percentage of officials at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
Officials.	Non-officials.	Europeans.	Indians.						
14	15	16	17	18	19	20	21	22	23
5	15	5	15	8	...	...	88.66	75.55	88.88

(76). Statement showing the income of the District Board in Coorg for the year 1927-28.

Serial number.	Name of Board.	Closing balance of last year.	I. Land Revenue.	VI. Provincial Rates.	XII. Interest.	XVII. Police.	XIX. Education.					
			House-tax paid by non-agriculturists.	Local rate.	Interest on investments and sale proceeds of Government properties.	Receipts under the Cattle Trespass Act, 1871.	School fees.	Contribution.		Miscellaneous.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Coorg District Board.	Rs. 87,102	Rs. 9,011	Rs. 65,384	Rs. 291	Rs. 5,086	Rs. 3,320	Rs. 12,840	Rs. 216	Rs. 7	Rs. 16,388	
	Previous year ...	78,759	9,118	64,221	291	4,713	3,101	12,840	216	58	16,210	

Continued.

XX. Medical.						XXV. Miscellaneous.				
Hospitals and dispensary receipts.	Medicines sold by Civil Surgeon.	Contribution.		Miscellaneous.	Total.	Market fees.	Sale of manure.	Miscellaneous.	Total.	
		From Government.	Other contributions.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,199	352	...	532	24	4,127	7,220	383	699	8,252	
3,317	624	...	738	35	3,614	7,738	406	6	8,200	

Continued.

XXXI. Civil Works.										
In charge of Civil Officers.					Contribution.		Total income excluding opening balance.	Total income including opening balance.	Incidence of taxation per head of population.	Incidence of income (excluding balance) per head of population.
Tolls on ferries.	Tolls on roads.	Staging-bungalow fees.	Miscellaneous.	Total.	From Government.	Other contributions.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
824	29,901	766	1,076	32,567	7,000	...	1,46,101	2,35,203	0 7 3	0 14 6
1,963	21,781	673	309	24,036	7,000	...	1,37,398	2,16,151	0 6 1	0 13 5

N.B.—Those headings under which there are no entries to record have been designedly omitted from this statement.

(77). Statement showing the expenditure of the District Board in Coorg for the year 1927-28.

Serial number.	Name of Board.	Closing balance of last year.	Total income during the year.	1. Refunds and Drawbacks.			18. General Administration.			
				Local rate refunds.	Other Revenue refunds.	Total.	General establishment of Local Funds.			
							Office establishment.	Office contingencies (stationery locally purchased).	Travelling allowance to Board members.	Total.
1	2	3	4	5	6	7	8	9	10	11
1	Coorg District Board ...	Rs. 87,102	Rs. 1,48,101	Rs. 441	Rs. 346	Rs. 787	Rs. 1,898	Rs. 1,051	Rs. 1,102	Rs. 4,051
	Previous year ...	78,758	1,37,598	...	...	...	1,498	1,305	645	3,448

Continued.

20. Police.				22. Education.					24. Medical.				
Cattle-pound charges.				Maintenance and management.	Grants-in-aid.	Scholarships.	Total.	General medical establishment.	Hospitals and dispensaries.	Sanitation and vaccination.	Contribution.		Total.
Establishment.	Contingencies.	Re-funds.	Total.								Primary schools.	To Government.		Other contribution.	To Government.	Other contribution.
12	13	14	15	16	17	18	19	20	21	22	23	24	25
Rs. 1,318	Rs. 167	Rs. ...	Rs. 1,485	Rs. 58,141	Rs. 615	Rs. 347	Rs. 59,103	Rs. 308	Rs. 22,772	Rs. 4,162	Rs. 500	Rs. 180	Rs. 27,917
1,227	111	...	1,338	56,623	715	324	57,662	607	19,821	4,107	500	180	25,315

Continued.

29. Superannuation Allowances and Pensions.		33. Miscellaneous.						45. Civil Works.						
Pensions.		Destruction of dogs.	Other petty establishment and charges (conservancy).	Contingencies.	Contribution.		Total.	Original works.	Repairs.	Miscellaneous public improvements.	Staging bungalows and serial establishment charges.	War and repay-ment of loan.	Total.	
26	27				28	29								To Government.	Other contribution.	30	31	32	33	34	35	36	37	38
Rs. 2,452	Rs. 98	Rs. 2,427	Rs. 452	Rs. ...	Rs. ...	Rs. 2,977	Rs. 25	Rs. 11,022	Rs. 2,994	Rs. 204	Rs. ...	Rs. 14,245		
5,187	61	2,352	362	...	...	2,775	35	9,964	1,777	144	...	11,920	

Continued.

45. Civil Works—contd.													Balance.		
Buildings.					Communications.		Water supply and water-works.	Other works of improvement.	Establishment and contingencies appertaining to Public Works.	Local and plant.	Total.	Total expenditure.	Deposit.	Actual balance.	Total.
Education.	Medical.	Others.	Original works.	Repairs.	Original works.	Repairs.										Original works & Repairs.	47	48	49	50	51	52	53	54
Rs. 301	Rs. 1,387	Rs. 97	Rs. 1,785	Rs. 1,653	Rs. 7,640	Rs. 14,604	Rs. 206	Rs. ...	Rs. 2,929	Rs. 186	Rs. 29,062	Rs. 1,42,019	Rs. 7,000	Rs. *93,184	Rs. 1,00,134
1,137	464	...	...	1,601	2,383	13,697	1,416	457	1,733	107	21,394	1,29,049	7,000	87,102	94,102

N.B.—These headings under which there are no entries to record have been designedly omitted from this statement.

To arrive at the total expenditure on "Education" the figures in column 19 should be added to those in column 39.

To arrive at the total expenditure on "Medical" the figures in column 25 should be added to those in column 40.

* This figure is subject to alteration as final book adjustments have not been intimated by the Accountant-General, Madras.

(78). Statement showing the constitution of the municipal committees during the year 1927-28.

Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to Chairman.				Number of members of committee.							Total number of meetings held including those specified in cols. 19 and 20.	Number of meetings out of the total in col. 18 which proved abortive for want of a quorum.	Number of meetings out of the total in col. 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks	
					Elected non-officials.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.								Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Coorg.	1	Meroara	Municipal	5,975	1	...	...	...	4	...	12	16	4	19	...	16	25	4	4	84.00	51.66	47.25	
	2	Virajpet	Regulation	3,166	1	...	...	...	4	...	10	14	4	10	...	14	16	...	...	92.50	42.00	56.42	
	3	Fraserpet	No. II of	1,243	...	...	...	1	4	...	7	...	10	4	...	10	7	...	...	50.00	51.43	60.80	
	4	Somwarpet	1907.	1,825	...	...	...	1	4	...	11	4	7	...	11	4	...	...	...	87.50	46.48	61.88	
	5	Kodlipet	*167	...	...	...	...	1	8	...	6	...	9	8	...	9	8	...	...	87.50	72.90	61.10	
		Total		12,076	2	...	...	8	19	19	22	60	19	41	...	60	60	4	4	...	...	...

* The Kodlipet petta was vacated during the time of the census owing to the prevalence of plague. Hence the decrease in population.

(79).

Statement showing the income of the municipalities during the year 1926-27.

1	2	3	5										6			7															
			Municipal rates and taxes.										Realizations under special Acts.			Revenue derived from municipal property and powers apart from taxation.															
Name of district.	Serial number of municipality.	Name of municipality.	Balance in hand at close of last year.										From pound's			Other fees.															
			Total Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.	Lighting rate.	Conservancy (including sewerage and latrine rates).	Other taxes.	Total rates and taxes.	From hackney carriages.	From other sources.	Total.	Rents of lands, houses, serais, rest-houses and dak bungalows.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses.	License fees.	Tax on paddle.	Tax on sand.	Tax on brick kilns.	Process charges.	Refunds, &c.	Sale of manure.	Value of stores.	Miscellaneous.	
Coorg.	1	Mercaara ... Rs.	19,898	2,017	7,851	1,509	3,336	...	...	...	...	16,117	803	24	881	343	...	...	...	9	1,933	93	24	18	80	0	192	68	77	
	2	Virajpet ... Rs.	17,669	...	4,979	648	2,908	...	...	...	...	11,248	629	...	638	...	...	...	...	...	...	1,925	327	...	...	...	...	...	121	...
	3	Prasaarpet Notified Area ... Rs.	981	...	396	143	853	...	...	...	...	1,392	205	...	205	...	...	...	...	...	...	406	...	...	...	...	...	...	...	81
	4	Sonwarpet ... Rs.	9,250	...	1,073	163	366	...	...	...	...	2,607	512	...	512	...	...	...	...	...	...	3,518	...	...	...	...	...	...	...	14
	5	Kodlipet ... Rs.	1,273	...	445	178	773	...	...	...	...	1,366	444	...	444	...	...	...	...	...	...	262	...	...	...	...	...	...	...	37
			Total ...	42,069	2,017	15,343	2,635	8,781	2,725	1,510	32,960	2,592	28	3,620	348	635	364	108	9	7,044	420	34	18	32	145	12	275	63	450
		Total of previous year ...	39,067	2,450	14,670	2,335	7,586	2,462	1,675	31,110	2,893	...	2,893	426	7	...	56	5,535	291	6	7	31	133	77	250	119	700

(79)-(Continued).

1	2	3	4										5			6		7			8		9		10		11		12		13		14					
			Revenue derived from municipal property and powers etc.—cont.										From Government.			From Local Funds.		From other sources.		Miscellaneous.		Extraordinary and debt.		Total receipts excluding opening balance.		Total receipts including opening balance.		Incidence of taxation (total of group b) per head of population.		Incidence of income (column 11) per head of population.								
Name of district.	Serial number of municipality.	Name of municipality.	Fines under municipal and other Acts.	Interest on Investments.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Recoveries on account of services rendered to private individuals and other items.	Total.	Total income of year excluding opening balance.	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	From Government.	Loans.	Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Rs.	A.	P.	Rs.	A.	P.		
Coorg.	1	Mercaara ... Rs.	33	...	...	...	...	...	3,372	790	8,160	180	...	...	...	...	...	...	51	4,181	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2	Virajpet ... Rs.	57	...	...	...	...	...	8,094	...	1,580	...	...	...	...	...	...	...	...	1,580	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3	Prasaarpet Notified Area ... Rs.	46	...	...	...	...	...	539	...	80	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4	Sonwarpet ... Rs.	63	...	...	...	...	...	2,867	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	5	Kodlipet ... Rs.	8	...	...	...	...	...	348	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total ...	205	61	...	...	...	10,221	790	4,820	180	...	...	...	...	...	...	...	51	5,841	12	...	...	...	...	...	158	153	51,812	93,381	...	...	...	...	...	...
		Total of previous year ...	177	60	...	...	...	7,856	384	4,820	180	...	...	...	...	...	...	...	51	5,435	11	...	...	...	...	...	135	135	47,442	80,500	...	...	...	...	...	...

* The incidence of taxation and of income in columns 13 and 14 for Kodlipet and for the total of the municipalities are not worked as the population of Kodlipet is not reliable, vide Statement No. 78.

IV.—PRODUCTION AND DISTRIBUTION.

(81). Total area under crops for the year 1927-28.

English or Vernacular names.		Acres.	
Cereals and Pulses	1. Rice	94,080	* The details are— Acres. Dhali ... 85-75 Todagani ... Uddu ... 9-69 Horse gram ... 991-98 Total ... 1,027-42
	2. Wheat .....	...
	3. Barley .....	...
	4. Cholam or Jowar (millet) .....	...
	5. Cumbu or Bajra (millet) .....	...
	6. Ragi or marna	3,198	
	7. Maize	81	
	8. Gram (pulse) Bengal Gram	1,027*	
	9. Other food-grains including pulses .....	...
	Total	88,361	
Oilseeds.	10. Linseed	† The details are— Acres. Pepper ... 1,015-00 Menthe ... 00-90 Coriander ... 61-13 Chillies ... 50-49 Cardamom ... 2,391-00 Total ... 8,417-92
	11. Sesamum, til or gingelly	41	
	12. (a) Rape and mustard	9	
	13. (b) Ground-nut .....	...
14. Others .....	...	8
	Total	53	
Sugar.	15. Condiments and spices	3,418†	† The details are— Acres. Pepper ... 1,015-00 Menthe ... 00-90 Coriander ... 61-13 Chillies ... 50-49 Cardamom ... 2,391-00 Total ... 8,417-92
	16. Sugar-cane	58	
	17. Others .....	...
	Total	3,471	
Fibres.	18. Cotton	† The details are— Acres. Orange ... 4,895 Plantains ... 531 Vegetables ... 22 Beans ... 158 Total ... 5,691
	19. Jute .....	...
	20. Others	460	
	Total	460	
Dyes.	21. Indigo	† The details are— Acres. Orange ... 4,895 Plantains ... 531 Vegetables ... 22 Beans ... 158 Total ... 5,691
	22. Others .....	...
	Total	...	
Drug and narcotics.	23. Opium	† The details are— Acres. Orange ... 4,895 Plantains ... 531 Vegetables ... 22 Beans ... 158 Total ... 5,691
	24. Coffee	39,838	
	25. Tea	415	
	26. Tobacco	15	
	27. Cinchona .....	...
	28. Indian hemp	258	
29. Others .....	...	
	Total	40,526	
	30. Fodder crops	† The details are— Acres. Orange ... 4,895 Plantains ... 531 Vegetables ... 22 Beans ... 158 Total ... 5,691
	31. Fruits and vegetables, including root crops	5,691‡	
	32. Miscellaneous crops. { (a) Food crops. ... { (b) Non-food ...	...
	Total	5,691	
	Grand Total	1,86,562	
	33 (31—32). Area cropped more than once.	921§	§ Double crop rice ... 786 acres. Second dry crops ... 196 "
	34. Net area cropped during the year	1,87,641	921

(82). Rates of rent and produce of the principal crops during the year 1927-28.

Principal crops.	Average rent per acre.		Estimated outturn per acre in lbs.		Estimated normal yield per acre in lbs.	Estimated total produce in lbs.
	Maximum.	Minimum.	Current year	Previous year.		
1	2	3	4	5	6	7
Rice	5 0 0	0 6 0	1,085	1,085	1,600	91,205,100
Ragi	2 0 0	0 4 0	850	850	1,000	2,714,050
Coffee	2 4 0	0 4 0	160	204	224	6,374,080

(83). Prices at harvest time of the principal crops during the year 1927-28.

Principal crops.	Harvest prices per mannd of 28 lbs.		
	Current year	Previous year.	Normal.
	1	2	3
Rice	Rs. A. P. 2 6 0	Rs. A. P. 2 6 0	Rs. A. P. 0 14 0
Ragi	1 2 0	1 9 0	0 12 0
Coffee	16 0 0	14 0 0	10 0 0

(84). Price of labour for the year 1927-28.

District.	Wages per diem.		Cart per day.	Camel per day.	Donkeys per day.	Bost per day.
	Skilled.	Unskilled.				
1	2	3	4	5	6	7
Coorg ...	Rs. 1 8 0	0 10 0	8 0 0	...	...	...

(85). Statement of live-stock, ploughs and carts for the year 1927-28.

	No.	Note.—This is Form A-4 of tables of agricultural statistics prepared quinquennially. The figures were compiled for the year 1924-25.
1. Bulls and bullocks ...	46,616	
2. Cows ...	88,734	
3. Male buffaloes ...	9,905	
4. Cow buffaloes ...	6,261	
5. Young stock (calves and buffalo calves) ...	87,251	
6. Sheep ...	239	
7. Goats ...	3,938	
8. Horses and ponies ...	215	
9. { Mules ...	63	
{ Donkeys ...	119	
10. Camels ...	...
11. Ploughs ...	23,630	
12. Carts ...	1,468	

(86). Statement showing the cost of the Civil Veterinary Department during the year 1927-28.

Major heads.	Amount.				Remarks.
	Imperial.	Provincial.	Local.	Total.	
	Rs.	Rs.	Rs.	Rs.	
Superintendence ...	...	...	...	...
Veterinary Instructions ...	900	...	...	900	
Subordinate Establishment ...	6,591	...	...	6,591	
Hospitals and Dispensaries ...	6,723	...	...	6,723	
Breeding operations ...	288	...	...	288	
Prizes in Fairs and Shows ...	200	...	...	200	
Total ...	14,101	...	...	14,101	

(87). Statement showing the number of deaths from contagious diseases amongst animals during the year 1927-28.

Province.	Equines.						Bovines.						Others.	Remarks.	
	Glanders.	Anthrax.	Surra.	Dourine.	Other contagious diseases.	Total.	Rinderpest.	Foot and mouth disease.	Hæmorrhagic septicæmia.	Black quarter.	Anthrax.	Other contagious diseases.			Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
North Coorg	1,320	...	4	...	18	...	1,297	...	...	...
South Coorg	1,039	...	...	44	...	...	1,068	...	...	...
Total	2,269	...	4	...	57	...	2,320	...	...	...

(88). Statement showing the results of preventive inoculation during the year 1927-28.

Province.	Name of disease against which inoculation was carried out.	Method of inoculation followed.	Number of outbreaks in which inoculation was undertaken.	Number of animals which died uninoculated in course of outbreaks.			Number of animals inoculated.			Number of animals which died after inoculation.		
				Equines.	Bovines.	Others.	Equines.	Bovines.	Others.	Equines.	Bovines.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
North Coorg ...	Rinderpest. Anthrax. Hæmorrhagic septicæmia.	Serum alone	41	...	131	...	...	1,477	...	...	...	13
		Do.	9	...	14	...	...	29	...	...	...	...
South Coorg ...	Rinderpest. Anthrax.	Do.	50	...	184	...	...	1,596	...	...	...	12
		Do.	11	...	82	...	...	840	...	...	...	...
Total ...			113	...	355	...	...	3,471	...	...	...	24

(89). Statement showing the number of animals treated and castrated by Veterinary Assistant Surgeons on tour during the year 1927-28.

Province.	Number of villages visited.	Number of veterinary assistant surgeons employed.	Castrations performed.				Treated for contagious diseases.				Treated for noncontagious diseases.				Total number of cases treated and castrations performed.	Remarks.
			Equines.	Bovines.	Others.	Total.	Equines.	Bovines.	Others.	Total.	Equines.	Bovines.	Others.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
North Coorg ...	225	2	...	23	5	28	...	1432	...	1432	44	137	39	220	1,680	
South Coorg ...	92	1	...	...	...	...	...	78	...	78	...	121	7	128	206	
Total ...	317	3	...	23	5	28	...	1510	...	1510	44	258	46	348	1,886	

(90). Statement showing the number of animals treated and castrated at veterinary hospitals and dispensaries during the year 1927-28.

District.	Number of veterinary dispensaries.	Number of veterinary assistant surgeons employed at dispensaries.	Number of in-patients treated during the year.				Number of out-patients treated during the year.				Grand total of in-patients and out-patients treated during the year.	Total number of cases supplied with medicine and not brought to hospitals.	Castrations performed.				Receipts.	Expenditure.
			Equines.	Bovines.	Others.	Total.	Equines.	Bovines.	Other animals.	Total.			Equines.	Bovines.	Others.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
North Coorg...	2	...	...	...	...	...	224	4,157	823	5,204	5,204	2,292	...	...	6	6	126	14,101
South Coorg...	2	*1	1	11	11	23	64	1,956	889	2,911	2,934	411	...	...	20	184	31	
Total...	4	3	1	11	11	23	278	6,115	1722	8,115	8,138	2,708	...	...	26	140	187	14,101

* One post was vacant.

(91). Statement showing total strength of subordinate veterinary staff employed during the year 1927-28.

Province.	How occupied.	Whether paid from provincial or local funds.	Veterinary inspectors.	Veterinary assistant surgeons.	Subordinate teaching staff.	Remarks.
1	2	3	4	5	6	7
Coorg	In schools and colleges. In dispensaries On other work	...	Imperial.	...	1 *3 1	...
						* One post was vacant. Appointed temporarily in the Forest Dept.

(92). Return of stud bulls for the year 1927-28.

Province.	Property of Government.						Property of local bodies.				Remarks.
	Number on 1st April.	Obtained during the year.		Casualties during the year.	Balance remaining on 31st March.	Number on 1st April.	Obtained during the year.		Casualties during the year.	Balance remaining on 31st March.	
		Number.	Average price paid.				Number.	Average price paid.			
1	2	3	4	5	6	7	8	9	10	11	12
Coorg	...	1	...	...	1	...	...	...	...	...	...

(93).

Imports for the year 1927-28.

Major head.	Quantity.	Value.	Place from which imported.
Agricultural implements	Rs. 10,500	Mangalore, Tellicherry and Madras.
Animals living	10,500	Mysore.
Apparel including haberdashery and millinery	5,400	Madras and Bombay.
Arms and ammunition	1,200	Madras and Bombay.
Books and printed matter including maps and charts.	1,200	Mangalore, Bangalore and Madras.
Building and engineering materials	7,300	Mysore, Madras, Mangalore & Tellicherry.
Candles	1,100	Madras and Mangalore.
Coir manufactured	2,370	Mangalore and Tellicherry.
Cotton	680	Mysore and Madras.
Manufactured piece-goods	17,300	Madras, Bombay, Madras, Salem & Mysore.
Drugs and other medicines	5,000	Madras, Bombay, Mysore and Mangalore.
Earthenware	2,350	Mysore.
Flax manufactures including ropes	1,190	Madras and Calcutta.
Fruits and vegetables	19,140	Mysore, Mangalore and Tellicherry.
Glass and glassware	7,400	Madras and Bombay.
Grains	19,400	Mysore and Mangalore.
Gums and resins	7,000	Mysore and Madras.
Hardware and outlery	6,450	Mangalore, Tellicherry and Madras.
Leather manufacture	11,000	Madras, Mangalore, Mysore & Tellicherry.
Liquors	28,800	Madras and Mangalore.
Machines and small works	2,000	Madras and Bombay.
Metals	9,000	Madras, Mysore, Mangalore & Tellicherry.
Oils	2,17,000	Madras, Mysore, Mangalore & Tellicherry.
Paper and paste-boards	2,100	Mysore, Madras, Mangalore & Tellicherry.
Provisions...	8,300	Madras, Mysore, Tellicherry & Mangalore.
Salt	1,08,000	Mangalore and Tellicherry.
Spices	27,500	Mysore, Mangalore and Tellicherry.
Sugar and saccharine produce	11,250	Mysore, Tellicherry and Mangalore.
Silk	2,500	Madras and Mysore.
Tobacco	18,350	Madras, Mysore, Mangalore & Tellicherry.
Umbrellas...	9,500	Madras and Bombay.
Wood and timber manufactures...	8,700	Mysore, Madras, Cannanore and Mangalore.
Wool and woollen manufactures...	19,000	Madras, Bombay, Mangalore, Tellicherry and Mysore.
Sundries	1,15,400	Mysore, Mangalore and Tellicherry.
Treasuries	27,48,700	Madras, Bombay, Mysore and Tellicherry.
Government stores	23,000	Madras, Bombay and Mangalore.
Total	84,94,970	

(94).

Exports for the year 1927-28.

Major head.	Quantity.	Value.	Place to which exported.
Coffee	2,896	Rs. 84,75,200	Mangalore, Tellicherry and Madras.
Drugs	6,000	Mangalore and Bangalore.
Fruits	10,000	Mangalore, Tellicherry and Mysore.
Grain and pulse	1,20,000	Tellicherry and other places in Malabar.
Hides and horns	20,000	Mysore and Tellicherry.
Cardamoms and spices	19,500	Mysore, Tellicherry and Mangalore.
Minor forest produce...	4,900	Mysore.
Wood	1,40,000	Mysore, Mangalore, Malabar & Madras.
Sandalwood	206	2,84,200	Mangalore, Tellicherry and Madras.
Total	40,79,800	

(95).

Coinage for the year 1927-28.

District.	Bullion and coins imported during the year in lbs.						Sovereigns imported during the year.	Remarks.
	Gold.		Silver.		Copper.			
	State.	Private.	State.	Private.	State.	Private.		
Coorg	30,375	...	2400	...	Rs. ...	

(96).

Paper currency for the year 1927-28.

1		2		3		4				5			
Notes in treasury at the beginning of the year.		Total value of notes received during the year.		Total value of notes issued during the year.		Notes in treasury at the end of the year.				Remarks.			
Small notes under Rs. 50.	Notes of Rs. 50 and under Rs. 500.	Large notes of Rs. 500 and upwards.	Rs.	Rs.	Small notes under Rs. 50.	Notes of Rs. 50 and under Rs. 500.	Large notes of Rs. 500 and upwards.	No.	Rs.	No.	Rs.	No.	Rs.
20,487	1,36,977	4,127	8,99,600	24	24,000	12,90,930	11,70,930	24,847	180177	3,400	3,40,000	160	160000

V.—REVENUE AND FINANCE.

(According to treasury accounts only.)

(97). Account of the gross and net revenue for the year 1927-28.

Sources of revenue.	Gross receipts.	Charges against income.				Total.	Net receipts.	Deficit.
		Refunds and draw-backs.	Charges of collection including cost of salt, opium and maintaining reproductive works.	Allowances and assignments under treaty and engagements.	Allowance of district and village officers and in- amdars and charitable grants.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land revenue ...	3,73,318	1,509	1,52,974	1,194	28,498	1,84,175	1,89,198	...
Opium - ...	...	...	...	...	...	...	...	...
Forest ...	1,47,515	...	2,30,928	...	...	2,30,928	...	83,408
Excise on spirits and drugs.	3,66,282	...	6,405	...	...	6,405	8,59,887	...
Total ...	8,87,090	1,509	3,90,302	1,194	28,498	4,21,508	5,46,995	83,408
Assessed taxes—Income-tax	18,280	236	763	...	...	999	17,361	...
Total ...	18,280	236	763	...	...	999	17,361	...
Stamps. { General ...	31,407	529	1,310	...	...	1,839	29,568	...
{ Court fees ...	82,816	317	498	...	...	815	61,501	...
Law and { Refunds ...	...	...	...	...	...	...	...	...
Justice. { Real fines ...	5,456	185	...	...	...	185	5,321	...
{ Miscellaneous ...	2,697	...	...	...	...	...	2,697	...
Interest	10,790	...	...	...	...	...	10,790	...
Jails ...	77	...	...	...	...	...	77	...
Registration ...	7,624	...	1,607	...	...	1,607	6,017	...
Police ...	8,699	4	...	...	...	4	8,695	...
Education ...	18,338	1,058	...	...	...	1,058	12,280	...
Medical ...	8,188	35	...	...	...	35	8,153	...
Public Health ...	38	...	...	...	...	...	38	...
Stationery and printing ...	114	2	...	...	...	2	111	...
Miscellaneous Depts. ...	1,001	40	...	...	...	40	961	...
Currency ...	308	...	...	...	...	...	308	...
Postage labels ...	58,132	...	35,899	...	...	35,899	22,233	...
Public { Refunds ...	8,333	...	...	...	...	...	8,333	...
Works. { Sales ...	8,925	...	...	...	...	...	8,925	...
{ Real ...	8,925	...	...	...	...	...	8,925	...
Military fund ...	332	...	...	...	...	...	332	...
Agriculture ...	343	...	...	...	...	...	343	...
Miscellaneous ...	670	...	...	...	...	...	670	...
Receipts in aid of Super-annuation pension.	1,595	...	...	...	...	...	1,595	...
Total ...	2,30,376	2,121	89,314	...	...	41,485	1,68,941	...
Total Imperial ...	11,35,726	3,866	4,30,379	1,194	28,498	4,63,937	7,55,197	83,408
<i>Local Funds</i>								
Coorg District Fund ...	1,47,315	731	6,008	...	...	6,739	1,40,576	...
Municipal Funds ...	51,810	371	3,455	...	...	3,826	47,984	...
School Plantation Fund ...	2,785	...	...	...	...	...	2,785	...
Total Local ...	2,01,910	1,102	9,463	...	...	10,565	1,91,845	...
Gross Receipts ...	18,37,636	4,968	4,39,842	1,194	28,498	4,74,502	9,46,542	83,408

* This figure does not include Rs. 8,41,370 being forest revenue realized outside Coorg and adjusted by book transfer.

(98). Accounts of expenditure from net income for the year 1927-28.
(According to treasury accounts only.)

Heads of expenditure.			Amount last year, 1926-27.	Amount present year, 1927-28.
			Rs.	Rs.
Civil and political establishments and contingencies	...	...	92,088	1,00,006
Judicial charges	{ Courts	...	51,863	48,718
	{ Prisons	...	7,557	7,944
Police charges	...	...	84,205	79,955
Military	...	...	30,037	39,384
Ecclesiastical	...	...	238	301
Superannuation and retired allowances	...	...	41,900	45,890
Public works	...	...	2,30,680	2,23,040
Railways	...	...	...	...
Education	...	...	1,21,858	1,22,350
Stationery and printing	...	...	5,170	1,962
Miscellaneous	...	...	9,254	9,145
War expenses	...	...	...	...
		Total Imperial	7,04,840	6,85,094
		<i>Local.</i>		
District Roads and other expenditure	...	...	1,33,816	1,22,371
Municipal and School Plantation Funds expenditure	...	...	43,599	51,965
		Total Local	1,37,415	1,74,336
		Grand Total	8,72,255	8,59,430
		Surplus	...	...
		Deficit	85,418	32,330

(99). Account of cash receipts and disbursements of the treasuries
for the year 1927-28.

Receipts.	Amount.	Disbursements.	Amount.
	Rs.		Rs.
Cash balance of last year	1,25,502	Expenditure as per Statements Nos. 97 and 98	13,33,932
Net revenue as per Statement No. 97 deducting Rs. 6,942 being sale proceeds of lands separately shown	8,56,182	Repayment of loans, railways & interest.	17,061
Receipts on account of loans and railways	...	Advances	60,614
Service Funds	42,606	Repayment of deposits	5,16,817
Re-payment of advances, etc.	44,449	Bills of other treasuries paid	6,66,285
Deposits	4,86,652	Expenditure on account of other Govts	60,368
Prize money	...	Remittances to State treasuries	19,92,883
Sale proceeds of waste lands	6,942	Savings Bank Deposits	26,433
Bills drawn on other treasuries	7,82,507		
Family remittances	...		
Remittances from other treasuries	19,63,000		
Add amount deducted as per Statement No. 97	4,74,502		
	Total		Total
	47,83,352		46,74,348
	Disbursements		
	46,74,348		
Cash balance at the end of the year	1,09,004		

(100). Excise Revenue for the year 1927-28. (Return N. I)
(Figures in columns 2 to 43 and 47 are gross.)

Name of district.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.	Tari tree-tax receipts.	Other receipts from tari (licence fees, etc.)	Receipts from country fermented liquors, all kinds, other than malt liquors.	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
Coorg ...	Rs. 2,13,178	...	Rs. 80,560	Rs. 2,93,738	...	Rs. 2,93,738	...	Rs. 63,550	...	Rs. 63,550
Previous year. ...	1,77,358	...	85,690	2,63,048	...	2,63,048	...	66,662	...	56,662

(100)-Continued.

Malt liquors.			Wines and spirits. (Foreign liquors, other than beer, medicated wines and commercial spirits).					Receipts from commercial spirits including denatured spirits and medicated wines.					Sale proceed of excise opium.	
Duty on sale of beer manufactured in India.	Licence fees for beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of cols. 15 and 16.	Total of cols. 7, 11, 14 and 17.	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Licence fees for commercial spirits.	Total of columns 19 to 23.	Cost price.	Duty.	
12	13	14	15	16	17	18	19	20	21	22	23	24	25	
Rs. 715	Rs. 690	Rs. 1,345	...	Rs. 1,320	Rs. 1,320	Rs. 3,58,953	...	...	...	...	...	Rs. 840	Rs. 2,520
788	680	1,768	...	1,320	1,320	3,22,798	...	...	...	...	...	825	2,487

(100)-Continued.

Opium.					Hemp drugs.										
Duty on opium other than Excise opium. Licence fees for the sale of opium (wholesale and retail). Fees for morphia licence and for permits for manufacture and sale of medicinal preparations of opium (druggists permits). Total receipts from opium.					Sale proceeds.					Licence fees, wholesale and retail, from—					
					Ganja.		Charas.		Bhang.	Ganja.		Charas.		Bhang.	Medicinal preparations of hemp drugs (druggists permits).		Warehouse dues.	Total receipts from hemp drugs.
26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
...	Rs. 3,360	Rs. 211	Rs. 2,180	...	...	...	...	Rs. 1,390	...	...	...	...	Rs. 3,731
...	3,312	158	1,560	...	...	...	...	1,530	...	...	...	...	3,246

(100)-Continued.

Licence fees for the sale of cocaine and its allied drugs.		Government commercial undertakings to which Chapter 2 of the Account Code applies.				Miscellaneous.	Grand total of columns 1 to 47.	Deduct from column 48.		Total net Excise revenue in the year.
42	43	Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—	Refunds.			Expenditure as per Return II.		
42	43	44	45	46	47	48	49	50	51	
...	Rs. 865	...	...	...	Rs. 83	Rs. 3,66,991	Rs. 14	Rs. 7,574	Rs. 3,59,303
...	520	...	...	...	50	3,29,926	...	10,068	3,19,828

(101). Supplementary table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Coorg and (b) in Coorg on excisable articles exported to other British Indian provinces for the year 1927-28.

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Coorg.						Amount of duty realized in Coorg on excisable articles exported to other Indian provinces.						
	In-	In-	In-	In-	In-	Total.	To-	To-	To-	To-	To-	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13
Beer	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	715	...	...	...	788	...	...	...	...	...	...	...

(102). Excise expenditure for the year 1927-28. (Return No. II.)

Name of district.	Pay of officers and establishment	Allowance other than rewards.	Supplies and services other than rewards.		Contingencies and special charges other than reward.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charms purchased.	Cost of bang purchased.	Assignment and compensation.	Investments.	Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges.
			Construction and repairs of buildings.	Other charges.									Loss on—	...	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Coorg	Rs. 4,055	Rs. 1,859	...	...	Rs. 286	Rs. 214	Rs. 1,160	...	...	...	...	...	...	...	Rs. 7,574
Previous year	3,771	698	...	...	232	85	870	4436	...	...	...	...	...	...	10,098

(103). Supplementary table showing the demand, collection and balance of excise revenue for 1927-28.

Head of revenue.	Demand of year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.		
				Current.	Arrear.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Licence fees of Foreign country liquor	81,870	...	81,870	80,774	...	80,774
Still-head duty	£12,102	...	2,12,102	2,09,397	...	2,09,397
Rent on toddy shops	60,435	450	60,885	59,221	850	59,571
Sale proceeds of opium	3,360	...	3,360	3,360	...	3,360
Ganja licence fees	1,390	...	1,390	1,390	...	1,390
Sale proceeds of ganja	2,341	...	2,341	2,341	...	2,341
Duty on beer	716	...	716	716	...	716
Beer licence fees	630	...	630	630	...	630
Miscellaneous	947	...	947	947	...	947
Total	3,63,791	450	3,64,241	3,68,776	850	3,59,126
Total of previous year	3,31,129	1,145	3,32,274	3,35,456	1,045	3,26,501

(103)-Continued.

Head of revenue.	Advance collections made in previous year against current demand.	Remission and amount written off as irrecoverable.	Realizable balance (col. 4 minus cols. 7, 8 and 9).	Advance collections for coming year.	Total realizations in year (cols. 7 and 11).
	Rs.	Rs.	Rs.	Rs.	Rs.
Licence fees of Foreign country liquor	720	376	...	1,106	81,680
Still-head duty	2,705	...	...	3,781	2,19,173
Rent on toddy shops	...	894	450	3,978	62,549
Sale proceeds of opium	...	...	...	...	3,360
Ganja licence fees	...	...	...	...	1,390
Sale proceeds of ganja	...	...	...	...	2,341
Duty on beer	...	...	...	...	716
Beer licence fees	...	...	...	...	630
Miscellaneous	...	...	...	...	947
Total	3,425	1,270	420	7,865	3,66,991
Total of previous year	5,323	...	450	3,425	3,29,996

(104). Shops and licences for the year 1927-28. (Return No. III.)

Name of district.	Manufacture of liquor— Number of				Number of wholesale licences for sale of—							Number ofappers licences.
	Brew-eries.	Gov-ern-ment distil-leries.	Private distil-leries.	Ont-stills.	Country spirits.	Liquors other than commercial spirits imported or manu-factured in India and classed as foreign liquor.	Com-mercial spirits includ-ing de-natured spirits and medicat-ed wines	Opium.	Ganja.	Charas.	Bhang.	
1	2	3	4	5	6	7	8	9	10	11	12	13
Coorg	4	3	...	...	...	...	...	619
Previous year	4	3	...	...	...	...	...	*

* Figures not available.

(104)-Continued.

Country liquors. Number of shops licensed for retail sale of—							Foreign liquors. Retail licences—number for sale of—					
Spirits under distil-ery system, (perma-nent).	Spirits under distil-ery system (tempo-rary).	Spirits under ont-still system (perma-nent).	Fer-mented tari.	Unfer-mented tari.	Other country fermented liquors (pachwai, etc.), (Ordinary licences).	Other country fer-mented liquors. (Home brewing licences)	Malt liquors only.	Foreign liquors to be consti-tuted on pre-mises and on off pre-mises.	Foreign liquors to be consum-ed off pre-mises	Liquors in hotels, restau-rants, board-ing houses and clubs and re-freshment rooms and stalls other than railway re-freshment rooms (excluding canteens).	Liquors in canteens	Liquors in railway re-fresh-ment rooms, dak bungalows, dining cars and steamers.
14	15	16	17	18	19	20	21	22	23	24	25	26
25	42	...	...	...	3	...	4	...	...	...
25	45	...	...	...	3	...	4	...	...	...

(104)-Continued.

Foreign liquors. Retail licences—Number for sale of—cont.				Number of shop licensed for retail sale of				Retail licences—Number for sale of			
Liquors in temporary re-fresh-ment stalls (including other temporary licences for foreign liquors).	Foreign liquors— all other special retail licences	Rectified spirits and medicated wines. (Druggists' permits.)	De-natured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its pre-pare-tions for medical purposes only. (Ordinary druggists' permits).	Morphia- (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggist's permits).
27	28	29	30	31	32	33	34	35	36	37	38
...	7	2	2	...	...	6	6	6	6
...	7	2	2	...	...	5	5	5	5

(107). Incidence of consumption, taxation, etc., of excise revenue for the year 1927-28.
(Return No V.)

Name of district.	Area in square miles.		Population (in thousands).			Number of square miles per shop.				
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.		Opium.	
		Urban.	Rural.		Urban.	Rural.	Out-still area.	Urban.	Rural.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10	
Coorg	...	1,582	...	164	...	68	...	791	...	
Previous year	...	1,582	...	164	...	68	...	791	...	

(107)—Continued.

Number of square miles per shop—cont.						Number of shops per 10,000 of population.						
Ganja.		Charas.		Bhang.		Country spirit.		Opium.		Ganja.		
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Distillery area.		Urban.	Rural.	Urban.	Rural.
							Urban.	Rural.				
9	10	11	12	13	14	15	16	17	18	19	20	
...	791	...	...	...	...	...	15	...	1	...	1
...	791	...	...	...	...	...	15	...	1	...	1

(107)—Continued.

Number of shops per 10,000 of population—cont.				Consumption per 100 of the population in proof gallons or seers (to two places of decimals).				Average taxation per proof gallon or seer in rupees (to two places of decimals).			
Charas.		Bhang.		Country spirit (distillery areas).	Opium.	Ganja.	Charas.	Bhang.	Country spirit (distillery areas).		
Urban.	Rural.	Urban.	Rural.						Duty.	Vend fees.	Total.
16	17	18	19	20	21	22	23	24	25		
...	...	15.30	0.017	0.06	...	...	8.46	8.21	11.67
...	...	12.94	0.017	0.05	...	...	8.46	4.04	12.5

(107)—Continued.

Average taxation per proof gallon or seer in rupees (to two places of decimals)—cont.												Average total Excise revenue per head of population (based on column 48 of Imperial Return 1).
Opium.			Ganja.			Charas.			Bhang.			
Duty	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
26	27	28	29	30	31	32	33	34	35	36	37	38
91.0	...	91.0	22.5	16.55	39.05	...	...	...	...	...	...	2.24
91.0	...	91.0	20.0	21.61	41.61	...	...	...	...	...	...	2.01

Under column 26 the difference between the issue price to retail vendors and the cost price per seer is to be shown.

(108). Supplementary table showing the number of excise offences in 1927-28.

Year.	Prosecutions.		Convictions.		Acquittals.		Fines realized.	Reward to excise and police officers.	Reward to informants.	Balance.	Remarks.
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.					
1927-28...	112	129	93	99	19	30	Rs. 2,595	Rs. 214	Rs. ...	Rs. 2,361	
1926-27...	108	120	99	101	9	19	2,707	85	...	2,630	

(109). Statement showing the consumption of cocaine during 1926-27.

District.	Stock in hand at the beginning of the year.	Imports.	Total.	Consumption during the year.	Balance.
Coorg	NIL.	...	...

(110). Statement showing the abstract of receipts and charges under stamps for the year 1927-28.

1	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depot.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act ...	31,936	1,284	529	26	1,889	30,097	...	} Not known.
Under the Court Fees Act.	63,683	498	817	...	915	61,818	...	
Total ...	94,569	1,782	846	26	2,654	91,915	...	
Total of previous year ...	60,557	1,394	370	32	1,736	78,821	...	

(111). Statement showing the details of receipts on account of judicial stamps for the year 1927-28.

District.	Sale of court fee stamps.	Sale of stamps for copies.	Sale of plain paper used with court fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Coorg ...	60,987	...	...	1,646	62,633
Previous year ...	56,087	...	...	...	56,087

(112). Statement showing the details of receipts on account of non-judicial stamps for the year 1927-28.

District.	Impressed stamps.	Handbills or Inland Bills of exchange.	Impressed stamps as defined in section 2 (13) (c) of the Stamp Act.	Foreign Bill Stamps.	Half anna and one anna unified stamps.	Share transfer stamps.	Stamps for legal Practitioners' licenses.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna court-impresion.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Coorg ...	81,426	...	...	...	...	...	...	...	...	...	510	81,936
Previous year...	24,460	...	...	...	...	...	...	...	...	...	10	24,470

(113). Statement showing the arrangements for the vend of stamps for the year 1927-28.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.
1	2	3	4	5	6
Coorg	17	Rs. 498	Rs. ...	Rs. 1,234	Rs. 1,732
Previous year ...	12	454	...	880	1,334

(114). Statement showing the insufficiently stamped or unstamped instruments on which duty and penalty were levied by civil courts and collectors for the year 1927-28.

District.	By civil court under section 35 of Act II of 1899.		By Collector under sections 25, 27, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
Coorg	159	Rs. 998	129	Rs. 1,159
Previous year ...	175	1,352	48	252

(115). Statement showing the stamp prosecutions for the year 1927-28.

District.	Number of cases instituted.	Number of persons.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
Coorg	NIL.	...	Rs. ...	Rs. ...	
Previous year	

(116). Statement showing the result of action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in, for the year 1927-28.

District.	Number of cases reported to Collector.	Number of such cases in which inquiries were instituted.	Amount of court fee originally paid in cases inquired into.	Amount of deficit court fee required.	Penalty.	Remarks.
Coorg	Rs. NIL.	Rs. ...	Rs. ...	
Previous year	

(117). Classification of the income-tax demand in the Coorg Province in the year ending 31st March 1928.

Serial No.	Classification.	Assessment for 1927-28.
1	2	3
1	Salaries—	Rs.
	(a) Paid by Government	7,694
	(b) " local authorities	1,962
	(c) " companies, other public bodies and associations	6,466
	(d) " private employers	
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government.	126
	(b) on debentures or other securities of a local authority or a company.	
3	Income derived from property	939
4	" " business	2,586
5	Professional earnings	141
6	Income derived from other sources	2,506
7	Total of items 1 to 6	22,062
8	(a) Amount to be deducted on account of section 15	1,259
	(b) Amount to be deducted on account of section 17	172
9	Resultant demand	20,631
10	* Arrears	2,260 (a)
11	Penalties—	
	(a) penal assessments under section 28 and section 25 (2)	
	(b) " recoveries " " 46 (1)	111
	(c) other penalties and fines	
12	Miscellaneous—	
13	Total of items 9 to 12	23,002
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	185
	(b) on dividends of companies, under section 48	8
	(c) to partners of firms, under section 48	
	(d) under section 49	186
	(e) other refunds †	186
15	Total refunds	579
16	Net demand (item 13 minus item 15)	22,623
17	Deduct—arrears outstanding on 31st March of the year to which the statement relates.	3,082
18	Add—Excess collections and advance payments	189
19	Net collections	19,680

(a) The balance was reduced by Rs. 99 under section 35 of the Act.

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

(118). Classification of the super-tax demand in the Coorg Province in the year ending 31st March 1927.

Serial No.	Classification.	Assessment for 1927-1928.			Result of adjustment under section 19 of Act VII of 1918.		
		3			4		
1	2	Rs. A. P.			Rs. A. P.		
1	Demand for the year ... ..	...	...	...	...	...	...
2	* Arrears ... ..	...	...	...	...	...	...
3	Miscellaneous including penalties ... ..	...	...	...	...	...	...
4	Total of items 1 to 3 ... ..	...	...	...	...	...	...
5	Refunds ... ..	...	...	...	...	...	...
6	Net demand (item 4 minus item 5) ... ..	...	...	...	...	...	...
7	Deduct.—Arrears outstanding on 31st March of the year to which the statement relates.	...	...	...	...	...	...
8	Add.—Excess collections and advance payments ... ..	...	...	...	...	...	...
9	Net collections ... ..	...	...	...	...	...	...

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

(119). Refunds under the Indian Income-Tax Act, 1922, granted in the Coorg District in the year ending 31st March 1928.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. a. p.		Rs.		Rs.		Rs.	
1	0 1 6	2	11	1	8	...	..
2	0 1 1	3	65	...	...	...	...
3	0 1 0	1	8	...	...	...	...
4	0 0 9	...	...	...	...	...	...
5	0 0 6	...	...	...	...	...	...
6	0 0 8	1	101	...	...	...	...
	Total	7	185	1	8	...	...

Classification of grades of income-tax collected in the Coorg District in the year ending 31st March 1928.

REVENUE AND FINANCE.]

Serial No.	Grade of income.	(a) Deductions at source or collections*										Deductions.				Net income and tax collected.		No. of assesses.	Remarks.
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collections at the same rate.	(b) Interest on securities of Government of India.		All other income not included in columns 8 to 17.		Gross total of collections and deductions at source.		(c) On account of cash refunds.†		Due through Sec. 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Income (col. 26) minus col. 22).	Tax collected (col. 27 minus cols. 23, 24 & 25).			
		Income.	Tax collected.		Income.	Tax collected.	Income.	Tax collected.	Income (cols. 8, 9, 10, 12, 14, 16 and 18).	Tax (cols. 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.					Tax abated.			Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1	Rs. 2,000 to 2,499	Rs. 33,693	Rs. 878	Rs. ...	...	...	Rs. 53,000	Rs. 1,360	Rs. 53,693	Rs. 2,322	Rs. 789	Rs. 19	Rs. 89	...	Rs. 85,938	Rs. 2,224	Rs. 41	
2	2,500 " 2,999	10,541	274	11	...	...	36,368	947	46,908	1,233	...	...	...	...	46,908	1,233	17	
3	3,000 " 3,499	35,426	923	51	...	...	35,692	656	61,024	1,440	...	...	...	...	61,024	1,440	20	
4	3,500 " 4,999	49,858	1,298	9	...	...	4,895	128	54,753	1,485	...	...	...	...	54,753	1,485	13	
5	5,000 " 7,499	82,555	2,560	143	...	...	12,924	404	95,479	3,127	860	27	...	...	94,629	3,097	18	
6	7,500 " 9,999	51,368	1,611	...	...	...	30,362	946	81,830	2,577	...	...	...	...	81,830	2,577	9	
7	10,000 " 12,499	57,683	2,702	131	...	...	8,259	433	66,891	3,268	...	...	138	...	66,891	3,133	8	
8	12,500 " 14,999	1,405	66	17	...	...	...	...	1,405	33	...	...	...	...	1,405	33	...	
9	15,000 " 19,999	57,577	2,639	1,994	98	59,571	2,792	1,764	82	55	57,807	2,655	3	
10	20,000 " 24,999	
11	25,000 " 29,999	13,868	867	...	...	...	...	...	13,868	867	...	...	...	...	13,868	867	1	
12	30,000 " 39,999	...	...	...	...	...	5,467	429	5,467	429	...	...	...	...	5,467	429	1	
13	40,000 " 49,999	
14	50,000 and over.	
15	Unclassified income:—	...	...	...	1,348	126	...	...	1,348	126	900	19	...	...	1,148	107	1	
	(a) taxed at source at the maximum rate.	
	(b) covered by anticipatory certificates.	
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	
	Total	3,94,188	13,926	866	1,348	126	1,79,761	5,426	5,75,242	19,686	3,544	147	172	56	5,71,698	19,459	132		
	Total of previous year..	4,61,975	17,212	587	...	...	2,36,434	7,124	6,08,409	24,923	30,785	1,134	235	25	6,07,624	23,539	130	

* Including cases under section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowance originally granted for insurance premia, etc., under section 15.

† (1) Due to refund of tax paid after collection, (2) due through section 27, 30, 33, 33 or 35, and (3) due on account of insurance premia, etc.

Notes—No income is derived in Coorg from (1) Interest on securities of (a) Local Government, (b) Local authorities and companies, (2) profit of companies and registered firms, (3) income of Hindu undivided families. Columns 8 to 17 omitted as there are no figures.

Notes—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 23 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pias on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 23 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 23 and 23 include refunds due on appeal etc., relating to the previous year.

Interest on tax-free securities Rs. 43,038.

Add excess collections and miscellaneous	...	...	...	Total (column 27)	19,459
Add penalties (actual collections)	...	...	...		139
	...	...	...		111
				Total	19,709
Deduct refunds and rebates at 3, 6, 9, 12 and 18 pias on account of incomes shown in columns 6 to 15	...	...	...		29
Deduct amounts paid as money order commission for sending refunds.	...	...	...		...
				Net Total	19,680

(121). Statement showing collection of super-tax in the Coorg District in the year ending 31st March 1928.

Class.	Amount of income.		Collection from individuals.		Collection from companies.		Collection from unregistered firms.		Collection from Hindu undivided families.		Total collection.		Refunds.	Net collection.
			Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.		
1	2		3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Es.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Es.	Rs.	Es.
I	50,001 to 1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...
II	1,00,001 ,, 1,50,000	...	...	...	...	...	...	...	...	...	...	...	...	...
III	1,50,001 ,, 2,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...
IV	2,00,001 ,, 2,50,000	...	...	...	...	...	...	...	...	...	...	...	...	...
V	2,50,001 ,, 3,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...
VI	3,00,001 ,, 3,50,000	...	...	...	...	...	Nil.	...	...	...	...	...	...	...
VII	3,50,001 ,, 4,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...
VIII	4,00,001 ,, 4,50,000	...	...	...	...	...	...	...	...	...	...	...	...	...
IX	4,50,001 ,, 5,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...
X	5,00,001 and more.	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...		...	...	...	...	...	...	...	...	...	...	...	...
			Add—Excess collections and miscellaneous				...	...	...	...	...	...	...	...
			Add—Penalties (actual collections)				...	...	...	...	...	...	...	...
											Total...		...	...

(122). Classified statement of receipts of super-tax in the Coorg District in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other assesses.		Total.	
		No.	Amount of tax	No.	Amount of tax	No.	Amount of tax
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	...	...	...	...	...	...
2	Buildings and land	...	...	...	...	...	...
3	Chemical	...	...	...	...	...	...
4	Cotton spinning and weaving	...	...	...	...	...	...
5	Cotton pressing, ginning and cleaning	...	...	...	...	...	...
6	Engineering	...	...	...	...	...	...
7	Flour mills	...	...	...	...	...	...
8	Insurance—Fire, Marine, and Life	...	...	...	...	...	...
9	Iron and steel works	...	...	...	...	...	...
10	Jute spinning and weaving	...	...	...	...	...	...
11	Jute pressing	...	...	...	...	...	...
12	Landing, shipping and warehousing	...	...	...	Nil.	...	...
13	Mining, coal	...	...	...	...	...	...
14	Mining, other minerals including petroleum	...	...	...	...	...	...
15	Paper mills	...	...	...	...	...	...
16	Printing and publishing	...	...	...	...	...	...
17	Steam navigation—Ocean	...	...	...	...	...	...
18	Steam navigation—River	...	...	...	...	...	...
19	Railway	...	...	...	...	...	...
20	Tanneries and leather work	...	...	...	...	...	...
21	Tramways	...	...	...	...	...	...
22	Woollen mills	...	...	...	...	...	...
23	Others	...	...	...	...	...	...
	Total	...	...	...	...	...	...

(123).

Appeals etc., against the order of the income-tax officer during 1927-28.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	Appeals under section 30 (1)			Appeals under section 32 (1)			Cases of review under section 33.			References to High Court under section 69.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1), 46 (2) (3) (5).	Number of cases in which recovery was made under section 46 (2) (3) (5).	Prosecutions.		Amount remitted as irrecoverable.		REMARKS.
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Coorg ...	183	187	...	...	...	...	...	...	...	...	...	...	...	Rs. ...	Rs. ...	23	...	...	...	Rs. 99*	Rs. ...	

*Reduction under section 35 of the Act.

(123 a)

Statement No. VIII.

Province.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in cols. 2 and 3.	Total number of returns filed.	Number of returns in col. 4 accepted as correct.	Number of applications made under Section 27 of the Income tax Act, 1922.	Number of successful applications under Section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to have the assessment on accounts.	Number of persons declared liable to tax.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
Coorg ...	80	108	17	200	5	4	8	87	77	58	72	40

NOTE—This excludes 25 summary cases.

(123 b).

Statement of returns received in 1927-28.

Province.	Number of persons assessed.	Total number of returns received.	Number of returns showing taxable income.	Number of persons declared liable to tax.	Tax on incomes in Column 4.	Tax on incomes in Column 5.	Difference between Columns 6 and 7.
1	2	3	4	5	6	7	8
Coorg ...	148	120	17	68	1,814	5,245	3,431

*This includes 28 summary cases. NOTE:—This excludes assesses whose main source of income is from salaries.

VI.—VITAL STATISTICS AND MEDICAL SERVICES.

(124). Return showing births, deaths and marriages among the population of any place or in any class in respect of which particulars may have been ascertained during the year 1927 and the average age at which death occurred.

Place or class.	Population of place or number of class.	Number of marriages during the year.	Number of births during the year.	Number of deaths during the year.	Average age at time of death.
1	2	3	4	5	6
Mercara	5,675	47	117	268	33
Virajpet	3,166	26	99	267	26
Total ...	8,841	73	216	535	...

(125). Statement showing the births registered

No.	District and rural circles.	Population according to census of 1921.			Number of births registered.		
		Male.	Female.	Total.	Male.	Female.	Total.
1	2	3			4		
1	Coorg District ...	89,501	74,337	1,63,838	1,652	1,489	3,141
	Total of previous year ...	89,501	74,337	1,63,838	1,927	1,801	3,728

(126). Statement showing births and deaths registered

No.	District and rural circles.	Area in square miles.	Average population per square mile.	Population (census of 1921).			Births.		Number of deaths registered.		
				Male.	Female.	Total.	Total number.	Birth rate per 1,000 of population.	Male.	Female.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
1	Coorg District ...	1,582	104	89,501	74,337	1,63,838	3,141	19.17	2,769	2,369	5,138
	Total of previous year ...	1,582	104	89,501	74,337	1,63,838	3,728	22.75	3,062	2,537	5,599

(127). Deaths registered during

No.	District.	Deaths registered during					
		January.	February.	March.	April.	May.	June.
1	2	3					
1	Coorg ...	403	431	456	420	453	642
	Ratio of deaths per 1,000 of population in each month.	2.45	2.68	2.78	2.56	2.76	3.92

(128). Deaths under

No.	District and towns.	Not exceeding one month.						
		Male.			Female.			Total of columns 5 and 8
		Under one week.	Over one week.	Total.	Under one week.	Over one week.	Total.	
1	2	3	4	5	6	7	8	9
1	A. Districts.							
	Coorg (excluding Municipalities) ...	189	70	258	150	70	220	478
2	B. Towns.							
	Mercara ...	1	2	3	2	1	3	6
	Virajpet ...	5	4	9	8	4	12	21
	Total ...	6	6	12	10	5	15	27
	Grand Total ...	194	76	270	160	75	235	505

during the year 1927.

Ratio of births per 1,000 of population.			Number of males born to every 100 females born.	Excess of births over deaths per 1,000 of population.	Excess of deaths over births per 1,000 of population.	Mean ratio of births per 1,000 during previous five years.		
Male.	Female.	Total.				Male.	Female.	Total.
5			6	7	8	9		
10'08	9'09	19'17	110'95	...	12'19	11'90	11'00	22'90
11'78	10'99	22'75	106'99	..	11'42	12'26	11'43	23'69

during the year 1927.

Number of deaths of males to every 100 deaths of females.	Deaths per 1,000 of population from										Mean ratio of deaths per 1,000 during previous five years.			
	Cholera.	Small-pox.	Typhus.	Fever.	Dysentery and diarrhoea.	Respiratory diseases.	Injuries.	All other causes.	All causes.			Male.	Female.	Total.
									Male.	Female.	Total.			
8	9										10			
116'88	...	0'04	0'04	24'98	1'08	2'04	0'13	3'09	30'94	31'87	31'86	32'34	35'18	33'96
120'69	0'01	0'01	0'07	27'11	1'26	2'09	0'12	3'62	34'21	34'13	34'17	31'69	34'21	32'84

each month of the year 1927.

3-cont.						4
July.	August.	September.	October.	November.	December.	Total deaths registered during the year.
444	440	412	389	303	346	5,188
2'71	2'69	2'51	2'37	1'85	2'11	31'86

one year.

Over one month and not exceeding six months.			Over six months and not exceeding twelve months.			Total male columns 5, 10 and 15.	Total female columns 8, 11 and 14.	Total.
Male.	Female.	Total.	Male.	Female.	Total.			
10	11	12	13	14	15	16	17	18
87	70	157	74	64	138	419	354	773
2	...	2	1	...	1	6	3	9
5	4	9	8	2	5	17	18	35
7	4	11	4	2	6	23	21	44
94	74	168	76	66	144	442	375	817

(129).

Deaths registered according to age

1 No.	2 District.	3 Under 1 year.		4 1 year and under 5.		5 5 and under 10.		6 10 and under 15.		7 15 and under 20.	
		Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.
		1	Coorg ...	442	875	213	200	181	152	108	83	128	120
2	Population on which ratio is calculated.	1,960	2,132	8,164	8,405	9,300	9,487	9,521	8,610	8,390	6,571
	Ratio per 1,000 living.	222.11	175.89	26.09	23.80	19.46	16.02	11.84	9.64	15.18	18.28

(130).

Deaths registered according to classes

1 No.	2 District.	3 Population according to census of 1921.			
		Muhammadans.	Hindus.	Other classes.	Total.
		1	Coorg ...	13,021	128,697	24,120	165,838
	Previous year ...	13,021	1,28,697	24,120	1,63,858

(131).

Deaths registered from different causes in the town

1 No.	2 Districts and towns.	3 Population according to census of 1921.	4 Births.				7 Birth-rate per mille of population.	8 Cholera.	9 Small-pox.	10 Plague.	11 Fever.	12 Dysentery and diarrhoea.	13 Respiratory diseases.	14 Injuries.					16 Total.	
			Male.	Female.	Total.	Male.								Female.	Total.	Suicide.	Wounding or excise.	Struck by or killed by wild beasts.		Rabies.
			A. Districts.																	
1	Coorg (excluding Municipalities.)	1,54,997	1,540	1,385	2,925	18.87	...	5	7	3,984	88	61	1	...	...	5	...	6
B. Towns.																				
2	Mercara ...	5,675	54	63	117	20.62	...	...	...	20	48	168	...	...	3	...	...	8
	Virajpet ...	3,168	58	41	99	31.27	...	1	...	88	33	108	3	4	5	1	...	13		
	Total ...	8,841	112	104	216	24.43	...	1	...	108	81	274	8	8	8	1	...	16		
	Total for the province...	1,63,838	1,652	1,439	3,141	19.17	...	6	7	4,062	169	335	4	4	8	6	...	22		
	Total of previous year...	1,63,838	1,927	1,801	3,728	22.75	2	1	11	4,441	206	343	5	1	10	3	...	19		

(132).

Supplementary statement

1 No.	2 District and towns.	3 Malaria.		4 Enteric fever.		5 Measles.		6 Relapsing fever.		7 Kala-azar.		8 Other fevers.	
		Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.
		A. Districts.											
1	Coorg (excluding Municipalities.)	2,931	18.21	4	0.03	2	0.01	34	0.22	...	...	1,015	6.55
B. Towns.													
2	Mercara ...	17	3.00	1	0.18	2	0.35	...	...	...	...	2	0.35
	Virajpet ...	58	18.52	4	1.26	2	0.63	...	...	...	...	26	8.21
	Total ...	75	8.48	5	0.57	4	0.45	...	...	...	...	28	3.17
	Total for the province ...	3,006	18.35	9	0.05	6	0.04	34	0.21	...	...	1,043	6.37
	Total of previous year ...	3,195	19.50	10	0.06	2	0.01	3	0.02	...	...	1,233	7.53

* By the terms "deaths from child-birth," in column 14 is meant "deaths during or within 14 days of labour".

during the year 1927.

8		9		10		11		12		13	
20 and under 30.		30 and under 40.		40 and under 50.		50 and under 60.		60 and upwards.		Total.	
Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.
399	370	477	361	327	263	271	210	225	215	2,769	2,369
18,357	15,433	16,301	10,491	9,353	6,196	4,659	3,900	3,036	3,112	89,501	74,337
21-05	23-97	29-26	34-41	35-34	42-45	53-17	53-85	74-36	75-51	30-94	31-87

during the year 1927.

4						5													
Number of deaths registered.						Ratio of deaths per 1,000 of population.													
Muhammadans.			Hindus.			Other classes.			Total.	Muhammadans.			Hindus.			Other classes.			Total.
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.		M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	
230	129	359	1296	1055	2,351	1941	1185	2,426	5,138	27	57	18	57	100	53	31	96	31	96
281	168	449	1470	1212	2,682	1311	1157	2,468	5,509	34	48	21	17	102	33	34	17	34	17

and districts during the year 1927.

15	All other causes.	16	Total deaths from all causes.	Ratio of deaths per 1,000 of population.										17	From all causes.	For the year	Mean of previous 5 years
				Cholera.	Small-pox.	Plague.	Typhoid.	Dysentery and diarrhoea.	Respiratory diseases.	Injuries.	All other causes.	For the year	Mean of previous 5 years				
									
437	4,588	...	0-03	0-05	25-70	0-57	0-89	0-04	2-82	29-60	32-51	...	...		
26	263	...	...	...	3-52	8-46	29-25	0-53	4-58	46-34	48-31	...	...		
44	237	...	0-32	...	27-80	10-42	34-11	4-11	13-90	90-65	83-12	...	...		
70	560	...	0-11	...	12-22	9-16	30-99	1-81	7-92	62-21	59-89	...	...		
507	5,138	...	0-04	0-04	24-98	1-03	2-04	0-13	3-09	31-36	33-96	...	...		
576	5,509	0-01	0-01	0-07	37-11	1-26	2-09	0-12	3-52	34-17	32-24	...	...		

to Statement No. 131.

9		10		11		12		13		14	15			16
Dysentery.		Diarrhoea.		Pneumonia.		Phthisis.		Other Respiratory diseases.			Deaths from child-birth.				Infant mortality rate.
Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Ratio.	Deaths.	Male.	Female.	Total.	
43	0-28	45	0-29	48	0-26	16	0-10	2	0-01	71	419	354	773	4-99
24	4-23	24	4-23	103	18-15	15	2-64	43	8-46	...	6	3	9	1-59
21	6-83	12	3-79	81	26-58	9	2-94	18	5-69	1	17	18	35	11-05
45	5-05	36	4-07	184	20-81	24	2-71	66	7-47	1	28	21	44	4-98
88	0-54	81	0-49	227	1-38	40	0-24	68	0-42	72	442	375	817	4-99
105	0-64	101	0-63	239	1-49	14	0-09	50	0-55	118	557	499	1,056	6-45

(133). Deaths registered from cholera during each month of the year 1927.

No. District.	Number in each district.		Cholera registration.		Villages.		Number from which deaths were reported.		Number from which deaths from cholera were reported.		Total.		Ratio of deaths per 1,000 of population.		Mean ratio per 1,000 for previous 5 years.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Coorg	...	9	...	388	...	...	...	...	...	...	...	...	...	...	0.04

(134). Deaths registered from small-pox during each month of the year 1927.

No. District.	Cholera registration.		Villages.		Number from which deaths from small-pox were reported.		Number in each district.		Number from which deaths from small-pox were reported.		Number of these deaths among children.		Total.		Total ratio of deaths per 1,000 of population.		Mean ratio of death per 1,000 for previous five years.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	Coorg	...	9	388	4	0.14

(135). Deaths registered from fevers during each month of the year 1927.

No. District.	Cholera registration.		Villages.		Number in each district.		Number from which deaths from fevers were reported.		Number in each district.		Number from which deaths from fevers were reported.		Total.		Ratio of deaths per 1,000 of population.		Mean ratio of deaths per 1,000 for previous five years.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	Coorg	...	9	388	888	369	841	350	848	369	836	841	348	868	921	28.4	27.94

(136). Deaths registered from dysentery and diarrhoea during each month of the year 1927.

No. District.	Cholera registration.		Villages.		Number in each district.		Number from which deaths from dysentery & diarrhoea were reported.		Number in each district.		Number from which deaths from dysentery & diarrhoea were reported.		Total.		Ratio of deaths per 1,000 of population.		Mean ratio per 1,000 for previous five years.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	Coorg	...	9	388	40	12	9	329	10	321	9	6	288	11	45	170	1.08

(137). Deaths registered from plague during each month of the year 1927.

1 No.	2 District.	3 Circles of registration.		4 Villages.		5 Months.												6 Total.			7 Ratio of deaths per 1,000 of population.			8 Mean ratio per 1,000 for previous 5 years.												
		Number in each district.	Number from which deaths were reported.	Number in each district.	Number from which deaths were reported.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	M.	F.	T.	M.	F.	T.	M.	F.	T.										
1	Coorg	9	2	388	2												5	2	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(138). Deaths registered from respiratory diseases during each month of the year 1927.

1 No.	2 District.	3 Circles of registration.		4 Villages.		5 Months.												6 Total.			7 Ratio of deaths per 1,000 of population.			8 Mean ratio per 1,000 for previous 5 years.											
		Number in each district.	Number from which deaths were reported.	Number in each district.	Number from which deaths were reported.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	M.	F.	T.	M.	F.	T.	M.	F.	T.									
1	Coorg	9	9	388	80	41	26	35	29	19	32	37	41	113	20	20	23	22	19	34	33	1	47	0	57	2	04	1	48						

(139). Statement showing ratio of deaths from small-pox, fever, dysentery and diarrhoea per 1,000 of living population during the year 1927.

1 No.	2 District.	3 Name of circle.	4 Population.	5 Ratio of deaths from small-pox per 1,000 living.	6 Ratio of deaths from fever per 1,000 living.	7 Ratio of deaths from dysentery and diarrhoea per 1,000 living.	
1	Coorg	A. Municipal Towns.					
		Marcara	...	5,675	...	3.53	8.46
		Virajpet	...	3,168	0.32	27.80	10.42
		B. Rural circles.					
		Coorg (excluding Municipalities)	1,54,997	0.08	25.70	0.57	

(140). Comparative statement showing the mortuary and meteorological statistics together with the prices current of the chief food-grains for 1927 and five years preceding it.

1 District.	2 Population.	3 Total deaths.	4 Deaths from				5 Temperature in shade.			6 Mean humidity.	7 Wind.	8 Rainfall (in inches).	9 Average quantity in seers per rupee of the chief food-grains in general use in the district.								
			Cholera.	Small-pox.	Fever.	Dysentery and diarrhoea.	Maximum.	Minimum.	Mean.				Prevailing direction.	Mean velocity (in miles).	Wheat.	Barley.	Rice, best.	Rice, common.	Bagi.	Gram.	Salt.
Coorg.	1,63,883	1922...	5,608	4	1	4,604	188	91.1	50.0	67.1	89	...	3.9	142.43	3.2	...	5.0	5.18	7.15	6.13	11.3
		1923...	4,775	1	18	3,882	104	89.5	50.0	66.9	85	...	3.9	163.40	3.9	...	5.4	6.2	10.11	3.16	9.10
		1924...	6,726	24	69	5,608	194	90.0	51.6	68.9	86	...	4.3	165.08	3.8	...	5.6	5.15	8.8	7.8	10.6
		1925...	5,049	4	26	4,116	194	91.1	51.0	68.4	85	...	3.9	131.48	3.8	...	5.1	5.10	8.14	9.13	13.1
		1926...	5,599	2	14	4,411	206	90.6	53.0	68.9	83	...	4.5	114.23	3.3	...	5.0	5.72	8.84	11.26	13.2
		1927...	5,138	...	6	4,092	169	89.1	53.5	66.6	83	...	4.8	132.76	3.2	...	5.2	6.23	9.50	5.55	13.9

(141). Statement showing the number of hospitals and

Population of the province.	Hospitals and dispensaries.																														
1	2																														
163,838	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; border-right: 1px solid black;">I.</td> <td style="width: 15%;">State—Public</td> <td style="width: 10%;">...</td> <td style="width: 10%;">...</td> <td style="width: 10%;">...</td> </tr> <tr> <td style="border-right: 1px solid black;">III.</td> <td>Local Fund</td> <td>...</td> <td>...</td> <td>...</td> </tr> <tr> <td style="border-right: 1px solid black;">V.</td> <td>Private non-aided</td> <td>...</td> <td>...</td> <td>...</td> </tr> <tr> <td style="border-right: 1px solid black;">VII.</td> <td>Subsidy scheme</td> <td>...</td> <td>...</td> <td>...</td> </tr> <tr> <td colspan="4" style="text-align: right;">Total</td> <td>...</td> </tr> <tr> <td colspan="4" style="text-align: right;"><i>Total of previous year</i></td> <td>...</td> </tr> </table>	I.	State—Public	III.	Local Fund	V.	Private non-aided	VII.	Subsidy scheme	Total				...	<i>Total of previous year</i>				...
I.	State—Public																											
III.	Local Fund																											
V.	Private non-aided																											
VII.	Subsidy scheme																											
Total				...																											
<i>Total of previous year</i>				...																											

(142). Statement showing the number of indoor and outdoor during the

Name of district.	Name of dispensary.	Of what class.	Indoor											
			Total treated during the year.					Number cured.	Number relieved.	Discharged other wise.	Died.	Ratio of death per cent. to total treated.	Number of bed available	
			Men.	Women.	Male.	Children							Men.	Women.
			1	2	3	4	5	6	7	8	9	10	11	12
Coorg	Mercara Civil Hospital	I.	1452	467	48	41	2,008	1724	83	4	197	9.81	45	25
	Virajpet Civil Hospital	I.	1185	421	48	43	1,697	1300	179	43	175	10.31	40	24
	Apparanda Napoklu Dispensary	III.	...	...	...	...	...	...	...	...	...	...	...	...
	Mukkati Ayappa's Gonkoppal do.	Do.	...	...	...	...	...	...	...	...	...	...	...	...
	Somwarpet Civil Hospital	Do.	420	101	10	19	550	424	66	2	68	10.55	8	6
	Santikoppa Dispensary	Do.	...	...	...	...	...	...	...	...	...	...	...	...
	Sidapur do.	Do.	...	...	...	...	...	...	...	...	...	...	...	...
	Fraserpet do.	Do.	...	...	...	...	...	...	...	...	...	...	...	...
	Srimangala do.	Do.	...	...	...	...	...	...	...	...	...	...	...	...
	Subsidised Dispensaries	VII.	...	...	...	...	...	...	...	...	...	...	...	...
Total		...	8057	2990	106	103	4,256	3440	828	49	480	10.10	97	57
<i>Total of previous year</i>		...	3528	1001	107	80	4,716	3783	341	55	537	11.39	97	57

dispensaries during the year 1927.

Number open on 31st Dec. 1926.	Number opened during the year.	Number closed during the year.	Number open on the last day of the year.	Remarks.
3	4	5	6	7
2	2	
7	7	
3	3	
...	
12	12	
12	12	

patients treated in the state-public, local fund and subsidised hospitals and dispensaries year 1927.

patients.					Outdoor patients.												Total number of patients treated both indoor and outdoor.	
h					a			b			c			d				
Daily average number.					Number treated.						Average daily attendance.							
Men.	Women.	Children.		Total.	Attended personally.	Represented by friends.	Men.	Women.	Total treated			Men.	Women.	Children.		Total.		
		Male.	Female.						Male.	Female.	Male.			Female.				
4-cont.					5												6	7
87-95	13-99	1-13	0-23	54-00	16,007	18,504	18,476	7,152	4,966	3,915	34,511	80-96	83-83	20-35	17-48	152-62	36,519	
88-90	14-36	1-36	0-87	51-01	27,257	18,877	21,832	10,238	8,722	5,344	46,134	111-28	49-51	40-86	27-94	229-55	47,831	
...	...	...	...	...	8,440	13,186	9,971	4,639	4,049	2,967	21,626	49-76	27-79	23-05	17-10	116-70	31,626
...	0-01	...	...	0-01	8,048	9,984	7,649	4,697	3,178	2,308	18,082	32-88	14-23	15-52	12-04	74-67	18,038
8-56	8-28	0-26	0-59	12-69	9,388	7,954	9,524	3,617	2,402	1,749	17,292	50-83	19-87	11-98	10-35	92-19	17,642	
...	...	...	...	...	11,017	8,022	14,429	2,965	1,470	1,178	20,069	60-94	16-03	13-91	8-77	105-31	20,039
...	...	...	...	...	7,636	6,435	7,336	2,737	1,838	1,620	14,131	87-62	13-77	9-55	7-96	68-88	14,131
...	...	...	...	...	5,778	3,688	5,213	1,605	1,620	1,033	9,471	20-85	6-14	8-16	4-92	90-07	9,471
...	...	...	...	...	5,373	3,456	7,749	2,732	2,656	1,942	15,339	26-25	9-69	10-43	7-06	53-43	15,339
...	
80-41	33-14	2-77	2-39	117-71	39,449	97,116	102,778	40,631	31,108	22,053	196,563	471-38	191-52	154-90	113-68	931-32	200,821	
90-79	33-39	3-14	2-29	128-61	115,697	96,981	114,190	43,141	32,185	23,823	212,843	521-30	310-31	184-60	124-25	1040-55	217,604	

(143). Statement showing the diseases, etc., of the indoor and outdoor patients treated in the

1	Number.	Class of Medical Institution.	2		3		Diseases caused by infection.																
			Number of beds	Number of patients treated.	Males.	Females.	Cholera Asiatic.	Dysentery.	Enteric fever.	Gonococcal infection.	Syphilis (primary and secondary).	Kala asar.	Leprosy.	Malaria.	Plague.	Influenza.	Relapsing fever.						
1		Name.	For males.	For females.	Males.	Females.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.			
1		Coorg.																					
		Classes I, III and IV State, Public, Local Fund Institutions.	97	57	3,163	1,098	4,261	235	48	6	2	27	39	...	...	...	1,180	17	7	3	25	2	...
		1. Indoor patients class (A).	...	...	1,33,881	62,684	1,96,565	3,294	...	8	...	225	116	...	...	...	99,088	...	7	...	1768	...	...
		2. Outdoor patients class (B).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Class V Private Nonaided Indoor and outdoor patients.	...	...	4,660	2,211	6,871	109	...	...	...	19	83	...	...	...	2,267	1	...	...	364	...	...
		Class VII Subsidised Dispensaries.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total all classes, Indoor and Outdoor.	97	57	141,704	65,988	207,692	3,638	48	9	2	271	238	...	...	...	101,485	18	14	8	2052	2	...

(143) —

Number.	Class of Medical Institution.	Name.	Systemic diseases.																					
			All other general diseases.	Diseases of the nervous system.				Diseases of which the pathological seat is not known.		Mental diseases.		Diseases of the eye.		Diseases of the ear.		Diseases of the nose.		Diseases of the circulatory system.		All diseases of the respiratory system except pulmonary tuberculosis.		Diseases of the stomach.		Diseases of the intestines.
1			Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.
1	Coorg.																							
		Classes I, III and IV State, Public Local Fund Institutions.	36	11	47	5	...	...	16	2	35	1	12	...	4	...	25	5	365	12	32	...	181	58
		1. Indoor patients class (A).	1455	...	4,511	...	...	...	6	...	1836	...	3069	...	358	...	160	...	17,250	...	2234	...	3482	...
		2. Outdoor patients class (B).	242	...	58	11	2	2	...	74	...	39	...	...	...	...	66	2	729	...	50	...	328	3
		Class V Private Nonaided Indoor and outdoor patients.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Class VII Subsidised Dispensaries.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total all classes Indoor and Outdoor.	1783	11	4,616	16	2	2	22	2	1945	1	3120	...	362	...	251	7	18,244	12	2316	...	899	61

(144).

Statement showing the

District.	1	2		3		4		5		6		7		8		9		
		Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	Total treated.	Deaths.	
Coorg...	Total of classes 1 to VII.	3,638	48	9	2	371	...	238	101,485	18

(145). Return showing the diseases treated and the deaths from each class of

Names of dispensaries.	Number of each class of												
	Cholera.	Small-pox.	Plague.	Fever intermittent.	Fever remittent.	Fever continued.	Fever typhoid.	Induans.	Leprosy.	Dysentery.	Diarrhoea.	Hepatitis.	Spleen disease.
Meroara Civil Dispensary.													
European and East Indian patients	105	...	...	...	8	...	4	10	17	26
Indian patients	1	10,522	516	...	...	168	717	480	90	7,019	90	7,019
Indoor	...	1	516	...	...	...	30	107	48	19	102	102	102
Outdoor	10,111	...	...	...	141	614	382	88	6,943	88	6,943
Total	...	1	10,627	...	...	...	171	721	440	107	7,045	107	7,045
Virajpet Civil Dispensary.													
European and East Indian patients	2	12,505	413	7	127	6	...	1	1	...	...	...
Indian patients	250	30	12	5	437	...	708	369	120	11,889	11,889
Indoor	12,405	400	118	1	420	...	615	340	105	11,514	11,514
Outdoor
Total	...	9	12,658	420	127	6	487	...	709	369	120	11,889	11,889
Apparandra Naxpoku Dispensary.													
European and East Indian patients	854	7481	250	...	404	...	296	209	89	...	1,651
Indian patients	1,651
Indoor	854	7481	250	...	404	...	296	209	89	...	1,651
Outdoor	1,651
Total	854	7481	250	...	404	...	296	209	89	...	1,651
Muskati Ayyappa's Gonikoppal Dispensary.													
European and East Indian patients	4,764	...	...	...	...	...	484	468	14	...	1,323
Indian patients	1,323
Indoor	4,769	...	...	...	...	...	484	468	14	...	1,323
Outdoor	1,323
Total	4,769	...	...	...	...	...	484	468	14	...	1,323
Somwarpet Civil Dispensary.													
European and East Indian patients	7	7,263	16	10	1	10	5	4	...	...	12
Indian patients	2,151
Indoor	7	307	4	2	1	9	19	10	2	...	24
Outdoor	7,150	12	8	1	99	297	210	38	...	2,139
Total	7	7,287	16	10	1	102	316	220	40	...	2,163
Suntikoppa Civil Dispensary.													
European and East Indian patients	9,451	1	...	...	799	...	836	287	126	...	983
Indian patients	1,000
Indoor	9,506	1	...	...	794	...	841	291	129	...	1,000
Outdoor	1,000
Total	9,506	1	...	...	794	...	841	291	129	...	1,000
Sidapur Civil Dispensary.													
European and East Indian patients	5,031	...	...	...	76	...	157	188	...	...	1,682
Indian patients	1,682
Indoor	5,057	...	...	...	78	...	158	198	...	...	1,682
Outdoor	1,682
Total	5,057	...	...	...	78	...	158	198	...	...	1,682
Frasarpet Civil Dispensary.													
European and East Indian patients	1	7	42	...	9	...	4	...	...	...	4
Indian patients	1,830
Indoor	1	7	4,287	...	18	...	146	110	14	...	1,834
Outdoor	1,834
Total	1	7	4,287	...	18	...	146	110	14	...	1,834
Srimangala Civil Dispensary.													
European and East Indian patients	8,648	...	...	...	11	...	299	148	45	...	...
Indian patients
Indoor	8,658	...	...	...	11	...	299	154	46	...	...
Outdoor
Total	8,658	...	...	...	11	...	299	154	46	...	...
Grand Total of all the dispensaries.													
European and East Indian patients	275	49	...	...	25	...	20	24	21	...	61
Indian patients	41	14	59,142	10,689	387	7	1,990	2,450	2,410	464	23,226
Indoor	4	7	873	24	14	5	56	220	87	43	201
Outdoor	37	7	58,344	10,714	373	2	1,934	3,250	2,347	473	23,086
Grand Total	41	14	59,417	10,738	387	7	2,015	3,470	2,434	518	23,287
Grand Total of previous year	2	...	64,792	13,404	307	16	2,178	4,244	3,182	753	34,052

(146). Statement showing the diseases, etc., of the indoor patients treated in the police ward of the Meerara Civil Hospital during the year 1927.

1	Number.	Class of dispensary.	Number of beds.		Diseases caused by infection.	Other general diseases.	Systemic.
			For males.	For females.			
1	45	Meerara Civil Hospital	1	1	Cholera, Asiatic.	1	1
					Dysentery.		
2	8	Meerara Civil Hospital	1	1	Enteric fever.	1	1
					Gonococcal infection		
3	9	Meerara Civil Hospital	1	1	Syphilis (primary & secondary).	1	1
					Kala azar.		
4	10	Meerara Civil Hospital	1	1	Leprosy.	1	1
					Malaria.		
5	11	Meerara Civil Hospital	1	1	Plague.	1	1
					Influenza.		
6	12	Meerara Civil Hospital	1	1	Relapsing fever.	1	1
					Pneumococcal infection of the lung.		
7	13	Meerara Civil Hospital	1	1	Pyrexia of uncertain origin.	1	1
					Rheumatic fever		
8	14	Meerara Civil Hospital	1	1	Small-pox.	1	1
					Tuberculosis of the lungs.		
9	15	Meerara Civil Hospital	1	1	Other tubercular diseases.	1	1
					All other infective diseases.		
10	16	Meerara Civil Hospital	1	1	Anaemia.	1	1
					Diabetes.		
11	17	Meerara Civil Hospital	1	1	Scurvy.	1	1
					Rickets.		
12	18	Meerara Civil Hospital	1	1	Other diseases due to disorders of nutrition and metabolism	1	1
					Diseases of the ductless or endocrine glands.		
13	19	Meerara Civil Hospital	1	1	Non-malignant.	1	1
					Malignant.		
14	20	Meerara Civil Hospital	1	1	All other general diseases.	1	1
					Diseases of the nervous system.		
15	21	Meerara Civil Hospital	1	1	Diseases of which the pathological basis is not accurately known.	1	1
					Mental diseases.		
16	22	Meerara Civil Hospital	1	1		1	1
17	23	Meerara Civil Hospital	1	1		1	1
18	24	Meerara Civil Hospital	1	1		1	1
19	25	Meerara Civil Hospital	1	1		1	1
20	26	Meerara Civil Hospital	1	1		1	1
21	27	Meerara Civil Hospital	1	1		1	1
22	28	Meerara Civil Hospital	1	1		1	1
23	29	Meerara Civil Hospital	1	1		1	1
24	30	Meerara Civil Hospital	1	1		1	1
25	31	Meerara Civil Hospital	1	1		1	1
26	32	Meerara Civil Hospital	1	1		1	1
27	33	Meerara Civil Hospital	1	1		1	1
28	34	Meerara Civil Hospital	1	1		1	1
29	35	Meerara Civil Hospital	1	1		1	1
30	36	Meerara Civil Hospital	1	1		1	1
31	37	Meerara Civil Hospital	1	1		1	1
32	38	Meerara Civil Hospital	1	1		1	1
33	39	Meerara Civil Hospital	1	1		1	1
34	40	Meerara Civil Hospital	1	1		1	1
35	41	Meerara Civil Hospital	1	1		1	1
36	42	Meerara Civil Hospital	1	1		1	1
37	43	Meerara Civil Hospital	1	1		1	1
38	44	Meerara Civil Hospital	1	1		1	1
39	45	Meerara Civil Hospital	1	1		1	1
40	46	Meerara Civil Hospital	1	1		1	1
41	47	Meerara Civil Hospital	1	1		1	1
42	48	Meerara Civil Hospital	1	1		1	1
43	49	Meerara Civil Hospital	1	1		1	1
44	50	Meerara Civil Hospital	1	1		1	1
45	51	Meerara Civil Hospital	1	1		1	1
46	52	Meerara Civil Hospital	1	1		1	1
47	53	Meerara Civil Hospital	1	1		1	1
48	54	Meerara Civil Hospital	1	1		1	1
49	55	Meerara Civil Hospital	1	1		1	1
50	56	Meerara Civil Hospital	1	1		1	1
51	57	Meerara Civil Hospital	1	1		1	1
52	58	Meerara Civil Hospital	1	1		1	1
53	59	Meerara Civil Hospital	1	1		1	1
54	60	Meerara Civil Hospital	1	1		1	1
55	61	Meerara Civil Hospital	1	1		1	1
56	62	Meerara Civil Hospital	1	1		1	1
57	63	Meerara Civil Hospital	1	1		1	1
58	64	Meerara Civil Hospital	1	1		1	1
59	65	Meerara Civil Hospital	1	1		1	1
60	66	Meerara Civil Hospital	1	1		1	1
61	67	Meerara Civil Hospital	1	1		1	1
62	68	Meerara Civil Hospital	1	1		1	1
63	69	Meerara Civil Hospital	1	1		1	1
64	70	Meerara Civil Hospital	1	1		1	1
65	71	Meerara Civil Hospital	1	1		1	1
66	72	Meerara Civil Hospital	1	1		1	1
67	73	Meerara Civil Hospital	1	1		1	1
68	74	Meerara Civil Hospital	1	1		1	1
69	75	Meerara Civil Hospital	1	1		1	1
70	76	Meerara Civil Hospital	1	1		1	1
71	77	Meerara Civil Hospital	1	1		1	1
72	78	Meerara Civil Hospital	1	1		1	1
73	79	Meerara Civil Hospital	1	1		1	1
74	80	Meerara Civil Hospital	1	1		1	1
75	81	Meerara Civil Hospital	1	1		1	1
76	82	Meerara Civil Hospital	1	1		1	1
77	83	Meerara Civil Hospital	1	1		1	1
78	84	Meerara Civil Hospital	1	1		1	1
79	85	Meerara Civil Hospital	1	1		1	1
80	86	Meerara Civil Hospital	1	1		1	1
81	87	Meerara Civil Hospital	1	1		1	1
82	88	Meerara Civil Hospital	1	1		1	1
83	89	Meerara Civil Hospital	1	1		1	1
84	90	Meerara Civil Hospital	1	1		1	1
85	91	Meerara Civil Hospital	1	1		1	1
86	92	Meerara Civil Hospital	1	1		1	1
87	93	Meerara Civil Hospital	1	1		1	1
88	94	Meerara Civil Hospital	1	1		1	1
89	95	Meerara Civil Hospital	1	1		1	1
90	96	Meerara Civil Hospital	1	1		1	1
91	97	Meerara Civil Hospital	1	1		1	1
92	98	Meerara Civil Hospital	1	1		1	1
93	99	Meerara Civil Hospital	1	1		1	1
94	100	Meerara Civil Hospital	1	1		1	1

(146)—Continued.

(Supplementary statement to

(148). Statement showing venereal diseases of indoor and outdoor patients, by sexes

No.	Name of district.	Gonococcal Infection.									
		State Public, Local fund and Private aided.						Private non-aided.			
		Indoor.				Outdoor.		Indoor and outdoor.			
		Total treated		Deaths.		Total treated		Total treated		Deaths.	
		Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.
1	2	3	4	5	6	7	8	9	10	11	12
1	Coorg	20	7	...	...	178	52	16	3	...	...
	<i>Total of previous year</i> ...	22	15	1	...	165	62	14	...	...	...

Note.—As there are no State Special and Railway dispensaries the headings have been designedly omitted from the statements.

(149). Statement showing the number of indoor and outdoor patients, according during

No.	Class of dispensary.	Europeans and Eurasians.				Hindus.			
		Adults.		Children.		Adults.		Children.	
		Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.
1	2	3	4	5	6	7	8	9	10
1	Mercara Civil Hospital ...	179	110	74	83	15,674	5,751	4,142	3,230
2	Virajpet do. ...	31	24	13	2	16,607	7,574	6,599	3,708
3	Apparanda Napoklu Civil Dispensary.	1	...	...	...	9,110	4,339	3,907	2,761
4	Mukhad Ayyappa's Gonikoppal Civil Dispensary.	9	12	6	4	5,464	3,435	2,138	1,564
5	Somwarpet Civil Hospital ...	45	16	6	14	7,393	2,741	2,061	1,483
6	Santikoppa Dispensary ...	99	86	19	58	4,581	1,152	960	637
7	Sidapur do. ...	39	62	20	21	4,778	1,904	1,458	1,361
8	Fraserpet do. ...	22	22	2	17	4,143	1,264	1,279	759
9	Srimangala do. ...	7	2	...	...	6,646	2,536	2,636	1,807
	Total ...	431	334	140	149	74,396	30,735	25,120	17,230
	<i>Total of previous year</i> ...	569	370	152	155	85,684	31,254	25,311	17,915

statement Nos. 143 and 144.)

treated in dispensaries in the Province of Coorg during the year 1927.

Syphilis (Primary and Secondary).												* Other diseases of venereal origin.											
State Public, Local fund and Private aided.						Private non-aided.						State Public, Local fund and Private aided.						Private non-aided.					
Indoor.			Outdoor.			Indoor and outdoor.						Indoor.			Outdoor.			Indoor and outdoor.					
Total treated		Deaths.		Total treated		Total treated		Deaths.		Total treated		Deaths.		Total treated		Total treated		Deaths.		Total treated		Deaths.	
Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34		
29	8	...	...	90	10	64	19	...	...	5	2	...	...	13	8	...	...	...	...	...	...
28	10	2	...	55	22	47	7	...	...	19	6	1	1	19	5	...	...	...	...	...	...

* Among these are included gonorrhoeal ophthalmia, gonorrhoea, rheumatism and salpingitis, pelvic abscess, gonorrhoea cystitis and tertiary syphilitic lesions of the brain, spinal cord, skin, liver, bone and testis, etc.

to class and sex, treated in the Imperial and local fund hospitals and dispensaries the year 1927.

Muhammadans.				Others.				Total treated.
Adults.		Children.		Adults.		Children.		
Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
11	12	13	14	15	16	17	18	19
1,553	638	235	208	2,525	1,068	565	436	26,519
8,131	1,198	1,004	666	8,248	1,866	1,154	1,021	47,881
654	208	216	164	206	92	26	42	21,626
1,174	786	509	406	1,002	655	465	834	18,038
758	197	114	124	1,748	764	231	147	17,843
1,315	377	130	110	8,438	1,351	361	350	20,039
1,030	159	91	78	3,089	612	459	251	14,131
629	198	210	151	419	131	129	108	8,471
635	99	66	73	460	97	94	63	15,329
10,879	3,915	2,635	1,968	20,130	6,636	3,314	2,809	2,00,321
12,050	4,848	3,069	2,212	18,460	7,713	3,767	3,120	2,17,564

(150). Statement showing the result of the surgical operations performed

CLASS.	NATURE OF OPERATION
1	2
Operations on Tumours	Removal by excision, enucleation, curetting, ligature or other methods.
Operations on Cysts	Removal by enucleation, or excision
Operations for Abscess	For acute abscess—Incision
	For chronic abscess—Incision and drainage
	Incision with erosion and drainage
Removal of foreign Bodies	Removal of foreign Bodies
Operations on Arteries	Suture of wound
Operations on Veins	Suture of wound
	Intravenous injection
Operations on Lymphatics	Removal of lymphatic glands—By excision
Operations on the Skin and Subcutaneous Tissue	Plastic operation for cicatrices and congenital malformation, injection of paraffin, etc.
	Incision for inflammatory conditions of skin, e.g. boils, whitlows.
	Incision of Carbuncle
	Incision of periosteum
Operations on Bones	Osteotomy—Linear
	Wiring, plating or otherwise uniting fractured bones
	Removal of sequestra
Operations on Joints	Reduction of dislocation—Lower jaw
	Shoulder joint
	Elbow
	Knee
	Patella
	Tapping or aspiration with or without injection or irrigation.
Operations on Muscles, Tendons, Bursae and Fasciæ... ..	Tenotomy
	Union of divided muscle or tendon
Amputations	For injury—Metacarpo-phalangeal articulation
	Finger
	Metacarpo-phalangeal articulation
	For disease—Finger
Operations on the Face	Plastic operations on face and lips
Operations on the Eyeball	Iridectomy
	Extraction of lens
	Excision
Operations within the Mouth	Removal of uvula
	Incision of peritonsillar abscess
	Tooth Extraction
	Other dental operations
Operations on the Ear and Mastoid Process	New growths and cysts of auricle
	Removal of new growth of the external meatus
	Operations on mastoid antrum
Operations on the Thorax and its contents	Incision and drainage of cavity
	Paracentesis, aspiration, incision and drainage of pleural cavity.
	Removal of part of thoracic wall (removal of foreign body from pleural cavity) or of pleura.
Operations on the Abdominal Wall and Cavity	Operations for external hernia
	For Strangulation
	Paracentesis
	Incision and drainage of peritoneal cavity
Operation on the Intestines	Operations for perityphilitic or other abscess
Operations on the Rectum and Anus	Plastic operations on rectum anus—For congenital malformation:
	Incision or excision of anal fistula
	Paracentesis of abscess or cyst
	Incision of abscess or cyst
	Cystostomy
Operations on the Liver, Gall-bladder and Bile Ducts.	Passage of Catheter or other instrument
Operations on the Bladder	Dilatation of stricture
Operations on the Urethra	For paraphimosis—Circumcision
	Incision of prepuce
	Puncture or incision of tunica vaginalis—for hydrocele
Operations on the Male Generative Organs	Ovariectomy
	Fixation of uterus - ventral
	Replacement of inverted uterus
	Curetting of uterus
	Plugging of uterus
Obstetric operations	Version—Podalic or cephalic
	Application of forceps
	Craniotomy
	Evacuation of uterus
	Separation and extraction of placenta and membranes after delivery.
	Total ...
	Total of previous year ...

of the Imperial and local fund hospitals and dispensaries for the year 1927.

EXPENDITURE.													
Medical officers.	Salaries.			Medicines.		Dist. clothing, etc.	New apparatus and instruments other than replacements.	Miscellaneous charges.	New building or extension to existing buildings.	Repairs to buildings.	Investments.	Total expenditure.	Closing balance.
	Nurses.	Inferior servants.	European.	Native.									
13	14	15	16	17	18	19	20	21	22	23	24	25	
Rs. 23,125	Rs. 8,323	Rs. 6,280	Rs. 7,029	Rs. 87	Rs. 6,366	Rs. ...	Rs. 5,418	Rs. 176	Rs. 274	Rs. ...	Rs. 50,927	Rs. ...	
4,908	1,216	4,508	5,348	80	4,685	101	1,374	5,509	120	...	27,748	...	
1,052	29	655	1,764	...	...	9	113	...	59	...	3,681	...
1,365	386	873	1,746	...	...	...	185	...	64	...	4,618	...
1,465	480	1,510	2,471	...	1,082	58	665	90	121	...	7,692	...	
1,515	391	618	2,057	...	...	...	107	...	32	...	4,780	...
1,405	383	538	1,600	...	...	6	176	...	66	...	4,164	...
1,110	15	674	1,106	...	...	...	305	...	66	...	3,270	...
915	...	659	1,402	...	...	...	224	479	15	...	3,714	...
35,874	6,222	16,304	24,568	67	11,988	194	8,567	6,184	881	...	1,10,789	...	
34,793	5,692	15,928	17,437	133	11,444	1,054	6,814	2,316	982	...	96,563	...	

previous years; and (2) the expenditure incurred on the Seasonal Dispensaries opened in North and South Coorg,

and dispensaries for the year 1927.

Invested during the year.	Total.	Securities sold.	Deposits withdrawn.	Balance on 31st December.
Rs.	Rs.	Rs.	Rs.	Rs.
...	4,000	...	...	4,000
...	2,000	...	...	2,000
...	6,000	...	...	6,000
...	6,000	...	...	6,000

water-supply, as distinguished from money spent annually on conservancy and other during the year 1927.

Date of completion of work of		Average annual death rate since the introduction of drainage system or water-supply or both.	Average annual death rate for the 5 years preceding the introduction of drainage system or water-supply or both.
Drainage.	Water-supply.		
2		3	4
...
1920	1897	35.19	27.44

(154.)

Statement showing particulars of

No.	Circles and districts.	Population of district according to census of 1921.	Average population per square mile.	Average number of vaccinators employed throughout the year.	Total number of persons vaccinated.			Average number of persons vaccinated by each vaccinator.	Primary	
					M.	F.	Total.		Total.	Succ. Under one year.
1	2	3	4	5	6	7	8	9		
1	North Coorg Taluk No. I	70,864	98	1	1,853	868	2,721	2,028	931	56
2	Do. " No. II			1	1,464	642	2,106		957	98
3	Do. " No. III			1	1,467	636	2,103		896	19
4	Do. " No. IV			1	1,543	866	2,409		952	106
5	South Coorg Taluk No. I	84,138	102	1	1,582	448	2,030	2,028	896	45
6	Do. " No. II			1	1,203	758	1,966		981	108
7	Do. " No. III			1	1,585	1,040	2,625		1,197	188
8	Do. " No. IV			1	1,859	778	2,187		1,065	105
9	Inspector of vaccination, Coorg	...	...	1	72	59	102	...	29	9
	Total of taluks	154,997	98	9	12,198	6,121	18,249	2,028	7,414	729
1	Mercara Municipality	5,675	1,892	1	1,190	557	1,747	171	277	93
2	Virajpet "	3,166	1,055	1	1,217	470	1,687	...	269	81
	Total of municipalities	8,841	1,473	2	2,407	1,027	3,434	1,717	546	174
	Grand Total of the province	163,838	104	11	14,595	7,148	21,683	1,971	7,960	903
	Grand Total of previous year	163,538	104	11	10,422	4,745	15,167	1,379	7,154	688

Note.—The vaccinator of the Virajpet Municipality is in charge of 27 villages outside the Municipality in addition to his own

Summary.

Coorg District.	Total number of persons vaccinated.		Total number of operations performed.		Percentage of successful cases in which results were known.	
	Primary.	Re-vaccination.	Primary.	Re-vaccination.	Primary.	Re-vaccination.
By special staff (Statement I)	7,960	13,723	8,010	18,829	95.49	65.74
By dispensary staff (Statement II)	27	56	27	56	66.67	94.64
By other agencies, if any	...	...	...	...	...	...
Total	7,987	13,779	8,037	18,885	95.49	65.66

Note.—The difference between the number of operations 21,922 (Primary 8,037 and Re-vaccination 13,885) and the number of persons vaccinated 35,766 (Primary 16,383 and Re-vaccination 19,383) is 14,844. The average cost of each successful case has been calculated on the total number of successful vaccinations and re-vaccinations.

(155).

Statement showing the cost of the vaccine

No.	Circles and districts.	Expenditure.									
		European supervising officers.		Native supervising officers.		Vaccinators.		Clerks.		Peons, &c.	
		Pay.	...	Pay.	...	Pay.	...	Pay.	...	Pay.	...
1	2	3	4	5	6	7	8	9	10	11	12
1	Taluks of Coorg	1	...	1	Rs. 745	8	Rs. 2,900	...	...	1	Rs. 168
	Total of taluks	1	...	1	745	8	2,900	...	...	1	168
2	Mercara Municipality	...	...	...	...	1	184	...	...	...	...
3	Virajpet do.	...	...	...	...	1	200	...	...	...	...
	Total of municipalities	...	...	...	...	2	384	...	...	...	...
	Grand Total of the province	1	...	1	745	10	3,284	...	...	1	168
	Grand Total of previous year	1	...	1	737	10	3,203	...	...	1	168

Note.—(1) The vaccinator of the Virajpet Municipality is in charge of 27 villages outside the Municipality in addition to his own duties
 2) The sum of Rupees one hundred and twenty contributed by the Virajpet Municipality towards the cost of lymph supplied

vaccination during the year 1927-28.

vaccination.			Re-vaccination.			Percentage of successful cases in which the results were known.		Persons successfully vaccinated per 1,000 of population.	Percentage of unknown cases to total cases.		Average annual number of persons successfully vaccinated during previous five years.		Average annual number of deaths from small-pox during previous five years.	
Over one and under six years.	Total of all ages.	Unknown.	Total.	Successful.	Unknown.	Primary	Re-vaccination		Primary.	Re-vaccination.	Number	Ratio per 1,000	Number	Ratio per 1,000
								10							11	12	13	14	15	16	17	18	19	20	21	22	23	24
724	915	11	1,790	1,156	151	99.45	70.53	100.25	1.18	8.44	5,871.60	75.80	1.40	0.02
529	876	38	1,149	944	73	95.83	87.65		3.97	6.27				
396	736	33	1,267	710	94	85.78	60.53	4.24	7.42					
552	870	44	1,447	897	178	94.77	70.69	4.57	12.90					
106	377	...	1,834	838	62	95.20	58.81	...	3.79					
592	939	15	975	652	18	97.10	68.13	1.53	1.85	5,432.50	64.57	19.90	0.24	
650	1,171	12	1,429	962	68	98.83	64.33	1.00	6.16					
585	1,021	7	1,072	658	10	96.50	61.96	0.68	0.93					
8	24	3	78	40	13	92.31	66.67	0.41	10.34	97.20	0.63	...	...
4,302	6,929	168	10,835	6,812	686	95.63	67.12	88.45	2.27	6.38	10,901.60	70.38	21.20	0.14
148	272	...	1,470	912	45	98.19	64.00	208.63	...	3.06	556.20	98.01	0.80	0.14
83	230	18	1,418	772	68	91.63	57.19	816.49	6.69	4.80	336.60	106.32	1.30	0.38
230	502	18	2,888	1,684	113	95.08	60.68	247.26	3.30	3.91	892.80	100.98	2.00	0.23
4,432	7,431	186	13,723	8,496	799	95.59	65.74	97.21	2.34	5.82	11,794.40	71.99	23.30	0.14
4,286	6,755	185	8,013	5,188	944	96.93	73.11	72.77	2.59	11.78	11,363.80	69.42	22.20	0.14

duties within the Municipality.

Average number of persons vaccinated by each vaccinator.		Number of children successfully vaccinated.		Ratio of successful vaccinations per 1,000 of population.	Total cost of department.	Average cost of each successful case.
Vaccinators employed.	Persons vaccinated by each vaccinator.	Under one year.	One and under six years.			
11	1,971	908	4,432	97.21	Rs. 5,550 0 0	Rs. 0 5 7
...	...	2	4	0.43	...	...
...
11	1,971	905	4,436	97.65	5,550 0 0	0 5 7

vaccinated 21,766 is equivalent to 156 (Primary 50 and Re-vaccination 106) which represents secondary operations performed by the special department only.

department during the year 1927-28.

Total pay of establishment.	Travelling allowances.	Contingencies.	Total cost.	Paid from—							Number of successful vaccinations and re-vaccinations.	Average cost of each successful case.
				Imperial funds.	Provincial funds.	Local funds.	Municipalities.	Native States.	Total.			
13	14	15	16	17	18	19	20	21	22	23	24	
Rs. 3,811	Rs. 530	Rs. 529	Rs. 4,930	...	Rs. 2,048	Rs. 2,887	Rs. ...	...	Rs. 4,930	13,741	Rs. As. P. 0 5 9
3,811	530	529	4,930	...	2,048	2,887	...	...	4,930	13,741	0 5 9
184	...	116	300	...	...	...	300	...	300	1,184	0 4 1
200	...	120	320	...	...	...	320	...	320	1,002	0 5 1
864	...	236	620	...	...	...	620	...	620	2,186	0 4 6
4,195	530	625	5,550	...	2,048	2,887	620	...	5,550	15,927	0 5 7	
4,108	453	692	5,253	...	1,816	2,564	859	...	5,253	11,923	0 7 1	

within the Municipality, a moiety of his pay is being met from the Municipal Funds and the other moiety from the Local Funds. has been deducted, the amount being credited to the Government.

(156).

Statement showing dispensary vaccination during the year 1927-28.

Dispensaries.	Number of dispensaries in each district to which a vaccinator is attached.	Average number of vaccinators attached to dispensary during the season.	Total number of persons vaccinated.	Average number of persons vaccinated by each vaccinator.	Primary vaccination.					Re-vaccination.			Percentage of successful cases in which the results were known.		Percentage of unknown cases to total cases.	
					Total.	Successful.			Un-known.	Total.	Successful.	Un-known.	Primary.	Re-vaccination.	Primary.	Re-vacci-nation.
						Under one year.	One year and under six years.	Total of all ages.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Meroara jail hospital	1	...	45	...	7	...	...	7	...	88	87	...	100'00	97'37	...	...
Do. civil dispensary	1	...	14	...	2	1	...	1	...	12	12	...	50'00	100'00	...	...
Virajpet do.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Apparanda Napokln do.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
M. Ayyappa's Gonikoppal do.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Somwarpet civil dispensary	1	...	3	...	3	...	3	...	...	1	1	...	100'00	100'00	...	...
Santikoppa do.	1	...	10	...	10	...	1	4	...	...	...	...	40'00	...	...	...
Sidapur do.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fraserpet do.	1	...	11	...	6	...	1	4	...	5	3	...	66'67	60'00	...	...
Srimangala do.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Coorg Medical Fund	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	12	...	83	...	27	1	4	16	...	56	53	...	66'67	94'64	...	...
Total of previous year	12	...	48	...	19	1	1	19	...	29	29	100'00	100'00	100'00	...	...

Note.—No special vaccinators are attached to dispensaries.
Operations performed by medical subordinates have been shown in this statement.

(157).

Comparative statement showing the number of persons primarily vaccinated and the number of those successfully vaccinated in the decade ending 31st March 1928.

Persons primarily vaccinated.

Establishment.	1918-19.		1919-20.		1920-21.		1921-22.		1922-23.		1923-24.		1924-25.		1925-26.		1926-27.		1927-28.	
	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.	Total number.	Number successfully vaccinated.
	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.
Government Vaccinators	7,438	6,803	7,464	6,816	5,173	4,710	7,518	6,827	8,193	7,541	7,440	6,969	6,402	6,077	6,947	6,535	6,738	6,397	7,414	6,929
Vaccinator, Meroara Municipality	259	240	307	292	154	149	250	225	144	132	259	287	270	263	252	188	158	377	373	273
Do. Virajpet do.	274	215	163	136	106	93	183	169	149	136	244	225	245	217	223	189	233	200	269	230
Dispensaries	110	74	119	92	830	124	230	190	70	65	82	76	75	62	143	104	19	19	27	18
Europeans	4	4	4	4	4	3	4	4	7	7	6	6	4	4	5	5	1	1	2	2
Natives	8,077	7,328	8,049	7,332	5,607	5,073	8,177	7,407	8,479	7,907	8,049	7,550	6,968	6,622	7,569	7,075	7,172	6,773	7,962	7,447
Total	8,081	7,332	8,058	7,336	5,671	5,076	8,181	7,411	8,486	7,874	8,055	7,556	6,992	6,626	7,574	7,060	7,173	6,774	7,967	7,449

XCVI

CHAPTER VI—VITAL

(158). Statement showing particulars of vaccination verified by inspecting officers during the year 1927-28.

District.	Total number of persons vaccinated.		Total number inspected.		Percentage of inspections to total number vaccinated.		Percentage of cases found successful to total number inspected.		Percentage of success reported by vaccinators.							
	Primary.	Re-vaccination.	By Deputy Sanitary Commissioners or Civil Surgeons.	By native superintendents or other inspecting officers.	By Deputy Sanitary Commissioners or Civil Surgeons.	By native superintendents or other inspecting officers.	By Deputy Sanitary Commissioners or Civil Surgeons.	By native superintendents or other inspecting officers.	Primary.	Re-vaccination.	Primary.	Re-vaccination.				
													Primary.	Re-vaccination.		
Coorg ...	7,967	13,779	24	39	726	1,005	0.30	0.28	9.09	7.29	100.00	100.00	93.66	65.57	95.59	65.74

(159). Statement showing the number of vaccinations performed in municipal towns on children under one year of age during the year 1927-28.

Number.	Town.	Number of births during the year ending 30th September 1927.	Number available for vaccination.	Number of successful vaccinations on children under one year during the year.	Date of extension of Vaccination Act to town.
1	2	3	4	5	6
1	Mercara	...	123	111	12th June 1888. Do.
2	Virajpet	...	82	54	
	Total	...	205	165	
	Total of previous year	...	227	192	

(160). Comparative statement showing the annual successful vaccination and the annual ratio of deaths from small-pox.

Year.	Annual successful vaccinations.	Annual ratio of deaths from small-pox per 1,000 of population.	Remarks.
1	2	3	4
1913-1914	11,988	0.53	
1914-1915	12,962	0.33	
1915-1916	11,802	0.12	
1916-1917	14,508	1.38	
1917-1918	11,180	2.23	
1918-1919	10,587	0.89	
1919-1920	11,638	2.58	
1920-1921	7,638	0.46	
1921-1922	10,186		
1922-1923	11,467	0.04	
1923-1924	11,804	0.20	
1924-1925	11,518	0.42	
1925-1926	12,737	0.05	
1926-1927	11,971	0.33	
1927-1928	15,998	0.34	
Average total for 15 years, 1913-1927	11,861.3	0.64	

VII.—INSTRUCTION.

(161). General Summary of Educational Institutions and Scholars for the year 1927—28.

Area in square miles 1,583	Percentage of scholars to population.								
	Recognised institutions.			All institutions.					
	1928	1927		1928	1927				
	Males ...	7.84	7.01	8.18	7.23	Females...	3.73	3.56	3.98	3.56
Total ...	3.36	5.45	6.65	5.56					
Recognised Institutions.	Institutions.			Scholars.			Stages of instruction of scholars entered in column 4.		
	1928	1927	Increase or decrease	1928	1927	Increase or decrease			
	1	2	3	4	5	6	7		
Universities ... ..	...	...	...	...	...	...	...
For Males.									
Arts Colleges ... ..	...	...	...	...	...	...	{ (a) ... (b) ... (c) ...
Professional Colleges ... ..	...	...	...	...	...	...	{ (a) ... (b) ...
High Schools	2	3	...	691	758	-67	{ (c) 691 (d) ...		
Middle Schools ... ..	...	...	...	...	...	...	{ (c) ... (d) ...
Primary Schools	100	96	+1	8,178*	7,307	+871	(d) 8,178		
Special Schools (Industrial)	1	1	...	12	10	+2	12		
Totals	108	103	+1	8,881	8,075	+806	8,881		
For Females.									
Arts Colleges ... ..	...	...	...	...	...	...	{ (a) ... (b) ... (c) ...
Professional Colleges ... ..	...	...	...	...	...	...	{ (a) ... (b) ...
High Schools	1	1	...	208	180	+28	{ (c) 208 (d) 188		
Middle Schools ... ..	...	...	...	...	...	...	{ (c) ... (d) ...
Primary Schools	9	9	...	698	666	+32	(d) 698		
Special Schools ... ..	...	...	...	...	...	...	...
Totals	10	10	...	906	846	+60	906		
Unrecognised Institutions.									
For Males	16	6	+10	422	194	+228	(d) 422		
For Females ... ..	...	...	...	...	...	...	...
Totals	16	6	+10	422	194	+228	422		
Grand Totals	124	113	+11	10,209	9,115	+1094	10,209		

(e) In Graduate and Post Graduate classes. (b) In Intermediate class. (c) In Secondary stage. (d) In Primary stage.
 * Includes 14 students receiving instructions in carpentry in the Municipal School, Meerara and 6 students receiving instructions in Weaving in the Primary School, Sanivarsants.
 Note.—There are no boards of Secondary and Intermediate Education, in Coorg.

(162).

General Summary of Expenditure on Education for the year 1927-28;

	Total expenditure.			Percentage of expenditure from				Cost per scholar to				Total cost per scholar.										
	1928.	1927.	Increase or decrease.	Government Funds.	Local Funds.	Fees.	Other sources.	Government Funds.	Boards Funds.	Fees.	Other sources.											
	1	2	3	4	5	6	7	8	9	10	11		12									
Direction and Inspection...	Rs. 19,666	Rs. 17,157	+ 2,509	97.84	2.16	...	...	Rs. 115	A. P. 0	0	0	8	...	...	2	0	2					
Universities	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous *	89,698	46,270	-5,372	33.15	7.50	52.40	6.45	1	5	6	0	4	11	2	2	4	0	11				
Totals	59,364	62,427	-3,063	54.39	5.73	35.37	4.32	3	5	0	0	5	7	2	2	4	0	4	2			
<i>Institutions for Males.</i>																						
Arts Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Professional Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
High Schools	47,636	46,544	+1,092	75.38	...	24.51	0.11	51	15	5	...	...	...	76	14	4	0	1	3	68	15	0
Middle Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Primary Schools	86,685	82,768	+5,917	43.63	48.45	6.25	1.67	4	10	1	5	2	5	0	10	7	0	2	10	10	9	11
Special Schools	10,318	6,747	+3,571	77.09	19.80	...	3.61	173	14	7	43	4	6	...	...	...	8	1	9	224	4	10
Totals	1,44,589	1,36,054	+8,535	58.46	30.40	11.82	1.30	9	2	11	4	15	2	1	14	8	0	3	4	16	4	1
<i>Institutions for Females.</i>																						
Arts Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Professional Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
High Schools	12,495	12,651	-156	53.26	...	20.23	20.51	35	9	6	...	...	...	12	2	6	12	5	2	60	1	2
Middle Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Primary Schools	13,952	13,821	+131	99.71	...	0.29	...	10	14	11	...	...	...	0	0	11	...	...	...	10	15	10
Special Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Totals	26,447	26,472	-25	80.60	...	9.71	9.69	23	8	6	...	...	...	2	13	4	2	13	3	29	3	1
Grand Totals	2,50,400	2,24,958	+5,442	58.75	20.56	17.65	3.04	18	13	4	4	13	5	4	2	6	0	11	5	23	8	8

*Cost per scholar has been calculated on 8158 students only (8,178-20). The 20 other students have been included against 'Special schools' as separate expenditure has been incurred in them: Those students consist of 14 in the carpentry section of Mercara School, and 6 weaving section of Shanivarsante School.

†46 Students have been considered to arrive at this figure: (1) 20 Students of the foot note above. (2) 14 training students of Bangalore (3) 12 Students of Virajpet Industrial School.

Explanations.

1. *School year.*—In these tables the school year is assumed to coincide with the financial year, i.e., to extend from April 1st of one year to March 31st of next, though in actual practice some institutions, e.g., European Schools, may close in December and others, e.g., Colleges, in May.

2. *Recognised institutions* are those in which the course of study followed is that which is prescribed or recognised by the Department of Public Instruction or by a University or a Board of Secondary and Intermediate Education constituted by law and which satisfy one or more of these authorities; as the case may be, that they attain a reasonable standard of efficiency. They are open to inspection and their pupils are ordinarily eligible for admission to public examinations and tests held by the Department or the University or the Board.

3. *Unrecognised institutions* are those which do not come under the above definition of recognised institutions. They are for the most part indigenous institutions for education of religious character.

4. *Other sources* include income from endowments, subscriptions, contributions, etc.

5. *Classification.*—In tables IV A and IV B, class I, represents the lowest class in the school, whether called Infant Class, Sub standard A or Class I. Where the number of school classes exceeds 10 the additional classes should be entered in the spaces left blank below X and number for the purposes of this table, XI and XII.

6. *Intermediate College and examinations.*—'Intermediate College' means an institution preparing students for admission to the Degree Courses of a University or for Entrance into Vocational Colleges. The Intermediate Examination means an examination qualifying for admission to a course of studies for a degree.

7. European scholars are included in the general summary and given tables II-A and B; IV A and B; V A and B; VIII and IX.

8. All statistics refer to recognised institutions only, except where side-headings for unrecognised institutions are entered.

†Includes both District Board and Municipal Funds.

P.S.—There are no boards of Secondary and intermediate education in Coorg.

(163). I. Classification of Educational Institutions for the year 1927—28.

	For males.						For females.					
	Govern- ment. 1	District Board. 2	Municipal Board. 3	Aided. 4	Unaided. 5	Total. 6	Govern- ment. 7	District Board. 8	Municipal Board. 9	Aided. 10	Unaided. 11	Total. 12
Recognised Institutions.												
<i>Universities.</i>												
<i>Colleges:—</i>												
Intermediate and 2nd grade colleges ...	...	...	...	...	...	...	...	...	...	...	...	...
Totals ...	...	...	...	...	...	...	...	...	...	...	...	...
High schools ...	2	...	...	...	...	2	...	...	1	...	1	...
Middle schools { English ...	...	...	...	...	...	...	...	...	...	...	...	...
{ Vernacular ...	...	...	...	...	...	...	...	...	...	...	...	...
Primary schools ...	5	88	3	4	...	100	9	...	...	...	...	9
Totals ...	7	88	3	4	...	102	9	...	1	...	10	...
<i>Special schools:—</i>												
Art ...	...	...	...	...	...	...	...	...	...	...	...	...
Law ...	...	...	...	...	...	...	...	...	...	...	...	...
Medical ...	...	...	...	...	...	...	...	...	...	...	...	...
Normal and Training ...	...	...	...	...	...	...	...	...	...	...	...	...
Engineering* ...	...	...	...	...	...	...	...	...	...	...	...	...
Technical and Industrial ...	1	...	...	...	...	1	...	...	...	...	...	...
Commercial ...	...	...	...	...	...	...	...	...	...	...	...	...
Agricultural ...	...	...	...	...	...	...	...	...	...	...	...	...
Reformatory ...	...	...	...	...	...	...	...	...	...	...	...	...
Schools for defectives ...	...	...	...	...	...	...	...	...	...	...	...	...
Schools for adults ...	...	...	...	...	...	...	...	...	...	...	...	...
Other schools ...	...	...	...	...	...	...	...	...	...	...	...	...
Totals ...	1	...	...	...	...	1	...	...	...	...	...	...
Totals for Recognised Institutions ...	8	88	3	4	...	108	9	...	1	...	10	...
Unrecognised Institutions ...	...	...	...	...	16	16	...	...	...	...	...	...
Grand Totals, all Institutions ...	8	88	3	4	16	119	9	...	1	...	10	...

*Includes Survey schools.

Note.—There are no boards of Secondary and Intermediate Education in Coorg.

(164). IIA, and IIB.

Distribution of Scholars attending Educational Institutions for Males for the year 1927—28.

	Government.			District Board.			Municipal Board.			Aided.			Unaided.			Grand total of scholars on rolls.	Grand total of average attendance.	Grand total of residents in approved hostels.	Number of females included in column 16.
	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
<i>Reading—</i>																			
In Recognised Institutions —																			
University and Intermediate Education (a) ...																			
Arts and Science (b) & (c) ...																			
Totals ...																			
School and Special Education:—																			
In High Schools ...	691	627	178	...	...	...	...	...	...	...	...	...	...	...	...	691	627	178	51
In Middle Schools { English																			
" Vernacular																			
In Primary Schools ...	1,884	1,028	74	6,122	3,468	...	325	229	...	347	254	...	...	...	*8,178	4,979	74	1,886	
Totals ...	2,075	1,655	247	6,122	3,468	...	325	229	...	347	254	...	...	...	8,809	5,608	247	1,887	
In Normal and Training Schools ...																			
" Teaching and Industrial Schools ...	12	12	...	...	...	...	...	...	...	...	...	...	...	...	...	12	12	...	...
" Schools for defectives ...																			
" Other Schools ...																			
Totals ...	12	12	...	...	...	...	...	...	...	...	...	...	...	...	...	12	12	...	...
Totals for Recognised Institutions ...	2,087	1,667	247	6,122	3,468	...	325	229	...	347	254	...	...	...	8,831	5,618	247	1,887	
In Unrecognised Institutions ...													422	308	...	422	308	...	112
Grand Totals, all Institutions for males ...	2,087	1,667	247	6,122	3,468	...	325	229	...	347	254	...	422	308	...	9,808	5,926	247	1,999

* Includes 14 students receiving instructions in carpentry in the municipal school, Mercara, and 6 students receiving weaving instructions in the Sanivarsante primary school.

[REPRODUCTION]

104

(165). III A. and III B.

Distribution of Scholars attending Educational Institutions for Females for the year 1927-28.

	Government.			District Board.			Municipal Board.			Aided.			Unaided.			Grand total of scholars on rolls.	Grand total of average attendance.	Grand total of residents in approved hostels.	Number of males included in column.
	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.	Scholars on roll on 31st March.	Average daily attendance.	Number of residents in approved hostels.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
<i>Reading—</i>																			
In Recognised Institutions :—																			
University and Intermediate Education (a)																			
Arts and Science (b) & (c) ...																			
Totals ...																			
School and Special Education :—																			
In High Schools ...	...	...	...	...	...	...	...	...	...	208	190	90	...	...	...	208	190	90	20
In Middle Schools ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
English	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vernacular	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
In Primary Schools ...	698	895	...	...	...	...	...	...	...	...	...	...	...	...	...	698	895	...	...
Totals ...	698	895	...	...	...	...	...	...	...	208	190	90	...	...	...	906	585	90	20
In Normal and Training Schools																			
Teaching and Industrial Schools																			
Schools for defectives																			
Other Schools																			
Totals ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Totals for Recognised Institutions	...	...								...	...	...				...	...	...	...
In Unrecognised Institutions																			
Grand Totals, all Institutions for females	698	895	...	...	...	...	...	...	...	208	190	90	...	...	...	906	585	90	20
Grand Totals, all Institutions males and females	2,785	2,069	247	6,122	3,468	...	325	229	...	555	444	90	422	308	...	10,309	6,511	837	2,019

[CHARTER VII]

Expenditure on Education for Males for the year 1927-28.

Expenditure on buildings includes Rs. 5,207 spent by the Public Works Department on educational buildings.

'Miscellaneous' includes the following items:—Scholarships and hostel expenditure.

	Total expenditure from					
	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Grand Totals
	22	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	19,242	424	...	...	...	19,669
Inspection	3,484	1,945	1,032	...	...	6,461
Buildings, etc.	8,087	...	...	18,020	2,228	28,985
Miscellaneous	...	...	...	...	...	...
Totals...	30,813	2,369	1,062	18,020	2,228	50,062

	Government Institutions.						District Board & Municipal Institutions						Aided Institutions.						Recognised un-aided institutions.			
	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Total.	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Total.	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Total.	Fees.	Other sources.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
University and Intermediate Education																						
Totals...																						
School Education.																						
<i>General.</i>																						
High Schools	35,908	...	...	11,674	54	47,636	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Middle Schools—																						
English																						
Vernacular																						
Primary Schools	19,880	...	...	2,281	...	21,911	17,660	39,546	1,070	2,636	228	61,135	505	615	740	502	1,227	3,559	...	...	...
Totals...	5,5538	...	...	18,955	54	69,547	17,660	39,546	1,070	2,636	228	61,135	505	615	740	502	1,227	3,559	...	...	...
<i>Special.</i>																						
Normal and Training Schools	5,856	...	...	...	...	5,856	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Technical and Industrial Schools	2,098	...	...	...	285	2,383	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Saniwarsante Weaving School*	...	587	...	...	587	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal Carpentry School*	...	...	1,404	...	108	1,512	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Schools for defectives	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Other Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Totals...	7,954	587	1,404	...	373	10,318	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Totals...	63,492	587	1,404	12,955	427	79,865	17,660	39,546	1,070	2,636	228	61,135	505	615	740	502	1,227	3,559	...	...	...

* These two are not classed as separate institutions, but branches of Saniwarsante and Mercara Primary Schools respectively, although their expenditure is given separately.

Note:—There are no boards of secondary and intermediate education in Coorg.

INSTRUCTION.]

(167).

Expenditure on Education for Females for the year 1927—28.

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Expenditure on buildings includes Rs. 522 spent by the Public Works Department on educational buildings.

'Miscellaneous' includes the following items:—Scholarships and hostel expenditure.

	Total expenditure from					
	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Grand Totals.
	22	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	...	...	...	...	...	...
Inspection	...	...	...	...	...	...
Buildings &c.	1,200	...	...	...	...	1,200
Miscellaneous	388	...	...	7,380	884	8,102
Totals	1,588	...	...	7,380	884	9,302

	Government Institutions.						District Board & Municipal Institutions.						Aided Institutions.						Recognised un-aided Institutions.			
	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Totals.	Government funds.	Board Funds.	Municipal funds.	Fees.	Other sources.	Totals.	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Totals.	Fees.	Other sources.	Totals.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University and Intermediate Education.																						
Totals																						
School Education.																						
<i>General.</i>																						
High Schools...	...	...	...	...	...	...	...	...	...	...	...	...	7,404	...	...	2,522	2,568	12,495	...	...	...	7,404
Middle Schools—																						
English	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vernacular	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Primary Schools	18,912	...	...	40	...	13,952	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,952
Totals	18,912	...	...	40	...	13,952	...	...	...	...	...	...	7,404	...	...	2,522	2,568	12,495	...	...	...	21,316
<i>Special.</i>																						
Normal and Training Schools																						
Technical and Industrial Schools																						
Schools for Defectives																						
Other Schools																						
Totals																						
Grand totals for females	13,912	...	...	40	...	13,952	...	...	...	...	...	...	7,404	...	...	2,522	2,568	12,495	...	...	...	22,904
Grand totals for males	89,402	587	1,404	13,955	427	70,868	17,630	39,546	1,070	2,636	228	61,135	505	615	740	502	1,227	3,589	...	...	...	1,12,470
Grand totals for all	77,404	587	1,404	13,995	427	93,817	17,660	39,546	1,070	2,636	228	61,185	7,910	615	740	3,030	3,790	16,084	...	...	...	1,35,374

CHAPTER VII

(168). Race or Creed of Scholars in Institutions for the General
Education of Males for the year 1927—28.

Race or Creed.	Europeans & Anglo-Indians	Indian Christians.	Hindus.		Muham- medans.	Buddhists.	Parsees.	Sikhs.	Others.	Total.
			Higher Castes.	*Depres- sed classes.						
			1	2							3	4	5	6	7	8	9	10
Total Male Population ...	98	1,685	68,149	11,162	5,852	7	...	...	105	89,501
<i>School Education.</i>										
<i>Classes.</i>										
Primary	I ...	49	2,765	45	138	8	...	...	145	3,148
	II ...	30	1,376	11	43	4	...	...	58	1,422
	III ...	19	1,064	6	17	2	...	...	20	1,148
	IV ...	13	1,032	5	30	...	...	...	8	1,088
	V ...	15	1,019	10	42	1	...	...	4	1,089
†Middle	VI ...	7	238	...	1	2	1	...	...	249
	VII ...	6	221	...	4	3	...	...	1	235
	VIII ...	9	244	...	2	...	2	...	1	258
†High	IX ...	3	96	1	...	3	...	...	...	102
	X ...	3	78	...	...	1	1	...	...	78
	XI ...	2	54	...	1	...	...	...	...	57
Totals ...	147	8,102	78	278	23	4	...	237	8,669	
<i>University and Intermediate Education.</i>										
Intermediate classes ...	...	...	...	...	...	...	...	...	...	...
Degree classes ...	...	...	...	...	...	...	...	...	...	...
Post-graduate ...	...	...	...	...	...	...	...	...	...	...
Research students ...	...	...	...	...	...	...	...	...	...	...
Totals ...	...	...	...	...	...	...	...	...	...	...
Number of scholars in recog- nised institutions.	...	...	...	...	...	...	...	...	...	...
Number of scholars in unre- cognised institutions.	...	22	400	...	...	...	...	...	...	422
Grand Totals ...	...	169	8,502	78	278	23	4	...	237	9,291

* See footnote on page xv.

† Please draw two broad lines across the table indicating the stages where the High and Middle Departments begin.

(169). Race or Creed of Scholars in Institutions for the General Education of Females for the year 1927--28.

Race or Creed.	Europeans & Anglo-Indians.	Indian Christians.	Hindus.		Muham- madians.	Buddhists.	Parsees.	Sikhs.	Others.	Total.
			Higher Castes.	*Depres- sed classes.						
	1	2	3	4	5	6	7	8	9	10
Total female Population ...	205	1,344	58,555	9,560	4,680	7	...	...	97	74,887
<i>School Education.</i>										
<i>Classes.</i>										
Primary	I ...	19	828	5	...	1	...	...	9	862
	II ...	12	151	1	2	2	1	...	1	170
	III ...	6	159	...	1	1	...	...	...	167
	IV ...	4	66	...	...	1	2	...	1	74
	V ...	5	51	...	...	...	...	...	...	56
† Middle	VI ...	4	20	...	...	...	...	...	...	24
	VII ...	1	18	...	...	...	1	...	...	20
	VIII ...	1	12	...	...	...	...	...	...	13
High	IX ...	...	6	...	...	...	...	...	...	6
	X ...	...	8	...	...	...	...	...	...	8
	XI ...	...	6	...	...	...	...	...	...	6
Totals ...	...	52	825	6	3	5	4	...	11	906
<i>University and Intermediate Education.</i>										
Intermediate classes ...	...	...	...	...	...	...	...	...	...	...
Degree classes ...	...	...	...	...	...	...	...	...	...	...
Post-graduate ...	...	...	...	...	...	...	...	...	...	...
Research students ...	...	...	...	...	...	...	...	...	...	...
Totals ...	...	...	...	...	...	...	...	...	...	...
Number of scholars in recog- nised institutions.	...	...	...	...	...	...	...	...	...	...
Number of scholars in unre- cognised institutions.	...	...	...	...	...	...	...	...	...	...
Grand Totals ...	...	52	825	6	3	5	4	...	11	906

* See footnote on page cvii.

† Please draw two broad lines across the table indicating the stages where the High and Middle Departments begin.

(170). Race or Creed of Scholars in Institutions for the Vocational and Special Education of Males for the year 1927-28.

	European and Anglo-Indians.	Indian Christians.	Hindus.		Muhammadans.	Buddhists.	Parsees.	Sikhs.	Others.	Total.
			Higher Castes.	* Backward.						
	1	2	3	4	5	6	7	8	9	10
Schools.										
Art Schools										
Law Schools										
Medical Schools										
Normal & Training Schools			18		1					† 19
Engineering and Surveying Schools										
Technical and Industrial Schools			21		7				4	† 32
Commercial Schools										
Agricultural Schools										
Reformatory Schools										
Schools for defectives										
Schools for adults										
Other Schools										
Totals			39		8				4	46
Colleges.										
Law										
Medicine										
Education										
Engineering										
Agriculture										
Commerce										
Forestry										
Veterinary Science										
Totals										
Grand Totals			39		8				4	46

*N. B.—The following are included under the heading "Backward"—
Holeyas, Madigas, Yerawas, etc.

† Students in the Training school, Bangalore.

All the 12 students of the Industrial School Virajpet are shown in Col. 3 under higher castes.

‡ Includes 12 students of Industrial school, Virajpet, 14 students of Carpentry school, Mercara and 6 students of Weaving school, Sanivarsante.

(171). Race or Creed of Scholars in Institutions for the Vocational and Special Education of Females.

	European and Anglo-Indians.	Indian Christians.	Hindus.		Muhammadans.	Buddhists.	Parsees.	Sikhs.	Others.	Total.
			Higher Castes.	* Backward.						
	1	2	3	4	5	6	7	8	9	10
Schools.										
Art Schools										
Law Schools										
Medical Schools										
Normal & Training Schools										
Engineering and Surveying Schools										
Technical and Industrial Schools										
Commercial Schools										
Agricultural Schools										
Reformatory Schools										
Schools for defectives										
Schools for adults										
Other Schools										
Totals										
Colleges.										
Law										
Medicine										
Education										
Engineering										
Agriculture										
Commerce										
Forestry										
Veterinary Science										
Totals										
Grand Totals										

*N. B.—The following are included under the heading "Backward"—
Holeyas, Madigas, Yerawas, etc.

(172).

Men Teachers for the year 1927—28.

CLASS OF INSTITUTIONS.	Trained Teachers with the following educational qualifications.					Un-trained Teachers.				Total Trained Teachers.	Total Un-trained Teachers.	Grand Totals of Teachers.
	A Degree.	Passed Metric or School Final.	Passed Middle School.	Passed Primary School.	Lower qualifications.	Possessing a degree.		Possessing no degree.				
						Certificated.	Un-certificated.	Certificated.	Un-certificated.			
1	2	3	4	5	6	7	8	9	10	11	12	
Primary Schools.												
Government	14	18	4	...	...	...	9	...	86	2	89
Local Board and Muni.	8	59	87	...	...	...	45	...	154	45	199
Aided	...	6	4	...	...	...	5	...	10	5	15
Unaided	...	...	...	...	...	...	...	16	...	16	16
Totals	22	83	95	...	...	...	52	16	200	68	268
Middle Schools.												
Government	...	...	...	...	...	...	...	...	...	...	...
Local Board and Muni.	...	...	...	...	...	...	...	...	...	...	...
Aided	...	...	...	...	...	...	...	...	...	...	...
Unaided	...	...	...	...	...	...	...	...	...	...	...
Totals	...	...	...	...	...	...	...	...	...	...	...
High Schools.												
Government	13	12	4	2	...	2	...	2	...	81	4	85
Local Board and Muni.
Aided
Unaided
Totals	13	12	4	2	...	2	...	2	...	81	4	85
Grand Totals	13	34	87	97	...	2	...	54	16	281	72	353

(172-a).

Women Teachers for the year 1927—28.

CLASS OF INSTITUTIONS.	Trained Teachers with the following educational qualifications.					Un-trained Teachers.				Total Trained Teachers.	Total Un-trained Teachers.	Grand Totals of Teachers.
	A Degree.	Passed Metric or School Final.	Passed Middle School.	Passed Primary School.	Lower qualifications.	Possessing a degree.		Possessing no degree.				
						Certificated.	Un-certificated.	Certificated.	Un-certificated.			
1	2	3	4	5	6	7	8	9	10	11	12	
Primary Schools.												
Government	1	8	19	...	...	...	1	...	23	1	24
Local Board and Muni.	
Aided	
Unaided	
Totals	1	8	19	...	...	...	1	...	23	1	24
Middle Schools.												
Government	
Local Board and Muni.	
Aided	
Unaided	
Totals	
High Schools.												
Government	
Local Board and Muni.	...	2	1	5	...	1	...	4	...	3	5	15
Aided
Unaided
Totals	...	2	1	5	...	1	...	4	...	3	5	15
Grand Totals	...	3	9	24	...	1	...	5	...	26	6	32

(173).

Examination Results for the year 1927—28.

	Males.						Females.					
	Number of Examinees.			Number Passed.			Number of Examinees.			Number Passed.		
	Public.*	Private	Total	Public.*	Private	Total	Public.*	Private	Total	Public.*	Private	Total
1	2	3	4	5	6	7	8	9	10	11	12	
DEGREE EXAMINATIONS.												
SCHOOL EXAMINATIONS.												
<i>(a) Completion of High School Course.</i>												
Matriculation
School Final, etc.	52	...	52	23	...	23	7	...	7	5	...	5
European High School
Cambridge Senior
<i>(b) On completion of Middle School Course.</i>												
Cambridge Junior
European Middle
Anglo-Vernacular Middle
Vernacular Middle	186	...	186	94	...	94	21	1	22	15	...	15
<i>(c) On completion of Primary Course.</i>												
Upper Primary
Lower Primary	411	...	411	208	...	208	89	...	89	45	...	45
<i>(3) On completion of Vocational Course.</i>												
<i>For Teachers' Certificates:—</i>												
Secondary
Vernacular Higher
Vernacular Lower
At Arts Schools
At Law Schools
At Medical Schools
At Engineering Schools
At Technical and Industrial Schools
At Commercial Schools
At Agricultural Schools
At other Schools

Result of the School Final Examination are not yet known.

* i.e., appearing from a recognised institution.

(175) Annual return of scientific and literary societies for the year 1927-28.

Name.	Objects.	Income from				Members or visitors.		When establish ed.
		Government Endowments.	Subscriptions.	Total.	Males.	Females.	Total.	
1. The Book Club, Mercara ...	For the benefit of the European and Indian society in Coorg.	...	Rs. 496	Rs. 496 18	...	18	1-1-1874.	
2. The Cosmopolitan Club, Mercara.	To promote the social, physical and intellectual improvement of the members.	...	1176	1176 64	...	64	19-10-1899.	
3. The Victoria Reading Room, Virajpet.	For the social and literary improvement of the members.	...	825	825 78	...	78	18-6-18 87.	

IX.—MISCELLANEOUS.

(176). Return of persons according to religious denominations for the year 1927-28.

Denomination.	Number of persons.		Number of ministers or priests.	Number of churches or buildings designed or used for worship.	Total annual income from Government.	Remarks.
	Indians.	Others.				
1	2	3	4	5	6	
Church of England ...	...	168	1	2 †	Rs. 264	
Church of Scotland ...	...	7	...	1 †	...	
Protestant Dissenters ...	...	...	...	1 †	...	
Roman Catholics ...	2,487	56	3	7	240	
Greek Church ...	...	...	...	...	...
American ...	...	...	...	...	...
Syrian ...	...	...	...	...	...
Basel Evangelical Missionary Society ...	320	...	1	2	...	
Buddhists ...	14*	...	...	...	...
Hindus ...	126,697*	...	707	1,828	18,525	{ In cash ... Rs. 7,049 { Payments by deduction from land revenue ... 972 { Land endowments ... 10,504 { Total ... 18,525
Muhammadians...	19,021*	...	15	16	51	{ Land endowments ... 45 { Payments by deduction from land revenue ... 6 { Total ... 51 { Endowment in land.
Jains ...	202*	...	2	2	71	
Total ...	142,711	229	729	1,859	19,151	

* Census figures.

† These figures include one church shared by members of the churches of England and Scotland and the Wesleyan community.

Charitable institutions for the year 1927-28.

Class and order of institution.	Number of institutions.	Average number of persons daily aided.	Number aided in the year.	Income.			Subscription and sale of medicines.	In what shape relief is given.			
				Paid by Government, etc.	From endowment.						
					In land.	In money.					
1	2	3	4	5	6	7	8	9			
Civil Dispensary, Mercara...	1	100'51	36,686	52,937	Rs.	Rs.	Rs.	1,518	Medicine, food and clothing.		
Do. Virajpet ...	1	127'07	46,879	22,721	...	...	...	1,068	Do.
Do. Napoklu (Apparandra)..	1	60'21	21,976	3,313	...	...	...	...	Medicine only.
Do. Gonikoppal (M. Ayyappa's.)	1	47'19	17,223	4,153	...	...	...	271	Do.
Do. Somwarpet ...	1	44'33	16,179	7,012	...	...	...	1,130	Medicine, food and clothing.
Do. Santikoppa ...	1	59'59	21,750	4,215	...	...	...	1,822	Medicine only.
Do. Sidapur ...	1	39'91	14,566	3,612	...	...	...	146	Do.
Do. Fraserpet ...	1	25'89	9,451	2,950	...	...	...	...	Do.
Do. Srimangala ...	1	41'75	15,238	2,745	...	...	...	140	Do.
Medical scholarship..	4 †	...	...	...	...	...	...	...	...
Grants to Chatrams..	4 †	170'97	62,409	3,002	...	...	...	...	Lodging and food.
Government institutions—											
Poor-houses ...	...	...	...	...	...	...	...	...	...
General ...	...	...	...	...	...	...	...	...	...
For blind ...	...	...	...	...	...	...	...	...	...
„ Deaf ...	...	...	...	...	...	...	...	...	...
„ Lepers ...	...	...	...	...	...	...	...	...	...
Supported by general public to relieve paupers—											
For blind ...	...	...	...	...	...	...	...	...	...
„ Deaf ...	...	...	...	...	...	...	...	...	...
„ Hindus ...	5 ‡	12'64	4,615	...	...	...	...	...	Lodging and food.
Summary Table:											
Name of dispensary.	Mercara.	Viraj-pet.	Napo-klu.	Goni-koppal.	Somwar-pet.	Sunti-koppa.	Sida-pur.	Fraser-pet.	Sri-mangala.	Medical scholarship.	Total.
Paid by Government Rs.	† 49,146	20,514	924	1,027	982	903	950	1,111	968	...	76,527
„ District Funds „	664	307	2,889	3,125	6,030	3,312	2,662	1,839	1,777	...	22,105
„ Municipal „	3,125	1,900	5,025
Total „	52,937	22,721	3,313	4,153	7,012	4,215	3,612	2,950	2,745	...	1,06,457

† Includes pay and allowances drawn by the Civil Surgeon and reserve Sub-Assistant Surgeons.

‡ Are under the management of the Temple Committee.

§ Chatrams at Virajpet, Somwarpet, Bhagamandala and Talakaveri erected by the private charity of Messrs. Kolavanda Ayyappa, D. Chikkabasappa Shetti, Baghiratamma, Raja of Ramnad Mrs. Kodandera Timmayya and Mrs. Kodanda Nanjappa.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

LOCAL SELF-GOVERNMENT.

5

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**The reports on the working of the Municipalities
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LOCAL SELF-GOVERNMENT DEPARTMENT.

(MINISTRY OF LOCAL SELF-GOVERNMENT.)

FROM

G. E. OWEN, Esq., I.C.S.;

SECRETARY TO GOVERNMENT,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF EDUCATION.

Patnd, the 23rd November 1928.

SIR,

I AM directed by the Government of Bihar and Orissa in the Ministry of Local Self-Government to submit the accompanying Resolution on the working of municipalities in Bihar and Orissa during the year 1927-28 together with the prescribed statements.

I have the honour to be,

SIR,

Your most obedient servant,

G. E. OWEN,

Secretary to Government.

No. 10788-L, S.-G. .

GOVERNMENT OF BIHAR AND ORISSA.
(MINISTRY OF LOCAL SELF-GOVERNMENT.)

RESOLUTION.

Dated the 19th November 1928.

READ—

Reports from the Commissioners of Divisions on the working of Municipalities during the year 1927-28.

PART I.

1. The number of municipalities, including the Patna Administration Committee and the Notified Area Committees, remained 61 as before. Elections had taken place in the previous year of all municipal boards except one of which the election had been postponed by civil court injunction. There were 52 elected chairmen. The number of meetings increased from 1,114 to 1,260 of which 48 failed for lack of a quorum and 130 were adjourned. But meetings were too many rather than too few. For instance there were over 40 meetings in the year in each of three municipalities. The average attendance of non-official members was generally above 50 per cent. but the attendance of official members continued to be exceedingly poor. Government understand that the two main reasons given by the nominated officials for their omission to attend meetings are that the meetings are unduly protracted and that these officials have little or no influence on the voting. But Government cannot accept these reasons as a justification for neglect of a duty the importance of which has been impressed on them on several occasions.

PART II.

FINANCE.

2. *Income.*—The year opened with balances aggregating 7,66 as compared with 6,69 of the previous year. (Figures are given throughout in thousands of rupees.) The main fluctuations were that receipts from rates and taxes increased from 25,75 to 26,51; from hackney carriages from 26 to 29; from realisations under special Acts from 56 to 95; from fines under the Municipal Act from 33 to 40; and from pounds from 43 to 45. Receipts from sales and leases of municipal lands fell from 25 to 22. There was a decrease in the amount of Government grants both for education, which fell from 2,35 to 1,29 and for medical which fell from 25 to 19. Grants for other purposes rose from 47 to 56. District boards grants for medical fell from 82 to 63; and the total grants and contributions fell from 4,91 to 3,38. The decrease in grants from district boards is the result of the difficulties into which district board finances fell during the year, a subject which is dealt with in the resolution on district boards.

3. The aggregate income of the year of all municipalities, excluding opening balances, fell from 36,35 to 35,69, and total receipts, including opening balances and loans and advances, showed a small decrease from 47,55 to 47,39. The amount of loans taken rose from 47 to 50; but continued to be an insignificant feature of municipal finance. Only 18 municipalities had loans outstanding, and the aggregate of those loans at the end of the year amounted only to 4,35. No municipality had as much as a lakh of loan outstanding at

the end of the year ; only two had a sum of more than 70 outstanding and only four more had sums of more than 30 outstanding. The incidence of taxation rose from Rs. 2-0-9 to Rs. 2-1-8, owing to the decrease in the total income, and the incidence of income fell from Rs. 2-14-2 to Rs. 2-13-4. Comments on the more important features of income are given in the succeeding paragraphs.

4. *Taxation.*—The total income from taxes increased from 25,75 to 26,51. The main tax, namely the tax on holdings, increased from 10,19 to 10,78 ; taxes on animals and vehicles increased from 2,14 to 2,31 ; water rate rose from 2,90 to 3,03 (it is imposed in only eight municipalities which have pipe water supplies) ; the latrine rate from 6,63 to 6,83 ; taxes on hackney carriages from 26 to 29 and on motor vehicles from 2 to 9. Other fluctuations were insignificant. To come to more detail, the only large increases in the holding tax were from 1,64 to 1,77 in Patna City ; from 58 to 68 in Gaya ; from 23 to 30 in Arrah and in Motihari from 13 to 18. There were increases of two to four thousand rupees in about nine other towns. The statistics of the taxes on motor vehicles are unreliable. For instance no figures are given at all for the Patna Division. But there can be no doubt that some of the larger municipalities are losing an appreciable revenue by omission both to tax private motor cars and to impose registration fees on motor vehicles which ply for hire. Inspecting officers have for instance commented for some years on this easily avoidable loss to the revenues of the provincial capital. There can be no reason for the omission to impose or having imposed to collect this tax except a reluctance to annoy the wealthier rate-payers. The only large increase in the latrine-tax was from 94 to 1,00 in Patna City, but about a dozen other towns showed increases of a thousand rupees or thereabouts. Audit notes show that in most towns the amount covered by the latrine rate falls below the expenditure debitable thereto, although sinking funds are very seldom maintained to cover depreciations or improvements. Though the maximum rate imposable is $7\frac{1}{2}$ per cent. on the annual value of holdings, a rate of over 6 per cent. is only imposed in ten towns, while it is under 5 per cent. in 19. In many small municipalities it is not imposed at all, as no municipal arrangements are made for cleansing private privies.

5. Revisional assessments of the holding tax took place in a dozen municipalities. These resulted in comparatively large increases of revenue in Patna City and in Arrah. But it is difficult to be sure of the accuracy of the figures, as it is not clear whether the decisions of appeal committees have been given. These committees frequently, it is found, effect considerable reductions. In one instance this year they reduced an increase from 20 to 11 and in another from 3 to 1. In two towns revision of the taxes actually resulted in a slight decrease of revenue. Government have frequently commented on the necessity for regular and systematic revision of assessments. In one case Government's orders, under special powers vested in them under the Municipal Act, were necessary before a revision was effected and in another case there has been no revision of taxes for ten years, though owing to lack of funds the construction of a municipal market had to be stopped half complete a few years ago. The difficulty of carrying out these revisions in a businesslike way is, however, a very real one. There are difficulties in obtaining a committee of municipal commissioners to do this work with enthusiasm ; and there is no outside agency available except the loan of an officer from Government. Government on the other hand have no officers available with expert knowledge of the subject ; nor frequently with knowledge of local conditions. Government attempted this year to arrange for the services of one or more Sub-Deputy Collectors for continuous employment on this special work ; but it was found impossible for municipalities to utilise their services continuously, and the proposal had to be abandoned.

6. The state of tax collections continued to be unsatisfactory. The aggregate arrear demand at the beginning of the year rose from 4,29 in the preceding year to 5,20 in the year under review, and outstanding balances at the end of the year increased from 5,17 to 6,04. The statement below is significant.

	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of remission on current demand.	Percentage of outstanding balance of taxes on current demand at the end of the year.
1	2	3	4	5
<i>Patna Division</i>	17	91	4	21
Patna City	23	89	4	29
Bihar	28	89	1	47
Tikari	40	79	...	<u>60</u>
Arrah	19	72	13	33
Bhabhua	16	101	1	16
<i>Tirhut Division</i>	18	94	3	20
Revelganj	50	98	...	50
Motibari	65	100	...	65
Muzaffarpur	27	96	4	27
Darbhanga	16	80	6	30
<i>Bhagalpur Division</i>	22	93	2	26
Bhagalpur	11	89	2	19
Monghyr	80	90	6	<u>80</u>
Purnea	10	87	1	23
Deoghar	25	73	4	29
Madhupur	28	108	3	15
<i>Orissa Division</i>	14	91	2	19
Cuttack	12	87	2	22
Balasore	18	85	...	32
Puri	17	97	2	17
<i>Chota Nagpur Division</i>	24	93	6	22
Hazaribagh	25	91	4	23
Giridih	24	93	5	23
Ranchi	46	96	12	33
Jhalda	42	101	6	42
Raghunathpur	66	91	17	33
Dhanbad	17	85	2	30
Provincial figures	19	92	4	22
Previous year's provincial figures	16	92	3	20

A comparison of the first and the last columns shows at a glance the progress made in collecting arrears during the year. Though in most divisions the arrear demand amounted to about one-fifth of the whole current demand at the beginning of the year in only one division had the situation not deteriorated by the end of the year, and in all the rest the proportion of arrears had actually increased. The figures of total collections on current demand are exceedingly deceptive, as the municipality with the highest percentage is often the municipality with the largest arrears. Only those municipalities have been included in the statement whose outstanding uncollected balance of taxes at the beginning or end of the year amounted to one-fifth of the total current demand. It will be noticed that two headquarters (sadr) municipalities closed the year with uncollected arrears amounting to 65 and 80 per cent. respectively of their current demand and that seven other sadr municipalities showed exceedingly poor results. Government can only express their regret that there were 23 municipalities whose arrears reached one-fifth or more of their current demand at the end of the year. It is self-evident that no municipality can pay its bills at the close of the year if its collections are in this state; and it is these arrears of collections which are in most cases responsible for the temporary diversions of earmarked grants, on which comments have been made so often, and of which nine instances are given in the Audit Department's report for the year under review. It is also unsatisfactory that sufficient distress warrants are not issued, with the result that the only means of realising these arrears is by civil suit; and this method is expensive and inconvenient. One sadr municipality had to institute suits for Rs. 29,000 owing to its failure to issue warrants previously. An inspection by a district magistrate of another sadr municipality showed that on an average about Rs. 2,000 a quarter was allowed to become time-barred for the issue of distress warrants with the result that out of a total outstanding balance of Rs. 36,000 only about Rs. 5,000 were recoverable without civil suits. In the same municipality it had been found necessary to file civil suits covering a sum of Rs. 11,000 for fixed demands for markets and so on.

7. *Expenditure*.—The total disbursements during the year increased from 39,44 to 39,81. The more important fluctuations were an increase from 1,26 to 1,30 in office establishment; from 1,90 to 2,14 on public safety (mainly lighting); from 2,72 to 2,93 on water-supply (repairs and establishment); from 10,62 to 10,98 on conservancy; from 4,19 to 4,65 on roads, and from 2,97 to 3,86 on education. There has been very little change in the expenditure budgets of municipalities subsequent to the Reforms. The table below illustrates this remark. It shows the comparative percentages on expenditure on the different branches of the administration in the five divisions in the years 1921-22 and in the year under report.

				General estab- lishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1				2	3	4	5	6	7	8	9	10
1921-22	} Patna ...	...	...	7.8	6.2	13.6	4.8	38.08	10.2	0.3	7.9	4.4
1927-28				7.9	6.7	11.9	4.04	31.6	3.01	0.8	14.2	8.8
1921-22	} Tirhut ...	...	...	6.4	6.4	4.02	2.2	29.5	24.8	0.4	13.3	6.4
1927-28				6.8	6.03	5.5	1.9	27.6	16.5	0.4	15.1	11.8
1921-22	} Bhagalpur...	...	...	8.04	4.02	17.1	4.3	21.2	14.4	0.4	6.5	3.6
1927-28				3.8	4.6	13.3	3.9	24.9	8.8	0.4	18.4	6.8
1921-22	} Orissa ...	...	...	9.2	6.4	1.06	0.6	35.9	14.6	0.05	17.0	8.3
1927-28				10.2	5.09	2.05	1.6	38.5	10.9	0.4	15.7	7.9
1921-22	} Chota Nagpur	...	...	8.8	3.7	3.4	1.7	29.2	17.6	0.4	16.8	9.05
1927-28				9.0	5.5	3.3	2.7	30.2	4.9	0.5	16.6	17.7

These figures show that there has been practically no change in the distribution of municipal revenues among the different heads of expenditure except that there has been an appreciable decrease in the proportion spent on medical relief; a tendency in one or two divisions to spend more on public works, and an appreciable increase, except in Orissa, on the proportion spent on education. The reason is that municipalities in this province are too poor to go in for experiments, and the Reforms period did not bring to them, as it did to district boards, an increase in Government grants, except for education. The decrease in the proportionate expenditure under the head medical is due to the provincialisation of certain hospitals; and the increase under education to the fact that Government's grants are made conditional on a certain proportionate increase in the expenditure from the municipalities' own funds. This year's divergencies between individual municipalities in the percentage of their expenditure on general establishment are as usual unexplained. This percentage was between 20 and 15 per cent. in six municipalities, between 15 to 10 per cent. in 17 others and below 5 per cent. in nine municipalities.

8. As education is the only expanding head of expenditure, a few details may be of interest. Expenditure on middle schools maintained or managed by municipalities remained stationary, but on primary schools so maintained increased from 1,12 to 1,29. Expenditure on aided primary schools for boys rose from 1,07 to 1,11, and for girls from 31 to 33; and the total expenditure on aided schools from 1,12 to 1,15. Expenditure on school buildings rose from 34 to 74. The total expenditure on primary schools, both maintained and aided, rose from 2,63 to 3,24, and the ratio of expenditure on primary schools to the total ordinary income of municipalities rose from 12.6 to 15.1.

9. *General finance.*—As the annual variations in income and expenditure are generally inconspicuous, some comparative figures for the period since the creation of the province will bring these variations into more conspicuous relief. The statement below shows the gradual increase in the income from the main taxes between the creation of the province and 1926.

	Triennial average 1911-14.	Triennial average 1914-17.	Triennial average 1917-20.	Triennial average 1920-23.	Triennial average 1923-26.
1	2	3	4	5	6
Tax on houses and lands ...	5,50	6,36	7,58	8,13	9,41
Tax on animals and vehicles ...	1,29	1,80	1,87	1,43	1,93
Tax on profession and trades...	25	26	28	27	40
Water rate ...	55	1,15	1,82	2,16	2,52
Latrine rate ...	2,90	3,30	4,38	5,15	5,94
Total of rates and taxes ...	13,56	15,30	18,14	20,30	23,40
Total non-tax income ...	2,56	3,77	3,81	3,63	5,06
Total income excluding grants	16,12	19,01	21,95	23,93	28,46

These figures show a steady though slow increase in income, which is only exaggerated by the inclusion of the income of three municipalities created during the period. In the whole period there was an increase of about 67 per cent. in income, and an increase of the cost of living in urban centres of about 60 per cent. In the same period the incidence of taxation

per head of population has risen from Rs. 1-2-8 in 1912 to Rs. 1-9-4 in 1920 and to Rs. 2-2-0 in 1925, Rs. 2-1-8 this year. After allowing for the rise in the cost of living the incidence in 1912 was equivalent to about Rs. 1-13-10 in 1925, which reduces the real increase in incidence up to that year to about 14 per cent. Expenditure during this period has increased by about 65 per cent.; but whereas increase in income has been distributed fairly evenly over the triennial periods, the bulk of the increase in expenditure was in the first six years of the province's existence. Between 1915-16 and 1925-26 the total ordinary expenditure increased only from 81,27 to 34,85; and the latter figure included 2,47 spent by the three municipalities created in the interval. The increased expenditure on water-supply and drainage earlier in the period was capital expenditure on new schemes. Expenditure on hospitals is now only a little in excess of what it was when the province was created. The increase on roads does not correspond with the general increase in the cost of efficient maintenance. The increase on education is due, as already explained, partly to the increase in Government grants, and partly to the condition attached to those grants.

10. *Audit*.—The Audit Department's report shows six municipalities, excluding those which have taken loans, with liabilities exceeding their assets. The finances of two *sadr* municipalities in particular continued to be seriously involved. In one of these an audit note of December 1927 showed that Rs. 74,747 had been diverted from earmarked grants of which about Rs. 30,000 had been diverted in the preceding 12 months, in spite of previous diversions having been the subject of comment in an earlier audit note. In the other the sum diverted amounted to about Rs. 32,000. In a third the newly elected commissioners found bills outstanding to the amount of Rs. 33,000 and Rs. 38,000 taxes outstanding and practically no cash balance. In a fourth overdue taxes at the beginning of the last quarter of the year under review were equivalent to more than three quarters of the annual demand, and the municipal accounts thereof were reported by the auditor to be chaotic.

11. The main defects criticised in audit were general slipshod account keeping, due often to the inability of municipalities to obtain competent accounts clerks; irregularities in granting remissions of taxes for vacant holdings, due partly to the misunderstanding of the provisions of section 111 of the Municipal Act and partly to lack of system in the way in which the reports of tax darogas are dealt with by the executives; excess payments due to careless clerical work; neglect on the part of office bearers to compare and check the different account registers as required by the rules; and finally defects due to straitened finances, such as the omission to maintain adequate working and closing balances and temporary diversions of earmarked grants. Though the number of irregularities included in the surcharge statements of local auditors was heavy the number of actual surcharges was not very high. There have been few appeals, and most of the appeals have been allowed.

PART III.

OUT-DOOR ADMINISTRATION.

12. *Water-supply*.—Eight municipalities (including the Patna Administration Committee) continued to maintain pipe water supplies. The Patna-Bankipore joint water-supply continued to be controlled by a joint committee of the Patna Administration Committee and Patna City municipality with the Superintending Engineer, Public Health Department, as its Chairman. Elsewhere the water works were run by water works committees with more or less vaguely defined powers delegated to them by the municipal commissioners. The inspection reports of the Superintending Engineer, Public Health Department, frequently disclosed a lack of business methods in the administration of municipal water-supplies. There was, it is true, a further small reduction in the aggregate consumption of fuel. The maintenance of proper records of fuel consumption in accordance with the advice of the Superintending Engineer, Public Health Department, resulted in a saving of about Rs. 3,000 during the year under review as compared with the previous year, and of about Rs. 29,300 as compared with the year before that, when records

were not properly kept. It is also true that a comparison between the total charges on maintenance of pipe water supplies and the total receipts from water rate for the year shows a profit in each case on the year's working. But this profit was nominal only; for no provision was made for sinking funds to cover depreciation and repair charges, and adequate repairs were not carried out of the pumping and purification plants and of the distribution systems, with the result that rapid degeneration and disrepair has in many cases occurred. The reports also show that the rules regarding house connections were generally not enforced, house connections were not metered, spare standard fittings were not kept in stock, and fittings were not properly tested, with the result that there was considerable avoidable wastage of water-supply. There also continued often to be extravagance over stores, particularly coal; the technical staff were often not properly qualified, and, sometimes the water rate accounts were not kept separately, with the result that surpluses were being utilised for general purposes instead of for repairs and maintenance of the water works. These criticisms have an extremely practical bearing on the future development of municipal water-supplies. Real business capacity is required to run a water works at a profit; but the experience of recent years both in this province and in other provinces indicates that a well run water-supply, provided that there is a sufficient demand for house connections, can be made self-supporting, and can repay a long term loan out of water rates. In the present state of the provincial finances Government cannot finance the capital cost of these schemes, of which several are ready or nearly ready for execution, by grants. But loans are likely to be available, provided that the security is satisfactory. Government have, after the close of the year under review, sanctioned the creation of the post of a Mechanical Engineer, about half of whose time will be available for helping municipalities with practical advice on water works. But unless water works committees are delegated full powers by the municipal commissioners, and unless these committees and their parent bodies are prepared to face temporary unpopularity by imposing an adequate water rate and by checking waste, there is no adequate guarantee that practical effect will be given to expert advice, and consequently that the general tax payers' money will not be wasted.

13. *Conservancy and drainage.*—The inadequacy of the primitive conservancy and drainage arrangements, to which the great majority of municipalities in this province are condemned by their poverty, continued to be the subject of criticism by inspecting officers. Up-to-date sewerage systems are, it must be admitted, a practical impossibility in almost all our towns, for lack of funds. Even open masonry surface drainage schemes, to be efficient, require, as experience has shown in the last ten years, either a pipe water-supply or tube wells and pumps for flushing purposes. The main avoidable defect in conservancy arrangements is therefore the absence of out-door supervision by any reliable officer. The non-official executives are generally busy men and are unable to afford the time for this supervision. But without it the outdoor work will not improve. In wealthier towns both in India and elsewhere, this difficulty is overcome by the employment of an efficient and therefore expensive supervising staff. In this province only honorary workers can fill this important gap. Government have since the close of the year sanctioned the creation of a temporary post of a special Engineer for drawing up a sewerage scheme for the west end of Patna City. But it remains to be seen what the scheme is likely to cost and whether the financial difficulties will make it impracticable. Government are glad however to be able to observe that considerable improvement in conservancy arrangements has been effected in a few of the larger municipalities by means of motor sewage carts, which were successfully employed in three municipalities.

The poor condition, amounting frequently to definite ill-treatment of municipal cattle continued to be the subject of criticism by inspecting officers of the Public Health Department. A veterinary inspector has been appointed to assist the Patna City municipality; but in most of the larger towns it is still

true that their conservancy cattle are overworked, are often underfed, without responsible supervision and without veterinary treatment. Government invite public attention to this evil in the hope that some at least of the larger municipalities will, as an experiment, arrange to pay a retaining fee to a local veterinary assistant for treating their cattle and, if they so require, for supervising prosecutions under the Cruelty to Animals Act.

14. *Roads.*—The state of municipal roads also continued to be the subject of adverse comment. In Patna City, although several miles of the main roads are now maintained by Government, roads continued to be inadequately repaired. There was no regular programme for periodical road repairs and the municipality continued to employ an Engineer with inadequate qualifications. Apart from the difficulty which most municipalities experience in finding funds, the lack of supervision by the executives is the main defect in this branch of the administration no less than in conservancy. Most municipalities can only afford a subordinate with the qualifications of a sub-overseer; and supervision over the work of contractors by a more efficient officer is obviously necessary if satisfactory work is to be done. The usual criticisms are repeated about the delay in giving out contracts, due often to indecision on the part of the municipal commissioners; and local auditors have often found fault with the schedules of rates maintained or with the omission to maintain them. The possibility of making the advice of officers of the Public Works Department available on these schedules is under Government's consideration. But the varying local conditions, and the difficulty of approving rates without control over the quality of the materials supplied are practical complications. In many municipalities district boards must share the blame for the state of some at least of the roads, the maintenance of which was often taken over by them before the Reforms. Many district boards are now desirous to disclaim this liability, though the reasons which led to its assumption are as strong if not stronger than they were; and Government have hitherto refused to permit such retransfers. There has however been an improvement both in road watering and road lighting in several of the larger towns; and motor water carts in seven municipalities have, it is reported, greatly improved the quality of the work done. But though enquiries made from the municipalities which use them have shown that motor water carts are much more efficient than bullock drawn carts, and greatly increase the quantity and quality of the watering done, it is not yet clear whether they can be run so cheaply as to enable smaller municipalities to employ them.

15. *Medical.*—No developments of interest were reported during the year. There were health officers employed in only six towns, and no new posts of health officer were created. A few Tibbi and Ayurvedic dispensaries were started. The death rate per thousand in towns with a population of 5,000 or more was 21·8 as compared with 28·7 in the three years 1912-14; 26·6 for the years 1921-23 and 25·6 in 1924-26. The Food Adulteration Act, prosecution under which can only be instituted at the instance of local bodies, continued to be more or less a dead-letter.

16. *General remarks.*—On the whole the tone of inspection reports recorded by District Magistrates and Commissioners, by Assistant Directors of Public Health and by local auditors was less pessimistic than in recent years. Several of the smaller municipalities were reported to be running their administration as efficiently as the limited funds and materials at their disposal allowed. Audit objections were fewer, and more attention was paid to the suggestions of all kinds of inspecting officers. Though in a few instances party factions continued gravely to hamper the administration, there were fewer instances than in previous years; and examples of the subordination of municipal administration to politics were much more rare. In spite too of the general low level of municipal collections there were numerous individual instances of efficient office work.

17. Government have in this year's resolution departed from the traditional procedure of filling the bulk of the resolution with detailed references by way both of criticism and praise to individual municipalities by name, except, as in.

the statistical paragraphs, where such description was necessary to make their meaning intelligible. They have concentrated more on general features of the administration which are likely to be of interest to the general public. For the same reason the usual references have been omitted to individual municipal commissioners whose work has been favourably mentioned in the reports. But they desire to conclude their remarks by recording their appreciation of the not inconsiderable volume of good work done by office bearers in this thorny field of public activity, always without remuneration, and often without hope of any public recognition of the importance or value of their labours.

By order of the Government of Bihar and Orissa,

(Ministry of Local Self-Government)

G. E. OWEN,

Secretary to Government.

MEMO. NO. 12156-60-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to all Commissioners of Divisions for information. Additional copies for distribution to District and Subdivisional Officers and to municipalities will be supplied direct by the Press.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

MEMO. NO. 12161-62-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the ^{Political} ~~Education~~ Department for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

MEMO. NO. 12163-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Accountant-General, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

MEMO. NO. 12164-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Director of Public Instruction, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

MEMO. NO. 12165-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Inspector-General of Civil Hospitals, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),
R. N. BHATTACHARJI,
Assistant Secretary to Government.

MEMO. NO. 12166-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Director of Public Health, Bihar and Orissa, for information.

• By order of the Government of Bihar and Orissa,

(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

MEMO. NO. 12167-L. S.-G.

Patna, the 14th December 1928.

COPY forwarded to the Examiner of Local Accounts, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa,

(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

FORM No. I.

FORM NO. I.—Statement showing the constitution of the municipalities

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Re-elected.	Nominated.	Elected.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
Patna	1	Patna City ...	Bihar and Orissa Act VII of 1922.	110,533	1	...	...	...	3	6	33	40
	2	Barh ...		8,464	1	...	...	...	2	...	8	10
	3	Bihar ...		36,730	1	...	...	...	3	1	16	20
	4	Dinapur Nizammat.		31,667	1	...	...	...	3	1	16	20
	5	Khagaul ...		7,195	1	...	...	...	2	...	9	11
	6	Patna Administration Committee.	Patna Administration Act I of 1918.	9,463	...	...	...	1	1	9	...	10
		Total ...		194,022	5	...	...	1	13	17	81	111
Gaya	7	Gaya ...	Bihar and Orissa Act VII of 1922.	67,562	1	...	...	...	1	4	21	26
	8	Tikari ...		4,827	1	...	...	...	...	3	12	15
	9	Daudnagar ...		8,611	...	...	...	1	1	2	12	15
		Total ...		80,000	2	...	...	1	2	9	46	56
Bhabhad	10	Arrah ...	Bihar and Orissa Act VII of 1922.	40,769	1	...	...	...	4	2	24	30
	11	Jagdsipur ...		8,664	1	...	...	...	1	1	8	10
	12	Buxar ...		10,096	1	...	...	...	2	...	8	10
	13	Dumraon ...		14,133	1*	...	...	...	2	...	8	10
	14	Bhabhua ...		5,438	1	...	...	...	1	1	8	10
	15	Bamaram ...		22,306	1	...	...	...	3	2	20	25
	Total ...		101,306	6	...	...	...	13	6	78	96	
Grand total for 1927-28				376,328	13	...	...	3	26	23	203	232

[Patna Division.]

in Bihar and Orissa during the year 1927-28.

of committee.				Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 19 which proved abortive for want of a quorum.	Number of meetings out of the total in column 19 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Officials.	Non-officials.	Europeans.	Indians.							
14	15	16	17	18	19	20	21	22	23	24
3	27	...	40	53	...	3	84.4	80.5	79.50	
2	8	...	10	23	2	1	66.80	60.21	64.04	
3	17	...	20	15	...	...	66.25	70.55	77	
2	17	...	20	14	...	...	75.42	66.80	69.67	
2	9	8	9	10	1	2	53.5	63.5	67.04	
10	...	8	6	15	...	1	51.6	...	61.6	
23	68	8	105	107	3	7	...	...	...
1	25	1	25	43	2	17	55.55	63.1	66.1	
...	15	1	14	14	2	1	...	60	60.	
1	14	...	15	14	...	1	71.43	75.51	75	
2	54	2	54	70	4	10	...	...	...
4	30	...	30	47	...	3	83.1	53.4	50.2	
1	9	...	10	21	...	1	95	84.8	71.4	
2	8	...	10	22	...	3	47.8	72.8	67.8	
2	8	...	10	14	1	...	78.9	94.5	74.1	
1	9	...	10	21	6	6	69	6.51	7.00	
3	23	...	25	20	...	...	40	59	56.5	
12	63	...	95	120	7	18	...	...	...
20	224	8	254	232	14	44	...	...	...

*Over and above the elected and nominated members, one Chairman was elected by the Commissioners.

FORM NO. I.—Statement showing the constitution of the municipalities

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members.			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
BIRHUT DIVISION.												
Siwan	16	Chapra ...	Bihar and Orissa Act VII of 1923.	48,415	1	...	...	...	2	3	30	35
	17	Bevelganj ...		8,186	1	...	...	...	2	...	8	10
	18	Siwan ...		11,863	1	...	...	...	3	...	10	13
			Total ...	68,464	3	...	...	...	5	3	38	44
Champaran	19	Motihari ...	Bihar and Orissa Act VII of 1923.	13,688	1	...	...	...	2	2	18	20
	20	Bettiah ...		24,521	1	...	...	...	1	3	15	19
			Total ...	38,209	2	...	...	...	3	5	23	28
Muzaffarpur	21	Muzaffarpur ...	Bihar and Orissa Act VII of 1923.	23,755	1	...	...	...	3	3	24	30
	22	Hajipur ...		16,760	1	...	...	...	3	1	13	15
	23	Lalganj ...		7,148	...	...	...	1	1	1	8	10
	24	Sitamarhi ...		10,628	1	...	...	...	3	...	13	15
		Total ...	58,291	3	...	...	1	5	5	56	70	
Darbhanga	25	Darbhanga ...	Bihar and Orissa Act VII of 1923.	53,700	1	...	...	...	3	3	24	30
	26	Madhubani ...		16,623	1	...	...	...	...	3	12	15
	27	Roosah ...		8,187	1	...	...	...	3	1	13	15
	28	Bamastipur ...		8,017	1	...	...	...	2	1	13	15
		Total ...	86,527	4	...	...	...	7	8	60	75	
		Divisional total for 1927-28.	254,383	13	...	...	1	25	21	188	233	

[Tirhut Division.]

in Bihar and Orissa during the year 1927-28—contd.

of committee.											Remarks.
Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in which quorum was proved above the want of a quorum.	Number of meetings out of the total in which quorum was proved above the want of a quorum.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	23	
14	15	16	17	18	19	20	21	22	23	24	
2	23	..	25	28	..	2	22.2	63.2	55.4		
2	8	..	10	11	..	..	22.7	71.0	61.8	
2	10	..	12	15	..	..	70.00	79.28	77.77	
6	41	..	47	59	..	2	..	..	..
4	16	..	20	16	..	..	63.7	59.2	75.2	
2	13	1	19	20	1	1	63.2	68.2	65.7		
6	24	1	29	26	1	1	..	..	..
2	27	1	29	28	..	2	22.0	65.1	62.9		
1	12	..	12	12	..	1	72.2	71.26	71.45		
1	9	..	10	25	..	4	10.0	69.6	7.0		
2	12	..	15	22	..	..	52.08	52.2	57.2	
9	61	1	69	88	..	7	..	..	..
2	27	1	29	55	..	10	20.2	52.6	50.4		
2	12	..	15	26	4	4	12.0	66.07	91.2		
2	12	1	14	11	2	2	24	59.2	64.2		
2	12	..	15	20	2	2	40.0	67.6	55.2		
10	66	2	78	111	8	24	..	..	..
21	201	4	228	267	9	25	..	..	..

FORM No. I.—Statement showing the constitution of the municipalities

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members.				
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	
BHAGALPUR DIVISION.	Monghyr...	39	Monghyr ...	Bihar and Orissa Municipal Act VII of 1922.	46,828	1	...	...	...	3	3	30	36
		40	Janalpur ...		24,887	1	...	...	...	3	1	75	30
		Total ...	71,653		2	...	...	...	5	4	35	66	
Bhagalpur		41	Bhagalpur ...	Bihar and Orissa Municipal Act VII of 1922.	69,879	1	...	...	...	3	2	30	35
		38	Colgong ...		5,413	1	...	...	...	1	1	8	10
		Total ...	74,291		2	...	...	...	4	3	32	35	
Furness		33	Furness ...	Bihar and Orissa Municipal Act VII of 1922.	14,102	1	...	...	...	3	3	20	26
		34	Kishanganj ...		7,994	1	...	...	...	3	...	13	15
		35	Katihar ...		11,196	1	...	...	...	3	...	8	10
		36	Forbesganj ...		4,983	...	...	...	1	1	1	8	10
Total ...	38,175	3	...	...	...	1	9	3	46	60			
Central Parganas		37	Deoghar ...	Bihar and Orissa Municipal Act VII of 1922.	12,566 (a)	...	...	...	...	3	1	13	15
		32	Sahibganj ...		11,820	...	...	...	1	2	...	8	10
		39	Dumka ...		7,300	1	...	...	...	1	3	13	15
		40	Madhupur ...		7,083	1	...	...	...	3	3	8	12
Total ...	38,624	3	...	...	...	1	7	5	40	53			
Grand Total ...	222,760	30	...	...	...	...	3	25	15	123	162		

[Bhagalpur Division.]

in Bihar and Orissa during the year 1927-28—contd.

of committees.				Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 19 which proved abortive for want of a quorum.	Number of meetings out of the total in column 19 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Officials.	Non-officials.	Europeans.	Indians.							
14	15	16	17	18	19	20	21	22	23	24
2	23	1	24	23	2	5	22.7	67.5	50.0	
7	18	5	15	17	...	2	57.1	88.0	77.0	
9	38	8	39	39	2	7	...	...	...
3	22	2	23	23	...	3	35.2	74.2	68.4	
1	9	...	10	11	...	...	61.8	60.0	79.5	
4	31	21	28	40	...	8	...	...	...
3	22	1	24	14	...	...	78.5	65.0	67.1	
4	11	...	15	24	...	...	31.2	66.2	56.9	
2	8	...	10	18	2	4	43.8	64.1	60.0	
1	9	1	9	14	1	...	68.1	59.5	60.0	
10	60	2	58	70	4	4	...	...	...
2	12	...	15	19	...	...	50.0	67.5	63.4	(c) The Chairman was elected from outside.
2	8	1	9	16	5	1	69.0	71.2	63.1	
1	14	1	14	23	2	1	43.5	60.2	59.1	
2	10	...	12	27	2	2	21.5	68.7	61.7	
7	45	2	50	55	9	4	...	...	...
30	163	12	180	244	15	22	...	...	...

FORM NO. I.—Statement showing the constitution of the municipalities

Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
ORISSA DIVISION.												
Cuttack	41	Cuttack ...	Bihar and Orissa Act VII of 1923.	58,568	...	...	1	...	4	2	24	30
	42	Jajpur ...		11,015	1	...	...	...	3	2	11	15
	43	Kendrapara ...		14,614	1	...	...	...	...	2	8	10
	44	Balasore ...		17,053	1	...	...	...	3	1	16	20
	45	Puri ...		86,694	1	...	...	...	8	1	16	20
Sambalpur	46	Sambalpur ...	19,546	1	...	...	...	2	2	16	20	
Total ...				168,504	5	...	1	...	14	10	91	115
CHOTA NAGPUR DIVISION.												
Hazaribagh	47	Hazaribagh ...	Bihar and Orissa Act VII of 1923.	17,060	1	...	...	...	2	2	16	20
	48	Chatra ...		6,228	1	...	...	...	2	1	13	16
	49	Giridih ...		18,874	1	...	...	...	2	1	16	20
Total ...				44,162	3	...	...	...	7	4	45	55
Ranchi	50	Ranchi ...	Bihar and Orissa Act VII of 1923.	39,829	1	...	...	...	2	2	20	25
	51	Lohardaga ...		7,152	1	...	...	...	2	...	8	10
	52	Doranda N. A. C.		4,581	...	...	...	1	2	5	...	8
Total ...				51,562	2	...	...	1	4	7	23	28
Palaman	53	Daltonganj ...	Bihar and Orissa Act VII of 1923.	9,817	1	...	...	...	1	2	13	15
Total ...				9,817	1	...	...	...	1	2	13	15
Manbhum	54	Purulia ...	Bihar and Orissa Act VII of 1923.	23,161	1	...	...	...	2	1	16	20
	55	Jhalsi ...		5,737	1	...	...	...	2	...	8	10
	56	Bagnanathpur ...		6,468	1	...	...	...	2	1	13	15
	57	Dhanbad ...		11,973	1	...	...	...	2	2	16	20
Total ...				47,339	4	...	...	...	6	4	53	63
Singbhum	58	Chaibasa ...	Bihar and Orissa Act VII of 1923.	9,178	1	...	...	...	2	...	13	15
	59	Chatracharpur		7,944	1	...	...	1	2	...	8	10
	60	Jugsalai N. A. C.		25,000	...	...	...	2	...	6	...	8
61	Jamshedpur N. A. C.	57,454	...	1	...	...	...	11	...	...	11	
Total ...				99,576	2	...	1	1	7	17	20	24
Divisional total for 1927-28.				361,277	13	...	1	2	32	24	186	223
Grand Total for 1927-28				1,260,088	63	...	2	7	124	112	767	1,023
Grand Total for 1926-27				1,260,088	63	...	1	7	123	104	767	1,023

[Orissa & Chota
Nagpur Divisions.]

in Bihar and Orissa during the year 1927-28.

of committees.				19	20	21	22	23	24	
Officials.	Non-officials.	Europeans.	Indians.							
				Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 19 which proved abortive for want of a quorum.	Number of meetings out of the total in column 19 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
14	15	16	17	18	19	20	21	22	23	24
4	20	1	20	37	..	11	24.9	47.1	42.9	
3	15	..	15	18	..	..	0.11	69.65	79.06	
3	8	..	10	28	4	3	43.5	64.1	60.	
3	17	..	20	15	..	..	48.88	61.88	60.	
3	17	..	20	15	..	1	71.1	66.3	69.7	
5	15	1	19	31	..	1	70.5	66.3	65.1	
19	96	3	113	129	4	15	..	..	..
2	18	1	19	24	..	..	87.5	83.7	83.	
2	13	..	15	16	..	3	53.1	43.7	44.1	
3	17	3	18	13	..	..	39.16	75.5	60.25	
7	46	3	53	59	..	3	..	..	..
5	20	4	21	16	..	..	31.2	57.8	54.9	
3	8	..	10	23	1	1	67.3	45.5	57.3	
4	4	3	6	15	3	..	70.	40.	76.	
11	33	8	37	54	3	1	..	..	..
2	13	1	14	16	..	..	43.75	73.21	71.25	
3	13	1	14	16	..	..	..	..	..
3	17	3	18	14	..	..	61.90	71.43	70.0	
3	6	..	10	19	2	2	63.0	64.00	64.00	
3	13	..	15	17	1	..	63.5	77.4	75.41	
5	13	3	17	19	..	..	61.01	74.4	71.1	
12	33	5	40	69	3	3	..	..	..
3	13	1	14	20	..	3	30.0	60.0	54.4	
1	9	..	10	27	..	5	81.5	69.3	70.4	
3	5	1	7	13	..	..	75.	53.	63.	
..	11	5	6	7	..	..	..	75.	75.	
6	33	7	27	66	..	7	..	..	..
36	164	23	200	257	6	23	..	..	..
166	807	43	875	1,560	49	180	..	..	..
137	669	47	876	1,114	65	106	..	..	..

FORM NO. II.—Statement showing the income of the municipalities

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates								
				Total receipts from petrol.	Terminal Tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-works.	Lighting rates.	Conservancy (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
Patna	1	Patna City	79,084	...	...	1,77,288	29,768	6,546	20,176	37,336	...	1,00,808
	2	Barh	5,977	...	...	976	3,301	679	976	...	...	5,070
	3	Bihar	1,782	...	...	835	3,489	1,583	...	...	...	6,475
	4	Dinapore Nizamut	3,117	...	...	16,030	7,799	1,160	...	...	...	6,970
	5	Khaganul	1,086	...	...	11,328	3,101	835	...	...	...	6
	6	Patna Administration Committee.	44,208	...	...	59,461	1,976	60	...	36,696	...	36,038
			Total	1,36,619	2,44,867	40,384	10,334	23,180	72,973	...	1,56,366
Gaya	7	Gaya	23,362	...	...	66,023	7,433	2,334	...	63,805	...	46,920
	8	Tikari	1,128	...	...	4,014	1,686	323	...	...	...	427
	9	Daudnagar	4,917	...	...	333	413	467	1,313	...	...	...
			Total	29,907	72,970	9,686	3,968	1,313	63,805	...	46,366
Shehabad	10	Arwah	6,189	...	...	20,864	7,647	1,534	...	27,539	...	5,873
	11	Jagdiabpur	36	...	...	60	3,000	211	...	...	...	...
	12	Buzar	313	...	...	1,086	3,000	438	...	...	...	3,667
	13	Dumraon	2,907	...	...	473	3,368	300	...	...	...	...
	14	Bhabua	9,513	...	...	973	1,137	973	...	...	...	...
	15	Sasaram	20,139	...	...	2,028	3,343	598	...	...	...	...
		Total	37,797	...	...	36,841	19,970	3,340	...	27,338	...	9,323
		Divisional Total	2,04,222	...	...	3,63,266	60,640	16,668	34,493	1,64,108	...	2,08,944

Taxes.		(II)—Realizations under Special Acts.									
Other taxes.		147									
Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	From other sources.								Total.
			From pounds.	From lottery earnings.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.		
16	16 (a)	15	16	17	18	18 (a)	18 (b)	18 (c)	18 (d)	19	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	237	3,67,006	2,110	...	10	...	316	103	...	2,604	
8,822	240	17,110	1,000	...	18	...	88	...	...	1,173
12,400	94	87,883	467	...	60	...	103	...	...	680
	67	21,008	102	...	83	...	...	33	...	238
	8	12,770	305	126	11	...	100	...	...	604
	14	1,12,700	1,282	22	29	...	...	...	...	1,410
31,248	652	5,70,043	5,465	207	159	...	607	201	...	6,000	
	100	1,67,305	1,093	5,355	128	...	...	...	1,522	7,941
	68	6,466	434	...	11	...	...	...	...	445
4,122	164	6,835	440	...	11	...	...	...	264	715
4,122	223	2,00,887	1,910	5,265	180	...	...	...	1,780	2,101
	103	72,230	860	371	104	...	...	...	...	1,325
8,688	17	5,935	108	...	19	...	...	...	...	167
8,926	47	17,158	890	186	15	...	...	...	...	761
8,723	19	11,680	665	295	44	...	...	19	...	1,123
4,124	20	8,556	856	...	18	...	53	48	59	1,049	
12,462	40	10,468	1,654	...	6	...	...	...	...	1,600
39,608	2,4	1,34,217	4,712	222	201	...	63	67	20	6,005	
74,863	1,512	9,12,037	12,067	6,884	610	...	720	268	1,658	21,965	

Revenue derived from municipal property and powers apart from taxation.

Rents of lands, houses, shops, (rent-houses), daks, bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees to be specified in detail in as many columns as may be necessary.		
20	21	22	23	24	25	26	27	27(a)	27(b)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,453	8,570	1,454	...	...	8,564	...	...	...	94
...	...	...	...	...	25	...	...	...	...
164	38	10	...	...	970	...	...	96	...
26	1,122	...	...	...	...	...	...	...	248
...
1,463	4,753	...	758	...	9,590	...	...	...	402
7,103	9,477	1,470	758	...	14,311	...	...	96	1,108
5,102	2,547	...	...	...	27,088	...	...	...	1,111
124	51	...	...	...	...	...	...	...	...
...	132	...	...	...	111	...	...	...	...
5,220	2,730	...	...	...	28,140	...	...	...	1,111
1,302	100	10	...	...	10,000	...	...	...	...
...	...	...	...	...	50	...	...	...	...
94	...	...	...	...	257	...	4	22	...
...	...	95	...	...	215	...	...	...	...
95	...	...	...	...	175	...	...	39	...
676	...	28	...	...	12,822	...	...	...	...
2,505	160	132	...	...	22,227	...	4	60	...
14,437	12,367	1,602	759	...	65,437	...	4	156	2,322

Revenue derived from municipal property and powers apart from taxation— — <i>cont'd.</i>						Grants and contributions (for general and special purposes).		
Plans under Municipal and other Acts.	Interest of investments.				Total.	From Government.		
	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.		For general purposes.	For educational purposes.	For medical purposes.
No.	\$.	\$.	\$.	\$.	\$.	\$.	\$.	\$.
20	20	20	21	22	23	24	25	26
11,215	8,208	..	..	..	29,498	4,932	10,157	175
474	..	..	..	..	499	..	884	..
409	..	..	..	..	1,577	..	2,304	..
963	463	..	..	..	2,924	..	1,869	..
110	..	..	..	..	110	..	800	..
81	1,900	..	..	..	18,651	..	1,276	..
16,223	5,625	..	..	..	52,157	4,932	17,130	175
3,791	1,021	..	..	..	40,514	..	6,268	..
92	..	..	..	..	267	398	453	..
104	..	..	..	..	347	470	2,020	120
2,987	1,221	..	..	..	41,128	778	8,709	120
547	..	..	..	..	12,116	400	2,576	..
46	..	..	..	..	103	Nil	520	..
235	..	..	..	..	712	1,600	536	..
73	..	..	..	..	411	1,580	1,058	..
74	..	..	..	..	382	..	218	..
405	..	..	..	..	13,485	..	2,050	..
4,379	..	..	..	..	37,163	3,400	7,299	..
17,618	6,480	..	..	..	1,21,443	6,110	23,199	295

Grants and contributions (for general and special purposes)—cont'd.							Miscellaneous.			
From local funds.			From other sources.				Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.					
57	58	59	60	61	62	63	64	65	66	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	1,782	17,046	2,078	2,628	4,708	
...	...	3,600	...	...	169	4,613	4	1,054	1,058
...	3,304	...	408	408	
...	1,809	...	141	141	
...	800	219	228	444	
...	4,976	...	6,053	...	766	766	
...	...	3,600	...	4,976	1,941	22,664	2,299	5,236	7,526	
1,000	16,396	80	5,168	5,208	
...	...	430	...	...	...	1,191	...	261	261
...	...	760	...	...	...	8,300	...	133	133
10,000	...	1,180	...	...	...	20,847	80	5,677	5,677
...	3,376	...	7,018	7,018	
...	629	...	43	43	
...	2,008	...	560	580	
...	75	...	...	3,673	13	300	112	
...	218	...	1,001	1,001	
...	3,060	300	203	603	
...	78	...	...	10,774	213	3,021	9,223	
10,000	...	4,780	75	4,976	1,941	64,375	3,021	19,738	22,305	

Bihar and Orissa during the year ending 31st March 1928—contd.

Total income of the year, excluding opening balance.	Extraordinary and debt.									Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 16) per head of population.	Remarks.
	Self-proceeds of Government securities and withdrawals from Savings Bank.		Loans.		Advances.		Deposits.	Total.						
	From Government.	Realised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.									
47	48	49	50	51	52	53	54	55	56	57	58	59	60	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. s. p.	Rs. s. p.		
4,90,049	3,894	...	...	...	...	37,854	7,669	46,317	4,60,366	5,49,380	3 6 1	3 13 0	
24,493	...	...	...	...	...	4,156	153	4,318	28,601	34,779	2 0 4	2 14 8	
49,881	...	...	...	...	...	...	...	...	42,681	44,643	1 0 6	1 2 8	
26,108	...	...	...	...	...	2,037	99	2,126	28,234	41,361	1 6 10	1 10 7	
15,728	...	...	...	...	...	...	...	...	15,728	17,384	1 14 7	2 2 11	
1,38,979	40,000	50,000	...	...	...	...	3,192	93,192	3,92,171	2,77,164	11 13 10	14 11 3	
6,79,078	43,894	50,000	...	...	...	44,047	1,012	1,47,953	9,27,031	9,68,950	2 16 0	3 8 0	
2,57,324	...	...	...	...	...	29,450	25,413	48,863	3,06,187	3,30,140	2 12 4	3 12 11	
8,670	...	...	...	...	...	...	46	46	5,716	9,844	1 5 6	1 12 9	
11,596	...	...	...	...	...	564	204	768	12,164	16,981	0 13 10	1 5 5	
2,77,320	...	...	...	...	...	24,014	25,668	49,677	3,27,067	3,56,974	2 7 8	3 6 10	
96,963	...	...	...	...	...	5,112	1,454	6,566	1,09,639	1,09,719	1 12 8	2 6 0	
6,795	...	...	...	...	...	389	159	518	7,313	7,349	0 11 1	0 12 8	
21,229	...	...	...	...	...	...	...	...	21,229	21,542	1 11 2	2 1 7	
16,189	...	...	...	...	...	4,172	...	4,172	20,341	25,968	0 13 5	1 2 3	
9,305	...	...	...	...	...	760	300	1,060	10,255	19,766	1 3 3	1 11 1	
37,016	...	...	...	...	...	1,135	...	1,135	38,151	68,200	0 13 11	1 10 6	
1,87,397	...	...	...	...	...	11,838	1,913	13,441	2,00,838	2,38,635	1 6 2	1 13 7	
11,43,265	43,994	50,000	...	...	...	79,589	36,588	3,11,071	12,54,936	12,59,259	2 6 10	3 0 7	

FORM No. II.—Statement showing the income of the municipalities

Name of Division and district.	Serial number of municipality.	Name of municipality.	Balances in hand at the close of last year.	Municipal rates and taxes.								
				Total receipts from octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Consumption (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11	12	13
TIBHUT DIVISION.												
Saran ...	16	Chayra ...	Rs. 18,892	Rs. ...	Rs. ...	Rs. 43,082	Rs. 5,082	Rs. 1,413	Rs. 1,340	Rs. ...	Rs. ...	Rs. 16,675
	17	Bevelganj...	400	...	...	2,583	440	30	3,437	...	...	...
	18	Siwan ...	42	...	...	10,954	2,648	655	...	...	...	4,464
		Total ...	19,748	...	...	56,679	9,154	2,097	4,776	...	...	21,159
Champaran ...	19	Mothari ...	2,623	...	...	18,412	1,417	388	...	...	...	5,523
	20	Bettiah ...	943	...	...	25,010	3,009	470	...	...	...	9,971
		Total ...	3,566	...	...	43,423	4,416	758	...	...	...	15,494
Muzaffarpur ...	21	Muzaffarpur ...	36,711	...	...	62,424	5,775	1,153	18,416	40,888	...	29,895
	22	Hajipur ...	795	...	...	12,086	1,480	406	...	...	...	4,979
	23	Lalganj ...	705	...	...	5,623	833	170	...	...	...	...
	24	Sitamarhi...	1,014	...	...	12,193	1,463	368	...	...	...	3,023
		Total ...	20,965	...	...	82,334	9,630	3,167	18,416	40,888	...	30,727
Darbhanga ...	25	Darbhanga ...	7,814	...	...	16,324	10,347	1,876	...	...	...	17,460
	26	Madhubani ...	1,166(a)	...	...	1,461	5,804	673	...	...	...	5,780
	27	Roserah ...	1,513	...	...	86	2,323	238	...	...	...	...
	28	Bamastipur ...	3,162	...	...	2,035	2,908	335	...	...	...	5,267
	Total ...	13,655	...	...	19,906	21,041	3,122	...	...	...	28,467	
	Grand total 1927-28 ...	86,494	...	...	2,02,340	45,341	8,173	25,198	40,988	...	...	1,06,897

(a) The difference in closing balance of 1926-27 and opening balance of 1927-28 is due to exclusion of dispensary account in the year 1927-28.

Municipal rates and taxes—consolidated.			Realizations under Special Acts.										150
Other taxes.			From other sources.										
Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fee.	Fido warehouse fees.	Petroleum fees.	Fees from motor-vehicles.	Fees on musical professions.	Miscellaneous.	Total.		
14	14(a)	15	16	17	18	18(a)	18(b)	18(c)	18(d)	18(e)	19		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	108	69,864	775	514	84	...	48	...	...	...	1,719
...	9	6,467	400	...	17	...	...	...	...	...	425
...	6	12,753	370	1,750	18	...	...	...	...	...	2,124
...	118	98,883	1,668	2,543	117	...	66	...	...	...	4,269
...	41	25,070	607	...	4	...	162	760	...	...	1,658
...	317	39,707	1,322	...	35	...	212	30	...	...	1,900
...	369	65,416	2,049	...	39	...	374	780	...	...	3,242
...	369	1,46,886	463	307	224	...	809	1,768	...	...	3,680
...	228	19,130	359	...	108	...	95	...	...	...	562
...	61	9,805	60	...	45	...	...	62	...	18	195
...	204	10,360	322	435	51	...	530	...	...	...	1,298
...	939	1,94,181	1,168	602	438	...	1,434	1,820	...	18	5,676		
22,416	86	69,513	550	1,124	149	...	...	...	...	...	1,688
8,658	307	29,388	164	...	88	...	...	...	...	...	350
4,172	46	6,768	212	...	71	...	...	...	...	...	288
8,442	115	16,168	300	...	93	...	208	...	...	...	601
41,516	686	1,15,307	1,226	1,124	309	...	208	...	...	...	2,907
41,516	2,081	4,09,217	8,001	4,489	963	...	2,022	2,600	...	19	16,143		

Revenue derived from municipal property and powers apart from taxation.

Rents of lands, houses, <i>sevatis</i> (rest-houses), daks bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees.				
							Income from baring-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees.	Fees from library and rest of Town Hall.	
20	21	22	23	24	25	26	27	27(a)	27(b)	27(c)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
299	594	245	18	...	9,247	...	...	...	...	...
158	69	...	...	...	...	...	...	...	...	...
480	...	11	...	...	944	...	...	...	...	...
923	432	366	18	...	10,291	...	...	...	...	...
430	278	5	...	551	4,327	...	...	49	...	...
...	...	...	1,780	...	4,189	...	...	633	...	...
450	278	5	1,790	551	8,518	...	...	672	...	...
8,944	169	...	858	...	279	...	...	7,933	105	290
824	34	18	...	...	1,930	...	...	...	69	...
212	...	...	...	...	682	...	...	...	9	...
...	...	...	...	...	2,053	...	...	...	...	...
4,980	203	10	856	...	4,944	...	...	7,933	168	299
8,607	93	63	1,263	...	7,210	...	...	...	...	...
...	...	180	...	...	9,766	...	...	...	...	...
959	...	...	...	...	637	...	...	...	46	...
2,354	220	...	1,856	...	2,745	...	...	725	76	...
5,220	818	198	3,100	...	30,598	...	...	724	133	...
18,552	1,356	670	5,782	551	44,139	...	...	9,330	306	290

Revenue derived from municipal property and powers apart from taxation —continued						Grants and contributions (for general and special purposes)—continued		
Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total.	From Government.		
	For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.
28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
508	4,050	87	485	...	15,523	...	4,614	3,283
118	...	...	...	...	897	...	481	...
705	...	...	...	...	2,140	...	1,208	171
1,389	4,050	87	485	...	18,000	...	5,501	3,404
318	...	...	202	...	6,160	260	1,629	7,620
66	300	...	...	...	6,061	...	1,604	...
397	300	...	202	...	13,121	250	3,103	7,890
1,074	309	...	...	...	15,759	4,500	4,732	...
143	...	...	...	...	3,005	...	1,624	85
119	...	...	...	...	1,002	...	433	...
660	...	...	90	...	2,823	...	1,188	120
2,886	209	...	90	...	32,599	4,500	7,907	206
804	...	...	...	...	13,030	...	5,404	...
377	...	...	...	...	10,193	...	1,416	...
109	...	...	17	...	1,068	...	803	...
353	...	...	...	...	8,318	...	1,080	709
1,533	...	...	17	...	32,609	...	9,603	709
6,133	4,559	87	734	...	66,319	4,750	37,354	13,138

Grants and contributions (for general and special purposes)— <i>cont'd.</i>							Miscellaneous.			
From local funds.			From other sources.				Total.	Receives on account of services rendered to private individuals.	Other items.	Total.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.					
37	38	39	40	41	42	43	44	45	46	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	9,450	...	2,000	10,026	20,528	...	1,410	1,410	
...	...	744	...	...	291	1,316	...	118	118
...	...	8,614	...	...	3,712	13,798	...	1,072	1,072
...	...	18,808	...	2,000	14,029	44,833	...	2,604	2,604	
...	...	11,000	...	...	3,433	24,131	...	474	474
...	400	...	...	1,984	...	607	607	
...	...	11,000	400	...	3,433	26,066	...	981	981	
...	941	...	...	10,178	1,640	1,610	3,250	
...	...	3,100	...	...	2,601	7,310	...	457	457
...	428	...	61	61	
...	...	4,980	...	60	3,606	9,164	...	740	740	
...	...	7,200	941	50	6,107	27,070	1,640	2,386	4,536	
...	5,404	...	2,260	2,260	
...	1,416	...	4,200	4,200	
...	...	2,000	...	...	375	2,178	...	28	28
...	...	4,120	2,125	220	983	11,160	...	21	21	
...	...	6,120	2,125	220	1,267	21,154	...	6,406	6,406	
...	...	49,338	4,476	2,370	24,926	1,10,151	1,640	12,077	14,717	

in Bihar and Orissa during the year ending 31st March 1928—contd.

47	Extraordinary and Debt.								56	57	58	59	60
	Sub-proceeds of Government securities and withdrawal from Savings Bank.		Loans.		Advances.		Deposits.	Total.					
	From Government.	Raised in the open market.	Realisation of Sinking Fund for repayment of loans.	Permanent.	Others.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Remarks.	
1,76,948	1,886	7,083	6,720	1,36,677	1,44,300	1 9 10	3 19 0		
8,859	40	100	33	333	9,083	9,561	0 13 8	1 1 4		
37,881	1,380	10,047	11,386	40,167	40,200	1 9 4	3 3 1		
1,63,588	40	3,006	17,113	20,249	1,63,886	2,02,979	1 9 0	2 9 10		
58,097	1,005	1,005	59,093	61,886	1 13 9	4 3 3		
50,853	4,131	...	4,131	54,986	55,832	1 10 2	2 1 8		
1,08,385	4,131	1,005	5,136	1,14,021	1,17,687	1 11 6	2 13 8		
1,81,707	3,361	6,646	11,907	1,69,614	3,30,325	4 8 8	5 8 9		
30,464	645	683	1,477	31,041	32,706	1 9 3	1 13 0		
6,476	800	336	688	9,313	10,017	0 15 2	1 3 11		
33,394	1,386	1,188	...	2,670	36,964	37,778	1 13 4	3 3 8		
2,54,041	1,386	7,493	7,014	16,780	2,70,821	3,00,826	3 14 2	3 13 5		
21,022	16,177	4,663	20,840	2,11,668	1,19,662	1 4 5	2 1 5		
36,576	1,638	1,636	40,368	41,639	1 5 6	2 5 1		
11,830	50	...	...	50	11,880	12,698	0 13 3	1 6 1		
38,239	38,269	41,431	3 4 3	4 13 3		
1,79,133	50	15,177	4,409	22,736	2,01,869	2,15,639	1 5 5	2 1 3		
7,05,647	1,436	20,808	22,631	64,900	7,70,447	8,27,631	1 13 6	3 13 5		

FORM No. II.—Statement showing the income of the municipalities

Name of Division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates								
				(I)—Ootrol.		Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
				Total receipts from ootrol.	Terminal tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13
BHAGALPUR DIVISION.												
Monghyr ...	29	Monghyr ...	Rs. 19,401	...	...	Rs. 40,038	Rs. 4,001	Rs. 1,808	Rs. 2,825	Rs. 35,599	...	Rs. 25,097
	30	Jamalpur...	83,026	...	...	46,059	2,995	701	...	...	...	19,896
		Total ...	52,427	...	...	86,097	6,996	2,509	2,825	35,599	...	44,993
Bhagalpur ...	31	Bhagalpur ...	29,176	...	...	65,124	9,920	1,125	8,750	57,097	...	46,000
	32	Coibung ...	2,929	...	...	4,375	656	91	...	...	...	1,400
		Total ...	30,405	...	...	69,499	10,576	1,216	8,750	57,097	...	47,550
Farma ...	33	Farma ...	43,289	...	...	18,569	(c) 7,825	538	...	...	...	9,420
	34	Kishanganj ...	18,330	...	...	968	14,029	1,710	...	...	...	4,568
	35	Kalihar ...	6,513	...	...	13,214	4,174	842	...	...	...	5,621
	36	Forbesganj ...	6,218	...	...	940	3,809	1,600	...	...	...	3,189
	Total ...	68,889	...	...	31,696	29,807	4,890	...	...	...	22,798	
Santal Parganas ...	37	Deoghar ...	5,740	...	...	9,475	1,098	390	...	...	...	11,910
	38	Bahadurganj ...	6,504	...	...	19,469	2,506	748	...	...	...	7,584
	39	Daman ...	5,182	...	...	9,919	2,200	667	...	...	...	3,415
	40	Mudbhoy ...	13,548	...	...	10,576	2,003	440	...	...	...	9,647
	Total ...	29,974	...	...	65,339	7,805	2,154	...	...	...	21,556	
	Grand Total for 1927-28	1,51,185	...	...	2,42,615	85,281	20,080	11,075	91,500	...	1,47,825	

and taxes.		(II).—Realizations under Special Acts (4).									
Other taxes.		From other sources.									
Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination.	Jute warehouse fees.	Patrolman fees.	Fees on market procession.	Miscellaneous.	Total.	
14	14(a)	15	16	17	18	18(a)	18(b)	18(c)	18(d)	18(e)	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,219	1,10,602	1,265	508	48	...	...	...	636	...	2,449
...	56	69,204	945	...	16	...	...	...	4	...	965
...	2,275	1,79,806	2,210	508	58	...	...	...	689	...	3,614
...	274	1,68,290	2,243	1,172	29	...	64	...	...	...	2,609
88	13	6,627	514	...	9	...	20	...	...	...	943
82	297	1,26,977	2,157	1,172	28	...	84	...	...	...	4,452
...	18	24,271	1,705	...	52	...	21	...	...	...	1,789
6,096	25	27,292	1,428	...	26	...	...	...	...	...	1,604
...	24	22,875	2,418	...	41	...	...	...	...	...	2,469
5,241	24	14,928	880	...	22	...	...	...	...	...	882
11,427	151	1,00,598	6,481	...	141	...	21	...	...	...	8,008
5,400	20	22,211	906	797	45	...	...	...	...	...	1,746
...	74	20,461	653	...	69	...	262	5	(b) 425	...	1,398
...	14	16,023	507	...	6	...	79	...	2	...	894
...	80	28,765	476	(a) 25	20	...	82	...	120	...	728
5,400	204	1,02,520	2,241	628	129	...	414	5	547	...	4,408
12,929	2,919	5,78,600	14,229	2,612	266	...	222	2	1,105	...	12,927

Revenue derived from municipal property and powers apart from taxation:

Rents of lands, houses, sheds [res-houses], dhak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary) (11).		
							Taxies from burmahghats and burial-grounds.	Sale of right-soil.	Other fees.
20	21	22	23	24	25	26	27	27(a)	27(b)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
641	368	188	...	...	3,085	...	...	...	...
483	4,130	...	...	...	3,132	...	...	...	...
984	4,408	183	...	...	5,167	...	...	...	...
3,891	1,059	...	...	...	2,445	...	...	130	7,881
91	...	7	...	...	...	...	...	...	...
3,983	1,062	7	...	...	2,445	...	...	127	7,881
491	1	...	148	363	1,835	...	...	...	...
43	...	...	...	...	568	...	...	...	81
951	...	86	...	...	80	...	...	...	...
98	...	...	...	...	177	...	...	...	...
1,613	1	85	148	362	2,670	...	...	...	35
...	...	...	123	...	2,478	...	...	12	273
608	...	...	...	...	2,454	...	...	...	...
154	63	...	...	...	20	...	...	...	...
31	...	...	104	...	940	...	80	90	...
1,053	63	...	227	...	7,392	...	90	111	373
7,613	5,614	225	375	363	18,164	...	90	241	7,905

Fines under Municipal and other Acts.	venue derived from municipal property and powers apart from taxation —contd.					Grants and contributions (for general and special purposes).		
	Interest of investments.			Premium on loans.	Total.	From Government.		
	For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.
26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
...	4,905	300	4,675	...
...	7,073	500	1,593	...
1,236	11,073	900	6,404	...
1,345	253	...	...	...	17,303	10,000	4,667	...
10	114	675	564	...
1,061	333	...	...	...	17,417	10,675	5,351	...
595	3,343	2,000	1,612	1,928
230	885	300	593	...
301	1,467	...	363	...
376	651	450	471	145
1,431	6,333	2,650	3,038	2,070
1,573	5,463	...	1,376	...
345	4,567	...	1,260	...
600	250	...	1,063	100	813	3,634
463	1,707	...	776	...
3,576	250	...	13,380	109	4,334	3,934
7,364	353	...	256	...	46,660	14,325	18,077	5,704

Grants and contributions (for general and special purposes)—contd.							Miscellaneous.			
From local funds.			From other sources.				Total.	Receivables on account of services rendered to private individuals.	Other items.	Total.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.					
27	28	29	40	41	42	43	44	45	46	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
200	3,100	...	...	8,472	...	12,577	12,577	
...	...	800	...	...	...	2,292	206	508	70
200	...	800	3,100	...	...	10,864	206	14,080	14,276
...	644	...	...	15,211	...	2,519	2,519	
...	1,269	0	17	26	
...	644	...	...	16,970	0	2,236	2,245	
...	...	11,063	...	...	8,534	25,932	3	196	196
...	792	...	907	907	
...	66	...	...	429	...	468	468	
...	1,060	...	190	190	
...	...	11,662	66	...	8,634	28,130	3	1,940	1,949	
...	510	...	...	1,886	...	586	586	
...	...	1,361	...	...	1,735	4,256	...	215	215
...	...	1,450	...	...	1,224	7,220	...	673	673
...	776	...	203	203	
...	...	2,711	510	...	2,969	14,138	...	1,776	1,776	
200	...	14,673	4,230	...	11,668	60,262	206	21,022	21,240	

[Bhagalpur Division.]

Bihar and Orissa during the year ending 31st March 1927—contd.

Total income of the year excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 10) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
	Loans.				Advances.								
	Sal-proceeds of Government securities and withdrawal from Savings Bank.	From Government.	Bailed in the open market.	Realisations of sinking fund for repayment of loans.	Forment.	Other.	(iv) Deposits.	Total.					
47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. s. p.	Rs. s. p.	
40,005	10,364	3,793	14,167	1,54,163	1,73,869	3 5 9	3 15 10	
30,433	3	64	67	80,619	1,13,545	3 13 7	3 3 10	
30,433	10,366	3,877	14,243	2,34,691	2,87,108	3 6 1	3 1 3	
27,939	20,672	10,947	31,619	2,56,951	2,87,137	3 11 9	3 4 11	
8,979	613	18	631	9,569	11,798	1 3 9	1 10 4	
36,861	31,264	10,366	41,630	2,69,610	2,96,915	3 10 0	3 3 0	
65,633	60	7,333	7,393	73,626	1,16,794	3 6 11	4 10 6	
31,500	200	19	219	31,719	46,108	3 7 3	3 15 6	
28,718	25	25	28,743	35,260	3 3 1	3 9 0	
27,717	2,438	...	2,438	20,153	26,373	3 0 0	3 9 0	
1,43,467	1,698	7,977	10,675	1,54,143	2,28,631	3 10 1	3 13 1	
37,993	10	...	...	10	38,003	43,743	3 4 7	3 1 3	
40,399	180	180	41,043	47,540	3 8 3	3 7 4	
25,602	1,301	3,532	4,833	30,447	35,629	3 2 6	3 7 4	
39,374	674	674	33,946	46,408	4 1 0	4 6 11	
1,36,769	10	1,301	4,377	5,678	1,43,440	1,73,414	3 10 10	3 9 0	
7,37,538	10	35,639	36,500	62,139	7,60,773	9,30,368	3 9 7	3 5 0	

(a) Represents realization under Motor and Vehicles Act.
 (b) Represents fees from Government hat.
 (c) Includes Rs. 3,607 representing tax on vehicles with animals plying for hire.

Form no. II.—Statement showing the income of the municipalities

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates and taxes									Consentuary (including scavenging and latrine rates).
				Octobr.		Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	
				Total receipts from Octobr.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
ORISSA DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack ...	41	Cuttack ...	29,163	...	...	52,800	4,245	3,131	7,014	...	...	...	44,1
	43	Jajpur ...	504	...	...	848	508	397	...	...	...	...	2,0
	43	Kendrapara ...	5,404	...	...	918	1,631	448	366	...	...	...	4,6
Balsore ...	44	Balsore ...	3,841	...	...	3,644	2,428	510	538	...	...	...	5,71
	45	Puri ...	50,735	...	...	47,335	4,219	247	...	...	...	...	30,48
Sambalpur ...	45	Sambalpur ...	16,833	47,998	...	...	7,819	...	5,905	...	...	...	6,61
		Total	1,06,520	47,998	...	1,05,805	20,288	4,623	17,618	...	...	...	90,63
CHOTA NAGPUR DIVISION.													
Hazaribagh ...	47	Hazaribagh ...	7,455	...	...	10,684	3,753	430	...	...	...	...	14,27
	48	Chatra ...	3,040	...	...	629	958	234	...	...	...	...	...
	46	Giridih ...	10,424	...	...	14,637	1,678	597	...	...	...	...	9,90
	Total	30,919	...	...	34,950	6,389	1,231	...	...	...	...	...	23,17
Ranchi ...	50	Ranchi ...	38,908	...	...	47,085	9,041	3,531	...	...	...	...	44,231
	51	Lohardaga ...	1,614	...	...	115	2,950	639	...	...	...	...	1,461
	52	Donanda notified area committee.	78,400	...	...	6,808	803	40	...	...	...	...	3,124
	Total	45,012	...	...	54,068	12,494	4,200	...	...	...	...	...	48,804
Palamaner ...	53	Daltonganj ...	17,859	...	...	3,725	1,440	167	886	5,577	...	...	6,471
		Total	17,859	...	...	3,725	1,440	167	886	5,577	...	...	6,471
Manbhum ...	54	Parulla ...	6,232	...	...	25,469	3,538	1,456	...	...	...	...	16,073
	55	Jhaida ...	309	...	...	9,748	1,498	388	...	...	...	...	...
	56	Baghunathpur ...	3,658	...	...	...	183	176	...	...	...	...	851
	57	Dhanbad ...	18,207	...	...	23,256	6,409	267	...	...	...	...	10,971
	Total	28,396	...	...	57,648	11,896	2,309	...	...	...	...	...	28,094
Singbhum ...	58	Chaibasa ...	7,970	...	...	13,303	3,383	648	...	...	...	...	6,941
	59	Chakradharpur ...	1,790	...	...	4,927	1,956	463	...	...	...	...	3,194
	60	Jurmala notified area committee.	11,160	...	...	7,518	788	393	...	...	...	...	5,088
	61	Jamshedpur notified area committee.	75,064	...	...	...	3,753	...	...	...	...	...	...
	Total	95,984	...	...	34,948	6,797	1,328	...	...	...	...	...	15,128
	Total for 1927-28	3,06,140	...	...	1,74,487	40,970	9,068	886	5,577	...	...	...	1,31,704
	Grand total for 1927-28	7,86,682	47,998	...	10,79,315	3,31,636	68,613	77,188	3,08,407	...	...	...	6,38,479
	Grand total for 1926-27	6,00,436	55,082	...	10,10,778	3,14,683	44,813	94,879	2,30,390	...	...	...	6,02,888

Municipal rates and taxes—contd.		(II)—Realizations under special Acts.									
Other taxes.		From other sources (II).									
Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees from motor vehicles.	Fees on mutual provident societies.	Miscellaneous.	Total.
14	14 (a)	15	16	17	18	18 (a)	18 (b)	18 (c)	18 (d)	18 (e)	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	23	1,12,379	787	6,944	59	...	...	...	...	...	6,730
5,071	28	10,813	600	...	10	...	...	...	28	...	638
6,617	74	14,203	108	...	35	...	...	...	...	...	208
11,748	3	34,614	483	616	1	...	28	...	...	...	1,096
...	140	88,152	222	948	31	...	111	...	...	...	1,297
...	8	69,346	1,288	65	11	...	120	...	...	...	1,484
24,238	271	3,10,266	3,467	7,588	197	...	257	...	28	...	11,454
...	...	37,168	673	...	52	...	62	3,110	...	...	3,496
4,000	10	5,807	720	...	7	...	...	557	...	...	1,284
...	141	36,948	909	3,728	54	...	79	1,151	...	3	4,933
4,000	157	66,343	3,201	3,728	118	...	141	4,818	...	2	10,003
...	267	1,04,143	801	2,687	30	...	...	1,280	...	...	5,054
4,247	37	9,139	341	...	17	...	226	80	...	...	834
...	1	10,824	167	...	7	...	...	...	...	...	164
4,247	305	1,24,116	1,290	3,637	54	...	226	1,280	...	...	5,863
4,793	165	23,179	1,126	...	33	...	40	...	...	...	1,208
4,793	165	23,179	1,126	...	33	...	40	...	...	...	1,208
...	41	47,454	1,036	2,592	14	...	316	687	...	...	4,645
...	58	11,677	760	...	3	...	...	...	...	...	758
2,271	14	3,565	262	...	...	...	...	...	...	...	363
...	17	89,730	1,368	600	...	...	326	...	...	48	2,343
2,271	135	1,02,336	3,416	3,192	17	...	643	687	...	49	8,008
...	118	26,283	626	...	9	...	...	...	...	...	635
...	...	10,439	227	...	...	...	...	...	...	...	267
...	64	12,697	558	...	18	...	...	...	...	...	676
...	903	3,555	392	...	...	...	...	...	...	...	292
...	964	50,644	1,768	...	37	...	...	...	...	...	1,790
16,410	1,726	3,89,808	9,614	6,867	246	...	1,049	6,841	...	60	26,855
1,78,654	8,395	26,61,347	45,708	39,931	2,250	...	4,617	9,441	299	3,009	95,194
1,87,348	4,969	25,74,177	43,830	26,316	2,075	...	5,189	2,734	61	6,491	86,698

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Revenue derived from municipal property and powers apart from taxation.

20	21	22	23	24	25	26	27	27 (a)	27 (b)	27 (c)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,108	95	1,035	...	...	388	...	...	...	...	...
541	95	...	...	...	479	...	...	...	...	...
199	195	...	...	...	918	...	...	...	31	...
410	3	384	...	...	1,000	...	...	...	1	...
8,605	264	69	585	...	10,778	...	...	...	15,489	...
2,321	230	431	2,732	...	1,614	...	...	45	150	...
14,182	873	1,800	3,315	...	15,878	...	...	45	18,611	...
2,735	...	9	815	...	3,045	...	...	...	...	...
120	...	138	...	...	1,048	...	...	...	...	...
...	...	45	315	...	880	...	...	236	...	...
2,855	...	193	630	...	3,998	...	...	236	...	...
2,613	1,700	...	...	...	17,013	...	...	...	...	...
254	26	9	143	...	1,289	...	...	...	861	...
...	108	...	...	...	...	...	...	...	...	...
2,786	1,834	9	143	...	16,396	...	...	...	861	...
234	70	5	847	...	16,366	...	93	...	...	...
224	70	5	847	...	16,366	...	93	...	...	...
4,092	...	...	...	...	13,731	...	...	...	...	...
267	49	400	...	...	396	...	49	...	...	...
3	...	8	...	...	196	...	...	...	...	...
...
4,363	49	400	...	...	13,333	...	49	...	...	...
318	...	84	343	...	3,306	...	...	...	120	...
...
...	...	...	...	...	...	...	...	...	120	...
...
318	...	84	343	...	3,306	...	...	...	249	...
10,530	1,063	606	1,889	...	54,081	...	146	238	1,110	...
59,363	22,023	4,004	13,074	918	1,97,277	...	234	9,998	25,339	280
65,473	25,271	5,626	10,461	1,613	2,14,686	288	97	7,106	27,036	...

Fees from library and post from football.

Revenue derived from municipal property and powers apart from taxation <small>— consolidated —</small>						Grants and contributions (for general			
Fines under Municipal and other Acts.	Interest of Investments.				Total.	From Government.			
	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.		For general purposes.	For educational purposes.	For medical purposes.	
									28
29	30	31	32	33	34	35	36		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,422	...	...	...	...	5,046	3,000	4,900	599
153	...	...	...	...	1,307	1,168	792	...
153	...	...	...	...	1,491	...	686	800
302	...	...	72	...	2,080	2,850	2,603	...
228	5,072	...	...	...	20,723	4,011	3,027	...
616	...	...	...	...	8,318	...	4,890	...
2,069	5,072	...	72	...	27,926	12,412	10,892	699	
289	...	...	...	...	5,372	10,000	4,327	...
208	...	...	...	...	1,509	...	854	...
1,026	...	...	...	...	2,502	...	905	...
1,512	...	...	...	...	9,228	10,000	5,850	...
1,691	...	...	...	...	25,216	...	11,770	...
254	...	...	...	...	2,622	...	740	...
...	...	...	...	...	108	8,750	1,408	...
2,245	...	...	...	...	24,126	2,160	12,012	...
184	4,954	...	...	...	22,642	...	1,977	...
184	4,954	...	...	...	22,642	...	1,977	...
688	...	...	...	...	17,209	...	12,422	...
141	...	...	...	...	1,201	...	274	...
7	...	...	...	...	214	...	610	...
600	...	...	...	...	600	...	1,212	...
1,442	...	...	...	...	19,222	...	5,019	...
421	190	...	...	...	2,591	640	1,712	...
55	...	...	...	...	25	240	268	...
122	...	...	...	...	245	1,000	...	...
...	...	...	...	...	...	...	2,250	...
598	190	...	...	...	2,091	2,580	6,121	...
5,022	6,122	...	...	...	61,705	12,720	22,001	...
40,075	22,122	87	1,122	...	2,06,922	5,229	1,22,222	12,022	
22,274	22,222	207	1,422	...	4,17,222	67,222	2,22,222	22,222	

and special purposes).

Miscellaneous.

From local funds.						From other sources.			Miscellaneous.	
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Excesses on account of services rendered to private individuals.	Other items.	Total.	
57	58	59	60	61	62	63	64	65	66	
Es.	Es.	Es.	Es.	Es.	Es.	Es.	Es.	Es.	Es.	
...	6,206	97	637		
20	1,971	...	89		
...	1,185	...	5		
...	5,933	...	974		
...	8,008	798	4,031	5,1	
...	4,899	...	1,407	1,4	
20	30,224	885	7,933	3,1	
...	14,337	...	1,508	1,4	
...	664	...	237	1	
...	625	...	748	7	
...	15,656	...	2,046	2,0	
...	11,770	...	1,849	1,8	
...	740	...	300	2	
...	4,558	...	431	4	
...	17,095	...	2,489	2,4	
...	1,977	89	411	4	
...	1,977	86	4.1	4	
...	2,423	...	15,079	15,	
...	574	...	141	141	
...	810	...	210	210	
...	6,000	...	...	7,512	249	823	1,	
...	6,000	...	...	11,019	249	14,731	14,	
...	2,355	...	908	908	
200	1,408	...	337	337	
...	...	400	...	...	105	2,115	...	99	99
...	2,250	...	...	...
300	...	408	...	...	100	9,433	...	1,396	1,
200	...	408	6,070	...	108	45,343	308	21,185	21,	
10,240	...	63,097	14,871	7,148	36,808	2,39,096	5,780	83,971	83,	
22,830	636	62,944	27,223	130	54,040	4,91,743	5,412	83,971	84,	

[Orissa and Chota Nagpur Divisions]

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in the Chota Nagpur Division during the year ending 31st March 1928—consolid.

Total income of the year, excluding opening balance.	Extraordinary and debt.									Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 10) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
	Sale proceeds of Government securities and withdrawal from Savings Bank.		Loans		Advances.		Deposits.	Total.						
	From Government.	Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Permanent.	Other.									
47	48	49	50	51	52	53	54	55	56	57	58	59	60	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.		
1,33,906	50	3,078	3,159	4,325	1,37,401	1,66,643	1 14 6	3 4 4		
14,595	30	951	127	1,128	15,423	15,927	0 14 0	1 2 0		
17,133	450	327	827	17,975	23,439	0 15 7	1 3 8		
34,717	435	323	807	35,524	39,365	1 7 2	2 0 0		
1,42,968	13,088	9,330	32,068	1,65,954	2,16,560	2 4 6	3 11 0		
85,454	156	1,673	923	2,790	83,165	1,05,068	5 1 7	6 4 0		
4,37,698	316	19,330	12,323	32,764	4,60,459	5,96,972	2 1 9	3 13 3		
62,761	1,133	673	3,005	64,766	72,321	2 3 1	3 10 10		
9,491	643	..	643	10,134	12,174	0 11 3	1 3 5		
34,931	30	310	..	240	35,181	45,545	1 5 11	1 13 7		
1,07,133	30	1,083	673	3,336	1,10,021	1,30,040	1 9 1	2 6 9		
1,46,931	140	5,131	5,758	11,023	1,47,080	1,84,063	3 10 0	3 10 11		
13,546	50	10	45	105	13,651	15,395	1 4 5	1 14 3		
16,695	100	100	16,795	23,595	2 5 10	3 3 2		
1,75,973	190	5,141	5,008	11,234	1,86,906	2,31,919	2 6 7	3 6 8		
49,475	3,170	989	4,159	53,634	71,493	2 5 9	5 0 7		
60,475	3,170	989	4,159	63,634	71,493	2 5 0	5 0 7		
83,119	1,357	6,643	8,000	83,309	90,801	2 3 3	3 13 5		
14,346	370	496	796	15,143	16,341	2 0 3	2 9 6		
4,761	4,761	8,419	0 8 9	0 11 8		
51,253	322	752	51,935	69,843	3 5 1	4 4 5		
1,55,479	1,907	7,301	9,398	1,64,747	1,96,113	2 3 3	3 5 7		
30,792	1,200	..	775	1,053	3,023	34,820	41,700	2 6 6	3 5 8		
12,596	960	9	969	13,496	15,335	1 3 0	1 9 3		
16,732	35	..	..	25	16,753	27,913	0 8 9	0 10 8		
7,397	7,397	22,461	0 0 11	0 3 0		
67,443	1,200	25	1,735	1,023	4,023	71,465	1,07,449	0 8 2	0 10 10		
5,55,392	1,200	245	13,939	16,197	21,971	5,86,713	7,94,913	1 7 6	2 3 4		
35,69,839	41,694	50,000	..	1,200	1,915	1,79,353	1,27,120	4,03,561	39,72,491	47,39,143	2 1 8	2 13 4		
36,35,616	46,638	47,500	..	1,000	5,528	2,34,280	1,13,291	4,5,179	40,85,756	47,56,250	2 0 9	2 13 2		

* The difference of Rs. 1 is due to fraction of a rupee.

FORM NO. III.—Statement showing the expenditure of the municipalities

			General administration and collection charge.								
Name of division and district.	Serial number of municipality.	Name of municipality.	General Administration (i) Office Establishment, (ii) Honorary Magistrate Establishment, etc.	Collection of taxes, including bonded warehouses of salt, purchase of soap, books and stationery, money loans, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Lessons and gratuities.	Amulities.	Total.	
1	2	3	4	5	6	7	8	9	10	11	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.											
Patna	1	Patna City ...	7,788	17,277	...	...	157	32	...	25,319
	2	Barh ...	878	1,435	698	...	31	60	...	3,973	
	3	Bihar ...	1,059	3,907	...	...	...	...	...	4,926
	4	Disapore N.amat ...	747	2,451	...	...	...	536	...	3,734
	5	Khagaul ...	1,985	1,301	...	...	...	...	...	3,186
	6	Patna Administration Committee.	13,400	5,319	...	...	...	...	...	18,719
		Total ...	26,717	30,640	698	...	178	628	...	38,756	
Gaya	7	Gaya ...	7,171	7,608	...	...	...	180	...	15,359
	8	Tikari ...	561	717	...	...	...	...	...	1,278
	9	Daudnagar ...	942	530	...	...	...	...	...	1,473
		Total ...	8,674	9,155	...	...	...	180	...	18,009
Shahabad	10	Arrah ...	1,988	10,246	...	...	68	...	...	12,302
	11	Jagdispur ...	474	688	...	5	7	...	...	1,174
	12	Buxar ...	658	1,337	...	...	106	...	...	2,083
	13	Dumraon ...	715	1,189	...	...	...	...	...	1,904
	14	Bhabhua ...	618	435	...	...	12	...	...	1,065
	15	Sasaram ...	867	1,860	...	3,509	...	...	...	6,239
		Total ...	5,275	15,725	...	3,507	126	...	...	24,703
		Divisional Total for 1927-28.	40,686	55,620	698	3,507	378	808	...	1,01,407	

Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, uniforms, etc., repairs to outfits).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	
13	13	14	15	16	17	18	19	20	21	21(a)	22	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	84,343	...	...	84,343	...	45,645	3,620	19,859	1,16,048	8,998	10,677
...	1,895	...	...	1,895	...	4,411	...	...	5,976	754	6,539
...	3,497	...	...	3,497	...	63	...	1,624	18,407	...	3,728
...	3,024	...	...	3,024	...	398	...	...	15,953	...	2,700
...	3,511	...	...	3,511	...	14	65	1,337	5,017	...	120
...	8,789	...	501	9,290	...	32,337	...	8,551	42,839	3,139	...	
...	89,869	...	201	90,070	...	82,798	3,615	31,261	3,40,088	12,798	26,611	
...	14,430	...	...	14,430	...	39,473	...	1,353	94,004	4,080	...
...	592	...	8	592	...	54	...	161	3,578	...	749	
...	470	...	...	470	...	293	...	318	3,550	...	947
...	15,492	...	3	15,495	...	29,812	...	1,850	99,129	4,080	1,698	
...	5,380	...	...	5,380	3,223	17,223	...	5,944	29,723	1,383	1,500
...	831	...	...	831	...	44	...	179	1,590	...	620
...	3,354	...	3	3,357	978	...	...	737	5,238	...	1,500
...	1,680	...	...	1,680	...	9	102	1,173	5,500	...	294
...	879	...	...	879	...	211	...	3,483	1,915	...	1,800
...	3,672	...	...	3,672	...	674	...	768	7,908	882	4,000
...	12,286	...	3	12,289	4,310	18,160	102	12,297	45,464	2,508	9,184	
...	82,586	...	308	82,748	4,310	1,40,766	3,717	46,303	3,54,991	19,076	36,541	

Public health and convenience— <i>contd.</i>														
Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Agriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.	
									Establishment (50).	Buildings (50).	Roads.	Stores (50).		
23	24	24(a)	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,044	1,503	...	3,375	...	...	1,265	875	...	7,174	2,591	50,080	380	5,16,313
3	78	...	10	551	...	...	...	...	...	238	2,316	...	22,676
173	103	...	...	...	...	...	...	...	643	507	5,910	...	30,190
110	143	...	...	310	...	...	...	...	...	559	5,750	...	25,581
97	90	...	...	...	...	...	...	...	...	...	375	348	7,504
...	123	827	32,008	...	...	...	...	...	...	4,395	...	...	1,15,393
1,427	2,173	827	26,461	661	...	1,265	875	...	7,223	3,258	71,032	723	5,17,750	
7,853	553	15,706	1,334	123	...	328	...	...	5,981	1,223	41,074	80	5,67,224
...	96	137	...	30	...	63	...	...	74	12	...	...	2,075
...	108	...	367	...	...	71	...	...	...	2,420	313	...	7,316
1,553	754	15,842	1,721	159	...	537	...	...	6,055	3,663	41,192	80	3,16,523
...	211	...	1,023	...	...	...	...	...	1,203	1,434	13,541	...	66,921
...	111	...	13	45	...	...	...	...	...	10	977	...	3,019
...	103	...	...	134	...	...	...	...	1,315	49	2,320	...	13,516
...	124	234	35	...	...	...	...	...	223	223	2,049	...	11,014
130	87	756	76	...	...	...	...	...	...	357	149	...	9,964
...	305	647	1,973	...	...	95	...	...	...	1,411	9,215	...	27,230
130	904	1,587	2,781	169	...	95	...	...	2,700	2,423	23,261	...	1,23,031
2,402	2,925	18,262	20,953	959	...	1,598	373	...	10,977	15,423	1,40,025	603	8,06,209	

Public Instruction.				Contributions.	Miscellaneous.							
Schools and colleges.	Contributions.	Libraries, museums, managers, etc.	Total.	For general purposes.	Interest on Loans.			Discount.	Actual cost of work done for private individuals.	Other items.		
					Interest due on account of previous year.	Interest due on account of current year.	Printing charges.			Law charges.	Provident fund contribution.	
												41	42	43	44	45(a)	45(b)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	24,933	210	25,143	285	..	4,094	..	45	2,029	2,907	2,225	
..	1,295	..	1,295	..	..	..	..	..	212	504	145	
..	4,420	..	4,420	..	..	..	..	..	766	222	223	
..	2,211	..	2,211	..	..	..	..	..	282	422	220	
1,222	..	..	1,222	..	..	..	..	..	902	164	222	102
25,115	..	..	25,115	..	..	..	..	..	..	355	1,241	
25,429	24,919	210	71,909	285	..	4,004	..	355	2,919	4,994	4,459	
12,402	..	..	12,402	7,222	..	1,712	..	..	1,500	3,222	1,007	
..	1,222	25	1,020	..	..	..	..	..	202	..	42	
..	2,245	..	2,245	..	..	..	..	..	142	22	112	
12,402	2,270	25	16,001	7,222	..	1,712	..	..	1,221	3,220	1,222	
2,244	5,422	240	9,222	..	..	..	..	..	222	220	277	
242	1,122	22	1,412	..	..	..	..	..	24	27	122	
..	1,002	..	1,002	..	..	..	..	..	454	..	..
..	2,222	10	2,222	..	..	..	..	..	222	1,042	122	
222	122	22	720	..	..	..	..	..	121	22	41	
..	2,221	..	2,221	..	..	..	..	..	222	420	222	
2,222	12,207	211	12,221	..	..	..	..	..	1,220	2,224	1,402	
22,222	22,722	242	1,07,040	2,222	..	2,712	..	355	7,720	10,242	7,722	

Miscellaneous—cont'd.			Total expenditure.	Extraneous						
Other Items—cont'd.		Total.		Investments.		Payment to sinking fund.	Repayment of loans.	Advances.		
Miscellaneous.	Total.			In securities (other than for sinking funds).	In savings bank.			Permanent.	Other.	
45(c)	46	47	48	49	50	51	52	53	54	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,323	9,723	13,791	4,19,008	..	..	..	20,763	..	35,81
269	1,124	1,124	59,561	..	..	..	..	..	2,07
23	1,233	1,233	62,268	..	300	..	..	..	..
448	1,918	1,918	37,738	..	300	..	..	..	2,02
88	781	1,071	15,625	..	..	..	..	..	..
2,401	4,097	4,097	1,82,364	..	..	1,500	4,503	..	41
5,808	19,675	23,284	7,56,492	..	500	1,500	26,266	..	40,42	
4,643	11,067	13,779	2,60,691	..	..	..	5,699	..	7,42
149	501	501	7,402	..	..	..	..	..	..
627	966	966	12,760	..	..	..	..	..	12
5,448	12,534	14,230	2,90,652	..	..	..	5,699	..	7,70
471	2,379	2,379	97,245	..	..	..	..	..	5,98
..	197	197	6,312	..	..	..	..	..	506
1,204	1,666	1,666	19,866	..	..	..	..	..	..
5	1,468	1,468	18,328	..	..	..	..	..	4,67
316	528	825	11,749	..	..	..	..	..	397
207	1,180	2,001	63,861	..	..	..	380	..	1,000
2,266	7,746	9,219	1,97,291	..	..	..	380	..	12,64
13,316	39,147	46,669	12,12,625	..	800	1,500	51,245	..	60,32	

in Bihar and Orissa during the year ending 31st March 1928.

and debt.		Total disbursement.	Balance.			Grand total.	Remarks.
Deposits.	Total.		Deposits.	Actual balance.	Total.		
RS	RS	RS	RS	RS	RS	RS	
10,775	87,461	4,95,483	5,345	87,563	63,207	8,48,800	
...	3,017	23,578	...	2,400	2,500	34,778	
...	500	43,352	...	2,061	2,061	44,013	
488	3,715	40,483	...	888	888	41,351	
...	45	15,070	...	1,714	1,714	17,384	
3,977	10,403	1,09,708	88,500	28,988	84,488	2,77,164	
15,340	88,980	8,09,433	68,845	90,385	1,54,278	9,68,650	
17,801	21,157	3,01,068	...	20,081	20,081	3,30,149	
65	65	7,487	...	3,377	3,377	9,844	
200	230	23,088	...	3,003	3,003	19,981	
18,168	21,661	3,21,013	...	25,361	25,361	3,56,974	
483	6,411	1,00,856	...	6,008	6,063	1,00,713	
17	603	6,817	...	583	623	7,349	
...	...	19,858	...	1,086	1,086	21,543	
4	4,078	23,404	...	584	584	23,988	
131	1,118	13,887	...	6,901	6,901	18,788	
4	1,494	46,375	...	12,015	12,015	58,390	
663	18,584	2,10,978	...	27,780	27,780	2,38,658	
23,968	1,26,078	12,41,910	68,845	1,23,504	2,17,349	15,59,369	

FORM NO. III.—Statement showing the expenditure of the municipalities in

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge.								Public safety.						
			General administration (a) Office establishment, inspection, Honorary Magistrate establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outputs, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Barracks (other than central).	Pensions and gratuities.	Annulites.	Total.	Fire establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting establishment, purchase of lamps, oil, repairs, etc.).	Police establishment, purchase of clothing, harness, etc., repairs to outfits).	Barracks for destruction of wild animals and snakes.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
TIRHUT DIVISION.	Saran	16	Chapra ...	2,460	4,185	10	6,823	...	6,044	...	28	6,077	
		17	Bevelganj ...	785	655	4	1,128	...	611	621
		18	Siwan ...	921	1,147	2,068	...	2,037	2,037
			Total ...	4,077	5,794	4	...	10	9,885	...	8,712	...	28	8,740	
Champaran	19	Mothari ...	1,200	1,685	...	...	...	26	...	3,151	13	4,150	...	8	4,158
	20	Bettiah ...	653	3,316	...	...	...	...	...	3,969	...	5,064	...	10	5,064
		Total ...	1,853	4,111	...	...	...	26	...	6,000	13	9,214	...	18	9,232
Muzaffarpur	21	Muzaffarpur ...	5,655	6,499	...	...	745	...	...	12,900	14	8,121	...	10	8,145
	22	Hajipur ...	811	1,195	...	...	...	...	...	2,006	...	3,542	...	...	3,542
	23	Lalganj ...	592	815	...	...	...	...	...	1,407	...	948	...	...	948
	24	Sitamarhi ...	1,182	1,397	...	...	...	...	...	3,579	...	1,577	...	...	1,577
	Total ...	8,240	9,906	...	...	745	...	...	18,892	14	13,188	...	10	13,208	
Darbhanga	25	Darbhanga ...	3,240	4,033	...	...	162	...	...	8,091	3	7,166	...	26	7,244
	26	Madhubani ...	654	636	...	...	...	...	...	1,680	23	2,377	...	...	2,377
	27	Boserah ...	574	695	...	20	...	...	...	1,199	...	873	...	...	873
	28	Bamastipur ...	1,070	1,373	...	...	91	...	...	3,442	...	1,360	...	...	1,360
	Total ...	5,747	7,345	...	20	220	...	...	12,872	26	11,086	...	26	11,186	
Grant Total for 1927-28.			19,917	27,157	4	20	1,615	26	...	66,140	51	62,323	...	113	62,396		

Public health and conventions.

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Water-supply.		Drainage.		Conservancy (including road cleaning and water-lug) latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.
Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.						
17	18	19	20	21	21(a)	22	23	24	24(a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			1,107	24,405	1,001	20,750	726	901	
	78		15	1,300		1,800		154	34
	761		848	7,860		14,087	306	178	
	829		1,970	48,553	1,001	48,498	1,614	963	34
	80		2,048	9,635		24,614		178	34
	1,001		1,977	21,309			70	182	
	1,144		2,425	30,924		24,612	70	360	34
5,802	80,286		5,304	55,783	2,659	6,000	434	630	
	100		235	6,905		6,075	5	144	23
	123	355	148	1,408				108	
	38		674	8,028		8,568	159	195	
5,222	80,514	355	6,212	72,119	2,659	24,291	591	1,054	33
	800		140	22,188	2,261	1,600	198	625	70
	121		81	7,099		8,748	40	149	
	252		265	3,522		3,568	8	90	
	56		1,079	6,006		6,221	8	219	9
	1,208		1,658	46,600	2,261	18,113	239	673	78
8,208	82,695	355	12,145	1,04,204	6,921	1,12,564	1,019	2,100	168

Public health and convenience—concluded.

Markets and slaughter houses.	Founds.	Dak hospitals and wards.	Asphyxiators, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
						Re-establishment (49).	Buildings (49).	Roads.	Stores (49).	
25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,114	...	4,430	...	100	...	1,377	523	7,751	80	68,738
8	110	...	84	...	...	326	140	123	...	4,908
19	135	140	...	60	...	689	120	1,863	...	39,007
2,134	208	4,584	84	240	...	3,301	598	6,737	80	1,17,084
833	151	...	165	...	...	1,073	206	1,102	...	89,798
2,077	30	...	...	...	...	1,828	463	4,730	...	82,116
2,410	171	...	165	...	...	2,900	668	5,632	...	72,919
1,003	8	...	430	130	...	3,023	345	23,600	1,033	1,34,364
450	...	...	...	...	...	840	204	4,233	9	21,333
15	...	...	...	...	...	130	375	1,086	...	4,671
634	...	...	300	30	...	308	60	5,997	...	26,600
2,043	8	...	630	150	...	4,371	1,105	24,798	1,043	1,67,968
2,803	548	...	83	...	...	8,929	5,433	21,346	...	66,736
669	...	...	...	...	...	723	306	2,645	...	16,597
629	43	...	...	...	...	...	71	368	...	7,465
35	...	...	...	300	...	806	275	6,427	...	26,133
4,216	865	...	83	300	...	5,280	6,068	20,916	...	1,16,314
10,822	1,084	4,584	961	690	...	14,692	8,449	61,971	1,073	4,97,623

Public Instruction.				Contributions.	Miscellaneous.			
Schools and colleges.	Contribution.	Libraries, museums, manuscripts, etc.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.
26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,378	4,900	...	14,178	...	...	...	...	...
1,417	...	...	1,417	...	...	...	...	...
1,533	1,553	...	3,336	...	1,258	...	...	...
13,328	6,803	...	19,991	...	1,258	...	...	...
4,707	3,248	...	6,965	...	...	183	...	...
7,811	11,365	...	9,076	...	...	...	...	...
12,518	3,513	...	16,031	...	...	183	...	...
11,475	...	1,299	13,774	...	...	1,771	...	...
3,484	...	...	3,484	...	...	...	...	...
1,109	...	...	1,109	...	...	...	...	...
2,617	...	80	2,697	10	...	...	...	...
13,095	...	1,389	20,054	10	...	1,771	...	...
15,983	...	...	15,983	...	...	...	...	250
1,533	2,403	140	4,166	...	...	2,559	...	...
...	1,213	...	1,213	...	...	...	...	...
5,555	...	100	5,655	...	...	...	...	...
23,910	2,708	340	26,958	...	...	2,559	...	280
67,723	13,504	1,380	83,004	10	1,253	4,513	...	210

Miscellaneous—contd.						Extraordinary					
Other items (to be specified in detail in as many columns as may be necessary).											
Printing charges, etc.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.	Total expenditure.	In securities (other than for sinking funds).	In savings bank.	Payments to sinking funds.	Repayment of loans.	
44	44(a)	44(b)	44(c)	44	44	44	44	44	44	44	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
696	1,948	961	1,330	4,934	4,938	1,16,589	...	...	...	4,000
288	414	65	51	813	813	8,998	...	...	...	...
...	445	375	525	1,345	1,408	29,006	...	...	...	1,861
679	1,807	1,304	1,006	6,996	8,240	1,64,544	...	...	...	1,261
14	441	213	358	1,027	1,310	55,278	...	...	...	425
354	68	...	253	675	675	20,682	...	...	...	...
368	510	213	611	1,702	1,885	1,05,110	...	...	...	425
1,118	775	822	793	3,517	5,388	1,76,471	...	...	1,000	4,006
499	19	131	283	631	631	20,293	...	...	...	...
180	...	101	361	662	662	8,791	...	...	...	...
...	80	170	624	1,064	1,041	32,497	...	...	...	...
1,818	843	1,224	1,280	6,164	7,925	2,48,055	...	...	1,000	4,005
1,592	1,160	1,354	834	4,860	4,510	1,01,896	...	...	...	...
463	338	261	264	1,464	4,023	23,856	...	...	...	1,797
338	84	52	253	731	791	11,160	...	...	...	...
243	59	48	115	559	559	25,049	...	...	...	...
1,655	1,668	1,910	1,166	7,414	10,279	1,20,963	...	...	...	1,797
5,810	5,823	4,651	5,953	23,266	26,268	6,60,472	...	...	1,000	12,058

Bills and Orisus during the year ending 31st March 1928—contd.

[Tirhut Division.]

and debt.				Total disbursement.	Balance.			Grand Total.	Remarks.
Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
Permanent.	Other.								
53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	1,641	348	5,986	1,92,633	2,861	16,532	21,696	1,44,206	
...	...	...	...	5,999	59	506	563	9,581	
...	835	6,353	10,049	49,055	...	154	154	40,200	
...	2,476	6,696	18,033	1,80,577	3,920	19,463	23,403	3,03,979	
...	577	4,004	5,026	60,284	563	1,028	1,571	61,656	
...	3,771	498	4,269	55,101	...	731	731	55,833	
...	4,343	4,502	9,275	1,15,333	563	1,739	2,302	1,17,697	
...	3,530	15,634	24,378	1,90,840	6,570	13,008	20,478	2,30,325	
...	545	929	1,474	31,770	134	803	938	32,706	
...	500	357	757	9,648	...	469	469	10,017	
2,344	1,310	...	3,484	36,081	...	797	797	37,778	
2,344	5,984	17,020	30,093	2,78,148	6,704	15,974	23,678	3,00,826	
...	10,883	2,539	13,402	1,18,289	865	529	1,394	1,19,683	
...	1,013	84	3,863	31,721	...	9,317	9,817	41,528	
50	...	...	50	11,310	...	1,683	1,683	12,993	
...	...	...	...	35,046	...	5,373	5,373	41,431	
50	11,575	3,623	16,315	1,97,278	855	17,406	18,261	2,15,539	
2,204	34,523	30,841	71,715	7,71,388	11,643	54,001	65,643	8,37,031	

FORM No. III.—Statement showing the expenditure of the municipalities

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge.							
			General Administration, (if Office establishment, inspection, Honorary Magistrate establishment, etc.	Collection of taxes including bonded ware houses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Rebunds (other than octroi).	Fines and gratuities.	Annulites.	Total.
1	2	3	4	5	6	7	8	9	10	11
BHAGALPUR DIVISION.			Rs.	Rs.				Rs.		Rs.
	Monghyr	29	Monghyr	4,351	4,510	...	...	...	...	2,787
		30	Jamalpur	3,901	3,555	...	...	...	104	7,630
			Total	8,152	8,071	...	...	104	...	10,417
Bhagalpur	31	Bhagalpur	7,574	11,284	...	...	123	45	...	19,026
	33	Colgong	647	655	...	...	...	...	...	1,302
		Total	8,221	11,939	...	...	123	45	...	20,328
Furree	33	Furree	2,559	2,927	...	...	...	...	...	5,516
	34	Kishanganj	1,423	2,791	...	3,400	...	...	...	7,614
	35	Kathar	1,694	2,543	...	...	...	...	...	4,708
	36	Forbesganj	859	823	...	...	...	...	...	2,682
		Total	6,405	9,113	...	3,400	...	...	...	16,918
Sadal Parganas	37	Deoghar	1,194	1,169	...	...	309	...	...	2,882
	38	Sahibganj	1,009	1,493	...	...	301	...	...	4,491
	39	Dumka	1,320	1,027	...	...	160	...	...	2,516
	40	Madhupur	1,357	1,323	...	...	425	...	...	3,116
		Total	4,440	6,020	...	...	1,395	...	...	12,905
		Divisions Total	50,226	25,573	...	3,400	1,379	209	...	69,623

Public safety.

Public health and conveniences.

	Public safety.			Public health and conveniences.							
	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to equipments).	Expenses for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.		Consewage (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.
13	14	15	16	17	18	19	20	21				21(a)	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	5,148	—	—	5,148	2,213	63,022	621	4,102	29,154	2,046	2,500
	2,826	—	196	2,631	211	1,070	1,220	6,200	20,099	1,462	1,012
	7,470	—	196	7,666	2,524	64,132	1,841	10,302	49,253	4,414	5,412
	7,552	—	12	7,564	292	47,279	2,104	4,222	54,202	6,722	5,000
	591	—	—	591	—	—	—	247	2,140	—	1,000
	6,144	—	12	6,156	292	47,279	2,104	5,122	57,042	6,722	6,000
	2,622	—	2	2,624	—	279	41	1,272	12,272	—	29,204
	2,222	—	3	2,225	—	1,000	—	—	7,210	—	2,200
	2,166	—	10	2,176	646	—	—	1,092	5,924	600	2,000
	1,577	—	—	1,577	742	—	—	602	3,227	—	1,200
	9,222	—	21	9,243	1,222	1,279	644	2,204	22,274	600	29,204
	2,117	—	—	2,117	—	22	—	1,247	11,242	—	2,440
	2,422	—	16	2,438	—	2	—	2,422	2,222	1,000	2,272
	1,027	—	7	1,034	—	199	—	212	6,222	—	6,014
	2,122	—	—	2,122	—	27	2	1,204	2,212	222	200
	2,722	—	22	2,744	—	222	2	2,124	22,722	1,222	14,222
	24,227	—	222	24,449	4,222	22,222	4,221	22,272	1,22,221	12,222	22,222

Public health and convenience—*conold.*

Public health and convenience— <i>conold.</i>														
Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Founds.	Dak bungalows and erris.	Arboreal and public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.					Total.
									Madabhimant (3).	Buildings (4).	Roads.	Stones (5).		
23	24	24(a)	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	464	...	1,098	30	...	1,063	1,000	...	8,836	888	12,369	165	1,07,678	
...	888	925	2,737	513	...	...	...	...	8,179	799	17,961	100	68,948	
...	853	925	4,730	546	...	1,053	1,000	...	6,705	1,687	30,549	265	1,76,538	
...	675	1,578	750	407	...	1,435	...	...	1,737	...	42,102	37	1,70,461	
...	16	40	...	33	...	...	...	...	...	197	167	...	8,929	
...	691	1,025	760	439	...	1,435	...	...	1,737	197	42,349	37	1,74,349	
...	841	98	100	5	...	...	130	...	3,498	23	3,565	...	81,749	
...	304	301	373	...	...	...	...	...	1,500	100	5,845	...	29,778	
...	353	368	...	...	...	...	...	...	625	...	5,648	601	17,698	
...	239	...	309	13	...	...	...	...	424	97	6,971	...	14,399	
...	1,318	663	641	18	...	...	130	...	5,044	190	25,971	661	1,10,407	
...	239	313	274	...	...	...	600	...	1,130	236	5,485	...	29,54	
232	247	16	636	25	...	41	1,380	...	1,041	303	5,128	10	37,744	
...	240	...	...	30	128	168	30	...	634	39	4,317	11	18,164	
...	117	...	26	5	...	...	661	...	272	130	3,374	...	19,314	
233	948	233	935	70	136	307	3,371	...	3,077	687	17,308	21	64,697	
629	3,603	3,380	7,096	1,056	136	3,664	3,691	...	16,668	3,661	1,15,075	1,614	5,44,728	

Public Instruction.				Contributions (94).	Miscellaneous.						
Schools and colleges.	Contributions.		Total.	For general purposes.	Interest on 1934:		Discount.	Accum. cont. of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary.)		
	Libraries, museums, manuscripts, etc.	Total.			Interest due on account of previous year.	Interest due on account of current year.			Printing.	Law charges.	Provident fund contribution.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,085	...	...	7,085	...	...	908	...	...	7,411	1,794	885
...	5,914	...	5,914	...	...	...	7	115	768	488	1,123
7,085	5,914	...	13,049	...	...	908	...	115	2,909	2,928	3,008
...	16,817	110	16,437	954	...	1,308	...	...	1,678	983	3,320
...	985	...	985	...	...	...	...	...	178	10	84
...	17,513	110	17,423	954	...	1,308	...	...	1,781	973	3,304
2,778	...	...	2,778	...	...	1,841	...	...	566	199	666
...	2,087	...	2,087	...	...	...	...	...	268	311	386
...	1,487	...	1,487	...	...	...	...	...	267	71	338
1,387	...	...	1,387	...	...	...	...	...	613	92	338
5,023	2,524	...	6,526	...	...	1,341	...	...	1,823	566	1,658
2,646	818	260	3,704	...	...	...	...	...	300	106	528
...	2,524	...	2,524	...	...	480	...	...	386	94	388
680	716	60	1,066	108	...	...	...	...	18	83	375
...	2,326	...	2,326	12	...	311	...	...	371	463	180
6,526	6,386	300	10,212	120	...	791	...	...	654	668	1,341
16,803	23,125	410	60,040	1,074	...	4,212	...	115	6,643	4,480	6,306

Miscellaneous—consolid.			Total expenditure.	Extraordinary						
Other items—consolid.				Investments.			Advances.			
Miscellaneous.	Total.	Total.		In securities (other than for sinking funds).	In savings bank.	Payment to sinking fund.	Repayment of loans.	Advances.		Other.
								Permanent.		
46(c)	46	47	48	49	50	51	52	53	54	
Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	
2,262	7,262	8,264	1,37,677	...	...	...	4,262	...	10,722
236	2,645	2,760	67,677	...	...	...	...	...	867
5,496	9,967	11,014	2,35,254	...	...	...	4,262	...	11,008
6,184	11,882	13,100	2,37,504	...	...	...	2,220	...	20,048
860	880	880	7,546	...	...	...	...	...	100
6,084	12,732	15,980	2,35,159	...	...	...	2,220	...	20,125
5	1,469	2,980	70,272	...	...	...	1,949	...	20
96	1,086	1,086	25,981	...	...	...	...	...	260
611	1,602	1,602	27,209	...	...	...	...	...	...
...	642	642	10,748	...	...	...	...	...	2,262
912	4,969	6,200	1,54,160	...	...	...	1,949	...	2,422
174	1,007	1,007	34,058	...	...	...	...	10	...
145	968	1,385	20,568	...	...	...	2,079	...	...
116	444	444	22,962	...	...	...	...	...	1,116
841	1,265	1,895	24,468	...	...	800	800	...	...
776	3,689	4,480	1,21,005	...	...	200	2,675	10	1,114
11,879	21,217	22,974	7,25,509	...	...	200	11,209	10	46,04

[Bhagalpur Division]

Bihar and Orissa during the year ending 31st March 1928—contd.

Debt.		Total Disbursement.	Balances.			Grand Total.	Remarks.
Deposits.	Total.		Deposits.	Actual balance.	Total.		
55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,643	18,616	1,95,198	4,775	13,688	17,370	1,73,868	
—	307	22,044	—	25,801	25,801	1,19,848	
3,643	18,923	2,17,242	4,775	39,489	44,261	2,63,716	
2,615	35,121	2,03,935	7,406	16,006	23,412	2,27,347	
113	812	7,659	—	3,690	3,690	11,705	
2,929	36,334	2,11,684	7,406	20,036	27,441	2,39,052	
2,613	4,371	74,643	159	40,983	41,181	1,15,704	
64	304	37,335	—	7,873	7,873	48,108	(c) Includes Rs. 2,144 on account of bridge.
—	—	27,309	—	2,047	2,047	25,266	
600	3,980	29,999	—	2,675	2,675	26,373	
2,056	7,625	1,61,785	159	60,568	60,746	2,12,631	
—	10	24,008	—	9,875	9,875	48,743	
300	2,279	40,223	—	6,884	6,884	47,848	
6,023	6,173	20,135	—	5,494	5,494	25,629	
1,008	1,960	26,261	—	10,125	10,125	44,406	
6,286	10,481	1,21,436	—	60,968	60,968	1,72,414	
16,743	72,248	6,94,822	12,330	1,50,697	1,72,027	9,60,000	

Form no. 111.—Statement showing the expenditure of the municipalities

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charges.								Total.
			General administration (Office establishment, inspection, Honorary Magistrates' establishments, etc.)	Collection of taxes including bonded warehouses (establishment, purchase of account-books and papers, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Rentals (other than petrol).	Pensions and gratuities.	Annulites.		
1	2	3	4	5	6	7	8	9	10	11	
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Cuttack	41	Cuttack ...	5,046	5,440	105	437	213	...	11,3	
		42	Jajpur ...	944	831	...	...	...	...	1,7
		43	Kendrapara ...	1,020	1,315	22	44	...	...	3,3
	Balasore	44	Balasore ...	3,214	2,965	...	...	...	...	6,1
	Puri	45	Puri ...	4,049	7,136	...	...	13	...	11,1
	Sambalpur	46	Sambalpur ...	3,876	7,953	...	...	...	...	11,8
			Divisional Total ...	16,843	26,549	137	471	236	...	49,2	
	CHOTA NAGPUR DIVISION.										
		Hazaribagh	47	Hazaribagh ...	1,719	2,695	4,4
		48	Chatra ...	674	854	...	...	...	...	1,5
		49	Giridih ...	2,315	1,943	...	...	4	...	4,1
			Total ...	4,608	5,491	...	...	4	...	10,10
		50	Ranohi ...	4,630	6,613	...	...	146	...	11,27
		61	Lohardaga ...	952	797	...	...	...	...	1,74
		62	Doranda N. A. C. ...	967	698	...	...	...	...	1,56
			Total ...	1,539	7,907	...	...	146	...	14,06
		53	Daltongunj ...	2,379	1,333	...	...	12	...	3,73
		Total ...	2,379	1,333	...	...	12	...	3,73	
	54	Purohita ...	3,926	3,991	...	...	63	...	8,0	
	55	Jhalda ...	737	660	...	...	294	...	1,6	
	56	Raghunathpur ...	424	365	...	...	...	...	...
	57	Dhanbad ...	3,276	3,683	...	...	...	...	6,9	
		Total ...	8,366	8,698	...	...	367	...	17,6	
	58	Chaibasa ...	1,674	1,049	...	...	...	...	2,7	
	59	Chakradharpur ...	843	620	...	...	23	...	1,4	
	60	Jugesai N. A. C. ...	1,023	874	...	...	262	...	2,9	
	61	Jamshedpur N. A. C. ...	...	...	...	...	...	...	...
		Total ...	3,440	2,543	...	...	290	...	6,9	
		Divisional Total ...	25,332	25,971	...	...	919	...	62,9	
		Grand Total for 1927-28	1,20,964	1,69,400	734	7,388	3,912	1,063	...	2,13,6	
		Grand Total for 1926-27	1,26,490	1,71,350	1,117	561	4,271	687	...	2,04,6	

Public safety.					Public health and convenience.																			
Fire (establishment, purchase of engines, buckets, repairs, etc.)		Lighting (establishment, purchase of lamps, oil, repairs, etc.)		Police (establishment, purchase of clothing, lanterns, etc., repairs to outfit).		Rewards for destruction of wild animals and snakes.		Total.		Water-supply.		Drainage.		Censurancy (including road cleaning and watering), latrines.		Charges on account of Health Officers and Sanitary Inspectors.		Hospitals and dispensaries.						
12	13	14	15	16	17	18	19	20	21	21(a)	22	12	13	14	15	16	17	18	19	20				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
154	6,986	...	73	7,092	...	674	...	4,853	61,019	...	4,444	...	668	...	7	662	...	100	...	118	4,730	...	1,373	
...	1,138	...	2	1,188	...	453	...	166	5,309	...	4,273	...	1,372	...	...	1,372	...	1,076	683	130	6,973	...	883	2,710
...	8,390	...	23	8,313	168	1,133	...	375	56,023	44	28,326	...	3,319	...	...	3,219	...	4,009	...	379	25,305	990	6,800	
184	31,467	...	105	31,726	156	8,496	683	8,101	1,63,603	1,698	42,434	...	2,794	...	51	2,645	...	4,745	...	2,053	20,535	240	2,500	
...	664	...	...	664	...	140	...	...	2,623	...	600	...	1,395	...	...	1,395	...	944	...	...	16,405	1,600	...	
...	4,684	...	51	4,735	...	5,899	...	2,053	38,833	1,949	3,106	...	8,037	...	446	8,483	...	4,283	...	917	53,001	...	6,580	
...	548	...	14	562	...	255	...	67	3,192	...	1,300	...	1,360	...	...	1,360	...	...	802	3,626	5,098	...	1,300	
...	0,940	...	460	10,400	...	4,598	...	507	6,600	61,201	6,730	...	3,390	...	4	3,294	266	3,768	161	1,869	8,210	...	4,180	
...	2,390	...	4	2,394	266	3,768	161	1,309	8,910	...	4,180	...	2,390	...	...	2,394	266	3,768	161	1,309	8,910	...	4,180	
63	6,784	...	17	6,907	...	454	1,604	1,690	29,174	1,480	10,979	...	1,044	...	...	1,044	...	627	...	788	3,688	587	...	
...	334	...	8	342	...	8	...	346	1,734	...	100	...	334	...	...	342	...	8	...	80	1,181	11,662	1,354	1,300
63	11,779	...	25	11,896	...	984	1,693	4,295	46,456	3,331	11,979	...	...	...	...	...	...	...	...	...	...	...	...	...
...	3,112	...	13	3,125	...	998	...	400	8,761	...	1,650	...	...	...	...	...	...	...	...	...	...	...	...	...
...	824	...	...	824	...	64	...	418	5,642	...	928	...	...	...	...	...	...	...	...	...	...	...	...	...
...	680	...	...	680	2,769	3,769	...	1	4,865	688	928	...	...	...	...	...	...	...	...	...	...	...	...	...
...	8,517	...	18	8,530	2,709	1,400	...	319	19,768	886	2,648	...	...	...	...	...	...	...	...	...	...	...	...	...
62	32,310	...	665	32,635	3,028	16,333	3,656	13,136	1,74,778	6,098	26,628	...	...	...	...	...	...	...	...	...	...	...	...	...
247	2,18,763	...	1,239	2,14,338	17,104	3,06,088	11,841	1,01,773	10,08,967	39,626	2,58,037	...	...	...	...	...	...	...	...	...	...	...	...	...
70	1,89,061	...	653	1,90,009	30,979	2,77,409	10,314	1,02,968	10,62,408	48,194	2,50,421	...	...	...	...	...	...	...	...	...	...	...	...	...

Public health and convenience—continued.

Public Works.	Fluoride charges.	Vaccination.	Other sanitary requirements.	Market and slaughter-houses.	Ponds.	Dak bungalows and serais.	Abolition of public gardens and experimental irrigation.	Veterinary charges.	Registration of births and deaths.	Public Works.					Total.
										Establishment (13).	Building (14).	Roads.	Stops (11).		
	23	24	24(a)	25	26	27	28	29	30	31	32	33	34	35	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	...	109	1,290	92	...	...	878	...	...	4,365	...	15,097	...	20,846
	...	135	79	198	...	...	12	...	...	709	...	1,408	...	8,685
	...	152	38	235	...	...	25	...	...	380	...	8,093	19	14,116
	...	196	1,899	475	14	...	...	300	...	730	...	4,615	...	22,807
	...	195	1,730	1,609	81	...	...	361	...	1,753	29	16,485	...	1,04,609
	...	253	1,676	780	540	...	123	720	400	1,675	4,710	10,084	87	87,711	
	...	1,491	6,212	3,639	685	...	548	1,281	600	2,722	4,739	51,685	76	5,02,883	
	...	194	...	606	...	...	...	...	...	...	869	4,648	...	20,176
321	...	192	...	29	44	...	...	...	...	...	89	339	2	4,546
...	...	177	745	76	30	1,800	...	...	...	...	300	5,797	10	26,272
321	...	663	745	713	64	1,800	...	...	...	...	1,117	10,878	19	67,205
66	...	653	...	5,127	...	41	2,088	...	...	5,161	2,701	29,106	165	1,09,229
...	...	91	...	97	58	...	...	...	...	262	10	3,948	8	8,173
...	...	106	...	...	36	...	...	...	...	...	...	868	...	10,286
66	...	850	...	5,324	97	41	8	...	...	5,433	2,711	22,910	173	1,27,544
699	...	254	98	3,280	189	...	431	100	...	1,211	258	12,228	...	87,200	
699	...	354	98	3,280	189	...	431	100	...	1,211	258	12,229	...	87,200	
...	...	427	...	2,436	465	...	...	...	...	864	1,974	4,776	29	56,281
...	...	96	62	...	...	...	...	...	...	...	328	2,018	...	8,076
...	...	56	69	...	...	...	...	...	...	...	...	453	...	8,873
...	1,679	111	...	...	...	...	1,711	223	8,123	10	24,146	
...	...	881	121	4,116	978	...	...	...	...	2,275	2,624	12,296	48	91,212
...	...	207	223	743	47	168	...	250	...	789	249	5,274	8	12,288	
...	...	179	...	...	...	...	...	...	...	445	72	2,014	27	6,226
...	...	234	88	...	17	...	...	...	...	294	402	1,276	519	12,246
...	
...	...	720	421	748	64	168	...	250	...	1,400	724	2,264	884	42,223	
1,018	3,008	1,208	14,274	997	2,005	2,619	280	...	10,400	7,421	17,221	217	2,00,200		
16,222	16,247	27,012	68,914	1,790	6,716	9,065	6,990	400	62,063	20,713	4,05,997	4,597	26,20,706		
5,677	14,294	51,553	17,049	4,043	7,544	10,179	6,288	481	66,231	40,008	4,19,223	19,222	26,20,699		

*Lepus sayana.

Public Instruction.				Contribution.	Miscellaneous.							
Schools and colleges.	Contributions.	Liberaries, museums, magazines, etc.	Total.		For general purposes.	Interest on loans.		Discount.	Actual cost of work done for private individuals.	Other items.		
						Interest due on account of previous year.	Interest due on account of current year.			Printing charges.	Law charges.	Provident fund.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	6,833	175	6,998	...	...	155	24	...	88	335	635	533
...	1,106	...	1,106	81	...	...	...	...	...	118	58	108
...	1,533	60	1,593	143	...	...	...	...	...	15	...	102
...	4,073	...	4,073	...	...	...	...	...	...	877	298	331
138	11,099	...	11,237	...	...	553	...	...	...	248	3,027	...
17,689	675	...	16,394	...	...	...	...	...	...	1,251	107	...
17,797	25,697	235	43,709	304	...	708	24	...	88	2,342	5,071	1,108
...	6,350	...	6,350	...	...	...	...	...	...	...	726	636
...	1,309	...	1,309	...	...	...	...	...	...	...	16	87
3,085	600	...	3,685	...	...	...	...	...	...	10	439	249
3,085	6,379	...	11,244	...	...	...	...	...	...	10	1,161	974
...	23,066	...	23,066	430	...	44	791	...	25	1,237	3,291	537
700	1,673	...	2,373	...	...	...	...	...	...	398	113	74
...	3,995	...	3,995	...	...	...	...	...	...	...	20	223
700	25,704	...	26,404	430	...	44	791	...	25	1,635	3,424	528
6,069	...	...	6,069	...	...	...	...	...	...	66	400	228
6,069	...	...	6,069	...	...	...	...	...	...	66	400	228
1,197	7,008	210	8,415	...	...	...	...	...	...	1,039	1,595	1,304
...	1,829	...	1,829	...	...	...	...	...	...	34	79	51
800	696	...	986	...	...	...	...	...	...	115	134	30
8,068	...	...	8,068	...	...	...	...	...	...	26	663	611
9,825	9,528	210	19,563	...	...	...	...	...	...	26	1,800	1,880
788	2,926	...	4,018	...	...	...	...	...	...	265	10	238
1,240	...	...	1,240	...	...	...	...	...	...	106	177	95
...	...	...	...	...	...	...	...	...	...	5	21	170
2,560	23,600	...	26,160	...	...	...	...	...	...	...	...	...
5,538	26,886	...	32,424	...	...	...	...	...	...	496	308	608
26,597	75,761	210	1,02,568	430	...	44	791	...	117	4,341	7,431	4,794
1,20,800	2,01,954	2,400	2,23,154	10,700	1,724	18,233	815	...	320	26,660	23,161	26,617
1,20,870	1,44,903	3,027	2,07,560	8,003	...	15,713	50	...	1,053	25,632	23,118	24,978

Miscellaneous—concluded,			Total expenditure.	Extraordinary and					
Other items—concluded,		Total.		Investments.			Advances.		
Miscellaneous.	Total.			In securities (other than sinking funds).	For savings bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Other.
45 (c)	46	47	48	49	50	51	52	53	54
...	1,649	1,805	1,30,973	...	...	...	...	50	2,929
80	373	453	12,680	...	...	130	...	30	996
4	181	264	10,721	...	...	...	...	...	...
901	1,899	1,896	36,325	73	...	...	...	...	449
...	4,233	4,785	1,40,103	...	...	...	3,947	...	4,234
281	1,689	1,689	92,375	...	...	...	...	126	1,305
1,326	9,859	10,771	4,33,415	73	...	120	3,947	316	9,837
873	2,236	2,236	62,021	...	...	...	1,463	...	1,046
406	506	506	8,603	...	...	...	...	...	643
75	772	773	35,668	...	...	...	...	30	510
1,250	3,515	3,515	97,192	...	...	...	1,463	30	1,899
1,633	6,696	7,663	1,69,973	...	...	...	403	...	1,761
36	623	633	18,474	...	...	...	...	30	150
430	673	673	16,136	...	...	...	...	...	80
3,101	7,963	8,633	1,91,273	...	...	...	403	30	1,963
576	1,564	1,650	53,505	3,000	...	...	...	...	2,171
636	1,564	1,630	53,505	3,000	...	...	...	...	2,171
763	4,607	4,607	63,930	...	537	...	736	...	1,081
530	734	734	12,337	...	...	...	...	...	670
24	296	296	5,427	...	...	...	...	...	35
63	2,203	2,239	45,047	...	...	...	...	...	75
1,569	7,923	7,663	1,47,901	...	537	...	736	...	1,801
48	691	691	29,218	...	...	1,300	...	...	645
147	635	635	13,114	...	...	...	...	...	615
20	216	216	16,266	...	...	...	...	25	...
246	318	348	29,565	...	...	...	...	...	...
573	1,790	1,730	69,188	...	...	1,300	...	25	1,674
6,116	22,664	23,636	5,77,969	3,000	537	1,300	2,600	105	9,523
38,623	1,25,773	1,44,063	35,49,466	3,073	1,437	4,180	64,319	2,615	1,49,779
45,203	1,25,881	1,45,849	35,46,296	3,151	17,183	4,900	62,981	1,810	2,13,961

[Orissa and Chota Nagpur Divisions.]

Bihar and Orissa, during the year ending 31st March 1928—concluded.

bt.		Total disbursement.	Balance.			Grand Total.	Remarks.
Deposit.	Total.		Deposit.	Actual balance.	Total.		
55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
487	2,438	1,34,049	2,285	29,880	42,284	1,66,648	
181	1,177	14,127	...	1,800	1,800	15,927	
204	254	19,976	387	2,077	2,464	20,439	
311	764	27,163	...	3,203	2,203	29,366	
15,685	23,788	1,63,978	11,465	41,147	52,612	2,16,590	
3,257	4,898	95,973	873	7,162	8,035	1,05,008	
20,055	34,015	4,59,624	15,110	95,329	1,10,348	5,60,973	
897	3,405	55,426	...	16,795	16,795	72,221	
...	643	9,146	...	4,023	4,023	13,174	
...	240	26,908	...	8,637	8,637	45,545	
897	4,288	1,01,480	...	29,460	29,460	1,30,940	
—576	1,473	1,61,151	8,447	24,460	22,907	1,94,058	
328	828	14,002	5	1,283	1,283	15,285	
...	80	18,205	...	4,289	4,289	22,595	
—243	2,026	1,93,259	8,453	20,107	22,550	2,21,818	
1,413	6,528	80,088	...	11,405	11,405	71,493	
1,413	6,528	80,088	...	11,405	11,405	71,493	
1,686	2,942	87,863	2,275	8,264	11,639	99,502	
185	855	14,212	...	1,129	1,129	15,341	
...	25	5,502	...	2,917	2,917	8,419	
750	325	45,872	...	28,970	28,970	69,942	
2,272	5,947	1,53,448	3,275	22,290	29,665	1,98,113	
946	2,001	22,219	...	9,871	9,871	41,790	
...	515	12,929	...	1,256	1,256	15,285	
...	25	16,322	...	11,890	11,890	27,912	
...	...	22,558	22,900	3	52,203	22,461	
946	2,041	92,029	53,900	28,570	85,470	1,67,449	
5,480	22,445	6,00,404	64,627	1,29,822	1,94,500	7,94,912	
1,07,027	2,21,777	20,21,421	1,66,963	5,90,700	7,57,722	47,28,142	
94,622	2,26,202	20,44,804	1,72,441	7,02,186	8,10,822	47,55,220	

FORM No. IV.—Statement showing the quantity or value of the principal articles imported into, and the incidence of taxation

1	2	3	4	5	6					7				
					GATE.		REFINED SUGAR.			GATE.		REFINED SUGAR.		
Division.	District.	Serial number of municipality.	Name of municipality.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Orissa ...	Sambalpur ...	0	Sambalpur ...	19,546	Mds. 1,400,726 26 0	Rs. 52,597 5 6	Mds. 5,53,566 26 0	Rs. 20,753 13 6	Mds. 40 34 10	Mds. 8,438 23 0	Rs. 2,149 1 6	Mds. 3,233 31 0	Rs. 3,021 1 9	Mds. 0 9 9

Mds. 2,980 88 0	16	(a) Gross imports.	REFINED SUGAR.
Rs. 915 14 9	17	(b) Gross amount of tax collected.	
Mds. 2,980 88 0	18	(c) Net imports.	
Rs. 915 14 9	19	(d) Net amount of tax collected.	
Mds. 0 8 11	20	(e) Net average consumption per head of population.	

G.H.	
21	(a) Gross imports.
22	(b) Gross amount of tax collected.
23	(c) Net imports.
24	(d) Net amount of tax collected.
25	(e) Net average consumption per head of population.
Mds. 2180 16 12	
Rs. 1,775 5 7	
Mds. 2,021 13 4	
Rs. 1,680 11 1½	
Mds. 0 5 15	

Mds. 1,462,981 17 8	26	(a) Gross imports.	Class I.—Ironing Gaur, Gross Grit and Arsenic used as food and drink for men and animals.
Rs. 60,962 9 1½	27	(b) Gross amount of tax collected.	
Mds. 635,428 0 4	28	(c) Net imports.	
Rs. 28,916 2 10 1½	29	(d) Net amount of tax collected.	
Mds. 43 86 6	30	(e) Net average consumption per head of population.	
Mds. 57 84 0	31	(a) Gross imports.	Class II.—Armas for shooters.
Rs. 514 8 0	32	(b) Gross amount of tax collected.	
Mds. 57 84 0	33	(c) Net imports.	
Rs. 514 8 0	34	(d) Net amount of tax collected	
Mds. 0 0 3	35	(e) Net average consumption per head of population.	

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Mds. 1,59,118 7 0	36	(a) Gross imports.	Ort.
Rs. 1,325 15 9½	37	(b) Gross amount of tax collected.	
Mds. 147,861 15 0	38	(c) Net imports.	
Rs. 1,228 0 4½	39	(d) Net amount of tax collected.	
Mds. 10 14 1	40	(e) Net average consumption per head of population.	
Mds. 824,230 1 0	41	(a) Gross imports.	Class III - Excluding Ort. and Orleans and Abbeville (and for ZEPHYRUS, LIGHTING AND WASHING.
Rs. 4,268 10 8	42	(b) Gross amount of tax collected.	
Mds. 3,02,372 9 0	43	(c) Net imports.	
Rs. 4,038 9 6	44	(d) Net amount of tax collected.	
Mds. 22 5 2	45	(e) Net average consumption per head of population.	

Mds. 149,416 12 0	46	(a) Gross imports.	CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.
Rs. 1,868 12 4½	47	(b) Gross amount of tax collected.	
Mds. 149,416 12 0	48	(c) Net imports.	
Rs. 1,868 12 4½	49	(d) Net amount of tax collected.	
Mds. 11 6 8	50	(e) Net average consumption per head of population.	
Mds. 292,299 6 0	51	(a) Gross imports.	CLASS V.—DRUGS, GUMS, SICES AND RESINS, ETC.
Rs. 4,661 1 0½	52	(b) Gross amount of tax collected.	
Mds. 151,250 6 0	53	(c) Net imports.	
Rs. 2,457 2 9½	54	(d) Net amount of tax collected.	
Mds. 11 2 8	55	(e) Net average consumption per head of population.	

Mds. 116,338 0 0	56	(a) Gross imports.	CLASS VI—TOBACCO.
Rs. 1,321 5 10½	57	(b) Gross amount of tax collected.	
Mds. 112,190 8 0	58	(c) Net imports.	
Rs. 1,266 11 7½	59	(d) Net amount of tax collected.	
Mds. 8 4 6	60	(e) Net average consumption per head of population.	
Mds. 587,692 14 0	61	(a) Gross imports.	CLOTH AND FINE-GOODS AND ARTICLES OF CLOTHING.
Rs. 9,182 11 11	62	(b) Gross amount of tax collected.	
Mds. 486,465 14 0	63	(c) Net imports.	
Rs. 7,501 1 2	64	(d) Net amount of tax collected.	
Mds. 35 14 7	65	(e) Net average consumption per head of population.	

[Patna Division.]

APPENDIX A.

Statement showing the date of establishment of each municipality in Bihar and Orissa, the population within municipal limits, and the actual number of rate-payers, during the year 1927-28.

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	
1	2	3	4	5	6	7	8	
PATNA DIVISION.								
Patna	Patna	1	Patna City	November 1864	110,828	27,600	24'88	
		2	Barh	1st May 1870	8,484	1,925	22'74	
		3	Bihar	1st April 1889	36,730	7,681	21'22	
		4	Dinapore Nizamut	1st July 1887	21,627	4,878	22'51	
		5	Khaganl	" 1907	7,195	1,451	20'16	
		6	Patna Administration Committee	1st April 1915	9,483	1,840	19'28	
				Total		194,028	45,425	23'41
	Gaya	7	Gaya	May 1886	67,522	15,415	22'8	
		8	Tikari	October 1885	4,617	1,331	27'5	
		9	Dandungar	Ditto	8,511	1,444	16'9	
				Total		80,650	18,191	22'4
	Shahabad	10	Arrah	1st June 1865	40,789	8,685	21'05	
		11	Jagdispur	1st April 1889	8,594	1,477	17'24	
		12	Buxar	Ditto	10,098	2,470	24'4	
		13	Dumraon	Ditto	14,122	2,675	18'9	
14		Shahbus	Ditto	5,435	1,170	21'5		
15		Sasaram	Ditto	23,208	3,351	14'42		
			Total		101,806	19,728	19'47	
			Divisional Total		376,328	85,944	22'8	

[Tirhut and Bhagalpur Divisions.]

APPENDIX A—contd.

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	
1	2	3	4	5	6	7	8	
TIRHUT DIVISION.								
Tirhut ...	Saran ...	16	Chapra ...	April 1884 ...	62,415	11,419	20.9	
		17	Revelganj ...	17th August 1878 ...	8,186	1,448	17.6	
		18	Siwan ...	April 1889 ...	11,822	2,380	20.08	
	Total ...					82,423	15,247	24.4
	Champanan ...	19	Motihari ...	16th April 1889 ...	18,338	3,427	17.6	
		20	Bettiah ...	15th April 1889 ...	24,321	5,050	20.8	
	Total ...					42,659	8,477	21.2
	Muzaffarpur ...	21	Muzaffarpur ...	1st November 1884 ...	22,755	7,456	32.7	
		23	Hajipur ...	1st June 1889 ...	18,700	3,300	19.6	
		22	Lalganj ...	1st June 1889 ...	7,148	1,805	26.09	
		24	Sitamarhi ...	1st October 1882 ...	10,532	1,860	18.7	
	Total ...					67,135	14,221	21.2
Darbhanga ...	25	Darbhanga ...	1st November 1884 ...	60,700	8,593	16.01		
	26	Madhubani ...	1st April 1889 ...	26,522	3,509	11.3		
	27	Biderah ...	1st April 1889 ...	8,127	2,120	26.1		
	28	Shamastipur ...	1st January 1899 ...	8,017	1,897	21.09		
Total ...					95,366	16,029	18.4	
Divisional Total ...					2,42,282	63,536	21.6	
BHAGALPUR DIVISION.								
Monghyr ...	29	Monghyr ...	1884 ...	48,825	9,461	20.2		
	30	Jamalpur ...	1888 ...	24,827	3,446	13.9		
	Total ...					71,652	12,907	18.01
Bhagalpur ...	31	Bhagalpur ...	1884 ...	68,878	12,285	18.6		
	32	Colgong ...	1889 ...	5,613	1,168	21.6		
Total ...					74,491	13,453	18.6	
Purnea ...	33	Purnea ...	1884 ...	14,102	3,148	23.3		
	34	Kishanganj ...	1887 ...	7,031	1,800	26.6		
	35	Katihar ...	1906 ...	11,106	1,800	17.6		
	36	Forbesganj ...	1913 ...	4,968	909	18.3		
Total ...					37,207	7,657	20.7	
Santal Parganas ...	37	Deoghar ...	1889 ...	12,255	1,677	11.9		
	38	Sahibganj ...	1888 ...	11,820	2,344	20.6		
	39	Dumka ...	1902 ...	7,288	1,401	20.1		
Total ...					31,363	5,422	18.1	
Divisional Total ...					2,22,788	61,089	28.4	

* Increase is due to the imposition of holding tax in place of tax on persons.

[Orissa and Chota Nagpur Divisions.]

APPENDIX A—*contd.*

Name of Division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	
1	2	3	4	5	6	7	8	
Orissa	Cuttack	41	Cuttack ...	4th July 1878 ...	58,583	9,546	16.3	
		43	Jajpur ...	1st April 1880 ...	11,015	2,398	20.9	
		43	Kendrapara ...	1880 ...	14,014	2,830	20	
		44	Balasore ...	1st April 1877 ...	17,083	3,092	18.13	
		45	Puri ...	1st April 1881 ...	88,694	7,133	16.4	
		46	Sambalpur ...	8th April 1883 ...	13,546	...	...
				Divisional Total		183,504	24,998	...
	Chota Nagpur Division.	Hazaribagh	47	Hazaribagh ...	1st April 1880 ...	17,060	3,384	19.3
			48	Chatra ...	1st April 1880 ...	8,225	1,830	16.7
			49	Giridih ...	1st January 1903 ...	16,674	2,900	18.9
			Total		44,159	7,883	17.8	
Ranchi		50	Ranchi ...	1st April 1880 ...	80,628	5,440	13.7	
		51	Lohardaga ...	1st July 1888 ...	7,163	842	11.7	
		52	Doranda N. A. C. ...	1st April 1924 ...	4,861	1,164	23.2	
		Total		61,361	7,486	14.4		
Palamu		53	Daltonganj ...	1st July 1888 ...	9,617	2,085	21.0	
			Total		9,617	2,085	21.0	
Manbhum		54	Purulia ...	26th July 1878 ...	22,611	3,400	15.0	
		55	Jhalda ...	1st July 1888 ...	5,737	1,007	17.5	
		56	Begunathpur ...	1st April 1888 ...	5,403	826	15.7	
		57	Dhanbad ...	1st April 1919 ...	11,973	756	6.3	
		Total		46,364	6,029	13.0		
Singbhum		58	Chatrasani ...	1st April 1878 ...	9,178	1,630	16.8	
		59	Chakradharpur ...	1st April 1918 ...	7,944	508	6.3	
		60	Jugalsai N. A. C. ...	January 1924 ...	28,000	840	3.1	
		61	Jasabadpur N. A. C. ...	...	57,454	...	...
	Total		92,576	3,566	3.8			
	Divisional Total		3,51,277	55,769	15.8			
	Grand Total for 1927-28		1,346,038	220,691	16.3			
	Grand Total for 1925-27		1,346,038	227,008	16.9			

[Patna and Tirhut Divisions.]

APPENDIX B.

Statement showing the results of general elections held in municipalities in Bihar and Orissa, during the year 1927-28.

Serial number of municipality.	Name of municipality.	Number of voters in the ward of municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commission-ers to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
PATNA DIVISION.							
1	Patna City						
2	Barh						
3	Bihar						
4	Dinapore, Nizamut						
5	Khagaul						
6	Patna Administration Committee,						
7	Gaya						
8	Tikari	No general election was held in any of the municipalities in the Division.					
9	Daudnagar						
10	Arrah						
11	Jagdsipur						
12	Buxar						
13	Dumraon						
14	Bhabhua						
15	Sasaram						
TIRHUT DIVISION.							
16	Chupra						
17	Bereganj						
18	Sewan						
19	Motihari						
20	Bettiah						
21	Muzaffapur						
22	Hajipur	No general election was held during the year.					
23	Lalganj						
24	Sitamarhi						
25	Darbhanga						
26	Madhubani						
27	Roosrah						
28	Sasantipur						

[Bhagalpur and Orissa Divisions.]

APPENDIX B--cont'd.

Serial number of municipality.	Name of municipality.	Number of voters in the ward of municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
BHAGALPUR DIVISION.							
28	Monghyr	No election was held during the year.					
29	Jamalpur						
30	Bhagalpur						
31	Colgong						
32	Purnea						
33	Kishanganj						
34	Katihar						
35	Forbesganj	Ward no. I	501	233	46%	3	7
36	Deoghar	No general election was held during the year.					
37	Sahibganj	1,715	1,058	61%	8	15	
38	Dumka	No general election was held during the year.					
39	Madhupur						
ORISSA DIVISION.							
41	Cuttack	3,641	2,263	62%	24	55	
42	Jajpur						
43	Kendrapara						
44	Balasore	138	87	62%	1	3	
45	Puri						
46	Sambalpur						There was a poll and as a result one was elected.

APPENDIX B.—contd. [Chota Nagpur Division]

Serial number of municipality.	Name of municipality.	Number of voters in the ward of municipality if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissionaries to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	CHOTA NAGPUR DIVISION.						
47	Hasaribagh ... ..	.....	...	...	...	...	No election was held during the year under report.
48	Chatra ... ..	.....	...	...	...	...	Ditto.
49	Girdih ... ..	.....	...	...	...	...	Ditto.
50	Ranohi ... ..	.....	...	...	...	...	Ditto.
51	Lohardaga ... ..	.....	...	...	...	...	Ditto.
52	Doranda N. A. C. ... ..	.....	...	...	...	...	All members of the Committee are nominated by Government.
53	Daitonganj ... ..	.....	...	...	...	...	No election was held.
54	Purella ... ..	.....	...	...	...	...	No general election was held during the year.
55	Jhaldha ... ..	.....	...	...	...	...	Ditto.
56	Raghunathpur ... ..	.....	...	...	...	...	Ditto.
57	Dhanbad ... ..	.....	...	...	...	...	Ditto.
58	Chaibassa	Ward no. VI 116	Nil	Nil	1	2	There was no general election. The statement shows the result of by-election owing to the vacancy caused by the resignation of a commissioner in Ward VI one of the 2 candidates for election one having withdrawn his candidature before polling there was no poll and the other candidate was declared elected.
59	Chakradharpur	Ward no. VI	25	52	1	2	
60	Jugsalai ... ..	.....	...	...	...	...	All members are appointed by Government.
61	Jamshedpur ... ..	.....	...	...	...	...	Ditto.

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in Bihar and Orissa, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1927-28.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PATNA DIVISION.			Rs. a. p.	Rs. a. p.	
1	Patna City Municipality.	1. Rate on holdings...	At 9½ per cent. on valuation of the holding.	13,408 11 0	...	Revision of assessment in thana Khasi Kallan, Lodikara, Sadhpur of new and improved holdings.
		2. Latrine Rate ...	At 8½ per cent. on valuation of the holding.	7,731 0 4	...	
		3. Water-rate ...	At 4 per cent. on valuation of the holding within 400 feet radius and 7½ per cent. with house connection.	3,401 3 4	...	Extension of water pipe.
2	Barrh Municipality.	1. Tax on persons ...	At 1 per cent. of annual income ...	...	...
		2. Tax on Government and other public buildings.	At 10 per cent. on annual value of the building.	...	...
		3. Latrine rate ...	At 5½ per cent. on annual value of each holding.	908 0 0	...	
3	Bihar Municipality.	1. Tax on persons ...	At 1½ per cent. according to the circumstances and property of the assessee.	...	590 8 0	Due to remission.
		2. Tax on holding ...	At 7½ per cent. on the annual valuation of the holding.	...	...
		3. Latrine tax ...	At 6½ per cent. on the annual value of the holding.	...	70 13 0	Due to remission.
4	Dinapore Nisamat Municipality.	1. Rate on annual value of holding.	At 7½ per cent. ...	...	...	The final result of the assessment is not yet known as all the appeal against assessment have not been decided.
		2. Tax on arable land	At 6½ per cent. ...	...	...
		3. Latrine fee ...	At 8 per cent. ...	...	...
5	Khagaul Municipality.	1. Tax on holding ...	At 7½ per cent.	12 0 0	...	
6	Patna Administration Committee.	1. Holding tax ...	At 7½ per cent. or 8 per cent. ...	...	...
		2. Latrine tax ...	At 5 per cent. or 7½ per cent. ...	...	...
		3. Water-tax ...	At 7½ per cent. or 4 per cent. on annual value of holdings.	5,345 0 0	...	Increase due to assessment on new holdings.
7	Gaya Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of holdings.	4 1 6	...	The increase is due to the assessment of new improved holdings.
		2. Latrine tax ...	At 6 per cent. on the annual value of holdings.	166 11 0	...	
		3. Water-tax ...	At 6 per cent. on the annual value of holdings.	...	30 7 9	The decrease is due to remission under poverty.
8	Tikari Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of holdings.	...	...	There was no revision of assessment during the year.
		2. Latrine tax ...	At 3½ per cent. on the annual value of holdings.	...	...
9	Baudnegar Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of public buildings.	...	...	Ditto ditto.
		2. Tax on persons ...	At an average rate of 2 per cent. per annum on income.	...	...
10	Arrah Municipality.	1. Tax on holding ...	At 7½ per cent. on the annual value of the holding.	9,104 1 0	...	The increase is due to the revision of assessment.
		2. Water rate ...	At 7 per cent. on the annual value of the holding.	14,068 15 0	...	
		3. Latrine rate ...	At 5 per cent. on the annual value of the holding.	5,001 1 0	...	
11	Jagdishpur Municipality.	1. Tax on person ...	At 1½ per cent. on annual income	...	...
		2. Tax on houses ...	At 10 per cent. on annual value of Government building.	...	...

APPENDIX C—continued.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	PATNA DIVISION—contd.			Rs. a. p.	Rs. a. p.	
12	Roxar Municipality.	1. Tax on person ... 2. Tax on houses ... 3. Latrine rate ...	At Rs. 1-8-0 per cent. according to the circumstances and property of assessors. At 74 per cent. on the annual value of the public buildings. Class I from Rs. 6 to Rs. 12 at 8 per cent. Class II from Rs. 13 to Rs. 25 at 12 per cent. Class III from Rs. 26 to Rs. 50 at 3 per cent. Class IV from Rs. 51 to Rs. 100 at 8 per cent. Class V from Rs. 101 to Rs. 200 at 12 per cent. Class VI from Rs. 201 to Rs. 400 at 4 per cent.	...	...
13	Dumraon Municipality.	1. Tax on person ... 2. Tax on public Building.	At Rs. 1-0-0 per cent. up to Rs. 500, & Rs. 1-10-1 per cent. from the amount exceeding Rs. 500. At 10 per cent. on the annual value of the holding.	...	...
14	Bhabhua Municipality.	1. Tax on person ... 2. Tax on houses ...	At 1 per cent. per annum according to the circumstances and property of the assessee. At 10 per cent. on the annual value of Government and other building.	...	...
15	Sasaram Municipality.	1. Tax on person ... 2. Holding tax ...	At Rs. 1-3-0 per cent. on the property of assessee. At 10 per cent. on the annual value of Government building.	...	...

APPENDIX C—continued.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
TIRHUT DIVISION.						
16	Chapra ...	Holding tax ...	At 7½ per cent. on the annual value of holding.	178 5 6	...	Due to partial revision.
		Litrine tax ...	At 3½ per cent. on the annual value of holding.	22 7 11	...	Ditto.
17	Kevelganj ...	Holding tax ...	At 7½ per cent. on the annual value of holding.	...	7 16 0	No revision of assessment but only some holdings were remitted.
18	Bowan ...	Holding tax ...	At 7½ per cent. on the annual value of holding.	379 0 0	...	The increase is due to the partial revision of assessment made on the new and improv.d building.
		Litrine tax ...	At 4½ per cent. on the annual value of holding.	25 0 0	...	Ditto.
19	Motihari ...	Holding tax ...	At 7½ per cent. on the annual value of holdings whether Government, public or private.	The revising committee could not dispose of all the objections during the year. The Chairman reports that a little increase is expected.		A general revision of the assessment of the municipality was made by a Sub-Deputy Collector specially deputed for the purpose.
		Litrine tax ...	At 3 per cent. on the annual value of holdings whether Government or other buildings.			
20	Bettiah ...	Holding tax ...	At 7½ per cent. on annual rent and value of holdings in force throughout the whole town.	497 0 0	...	The increase is due to partial revision of assessment.
		Litrine tax ...	At Rs. 3-15-0 per cent. on annual value of holdings in force throughout the whole town except the rural area.	201 0 0	...	Ditto.
21	Munsharpar ...	Tax on holding ...	Holding tax at 7½ per cent. on the annual value of holding.	2,023 1 9	...	Due to partial revision of assessment on new constructed and improved buildings.
		Litrine rate ...	Litrine rate at 5 per cent. on the annual value of holdings.	1,074 11 3	...	Ditto.
		Water-rate ...	Water rate at 7½ per cent. on houses having pipe connection and 6 per cent. on houses that lie within the radius of 800 feet and 3½ per cent. on houses that lie beyond the radius of 800 feet and are within the radius 1,200 feet from the nearest stand point.	586 13 3	...	Ditto.
22	Hajipur ...	Rate on holdings ...	At 7½ per cent. on the annual value of Government and other buildings.	832 0 0	...	
		Litrine rate ...	At 5 per cent. on the annual value of the above said buildings.	1,340 0 0	...	Litrine tax raised from 4 per cent. to 5 per cent.
23	Lalganj ...	Rate on holdings and lands.	At 7½ per cent. on the total value of holding and arable land.	...	...	No partial or general revision of holding and arable land rates was made during the year under report.
24	Shamardi ...	Tax on holding ...	At 7 per cent. on the annual value of holding.	441 10 3	...	Increase due to assessment on some new buildings.
		Litrine rates ...	At 3½ per cent. on the annual value of holding.	412 2 9	...	Increase due to an increase in the percentage of litrine tax from 3 to 3½ per cent.
		House tax ...	At 7½ per cent. for rate payers in general. In case of Government building the rate is 10 per cent.	Nil	...	No revision of assessment during the year.
25	Darbhanga ...	Tax on persons ...	At Rs. 1-8-0 per cent.	...	...
		Litrine tax ...	At Rs. 5 per cent.	...	...

APPENDIX C—continued.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	TIBRHUT DIVISION.			Rs. a. p.	Rs. a. p.	
26	Madhubani	Tax on person ...	At Rs. 1-4-0 per cent. per annum	...	Personal tax.	The revision of assessment resulted in increase of income.
		Rate on holding ...	At Rs. 10 per cent. on the annual value of holding on (Government and public buildings.)	1,468 15 0		
		Rate on latrine ...	Per quarter. For Rs. 1 to Rs. 10 ...	Es. a. p. 0 2 0	Latrine tax.	
			Rs. 11 to .. 20 ...	0 8 0		
			.. 21 to .. 30 ...	0 4 6		
			.. 31 to .. 40 ...	0 6 0		
			.. 41 to .. 50 ...	0 7 0		
			.. 51 to .. 75 ...	0 12 0		
			.. 76 to .. 100 ...	1 0 0		
			For over Rs. 100 at Rs. 4 per cent.			
27	Boerah	Tax on person ...	At 1 per cent. on annual income...	Nil	...	No assessment was made during the year.
		Rate on holding ...	Rate on holdings is levied at 7½ per cent. on the annual value of Government or other public buildings.			
28	Samastipur	Tax on person ...	At Rs. 1-0-0 per cent. ...	Nil	...	No assessment was made during the year.
		Tax on holding (public building only.)	At Rs. 10 per cent. on the annual value of holdings.			
		Latrine tax ...	At Rs. 5½ per cent. on the annual value of holdings.			

Serial number of municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	BHAGALPUR DIVISION.			Rs. s. p.	Rs. s. p.	
29	Monghyr	Rate on holdings and arable lands. Latrine tax	At 7½ per cent. At the rate of Rs. 5-7-6 per cent.			
		Water-rate	At 7½ per cent. for the streets down which the pipes run and 6 per cent. for the streets down which the pipes do not run.			
30	Jamalpur	Tax on holdings	At 7½ per cent.			
		Tax on latrines	" 3½ " "			
		Rates on holdings	At 7½ per cent. on the annual value of holdings.	319 0 0	...	
		Latrine tax	At 3 per cent. up to the value of Rs. 50. Above Rs. 50 but not exceeding Rs. 60 at 3½ per cent. Exceeding Rs. 60 but not exceeding Rs. 100 at 5½ per cent. Exceeding Rs. 100 at 6½ per cent.	63 0 0	...	
31	Bhagalpur	Water-rate	At 7½ per cent. on holdings having house connections. At 6½ per cent. on those having no connections.	224 0 0	...	Increase is due to partial assessment.
		Tax on holdings	At 6½ per cent. on the annual value of holdings.			
32	Colgong	Latrine tax	At 3 per cent. on the annual value of holdings.			
		Tax on holdings	At 7½ per cent.	63 0 0	...	Due to imposition of tax on some new buildings.
33	Furnea	Latrine tax	At 5½ per cent.	269 0 0	...	Due to the rate being increased by ½ per cent.
		Tax on persons	According to circumstances and property at 9 annas—Nine per cent. on the annual income.	...	...
34	Kishanganj	Tax on holdings	At 10 per cent. on the annual value of such holdings.	...	...	Revision of assessment was taken up towards the latter part of the year but was not completed within the year.
		Latrine fees	At graduated rates fixed by the Commissioners at a meeting.	...	...
		Tax on holdings	At 7½ per cent. on the annual value of holdings.	...	...
		Tax on latrines	At 4½ per cent. on the annual value of holdings.	...	...
		Tax on persons	Personal tax is levied at annas 14 per cent. on the actual income of the assesses.	7,358 6 9	...	
35	Forbesganj	Tax on holdings	At 3½ per cent. on the annual value of Government, Railway and other public buildings.			
		Latrine tax	At Rs. 4-4-0 per cent. on the annual value of holdings.			
		Tax on holdings in Wards nos. II, III and IV.	At 7 per cent. on the annual value of holdings including Government and other buildings.	26 2 8	...	Due to assessment on new and improved buildings.
		Tax on persons in Ward no. I.	According to circumstances and property.	...	126 6 9	Due to remission.
		Latrine fees	At 5 per cent. on the annual value of holdings containing dwelling houses.	13 5 1	...	Due to assessment of new and improved holdings.
36	Sahibganj	Tax on holdings	At 7½ per cent. on the annual value of holdings.	...	1,327 0 0	
		Latrine fees	At 3 per cent. on the annual value of holdings.	...	490 0 0	
		Holdings tax	At 7½ per cent. on the annual value of holdings.	149 0 0	...	
39	Dumka	Latrine tax	At 3 per cent. on the annual value of holdings.	54 0 0	...	Increase is due to assessment on new and improved holdings.
		Tax on holdings	At 6½ per cent. on the annual value of holdings.	819 15 0	...	
40	Madhupur	Latrine tax	At 4½ per cent. on the annual rental of holdings.	3,180 5 2	...	Due to the rate of the tax being increased from 3½ to 4½ per cent.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. s. p.	Rs. s. p.	
41	Cuttack ...	House and Latrine tax	7½ per cent. ... 7½ per cent. ...	...	...
42	Jajpur ...	1. Tax on houses and lands. 2. Tax on persons ... 3. Latrine tax ...	Public buildings have been assessed with holding tax at 10 per cent. on their annual value. Personal tax has been assessed according to the circumstances and properties of the rate-payers at Rs. 1-1-0 per cent. per annum on their income. Latrine tax is assessed at 6½ per cent. on the annual value of the holding.	66 11 0	22 16 6	Current demand :— House, Latrine. Rs. s. p. Rs. s. p. 6,401 6 0 3,900 15 6 Previous demand :— House, Latrine. 6,424 5 6 2,835 4 6 —22 16 6 + 68 11 0
43	Kendrapara ...	Tax on houses and lands on Government and public buildings only. Tax on persons ... 3. Latrine tax ...	At 10 per cent. on the annual value of the holding. According to the circumstances and property of the assesses within the municipality at 1 per cent. At 6½ per cent. on the annual value of the holdings.	479 14 9	577 7 6	
44	Balasure ...	1. Tax on persons ... (levied generally). 2. Rate on holdings (levied on Government buildings only). 3. Latrine rates ...	1½ per cent. on the income of the people. 10 per cent. on the valuation of holdings. 5 per cent. on the value of holdings.	11 8 0	11 8 0	
45	Puri ...	1. House tax ... 2. Latrine	7½ per cent. on the annual value of all holdings within the municipal area. At 6½ per cent. on the annual value of all holdings within the municipal area.	+ 894 15 0	...	Net decrease — Rs. 146-4-5. House Latrine. Rs. s. p. Rs. s. p. For 1927-28 48,918 14 11 27,864 10 8 For 1926-27 48,569 9 8 27,610 7 11 Difference +250 13 3 +274 2 9
46	Sambalpur ...	Octroi ... Conservancy and latrine tax.	According to schedule ... In Civil Station where the buildings come under clauses (a) and (b) for every occupied house yieldings or which would yield, if rented, not more than Rs. 50—Rs. 12. Ditto more than Rs. 50—Rs. 12. TOWN PROPER. Where buildings come under clause (a) of Rule 1, clauses (b) and (c) of Rule 1; 1. When such value is Rs. 5 or under Rs. 1. Exempt. Rs. s. p. 2. When it is over Rs. 5 and does not exceed Rs. 24—Rs. 1-8-0. 3. When it is over Rs. 24 and does not exceed Rs. 100, 2 anna per rupee. 4. When it exceeds 6 pies per rupee up to Rs. 100, and 3 pies for any amount above Rs. 100. The maximum limit of latrine cess is Rs. 8 and conservancy cess is Rs. 4 only.	...	6 2 0	The income from this source is uncertain. It depends on the quantities of goods imported. The Bengal Municipal Act is not in force hence instructions contained in paragraph 2 of Ben Government Circular no. 23-M., of 8th March 1927 were not observed.

APPENDIX C—concluded.

Serial number of municipality.	Name of municipality.	Mode of assessment.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
CHOTA NAGPUR DIVISION.						
47	Hamarbagh	Holding tax	7½ per cent. per annum	Nil	Nil	
		Latrine tax	6½ per cent. per annum on the annual letting value of the holding.	Nil	Nil	
48	Chatra	Tax on persons	1½ per cent. per annum	Nil	Nil	
41	Girdih	Holding tax	7 per cent. on the annual value of holdings.	..	..
		Latrine tax	4½ per cent. on the annual value of holdings.	..	..
50	Ranehi	Holding tax	Both at 7½ per cent. of the annual value.	1,700 0 0	195 0 0	The increase is due to the intermediate assessment of new and improved holdings and the decrease is due to the revision and reduction of taxes on dismantled holdings.
		Latrine tax				
51	Lohardaga	Tax on persons	1 per cent. in the total income and 7½ per cent. on the annual value of the Government and other public buildings.	..	..	No general or partial revision of assessment took place during the year under report. An attempt to revise the assessment was made but failed owing to the failure of the municipal council members to deal with the assessment list.
		Latrine tax	5 per cent. on the annual value of holdings but 2 per cent. where the value is less than Rs. 25.	..	..
53	Doranda N. A. C.	Holding tax	6½ per cent. on the annual value of holdings.	..	..
		Latrine tax				
		1. House tax on Public buildings.	8 per cent. on the annual value of the holdings.	195 0 0	..	By partial revision of assessment on some newly constructed buildings.
		2. Tax on persons	½ per cent. on the annual income	40 0 0	..	By partial increase of assessment.
53	Daltonganj	3. Latrine tax	5½ per cent. on the annual value of the holdings.	573 0 0	..	By partial revision of assessment on newly constructed and improved houses.
		4. Water-tax	5½ per cent. on the annual value of holdings without house connection and 7½ per cent. in case of holding having house connection.	413 0 0	..	Ditto.
54	Furuli	Holding tax	7½ per cent. on the annual value of holdings.	261 0 0	..	The increase is due to the assessment of new and improved buildings.
		Latrine tax	5½ per cent. on the annual value of holdings.			
55	Jhaldi	Holding tax	6½ per cent. on the annual letting value of holdings.	85 3 0	..	Demand for the year 1926-27, was Rs. 7,313-3-0, and that for 1927-28, is Rs. 7,405-4-0. Hence Rs. 92-0-0 has been shown in the column of increase in income.
56	Baghmathpur	Tax on persons	1½ per cent. per annum on gross income and at 10 per cent. on the annual value of Government and other buildings.	28 13 6	74 7 6	By partial revision.
		Latrine tax	4½ per cent. on the annual value of holdings.	15 1 3	25 14 3	Ditto.
57	Dhanbad	Holding tax	7½ per cent. on the annual value of holdings.	1,616 7 3	..	Increase is due to the assessment of new and improved buildings.
		Latrine tax	5½ per cent. on the annual value of holdings.	703 13 9	..	Due to new assessment.
58	Charbasa	Holding tax	7½ per cent. on the annual value of holdings.	320 0 0	..	Due to partial revision of assessment of improved and new buildings.
		Latrine tax	4½ per cent. on the annual value of holdings.	131 0 0	..	Ditto.
59	Chakradharpur	Holding tax	7½ per cent. on the gross annual value of the holding.	16 0 0	..	Ditto.
		Latrine tax	5 per cent. on the gross assessed value of the holdings.	12 0 0	..	Ditto.
60	Jugmalai N. A. C.	Holding tax	7½ per cent. on the letting value of holdings.	1,000 0 0	..	Due to general revision of assessments.
		Latrine tax	5 per cent. " " " "	..	..
61	Jambhodpur N. A. C.		Nil.	..	..	Imposition of rates not introduced, hence no assessment.

[Patna and Tirhut Divisions.]

APPENDIX D.

Statement showing the demand, collections, remissions, and outstanding balance of each municipality in Bihar and Orissa on account of municipal taxes for the year 1927-28.

S.No. number of municipality.	Name of municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.	
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 3) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 11) on current demand (column 4).			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
PATNA DIVISION.															
1	Patna City ...	Rs. 97,285	Rs. 4,13,476	Rs. 5,09,761	Rs. 33,467	Rs. 3,93,666	Rs. 3,07,133	89.24	Rs. 6,704	Rs. 19,407	Rs. 19,113	4.63	Rs. 1,32,468	Differences in arrears demands in Patna City and Barb are due to subsequent adjustment of accounts.	
2	Barh ...	2,673	10,104	31,677	1,389	16,673	10,682	85.2	623	315	636	4.9	3,677		
3	Bihar ...	16,746	42,941	59,687	3,079	35,359	38,338	89.48	360	156	515	1.30	20,734		
4	Dinapore Nizamut ...	3,745	31,377	35,122	3,064	28,506	31,670	100.61	109	779	888	2.53	2,654		
5	Khagaul ...	1,335	14,612	15,947	440	15,918	15,968	99.49	97	7	104	.07	1,385		
6	Patna Administration Committee.	5,531	1,09,138	1,14,669	4,954	1,02,918	1,07,872	98.8	498	1,277	1,775	1.6	5,023		
	Total ...	1,27,155	6,29,418	7,56,533	46,293	5,29,340	5,75,633	91.00	8,393	14,940	23,333	3.70	1,57,667		
7	Gaya ...	*19,249	1,88,018	3,07,277	11,684	2,74,655	1,86,239	99.05	2,391	4,600	7,581	4.0	13,507		*Rs. 18,616 was shown as the outstanding balance at close of the year 1927. The increase of Rs. 444 is due to increase of tax on the railway buildings as the increased assessment can be taken into effect from the year 1926.
8	Tikari ...	2,170	5,909	7,779	167	4,255	4,448	79.1	12	3	15	.3	3,323		
9	Dandnagar ...	693	6,872	7,565	469	6,249	6,718	97.7	47	30	67	.9	780		
	Total ...	22,123	2,00,499	2,22,631	13,240	1,86,159	1,97,399	98.4	2,900	4,933	7,613	3.7	17,609		
10	Arrah ...	*16,225	92,646	1,10,771	11,370	86,065	67,455	72.9	---	12,675	12,675	13.6	30,661		*The difference of Rs. 1,180 is due to the increase on railway building.
11	Jagdiepur ...	741	6,175	6,916	229	5,672	5,901	98.56	388	310	549	9.9	467		
12	Buxar ...	3,674	17,216	20,190	1,654	15,370	17,024	93.3	251	93	343	1.9	2,823		
13	Dumraon ...	883	10,895	11,777	496	9,890	10,386	95.3	230	391	611	5.6	740		
14	Bhabhua ...	1,733	6,429	8,161	829	5,717	6,546	101.23	59	83	111	1.7	1,804		
15	Sasaram ...	749	20,497	21,246	447	19,409	19,856	94.8	203	222	531	2.5	850		
	Total ...	26,203	1,33,866	1,79,991	16,028	1,13,133	1,27,143	92.94	1,071	12,749	14,819	9.6	37,094		
	Divisional Total ...	1,74,610	9,63,806	11,86,316	72,568	8,24,632	9,00,180	91.5	12,454	33,311	45,765	4.8	3,12,370		
TIRHUT DIVISION.															
16	Chapra ...	139	68,430	68,569	119	67,093	67,312	98.3	7	1,224	1,231	1.9	64		
17	Bevelganj ...	3,796	6,779	10,575	273	6,379	6,552	98.1	25	18	31	0.8	3,973		
18	Siwan ...	3,913	19,203	23,117	3,919	17,501	19,520	101.6	397	177	574	2.9	3,033		
	Total ...	7,850	94,411	1,09,261	2,411	90,973	93,384	98.9	479	1,477	1,916	2.08	6,961		
19	Mothari ...	17,235	26,271	43,506	6,620	17,768	24,388	100.4	21	11	32	.1	17,999		
20	Bettiah ...	(1) 3,537	43,498	46,025	2,333	36,566	38,900	91.5	26	41	67	.3	7,092	(1) The difference of Rs. 11 as compared with last year's figure is due to the correction made at the time of audit.	
	Total ...	20,772	69,769	89,531	10,953	54,334	65,287	94.3	47	53	99	.1	24,145		
21	Muzaffarpur ...	(3) 38,615	1,39,824	1,78,439	22,005	1,13,905	1,34,910	98.4	3,243	2,943	6,086	4.3	37,443	(2) The difference of figure from the balance of last year is due to mis-accounts re-estimated at the time of audit.	
22	Hajipur ...	1,384	19,674	21,338	1,094	18,326	19,479	98.01	42	319	361	1.8	1,398		
23	Lalganj ...	176	6,771	6,947	154	6,680	6,834	98.3	32	38	55	.7	85		
24	Sitamarhi ...	74	17,614	17,688	18	17,197	17,215	98.6	66	586	622	3.5	48		
	Total ...	40,239	1,84,283	2,14,513	23,271	1,46,107	1,72,438	98.9	3,276	3,751	7,127	3.9	38,977		
25	Darbhanga ...	14,905	85,898	1,00,801	3,219	85,023	88,260	98.3	2,723	3,508	4,291	5.1	26,289		
26	Madhubani ...	(3) 3,301	22,266	26,057	1,623	20,275	22,458	98.3	806	491	1,300	5.3	2,300		
27	Roseah ...	(4) 844	6,651	7,495	368	6,201	6,559	98.6	48	111	159	2.3	777	(4) The last year's figure Rs. 1,256 was wrong; the correct figure according to the books of the municipality was Rs. 844.	
28	Samastipur ...	1,733	17,999	19,731	1,467	16,677	18,114	100.6	38	31.1	349	1.3	1,306		
	Total ...	20,772	1,33,602	1,54,174	6,686	1,09,785	1,16,381	97.3	3,977	3,291	6,908	5.1	20,686		
	Divisional Total ...	89,513	4,80,864	5,70,478	43,231	4,10,259	4,53,480	94.3	7,339	8,511	16,080	3.3	1,00,988		

[Bhagalpur and Orissa Divisions.]
APPENDIX D—continued.

Serial number of municipality.	Name of municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
29	Monghyr ...	65,982	1,06,780	1,08,370	11,084	67,373	99,036	90.2	6,330	404	6,734	6.1	89,010	
30	Jamalpur ...	93	67,806	67,897	79	67,619	67,693	99.8	...	176	176	...	23	
31	Bhagalpur ...	23,998	2,02,215	2,36,113	5,016	1,76,271	1,61,287	89.6	1,134	3,964	5,098	2.5	80,739	
32	Golmog ...	675	7,876	8,151	234	6,419	6,653	87.8	38	396	381	4.3	1,107	
33	Farnsa ...	4,698	89,701	44,389	873	33,696	34,569	87.0	194	274	468	1.1	9,563	
34	Kishanganj ...	2,618	27,320	29,938	1,634	25,466	27,000	88.6	723	353	1,076	3.9	1,863	
35	Katihar ...	1,665	33,331	24,996	1,547	23,304	29,851	108.1	53	35	88	...	1,067	
36	Forbesganj ...	37	15,306	15,355	47	14,770	14,817	98.7	...	89	89	...	449	
37	Deeghar ...	8,743	31,145	30,885	4,395	24,492	28,767	73.0	1,059	246	1,305	4.1	9,543	
38	Sahabganj ...	109	39,996	39,105	4	29,627	29,631	98.7	23	344	367	1.0	107	
39	Dumka ...	1,037	13,840	14,367	968	12,199	13,234	91.3	18	18	36	...	1,007	
40	Madhupur ...	7,151	29,594	33,745	5,543	23,233	23,766	108.1	475	462	937	3.6	4,013	
	Divisional Total...	1,34,694	5,94,117	7,39,711	21,909	5,23,455	5,45,268	93.4	9,934	6,780	16,704	2.8	1,56,719	
	ORISSA DIVISION.													
41	Cuttack ...	14,283	1,09,679	1,23,932	7,404	88,652	95,954	87.43	2,767	603	3,369	2.81	25,109	
42	Jajpur ...	176	9,308	9,479	118	9,063	9,080	97.61	54	316	270	2.9	129	
43	Kandrapara ...	263	13,311	13,574	234	12,209	12,443	101	...	55	66	...	75	
44	Balasore ...	5,646	26,689	34,333	2,274	23,340	24,614	88.6	126	64	190	...	9,528	
45	Puri ...	15,302	99,604	1,03,066	9,645	75,198	81,843	87.7	400	1,915	2,315	2.5	15,006	
46	Bambalpur ...	463	5,273	5,736	160	4,457	4,636	87.7	35	...	35	...	1,075	
	Divisional Total	36,069	2,33,060	2,69,119	19,844	2,11,716	2,31,600	81.87	2,883	2,753	5,636	2.23	80,624	

APPENDIX D—concluded.

Serial number of municipalities and notified area committees.	Name of municipality and notified area committee.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 9).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 11).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CHOTA NAGPUR DIVISION.														
47	Hazaribagh ...	9,753	29,183	49,916	4,679	32,337	37,116	91.7	961	961	1,863	4.7	9,928	
49	Chatra ...	333	5,121	5,459	190	4,615	4,805	88.2	88	107	190	3.1	464	
49	Giridih ...	6,951	25,130	31,991	3,719	19,813	23,532	98.6	667	733	1,433	4.6	7,097	
	Total ...	16,953	60,414	86,366	8,768	56,665	65,453	94.2	1,731	1,733	3,486	4.9	17,489	
50	Ranchi ...	44,751	94,317	1,39,068	7,073	83,706	90,779	96.2	10,374	1,593	11,967	12.6	26,334	
51	Lohardaga ...	630	4,845	5,265	123	4,162	4,285	92.2	190	133	453	9.1	559	(a) The differ of Rs. 23 was to wrong figure have been shown in previous year. It is detected by Auditor at the time audit and correct figure found to be Rs. 620
53	Doranda N. A. C.	2,562	12,304	14,906	1,013	9,977	9,990	81.2	363	691	1,044	9.5	3,772	
	Total ...	47,878	1,11,266	1,59,139	8,207	96,945	1,05,069	94.4	11,017	2,416	13,433	12.0	40,664	
53	Daltonganj ...	3,665	24,046	27,711	2,540	20,634	23,174	90.3	267	463	719	2.9	2,816	
	Total ...	3,665	24,046	27,711	2,540	20,634	23,174	90.3	267	463	719	2.9	2,816	
54	Purulia ...	323	44,670	44,993	266	41,363	41,619	93.1	89	2,551	2,610	5.8	793	
55	Jhaisa ...	3,739	7,408	11,198	2,231	5,204	7,535	101.7	296	317	613	6.9	2,144	
56	Bagnanpur ...	2,173	3,759	5,932	913	3,335	3,447	91.6	615	46	661	17.6	1,934	(b) The differ of Rs. 3 was to mistake in tot ling. The correct figure has been shown in the present return
57	Dhanbad ...	7,707	29,143	46,849	3,871	29,994	33,865	85.2	209	909	1,018	2.8	12,466	
	Total ...	13,921	94,974	1,08,965	6,790	70,196	85,986	90.5	1,179	3,028	4,208	5.0	16,197	
59	Chaibasa ...	1,639	23,113	24,752	1,069	22,046	23,115	100.1	13	99	103	.4	1,514	
60	Chakradharpur ...	1,270	8,993	10,168	873	7,565	7,938	89.2	469	61	560	6.3	1,865	
60	Jugsalai N. A. C.	...	12,885	12,885	...	12,556	12,556	97.4	...	338	333	2.6	6	
61	Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	3,909	44,991	47,900	1,463	43,167	43,229	97.1	613	474	908	2.3	3,196	
	Divisional Total ...	85,300	3,44,591	4,29,891	27,777	3,95,497	3,23,724	99.8	14,496	5,599	23,294	6.7	59,213	
	Grand Total for 1927-28.	5,20,170	25,54,434	31,75,604	1,96,203	23,67,379	24,63,793	92.7	47,496	80,953	1,07,448	4	6,04,364	
	Grand Total for 1926-27.	4,29,963	25,50,623	30,99,606	1,55,960	22,18,697	22,94,547	99.7	29,453	69,027	97,479	2.7	5,17,460	

APPENDIX E.

Statement showing the details of educational expenditure incurred by the

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling charges, and contingencies of inspecting pandits).	Maintained or managed by municipalities.								Aided by municipalities.									
			Technical and other special schools.		Arts Colleges.	High schools, including schools managed by Joint-Committee.		Middle schools.		Primary schools for boys and girls.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
			English.	Vernacular.		English.	Vernacular.	English.	Vernacular.					Upper.	Lower.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Patna City	...	...	...	...	...	...	Nil	9,122	9,122	...	...	...	...	7,665	1,666	9,321	9,321
2	Barh	...	...	...	...	...	...	Nil	1,001	1,001	...	...	...	...	120	480	600	600
3	Bihar	Nil	1,186	1,186	364	9,081	778	8,228	8,228	
4	Dinapore Nisamat	Nil	1,670	1,670	1,554	...	324	1,878	1,878	
5	Khagaul	...	...	...	...	...	...	...	...	...	...	...	...	...	1,031	332	1,363	1,363
6	Patna Administration Committee	...	...	...	...	...	...	Nil	5,321	5,321	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	18,090	18,090	...	...	...	...	1,019	10,897	3,680	16,375	16,375
7	Gaya	...	...	...	...	...	...	6,793	6,793	...	...	...	...	...	2,030	2,466	5,098	5,098
8	Tikari	572	430	...	992	992	
9	Daudnagar	406	1,284	576	2,266	2,266	
	Total	...	...	...	...	...	...	6,793	6,793	...	...	...	...	978	4,384	3,043	6,354	6,354
10	Arrah	3,010	3,010	2,000	1,065	970	4,065	4,065	
11	Jagdispur	...	...	243	...	...	...	338	338	...	...	...	...	...	474	323	796	796
12	Buxar	...	...	...	...	...	...	380	380	...	...	...	...	...	361	73	433	433
13	Dumraon	...	...	...	...	...	...	1,565	1,565	...	...	...	...	...	388	130	708	708
14	Bhabhua	...	...	...	...	...	...	456	456	...	...	...	...	...	...	119	119	119
15	Sasaram	3,115	3,115	508	911	130	1,539	1,539	
	Total	...	...	243	...	...	...	9,064	9,307	...	...	...	...	3,806	4,307	1,723	8,536	8,536
	Grand total for 1927-28	...	...	243	...	...	...	23,065	24,198	...	...	...	...	5,404	19,538	6,225	32,367	32,367

DIX E.

municipalities in Bihar and Orissa, during the year 1927-28.

Scholarships held in—				Miscellaneous.										Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
Primary schools.	Secondary schools.	Special schools.	Total.	Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.		Total miscellaneous charges.				
				Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.					
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
830	830	...	6,160	6,160	0,160	24,933	24,933	24,933	9'5
...	1'4	154	140	204	1,895	1,895	12'06
...	72	72	72	4,480	4,480	4,480	14'61
...	103	103	103	8,611	8,611	8,611	13'28
...	1,863	1,863	1,863	9'10
...	29,334	29,334	...	362	...	135	...	64	29,905	86,116	86,116	58'3	
830	830	...	85,883	85,883	...	362	...	135	...	204	36,564	71,868	71,868	17'6	
...	476	476	...	...	...	...	...	132	608	12,496	12,496	10'36	
...	88	38	1,025	1,025	15'1	
...	255	255	...	...	...	...	...	24	279	2,545	2,545	83'2	
...	751	751	...	...	...	...	...	189	920	16,066	16,066	11'7	
...	7,063	7,063	14'3	
...	80	86	1,413	1,170	16'79	
...	1,003	1,003	6'7	
...	46	46	2,319	2,319	17'8	
...	120	120	...	...	...	...	...	...	120	695	695	6'8	
...	449	449	248	607	5,351	5,351	18'5
...	669	669	330	800	16,744	16,501	14'3
830	830	...	87,183	87,183	...	362	...	135	...	723	38,408	1,06,168	1,06,255	13'14	

DIX E—contd.

Scholarships held in—				Miscellaneous.										Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
Primary schools.	Secondary schools.	Special schools.	Total.	Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.		Total miscellaneous charges.				
				Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
...	48	3,097	3,145	...	...	...	...	108	...	...	3,349	15,778	13,209	19.4
...	41	...	41	1,417	1,203	1.9
...	82	82	...	...	...	...	...	98	...	178	3,306	3,306	20.2
...	48	5,179	5,227	...	...	...	...	103	137	...	3,407	19,991	17,808	19.9
...	1,643	1,642	...	...	...	...	...	...	...	1,643	6,995	6,330	33.9
...	211	1,491	1,702	...	...	...	...	...	...	37	1,739	9,076	6,661	18.2
...	211	3,133	3,344	...	...	...	...	...	...	37	3,391	16,081	12,991	2.4
...	191	1,423	1,653	...	...	...	...	1,399	90	...	3,023	12,774	7,508	7.7
...	2	...	2	3,484	3,484	19.5
...	44	44	...	...	...	...	...	...	...	44	1,109	1,109	13.8
...	60	...	60	2,637	2,637	14.9
...	191	1,516	1,707	...	...	...	...	1,399	163	...	3,168	20,054	14,789	10.5
...	139	998	1,127	...	...	...	...	69	221	...	1,708	15,852	(c) 12,933	20.9
...	222	222	...	...	...	...	...	74	...	290	4,159	4,159	15.4
...	1,213	1,213	14.0
...	60	60	...	...	...	...	...	100	...	75	5,865	2,311	12.1
...	139	1,389	1,706	...	...	...	...	169	671	...	2,229	26,983	20,615	17.5
...	579	9,108	9,687	...	...	...	...	1,661	997	...	12,245	62,994	69,900	16.03

(c) Includes Rs. 288 shown in column 11, which was spent on Sanskrit School.

Serial number of municipality.	Name of municipality.	Maintained or managed by municipalities.								Aided by municipalities.															
		Inspector (including salaries, traveling allowances and contingencies of inspecting parties).								Technical and other special schools.			Middle schools.			Primary schools for boys.			Primary schools for girls.			Total primary schools.	Grand total for aided schools.		
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21					
BHAGALPUR DIVISION.																									
29	Monghyr																				2,829	2,829	1,477	7,305	7,305
30	Jamalpur																				1,405	2,898	817	5,130	5,130
31	Bhagalpur... ..									2,856	2,856										2,017	2,066	2,845	7,688	7,688
32	Coibong									407	407										884	204	688	688	688
33	Purnea									2,277	2,277										800	880		660	660
34	Kishanganj									887	887										410	517	177	1,104	1,104
35	Katihar									489	489										408	460	688	688	688
36	Forbesganj																				900	416	1,010	1,010	1,010
37	Daoghar									2,225	2,225										800	168	240	618	618
38	Sahabganj									1,071	1,071										1,401		1,401	1,401	1,401
39	Dumka									(1) 479	821	800									818	60	678	678	678
40	Madhupur									843	842										816	667	1,473	1,473	1,473
	Divisional Total									479	10,685	11,834									7,851	14,868	7,063	29,217	29,217
ORISSA DIVISION.																									
41	Cuttack									2,959	2,959										281	2,412	196	2,836	2,836
42	Jajpur																				144	705	245	495	1,196
43	Kendrapara																				272	640	429	1,542	1,542
44	Balasore																				700	1,200	1,743	3,611	3,611
45	Parl									6,199	6,199										449	1,200	1,709	1,704	1,704
46	Sambalpur									2,873	8,484	11,857									678		678	678	678
	Divisional Total									2,873	17,642	20,516	261								1,845	6,450	3,973	11,768	12,049

[Bhagalpur and Orissa Divisions.]

DIX E—contd.

Scholarships held in—				Miscellaneous.												Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	REMARKS.
Primary schools.	Secondary schools.	Special schools.	Total.	Buildings and furniture.			Payment to abolished schools.			Examination, prizes and rewards.			Contingent charges.						
				Secondary schools.	Primary schools.	Total.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.					
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35					36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
...	7,035	7,035	19.5		
...	234	234	...	...	...	235	...	235	794	5,914	5,914	10.2			
...	5,906	5,906	...	...	...	...	...	315	5,633	16,317	16,317	23.0			
...	995	995	17.9			
...	(a) 818	818	...	...	...	...	...	20	888	3,776	3,776	17.0			
...	895	895	...	...	...	281	...	...	610	2,057	2,057	8.3			
...	19	19	...	...	...	33	...	18	60	1,437	1,437	6.4			
...	804	804	...	...	...	20	...	17	241	1,267	1,267	11.6			
...	431	241	3,464	3,464	15.2		
...	19	19	...	...	...	25	...	7	63	2,524	2,524	8.7			
...	37	37	...	...	...	13	...	63	131	1,637	1,607	17.4			
...	13	13	3,338	2,338	11.1			
...	7,331	7,334	...	...	...	627	...	1,023	6,980	49,640	49,640	14.5			
...	683	683	...	...	...	...	...	60	943	6,734	6,733	9.3			
...	1,165	1,165	12.9			
...	1,853	1,642	13.6			
...	174	174	...	...	...	...	...	67	261	4,072	4,072	18.53			
...	...	128	128	...	3,845	3,845	...	...	...	...	...	346	3,191	11,227	11,090	12.9
...	189	711	900	3,138	1,840	3,977	195	1,338	5,401	15,134	12,318	17.1		
...	159	639	1,038	3,128	5,751	7,679	195	1,721	9,766	43,359	36,653	13.6		

(a) Includes Rs. 132 being the contribution to District Board Primary school at Khajanchibat.

(b) Primary schools for girls.

Serial number of municipality.	Name of municipality.	Maintained or managed by municipalities.								Aided by municipalities.									
		Inspection (including salaries travelling allowances and contingencies of inspecting parties).								Grand total of municipal schools.	Technical and other special schools.	Middle schools.		Primary schools for boys.			Primary schools for girls.	Total primary schools.	Grand total for aided schools.
		Technical and other special schools.	Arts Colleges.	High schools including schools managed by Joint Committees.	English.	Vernacular.	Primary schools for boys and girls.	High schools.	English.			Vernacular.	Upper.	Lower.					
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			
CHOTA NAGPUR DIVISION.																			
47	Hazaribagh ..	...	...	...	...	...	1,829	1,660	3,479	...	...	...	...	793	1,408	432	2,567	2,567
48	Chatra ..	...	...	...	...	...	...	660	660	232	...	...	...	...	128	170	296	520
49	Giridih ..	...	...	...	...	...	...	1,777	1,777	...	...	...	...	144	96	730	900	900
	Total ..	...	...	...	...	...	1,829	3,997	5,816	232	...	...	...	878	1,632	1,332	3,825	4,047
50	Ranchi ..	1,223	...	...	...	...	16,864	10,964	120	...	...	1,190	760	1,909	1,827	2,988	5,168	5,168
51	Loharidaga ..	...	102	...	...	...	717	900	347	...	...	...	...	8	860	808	715	715
52	Doranda N. A. C. ..	...	...	...	...	...	518	518	...	...	...	...	...	45	595	941	941	941
	Total ..	1,223	102	...	...	...	11,864	12,086	467	...	...	1,190	760	1,882	2,688	5,105	8,822	8,822
53	Daltonganj ..	...	...	...	...	3,703	2,822	4,885	...	...	...	...	...	379	1,111	1,400	1,400	1,400
	Total ..	...	...	...	...	3,703	2,822	4,885	...	...	...	...	...	379	1,111	1,400	1,400	1,400
54	Purulia ..	...	...	...	...	...	1,197	1,197	...	...	...	...	...	180	1,878	1,440	3,468	3,468
55	Jhajda ..	...	...	...	...	...	...	...	...	...	...	...	...	1,894	285	1,609	1,894	1,894
56	Baghunathpur ..	...	...	...	...	...	268	288	...	...	...	...	...	360	276	636	636	636
57	Dhanbad ..	...	...	...	...	...	5,271	5,271	...	...	...	...	...	300	606	906	906	906
	Total ..	...	...	...	...	...	6,786	6,766	...	...	...	...	...	180	3,022	3,607	6,709	6,719
58	Chaibasa ..	...	...	...	...	...	607	607	...	...	...	...	...	765	240	2,220	2,225	2,225
59	Chakradharpur ..	...	...	...	...	...	...	...	...	...	...	...	...	600	319	194	919	919
60	Jugalsai notified area committee...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
61	Jamshedpur Notified Area Committee.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ..	...	...	...	...	...	607	607	...	...	...	...	...	1,171	560	2,414	4,144	4,144
	Divisional Total ..	1,223	192	...	...	3,832	20,120	20,150	680	...	...	1,180	2,977	8,349	10,097	21,368	22,512	22,512
	Grand total for 1927-28 ..	1,223	435	...	10,610	8,800	1,20,025	1,48,280	2,042	...	1,400	1,215	17,077	60,731	32,277	1,11,076	1,15,881	1,15,881	
	Grand total for 1926-27 ..	1,298	410	553	...	8,689	11,162	1,12,617	1,33,260	1,836	...	1,357	1,870	14,714	80,468	31,846	1,07,040	1,12,083	

DIX E—concluded.

Scholarships held in—				Miscellaneous.												Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.	Remarks.
Sanskrit schools.	Zakstab schools.	Special schools.	Total.	Buildings and furniture.		Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.		Total miscellaneous charges.							
				Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.										
				Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.								
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37		
...	40	222	202	...	...	40	10	50	48	404	6,860	4,391	13'0			
...	66	66	...	...	...	...	...	23	89	1,269	1,047	12'1			
...	616	616	...	...	...	...	...	373	883	2,625	5,025	16'0			
...	40	901	944	...	...	40	10	50	337	1,282	17,244	9,068	14'6			
...	4,943	4,943	...	...	...	...	...	1,103	5,044	21,674	20,694	24'1			
...	702	702	...	...	...	...	...	47	749	2,373	1,894	10'0			
...	2,541	2,541	...	...	...	...	...	...	2,541	8,905	3,995	56'0			
...	8,185	8,185	...	...	...	...	...	...	1,140	9,394	28,242	26,423	25'3		
...	595	823	1,418	...	...	50	17	44	75	1,834	8,059	5,367	15'7		
...	595	823	1,418	...	...	50	97	44	75	1,664	8,050	5,367	15'7		
...	3,510	3,510	...	...	...	210	...	...	3,720	5,4'5	8,415	10'7			
...	100	160	1,839	1,820	13'4		
...	50	50	...	...	...	...	...	...	12	63	688	968	20'9		
...	1,493	1,493	...	...	...	...	...	...	418	1,911	8,088	8,088	25'6		
...	5,043	5,063	...	...	...	210	...	...	690	5,869	19,313	19,219	19'6		
...	141	141	...	...	...	24	...	...	111	131	4,013	4,013	10'7		
...	187	187	...	...	...	...	...	...	144	731	1,260	1,260	10'5		
...		
...	338	338	...	...	...	24	...	...	160	512	5,203	5,203	12'7		
...	635	15,203	15,828	...	...	90	341	94	2,311	18,764	72,128	65,434	19'2		
330	166	330	1,369	3,343	74,659	76,011	...	...	362	90	1,108	1,890	6,780	68,167	2,54,317	2,34,111	16'1	
340	216	371	1,527	1,923	34,098	36,021	...	...	663	96	531	2,111	5,403	47,944	2,94,733	2,63,611	12'6	

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each municipality in Bihar and Orissa during the year 1927-28.

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extraordinary loans and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
PATNA DIVISION.		Rs.									
1	Patna City	4,18,002	5.0	8.2	10.9	5.5	37.2	2.5	26	15.8	6.1
2	Darh	30,501	2.81	6.20	14.43	...	17.69	37.9	28	10.31	6.20
3	Bihar	43,382	11.05	6.27	14	3.60	36.45	8.81	28	16.71	10.00
4	Dinapore Nizamut	37,738	8.4	6.9	1.05	Nil	43.08	7.1	3	18.0	9.15
5	Khaganj	16,625	20.39	10.07	15	9.16	32.11	78	67	4.33	6.66
6	Patna Administration Committee	1,82,304	10.3	4.8	17.7	4.6	23.4	...	1	3.4	19.3
7	Gaya	2,09,891	5.5	5.3	10.9	5	34.9	...	3	17.9	4.0
8	Tikari	7,403	17.3	7.9	7	2.4	34.7	10.1	1.3	1.1	14.1
9	Daudnagar	12,760	11.5	3.9	2.3	2.4	19.9	7.8	0.8	20.7	19.9
10	Arrah	97,245	13.5	5.5	31.04	6.1	23.3	1.3	3	18.4	6.4
11	Jagdispur	6,312	15.4	8.2	6	2.8	25.1	10.3	1.7	6.1	22.3
12	Buxar	19,358	9.6	11.8	4.9	3.7	39.3	7.5	7	17.5	5.0
13	Dumraon	13,328	10.3	9.1	0.4	6.9	30	1.3	6	19.3	12.5
14	Bhabhua	11,749	8.9	4.9	2.64	29.62	10.29	13.61	7	4.3	6.12
15	Sasaram	43,801	6.3	6.6	1.34	1.8	19	9.3	47	24.2	12.3
Divisional Total		12,18,835	7.9	6.7	11.9	4.04	31.6	3.01	3	14.3	8.6
TIRHUT DIVISION.											
16	Chhapra	1,10,530	5.6	5.3	...	9	30.3	25.5	3	8.05	13.05
17	Revelganj	8,909	13.3	6.9	3	2	14.4	29.7	1.7	6.5	15.7
18	Sivan	30,008	5.3	5.2	1.9	2.3	20.1	41.3	5	6.3	8.7
19	Motihari	55,378	5.7	7.5	1	3.7	17.4	44.9	3	4.5	13.6
20	Bettiah	69,832	5.6	10.02	2.99	2.7	41.9	...	4	13.8	17.9
21	Muzaffarpur	1,75,471	7.3	4.5	20.2	3.05	31.7	3.7	3	15.8	7.3
22	Hajipur	20,296	6.6	8.3	3	7	23.7	29.6	4	17.6	11.5
23	Lalganj	3,791	10.05	10.7	1.4	5.7	15.9	...	2.3	27.6	12.6
24	Sitamarhi	33,407	7.6	4.7	1	1.4	23.9	22.5	3	19.00	9.08
25	Darbhanga	1,04,896	7.7	6.9	3	1	23.9	1.5	3	11.1	16.1
26	Madhubani	24,656	5.8	7.3	4	2	27.5	13.9	5	13.4	14.4
27	Rosera	11,180	10.3	3.3	2.07	2.3	22.5	31.3	6	3.2	10.6
28	Samastipur	24,049	6.7	5.4	1	2.9	23.3	23.5	6	20.2	15.7
Divisional Total		4,90,673	6.8	6.08	5.5	1.9	27.5	16.5	4	15.1	11.9

APPENDIX F--concluded.

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Contingency.	Medical.	Vaccination.	Public Works.	Education.
BHAGALPUR DIVISION.											
20	Monghyr	Rs. 1,57,577	30	37	339	34	311	25	3	133	57
20	Jamalpur	87,677	44	28	14	34	342	21	4	251	67
21	Bhagalpur	2,27,504	32	33	210	30	241	...	3	103	72
22	Colgong	7,046	84	77	...	45	281	180	2	43	130
23	Purnea	70,372	36	54	6	18	176	477	4	88	53
24	Kishanganj	38,981	40	64	43	22	105	75	8	233	56
25	Katihar	27,209	57	79	23	40	218	74	13	255	53
26	Forbesganj	10,748	42	79	37	30	193	65	11	277	62
27	Deoghar	34,058	35	91	1	36	345	74	7	204	103
28	Sahabganj	38,588	41	63	106	62	287	134	9	105	65
29	Dumka	22,963	53	44	3	8	200	360	10	204	69
30	Madhupur	24,091	56	89	2	54	352	...	4	114	66
	Divisional Total	7,35,258	38	63	123	39	349	88	4	184	68
ORISSA DIVISION.											
41	Cuttack	1,30,672	36	57	7	409	504	36	42	187	57
42	Jajpur	12,830	107	45	7	108	397	107	9	164	95
43	Kendrapara	10,721	113	57	23	8	200	216	5	177	85
44	Balasore	80,226	1425	377	53	207	2706	746	54	1408	112
45	Puri	1,40,192	79	59	9	2	403	169	1	1803	991
46	Sambalpur	92,375	124	25	43	4	274	63	3	181	913
	Divisional Total	4,22,415	102	59	208	18	385	109	4	187	79
CHOTA NAGPUR DIVISION.											
47	Hasaribagh	52,021	84	53	91	39	384	43	3	101	122
48	Chatra	8,603	170	76	16	...	332	706	22	46	149
49	Giridih	34,068	116	33	22	...	423	...	4	163	98
50	Banahi	1,50,673	706	503	26	5	332	85	4	222	144
51	Lohardaga	12,474	129	40	18	4	236	89	6	239	170
52	Doranda N.A.C.	16,126	86	75	...	244	281	...	5	47	220
53	Daltonganj	63,505	69	42	75	28	166	78	6	228	180
54	Purulia	85,020	95	80	5	41	347	127	5	67	100
55	Jhalda	12,257	120	76	39	59	274	...	7	175	104
56	Bagbanathpur	5,477	142	60	1	62	316	18	10	127	269
57	Dhanbad	45,047	154	60	103	28	262	26	...	51	173
58	Chaibasa	22,218	39	72	24	14	269	59	7	216	127
59	Chakradharpur	12,114	112	62	4	31	423	...	12	197	95
60	Jugmala N.A.C.	16,298	128	25	177	...	298	60	29	194	...
61	Jamshedpur N.A.C.	29,558	...	...	...	...	...	...	...	...	286
	Divisional Total	5,77,969	90	62	23	27	302	49	5	206	129

Statement showing the Financial position of the municipalities

Serial number of municipality.	Name of municipality.	Amount of loan sanctioned--		Receipts.					Expenditure	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan fund.
1	2	3	4	5	6	7	8	9	10	11
PATNA DIVISION.										
1	Patna City	Rs. 71,000	Rs. 48,968	Rs. 79,004	Rs. 4,23,948	Rs. 48,817	Rs. ...	Rs. 5,48,800	Rs. 4,18,998	Rs. ...
6	Patna Administration Committee	50,000	...	44,968	1,38,879	43,182	60,008	2,77,181	1,41,082	41,223
7	Gaya	1,00,000	...	23,862	2,87,324	48,863	...	8,30,140	2,08,179	...
15	Sasaram	8,000	...	20,159	37,016	1,135	...	62,200	48,280	...
TIRHUT DIVISION.										
16	Chapra	50,000	...	18,032	1,16,648	8,739	...	1,44,209	1,16,839	...
18	Siwan	15,000	...	43	37,681	11,280	...	60,308	27,768	...
19	Motibari	8,217	...	2,823	88,027	1,005	...	61,855	85,068	...
21	Muzaffarpur	79,000	...	22,711	1,81,707	11,907	...	2,30,325	1,78,700	...
26	Madhubani	50,000	...	1,181	38,416	1,826	...	41,538	28,299	...
BHAGALPUR DIVISION.										
29	Monghyr	72,000	...	10,401	1,40,005	14,187	...	1,78,623	1,36,054	61
31	Bhawalpur	4,17,500	...	28,176	2,27,932	81,019	...	2,87,127	2,26,226	...
32	Furness	45,000	...	42,389	65,538	7,908	...	1,15,794	69,981	...
38	Sahabganj	35,000	...	6,504	40,892	180	...	47,546	38,108	...
40	Madhupur	10,000	...	12,543	35,374	874	...	48,406	24,081	...
ORISSA DIVISION.										
45	Puri ... ..	...	...	57,736	1,42,888	22,868	...	2,16,500	1,39,240	...
CHOTA NAGPUR DIVISION.										
47	Hazaribagh	20,000	...	7,465	62,761	2,005	...	72,231	52,021	...
50	Ranchi	5,000	...	38,988	1,46,031	11,029	...	1,94,068	1,50,678	...
54	Purulia	10,000	...	8,222	85,119	8,000	...	92,501	88,920	...

DIX G.

which were in debt during the year 1927-28.

Expenditure.						Results.						Remarks.
B.—Payment on account of loans.		4.—Expenditure under "Extraordinary and Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income, over ordinary expenditure (II—I).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on loan account at the beginning of the year including interest.	Amount of loan during the year.	E.—Outstanding on loan account at the end of the year including interest.	
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23		24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20,783	4,004	46,686	83,907	5,48,380	+6,861	20,783	4,004	-17,816	83,018	...	72,265	
1,346	3,155	5,689	84,458	2,77,164	-2,103	1,346	3,155	-6,808	46,880	50,000	97,512	
8,669	1,713	25,568	29,091	3,30,149	-10,855	8,669	1,713	-18,168	86,747	...	33,148	
380	471	1,094	13,016	66,390	-6,314	380	471	-7,166	7,399	...	0,659	
4,000	...	1,384	21,688	1,44,300	+309	4,000	...	-3,691	17,086	(a)	13,686	(a) Amount of loan outstanding as verified by Accountants General, Bihar and Orissa.
2,861	1,253	7,186	154	46,240	+123	2,861	1,253	-2,733	7,043	...	4,198	
425	183	4,651	1,371	61,655	+2,923	425	183	+2,324	4,503	...	4,078	
4,005	1,771	29,373	20,476	2,30,325	+6,007	4,005	1,771	+2,331	45,289	...	41,264	
1,769	2,559	1,096	9,617	41,838	+12,217	1,767	2,660	+7,891	43,066	...	44,318	
4,363	902	14,264	17,370	1,73,663	+2,061	4,363	902	-1,813	25,443	...	10,216	
3,230	1,306	23,901	23,502	2,87,127	+1,686	3,230	1,306	-1,792	26,241	...	26,021	
1,949	1,341	2,422	4,151	1,16,794	-3,399	1,949	1,341	-109	34,017	...	33,068	
2,076	480	200	6,684	47,516	+3,780	2,076	480	+230	12,623	...	10,443	
690	311	1,363	19,135	45,466	+6,183	696	311	+7,276	8,933	...	8,337	
2,947	552	19,839	33,612	2,10,690	+8,246	2,947	552	-1,281	11,060	3,947	7,113	
1,119	343	1,943	16,795	72,221	+10,740	1,119	343	+9,276	8,851	...	7,732	
402	44	1,022	32,307	1,04,058	-18,042	402	44	-13,100	1,208	...	600	
336	400	8,206	11,639	96,601	+1,190	336	400	+469	10,000	...	9,684	

LOCAL SELF-GOVERNMENT DEPARTMENT.

LOCAL SELF-GOVERNMENT.

6

RESOLUTION

REVIEWING

**The reports on the working of the District Boards
in Bihar and Orissa during the
year 1927-28.**



PATNA:

SUPERINTENDENT, GOVERNMENT PRINTING, BIHAR AND ORISSA.

1928.

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No. 10855-L. S.-G.

GOVERNMENT OF BIHAR AND ORISSA.
(MINISTRY OF LOCAL SELF-GOVERNMENT).

FROM

G. E. OWEN, Esq., I. C. S.,
SECRETARY TO GOVERNMENT,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Patna, the 20th November 1928.

SIR,

I AM directed to submit the accompanying resolution recorded by Government in the Ministry of Local Self-Government on the working of the district and local boards in Bihar and Orissa during the year 1927-28 with the prescribed statements.

I have the honour to be,

SIR,

Your most obedient servant,

G. E. OWEN,,

Secretary to Government.

No. 10854-L.S.-G.

GOVERNMENT OF BIHAR AND ORISSA.

(MINISTRY OF LOCAL SELF-GOVERNMENT.)

RESOLUTION.

The 20th November 1928.

READ—

The reports of the Commissioners of Divisions on the working of the district boards during the year 1927-28.

1. *Constitution and routine work.*—All district and local boards except the district council of Sambalpur were reconstituted during the year under report. There were no changes of importance except the establishment of a new sadr subdivision in Manbhum district and the extension to the Manbhum district board of the right to elect a non-official chairman. The total number of meetings of district boards continued to be high; for instance, in Monghyr there were no less than 42 meetings, in Purnea 27 and in Bhagalpur 23. The percentage of attendance also continued to be high, namely over 70 per cent for non-official members, except in four boards, and over 65 per cent for official members except in seven boards. In fact the tendency of members is to take too much rather than too little interest in some details of the administration which might safely be left to their executives. Though many office bearers are reported to have toured adequately, the importance of touring is still not realized at all universally. For instance in Orissa chairmen averaged only 45 days each on tour; the chairman toured for only 19 days in Monghyr, and for 36 days in Manbhum. In Gaya the fact that the chairman and vice-chairman were absent for considerable periods to attend the sessions of the Council of State and the Legislative Assembly is reported to have interfered seriously with the administration of the board; and in a few other districts the chairmen's tours are reported to have been insufficient to enable the executives to grasp fully the problems of the district or to exercise proper supervision over the out-door administration. The inspection of local board offices is also often neglected by the chairmen of district boards. The lack of supervision over union boards is commented on in paragraph 4 below. Inspections by District Officers and Commissioners were adequate and were of great assistance to Government. Government are gratified that in many instances the non-official executives have acknowledged their assistance in their reports.

2. *Local boards.*—Except in Orissa the number of meetings held by local boards were generally adequate. The attendance of members was, as usual, less regular than in district boards; but in only ten boards did the attendance of non-official members fail to reach 65 per cent. There were few important changes in the functions of local boards; but in the Patna and Shahabad districts they were given complete control over primary schools; in the Siwan and Gopalganj subdivisions of Saran veterinary work was made over to them, and in Puri sadr the control over stipendiary schools. Control over schools was taken away from the Bhagalpur sadr local board owing to its previous mismanagement of its duties. The new sadr Manbhum local board has been

given control over primary education, pounds, village roads, water-supply and minor civil works. In Monghyr and Bhagalpur districts the local boards exercised wider powers than most; but in Monghyr at least the chairman has expressed doubts whether decentralization has not gone too far. The control of ferries has been resumed from local boards at or after the close of the year by all the district boards in the province.

3. *Union committees.*—Union committees are gradually disappearing since the passing of the Village Administration Act. Their number fell from 51 to 34, most of which are in the Patna and Bhagalpur divisions. Though useful work continued to be done in several of the larger villages, particularly at subdivisional headquarters, several union committees continued to be more or less stagnant, e.g., Mokameh in Patna district, Rafiganj in Gaya, Sikandra and Gogri in Monghyr, Jagatsingpur and Rajkanika in Cuttack. In Monghyr district the audit report showed that the Khagaria committee was almost a year's demand of taxes in arrears; Sikandra was three years' demand in arrears, Gogri four years and Begusarai two years. The district board has been asked to inspect these committees. The committee at Jahanabad in Gaya district was formally abolished owing to its complete stagnation.

4. *Union boards.*—Reports on the working of union boards were received from the local officers for the first time during the year under review. These reports show that there were 150 union boards of which 128 exercised chaukidari and 88 panchayat powers. There were 86 boards in Tirhut, 22 in Bhagalpur, 17 in Patna, 15 in Chota Nagpur and 10 in the Orissa Division. All these boards exercised administrative powers, but only 45 imposed taxes, and in most cases these taxes covered only a sum insufficient for any real works of improvement. The reports do not give full information on all points. But the following were the main features :—

- (1) Comparatively few boards had the courage to impose taxes, and the revenue raised was generally inadequate. As a general rule only converted union committees were doing any useful administrative work. In three union boards, namely, Jamhore in Gaya and Gopalganj and Maharajganj in Saran, schemes of compulsory education were working.
- (2) District boards do not generally comply with the provisions of section 51(3) of the Act which lays down that they shall make grants to union boards equivalent to the amount of union tax realized. Though information on this point is incomplete it appears that district board grants are often very inadequate. For instance, in Muzaffarpur, where there are 58 union boards, grants of only Rs. 100 each were given by the district board, and in Darbhanga of only Rs. 300 each. Some boards however were more generous. For instance, Purnea gave an average of Rs. 2,000 to each of its 16 union boards and Puri gave sums varying between Rs. 500 to Rs. 1,000 to its five union boards.
- (3) The district board executives and members did not generally inspect or supervise union boards.
- (4) In particular no audit of the union board accounts was generally carried out by officers or members of a district board as required by rule 41 of the Account Rules. This omission is important as it is essential that the accounts should be supervised. This is one of the duties which Subdivisional Officers attempt to carry out; but as the administrative powers of union boards are supposed to be under the control of the district board, which makes grants to them, it is possibly more satisfactory that district boards should do the audit. Government are considering how this difficulty can be overcome.
- (5) Accounts and registers are kept in English by clerks employed for the purpose and are not therefore intelligible to most members of union boards.

- (6) For the above reasons administrative work under part IV of the Act is generally inadequately supervised and money is often not utilized to the best advantage. Clerks in many cases have too much control; taxes are unpopular and produce no corresponding benefits, and generally speaking administrative work is therefore stagnant.
- (7) In Chota Nagpur union boards are over-staffed and are frequently useless. In Palamu, for instance, the district board and local officers are agreed that six out of the eight existing union boards should be abolished.
- (8) Many union boards are much too large.
- (9) The transfer of chaukidari duties to union boards has led to no friction.
- (10) Panchayat work is reported to have been on the whole fairly well carried out. But information on this point is meagre. Inspecting Magistrates are unable to ascertain whether criminal cases or civil suits have been properly tried, and the litigants themselves, even if dissatisfied with the decisions of the panchayats, are unlikely to go to the trouble and expense of filing petitions before the Magistrate. Statistics of the work done by panchayats are not available in most cases; but in Muzaffarpur, where all 58 union boards exercised these powers, 3,111 criminal cases and 4,618 civil suits were instituted during the year.

The general conclusion to which these reports lead is that no expansion in the number of union boards should be allowed until more satisfactory arrangements have been made for their supervision. Boards were constituted in a rather haphazard way; and the expectation of the Ministry of Local Self-Government that district boards would take a real interest in these new bodies has not been fulfilled. In Bengal union boards are created in compact blocks under the supervision of Government officers of the rank of Sub-Deputy Collectors, who under the title of circle officers reside in the middle of each block and devote their whole time to making these bodies a success. These circle officers have no statutory powers, but rely on co-operation by the district boards and District Officers. Government deputed two Sub-Deputy Collectors to Bengal during the year to be trained in this work, and they have been deputed to Muzaffarpur district which contains the greatest number of union boards. If their efforts are successful Government will endeavour to extend this experiment on the Bengal lines. Meanwhile Government hope that members of the Legislative Council and of district boards will face the real difficulties and will be content, in view of these difficulties, that progress should be slow but sure. Experience has already shown that the constitution of union boards without proper supervision only discredits village administration. Government are confident that union boards are capable of successful development in Bihar and Orissa as they have shown themselves to be in Bengal; but development must be on the right lines, and unless district boards show much more practical enthusiasm than they have shown hitherto supervision by circle officers seems at present to be essential.

5. *Financial results.*—All the figures in this and the succeeding paragraphs are given for convenience in thousands of rupees, except in the statistical tables.

The opening balances increased from 51,79 to 61,34 and receipts fell from 1,66,49 to 1,43,89. The amount available for expenditure fell from 2,18,29 to 2,05,23, but the amount spent increased from 1,56,94 to 1,60,81. The balance at the close of the year fell from 61,34 to 44,92. The table below compares the income and expenditure under the main heads of account, excluding opening balances, during the past two years and in 1912-13 when the province was constituted.

INCOME.

Heads.	1913-15.		1920-27.		1927-28.	
	Amount in rupees.	Percentage of total income.	Amount in rupees.	Percentage of total income.	Amount in rupees.	Percentage of total income.
I	2	3	4	5	6	7
	Rs.		Rs.		Rs.	
Land Revenue	156	008	163	0009	7,082	004
Provincial rates	*23,56,721	47.2	63,78,091	60.81	77,13,564	59.6
Interest	20,919	0.4	66,532	.89	78,588	.51
Law and Justice	16,105	0.3	29,961	.17	37,915	.26
Police (pounds)	2,13,968	4.4	3,03,541	1.82	3,09,178	2.1
Education	4,85,602	9.7	38,11,458	22.89	53,30,368	28.1
Medical	53,938	1.1	7,57,312	4.54	4,24,355	2.9
Scientific and other minor departments.	11,974	.02	18,292	.1	21,197	.1
Receipts in aid of compassionate allowance.	...	...	233	.0013	...	...
Stationery and Printing	3,946	0.07	2,490	.014	3,432	.02
Miscellaneous	1,47,896	2.9	79,622	.47	78,305	.54
Railways	4,827	0.1	75,356	.45	61,959	.42
Irrigation, minor works and navigation.	...	...	...	...	75,214	.52
Civil works including ferries...	10,47,566	20.9	15,82,974	9.5	9,15,666	6.3
Loans ... ..	...	...	4,26,672	2.56	2,12,000	1.4
Deposits and advances	6,30,315	12.7	11,17,286	6.71	11,26,983	7.7
Total	49,98,953	...	1,66,49,983	...	1,43,82,206	...

EXPENDITURE.

Land Revenue ... ..	...	...	323	.002	...	...
Interest and debt	11,843	0.2	25,406	.16	32,325	.22
Administration	1,38,550	2.8	5,28,800	3.36	5,70,949	3.9
Police (pounds)	14,228	0.3	21,817	.13	24,633	.16
Education	3,55,818	17.1	40,23,186	25.63	43,44,171	29.6
Medical	3,36,492	6.7	18,01,697	11.47	19,36,767	13.2
Scientific and other minor departments.	55,377	1.3	3,08,461	1.96	20,607	.2
Superannuation allowances and pensions.	60,394	1.2	1,80,196	1.14	1,98,771	1.3
Stationery and Printing	31,634	0.6	1,06,627	.67	91,450	.62
Miscellaneous	15,199	0.3	67,264	.42	63,028	.43
Famine relief	141	0.003	11,611	.07	4,543	.03
Railways	3,376	0.08	...	...	...	...
Minor works and navigation...	...	...	27,068	.17	25,809	.17
Civil Works (Public Works)...	28,48,435	57.2	72,89,167	46.44	70,63,932	47.2
Repayment of loans	91,297	1.8	1,47,443	.93	2,28,854	1.5
Deposits and advances	5,22,611	10.5	10,55,541	6.72	11,82,591	7.9
Total	49,85,535	...	1,56,94,616	...	1,60,81,331	...

NOTE.—The income from provincial rates doubled after 1913-15, when the whole of the local cess, instead of only half, was credited to district boards.

INCOME.

6. (a) *Local rates*.—The income derived from local rates, which formed more than half of the total income, fell to 77.13 from 83.78. This decrease was shared by all boards except in Tirhut division, and in Ranchi, Balasore and Sambalpur districts. These fluctuations were due to the usual variations in cess collections, except in the case of the Bhagalpur board whose income increased by more than half a lakh (from 3.99 to 4.57) after cess revaluation. The only large decreases were in Hazaribagh (4.11) and in Manbhum (2.94). The finances of both these boards are peculiar. A large part of their cess income (about 70 per cent in Hazaribagh and about 85 per cent in Manbhum) is derived from collieries, and therefore fluctuates with the state of the coal market. When the collieries were opened and when the coal trade flourished, both boards received a large increase in income. The subsequent depression in the trade, which is still continuing, was foreseen by neither board, with consequences which have already proved disastrous to Hazaribagh and which will have the same effect on Manbhum, unless it learns the lesson which the experience of Hazaribagh teaches. Hazaribagh, as soon as it discovered that the development of collieries enormously expanded its own revenues, incurred heavy debts on developing communications in the colliery areas. Then, when the coal depression began and continued, its estimates of income, based on the cess demand in the preceding years, were inevitably over-estimates. As a result it is now faced with a difficult financial situation unless the coal trade revives. The fall in its income this year is, however, not quite so serious as it appears. For the previous year's figure was swollen by the collection of arrears amounting to about three lakhs. In Manbhum, whose collieries are mostly private-owned, while in Hazaribagh they are railway-owned, the effect of the depression has been felt later; the board is not yet burdened with a loan debt; and though it has expanded its expenditure and recurring liabilities rapidly there is still time for it to take stock of its finances and to make allowances in its budget for a continuation of the coal depression. The last audit note contains a careful analysis of the financial dangers of the future, and the special attention of the board has been drawn to them. Government hope that the first non-official chairman of this board, who took over charge during the year, will with the assistance of the vice-chairman and the board, work out a financial scheme which will carry the board safely through this difficult period.

(b) *Law and justice*.—Receipts increased from 29 to 37. These receipts reflect the activities of boards in by-law prosecutions chiefly against cart drivers. The steady increase in these receipts therefore affords some indication that the state of their roads is becoming a matter of increasing interest to district boards. The increase is shared by most districts.

(c) *Pounds (Police) and ferries*.—Receipts under this head, derived from pounds under the Cattle Trespass Act, increased from 3.03 to 3.09. The steady increase in receipts under this head reflects credit on the executives of district boards who have had greater success than their official predecessors. The average receipts in the nine years from 1912 to 1921, divided into three periods were 2.23, 2.19 and 2.17. After a fall to 1.93 in the next period, due to the non-co-operation movement, the figures have steadily risen to the present total. The income from tolls on ferries and lands fell from 4.20 to 3.53. The handing over of ferries from Government control to that of district boards, together with the income of ferries, has led to a substantial increase in their revenues, which has risen from 2.61 in 1919-20 to 3.69 in 1923-24, and in the following two years amounted to 3.47 and 3.96.

(d) *Education*.—Receipts fell from 38.11 to 33.30 mainly owing to a decrease in Government non-recurring grants for buildings.

(e) *Medical*.—Receipts fell from 7.57 to 4.21. This large decrease is, again, due to Government's inability to make non-recurring grants for buildings. But Governments contributions towards medical relief in rural areas still amounted to the large sum of 3.49 or 82.3 per cent. of the total income under this head. Private contributions increased from 43 to 62.

(f) *Civil works.*—The total receipts fell from 15,32 to 9,15, i.e. by 6,68. The explanation is the same as that given under Education and Medical, namely that Government were unable to maintain their non-recurring grants for buildings and water-supply at the same level as in the previous year. Out of the total, 3,94 or 43 per cent was contributed by Government and 3,53 or 38.5 per cent was derived from tolls on ferries.

7. *Government grants.*—The total income of all boards, excluding opening balances, fell by about 20 lakhs of rupees, of which about 13 lakhs is due to a decrease in grants from Government for education, medical relief communications and water-supply. Owing to the rapid expansion of Government's recurring liabilities since the Reforms and the inelasticity of the provincial revenues, Government have been forced to call a halt and practically to cease from fresh recurring expenditure. The effect on district boards' finances of Government's inability to assist them with additional recurring grants is mentioned in the paragraph on medical expenditure; but statistics showing the extent of the increase in these grants since the Reforms will be of general interest. The figures (in thousands of rupees) are given below.

	1912-15.	1915-16.	1918-21.	1921-24.	1924-27.
1	2	3	4	5	6
Educational grants	7,38	9,18	10,57	12,88	21,37
Medical grants	16	21	1,02	2,59	5,49
Civil Works grants	7,10	6,09	7,62	6,49	7,79
For other purposes	67	4	1,22	2	25
Total	15,31	15,51	20,43	21,46	41,39

8. *Expenditure.*—The total expenditure increased from 1,56,94 to 1,60,31. It was distributed among the main heads as follows :—

Head.	1925-26, in thousands of rupees.	1926-27, in thousands of rupees.	Percentage of total expenditure in 1927-28.	Percentage of total expenditure in 1926-27.
1	2	3	4	5
Primary Education	43,44	40,23	27.09	25.63
Medical relief and sanitation	19,36	19,01	12.08	11.47
Civil Works	70,63	72,89	44.06	46.44

Out of the total expenditure of 70,63 on Civil Works, 7,43 and 4,78 were spent on educational and medical buildings respectively.

9. *Education.*—Expenditure of district boards on primary education, exclusive of buildings, rose from 40,23 to 43,44. The increase represents slight increases shared by almost all boards. The minimum expenditure prescribed was however, reached by only about seven boards. The explanation is the general shortage of funds which is dealt with in the next paragraph.

There was an increase in the number of middle English schools both managed and aided; some decrease in the number of middle vernacular

schools ; a slight decline in the number of board aided upper primary schools, but an increase in the total number of pupils attending them. The number of other schools managed and aided by, and receiving stipends from, district boards as well as the number of pupils attending them has considerably increased. The table below compares the number of managed, aided and stipendiary schools and the number of male pupils attending them during the last two years. It includes boys reading in girls' schools. It takes no account, however, of the large number of pupils who attend unaided schools. The number of girls attending primary schools and maktabas increased from 30,876 to 85,586.

	1926-27.		1927-28.	
	Schools.	Pupils.	Schools.	Pupils.
1	2	3	4	5
<i>Managed schools.</i>				
Middle vernacular schools ...	203	20,816	190	22,532
Upper primary schools ...	1,072	6,149	1,184	75,944
Lower primary schools ...	1,235	46,521	1,401	51,525
<i>Aided schools.</i>				
Middle vernacular schools ...	29	2,422	13	1,067
Upper primary schools ...	232	13,775	230	14,412
Lower primary schools ...	1,628	38,868	1,663	39,544
<i>Stipendiary schools.</i>				
Upper primary schools ...	716	42,327	748	43,197
Lower primary schools ...	18,303	453,866	18,712	459,634
Total	23,418	684,244	24,141	707,855

The expansion of primary education during the year which the above table illustrates has given rise to inevitable financial and administrative difficulties, due primarily to the inability either of Government or of district boards to provide the additional funds which this policy of expansion requires. The various problems of primary education can be dealt with more suitably in Government's resolution on the annual report of the Director of Public Instruction. A few general remarks only are therefore required. Lack of funds is not only retarding an increase in the number of teachers but is preventing the payment of adequate stipends to teachers and the employment of properly qualified teachers. There are still more serious difficulties in the way of developing the primary education of girls. The lack of qualified women teachers is the main stumbling block ; and there are obvious difficulties in the way of permitting their place to be taken by male teachers. Another problem is that of providing efficient supervision and inspection of primary schools. Some boards complain that they cannot exercise proper control over sub-inspectors of schools unless these officers are made servants of the district boards. Others complain that deputy inspectors are not men of sufficient administrative capacity to carry out their functions as they should. There are general complaints that more teachers are required and better

teachers ; and doubts have been again expressed, which are as old as primary education, whether the type of education provided for the agricultural classes and the short period during which it lasts answer the practical needs of the people, whether considered as cultivators or as citizens of a State which is rapidly developing responsible Government. Side by side with these difficulties district boards are faced with a steady continuing demand for middle schools. Government are fully aware of these problems and they appreciate the practical interest shown in them by the reports of various chairmen ; but without funds it is difficult to find an answer to them, and without an education cess there seems no likelihood of funds being available. The possibility of this solution is receiving their careful consideration.

An experiment in free primary education on a small scale was made in the Jamhore union board in the Gaya district. In Saran, where the board has devoted about half of its enhanced cess income to this object, there has been an increase in the number of scholars from 45,494 last year to 54,701 this year. This year's figures are nearly double of those of the figures for 1923-24. An interesting feature in this district is that much of the additional cost of raising schools from the lower to the upper primary standard is being met by the people of the localities concerned. In Banki in the Cuttack district Government have sanctioned a grant for two years more from the 1st January 1928 to the Cuttack district board for continuing compulsory primary education.

The serious financial stringency of almost every district board during the year under report makes a warning necessary about the dangers of further expansion of primary education, however desirable such expansion may be, without a strict examination by each board of its capacity to bear additional recurring expenditure. In several boards the position is already becoming serious. Comments are made in the Commissioner's reports of reckless expenditure by certain local boards in Darbhanga district ; in Saran the financial problem is also acute ; in many districts gurus have to wait for their stipends because the district boards have no balances ; and in each of the two districts of Gaya and Balasore the amount overdue to primary school gurus, for which no funds were available, amounted to more than half a lakh in the year under report.

10. *Medical.*—The total expenditure on medical relief, including sanitation and vaccination but excluding buildings, increased from 18,01 to 19,36, i.e., about 1,35 more than last year and about 2,73 more than the year before that. Expenditure on medical buildings fell from 4,97 to 4,78. Excluding sanitation, expenditure on hospitals and dispensaries rose from 12,50 last year to 13,08. These statistics merit a more detailed examination ; for the rapid increase in expenditure by district boards on medical (and on education) since the Reforms has been responsible for a serious financial problem affecting almost every board in the province. Since the Reforms large grants have been made by the Ministry for the construction of dispensaries in pursuance of a resolution of the Legislative Council that there should be a dispensary in every police-station area. These grants which amounted in the years 1918—21 to 1,02, rose to 2,59 in 1921—24, and to 5,49 in 1924—27. Mainly as a result of these grants no fewer than 132 new buildings have been constructed since 1920-21 ; 93 more were under construction at the close of the year, and 229 new dispensaries have been opened of which 98 are still housed in rented buildings. But the provincial finances have proved incapable of standing the strain of any further increase in their recurring liabilities either by new recurring grants to district boards or by provincializing, *sadr* hospitals, and Government have been unable even to continue to make non-recurring grants on the same scale as before. During the year under report Government's contribution fell from 6,94 to 3,49, i.e., to about half, and the district boards' total receipts under the head Medical showed a corresponding fall from 7,57 to 4,24. There is also no immediate prospect of Government's being able to increase their recurring grants for dispensaries in the near future. District boards have now therefore reached a position from which further advance can be made only by expenditure from their own revenues, which are already in most cases mortgaged up to the hilt. During

the year under report there were still large balances of Government grants for buildings to spend and these balances amounted at the close of the year to more than five and a half lakhs. Sums of 1,06 in Balasore; 77 in Cuttack; 53 in Puri; 50 in Champaran; 47 in Saran; and 46 in Bhagalpur were the largest balances at the end of the year. But nearly half of this amount is accounted for by the Orissa boards, and most boards in the province have now realised that the time has come to call a halt and to consolidate their position. Though the income of district boards from cess has nearly doubled since the constitution of the province medical expenditure has far outstripped this permanent increase in income. While the total ordinary expenditure of district boards has risen by 122 per cent. since the three years 1912-15 medical expenditure has increased by 208 per cent. excluding expenditure on buildings. District boards are therefore faced with a serious problem which has been brought home to all of them this year by Government's inability to increase their recurring grants. The problem is particularly acute in Orissa where the major part of the revenues of the district boards consist of Government grants. The instance of the Cuttack board may be cited as typical. Nine out of twelve dispensaries built by that board since 1921-22 have been maintained from the provincial revenues; but the board could not even find the funds to support the remaining three, and for the last two years Government have had to allow a diversion of the unspent balance of the grant for dispensary buildings in order to keep these new dispensaries alive. But the problem is hardly less acute elsewhere. The Saran board expressed its inability to spend the balance of its grant on buildings for new dispensaries as it has no funds to maintain them when built; and this inability to meet new recurring charges is a feature of almost every district board's finances, though the facts have not been realised as yet by all. The Gaya board for instance moved Government for a loan of half a lakh for new dispensary buildings, though it was nearly if not altogether bankrupt at the time; and a suggestion of Government circulated to district boards for opinion that the dispensary rules might be altered to allow small fees to be charged for prescriptions, has received practically no support. The Muzaffarpur and Darbhanga boards have gone so far as to discontinue their contributions to the Pusa dispensary as a sign of their displeasure that this dispensary had made this experiment to help to make itself self-supporting. A new small item of recurring expenditure on medical which is becoming increasingly popular since the Reforms is the grant of small scholarships to students. Ayurvedic and Tibbi dispensaries were maintained by several boards, and Government have, since the close of the year, issued rules regulating their administration and control. Several joint committees of district board and municipal members were constituted for municipal hospitals under section 57-A, Local Self-Government Act, as a result of the natural desire of district boards to have a voice in the control of institutions in which they are the senior financial partners.

11. *Sanitation*.—The total expenditure on sanitation increased from 2,74 to 2,16. The most important feature of the year was Government's inability to make recurring grants to meet half the cost of district board public health schemes. Government continued to pay half the cost of these schemes for the three Orissa boards; but outside Orissa they were unable to find funds even to support boards which had obtained sanction to their schemes and which had appointed a staff. This has greatly hindered progress. Saran was ready to start its scheme but had to wait. So did Champaran, Palamau and Shahabad. In Patna, Muzaffarpur, Hazaribagh, Manbhum and Darbhanga money was however found by the district boards and schemes were working during the year. It is greatly to their credit that they have made a start without the help promised to them; and this is one of many indications of the practical enthusiasm of district boards for all forms of medical relief, and of their readiness to make experiments. An inspection was made by an Assistant Director of Public Health of the working of the three Orissa public health schemes towards the close of the year, which showed that very useful preventive work was being done in the way of cholera inoculation, and of disinfection of wells and treatment of malaria patients. Organisation was faulty, and in particular the health officers had failed to get early information

of epidemics and to mobilise their staff. But there should be no serious difficulty in remedying these faults. In Muzaffarpur it is reported that nearly ten thousand persons were inoculated against plague. Government have been compelled to prohibit such inoculations by compounders or by persons other than qualified medical officers. But they have nothing but praise for the keenness which this board displayed; and they have assisted this and all other boards to obtain medical officers for this work, and for the work of periodical visits to local fairs, by amending the travelling allowance rules. Boards can now fix special rates for their doctors on duty within five miles of headquarters. Previously this work was unremunerative and therefore unpopular. In Patna the public health staff practically started working this year and the reports indicate that by the combined efforts of the Chairman and the new Health Officer much has already been done. In Darbhanga a plague epidemic is reported by the Magistrate to have been tackled with energy. In Purnea a beginning was made by opening two sanitary centres. It is too early yet to prophesy with certainty how these public health schemes will work. A properly qualified health officer with energy and administrative capacity is an obvious condition of success; and at present there are few Biharis with the qualification of a diploma in public health. But there is little doubt that in a few years the supply will meet the demand; and Government are satisfied that it is only by organising special public health staffs that effective preventive measures can be taken in the mufassil against cholera, small-pox and plague in this province. The problem of introducing compulsory primary vaccination received Government's consideration during the year, and all district boards were consulted on the subject. In Gaya an intensive system of medical relief continued to function under a Chief Medical Officer with a medical assistant.

12. *Veterinary*.—The total expenditure under this head decreased from 2,45 to 2,44. This department has suffered from the rapid expansion of education and medical relief; but there are indications that district boards are anxious to expand their veterinary programmes if they can find the funds. A new veterinary hospital was opened in the Orissa Division; two new additional itinerant veterinary assistant surgeons have been appointed in the Tirhut Division and in Chota Nagpur; and the Monghyr board has outlined an ambitious programme for the building of additional veterinary dispensaries. Financial difficulties were however so serious that requests were made from several boards that sera and vaccine should be distributed free of charge by Government. This request is receiving Government's consideration. A few boards granted scholarships to students for study at the Veterinary College at Belgachia. There was no appreciable increase in the number of studbulls.

13. *Civil Works*.—The total expenditure on civil works fell from 72,89 to 70,63 but was slightly higher than in the penultimate year (69,31). Expenditure on buildings has been dealt with separately in the paragraphs on education and medical. Out of a total of 11,73 only 1,60 was spent on other buildings, and this sum was probably mostly spent on repairs, which totalled 2,09 for all classes of buildings. The most important item under Civil Works is communications, on which expenditure fell from 43,98 to 39,54. Of this amount 14,69 was spent on original works as compared with 19,12 in the previous year; and expenditure on repair works fell from 24,86 to 24,84. So, roughly speaking, expenditure on repairs remained constant and the decrease was in expenditure on original works. In earlier paragraphs the rapid expansion of expenditure on education and medical relief has been analysed. Expenditure on communications shows the reverse side of the picture. Since the period 1912—15, while educational expenditure has increased by 208 per cent. and medical by 276 expenditure on communications has increased by only 48 per cent. A division of the period 1912 to 1927 into five equal periods of three years shows that capital expenditure on communications amounted in each of these periods to 15,18, 19,40, 16,64, 20,51 and 19,58 and on maintenance to 14,17, 16,63, 19,62, 22,79 and 23,75. The figures for the year under

report have already been given. This statistical survey shows that expenditure on repairs has continued to expand slowly but that capital expenditure is lower now than the average of any of the previous periods. But though expenditure on repairs has increased this increase bears little relation either to the increased mileage of roads maintained or to the higher cost of maintenance per mile. Metalled roads are the most expensive to maintain. The mileage of metalled roads maintained has increased from 2,116 in 1921-22 to 2,356 last year and to 2,429 in the year under report, while the average cost of maintenance per mile for the whole province has risen in that period from Rs. 446 to Rs. 462, and in the three Bihar divisions from Rs. 444 to Rs. 509. The mileage of unmetalled roads has increased from 14,607 in 1921-22 to 14,777 last year and to 15,011 this year, and of village roads from 9,027 in 1921-22 to 9,280 last year and 9,364 this year, while the expenditure on the repair of unmetalled roads per mile has actually fallen from Rs. 63 in 1921-22 to Rs. 58; and on village roads, though it has increased from Rs. 21 in 1921-22, repair expenditure was only Rs. 41 per mile. With these figures before them Government can have no reasonable doubt that the chorus of official criticism contained in the reports of Commissioners of Divisions is justified to the effect that the condition of roads is steadily deteriorating. The encouraging feature of the situation is that the danger of allowing further deterioration is being realised by many district boards and that they are beginning to look about for ways and means of retrenchment to meet further expenditure on communications. But hitherto no money has been found, and boards are continuing to take over more roads and to metal more roads. The Bhagalpur board decided during the year that they could not afford to accept a loan for improving communications for which their predecessors had applied; the Cuttack board applied for a large loan for this purpose, but had not examined its finances to discover whether it could afford to pay the interest and to meet the additional recurring charges which capital expenditure would involve: the Shahabad board and various other boards have attempted to find more money for their own roads by abandoning or expressing their intention to abandon the maintenance of main communication roads within municipal limits; but they have not considered whether the municipalities concerned can afford to maintain them efficiently, and the serious inconvenience which will be caused to fast traffic by the deterioration of these roads within municipal limits. One or two boards, e.g., Hazaribagh and Manbhum, have proposed to effect a small saving by reducing the pay of their engineers; but Government have held that this is the last economy which a board can safely afford to make and that the difference between an adequate and an inadequate salary is much more than balanced by the saving which an efficient engineer can effect. The statistics do not, in fact, indicate any waste on the salaries of the public works staff, nor, with a few exceptions, has there been any indication of inefficiency on the part of engineers. Expenditure on establishment and contingencies has indeed shown a gradual increase in recent years. It was 8,05 in 1919-20, 8,89 in 1920-21 and 9,26 in 1921-22, and it has increased from 9,90 last year to 9,96 this year. But this increase is only the reflection of a similar increase in establishment charges in all Government and commercial concerns. But it is now becoming self-evident that the reaction, which followed the Reforms, against expenditure on communications has gone too far, and that the mortgaging by boards of their recurring income on schools and dispensaries has left no margin for their increased liabilities for communications. Government have been unable to increase materially their grants for communications owing to the demands for money for education and medical relief; communications grants amounted to 7,10 in 1912-13, to 6,09 in 1915-18, 7,62 in 1918-21, 6,48 in 1921-24 and 7,79 in 1924-27. Government already distribute to district boards the proceeds of permit fees realised under the Motor Vehicles Act, and they are exploring the possibility of increasing these fees substantially and of controlling heavy motor traffic for the benefit of district boards. Meanwhile the recommendations of the Roads Development Committee which has been touring India during the year under report are being anxiously awaited in the hope that some means will be found to furnish provincial Governments with a fund which can be devoted to the improvement

of communications. The only other possibility of increasing the money available to district boards for communications is the imposition of a registration fee or tax on bullock carts. This would require legislation. While Government do not seek to minimise the difficulties of collecting such a tax they are inclined to the view that district boards might be given discretion to impose it and that it might bring in a substantial revenue without inflicting undue hardship on the cartmen. But the initiative must be taken by the boards themselves. If Government were to lay such a Bill before the Council it would stand little chance of becoming law. But if it is the general opinion of district boards that such a tax should be imposed it is for them to bring forward a private bill through their representatives in the Council and thus to ensure a reasonable chance of its success.

14. *Water-supply*.—Expenditure on original water-supply works fell from 4,43 to 4,22. The decrease is due to the reduction in the grants made by Government. The decrease would have been much larger if there had not been large unspent balances at the beginning of the year. A sum of 4,07 had been given by Government in the previous year; and though only 45 was distributed this year, there was a sum of 1,87 still unspent at the close of the year. The largest balances were in Saran, Bhagalpur, Sambalpur, the Santal Parganas and in all the Chota Nagpur districts except Singhbhum. As a sum of 10,10 had been distributed by Government to district boards for water-supply in the last seven years, reports were called for from the local officers as to the way in which the money had been spent. The reports indicate that on the whole it has been well spent. There have been exceptions. For instance the late Muzaffarpur board had wasted some of its money owing to lack of supervision; and the reports of failures of tube wells in different districts indicate the necessity of obtaining expert advice so far as possible in choosing sites for and in sinking these wells. In Chota Nagpur there are difficulties peculiar to the soil. Stones or rock are often met with, and contractors are hard to secure. One instance of what appears to have been reckless expenditure on water-supply must be mentioned. The late Balasore board shortly before the end of its term of office is reported to have spent more than half a lakh of rupees on tanks and wells and to have diverted for this purpose Government grants earmarked for medical and educational buildings and for communications. A special audit and enquiry is being held into the matter.

15. *Water hyacinth*.—It was mentioned in last year's resolution that Government were considering how to co-ordinate the various agencies for the destruction of this weed. A rough survey of the areas in which the weed had obtained a grip was made in Orissa by the district boards and the local officers and a discussion was held in the middle of March between Government and the Oriya members of Council in Patna. As a result of the discussion orders issued at the end of the year making a grant of rupees five thousand to each of the three district boards of Cuttack, Puri and Balasore. The chairmen were made responsible for the expenditure of this money. Each chairman was instructed to choose a compact area for starting operations and to utilise the services of the health officer and of the District Engineer for supervision. The Collectors were asked to lend the help of Kanungos and Sub-Deputy Collectors wherever possible. The area selected is to be plotted on a map and a complete record made of the owners and tenants; and reports are to be submitted to the Magistrates and to Government. Meanwhile the preparation of a complete record of the areas affected is to continue. Government have also undertaken, if the money is usefully spent and if funds are available, to make a similar grant to each of these districts for the next two years. Subsequent to the close of the year the Railway and Public Works authorities have been requested to carry out similar measures in respect of lands under their control. Reports from other parts of the province show that except in Muzaffarpur, where the weed is said to have appeared, water hyacinth is not generally found. Further information is being collected in Muzaffarpur with a view to starting a campaign against the weed.

16. *Closing balances*.—Closing balances fell from 61,34 to 44,92 including deposits, and actual balances fell from 51,25 to 36,32. The

unspent balances of Government grants amounted to 12,23 as compared with 19,81 of last year. These heavy balances of unspent Government grants, mainly for educational and medical buildings, were not this year due to the receipt of the money too late to spend it. They were in most cases balances of previous years and were budgetted for expenditure during the year. That they were not fully spent was due in most cases to causes which might have been foreseen when the budgets were prepared, e.g., delays in acquiring sites, in collecting materials, and in giving out contracts, and in a few cases to the realization, late in the year, that expenditure on new buildings would involve a recurring liability which the board's finances could not bear. Government take this opportunity therefore to impress on all boards that schemes which cannot be expected to be completed in one year must be spread over a period, and that the balance must be included in the budget framed at the beginning of the year as part of the anticipated closing balance. One of the worst instances of defective budgetting was that of the Bhagalpur board. The board budgetted for a closing balance, out of Government grants, of 11. The actual balance at the end of the year was 1,15. So it failed to spend 1,05 out of the amount budgetted for. In Puri there was a balance of about 1,25 of unspent Government grants at the close of the year. Saran was another board in which many avoidable lapses occurred. On the other hand Patna avoided the same mistake owing to careful supervision by the chairman.

This tendency of district boards to budget the whole of their income for expenditure during the year, except the prescribed minimum closing balance, has been, Government are inclined to believe, unduly encouraged by the emphasis laid by Government themselves in the past on the desirability of confining closing balances to the amount required to cover two months' working expenditure. In the last six years many new factors have arisen to throw doubts on the wisdom of this policy under present conditions; and the collapse of the finances of the Gaya board, the straitened circumstances of all boards, the danger to Hazaribagh and the threatened danger to Manbhum have convinced Government that a warning is necessary. The subject is an exceedingly difficult one, and is still under Government's consideration. But they consider it necessary without further delay to lay before every district board the following brief summary of certain important changes which have followed the Reforms and which vitally affect district board finances :—

First.—Popular control renders a board's policy liable to periodical changes, at comparatively short intervals, to which the old régime was much less susceptible. For the first few years after the Reforms the construction of dispensaries and schools have been almost everywhere the popular demand. The improvement of water-supply has tended recently to overshadow other claims in some districts, and the organization of peripatetic public health staffs to combat epidemics in others. The recent popularity of motor lorries and taxis is already leading to a much stronger demand for better communications, which found no popular support six years ago. It is not unreasonable to expect that veterinary and agricultural expenditure will in time become a plank in district board election platforms. This new feature in the administration is an argument for the accumulation of substantial reserves. For most popular policies involve recurring expenditure.

Secondly.—Boards elected on a democratic basis are necessarily sensitive to their electorate, and feel bound to justify their election by effecting visible and immediate improvements. But they often feel no such obligation to save money for their successors.

Thirdly.—Government grants are made available to boards by the Ministry on a scale unknown in the past. The Ministry must be sensitive to popular feeling in a way in which Government before the Reforms were not. The amount of such grants will often vary largely from year to year. Reserves for the lean years may therefore be required. There should be advance programmes for expenditure. This means larger closing balances.

Fourthly.—Some boards have acquired variable sources of income, e.g., the colliery cess in Hazaribagh and Manbhum. Obviously expenditure should not keep pace with income when income is liable to fall.

Fifthly.—The preparation of budgets and the general administration of boards since the Reforms inevitably falls often into inexperienced hands. Reserves may be advisable as a safeguard against mistakes and maladministration.

There were two serious instances this year of such maladministration which led to diversions of earmarked Government grants and to bankruptcy. A loan of five lakhs of rupees was made to the late Gaya board for metalling certain roads and building certain bridges and was deposited in the Treasury. A condition was imposed that no portion of the loan should be withdrawn unless it was actually required for expenditure within the next twelve months, and a certificate to this effect was required to be given by the chairman when drawing the money. But in spite of this condition a special audit report shows that out of three lakhs withdrawn by the board only 1,84 was spent by the late board on the proper objects and that the rest (1,15) was misappropriated for general expenditure. The same board is reported by the auditor to have diverted about 1,89 in all from earmarked moneys by the end of the year under report. Almost equally disquieting, though the sums of money involved are much smaller, is the state of affairs in Balasore. The results of a special audit of the Balasore board's finances have not yet been received; but the last audit report showed that a sum of Rs. 64,000 had been diverted by the late board from earmarked Government grants and that a sum of Rs. 27,000, the balance of a loan made for constructing a bridge, had also disappeared though no expenditure had been incurred on the bridge. The District Magistrate's remarks on the board's budget for 1928-29, made at the close of the year under review, indicated that about one and a quarter lakhs had probably been diverted from earmarked grants by the late board. Both these boards are now bankrupt, though the Gaya board was recently one of the richest in the province.

17. *Audit*—The administration of the Local Fund Audit Act is still in the experimental stage. It is therefore only desirable in this resolution to mention a few salient points. The first is that local auditors have shown a pronounced tendency to include comparatively trivial items in their surcharge statements. This tendency was perhaps inevitable at the beginning. But, secondly, the Examiner of Local Accounts has actually issued surcharge notices in only a very small proportion of the cases included in the surcharge statements. Thirdly, sums individually small but aggregating a substantial total have been recovered by the examiner for local bodies without the issue of surcharge notices. Fourthly, a very large proportion of the surcharge notices have been withdrawn after further examination, and the total sum actually surcharged hitherto is not large. Fifthly, appeals have been few, and have generally been allowed.

Neglect of the ordinary accounts rules and procedure is, as before, the cause of a great many irregularities. The absence of payee's receipts and vouchers at the time of audit is a common complaint of the auditors, and explains a large proportion of surcharge notices. But it is satisfactory that the Audit Department reports marked improvement in this respect. Another important irregularity of which the executives are often guilty is to permit expenditure without proper sanction of the board. Another is that there is a great avoidable waste in expenditure on small items, including contingencies, which would be minimised if tenders were called for and more supervision exercised. Again, audit reports show that finance committees have not generally speaking yet shouldered their responsibilities in exercising general supervision over the expenditure and accounts particularly in the important duty of budgetting. In Puri for instance lack of supervision resulted in a financial scandal over the accounts of grain golas which has necessitated a special audit. The disasters in Balasore and Gaya have been touched upon elsewhere. Another point which audit notes have brought out is that the accounts clerks are frequently not properly qualified for the very responsible position which they hold under office bearers, themselves often complete strangers to accounts rules, who are liable to change every three years. Irregularities in the manner of calling for tenders were not uncommon in

district engineer's offices ; and lack of supervision in checking work done. In some boards a tendency has also been observed to give contracts to other than the lowest tenderer, without leaving on record any explanation of their choice, and in some cases to disregard the advice of their engineer or finance committee or both. The Manbhum audit note, for instance, gave several examples of this. Delays in the preparation of estimates ; delays in obtaining the sanction of the appropriate sub-committee and of the board to estimates duly prepared, delays in sanctioning revised budgets and delays again in giving out contracts were as in past years frequently the subject of comment and were responsible for most of the lapses under " Civil Works." Defective budgetting has already been mentioned in the paragraph on " closing balances," and the only two serious instances of diversions of Government grants have been cited in the same paragraph. Sufficient attention is still not paid by boards and in particular by the executives and by finance committees to the criticisms contained in audit reports, with the result that old objections are frequently not rectified and old faults are repeated.

Government are keeping a close watch on audit reports and on the working of the Local Fund Audit Act. They are satisfied that the Act was necessary in the interests both of the tax-payer and of the boards and are confident that when the first difficulties of administering it smoothly have been overcome it will no longer be unpopular with the executives of the boards themselves. For the auditor considerably lightens the load of their responsibilities by pointing out the dangerous places, and helps them with his advice, nor is there any doubt that the threat of surcharge has operated as a very salutary check on the commission of irregularities by board's employees. Government note with satisfaction that the Audit Department have commented on the appreciable decrease in illegalities and irregularities generally. They are considering the question of the qualifications of accountants and of granting them improved facilities for qualifying examinations.

18. *General Remarks.*—As the year under review was the first of the second period of the reformed constitution of district and local boards it presents special features of interest financial, political and administrative. The main features of the financial situation have already been dealt with. The new boards succeeded a period of unusual and rapid expansion, rendered possible by large Government grants. This expansion in the fields of education and medical relief had not only swallowed up the whole of Government's recurring grants but also an unduly large share of the ordinary recurring revenues. The new boards found communications starved, and no reserve from which new recurring liabilities could be financed. In this crisis Government were unable to help them. Government's own reserves had been exhausted, and no new recurring grants, and only limited non-recurring grants could be made. In these circumstances the new boards have not only been unable to open many new schools or new dispensaries, to metal more roads, to construct new bridges, or to appoint new veterinary assistants. They have in many cases been unable even to maintain adequately the schools and dispensaries already constructed and in running order. In some districts schools have already had to be closed down ; and in others, unless the new executives call a halt with the policy of their predecessors and carefully examine their boards' finances, disaster is threatening. Balasore and Gaya are bankrupt, the former because its late members courted popularity by a programme of wells and tanks financed by diverting earmarked grants, and the latter because, presumably for the same reason, the old board indulged, in the words of the auditor, in an " indiscriminate increase in the number of schools, dispensaries, metalled roads, unmetalled and village roads, etc., without regard to the capacity of the board to maintain them ". It is to the credit of a majority of the new boards that they have not succumbed to this temptation. But few if any of them have yet faced the facts squarely. As has been mentioned in previous paragraphs the question of an education cess, and of increasing the fees from heavy motor vehicles for the benefit of communications are under Government's consideration. But, as the Commissioner of Tirhut has stated in his report " what is needed now, before any question of increased Government grants or

additional taxation can properly be raised, is for each district board to make a thorough examination of its finances and decide exactly how much must be spent in each department for which it is responsible, to keep it in a state of reasonable efficiency". Nor is this the most difficult of the tasks which the new boards have to face. If their revenues are to be supplemented they must be prepared to face the unpopularity which follows the tapping of new sources of revenue. The possibility of a tax on carts if district boards will clearly express their desire for it in Council has been mentioned in paragraph 13; and of charging fees for prescriptions in hospitals and dispensaries in paragraph 10; nor can an education cess be imposed unless the boards themselves co-operate.

Government record with pleasure their appreciation of the keenness shown in the administration in these difficult circumstances by the executives of almost all boards. In the matter of supervision of union boards alone have Government found it necessary to express their disappointment at the lack of practical enthusiasm shown. In other departments Government have no such criticism to make. In those districts in which public health schemes are working the energy of the chairmen deserves unqualified praise. They have shown initiative as well as administrative ability; and the same remark applies generally in the spheres of medical relief and of education.

Finally, the increase in the spirit of co-operation between boards and their executives, and between their executives and Government and Government servants has been a most satisfactory feature of the year. Boards have continued to express the desire to employ their own staff. They prefer to have their own health officer instead of the Civil Surgeon, and their own inspecting agency for schools in place of a Government agency. But these expressions of views have, with a very few exceptions, not been accompanied this year, as happened frequently in the previous period, by displays of personal ill-feeling between the boards and the Government servants concerned; and very few boards have allowed the political views of their members to obtrude to any important extent on the sphere of their district administration.

The spirit of co-operation between local bodies and Government during the year has encouraged the Ministry to make a new experiment after its close with a view to increase Government's power to help them and the opportunities of local bodies to obtain that help. It is with this object that a special inspecting officer, Rai Bahadur Manmatha Nath Sen, has been appointed by the Ministry. The appointment is experimental at present, but it is the intention of the Ministry, if it succeeds, to make it permanent. The special officer's duties are to get into close touch with local bodies and their executives, to discuss their difficulties with them, and to give them practical assistance. He will have the advantage in course of time of being conversant with the problems of local self-government throughout the province, and also of being in direct touch with the Ministry.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government),

G. E. OWEN,
Secretary to Government.

MEMO. NO. 11963—79-L.S.-G.

Patna, the 14th December 1928.

Copy forwarded to all Departments of this Government, to the Director of Public Instruction, Bihar and Orissa ; Accountant-General, Bihar and Orissa ; Director of Public Health, Bihar and Orissa ; Inspector-General of Civil Hospitals, Bihar and Orissa ; and all Commissioners of Divisions, for information (copies of the resolution required for distribution to district and subdivisional officers and to district boards will be supplied direct by the Press).

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),

R. N. BHATTACHARJI,

Assistant Secretary to Government.

FORM Nos. I(a), I(b) and I(c).

Statement showing the constitution of the district boards in Bihar

Serial no.	Name of district boards.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about Chairmen.			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.
1	2	3	4	5	6	7	8	9
PATNA DIVISION.								
1	Patna	L.S.G. Act III of 1885 as amended.	3,068	1,574,887	1	...	...	...
2	Gaya	Ditto ...	4,714	2,152,860	1	...	...	...
3	Shahabad	Ditto ...	4,873	1,918,921	1	...	...	...
	Total ... ..	.....	11,155	5,544,668	3	...	...	...
TIRHUT DIVISION.								
4	Saran	Act III (B.C.) of 1886 as amended.	3,643	2,377,490	1	...	...	...
5	Champana	Ditto ...	2,515	1,902,723	1	...	...	...
6	Muzaffarpur	Ditto ...	3,963	2,687,760	1	...	...	...
7	Darbhanga	Ditto ...	3,381	2,827,043	1	...	...	...
	Total ... ..	.....	13,470	9,805,006	4	...	...	...
BHAGALPUR DIVISION.								
8	Monghyr	Act III (B.C.) of 1886.	3,922	1,969,313	1	...	...	...
9	Bhagalpur	Ditto ...	4,318	1,969,479	1	...	...	...
10	Purnea	Ditto ...	4,977	1,989,071	1	...	...	...
	Total ... ..	.....	13,117	5,900,863	3	...	...	...
CHOTA NAGPUR DIVISION.								
11	Hazaribagh	Act III (B.C.) of 1886 as amended.	7,016	1,276,243	...	...	...	1
12	Banohi	Ditto ...	7,193	1,334,473	...	...	...	1
13	Palamu	Ditto ...	4,902	735,394	...	...	...	2
14	Manbhum	Ditto ...	4,180	1,549,777	1	...	...	...
15	Angbbum	Ditto ...	5,651	766,438	...	...	...	1
	Total ... ..	.....	28,117	5,368,029	1	...	...	4
ORISSA DIVISION.								
16	Cuttack	Act III (B.C.) of 1886 as amended.	3,028	1,363,043	1	...	...	...
17	Balsore	Ditto ...	2,079	963,467	1	...	...	...
18	Puri	Ditto ...	2,495	889,533	1	...	...	...
19	Sambalpur	Act I (C.P.) of 1883.	3,294	799,466	1	...	...	...
	Total ... ..	.....	11,096	4,799,909	4	...	...	...
	Grand Total for 1887-90	.....	75,886	31,523,441	15	...	...	4
	Grand Total for 1925-27	.....	75,886	31,523,441	14	...	...	5

I(a).

and Orissa during the year 1927-28.

Ex-officio.	Number of members.							Total number of meetings held including those specified in column 18 and 20.	Number of meetings out of the total in column 18, which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
5	5	30	40	5	35	3	38	14	...	...	61.4	79.0	77	
5	5	30	40	5	35	1	39	23	3	...	69.11	67.73	67.73	
5	4	30	40	6	34	1	39	14	...	...	63.00	83.3	83.1	
15	14	90	120	16	104	4	118	54	3	...	...	...	...
5	5	30	40	5	35	1	39	23	...	1	54.73	69.53	67.71	
4	5	27	32	5	31	4	35	17	...	...	73.3	76.9	76.4	
4	6	30	40	4	36	2	38	14	...	1	78.0	77.14	77.0	Old Board
3	5	24	28	3	30	1	31	20	...	3	66.44	64.87	69.00	New
											54.05	74.03	71.72	
15	21	111	148	17	131	3	140	74	...	3	...	...	...
4	5	23	27	4	23	3	24	43	...	...	59.3	70.3	67.4	
5	4	27	32	5	31	3	33	23	1	3	40	74	69	
5	4	27	32	5	31	3	33	27	2	1	71.25	67.93	68.53	
14	13	82	109	14	95	9	100	93	3	4	...	...	...
4	3	21	23	4	24	7	21	19	...	...	82.9	81.4	73.9	
4	4	30	33	4	34	6	23	16	...	...	87.5	72.33	76.34	
3	3	18	24	3	21	3	22	11	...	...	83.9	59.64	63.25	
4	4	23	24	3	31	4	20	27	...	...	83.2	80.9	81.0	
4	3	18	24	4	20	3	23	15	...	...	69.5	80.2	87.5	
19	16	103	138	13	120	31	117	89	...	...	...	...	...
4	6	30	40	4	36	...	40	19	...	...	86.6	71.91	76.75	
1	6	21	23	1	27	...	23	15	...	1	69.4	72.1	71.9	
2	5	21	23	3	26	...	23	10	...	...	60.00	79.23	73.21	
...	3	18	24	4	20	1	23	13	1	...	76.9	61.1	67.1	
7	25	86	120	11	109	1	110	87	1	1	...	...	...
72	89	474	633	76	520	43	523	265	7	13	...	...	...
87	80	466	633	92	541	23	531	284	7	14	...	...	...

Statement showing the constitution of the local boards in

Serial No.	Name of local boards.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about Chairmen.			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.
1	2	3	4	5	6	7	8	9
PATNA DIVISION.								
PATNA.								
1	Sadr	Act III (B. C.) of 1885 as amended.	291	310,730	1	...	...	...
2	Bark	Ditto	536	354,533	1	...	...	...
3	Dibar	Ditto	788	569,655	1	...	...	...
4	Diaspore	Ditto	424	324,380	1	...	...	...
	Total		2,027	1,461,518	4	...	...	...
GAYA.								
6	Sadr	Act III (B. C.) of 1885 as amended.	1,877	793,831	1	...	...	...
8	Nawadah	Ditto	954	447,708	1	...	...	...
7	Jehanabad	Ditto	609	413,098	1	...	...	...
8	Aurangabad	Ditto	1,374	500,805	1	...	...	...
	Total		4,724	2,153,980	4	...	...	...
SHAHABAD.								
9	Sadr	Act III (B. C.) of 1885 as amended.	918	627,795	1	...	...	...
10	Buzar	Ditto	689	353,137	1	...	...	...
11	Sasaram	Ditto	1,460	538,908	1	...	...	...
12	Bhabhua	Ditto	1,801	297,988	1	...	...	...
	Total		4,878	1,818,821	4	...	...	...
	Divisional Total for 1926-27		11,114	5,431,369	13	...	...	...
TIBHUT DIVISION.								
SARAN.								
13	Sadr	Act III (B. C.) of 1885.	1,004	668,437	1	...	...	...
14	Siwan	Ditto	844	768,674	1	...	...	...
15	Gopalganj	Ditto	794	650,369	1	...	...	...
	Total		2,642	2,077,490	3	...	...	...
CHAMPARAN.								
16	Motibari	Act III (B. C.) of 1885.	1,513	1,109,798	1	...	...	...
17	Bettiah	Ditto	2,003	798,988	1	...	...	...
	Total		3,516	1,908,786	2	...	...	...
MUZAFFARPUR.								
18	Sadr	Act III (B. C.) of 1885.	1,188	1,014,331	1	...	...	...
19	Hajipur	Ditto	760	632,064	1	...	...	...
20	Siamarhi	Ditto	1,086	1,041,365	1	...	...	...
	Total		3,034	2,687,760	3	...	...	...
DARBRANGA.								
21	Sadr	Act III (B. C.) of 1885.	809	748,200	1	...	...	...
22	Madhubani	Ditto	1,341	1,145,848	1	...	...	...
23	Samastipur	Ditto	1,121	923,585	1	...	...	...
	Total		3,271	2,817,633	3	...	...	...
	Divisional Total for 1927-28...		15,470	6,065,005	31	...	...	...

I(b).

Bihar and Orissa during the year 1927-28.

25-officials.	Number of members.							Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
...	1	5	6	...	6	...	6	14	...	...	...	61.9	61.9	
...	3	7	9	...	9	...	9	15	1	1	...	64.4	64.4	
...	8	11	14	...	14	...	14	18	...	...	...	53.3	53.3	
...	3	7	9	...	9	...	9	14	...	...	...	64.3	64.3	
...	9	30	38	...	38	...	38	58	1	1	...	...	...
...	9	11	14	...	14	1	13	14	6	...	...	36.79	36.79	
...	2	6	8	...	8	...	8	15	6	3	...	35.93	35.93	
...	3	6	8	...	8	...	8	15	1	1	...	63.63	63.63	
...	9	7	9	...	9	...	9	13	...	...	...	81.48	81.48	
...	9	30	39	...	39	1	38	53	11	4	...	...	...
...	8	10	13	...	13	...	13	14	3	...	...	51.5	51.5	
...	2	6	8	...	8	...	8	13	1	...	...	70.4	70.4	
...	9	9	12	...	12	...	12	13	...	...	...	98.83	98.83	
...	1	5	6	...	6	...	6	12	3	3	...	56.7	56.7	
...	9	30	39	...	39	...	39	49	9	3	...	...	...
...	26	90	116	...	116	1	115	169	19	8	...	...	...
...	9	11	14	...	14	...	14	13	...	1	...	62.64	62.64	
...	3	10	13	...	13	...	13	14	...	1	...	63.09	63.09	
...	9	9	13	...	13	...	13	14	...	...	...	63.74	63.74	
...	9	30	39	...	39	...	39	41	...	3	...	...	...
1	4	15	20	1	19	...	20	20	...	...	100.00	76.7	77.9	
...	4	13	16	...	16	...	16	9	...	...	...	63.7	63.7	
1	6	27	36	1	35	...	36	19	...	...	...	...	...
...	9	11	14	...	14	...	14	14	3	1	...	66.14	66.14	
...	2	7	9	...	9	1	9	10	...	...	...	68.08	68.08	
...	4	13	16	...	16	...	16	16	...	1	...	68.08	68.08	Old board.
...	9	30	39	...	39	1	38	38	6	3	...	63.5	63.5	New board.
...	9	30	39	...	39	1	38	38	6	3	...	...	...	Old board.
...	3	6	8	...	8	...	8	23	1	5	...	63.15	63.15	New board.
...	3	10	13	...	13	...	13	9	...	1	...	64.95	64.95	Old board.
...	3	8	10	...	10	...	10	13	...	...	...	70.0	70.0	New board.
...	7	24	31	...	31	...	31	48	1	6	...	...	...
1	33	111	146	1	144	1	144	138	9	10	...	...	...

Statement showing the constitution of the local boards in

Serial no.	Name of local boards.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about Chairmen.			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.
1	2	3	4	5	6	7	8	9
BHAGALPUR DIVISION, MONGHYR.								
24	Sadr	Act. III (B.C.) of 1885.	1,985	1,001,419	1	...	...	...
25	Bogusarai	Ditto ...	761	589,199	1	...	...	...
26	Jamui	Ditto ...	1,376	870,685	1	...	...	...
	Total ... ..	.....	3,999	1,960,312	3	...	...	...
BHAGALPUR.								
27	Sadr	Act III (B.C.) of 1885.	996	609,700	1	...	...	...
28	Banka	Ditto ...	1,185	802,564	1	...	...	...
29	Madhipura	Ditto ...	1,173	875,698	1	...	...	...
30	Supaul	Ditto ...	985	669,557	1	...	...	...
	Total ... ..	.....	4,319	1,959,679	4	...	...	...
PURNA.								
31	Sadr	Act III (B.C.) of 1885.	2,557	979,301	1	...	...	...
32	Kishanganj	Ditto ...	1,948	651,504	1	...	...	...
33	Araria	Ditto ...	1,077	651,006	1	...	...	...
	Total ... ..	.....	4,077	1,962,071	3	...	...	...
	Divisional Total for 1927-28 ... ..	.....	13,117	5,809,968	10	...	...	...
CHOTA NAGPUR DIVISION, HAZARIBAGH.								
34	Slrtdh	Act III (B.C.) of 1885 as amended.	2,666	607,008	1	...	...	...
MANDHUM.								
35	Sadr	Ditto ...	2,227	1,094,551	1	...	...	...
36	Dhanbad	Ditto ...	908	623,945	1	...	...	...
	Total ... ..	.....	4,180	2,603,777	3	...	...	...
	Divisional Total for 1927-28 ... ..	.....	6,876	2,016,669	3	...	...	...

I(b)—contd.

Bihar and Orissa during the year 1927-28.

10	Number of Members.							18	19	20	21	22	23	24
	Non-officials	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.							
...	4	13	17	...	17	...	17	14	...	...	...	66°0	66°0	
...	3	9	12	...	12	...	13	16	...	...	...	60°5	60°5	
...	3	6	9	...	9	...	9	17	...	...	...	70°8	70°8	
...	9	23	32	...	32	...	32	43	...	...	...	...	...
...	3	8	10	...	10	...	10	12	...	...	...	70	70	
...	3	6	9	...	9	...	8	15	...	...	...	65°33	65°33	
...	3	7	9	...	9	...	9	14	...	...	...	65°03	65°03	
...	2	6	8	...	8	...	8	13	...	...	...	65°5	65°5	
...	8	27	35	...	35	...	35	54	...	...	...	...	...
...	4	14	18	...	18	3	15	24	...	...	...	61°8	61°8	
...	3	7	9	...	9	...	9	23	4	1	...	51°2	51°2	
...	3	6	8	...	8	...	8	13	1	...	...	76°0	76°0	
...	8	27	35	...	35	8	33	66	5	1	...	...	...
...	25	68	107	...	107	8	106	160	5	1	...	...	...
...	3	9	12	...	12	4	9	14	...	...	...	50	50	
...	3	13	16	...	16	...	16	1	...	...	...	87°5	87°5	
...	3	13	16	...	16	3	13	15	...	...	...	72°8	72°8	
...	6	26	32	...	32	3	30	16	...	...	...	...	...
...	9	25	34	...	34	7	31	30	...	...	...	...	...

Statement showing the constitution of the local boards in

Serial no.	Name of local boards.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about Chairman.			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.
1	2	3	4	5	6	7	8	9
ORISSA DIVISION.								
CUTTACK.								
36	Sadr	Act III (B. O.) of 1886 as amended	1,510	1,016,344	1	...	...	...
37	Kendrapara	Ditto	1,008	479,000	1	...	...	...
38	Jajpur	Ditto	1,104	554,196	1	...	...	...
	Total ... ..	.....	3,622	2,049,540	3	...	...	...
BALASORE.								
39	Sadr	Act III (B. O.) of 1886 as amended	1,140	524,868	1	...	...	...
40	Bhadrak	Ditto	980	439,601	1	...	...	...
	Total ... ..	.....	2,079	963,469	2	...	...	...
FUBL.								
41	Sadr	Act III (B. O.) of 1886 as amended	1,524	630,928	1	...	...	...
42	Khurda	Ditto	971	367,604	1	...	...	...
	Total ... ..	.....	2,495	998,532	2	...	...	...
SAMBALPUR.								
43	Sadr	Act I (G. P.) of 1885.	1,100	789,406	...	1	...	...
44	Bargath	Ditto	1,063		...	1	...	...
45	Northern Zamindari	Ditto	873		...	...	...	1
46	Southern Zamindari	Ditto	1,186		...	...	...	1
	Total ... ..	.....	3,222	789,406	...	2	...	2
	Divisional Total for 1927-28 ... ..	.....	22,026	4,790,806	7	2	...	2
	Grand Total for 1927-28 ... ..	.....	51,363	27,834,711	42	2	...	2
	Grand Total for 1928-27 ... ..	.....	51,976	26,729,389	42	2	...	2

I(B)—concl'd.

Bihar and Orissa during the year 1927-28.

No. of cells.	Number of Members.							Total number of meetings held including those specified in columns 18 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-official present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
...	5	15	20	...	20	...	20	12	...	...	...	65.7	65.7	
...	2	6	8	...	8	...	8	12	1	...	...	59.4	59.4	
...	3	9	12	...	12	...	12	11	...	...	...	74.2	74.2	
...	10	30	40	...	40	...	40	35	1	...	...	...	...
...	4	12	16	...	16	...	16	6	...	...	...	75	75	
...	2	9	12	...	12	...	12	4	...	...	...	41.6	41.6	
...	7	21	28	...	28	...	28	10	...	...	...	...	...
...	4	12	17	...	17	...	17	13	...	...	...	67.97	67.97	
...	2	8	10	...	10	...	10	14	...	...	...	72.6	72.6	
...	6	21	27	...	27	...	27	27	...	...	...	...	...
1	1	14	15	1	15	...	15	11	2	2	81.21	32.72	35.8	
...	2	18	21	1	20	...	21	7	2	...	71.4	22.6	20.6	
2	6	...	8	2	8	1	7	...	...	...	...	...	...
2	7	...	9	2	7	1	8	1	...	...	100	42.8	55.2	
2	17	22	39	7	47	2	49	19	2	2	...	...	...
2	40	104	140	7	147	2	147	81	6	2	...	...	...
6	122	422	541	8	549	14	563	252	22	21	...	...	...
8	121	406	527	11	538	12	550	222	27	27	...	...	...

Statement showing the constitution of village authorities for Local Self-

Serial no.	District.	Class of Village authority (i.e., whether union committee, village panchayat, etc.)	Act under which constituted.	Number of village authorities.	Population affected.
1	2	3	4	5	6
PATNA DIVISION.					
1	Patna	Mokameh	Act III (B.C.) of 1885 as amended.	1	15,543
		Total ... ..	.....	1	15,543
2	Gaya	Jehsnabad	Act III (B.C.) of 1885 as amended.	1	6,966
3		Nawada	Ditto	1	1,078
4		Sherghati	Ditto	1	2,130
5		Aurangabad	Ditto	1	1,175
6		Rafiganj	Ditto	1	2,019
		Total ... ..	.....	5	13,368
7	Shahabad	Koath	Act III (B.C.) of 1885 as amended.	1	3,607
8		Dehri-on-Son	Ditto	1	4,847
9		Nasriganj-Hariharganj	Ditto	1	5,392
		Total ... ..	.....	3	13,846
		Divisional total ... ..	.....	9	42,477
TIRHUT DIVISION.					
10	Saran	Nil			
11	Champaran				
12	Muzaffarpur				
13	Darbhanga	Dalsingarai union	Act III (B.C.) of 1885.	1	7,365
14		Jainagar do.	Ditto	1	5,194
		Total ... ..	.....	2	12,559
BHAGALPUR DIVISION.					
15	Monghyr	Begusarai union	Act III (B.C.) of 1885.	1	9,972
16		Jhajha do.	Ditto	1	3,483
17		Gogri do.	Ditto	1	17,062
18		Khagaria do.	Ditto	1	11,263
19		Haveli Kharagpur union	Ditto	1	7,883
20		Sikandra union	Ditto	1	2,635
21		Jamui do.	Ditto	1	9,563
22		Lakhiserai do.	Ditto	1	8,579
		Total ... ..	.....	8	70,820
23	Bhagalpur	Madhipura union	Act III (B.C.) of 1885.	1	5,316
24		Banka do.	Ditto	1	6,981
25		Amarpur do.	Ditto	1	4,972
26		Supaul do.	Ditto	1	7,325
27		Airmali do.	Ditto	1	2,894
28		Naugachia do.	Ditto	1	8,236
		Total ... ..	.....	6	35,827
		Grand total of union committee. ... ..	.....	14	166,847
29		Chechrour union board	Under the Village Administration Act.	29	9,769
30	Bhagalpur Union Boards in Sultanganj thana in Bhagalpur district.	Sultanganj do.	Ditto	4	4,891
31		Tilakpur do.	Ditto	15	9,400
32		Gangania do.	Ditto	39	11,405
33		Ratanpur do.	Ditto	34	10,209
34		Bala do.	Ditto	48	8,379
		Total ... ..	.....	167	52,543

1(c).

Government in Bihar and Orissa during the year 1927-28.

Particulars about Chairman.				Number of members.				Remarks.
Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	
7	8	9	10	11	12	13	14	15
1	9	9	
1	9	9	
1	9	9	The Union committee at Arwal and Warasiganj have been converted into Union Boards during the year.
1	...	...	...	...	...	7	7
1	...	...	...	...	...	9	9
1	...	...	...	...	...	8	8
...	1	...	...	4	4	...	8
4	1	...	...	4	4	33	41
1	...	...	...	...	...	5	6
1	...	...	...	...	...	5	5
1	...	...	...	...	...	5	6
3	...	...	...	...	...	15	15
8	1	...	...	4	4	57	65
1	...	...	...	...	...	8	8
...	1	...	...	2	1	6	9
1	1	...	...	2	1	14	17
<i>(Union Committee under Local Self-Government Act).</i>								
1	...	...	...	...	1	8	9
1	...	...	...	...	3	6	9
1	...	...	...	...	...	8	8
1	...	...	...	...	...	8	8
1	...	...	...	...	...	8	8
1	...	...	...	...	...	7	7
1	...	...	...	...	...	7	7
1	...	...	...	...	1	8	9
8	...	...	...	...	5	60	65
...	1	...	...	1	2	6	9
1	...	...	...	2	1	6	9
1	...	...	...	3	...	6	9
...	1	...	...	2	1	6	9
...	1	...	...	...	9	...	9
...	1	...	...	2	3	4	9
3	3	...	...	10	16	28	54
11	3	...	...	10	21	88	119
<i>(Union Boards under Village Administration Act).</i>								
1	...	...	...	...	2	3	5
1	...	...	...	...	2	3	5
1	...	...	...	...	2	3	5
1	...	...	...	...	2	3	5
1	...	...	...	...	2	3	5
1	...	...	...	...	2	3	5
6	...	...	...	...	12	18	30

Election failed and all were appointed by the committee. Election failed in ward III.

Statement showing the constitution of village authorities for Local Self-

Serial no.	District.	Class of village authority (i.e., whether union committee, village panchayat, etc.)	Act under which constituted.	Number of village authorities.	Population affected.
1	2	3	4	5	6
BHAGALPUR DIVISION.					
<i>—consolid.</i>					
35	Union Board in Purnea district.	Kasba Union Board ...	Under Bihar and Orissa Act III of 1923.	1	20,274
36		Barari do. ...	Ditto ...	1	31,199
37		Korah do. ...	Ditto ...	1	12,520
38		Kadwa do. ...	Ditto ...	1	8,412
39		Dhamdaha do. ...	Ditto ...	1	36,149
40		Opalpur do. ...	Ditto ...	1	15,394
41		Manihari do. ...	Ditto ...	1	21,523
42		Araria do. ...	Ditto ...	1	6,520
43		Raniganj do. ...	Ditto ...	1	7,476
44		Kawalaha do. ...	Ditto ...	1	6,465
45		Forbenganj do. ...	Ditto ...	1	8,875
46		Kissenganj do. ...	Ditto ...	1	8,469
47		Bahaturganj do. ...	Ditto ...	1	14,327
48		Thakurganj do. ...	Ditto ...	1	10,053
49	Islampur do. ...	Ditto ...	1	10,626	
50	Powakhali do. ...	Ditto ...	1	15,417	
		Total ...	...	16	234,708
		Grand total of Union Boards.	...	188	287,251
		Divisional total ...	...	197	393,598
CHOTA NAGPUR DIVISION.					
51	Hazaribagh	Mirzaganj ...	Act III of 1885	1	6,202
52		Tilaya ...	Ditto ...	1	2,018
53		Ichak ...	Ditto ...	1	6,099
54		Gola ...	Ditto ...	1	2,921
55		Saraya ...	Ditto ...	1	2,418
		Total ...	...	5	19,658
56	Ranchi	Bundu union committee	Act III (B.C.) of 1922.	1	6,950
		Gumla ditto ...	Ditto ...	1	2,690
		Total ...	...	2	9,640
57	Palamu	Daltonganj East Union Board.	Act III of 1922.	1	32,436
58		Ditto West union ...	Ditto ...	1	48,011
59		Buxainabad Urban "	Ditto ...	1	3,685
60		Ditto Rural "	Ditto ...	1	65,729
61		Gurhwa Urban "	Ditto ...	1	7,939
62		Ditto Rural "	Ditto ...	1	64,026
63		Haribarganj "	Ditto ...	1	18,963
64	Patan "	Ditto ...	1	37,193	
		Total ...	...	8	276,032
65	Manbhum...	Balsarampur union committee.	B. & O. L. S.-G. October 1925.	1	5,694
66		Chas union committee ...	...	1	4,400
67		Manbazar do. ...	...	1	5,500
		Total ...	...	3	15,624
		Divisional total ...	...	18	321,014
ORISSA DIVISION.					
68	Cuttack	Jagatsinghpur union committee.	Act III (B.C.) of 1885.	3	11,368
69		Rajkanika do. ...	Ditto ...	1	5,000
		Total ...	...	4	16,368
70	Balasore	Soro union committee ...	Act III (B.C.) of 1885.	1	1,000
		Divisional Total ...	...	5	17,368
		Grand Total for 1927-28	...	231	787,386
		Grand Total for 1926-27	...	89	744,970

1(c)—concl'd.

Government in Bihar and Orissa during the year 1927-28—concl'd.

Particulars about Chairman.				Number of members.				Remarks.
Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	
7	8	9	10	11	12	13	14	
<i>(Union Boards under Village Administration Act).</i>								
1	...	...	...	...	2	7	9	
1	...	...	...	...	6	3	9	Election failed.
1	...	...	...	...	9	...	9	Do.
1	...	...	...	...	8	1	9	Do.
1	...	...	...	...	9	...	9	Do.
1	...	...	...	...	9	...	9	Do.
1	...	...	...	...	2	7	9	
1	...	...	...	...	2	7	9	
1	...	...	...	...	9	...	9	Do.
1	...	...	...	...	9	...	9	No election took place.
1	...	...	...	...	3	6	9	
1	...	...	...	...	2	7	9	
1	...	...	...	...	2	7	9	
1	...	...	...	...	2	7	9	
1	...	...	...	...	2	7	9	
1	...	...	...	...	2	7	9	
1	...	...	...	...	2	7	9	
16	...	...	...	...	78	66	144	
22	...	...	...	...	90	84	174	
33	3	...	...	10	111	172	293	
1	...	...	...	...	2	5	7	
1	...	...	...	...	2	5	7	
1	...	...	...	...	2	5	7	
...	1	...	...	...	2	5	7	
1	...	...	...	...	2	5	7	
4	1	...	...	...	10	23	36	
1	...	...	...	...	2	4	6	
1	...	...	...	...	2	4	6	
2	...	...	...	...	4	8	12	
1	...	...	...	...	2	5	7	
1	...	...	...	...	2	5	7	
1	...	...	...	1	1	5	7	
1	...	...	...	...	2	5	7	
1	...	...	...	...	2	5	7	
1	...	...	...	2	...	5	7	
1	...	...	...	...	2	5	7	
1	...	...	...	...	2	5	7	
8	...	...	...	3	13	40	56	
...	1	...	...	4	2	...	6	
1	...	...	...	2	...	4	6	
1	...	...	...	2	...	4	6	
2	1	...	...	8	3	8	18	
16	3	...	...	11	29	81	121	
...	1	...	...	...	3	6	9	
1	...	...	...	...	...	9	9	
1	1	...	...	...	3	15	18	
...	...	6	1	1	4	...	7	
1	1	6	1	1	9	15	25	
59	8	6	1	28	154	239	301	
67	6	1	1	33	147	326	501	

Statement showing the income of the district boards in

Serial number.	Name of district board.	Closing balance of last year.	I.—Land revenue.			VI.—Local rates.					XII.—Interest.			
			Revenue due to annual.	Other land revenue receipts.	Total.	Local rate.	Village service fund (and Miscellaneous receipts).	Other receipts from provisional rates.	Receipts under section 11(c) of Local Government Act.	Total.	For educational purposes.	For medical purposes.	For other purposes.	Total.
1	2	3	4	5	6	7	8	9(a)	9(b)	10	11	12	13	14
PATNA DIVISION.														
1	Patna	2,93,067	...	9	9	5,81,030	...	...	...	5,81,030	...	...	5,206	5,206
2	Gaya	3,02,163	...	...	...	10,14,691	...	15	8,608	10,22,109	...	...	6,903	6,903
3	Bhahabad	1,82,106	...	...	...	5,33,630	...	...	1,754	5,34,384	...	...	8,804	8,804
	Total	7,67,316	...	9	9	21,26,251	...	15	10,350	31,36,622	...	...	15,663	15,663
TIRHUT DIVISION.														
4	Saran	4,62,266	...	...	...	4,34,571	...	...	...	4,34,571	...	480	7,530	8,010
5	Champan	2,72,330	...	...	...	2,07,979	...	...	...	2,07,979	...	187	516	683
6	Muzaffarpur	2,57,264	...	...	...	5,01,818	...	...	...	5,01,818	...	...	5,485	5,485
7	Darbhanga	5,02,026	...	...	...	6,12,879	...	...	2,781	6,16,100	...	...	2,028	2,028
	Total	14,96,046	...	...	...	18,56,247	...	...	2,781	28,60,628	...	687	12,419	20,056
BHAGALPUR DIVISION.														
8	Monghyr	3,33,907	...	...	...	3,36,222	1,670	...	8,423	3,36,414	...	527	7,656	8,103
9	Bhagalpur	2,24,877	...	...	...	4,57,244	431	...	3,017	4,60,692	...	184	4,310	4,444
10	Purnea	4,21,965	...	...	...	6,14,922	...	19	...	6,14,951	...	...	3,472	3,472
	Total	10,30,349	...	...	...	17,00,408	2,001	19	11,459	17,14,047	...	661	15,417	16,079
CHOTA NAGPUR DIVISION.														
11	Hamaribagh	2,23,468	...	29	29	3,50,191	...	...	...	3,50,191	...	...	4,796	4,796
12	Ranchi	2,76,231	...	...	...	1,46,987	...	...	2,068	1,49,018	...	...	184	184
13	Palamna	4,30,473	...	...	...	1,89,061	...	...	...	1,89,061	...	...	1,778	1,778
14	Manbhan	8,89,150	...	191	191	8,12,268	...	4,362	...	8,17,610	...	...	8,622	8,622
15	Singbhan	1,12,363	...	...	...	80,693	...	...	...	80,693	...	...	16	16
	Total	20,60,698	...	220	220	15,41,140	...	4,322	2,068	15,45,440	...	...	15,267	15,267
ORISSA DIVISION.														
16	Cuttack	1,67,668	...	...	...	2,08,610	...	...	232	2,07,748	...	2,868	12	2,878
17	Balasore	1,23,864	...	...	...	1,12,127	...	...	412	1,12,709	...	93	1,759	1,844
18	Puri	2,64,707	...	8,843	8,843	56,098	...	...	56,098	1,12,191	...	...	708	708
19	Gambelgur	2,74,904	...	...	...	25,197	...	...	...	25,197	...	...	...	...
	Total	8,41,134	...	8,843	8,843	3,99,940	...	...	66,979	4,68,919	...	3,968	15,497	6,428
	Grand Total for 1927-28	61,39,543	...	7,028	7,028	76,23,276	2,061	4,220	94,511	77,12,864	...	5,269	80,222	72,600
	Grand Total for 1926-27	61,79,175	...	102	102	62,94,228	1,024	55,921	27,021	68,78,021	4,257	1,202	90,272	86,522

XVIIA.—Law and Justice.	XVII.—Police.			XIX.—Education. 208				
	Receipts under Cattle-trespass Act.	Other items.	Total.	School fees.				
				Training and special schools.	High schools.	Middle schools.	Primary schools.	Total.
16	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,679	11,968	918	12,976	...	...	29,409	...	29,409
720	16,270	2,025	19,105	...	...	20,073	...	20,073
4,048	15,571	...	19,571	...	...	9,146	...	9,146
9,348	40,739	3,943	44,643	...	...	57,627	...	57,627
18,806	7,438	1,381	9,217	...	...	...	...	...
759	15,897	5,299	21,186	...	...	19,373	...	19,373
3,474	6,316	187	6,502	...	...	6,856	...	6,856
1,058	5,836	38	5,899	...	...	12,449	...	12,449
24,934	35,594	6,890	42,304	...	...	39,076	...	39,076
792	19,181	201	19,389	...	...	4,081	...	4,081
631	26,739	170	26,959	...	...	2,514	...	2,514
325	95,073	1,328	97,001	...	...	9,764	...	9,764
1,769	1,61,646	1,697	1,63,343	...	...	16,359	...	16,359
710	6,227	251	6,478	...	...	4,938	...	4,938
119	5,008	645	5,948	...	...	2,277	...	2,277
58	11,635	3,719	16,264	...	...	2,776	...	2,776
965	13,460	1,700	14,070	...	...	3,889	6,195	10,064
...	3,701	897	4,598	...	...	2,391	1,064	3,455
1,879	26,684	6,672	46,838	...	...	16,231	7,279	23,510
...	7,339	1,811	9,180	...	...	2,011	655	3,306
...	6,236	21	6,256	...	...	...	11	11
...	3,971	38	4,009	...	...	...	364	364
...	3,323	193	3,528	...	...	917	...	917
...	19,497	2,065	21,963	...	...	2,623	1,070	4,993
...	87,801	21,377	3,09,178	...	...	1,31,431	6,349	1,39,779
...	1,691	19,610	3,09,641	...	...	69,423	6,855	99,378

XIX.—Education—contd.

Contribution.			Miscellaneous.			Total.
From Government.	Other contributions.	Total.	Sale proceeds of books.	Miscellaneous.	Total.	
24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,13,468	...	1,13,468	...	91	91	1,47,959
1,68,940	...	1,68,940	...	800	800	1,84,929
1,43,651	1,513	1,44,897	...	66	66	1,84,079
4,31,082	1,513	4,32,275	...	537	537	4,80,439
2,10,103	1,830	2,20,433	...	1,169	1,169	2,31,602
1,67,570	926	1,68,496	...	860	860	2,09,237
2,61,024	2,480	2,64,074	...	7,538	1,538	2,72,483
2,73,118	1,236	2,73,854	...	597	597	2,96,599
9,40,415	5,941	9,46,356	...	2,659	2,659	9,88,691
1,08,631	1,182	1,09,813	...	704	704	2,04,601
2,04,343	1,665	2,06,013	...	1,077	1,077	2,09,604
1,92,518	1,632	1,91,149	...	873	873	2,03,485
5,06,549	4,429	5,09,977	...	2,264	2,264	6,17,660
1,18,080	823	1,18,402	...	180	180	1,22,820
1,80,000	69	1,80,068	...	21	21	1,82,868
89,000	...	89,000	...	65	65	91,841
1,24,100	60	1,24,220	...	16	16	1,24,290
66,007	1,579	67,879	...	481	481	91,825
5,77,240	2,029	5,79,369	...	763	763	6,03,642
2,75,587	...	2,75,587	...	1,168	1,168	2,80,281
1,24,620	23	1,24,948	...	245	245	1,26,299
1,24,008	...	1,24,008	0	7	16	1,24,896
99,900	276	99,344	4	85	99	1,00,800
6,33,493	296	6,33,790	13	1,605	1,613	6,40,008
31,85,757	13,910	29,01,867	18	8,918	2,266	33,30,258
36,91,261	13,948	37,06,797	18	9,870	2,825	39,11,486

XX—Medical.

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Hospital and dispensary receipts.	Medicine sold by Civil Surgeons.	Income from—	Contributions.			Miscellaneous.			Total.
			Endowment.	From Government.	Other contributions.	Total.	Sanitary fees and fines.	Other receipts.		Total.
21	22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	9,800	800	10,400	...	...	...	10,400
...	9,800	...	9,800	2,014	70	2,084	11,684
...	9,800	870	9,970	...	...	...	9,970
...	28,200	1,170	29,370	2,014	70	2,084	32,554
...	15,025	6,489	21,445	...	968	968	22,413
...	15,939	9,924	25,963	...	43	43	25,905
...	14,800	...	14,800	...	280	280	15,180
...	14,400	7,000	21,400	...	2,492	2,492	23,892
...	60,164	22,244	82,608	...	2,842	2,842	87,350
...	18,414	4,787	21,171	...	1,275	1,275	22,446
...	15,420	6,987	22,407	...	258	258	22,765
...	14,820	9,974	24,794	...	224	224	25,018
...	46,664	21,618	68,282	...	2,067	2,067	70,349
...	9,800	1,218	10,618	...	210	210	11,028
...	21,875	...	21,875	...	18	18	21,893
...	24,028	716	24,743	...	40	40	24,783
...	9,800	9,777	19,577	...	245	245	19,822
...	21,800	...	21,800	...	107	107	21,707
...	66,708	10,709	97,412	...	620	620	98,032
...	22,650	2,821	25,471	...	1,228	1,228	26,799
1,681	22,228	1,077	23,305	...	180	180	23,485
...	29,877	1,051	30,928	...	4	4	30,932
...	29,475	1,054	30,529	...	...	...	30,529
1,681	1,27,240	6,018	1,33,258	...	1,426	1,426	1,34,684
1,681	2,40,671	62,669	3,03,340	2,014	6,086	10,000	3,13,950
2,281	...	74	6,94,080	49,091	7,43,171	2,619	9,415	12,034	7,64,805

Botanical and other public garden receipts.	Veterinary receipts.	Receipts on account of experimental cultivation.	Public exhibitions and fairs.			
			Horse fairs.	Cattle fairs.	Other exhibitions or fairs.	Total.
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	1,298	..	..	..	..	..
..	975	..	..	..	..	..
..	310	..	..	..	..	..
..	2,481	..	..	..	..	..
..	..	..	..	..	240	240
..	509	..	..	..	..	..
..	1,094	..	..	..	..	..
..
..	2,107	..	..	..	240	240
..	1,751	..	..	..	..	..
..	513	..	..	..	..	..
..	253	..	..	..	..	..
..	2,890	..	..	..	..	..
..	623	179*	..	..	..	..
..	1,054	..	..	..	..	..
..	76	..	..	..	..	..
..	406	..	..	..	..	..
..	72	..	..	..	..	..
..	2,080	179	..	..	..	..
..
..	60	5,330	..	..	..	..
..
..	123	39	..	..	..	..
..	109	5,245	..	..	..	..
..	9,772	5,438	..	..	240	240
128	9,890	5,941	..	..	240	4,190

Minor Departments.				XII—Receipts in aid of superannuation and compassionate allowance.	XIII—Stationery and printing. 210
Miscellaneous.	Contributions from Government.	Other contributions.	Total.	Contribution for pensions or gratuities.	Press receipts.
66	66	66	61	63	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,306	...	...
80	81	...	1,068	...	220
...	81	...	341	...	...
60	68	...	3,008	...	230
94	1,028	240	3,397	...	557
60	...	30	598	...	600
4	68	...	1,765	...	1,387
108	81	200	429	...	631
365	1,716	560	5,078	...	3,175
38	81	...	1,830	...	27
...	81	...	944	...	...
274	81	130	637	...	...
813	98	130	8,421	...	27
...	...	...	608	...	...
15	...	138	1,192	...	...
...	...	100	176	...	...
5	...	134	634	...	...
19	...	900	991	...	...
89	...	1,347	2,465	...	...
31	...	...	21	...	...
80	81	900	5,700	...	...
...
...	131	600	879	...	...
130	162	900	6,900	...	...
896	2,083	3,827	21,167	...	3,432
1,048	910	3,087	16,323	333	2,400

XXV.—Miscellaneous.

Sale of old stores and materials.	Sale of assets (exhausted) buildings and lands.	Rent of assets (exhausted) buildings and lands.	Total.	Contributions.		Other miscellaneous receipts.	Total.
				From Government.	Other contributions.		
54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
285	...	10,508	10,878	...	51	44	10,928
1,063	1,063	...	...	7,009	8,102
...	51	1,709	1,709
1,347	...	10,508	11,840	...	...	2,844	20,704
...	551	...	543	1,093
4	4	...	...	526	526
...	1,335	1,335
...	790	790
4	4	551	...	2,151	2,740
...	2,564	2,564
14	14	...	...	1,800	1,800
...	4,273	4,273
14	28	...	...	9,654	9,659
...	2,473	2,473
3	3	...	...	2,739	2,747
...	1,207	1,207
...	7,300	7,300
...	1,167	1,167
8	8	...	...	22,065	22,073
...	5,207	5,204
...	4,914	4,914
...	2,271	...	2,271	...	...	...	2,271
311	2,945	2,013	5,269	...	...	2,545	5,714
376	5,115	2,013	7,007	...	...	14,266	21,023
1,781	5,115	12,608	19,473	551	...	62,281	79,205
1,453	1,115	4,443	7,011	207	1,727	65,549	79,223

XXVI—Railways.			XXX—frigations, minor works and navigation.	XXXI—Civil Works.				
Gross receipts.	Diesel-working expenses.	Net receipts.	Local canal receipts.	In charge of Civil Officers.				
				Tolls on ferries and lands.	Rent of buildings and lands other than messes (Schedule II.)	Sale of buildings and other property [other than messes (Schedule II.)]	Sale of stores and materials.	Staging bungalow fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,650	21	30,629	—	10,471	2,856	1,866	507	4,002
—	—	—	—	530	2,072	—	417	2,169
24,070	—	24,070	—	10,438	730	—	1,130	1,107
61,269	—	61,269	—	21,433	7,658	1,920	1,844	7,901
—	—	—	—	24,025	4,639	—	312	868
—	—	—	—	38,007	1,728	—	353	764
—	—	—	—	40,225	1,711	—	86	1,488
—	—	—	—	72,606	1,000	—	6	1,260
—	—	—	—	1,74,853	10,068	—	487	4,081
—	—	—	—	47,327	1,748	—	—	714
—	—	—	—	46,100	2,808	—	238	1,684
—	—	—	—	32,558	1,270	—	172	1,582
—	—	—	—	1,29,586	6,914	—	410	2,801
—	—	—	—	228	652	—	116	1,441
—	—	—	—	—	155	12,300	25	120
—	—	—	—	2,004	272	—	101	262
—	—	—	—	2,042	7,140	1,200	2,076	822
—	—	—	—	401	260	—	—	1,011
—	—	—	—	4,775	6,690	12,200	2,217	2,442
—	—	—	—	19,508	2,246	—	2	266
—	—	—	—	7,212	2,862	—	—	294
—	—	—	—	1,619	1,272	—	2	240
—	—	—	78,214	1,726	42	—	242	1
—	—	—	78,214	22,260	7,626	—	260	1,670
61,269	—	61,269	78,214	2,52,091	40,642	15,250	5,477	20,968
—	—	78,266	—	4,20,628	42,090	23	5,624	16,180

XXXI—Civil Works—conold.

In charge of Civil Officers—conold.						In charge of Public Works Officers.	Total.
Sewer (rest-houses) fees.	Sale-proceeds of trees, grass, etc.	Miscellaneous.	Contributions from Govern-ment.	Other contributions.	Total.		
71	72	73	74	75	76	77	78
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	7,227	66	11,482	499	40,530	—	40,530
...	968	1,638	5,047	...	13,618	—	13,618
...	2,316	4,245	...	...	20,100	...	20,100
...	10,636	5,689	16,479	499	74,348	...	74,348
111	875	1,303	5,000	260	36,678	...	36,678
67	4,709	4,324	25,047	1,094	79,243	...	79,243
...	1,801	2,524	5,047	...	52,889	...	52,889
...	315	8,072	...	100	79,267	...	79,267
173	7,760	11,123	25,094	1,445	2,46,295	...	2,46,295
...	2,717	4,207	9,547	230	67,174	...	67,174
...	700	2,967	4,875	...	56,975	...	56,975
...	1,533	2,912	10,047	2,000	66,145	...	66,145
...	4,669	11,177	24,169	2,220	1,22,295	...	1,22,295
...	410	651	5,046	...	8,454	...	8,454
...	43	80	47,900	5,875	66,077	...	66,077
...	80	10,030	66,242	...	78,311	...	78,311
65	256	1,668	3,176	...	12,169	...	12,169
...	...	110	24,000	2,000	66,862	668	66,860
65	780	12,593	2,06,464	6,575	2,50,628	668	2,50,691
...	1,180	567	26,236	1,541	66,748	...	66,748
...	110	270	26,066	1,017	26,112	...	26,112
...	90	296	26,000	1,078	21,262	...	21,262
281	94	9	24,214	2	26,014	...	26,014
261	1,463	1,241	1,12,998	4,122	1,52,998	...	1,52,998
624	25,506	42,072	2,24,169	16,872	2,14,098	668	2,14,098
575	22,710	66,180	2,24,227	41,275	16,68,069	668	16,68,974

No. II.

Bihar and Orissa during the year 1927-28.

Total income, excluding opening balance.	Debt.			Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation per head of population on column 10.	Incidence of income (excluding balances) per head of population on column 78.	Remarks.
	Loans.	Deposits and advances.	Total.					
79	80	81	82	83	84	85	86	87
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
8,46,003	..	59,257	59,257	9,04,960	11,97,917	0 5 11	0 9 3	
13,69,126	2,00,000	62,004	2,62,004	15,31,130	18,33,283	0 7 7	0 9 6	
7,65,166	..	59,695	59,695	8,15,861	9,27,957	0 4 8	0 6 9	
22,79,886	2,00,000	1,71,956	3,71,956	23,51,841	40,19,157	0 6 2	0 5 10	
7,54,304	..	16,418	16,418	7,71,313	12,33,699	0 3 6	0 5 3	
6,42,701	..	35,915	35,915	6,78,615	9,60,945	0 2 7	0 5 4	
8,05,214	..	16,223	16,223	8,21,437	11,40,760	0 2 11	0 5 2	
10,18,410	..	59,624	59,624	10,78,034	15,81,220	0 3 5	0 5 9	
22,61,213	..	1,20,449	1,20,449	24,11,662	49,06,712	0 2 0	0 5 4	
9,68,612	..	75,708	75,708	10,44,220	14,30,027	0 5 1	0 7 10	
7,95,937	12,000	46,167	58,167	8,54,104	10,79,981	0 8 8	0 7 0	
10,06,417	..	88,592	88,592	10,94,009	15,15,674	0 5 0	0 8 1	
27,98,866	12,000	2,10,467	2,22,467	29,91,333	40,31,023	0 4 7	0 7 6	
5,14,330	..	1,08,255	1,08,255	6,22,185	9,06,817	0 4 5	0 6 5	
4,10,409	..	31,619	31,619	4,42,028	7,18,259	0 1 9	0 4 11	
3,62,636	..	44,476	44,476	3,97,112	6,36,634	0 3 0	0 7 8	
10,30,962	..	2,76,431	2,76,431	12,96,433	21,84,373	0 6 5	0 10 6	
8,00,259	..	9,120	9,120	8,09,705	4,23,068	0 1 10	0 8 4	
25,99,866	..	4,69,517	4,69,517	30,69,383	60,99,101	0 4 4	0 7 4	
8,08,227	..	29,008	29,008	8,34,840	9,01,998	0 1 7	0 4 2	
8,42,220	..	43,266	43,266	8,85,486	5,10,320	0 1 9	0 8 9	
5,21,627	..	29,124	29,124	5,50,751	6,26,463	0 0 6	0 1 0	
2,68,165	..	22,201	22,201	2,90,366	5,00,270	0 0 6	0 5 9	
11,21,268	..	1,48,594	1,48,594	12,69,862	25,07,056	0 1 6	0 8 1	
1,90,41,226	2,12,000	11,16,982	13,28,982	1,43,60,208	2,05,22,749	0 2 2	0 6 7	
1,51,46,026	4,26,972	11,17,229	15,44,201	1,66,90,228	2,12,29,159	0 4 2	0 7 8	

FORM
Statement showing the expenditure of district boards in

Serial number.	Names of district boards.	Closing balance of last year.	Total income during the year.	1.—Refunds and drawbacks.			2.—Land revenue.	3.—Local rates.	13.—Interest.				
				Local rate refunds.	Other revenue refunds.	Total.			Interest on loans.		Other items.	Total.	
									On account of last year.	On account of current year.			
1	2	3	4	5	6	7	8	9	10	11	12	13	
PATNA DIVISION.													
1	Patna	Rs. 2,85,857	Rs. 9,04,900	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2	Gaya	8,13,153	15,31,180										
3	Shahabad	1,22,108	8,15,351										
	Total	7,07,513	22,51,541										
TIRHUT DIVISION.													
4	Saran	4,02,280	7,71,312										
5	Champan	2,72,830	6,78,415										
6	Muzaffarpur	2,57,254	8,63,498						2,404			2,404	
7	Darbhanga	5,03,078	10,78,244										
	Total	14,05,046	34,11,669						2,404			2,404	
BHAGALPUR DIVISION.													
8	Monghyr	2,63,607	10,42,220										
9	Bhagalpur	2,21,877	8,65,104										
10	Purnea	4,21,665	10,84,009										
	Total	10,30,349	29,91,333										
ORISSA NAGPUR DIVISION.													
11	Hazaribagh	2,81,431	8,23,135			3	3						
12	Ranehi	2,78,331	4,43,028										
13	Palaman	4,38,472	3,97,112										
14	Manbhan	6,62,150	12,96,423							17,969		17,969	
15	Singbham	1,13,368	2,09,700										
	Total	20,00,098	30,68,408			3	3			17,969		17,969	
ORISSA DIVISION.													
16	Cuttack	1,07,686	6,34,248										
17	Balasore	1,23,285	3,25,495							1,700		1,700	
18	Puri	3,64,707	3,80,761										
19	Bambalpur	2,74,904	3,56,366										
	Grand Total 1927-28	6,41,134	18,65,988							1,700		1,700	
	Grand total for 1927-28	61,24,543	1,43,29,206			3	3		2,404	19,721		22,125	
	Grand total for 1928-29	61,79,176	1,46,49,988				229		5,017	20,289		25,306	

16.—Administration.				19A.—Law and Justice, Courts of Law.	20.—Police.					21.—Ports and Pilotage.
General establishments of local funds.					Cattle-pound charges.					
Office establishment.	Office contingencies (including stationary locally purchased).	Payment of establishment for office of accounts, control and audit.	Total.		Establishments.	Contingencies.	Refunds of cattle-pound collections.	Other charges.	Total.	Subsidies to steam boat companies.
14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,483	27,317	...	61,760	...	...	3,148	...	...	3,168	...
24,500	18,740	...	83,240	...	...	3,34	...	...	3,684	...
17,428	25,391	...	42,814	...	161	3,403	...	...	3,233	...
81,366	66,448	...	1,47,804	...	161	10,394	...	...	10,425	...
19,557	34,905	...	44,463	...	...	290	9	...	299	...
12,168	12,910	...	24,478	...	2,143	1,389	...	...	3,431	...
18,946	15,316	...	34,163	...	412	237	...	...	654	...
16,540	13,396	...	31,645	...	...	328	...	...	328	...
60,220	65,727	...	1,24,047	...	2,564	2,144	9	5	4,713	...
26,627	8,690	...	37,317	...	...	138	...	...	138	...
22,123	22,326	...	44,568	...	...	3,443	...	...	3,443	...
21,329	14,615	2,700	40,303	...	...	1,846	21	...	1,867	...
78,137	45,091	3,360	1,23,183	...	...	5,424	21	...	5,445	...
25,826	1,877	...	27,503	...	...	198	4	...	203	...
7,166	8,506	...	16,671	...	...	164	...	...	194	...
10,967	3,399	1,944	15,810	...	...	17	...	...	317	...
20,812	16,738	...	37,548	...	...	231	9	...	230	...
5,105	712	1,073	6,889	...	...	1,340	...	...	1,340	...
60,376	30,929	2,918	1,03,431	...	...	2,290	13	...	2,373	...
12,266	14,068	...	37,452	...	...	222	...	...	222	...
7,023	6,195	...	13,138	...	...	209	...	...	209	...
7,070	6,927	...	13,997	...	...	1,073	...	...	1,073	...
4,222	700	...	4,922	...	...	274	...	...	274	...
33,620	29,869	...	63,689	...	...	1,778	...	...	1,778	...
2,26,909	2,86,764	6,378	5,20,049	...	2,712	31,270	43	5	34,633	...
2,14,929	2,07,164	6,627	4,28,600	...	2,768	17,700	414	621	21,817	...

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32—Education.

Grants to Universities.		Maintenance and management.												
Inspection.	Twining and special schools.	High schools.	Middle schools.	Primary schools.	Total.	Grants-in-aid.	Scholarships.	Miscellaneous.	Contributions to Government.	Other contributions.	Rebuds.	Total.		
25	26	27	28	29	30	31	32	33	34	35	36	37	38	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	62,066	43,097	95,163	1,33,668	4,470	8,497	...	...	...	...	2,41,627	
...	46,348	60,874	1,06,217	2,65,978	4,655	8,204	...	...	...	...	5,86,940	
...	96,191	1,66,329	1,69,530	9,064	4,218	4,302	...	...	...	...	2,00,099	
...	1,76,626	3,60,300	8,65,929	4,06,406	13,336	21,098	...	...	...	...	6,27,766	
...	33,046	33,072	65,617	2,09,368	2,966	12,309	...	...	...	...	2,97,661	
...	49,978	38,911	88,989	1,46,362	2,710	14,375	...	...	...	...	2,51,239	
...	39,414	36,385	65,879	2,43,937	4,138	14,234	...	...	...	...	2,26,992	
...	67,276	45,910	1,08,088	2,67,683	4,827	23,905	...	...	...	...	3,80,648	
...	1,69,715	1,63,668	3,33,273	8,55,461	14,341	70,817	...	...	...	...	12,64,925	
...	30,647	43,098	63,746	2,16,401	4,022	6,131	...	...	...	...	2,90,310	
...	8,746	80,943	69,689	1,71,785	4,763	13,620	...	...	...	...	2,80,046	
...	35,430	93,067	1,38,497	97,378	3,356	1,960	...	...	...	...	2,27,333	
...	64,823	3,17,108	2,61,691	6,85,764	12,044	21,960	...	...	...	...	6,01,699	
...	30,204	47,637	67,741	68,449	1,068	4,807	...	...	...	...	1,49,096	
...	10,904	31,549	22,453	1,13,681	2,645	7,648	...	...	...	...	1,67,046	
...	30,264	30,410	40,724	63,078	1,160	5,600	...	...	...	...	90,663	
...	16,705	46,935	62,839	1,94,644	2,779	37,819	...	...	...	...	2,67,907	
...	14,939	20,061	37,019	48,277	2,463	6,781	...	1,244	180	...	95,964	
...	75,033	1,66,541	2,46,974	4,73,029	10,208	52,746	...	1,244	180	...	7,76,736	
...	5,839	60,945	66,372	2,27,865	3,513	1,445	...	6,363	...	...	2,08,490	
...	1,467	...	...	13,633	14,100	1,16,116	1,809	2,301	...	...	...	...	1,33,526
...	53,681	53,681	75,167	1,396	3,923	...	...	...	...	1,30,968	
...	5,760	86,862	92,622	...	1,327	2,162	...	...	...	...	87,046	
...	1,495	...	11,268	2,18,961	2,30,229	4,13,166	6,665	16,096	...	6,293	...	...	6,71,056
...	1,996	...	4,47,468	10,10,188	14,46,648	26,32,867	20,313	1,63,691	...	7,636	143	...	48,44,171	
...	1,967	1,050	3,75,826	3,47,611	18,21,667	34,95,085	67,347	2,37,974	...	1,811	492	...	48,36,145	

24.—Medical.

General medical establishment.	Sanitation and vaccination.				Medical schools and colleges.	Lunatic asylums.	Phage charges.	Contributions to Government.	Other contributions.	Refunds.	Total.
	Hospitals and dispensaries.	Vaccination establishments and charges.	Sanitation charges.	Total.							
30	40	41	42	43	44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	95,449	1,535	22,725	34,731	1,380	...	23	...	180	8	1,32,151
...	2,29,451	2,321	41,778	45,999	1,760	...	534	...	...	...	2,84,744
...	94,301	190	8,988	9,178	127	...	8,076	...	3,813	...	1,15,104
...	4,29,301	3,947	89,401	87,438	2,167	...	8,833	...	3,642	8	5,32,059
7,117	89,176	610	1,568	2,378	...	...	130	...	24,121	...	1,10,913
3,089	51,922	677	14,445	15,122	615	...	110	...	15,308	...	65,528
17,285	70,330	534	885	1,410	567	...	...	...	18,163	...	1,09,055
2,953	74,304	227	20,078	26,408	780	...	243	300	15,540	...	1,20,425
29,424	2,79,702	2,338	42,078	45,216	2,462	...	473	300	73,241	...	4,30,918
1,685	95,148	753	25,381	27,084	1,098	200	833	...	24,213	...	1,50,644
1,408	73,931	1,457	27,128	28,555	...	200	...	...	9,050	80	1,72,154
...	74,659	1,922	31,510	33,431	468	160	...	3,445	20,700	...	1,31,638
2,993	2,43,601	4,112	84,078	89,080	1,560	880	322	2,465	83,063	90	3,94,814
40,882	25,233	2,760	12,255	15,015	710	...	590	...	...	...	83,500
...	26,971	...	4,234	4,234	...	...	...	...	7,060	...	87,365
...	34,473	645	1,254	1,979	228	...	...	...	3,273	...	89,862
4,289	1,12,575	878	28,879	29,757	...	...	...	...	865	...	1,56,458
12,686	8,683	...	...	...	...	...	...	...	3,557	...	22,235
87,809	2,07,034	2,738	56,802	60,085	928	...	560	...	15,475	...	3,41,501
1,128	87,210	1,212	20,080	22,005	378	...	...	...	2,282	...	84,000
21,764	21,036	...	722	722	...	...	...	...	...	...	63,622
1,105	28,865	2,202	27,124	30,425	844	...	...	...	4,200	...	72,102
...	22,923	806	54	500	423	...	...	...	1,049	...	28,012
94,052	1,50,026	5,122	48,690	52,722	1,142	...	...	...	8,621	...	2,27,645
1,15,279	12,08,833	19,212	2,16,329	2,25,622	9,270	500	9,988	2,76	1,54,522	68	12,26,787
1,19,294	12,90,464	14,621	2,74,789	2,89,420	4,622	560	4,702	327	1,26,026	2,422	12,01,607

26.—Scientific and other minor departments.

Public exhibition and fairs.												
Experimental cultivation.												
Horse fairs.												
Cattle fairs.												
Other exhibitions or fairs.												
Total.												
Veterinary charges.												
Bull and stallion charges.												
Botanical and other public gardens.												
Provincial statistics.												
Contributions to Government.												
Other contributions.												
Total.												
51	52	53	54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,000	853	1,853	16,125	530	...	...	...	...	...	15,508
...	244	244	80,277	693	...	...	...	...	...	81,319
...	12,501	981	...	...	...	...	...	13,482
...	...	1,000	1,197	2,197	53,903	2,339	...	...	...	...	...	58,309
...	8,113	8,113	10,895	717	...	...	...	...	...	19,638
...	200	200	31,420	1,379	...	...	...	...	...	33,009
...	...	250	...	250	13,419	1,478	...	...	6,881	300	...	21,138
...	16,758	...	...	...	6,540	...	...	23,308
...	...	250	8,313	8,563	61,463	3,574	...	...	13,321	300	...	87,130
...	14,735	632	...	...	...	636	...	16,003
...	192	192	16,889	...	...	...	...	...	...	17,074
...	...	530	200	730	17,007	361	...	...	...	248	...	18,380
...	...	590	392	972	42,714	868	...	...	...	1,179	...	46,737
...	17,542	1,168	...	236	...	...	...	8,966
...	9,435	...	...	...	...	...	...	9,435
...	5,935	603	...	...	...	81	...	6,619
5,000	17,395	863	130	...	...	...	...	33,268
...	7,149	...	...	...	...	...	730	8,879
5,000	57,385	3,122	130	236	...	...	820	66,614
...	7,397	...	...	...	...	183	...	7,579
...	8,194	163	5,398	...	...	...	...	13,746
...	2,649	...	...	...	...	...	...	2,649
...	150	150	4,771	697	...	...	...	...	278	5,724
...	150	150	33,001	760	5,398	...	...	...	466	39,617
5,000	...	1,830	10,083	11,913	3,44,436	10,668	5,538	236	13,221	2,717	...	39,007
5,311	...	1,830	10,175	12,006	3,46,812	10,667	5,538	211	13,447	11,483	...	40,461

20—Superannuation allowances and pensions.					20—Stationery and printing.				
Pensions.	Gratuities.	Contributions to Government.	Other contributions including payments to service funds and provident funds.	Total.	Stationery purchased from central stores.	Other stationery.	Printing.	Lithography.	Total.
83	84	85	86	87	88	89	90	91	92
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,450	...	...	18,947	19,797	...	4,594	10	...	4,604
3,093	...	...	21,753	24,948	...	3,378	5,957	27	9,263
6,198	...	...	12,253	18,451	...	1,080	2,524	...	3,604
10,741	...	...	52,953	63,694	...	8,902	8,491	27	17,420
164	...	...	5,581	5,745	...	...	3,218	...	3,218
...	250	...	12,938	14,188	...	...	8,051	...	8,051
2,643	500	...	12,350	16,402	...	5,073	3,371	...	8,444
...	...	...	12,799	12,780	...	...	6,527	...	6,527
2,908	750	...	49,649	50,205	...	5,073	31,207	...	26,280
912	...	...	12,554	13,472	...	...	7,386	...	7,386
1,180	72	...	7,088	8,310	...	...	3,178	...	3,178
911	545	...	15,609	17,066	183	...	11,409	...	11,672
2,979	618	...	26,251	28,848	183	...	21,973	...	22,156
246	...	...	14,066	14,414	1,055	...	3,353	...	4,407
198	...	...	2,303	2,500	...	...	2,323	...	2,323
...	...	...	1,308	1,308	...	...	4,675	...	4,675
...	...	...	12,758	12,758	...	...	7,106	...	7,106
210	...	443	1,471	2,154	...	2,674	...	...	2,674
785	...	443	32,905	34,144	1,055	2,674	17,456	...	21,185
298	108	...	2,016	4,313	...	...	1,836	...	1,836
101	...	...	5,315	5,016	...	...	1,629	...	1,629
432	...	...	1,387	1,790	...	...	503	...	603
422	...	...	...	422	...	244	286	...	613
1,226	108	...	11,098	12,400	...	244	4,055	...	4,300
18,590	1,470	443	1,76,265	1,96,771	1,216	16,903	73,212	27	91,458
21,729	2,208	1,507	1,62,524	1,80,198	6,503	6,290	94,125	...	1,06,923

419

52—Miscellaneous,							53—Famine relief,					
Donations for charitable purposes.	Expenditures for the destruction of dogs, wild animals and snakes.	Other petty establishment and charges.	Miscellaneous and unforeseen charges.	Miscellaneous refunds.	Contributions to Government.	Other contributions.	Total.	Charitable relief.	Public Works.	Miscellaneous.	Total.	
72	74	75	76	77	78	79	80	81	82	83	84	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			5,918	531		2,400	8,849					
			4,897	169			4,856					
			1,909	398			1,905					
			13,224	1,018		2,400	15,637					
			800	187			887					
			509	29			538					
			4,927	170		5,297	10,394					
			5,193	175		2,700	8,068			66	66	
			11,618	591		8,537	20,746			66	66	
			1,189			2,583	2,771					
1,449			4,215	111			5,775					
			2,905	30			2,923					
1,449			8,308	121		2,583	12,461					
			4,443				4,443					
			104				104					
				68			68			237	237	
			4,084				4,084					
			1,605				1,605					
			10,928	68			10,923			237	237	
			567				567	4,199			4,199	
1,100							1,100	1			1	
300	1		1,231				1,733					
		485					485					
1,830	1	485	1,728				5,864	4,199			4,199	
3,048		485	44,172	1,801		13,224	63,028	4,199		237	4,443	
1,900	10	471	80,755	17,237	8,457	12,224	67,354	10,721	237	267	11,611	

35—Railways.					45—Misc works and navigation.	46—Civil Works—Public Works.				
Interest on loans borrowed for railway purposes.		Construction of railways charged to revenue.	Miscellaneous railway expenditures.	Total.	Establishment and contingents.	Buildings.				
Repayment of loans borrowed for railway purposes and chargeable to railway revenue accounts.						Objects of expenditure.			Total.	
						Education.	Medical.	Other.	Original works.	Repairs.
85	86	87	88	89	90	91	92	93	94	95
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	48,815	20,213	8,714	80,484	11,056
...	41,537	26,488	3,765	80,131	13,307
...	15,027	25,189	2,669	16,993	29,923
...	99,777	71,889	15,168	1,36,567	46,846
...	81,110	9,000	4,828	68,930	19,039
...	17,187	8,240	- 6,977	28,078	6,081
...	25,697	16,361	7,800	38,444	11,974
...	46,691	20,175	11,971	71,197	7,860
...	1,40,655	53,796	31,178	1,86,543	28,984
...	*81,988 7,617	*35,008 74,646	*945 14,978	99,543	15,794
...	*880 1693	*16,440 73,177	*9,937 11,488	22,963	5,557
...	*83,643 17,990	*48,206 74,901	*13,169 11,876	1,48,018	14,587
...	*1,86,811 714,949	*1,05,200 713,627	*16,942 76,343	3,69,513	36,016
...	78,604	27,069	6,287	86,808	13,558
...	31,039	38,209	31,928	80,381	5,330
...	44,788	40,711	3,150	88,174	6,678
...	61,661	54,082	45,229	1,36,453	24,409
...	44,581	17,016	4,148	61,729	19,966
...	3,45,89	1,78,147	80,108	4,43,016	64,070
...	30,484	10,160	1,777	37,651	4,780
...	11,829	25,051	2,048	36,581	3,960
...	97,638	19,489	654	48,606	4,164
...	28,800	26,418	10,429	5,320	39,915	9,818
...	28,800	97,707	66,116	8,409	1,49,408	31,979
...	28,800	7,43,728	4,78,784	1,65,190	11,79,016	3,08,689
...	27,088	8,07,086	4,97,111	1,37,708	9,36,488	1,89,721

* New works.
 † Repairs work.

45—Civil Works—Public Works—*concl.*

Communications		Water-supply and waterworks.		Drainage works.		Other works of improvement.	Establishment and contingents appertaining to Public Works.	Tools and plant.	Stables, barns, and sheds [not-house] & equipment and charges.	Arboriculture charges.	Miscellaneous.	Contributions to Government.
Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.							
96	97	98	99	100	101	102	103	104	105	106	107	108
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
95,840	2,37,130	20,697	986	...	...	...	81,608	10,918	5,578	1,927	...	...
2,37,877	2,14,528	20,098	4,069	...	...	...	81,800	1,880	5,002	6,597	1,380	...
36,351	2,26,404	10,613	1,590	...	...	...	66,982	1,921	1,710	6,696	686	...
3,70,068	6,71,068	51,408	6,665	...	...	...	2,33,080	14,164	12,225	15,023	2,086	...
1,08,710	1,01,068	6,110	2,238	4,659	...	...	80,851	2,216	1,533	2,326	368	...
54,487	74,789	14,014	1,879	...	...	...	48,218	1,219	5,068	2,075	927	...
68,683	1,25,898	8,089	2,853	279	...	...	64,878	3,811	646	6,842	1,005	...
82,874	1,63,563	17,007	2,708	2,820	588	...	66,379	1,948	3,270	1,815	2,172	...
3,04,363	4,75,008	45,820	9,978	7,668	588	...	2,46,573	8,754	10,727	14,169	4,503	...
1,28,823	2,29,655	29,506	5,438	1,161	...	...	79,614	3,260	729	4,671	810	...
16,119	1,29,271	9,146	1,284	...	175	...	86,541	649	802	1,909	10,803	...
1,87,706	1,97,203	15,231	2,072	...	...	...	57,403	10,685	1,423	1,867	2,483	...
3,00,647	5,66,833	52,872	8,504	1,161	175	...	2,03,668	14,767	3,063	8,487	14,156	...
73,682	71,467	40,176	2,669	...	...	...	55,566	2,866	6,891	978	...	...
47,428	40,094	42,791	100	...	...	...	22,724	938	1,169	...	...	...
65,747	66,292	27,507	1,371	...	...	...	37,171	4,573	1,738	2,151	181	...
1,75,077	3,47,165	53,631	1,069	8,886	751	...	78,906	13,119	6,913	12,107	307	...
33,254	25,627	6,913	708	...	...	...	25,239	1,011	1,164	813	2,083	...
3,94,298	6,07,873	1,97,018	6,707	6,298	751	...	2,19,668	22,027	17,205	16,049	3,541	...
24,789	73,616	17,006	2,464	...	...	5,631	27,244	143	8,604	672	2,669	...
27,463	37,702	31,418	6,568	...	...	323	23,208	...	9,011	796	1,764	...
19,059	19,653	11,287	...	...	...	...	13,968	439	...	1,448	530	...
27,929	13,534	23,489	786	180	...	102	11,563	698	1,308	759	...	...
1,00,141	1,84,495	84,198	19,623	180	...	3,968	91,031	1,285	19,008	3,275	4,893	...
14,69,847	24,94,973	4,23,212	42,017	15,415	1,579	8,066	9,98,748	60,977	62,238	87,542	22,199	...
19,12,608	24,56,900	4,43,086	62,806	20,482	3,754	1,005	9,90,396	98,696	66,070	82,110	117,485	...

No. III.
Bihar and Orissa during the year ending 31st March 1928.

Other contributions.	Total expenditure chargeable to current income.			Railway construction met from borrowed funds.			Debt.			Balances.			Remarks.
	Total.			Payment of loans.	Deposits and advances.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.			
109	110	111	112	113	114	115	116	117	118	119	120		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	5,17,114	9,97,798	...	5,754	28,439	34,193	10,31,061	85,748	70,208	1,55,966			
...	8,43,894	14,41,455	...	36,460	51,054	87,514	18,30,869	1,01,240	3,01,065	3,02,314			
...	4,01,760	8,00,869	...	7,618	27,113	34,731	8,35,050	48,565	1,18,002	1,62,367			
...	15,63,548	32,40,093	...	51,832	1,06,606	1,58,438	33,98,530	2,30,382	3,90,275	6,20,657			
36	3,51,513	8,36,561	...	...	52,373	62,372	9,59,288	84,389	2,87,096	3,41,435	
...	2,38,408	9,46,968	...	...	49,388	49,238	6,96,308	13,060	2,40,689	2,53,739	
...	3,21,351	8,50,516	...	8,662	1,18,058	1,26,720	9,78,731	83,023	79,995	1,02,019			
...	4,44,337	10,33,354	...	...	80,280	80,280	11,18,044	1,01,089	3,01,887	4,88,876	
36	13,54,508	33,77,739	...	8,662	3,01,853	3,10,515	36,87,814	3,39,531	8,70,339	12,16,689			
...	5,97,325	11,16,455	...	...	84,508	84,508	11,81,073	2,762	3,43,303	3,44,954	
...	3,05,458	7,30,965	...	71,993	70,623	1,42,616	8,82,760	19,437	1,77,774	1,97,201			
27,999	8,33,188	10,83,480	...	10,840	71,346	82,186	11,64,068	16,183	3,34,854	3,51,038			
27,969	14,94,862	20,39,010	...	83,833	3,06,878	3,90,711	82,28,531	38,301	7,54,800	7,93,101			
486	3,88,533	6,64,047	...	88,747	1,43,401	2,12,208	6,78,255	31,008	6,354	30,383			
...	3,40,854	4,69,482	...	...	38,627	38,627	5,08,109	88,765	1,38,395	2,16,150	
...	3,96,373	4,55,089	...	...	36,217	36,217	4,91,306	8,172	3,37,108	3,45,278	
...	6,64,233	14,10,612	...	6,468	1,51,479	1,58,045	15,68,077	73,871	5,43,025	6,16,896			
...	2,31,547	3,45,897	...	3,763	9,133	11,916	8,77,753	7,393	37,931	45,316			
486	19,56,530	33,65,047	...	78,015	3,74,017	4,52,033	36,17,099	1,97,301	10,54,801	12,52,003			
...	2,16,429	6,46,940	...	5,254	30,469	35,723	6,82,083	1,607	1,17,438	1,19,335			
...	1,77,367	4,04,880	...	3,353	93,309	96,662	5,00,437	2,349	16,084	18,433			
...	1,40,944	3,74,791	...	...	16,198	16,198	3,90,993	7,258	2,37,317	2,34,475	
5,356	1,37,514	3,61,383	...	...	38,961	38,961	3,26,154	43,248	1,93,989	2,36,110	
5,386	6,62,494	17,17,598	...	7,612	1,73,737	1,81,349	18,00,237	84,582	5,53,007	6,07,849			
33,637	70,63,333	1,46,39,736	...	3,28,854	11,83,591	15,91,445	1,80,31,331	8,69,897	36,33,821	44,99,538			
6,341	73,80,167	1,48,91,623	1,00,000	1,47,473	10,55,530	12,03,003	1,50,94,516	10,09,496	51,36,045	61,34,543			

Rs. 2,573 is due to the exclusion of the union board's closing balance shown in the year 1925-26. As the union receipts and expenditure are included in the district board account, so the above amount has been excluded.

APPENDIX A:

Statement showing the number of pounds under the district boards in Bihar and Orissa and their income and expenditure during the year 1927-28.

Serial no.	District board.	Number of pounds.	Income.	Expenditure.	Surplus.	Balance due on the 31st March 1928.
1	2	3	4	5	6	7
PATNA DIVISION.			Rs.			
1	Patna	37*	12,876	3,168	9,708	739
2	Gaya	70†	19,198	1,634	15,561	11,641
3	Shahabad	50	13,871	3,633	9,948	875
	Total ...	157	44,945	10,435	34,317	13,540
TIBHUT DIVISION.			Rs.			
4	Saran	57	8,517	299	8,218	1,418
5	Champaran	102	21,166	3,431	17,735	7,349
6	Mirzapur	169	6,503	654	5,849	...
7	Darbhanga	91	5,889	238	5,551	5,794
	Total ...	419	42,075	4,712	37,363	14,469
BHAGALPUR DIVISION.			Rs.			
8	Monghyr	85	19,181	130	19,051	3,010
9	Bhagalpur	92	36,869	3,443	33,517	28,464
10	Farnea	121	97,001	1,897	95,104	10,273
	Total ...	298	1,53,151	5,445	1,47,606	35,747
CHOTA NAGPUR DIVISION.			Rs.			
11	Hamaribagh	72	5,478	202	5,276	390
12	Ranohi	96	5,842	184	5,658	1,770
13	Palamanu	90	15,254	217	15,037	2,451
14	Manbhanu	70	14,970	230	14,740	4,018
15	Singhbhanu	63	4,538	1,840	2,248	259
	Total ...	381	45,082	2,373	42,709	9,878
ORISSA DIVISION.			Rs.			
16	Cuttack	105	9,169	223	8,947	827
17	Balasore	97	6,335	209	6,026	1,080
18	Puri	35	3,970	1,073	2,897	1,026
19	Sambalpur	58	3,528	274	3,254	Nil.
	Total ...	295	21,002	1,779	19,223	3,933
	Grand Total for 1927-28 ...	1,554	3,06,917	34,633	2,64,384	76,485
	Grand Total for 1926-27 ...	1,540	3,03,255	21,768	2,80,487	66,120

* Three pounds have been transferred to Union Boards during the year.
 † Seven pounds transferred to the control of Union Boards during the year.

Statement showing the educational inspecting agency employed by the several district boards in the provinces of Bihar and attending the schools during

Serial no.	District board.	Number of Inspecting staffs employed by district boards.	Schools maintained by district boards.														Schools		
			Middle English Schools.		Middle Vernacular Schools.		Upper Primary Schools or Maktabas.		Lower Primary Schools or Maktabas.		Industrial Schools.		Other Schools.		Middle English Schools.				
			Number of schools.	Number of pupils.	Number of schools.	Number of pupils.	Number of schools.	Number of pupils.		Number of schools.	Number of pupils.		Number of schools.	Number of pupils.	Number of schools.	Number of pupils.	Number of schools.	Number of pupils.	
								Boys.	Girls.		Boys.	Girls.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
PATNA DIVISION.																			
1	Patna ... ..	...	6	947	16	2,883	92	5,546	8	32	965	...	...	...	...	...	1	120
2	Gaya ... ..	...	26	3,056	...	...	74	4,746	148	106	3,773	343	...	...	...	...	4	800
3	Shahabad ... ..	...	3	308	14	1,123	67	4,910	11	61	2,337	195	...	...	...	...	10	1,286
	Total ... ..	...	35	3,908	30	4,004	233	15,109	167	199	7,105	638	...	...	...	...	15	1,946
TIRHUT DIVISION.																			
4	Saran ... ..	...	...	...	28	3,539	49	4,444	81	28	1,737	20	...	...	...	...	6	776
5	Champanan ... ..	...	14	1,431	14	1,539	58	3,635	84	55	2,293	29	...	...	...	...	1	99
6	Muzaffarpur ... ..	...	...	...	20	1,693	68	4,765	23	23	1,631	51	...	...	...	...	30	2,061
7	Darbhanga ... ..	...	...	...	28	3,941	102	6,500	19	37	1,540	73	...	...	...	...	8	1,010
	Total ... ..	...	14	1,431	90	10,613	377	19,635	107	153	7,190	153	...	...	...	...	36	3,636
BHAGALPUR DIVISION.																			
8	Monghyr	2	285	9	981	22	5,434	1,921	85	2,103	271	1	106	21	2,363
9	Bhagalpur ... ..	...	1	94	6	697	107	6,330	640	150	5,724	406	...	...	...	...	26	2,279
10	Purnea ... ..	...	2	286	20	2,245	106	6,677	506	184	6,667	868	...	...	...	...	5	643
	Total	5	665	35	3,923	235	12,441	3,087	319	14,388	1,635	1	106	28	5,084
CHOTA NAGPUR DIVISION.																			
11	Hazaribagh	2	327	7	739	47	2,569	92	91	2,691	189	1	86	3	279
12	Ranchi ... ..	...	...	...	6	749	38	2,420	142	15	602	170	...	...	...	...	...	...
13	Palamu ... ..	...	...	...	6	554	37	2,099	67	50	1,851	128	...	...	...	5	124	...
14	Manbhum ... ..	...	11	1,907	...	...	37	2,615	95	29	1,307	167	...	...	...	...	14	1,303
15	Singbhum ... ..	...	...	...	7	1,141	21	1,695	62	22	842	89	...	...	...	...	...	...
	Total	2	13	1,634	36	3,468	180	11,609	456	207	6,598	736	6	100	16	1,641
ORISSA DIVISION.																			
16	Cuttack ... ..	...	1	123	2	136	58	2,976	268	169	5,075	777	...	...	...	...	23	1,786
17	Balasore ... ..	...	...	...	...	...	16	715	139	8	268	64	...	...	...	...	10	1,583
18	Puri ... ..	...	...	...	...	...	61	3,705	245	143	5,137	660	...	...	...	...	17	1,306
19	Sambalpur ... ..	...	...	...	7	464	54	3,563	741	134	4,839	1,203	...	...	...	...	...	...
	Total ... ..	...	1	123	9	630	200	10,961	1,283	443	16,244	2,004	...	...	...	...	37	6,028
	Grand Total for 1927-28	2	68	7,669	190	22,533	1,184	75,944	5,161	1,401	51,625	4,664	7	266	176	17,636
	Grand Total for 1926-27	2	27	3,088	303	20,918	1,072	66,149	2,979	1,235	46,631	4,716	6	310	136	12,396

DIX B.

Orissa, the number of schools of each class maintained, aided by, or receiving stipends from them, and the number of pupils the year 1927-28.

aided by district boards.													Schools receiving stipends from district boards.						Remarks.
Middle Vernacular Schools.		Upper Primary Schools or Maktaba.		Lower Primary Schools or Maktaba.			Industrial Schools.		Other schools.		Upper Primary Schools or Maktaba.			Lower Primary Schools or Maktaba.					
Number of schools.	Number of pupils.	Number of schools.	Number of pupils.		Number of schools.	Number of pupils.		Number of schools.	Number of pupils.	Number of schools.	Number of pupils.	Number of schools.	Number of pupils.		Number of schools.	Number of pupils.			
			Boys.	Girls.		Boys.	Girls.						Boys.	Girls.		Boys.	Girls.		
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	
...	...	...	...	...	47	883	198	...	...	...	...	...	35	1,851	96	1,147	26,701	2,487
...	...	...	...	...	10	225	28	...	...	1	16	...	27	1,489	18	1,743	35,069	4,071
...	...	6	616	...	37	1,134	17	...	...	...	...	...	58	4,073	...	816	22,318	954
...	...	6	616	...	94	2,441	238	...	...	1	16	...	120	7,405	109	3,708	84,588	6,063
1	101	8	748	1	17	731	23	...	...	...	...	...	84	7,443	45	1,013	34,177	393
...	...	6	397	...	19	379	...	...	...	...	...	...	37	1,976	3	1,043	22,853	3,400
3	178	53	3,333	16	306	10,690	1,095	...	...	...	...	...	45	3,735	159	1,349	33,658	3,377
3	367	1	78	...	68	1,505	...	...	...	...	...	...	107	6,445	48	2,324	51,003	3,175
6	549	67	4,576	17	408	13,196	1,117	...	...	...	...	...	373	17,799	260	5,028	1,41,693	15,344
5	402	39	2,406	140	99	3,328	362	...	...	...	...	...	44	2,513	281	1,375	31,681	4,907
1	81	19	1,120	29	74	3,020	266	...	...	...	...	...	36	1,969	149	1,053	25,371	4,380
...	...	1	69	3	5	196	36	...	...	...	...	...	24	1,323	109	916	24,803	4,094
6	463	59	3,954	181	161	4,451	674	...	...	...	...	...	104	5,695	538	3,294	81,385	13,331
...	...	3	183	95	90	2,749	182	...	...	...	...	...	6	133	11	433	9,927	750
...	...	33	1,836	1,517	668	9,673	3,906	...	...	...	...	...	23	1,002	68	735	18,334	3,209
...	...	...	...	...	...	...	...	...	...	...	...	...	7	420	11	438	8,143	1,383.
...	...	53	3,287	230	210	6,655	936	3	23	...	...	...	25	1,449	40	1,058	31,820	3,445
...	...	3	171	6	9	153	83	...	...	...	...	...	24	1,603	39	375	7,906	634
...	...	61	5,396	1,248	677	16,932	3,774	3	26	...	...	...	64	4,906	169	2,837	75,044	7,390
...	...	1	...	80	...	...	...	...	...	...	...	...	77	3,657	473	1,523	35,477	10,288
...	...	8	140	...	13	519	28	...	...	...	...	...	68	3,941	610	809	19,319	5,351
1	55	1	40	5	...	...	...	...	...	...	...	...	...	...	...	597	11,416	3,325
...	...	...	...	...	...	...	...	...	...	...	...	...	3	84	30	219	7,253	1,233
1	55	5	167	55	13	519	20	...	...	...	...	...	167	7,529	1,013	3,147	75,374	20,635
13	1,087	330	16,413	2,101	1,683	59,544	5,779	2	30	1	10	748	43,197	3,078	18,713	4,69,654	64,723		
29	2,433	338	13,778	2,160	1,628	6,596	5,906	2	20	...	...	718	41,337	3,217	18,303	4,50,216	69,308	

Statement showing details of expenditure incurred by the district boards in Bihar

Schools managed by district boards.

Serial no.	Districts.	Middle English Schools.			Middle Vernacular Schools.			Upper Primary Schools or Maktaba.			Lower Primary Schools or Maktaba.			Industrial Schools.			Other schools.			
		Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
PATNA DIVISION.																				
1	Patna ...	17,147	1,222	806	24,948	24,978	4,871	36,232	6,046	1,950	8,615	11,954	...	...	...	...	...	...	...
2	Gaya ...	46,614	3,625	2,585	...	...	...	32,914	10,835	1,422	27,960	6,877	1,873	...	...	...	...	...	...
3	Shahabad ...	2,389	301	99	14,247	3,374	1,579	21,238	7,664	307	8,043	2,168	84	...	...	...	...	...	...
	Total ...	66,149	54,148	3,470	49,295	29,233	6,150	90,462	24,245	3,659	42,946	20,498	1,150	...	...	...	...	...	...
TIRHUT DIVISION.																				
4	Baran ...	...	...	...	35,045	35,532	2,520	23,755	8,321	639	8,817	1,874	200	...	...	...	...	...	...
5	Champanan ...	25,241	4,092	2,458	19,754	2,855	2,325	23,849	1,242	5,606	15,918	11,543	471	...	...	...	...	...	...
6	Muzaffarpur ...	...	...	...	29,414	6,476	...	24,056	1,804	...	10,638	6,783	...	...	...	...	...	...	...
7	Darbhanga ...	...	...	...	62,226	27,774	11,282	86,637	5,616	6,617	9,128	11,936	3,024	...	...	...	...	...	...
	Total ...	25,241	4,692	2,458	1,44,489	68,637	16,017	1,10,697	17,983	14,623	42,501	32,165	3,785	...	...	...	...	...	...
BHAGALPUR DIVISION.																				
8	Monghyr ...	2,388	347	210	16,833	433	687	27,673	...	4,054	13,769	...	177	...	...	...	...	1,065	...
9	Bhagalpur ...	781	600	37	7,056	475	449	56,152	600	743	20,311	1,180	870	...	...	...	...	...	...
10	Patna ...	5,266	81	237	27,718	36,462	1,169	89,550	16,639	3,119	23,174	53,280	2,813	...	...	...	...	...	...
	Total ...	8,435	1,028	474	51,315	37,370	3,406	1,17,355	19,139	7,910	77,754	54,430	4,653	...	...	...	...	1,065	...
CHOTA NAGPUR DIVISION.																				
11	Hazaribagh ...	5,784	2,097	147	12,625	14,180	589	22,045	21,281	1,310	10,179	29,497	754	...	...	...	...	667	1,919
12	Ranchi ...	...	...	...	10,313	4,574	643	17,749	5,066	1,446	3,485	5,874	287	...	...	...	...	...	...
13	Palamau ...	...	...	...	9,815	10,859	756	14,862	16,643	1,000	11,965	19,761	840	...	...	...	...	...	...
14	Manbhum ...	3,539	...	28	11,300	15,374	1,027	24,914	19,632	321	16,341	2,969	993	...	...	...	...	...	...
15	Singbhum ...	...	...	...	16,903	4,196	2,153	12,171	1,654	1,336	7,468	10,168	1,199	...	...	...	...	...	...
	Total ...	9,373	2,097	426	59,874	49,636	5,147	92,641	63,936	5,803	57,475	67,986	2,983	...	...	...	...	1,526	2,928
ORISSA DIVISION.																				
16	Cuttack ...	1,043	247	146	2,813	...	390	19,281	5,423	796	23,236	4,426	454	...	...	...	...	9,007	3,255
17	Balasore ...	...	...	...	...	...	...	6,373	4,807	463	1,611	609	111	2,377	1,026	69	908	123	64
18	Puri ...	...	...	...	...	...	...	23,235	3,159	623	29,473	16,201	502	...	...	...	...	...	...
19	Sambalpur ...	...	...	...	5,996	3,776	410	20,689	1,056	636	21,579	11,415	930	...	...	...	...	...	...
	Total ...	1,943	247	146	8,740	3,776	790	66,679	14,472	2,550	65,900	22,651	1,967	3,377	1,803	69	10,673	3,876	860	
	Grand Total for 1927-28.	1,11,301	38,262	8,979	5,14,664	1,29,070	20,569	4,20,934	1,39,094	24,864	2,76,478	2,07,920	16,654	3,377	2,426	69	13,254	4,680	497	
	Grand Total for 1926-27.	36,410	7,263	906	3,19,736	2,01,286	30,234	3,26,265	1,24,456	26,483	3,26,968	1,06,326	19,263	725	2,931	10,026	1,022	292

GAYA--

SHAHABAD--

<p>ATNA--</p> <p>Total of the figures in columns 3 to 44 = 3,84,746</p> <p>Net Government grant to khanekeh Middle English School ... 1,190</p> <p>Rs. 2,64,556</p>		<p>Total of the figures in columns 3 to 44 = 4,33,636</p> <p>Rs. 4,33,636</p>		<p>Total of the figures in columns 3 to 44 = 3,00,750</p> <p>Rs. 3,00,750</p>	
<p>Add as follows:--</p> <p>(1) Scholarship paid at the Engineering College ... 599</p> <p>(2) Scholarship paid at Deaf and Dumb school ... 186</p> <p>784</p>		<p>Add as detailed below:--</p> <p>(1) Payment made to unrecognized middle vernacular schools ... 1,938</p> <p>(2) Scholarships tenable in schools not managed, aided or receiving stipend from the District Boards ... 1,039</p> <p>(3) Scholarship tenable in industrial and technical school ... 974</p> <p>3,448</p>		<p>Add as detailed below:--</p> <p>(1) Fees and subscription paid to middle school ... 2,163</p> <p>(2) Scholarship ... 4,184</p> <p>(4) Miscellaneous ... 1,039</p> <p>14,376</p>	
<p>Rs. 3,84,746</p> <p>784</p> <p>3,85,530</p>		<p>Rs. 4,33,636</p> <p>3,448</p> <p>4,37,077</p> <p>3,443</p>		<p>Rs. 3,00,750</p> <p>14,376</p> <p>3,15,126</p>	

DIX C.

and Orissa on schools maintained, aided by, or receiving stipends from them during the year 1927-28.

Schools aided by district boards.																		Schools receiving stipends from district boards.									
Middle English Schools.			Middle Vernacular Schools.			Upper Primary Schools or Maktaba.			Lower Primary schools or Maktaba.			Industrial schools.			Other schools.			Upper Primary Schools or Maktaba.			Lower Primary Schools or Maktaba.			Remarks.			
Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.	Salaries.	Buildings and apparatus.	Other items.				
31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1,190	...	...	...	...	...	...	...	...	7,034	...	...	...	...	...	...	...	...	28,181	1,006	1,066	68,384	1,938	...
4,620	...	274	...	...	...	...	...	...	1,471	...	...	...	...	...	...	...	...	11,695	...	715	2,46,318	...	3,545
8,940	...	...	...	...	...	1,165	455	...	2,323	...	...	...	...	...	...	...	...	487	...	...	16,404	1,303	...
14,660	...	274	...	...	...	2,115	455	...	10,837	...	...	...	...	...	...	...	...	480	...	...	59,319	2,203	11,768
2,289	...	...	1,088	...	...	3,538	...	...	1,534	...	...	...	...	...	...	...	...	970	...	...	81,118	6,388	870
1,380	...	...	...	...	...	2,308	...	...	1,908	...	...	...	...	...	...	...	...	...	...	...	11,808	805	102
15,091	4,800	...	5,523	...	...	14,891	5,080	...	46,614	3,263	...	...	...	...	...	...	...	314	...	...	11,478	867	...
6,697	...	...	1,921	...	...	...	...	...	5,153	...	...	...	...	...	...	...	...	...	...	...	25,714	...	...		
35,337	4,800	...	8,581	...	...	20,737	5,080	...	57,099	3,263	...	...	...	...	...	...	...	11,184	...	...	80,801	7,574	972
21,124	1,850	800	5,817	807	499	18,818	3,261	...	7,307	1,760	...	...	...	...	183	...	...	...	...	20,135	...	...			
21,063	946	911	...	...	...	4,930	...	625	11,335	...	788	...	...	...	...	...	...	...	...	8,578	...	1,138	
5,085	...	...	...	...	...	263	...	...	1,877	...	...	...	...	...	...	...	...	...	...	5,644	...	...			
47,823	2,106	1,811	5,117	867	499	19,647	3,261	125	20,109	1,060	758	...	...	...	183	...	...	...	...	34,357	...	1,138	
2,489	...	...	...	...	...	500	...	...	12,450	...	...	...	...	...	...	...	...	...	...	1,170	831	...	
...	...	...	20	...	...	2,326	...	...	31,768	1,087	...	240	30	...	...	...	...	...	...	5,997	1,809	185	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,873	...	...			
6,969	350	...	849	400	...	19,118	2,475	...	34,165	783	...	...	187	...	...	...	...	...	...	8,804	1,000	4,000	
...	...	...	...	...	...	704	...	...	8	...	...	...	...	...	...	...	...	...	...	2,664	118	773	
9,460	350	...	959	400	...	21,697	2,475	...	79,161	64,839	...	...	437	30	...	...	...	...	...	8,804	1,000	4,000	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,308	5,328	4,908
20,323	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17,288	427	...	108	...	...	1,129	...	...	4,041	2,162	...	...	...	...	...	...	...	...	...	...	20,480	...	...		
17,060	600	...	690	...	...	225	30	...	...	...	...	...	...	...	...	...	...	...	...	...	17,805	1,993	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	334	...	...		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	480	...	...		
54,696	1,327	...	886	...	...	1,354	20	...	4,041	2,162	...	...	...	...	...	...	...	...	...	...	39,067	1,993	...
1,81,569	8,972	1,465	26,646	767	499	94,960	11,391	833	1,71,307	30,354	785	437	30	183	1,664	...	...	...	...	2,36,045	16,367	8,783	
1,36,173	30,475	600	20,661	3,068	365	95,897	17,088	924	1,46,251	46,325	858	1,473	27	946	4,189	400	1,305	...	...	2,42,663	14,372	17,665			

Scholarships in High English Schools and charges for conducting Lower Primary scholarship examination amounting to Rs. 6,354 have been excluded from the statement
 * Includes Rs. 4,078 representing Provident Fund contribution of the staff of Education Department but excludes Rs. 1,350 on account of pay and Provident Fund contribution of Education clerks.

APPENDIX D.

Statement showing the length and cost of district and village roads under each district board in Bihar and Orissa, the amount spent on their maintenance, their cost per mile, the lapses and percentage of the lapses to the total allotments made during the year 1927-28.

Serial number.	Name of district board.	District roads.								Village roads.				Total allotments on roads of all kinds.	Amount of lapsed allotments.	Percentage of lapses (column 16) on total allotments (column 15).
		Metalled.				Unmetalled.				Total length in miles.	Cost of repairs.	Cost of repairs per mile of road.	Cost of original works.			
		Total length in miles.	Cost of repairs.	Cost of repairs per mile of road.	Cost of original works.	Total length in miles.	Cost of repairs.	Cost of repairs per mile of road.	Cost of original works.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PATNA DIVISION.																
1	Patna...	(a) 172.7	Rs. 1,30,874	Rs. 758.1	Rs. 38,656	(b) 466	Rs. 61,606	Rs. 135.3	Rs. 58,908	(c) 704	Rs. 35,560	Rs. 46.5	Rs. 10,187	Rs. 8,34,672	Rs. 1,708	6
2	Gaya...	236	1,54,401	57.02	86,680	760	33,327	31.10	1,31,890	674	86,800	54.89	29,417	5,81,807	69,402	18.2
3	Shahabad...	204.9	1,38,364	68.1	4,413	543.9	73,383	135.1	31,939	1337.1	27,687	20.7	...	2,05,755	...	...
	Total...	613.6	4,12,639	673.7	1,10,697	1749.9	1,68,406	90.6	2,10,737	3776.1	1,00,737	38.04	39,604	1,19,235	71,105	6.4
TIRHUT DIVISION.																
4	Saran...	235	72,730	309	74,823	916	17,553	19	18,747	1,784	16,485	9	15,141	2,39,133	47,465	18.04
5	Champanan...	87	9,478	106	7,404	1,265	54,589	43	39,337	551	14,722	26	7,718	1,89,454	10,208	30.6
6	Muzaffarpur...	184	58,943	320	14,117	1,201	53,353	44	33,684	721	9,809	14	10,339	1,99,603	5,312	2.83
7	Darbhanga...	113	59,418	336	3,130	1,213	76,486	82	59,326	1,175	18,361	15	16,551	5,32,710	86,473	25.9
	Total...	599	3,00,576	340	99,473	4,695	2,00,990	44	1,51,394	4,231	59,327	14	43,748	9,74,899	1,05,468	30.05
BHAGALPUR DIVISION.																
8	Monghyr...	191.10	1,14,400	598.95	33,063	1366.17	91,481	66.96	72,447	133.77	33,977	374.56	21,311	3,80,297	...	...
9	Bhagalpur...	107.67	51,203	475	6,940	1758.31	73,038	44	9,279	...	...	...	...	1,44,154	...	...
10	Farnea...	182	81,350	447	65,169	1,676	1,09,783	67.6	93,546	431	6,590	18.63	...	4,04,026	46,858	13.04
	Total...	480.97	2,46,953	513.41	1,05,064	4697.48	2,79,312	69.46	1,74,273	544.77	40,567	74.09	21,311	9,08,547	46,686	4.82
CHOTA NAGPUR DIVISION.																
11	Hazaribagh...	164.5	54,047	328.5	24,733	618	53,280	85.4	...	308.3	7,868	25.9	4,161	2,31,474	77,355	34.9
12	Banchi...	38.4	2,470	67.8	33,353	617.7	45,134	69.3	...	273.9	5,794	20.9	2,791	1,05,673	19,153	17.1
13	Palamu...	41.0	2,157	53.6	15,054	479.4	1,19,463	234.6	...	47.1	1,896	30.0	...	1,56,869	35,180	16
14	Manbhum...	161.5	1,42,461	940.3	58,107	684.9	1,81,463	342.3	1,00,126	547.9	48,311	78.8	7,842	8,18,040	3,95,798	26.2
15	Singbhum...	8.0	4,023	502.9	4,768	496.5	79,694	152.3	28,596	...	...	...	...	1,16,968	277	6
	Total...	461.4	2,05,188	511.1	1,36,014	2874.5	4,48,973	156.3	1,37,724	1174.9	56,599	49.1	14,914	14,18,424	4,17,202	23.2
ORISSA DIVISION.																
16	Cuttack...	131	53,924	404	6,381	417	7,890	19	9,828	618	12,442	30	8,847	97,676	...	...
17	Balasore...	76	20,473	273	10,557	248	16,080	66	16,936	38	1,169	30.7	111	85,107	...	...
18	Puri...	125	20,146	161.17	3,019	209	9,460	45.28	8,847	153.75	7,111	28.48	7,254	78,489	18,656	24.08
19	Bambalpur...	148	923	82.57	11,596	223	12,801	67	16,343	...	...	...	...	81,387	9,584	19.1
	Total...	380.4	94,466	279.22	31,543	1,096	46,001	42	51,664	809.75	20,723	32.4	16,603	3,12,539	36,692	9.1
Grand Total for 1927-28...		2429.73	11,00,722	2311.43	4,91,791	16011.98	11,33,823	293.28	7,36,111	9364.83	2,76,123	206.63	1,41,077	47,26,644	7,81,185	68.27
Grand Total for 1926-27...		2356.94	14,90,489	6.38	4,54,804	14777.41	11,62,300	78.6	8,19,988	9260.7	2,44,148	26.9	1,06,125	80,11,700	7,15,081	16.2

* The board incurred an excess expenditure of Rs. 6,384 over the budget allotment.
 • The board incurred Rs. 1,236 in excess over the budget allotment.
 (a) The increase of eight miles and four furlongs is due to the metalling of village roads.
 (b) The increase of four miles is due to the raising of the status of village roads.
 (c) The decrease of 12 miles is due to the raising of the status of village roads as in (a) and (b) above.

APPENDIX E.

Statement showing the working of the Union Committees in Bihar and Orissa during the year 1927-28.

Serial number.	District board.	Name of union committee.	Date of establishment.	Area.	Population.	Number of members.	Number of meetings held.	Opening balance.	Income.							Total income, including opening balance.	Expenditure.								Advance balance.	
									Receipts under the Castle-Tripuras Act.		Contribution by the district board.		Receipts under section 118 of Act.				Total.	On establishment.	On village roads.	On drinking water-supply.	On conservancy and drainage.	On dispensaries.	On education.	On other objects.		Total.
									Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
PATNA DIVISION.				Sq. mds.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Patna	Mokameh	11th August 1920.	5	16,543	9	3	771	1,283	...	174	87	1,524	2,205	282	68	...	1,485	...	...	183	1,990	289	
2	Gaya	Jehanabad	1st April 1911.	3	6,956	9	16	3,843	173	3,764	5,513	688	6,433	11,776	3,045	1,353	...	7,380	...	...	...	11,457	319
3	Do.	Nawadah...	Ditto	3	1,079	7	16	374	...	3,217	1,316	235	3,719	4,003	3,316	...	...	1,566	...	...	...	3,888	206
4	Do.	Sharghat...	1st April 1913.	1	3,130	9	18	496	371	2,148	379	459	3,352	3,747	1,469	20	25	642	...	300	204	3,980	787			
5	Do.	Aurangabad	1st June 1918.	1	1,175	8	21	782	681	1,081	1,148	129	4,238	5,020	602	...	...	3,637	...	...	153	4,443	578
6	Do.	Baṅganj	1st April 1919.	4	2,604	8	4	471	338	100	288	30	734	1,205	700	...	...	134	...	...	...	632	373
7	Shahabad	Koath	1st March 1915.	2	3,667	6	13	437	...	3,338	...	650	3,904	3,451	307	137	...	1,814	...	389	10	3,567	844			
8	Do.	Dehri	10th December 1919.	6	4,847	5	7	568	...	1,956	...	1,271	3,127	3,685	354	...	...	1,068	...	999	9	3,325	499	
9	Do.	Narainj (Harharganj)	Ditto	3	5,333	5	12	690	...	1,315	...	609	3,208	3,944	331	...	...	575	...	1,167	11	3,584	360	
				Divisional total for 1927-28.	21-66	43,333	65	107	6,877	3,124	14,814	6,593	4,692	31,229	33,065	9,747	1,465	35	10,350	...	2,964	609	33,080	4,105		
TIRHUT DIVISION.																										
10	Saran		
11	Champanan	...	Nil.		
12	Masafarpar...		
13	Darbhanga	Dalsing-saral.	1st April 1909.	7	7,305	6	22	1,031	155	3,924	1,416	1,633	6,030	7,921	619	853	41	2,946	...	1,098	978	6,385	639			
14	Do.	Jainagar	1st April 1920.	6	5,194	9	10	7,311	188	4,843	3,863	868	8,247	15,559	784	1,565	169	1,089	...	159	1,373	5,087	10,471			
				Total for 1927-28.	1-37	12,559	17	32	8,342	338	7,607	3,761	3,491	4,277	33,619	1,353	2,418	209	3,734	...	1,387	2,361	11,321	11,397		
BHAGALPUR DIVISION.																										
15	Monghyr	Begusaral	1st December 1914.	1	9,973	9	14	532	307	2,887	1,837	39	5,050	5,563	3,033	...	573	288	...	1,073	870	5,375	207			
16	Do.	Jhajha	1st July 1915.	2	3,463	9	7	1,376	605	3,768	1,647	632	3,663	3,028	2,417	...	...	318	...	3,083	65	6,468	1,560	
17	Do.	Khagaria	1st March 1917.	3	11,363	8	11	3,673	1,094	3,279	1,373	680	5,424	5,097	3,146	...	...	39	...	1,549	3,550	5,384	3,813	
18	Do.	Gogri	Ditto	3	17,963	8	10	20	387	4,160	70	1	4,538	4,548	949	...	...	...	...	3,409	161	4,502	46
19	Do.	Kharagpur.	1st October 1917.	2	7,388	8	13	1,673	87	3,363	878	36	3,385	3,383	1,140	10	143	...	...	1,300	301	3,964	3,274	
20	Do.	Jamui	22nd April 1919.	3	9,563	7	13	337	339	3,307	1,345	11	4,808	5,059	3,350	...	...	...	...	1,873	525	4,759	270
21	Do.	Sikandra...	1st September 1919.	3	3,635	7	7	190	60	600	424	9	1,093	1,373	860	355	1,106	168		
22	Do.	Lakhisaral	26th April 1920.	5	9,679	9	11	1,373	385	3,490	960	459	4,377	5,660	1,027	...	...	...	...	1,243	603	5,543	3,108
				Total	3-29	70,620	65	85	9,394	3,184	21,767	8,323	1,070	35,311	44,495	14,058	10	715	595	...	14,323	5,449	35,043	3,446		

APPENDIX E—contd.

Serial number.	District board.	Name of union committee.	Date of establishment.	Area.	Population.	Number of members.	Number of meetings held.	Opening balance.	Income.						Total income, including opening balance.	Expenditure.						Advance balance.		
									Receipts under the Cattle-Taxes Act.	Contribution by the district board.	Receipts under section 118 of the Act.	All other receipts.	Total.	On establishment.		On village road.	On drinking water-supply.	On conservancy and drainage.	On dispensaries.	On education.	On other objects.		Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
23	Bhagalpur ...	Madhipura	1st June 1918.	Sq.mile.	5,316	9	12	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24	Do. ...	Supaul ...	1st May 1918.	27	7,326	9	11	1,300	187	8,450	627	215	4,440	5,943	1,375	1,192	...	308	...	...	890	8,740	3,100
25	Do. ...	Banks ...	1st January 1919.	5	9,981	9	16	423	304	1,380	...	40	1,704	2,127	1,113	672	...	...	93	...	86	1,963	194
26	Do. ...	Nirmali ...	18th May 1919.	23	2,688	9	6	1,813	301	1,900	542	80	2,773	4,666	664	1,662	...	50	...	...	439	3,327	1,959
27	Do. ...	Naugachia	18th January 1919.	83	6,236	9	8	1,055	1,064	600	947	352	2,664	5,510	1,383	66	...	93	...	...	434	1,965	3,854
28	Do. ...	Amarpur...	17th May 1919.	23	4,973	9	7	26	336	600	...	16	662	1,006	774	...	...	...	...	...	...	774	254
				Total ...	270	24,527	54	63	6,105	3,319	10,810	8,017	721	17,360	25,416	7,843	8,811	1,142	813	322	19	1,381	16,140	8,276
				Grand total of Union Committee.	806	106,947	119	147	15,440	6,376	32,097	11,430	2,561	53,471	67,911	31,400	3,681	1,857	1,406	183	14,243	7,379	60,180	17,723
				UNION BOARDS UNDER VILLAGE ADMINISTRATION ACT.																				
29	Bhagalpur ...	Chichrona	1st April 1920.	16	9,259	5	10	...	...	360	500	...	550	550	261	...	...	...	...	...	80	311	339
30	Do. ...	Sultanganj	Ditto ...	4	4,891	5	13	243	425	750	182	...	1,387	1,860	1,027	...	...	...	...	...	25	1,363	30
31	Do. ...	Talagpur	Ditto ...	24	9,400	5	25	...	...	350	...	...	350	350	308	...	...	...	...	...	75	243	67
32	Do. ...	Gangania	Ditto ...	19	10,405	5	9	...	...	350	...	...	360	360	134	...	...	...	...	...	15	140	307
33	Do. ...	Batanpur	Ditto ...	14	10,280	5	30	...	...	350	...	...	350	350	111	...	...	...	...	...	75	180	164
34	Do. ...	Baif ...	Ditto ...	13	8,379	5	5	...	...	350	...	...	350	350	90	...	...	...	...	...	7	97	233
				Total ...	90	33,543	30	91	243	425	2,500	303	...	3,367	3,836	3,331	...	...	...	...	247	3,979	663
35	Purnea ...	Kasba ...	14th April 1920.	39-4	20,374	9	23	1,747	...	5,111	3,480	1,666	10,263	10,029	667	5,125	1,800	1,345	...	...	1,768	10,730	2,394
36	Do. ...	Korha ...	Ditto ...	118-9	31,199	9	13	542	...	1,698	315	...	3,011	3,653	231	400	933	...	...	...	181	1,679	678
37	Do. ...	Barari ...	Ditto ...	63-1	12,529	9	14	434	...	1,544	1,964	31	3,559	3,983	261	...	933	...	...	...	144	1,366	3,825
38	Do. ...	Kadma ...	Ditto ...	24-6	8,413	9	8	800	...	1,668	1,279	...	3,279	3,437	238	...	...	...	...	...	676	823	3,636
39	Do. ...	Dhaudaha	Ditto ...	107-3	36,149	9	9	718	...	1,713	597	...	3,279	3,996	408	169	1,302	...	...	...	110	1,969	1,066
40	Do. ...	Gopalpur	Ditto ...	58-6	18,394	9	7	910	...	1,540	445	300	3,465	3,745	135	...	...	...	...	...	87	223	2,543
41	Do. ...	Mainhari	Ditto ...	49-6	21,823	9	20	427	...	1,540	...	...	3,443	1,970	112	214	646	...	...	...	304	1,378	693
42	Do. ...	Araria ...	Ditto ...	14-5	6,630	9	11	619	1,036	3,411	1,472	22	5,440	6,198	676	1,082	3,112	1,200	...	...	23	5,653	546
43	Do. ...	Raniganj	Ditto ...	30-4	7,476	9	13	943	134	1,843	849	11	3,637	3,879	136	...	304	...	...	...	489	1,001	1,673
44	Do. ...	Kamaldaha	Ditto ...	14-3	6,465	9	12	700	...	1,789	705	...	3,554	3,343	212	72	1,235	...	...	...	250	1,776	1,645
45	Do. ...	Forbaganj	Ditto ...	16-3	8,675	9	23	1,650	...	2,571	1,465	66	4,402	6,063	470	612	1,023	...	...	...	627	3,451	3,301
46	Do. ...	Bahadurganj	Ditto ...	19-9	14,337	9	8	514	...	1,400	938	7	3,596	3,100	401	19	...	...	...	...	291	711	2,304
47	Do. ...	Thakurganj	Ditto ...	21-3	10,063	9	11	1,076	...	2,025	622	...	3,848	3,674	440	...	640	141	...	...	74	1,196	2,479
48	Do. ...	Fowakhali	Ditto ...	35-1	16,417	9	13	627	...	1,840	128	...	1,605	3,198	340	300	...	73	...	...	540	1,161	1,651
49	Do. ...	Islampur	Ditto ...	20-0	10,526	9	7	523	...	1,540	1,504	3	3,747	3,360	304	500	...	...	...	...	654	1,380	309
50	Do. ...	Kisanganj	Ditto ...	28-6	8,469	9	10	640	...	1,840	612	...	2,154	2,608	43	...	540	...	...	...	83	685	3,037
				Total ...	649-79	234,703	144	203	12,796	1,770	32,129	16,119	3,328	62,345	63,141	6,134	8,663	12,009	3,668	4,027	26,341	23,909
				Grand total of Union Boards...	780-79	227,251	174	203	12,039	2,126	34,029	16,481	7,320	54,023	55,671	7,465	8,683	15,009	3,966	4,304	27,619	20,723
				Total for 1917-20...	308-30	361,590	308	446	23,478	3,871	66,066	32,220	4,919	106,104	108,622	23,604	12,304	14,468	4,306	322	14,243	12,563	88,108	42,474

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APPENDIX F.

Statement showing the number of dispensaries wholly maintained or aided by the district boards in Bihar and Orissa and the expenditure incurred on them during the year 1927-28.

Serial No.	District board.	Number of dispensaries main- tained.	Cost of maintenance.	Number of dispensaries aided.	Amount of contribution paid.	Remarks.
1	2	3	4	5	6	7
PATNA DIVISION.						
1	Patna	29	Rs. 70,048	Rs. 11	Rs. 20,401	
2	Gaya	69	2,15,053	4	28,400	
3	Shahabad	126	52,801	5	11,500	
	Total	118	8,73,901	20	56,301	
TIRHUT DIVISION.						
4	Saran	19	88,176	4	18,479	
5	Champaran	(a)20	51,992	(b)3	15,398	
6	Muzaffarpur	(c)29	70,380	3	17,100	
7	Darbhanga	35	74,304	7	18,540	
	Total	103	2,79,702	17	61,517	
BHAGALPUR DIVISION.						
8	Monghyr	26	95,148	(c)11	(b)18,339	
9	Bhagalpur	22	72,881	(-)-4	(d)9,260	
10	Purnea	(e)30	(f)73,638	(g)7	(h)20,880	
	Total	78	2,41,667	23	48,479	
CHOTA NAGPUR DIVISION.						
11	Hazaribagh	17	40,892	5	25,334	
12	Ranchi	15	25,971	7	7,060	
13	Palamu	15	(a)31,872	1	2,600	
14	Manbhum	(c)38	(b)1,01,625	(d)3	10,036	
15	Singbhum	10	(e)24,038	...	1,200	
	Total	90	2,34,378	16	47,144	
ORISSA DIVISION.						
16	Cuttack	20	(a)64,020	6	3,100	
17	Balasore	15	(b)56,087	1	4,900	
18	Puri	12	25,866	2	4,300	
19	Sambelpur	11	25,636	1	700	
	Total	68	1,71,609	10	13,000	
	Grand Total for 1927-28	440	12,91,235	85	2,38,801	
	Grand Total for 1926-27	427	12,34,078	80	2,17,343	

APPENDIX H.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure by each district boards in Bihar and Orissa during the year 1927-28.

Serial no.	District board.	Total expenditure (excluding debt and extraordinary head and expenditure from loan funds).	Establishment.	Education.	Medical (including Sanitation, but excluding vaccination).	Vaccination.	Veterinary.	Public Works (excluding water-supply).	Water-supply.
1	2	3	4	5	6	7	8	9	10
PATNA DIVISION.		Rs.							
1	Patna ...	9,97,768	2.9	28.5	13.09	.15	1.6	43.2	2.1
2	Gaya ...	14,41,455	2.89	29.6	19.59	.15	2.1	88.2	1.87
3	Shahabad ...	8,00,869	2.15	28.8	14.35	.02	1.56	43.6	1.5
	Total ...	32,40,092	2.51	28.6	16.3	.12	1.81	41.1	1.79
TIRHUT DIVISION.									
4	Saran ...	8,39,691	2.82	41.4	14.9	0.9	1.29	38.6	1.
5	Chauparan ...	6,48,968	1.8	41.3	14.3	.10	3.3	30.4	2.4
6	Muzaffarpur ...	8,50,516	2.22	41.4	14.5	.06	1.46	31.6	1.22
7	Darbhanga ...	10,38,354	1.78	42.01	13.5	.03	1.61	34.4	1.9
	Total ...	33,77,729	2.04	41.6	14.3	.06	1.8	32.7	1.3
BHAGALPUR DIVISION.									
8	Monghyr ...	11,16,565	2.5	31.2	17.1	.06	1.3	41.4	3.1
9	Bhagalpur ...	7,39,965	2.9	38.05	17.8	.19	2.28	30.1	1.41
10	Purnea ...	10,82,480	2.06	29.7	16.8	.17	1.11	43.5	1.5
	Total ...	29,39,010	2.4	32.3	17.2	.13	1.4	39.6	2.1
CHOTA NAGPUR DIVISION.									
11	Hazaribagh ...	6,64,047	3.8	32.6	16	.4	2.6	32.5	7.8
12	Ranchi ...	4,69,482	1.5	40.9	15.	...	2.	28.4	9.1
13	Palamanu ...	4,55,089	2.3	29.7	17.5	.14	1.3	39.7	6.3
14	Manbhum ...	14,10,612	1.4	24.7	14.8	.02	1.2	48.6	4.2
15	Singhbhum ...	3,65,837	1.4	38.4	11.5	...	1.9	41.1	2.6
	Total ...	33,65,067	2.06	30.7	15.1	.1	1.7	40.6	5.7

APPENDIX H—concl'd.

Serial no.	District board.	Total expenditure (excluding debt and extraordinary head and expenditure from loan funds).	Establishment.	Education.	Medical (including Sanitation, but excluding Vaccination).	Vaccination.	Veterinary.	Public Works (excluding water-supply).	Water-supply.
1	2	3	4	5	6	7	8	9	10
	ORISSA DIVISION.	Rs.							
16	Cuttack ...	6,46,940	2.06	51.1	12.7	.20	1.14	.24	3.16
17	Balasore ...	4,04,860	1.9	35.7	12.2	...	2.02	25.4	9.8
18	Puri ...	3,74,795	1.88	44.6	18.36	.88	.7	21.7	3.27
19	Sambalpur ...	2,91,293	1.44	43.06	9.4	.17	1.63	22.2	8.33
	Total ...	17,17,888	1.89	44.7	13.5	.29	1.33	23.5	5.53
	Grand total for 1927-28.	1,46,39,786	2.2	34.7	13.09	.13	1.6	36.7	3.1
	Grand total for 1926-27.	1,43,91,623	2.2	31.5	15.8	.1	1.7	40.4	2.27

APPENDIX I.

Statement showing the contributions made by each district board to municipalities in Bihar and Orissa in respect of some of the principal heads of expenditure during the year 1927-28.

Serial No.	District board.	Name of municipality aided.	Amount of contribution in aid of—				
			Medical.	Public Works (excluding drainage and water-works).	Drainage.	Water-works.	Other purposes.
1	2	3	4	5	6	7	8
PATNA DIVISION.							
1	Patna	{ Barh ... Bihar ... Dinapore ...	Rs. 4,830 4,700 4,200	Rs. 1,333	Rs.	Rs.	Rs.
2	Gaya	{ Tikari ... Daudnagar ...	400 2,200	......	......	......	......
3	Shahabad	{ Buxar ... Sasaram ... Bhabua ... Jagdishpur ...	1,000 2,500 2,500 2,000	............	............	............	............
		Total	27,330	1,333	...	...	36
TIRHUT DIVISION.							
4	Saran	{ Chapra ... Siwan ... Revelganj ...	7,400 5,000 744	... ... ...	... ... ...	... ... ...	... 35 ...
5	Champanan	{ Motihari ... Bettiah ...	11,000 3,798	......	......	......	......
6	Muzaffarpur	{ Muzaffarpur ... Hajipur ... Sitamarhi ...	9,800 3,098 4,184	.........	.........	.........	.........
7	Darbhanga	{ Darbhanga ... Madhubani ... Samastipur ... Roserah ...	2,400 4,000 4,130 2,000	............	............	............	............
		Total	57,554	...	...	...	35

(a) Rent of the Bhabua municipal primary school.

APPENDIX I—*conold.*

Serial No.	District board.	Name of municipality aided.	Amount of contribution in aid of—				
			Medical	Public Works (excluding drainage and water-works).	Drainage.	Water-works.	Other purposes.
1	2	3	4	5	6	7	8
	BHAGALPUR DIVISION.		Rs.	Rs.	Rs.	Rs.	Rs.
8	Monghyr ...	Monghyr ...	11 832	...	...	...	...
		Jamalpur ...	800	...	...	...	...
9	Bhagalpur ...	Bhagalpur ...	8,000	...	...	...	...
		Purnea municipality.	800	...	...	...	...
		Purnea City dispensary.					
10	Purnea ...	Kishanganj municipality.	1,600	}	...	...	...
		Kishanganj dispensary.					
		Purnea Sadr Hospital.	12,000	*	...	...	...
		Katihar dispensary.	4,000	}	...	...	...
		Forbesganj dispensary.	1,700	}	...	...	...
		Total ...	40,232	..	...	...	...
	CHOTA NAGPUR DIVISION.						
11	Hazaribagh ...	Giridih ...	6,403	...	...	...	...
12	Ranchi ...	Ranchi ...	4,500	...	...	...	...
		Lohardaga ...	550	...	...	...	...
13	Palamau ...	Nil ...	...	...	...	...	...
14	Manbhum ...	Nil ...	...	...	...	...	...
15	Singhbhum ...	Chaibassa ...	1,000	...	...	...	...
		Total ...	12,453	...	...	...	...
	ORISSA DIVISION.						
16	Cuttack ...	Cuttack ...	300	...	...	...	...
		Kendrapara ...	780	...	...	...	...
		Jajpur ...	650	...	...	...	...
17	Balasore ...	Balasore ...	4,900	...	...	...	...
18	Puri ...	Puri ...	(a)4,000	...	...	...	...
			(b)300	...	...	...	...
19	Sambalpur ...	Sambalpur ...	Nil	...	...	...	...
		Total ...	10,930	...	...	...	...
		Grand Total for 1927-28.	1,48,499	1,333	...	...	71
		Grand Total for 1926-27.	1,43,318	...	...	...	236

APPENDIX J.

[Patna Division.
Bihar and Orissa during
the year 1927-28.

Showing the receipts and expenditure of the Government grants by the district boards in

Amount of special grant sanctioned by Government which has not been spent in full.	Sum (if any) to be reappropriated from the grant, and funds as a condition of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total sum spent up to date including expenditure of previous year.	Object on which spent.	Balance.	Remarks.
1	2	3	4	5	6	7	8	9
PATNA DIVISION.								
PATNA.								
	Rs.	Rs.		Rs.	Rs.		Rs.	
Bihar and Orissa no. 1966-67, dated the 28th March 1924.	3,000	3,000	Improvement of roads and wells in local area at Bihra.	...	1,067	Improvement of roads and wells in local area at Bihra.	1,018	
Balance of last year out of the grant made in—	...	20,618	For constructing primary school buildings.	20,618	20,618	For constructing primary school buildings.	Nil	
Bihar and Orissa no. T-16-4, dated the 26th March 1926.								
Bihar and Orissa no. T.M.-72, dated the 27th March 1926.								
Bihar and Orissa no. 22-E., dated the 29th March 1926.								
Bihar and Orissa no. 1780-E., dated the 27th March 1927.								
Balance of last year out of the grant made in—	...	20,278	For extension of medical relief in rural areas.	12,792	12,792	For extension of medical relief in rural areas.	6,482	
Bihar and Orissa no. 6151-65-L. S.-G., dated the 12th December 1924.								
Bihar and Orissa no. 2012-16, dated the 19th September 1925.								
Bihar and Orissa no. 1298-1300, dated the 13th February 1925.								
Bihar and Orissa no. 2017-16-L. S.-G., dated the 19th March 1927.								
Balance of last year out of grant made in—	...	3,721	Improvement of Patna-Gaya road. (new alignment).	3,567	3,567	Improvement of Patna-Gaya road (new alignment).	184	
Bihar and Orissa no. 14107-M., dated the 6th October 1917.								
Bihar and Orissa no. 6631, dated the 21st June 1918.								
Bihar and Orissa no. 1068-M., dated February 1920.								
Bihar and Orissa no. 967-M., dated the 1st March 1921.								
Bihar and Orissa no. 6598-L. S.-G., dated the 24th November 1924.								
Bihar and Orissa no. 3770-L.S.-G., dated April 1925.								
Balance of last year out of grant made in—	754							
Bihar and Orissa memo. no. 1317-I.R.-X E-7 of 1925, dated the 22nd August 1925.								
Bihar and Orissa no. 552-I., dated the 21st January 1926.	7,189	7,189	Construction of an earthen embankment on the southern bank of the Patna Junction—Gulsarbagh road.	3,651	3,651	Construction of an earthen embankment on the southern bank of the Patna Junction—Gulsarbagh road.	3,488	
Bihar and Orissa no. 1299-48-L.S.-G., dated the 23rd February 1926.	5,047	5,047	Improvement of water-supply in rural areas.	...	...	Improvement of water-supply in rural areas.	5,047	
Total	60,013	60,013		41,220	43,918		17,097	

APPENDIX J—*contd.*

1	2	3	4	5	6	7	8	9
Amount of special grant sanctioned by Government which has not been spent in full.	Sum (if any) to be reappropriated from district boards funds as a condition of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total sum spent up to date including expenditure of previous years if any.	Object on which spent.	Balance.	Remarks.
PATNA DIVISION—<i>contd.</i>								
GAYA.								
Bihar and Orissa no. 671—91-E.- 85,000 E., dated the 10th July 1928 and Bihar and Orissa no. 1700- E., dated the 33rd March 1927.	Es.	Es.	Es.	Es.	Es.	Es.	Es.	
...	...	35,000	Primary school buildings.	...	...	...	35,000	
Bihar and Orissa no. 1936-43-L. S.G., dated the 32nd February 1928.	6,047	...	5,047	Improvement of water-supply in rural areas.	...	...	5,047	
Total	60,047	...	40,047	...	...	...	40,047	
SEAHABAD.								
Bihar and Orissa no. 3646-46, 15,000 dated the 9th September 1918.	Es.	...	15,000	Constructing Kum- haon Ry. station approach road.	461	14,098	Constructing Kum- haon Ry. station approach road.	902
Bihar and Orissa no. 3684-85, dated the 24th September 1919.	1,000	...	1,000	Improvement of drainage in village Sahar.	...	...	...	1,000
Bihar and Orissa no. 1547-48- E., dated the 4th August 1919.	4,000	...	4,000	Raising Garhant Agison road.	...	3,504	...	496
Bihar and Orissa no. 201, dated 19,000 the 5th January 1923.	...	...	12,000	Constructing hos- pital buildings at Nokha and Manik- pur.	6,775	16,040*	Constructing hos- pital buildings at Nokha and Manik- pur.	...
Bihar and Orissa no. 9208- 13,000 L.S.G., dated the 12th Decem- ber 1924.	...	...	13,000	Constructing hos- pital buildings at Changala and Tilautha.	7,612	12,721	Constructing hos- pital buildings at Changala and Tilautha.	279
Bihar and Orissa no. 1936- 10,000 L. S.G., dated the 16th February 1924.	...	...	8,000	Constructing hos- pital buildings at Dehri.	...	1,980	...	8,000
Bihar and Orissa no. 2913-16- 12,000 L.S.G., dated the 12th Sep- tember 1925, and Bihar and Orissa no. 1295-1300-L. S.G., dated the 12th February 1926.	...	...	12,000	Constructing hos- pital buildings in rural areas.	...	...	...	12,000
Bihar and Orissa no. 2269-31, 9,000 dated the 24th February 1927.	...	...	9,000	Constructing hos- pital buildings at Hatta and Khari- gawan.	...	...	...	9,000
Total	76,000	...	76,000	...	14,848	46,348	...	31,997
Divisional Total for 1927-28	1,76,000	...	1,76,000	...	88,677	91,259	...	88,841

*Es. 4,040 has been spent of the district fund

APPENDIX J—contd.

[Tirhut Division.

Amount of special grant sanctioned by Government which has not yet been spent in full.	Sum (if any) to be appropriated from district board funds as a condition of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous year, if any.	Object on which spent.	Balance.	REMARKS.
1	2	3	4	5	6	7	8	9
TIRHUT DIVISION.								
SARAN DISTRICT BOARD.								
MEDICAL BUILDINGS.								
Previous balance ...	20,500	—	20,500	Extension of medical relief in rural areas.	4,252	(c) 4,252	16,248	(a), (b) and (c)—These items were spent during the year under report.
Government letter no. 2813-16, dated the 12th September 1926.	16,000	—	16,000					
Government letter no. 501-05, dated the 21st May 1926.	24,000	—	40,000	Ditto	7,450	5,704	31,296	
Government letter no. 2350-03, L.R.G., dated the 24th February 1926.	—	—	—	—	—	—	—	
Total ...	40,500							
PLAGUE PREVENTIVE MEASURES.								
Previous balance ...	200	—	200	Plague preventive measures.	120	(b) 120	120	
IMPROVEMENT OF WATER-SUPPLY.								
Previous balance ...	43,690	—	43,690	Water-supply in rural areas.	6,110	(c) 6,110	37,480	
Government letter no. 300-E.R., dated the 30th June 1926.	10,000	—	10,000	Primary sanction buildings of Gopalganj and Mahataganj union boards.	4,785	6,657	3,443	
Government letter no. 496-503, dated the 28th January 1926.	15,000	—	15,000	Construction of 10 lower primary school buildings.	1,771	14,116	684	
Government grant ...	25,000	7,000	48,000	Construction of 26 primary school buildings.	11,900	11,000	30,100	
Government letter no. 10045, dated the 22nd December 1925.	8,000	—	8,000	Construction of in-door ward of Gopalganj hospital.	—	—	8,000	
Government letter no. 1611-L.R.G., dated the 7th July 1927.	1,642	—	1,642	Construction of latrine at Sonapur fair.	1,400	1,400	192	
Total ...	1,74,300	7,000	1,81,300		27,784	53,199	1,38,521	
CHAMPARAN DISTRICT BOARD.								
Government letter no. J-4234, dated the 20th January 1927.	1,320	—	1,320	Paving a portion of the road through Champatia bazar.	—	1,320	84	
Government letter no. 62026-L, B.G., dated the 12th December 1924.	—	—	18,000					
Government letter no. 2813-16, dated the 12th September 1926.	8,000	—	8,000					
Government letter no. 1306-1300, dated the 12th February 1926.	58,000	—	58,000	Extension of medical relief in rural areas and construction of Markataiganj and Ghoramahan dispensaries.	3,000	3,000	50,284	
Government letter no. 501-05, dated the 21st May 1926.	—	—	15,000					
Government letter no. 2350, dated the 12th February 1927.	—	—	78,000					
			58,000					

Amount of special grant sanctioned by Government which has not yet been spent in full.	Sum, if any, to be repaid out of the grant funds as a condition of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including the expenditure of previous years, if any.	Object on which spent.	Balance.	REMARKS.
1	2	3	4	5	6	7	8	9
TIBHUT DIVISION—contd.								
		Rs.		Rs.	Rs.		Rs.	
CHAMPARAN DISTRICT BOARD.—contd.								
Commissioner's letter no. J-3085 18,586 —20-4, dated the 23rd August 1927.	...	18,586	Constructing high level bridge 5 span of 30' each over the Nankhania on the 12th mile of Sikarpur Bulbar road.	...	...	...	18,586	
Commissioner's letter no. J-3085 12,414 —23-4, dated the 23rd August 1927.	...	12,414	Ditto low level bridge 9 span of 10' each over the Pathary on 5th mile and vented causeway on 2nd mile of Bulbar Indrwa road.	7,668	7,668	Bridging	4,756	
Commissioner's letter no. J-3311, 8,000 dated the 12th July 1927.	...	8,000	Ditto high level bridge 4 span of 20' over Chandrawat on 4th mile of Bettiah Tengrahi-ghat road no. 47.	113	113	Ditto	7,888	
Commissioner's no. 3311, dated the 13th July 1927.	...	7,000	Ditto of 8 of 10' bridge on 1st mile of Ram Nagar Gobardhana road no. 52 over Lamrekha.	1	1	Ditto	6,999	
Commissioner's no. J-1901—20-5, 5,000 dated the 16th March 1926.	...	5,000	Ditto 2 1/2' bridge with sluice gate on the 5th mile of Patahi Masubbar road.	...	.....	.....	5,000	
Government letter no. 469—15,000 S.G., dated the 12th July 1926.	...	15,000	Ditto 10 Lower Primary schools.	2,653	2,653	Constructing lower primary school buildings.	9,128	
Government order no. 871-91-E., 31,250 dated the 10th July 1926.	...	31,250	Ditto 35 Primary Schools.	6,468	6,468	Ditto	24,782	
Government order no. 1780-E., 3,750 dated the 23rd March 1927.	...	3,750	Ditto schools.	3	.....	.....	3,750	
Government letter no. 1478-E., 800 dated the 23rd September 1926.	...	800	Ditto Industrial School at Dhaka.	270	800	Constructing Industrial school.		
Government letter no. 2443-60, 500 dated the 26th March 1926.	...	500	Treatment of patients in dispensaries in rural areas.	800	800	Medical relief.		
Government letter no. 1939-43- L. S.-G., dated the 23rd February 1928.	...	5,047	Water-supply in rural areas.	...	.....	.....	5,047	
Government letter no. 674-41-L. S.-G., dated the 31st May 1928.	4,000							
Government letter no. 4389-96-L. S.-G., dated the 16th April 1928.	10,000							
Government letter no. 1862-96-L. S.-G., dated the 6th March 1928.	2,350							
	26,700	26,700	Improvement of water-supply in rural areas.	4,754	26,700	Constructing and repairing wells.		
Government letter no. 331-65-L. S.-G., dated the 14th May 1928.	16,175							
Government letter no. 1928-18-L. S.-G., dated the 15th February 1927.	26,175							
Total	...	1,90,367		23,668	83,363		1,90,366	

APPENDIX J—contd.

[Tirhut Division.

Amount of special grant sanctioned by Government which has not yet been spent in full.	Sum, if any, to be re-appropriated from other grant and funds as a condition of this grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous year, if any.	Object on which spent.	Balance.	REMARKS.
1	2	3	4	5	6	7	8	9
SUZAFFARPUR DISTRICT BOARD.								
Government grant sanctioned up to last year.	Rs.	Rs.		Rs.	Rs.		Rs.	
Government grant during the current year (vide Government no. 1233-43-L. S.-G., dated the 23rd February 1936).	5,047	39,647	Improvement of water-supply in rural areas.	8,069	48,347	Sinking wells in rural areas.	3,043	
Government grant received up to last year.	—	50,000	Cost of school buildings of experimental type.	5,302	34,001	Construction of school buildings.	15,999	
Total	5,047	89,647		14,481	80,348		19,063	
DARRHANGA DISTRICT BOARD.								
Commissioner's resolution no. J. 4205-30-2, dated the 12th November 1935.	Rs. 300	300	Repairs to Barton Memorial well at Labhriassari.	—	168	Repairs to Barton Memorial well.	113	
Government no. 1206-1300-L.S.-G., dated the 13th February 1936.	8,000	8,000	Construction of dispensary at Sahar Balwa.	963	1,860	Construction of dispensary at Sahar Balwa.	6,111	
Government no. 551-35, dated the 12th May 1936.	24,000	24,000	Construction of 3 new dispensaries.	5,502	6,327	Construction of dispensaries at Khajuli Andhb. Thare.	17,778	
Government no. 671-61-E.E., dated the 10th July 1935.	31,260	31,260	Construction of primary school buildings.	6,888	23,111	Construction of 25 lower primary school buildings.	6,189	
Government no. 1761-60-E., dated the 16th and 23rd March 1937.	3,750	3,750	Construction of 2 new primary school buildings.	1,178	1,178	Construction of primary school buildings at Bhachhi and Bagbhalli.	3,572	
Government no. 1761-60-E., dated the 16th and 23rd March 1937.	31,689	31,689	Primary Education	10,658	19,654	Supply of books and furniture, etc. and constructions of buildings.	12,134	
Government no. 4349-E., dated the 19th August 1937.	1,118	1,118	Agricultural teaching in Middle-English school, Balaur.	—	—	—	1,118	
Total	1,00,107	1,00,107		34,111	81,148		49,969	
Divisional Total for 1937-38	4,54,611	5,71,864		1,10,203	2,39,083		3,33,236	

APPENDIX J—contd.

Amount of special grant sanctioned by Government which has not yet been spent in full.		Sum (if any), to be re-appropriated from district board funds as a condition of this grant.		Total sum to be spent.		Purpose of the grant.		Amount spent during the year.		Total amount spent up to date including expenditure of previous year, if any.		Object on which spent.		Balance.		Remarks.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
MONGHYE.																		
Rs.	Rs.	Rs.		Rs.	Rs.		Rs.											
20,000	...	81,300	For equipment and construction of new dispensary buildings at Manjhaul and Barhights.	9,318	20,078		For construction of dispensary buildings at Manjhaul and Barhights.											
15,000	...	15,360	For construction of a dispensary building at Ballia.	7,163	15,788		For construction of dispensary buildings at Ballia.											
15,000	...	13,000	For construction of dispensary buildings in the district.	4,343	13,063		For converting Barhampur inspection bungalow into a dispensary and adding room to the Doctor's quarters at Shekhpura dispensary.											
16,000	...	16,000	For construction of dispensary buildings in rural areas.	9,750	16,327		For construction of dispensary buildings at Surajgarha and adding room to the existing dispensary at Chakal.											
7,600	...	7,000	For construction of houses of primary schools.	4,143	6,033		Construction of houses of primary schools.										917	
24,000	...	24,000	For medical relief in rural areas.	4,970	4,970		(1) Sinkin - a well at Shekhpura dispensary. (2) Certain improvements in Jamui dispensary. (3) Constructing a dispensary building at Jhajha.										10,380	
1,000	...	4,800	For extension of male ward in the Begusarai dispensary.	3,326	3,656		Extension of male ward in Begusarai dispensary.											NIL
200	...	200	For treatment of venereal disease in Begusarai and Jamui dispensaries.	176	176		.....											34
108	...	103	For equipment in Jamui dispensary.	46	117		On purchase of equipments.											NIL
4,500	...	4,500	For construction of Bhitmat bridge.	6237	6,237		On construction of bridge at Bhitmat.											NIL
35,000	...	35,000	For construction of primary school buildings.	17,866	17,866		On construction of school buildings.											17,144
1,400	...	1,400	For construction of markets in Jhajha and Kbagaria unions and latrine and rubbish carts in Lakhisera unions.	1,400	1,400		Transferred to Jhajha, Kbagaria and Lakhisera unions.											NIL
113	...	113	For equipments in Jamui dispensary.	137	127		On purchase of equipments.											NIL
313	...	313	For equipments and medicines for the Begusarai dispensary.	100	100		On medicine purchased.											113
35	...	35	For venereal diseases and Kala Azar in Jamui dispensary.	37	37		Ditto											NIL
5,047	...	5,047	For improvement of water-supply in rural areas.	---	---		---											5,047
1,46,808	...	1,67,959	Total	68,839	1,16,388		Total											4,21,574
BHAGALPUR.																		
18,000	...	18,000	For constructing dispensary buildings.	3,981	3,981		.....											9,019
8,000	...	8,000	Ditto	2,714	2,714		.....											5,286
8,000	...	8,000	Ditto	---	---		.....											8,000
13,000	...	13,000	Ditto	---	---		.....											13,000
13,000	...	13,000	Ditto	---	---		.....											13,000
<p>Vide Government letter no. 2212-L.S.-G., dated the 12th December 1924.</p> <p>Government letter no. 2213-10-L.S.-G., dated the 12th September 1925.</p> <p>Government letter no. 1216-1200-L.S.-G., dated the 13th February 1926.</p> <p>A.G. no. T.M. 18-026, dated the 23rd June 1925.</p> <p>A.G. no. 2075-12, dated the 29th March 1927.</p>																		

APPENDIX J—contd.

Amount of special grant sanctioned by Government which has not yet been spent in full.			Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous year, if any.	Object on which spent.	Balance.	REMARKS.
1	2	3						
BHAGALPUR—contd.								
1,500	...	1,500	For constructing a floating dispensary at Sopaul.	...	828	For constructing a floating dispensary at Sopaul.	678	
41,200	...	41,200	For improvement of water-supply ...	9,145	24,854	.....	16,845	A.G. no. T.M. 18-644, dated the 18th June 1926.
46,250	...	46,250	For educational buildings ...	820	2,520	For constructing lower primary school building.	47,460	A.G. no. T.M.-18-G-2200 dated the 1st December 1926.
3,720	...	3,720	Ditto ...	...	...	Ditto ...	...	Govt. no. 1700-E, dated the 23rd March 1927.
4,500	...	4,500	For constructing Katoria bridge ...	397	397	For constructing Katoria bridge.	4,103	A.G. no. W.M. 11-196, dated the 3rd November 1927.
1,50,300	...	1,50,300	Total ...	17,087	24,782	Total ...	1,15,412	
PUNEBA.								
23,000	7,500	30,000	Construction of medical buildings ...	11,180	20,925	Construction of medical buildings at Manibari, Islampur and Bahadurganj.	975	Govt. no. 312-L.S.-G., dated the 6th June 1923.
6,000	...	5,000	Ditto ...	...	7,268	Construction of medical buildings at Amour.	734	Govt. no. 2813-L.S.-G., dated the 12th September 1925.
6,000	...	6,000	Ditto ...	4,080	7,417	Construction of medical buildings at Banail.	858	Govt. no. 1206-1200-L.S.-G., dated the 12th February 1921.
7,500	2,542	10,192	Construction of wells ...	3,010	10,192	Construction of wells ...	...	Govt. no. 1982-96-L.S.-G., dated the 6th March 1926.
24,000	...	24,000	Construction of medical buildings ...	25,198	25,198	Construction of medical buildings at Jooki, Baiet and Korha.	...	Govt. no. 621-62-L. S.-G. B., dated the 21st May 1925 and no. 2325-62-L.S.-G., dated the 24th February 1927.
31,250	6,250	37,500	Construction of school buildings ...	...	27,124	Construction of 28 schools	...	Govt. no. 671-315-B, dated the 10th July 1925, and memo. no. 1701-66, dated the 20th March 1927.
3,750	780	4,500	Ditto ...	...	...	Do. of wells ...	...	Govt. no. 321-25-L.S.-G., dated the 14th Mar 1925 and no. 1839-43-L.S.-G., dated the 16th February 1927.
9,775	3,071	11,846	Construction of wells ...	...	23,211	Do. of wells ...	...	Govt. no. 321-25-L.S.-G., dated the 14th Mar 1925 and no. 1839-43-L.S.-G., dated the 16th February 1927.
5,775	3,071	11,846	Ditto ...	...	...	Do. of wells ...	...	Govt. no. 321-25-L.S.-G., dated the 14th Mar 1925 and no. 1839-43-L.S.-G., dated the 16th February 1927.
5,000	...	5,000	Metalling road no. 11 ...	11,600	11,600	Metalling road no. 11 ...	...	Sanctioned by Commissioner out of his augmentation grant.
5,000	...	5,000	Ditto ...	...	...	Construction of wells ...	6,812	Govt. no. 42-L. S.-G., dated the 22nd February 1927.
5,047	1,708	6,813	Construction of wells ...	...	...	Construction of wells ...	6,812	Govt. no. 42-L. S.-G., dated the 22nd February 1927.
1,97,647	26,060	1,23,607	Total ...	1,30,355	1,06,827	Total ...	2,308	
4,32,658	26,060	4,70,856	Divisional Total ...	2,15,928	2,17,008	Divisional Total ...	1,06,191	

APPENDIX J—contd.

Amount of special grants sanctioned by Government which has not yet been spent in full.		Sums (if any) to be repaid by the district board (under a condition of the grant).		Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous years, if any.	Object on which spent.	Balance.	REMARKS.
1	2	3	4							5	6	7	8	9
CHOTA NAGPUR DIVISION,									
HAZARIBAGH.									
Balance Rs. 43,327	Nil	42,337	Construction of dispensary buildings in rural areas.	15,134	15,134	Construction of dispensary buildings in rural areas.	27,200		
20,600	...	20,000	Compulsory primary education in union boards.	...	...	...	30,000		
Previous balance Rs. 54,721	5,008	59,729	Primary school building ...	33,719	33,719	Primary school building ...	36,014		
Previous balance Rs. 24,979	21,901	46,880	Water-supply ...	49,175	49,175	Water-supply ...	14,740		
New grant Rs. 5,045									
Rs. 31,926									
1,43,973	36,997	1,80,970	Total	86,013	86,013	Total	67,967		
RANCHI.									
40,000	...	40,000	For improvement of communications ...	7,329	40,000	For improvement of communications.	Nil		
47,000	5,808	47,000	Ditto ditto ...	40,199	40,199	Ditto	6,501		
1,00,000	Medical recurring grant.	1,17,968	For construction of dispensary buildings	39,635	1,17,968	For construction of nine dispensary buildings.	Nil		
11,515	11,018	23,940	For construction of Veterinary dispensary building at Ranchi.	20,529	23,930	Construction of Veterinary dispensary building at Ranchi.	Nil		
257,000	540	18,540	Construction of 10 primary school building.	4,305	18,540	Construction of 10 primary schools.	Nil		
35,000	7,070	42,000	Construction of 28 primary schools	17,697	17,697	Construction of 28 primary schools.	24,303		
550	550	1,500	Improvement of a track to Itki from Ranchi.	—	774	Improvement of a track to Itki from Ranchi-Gunda road.	226		
300	—	300	Construction of one operation room to Bunda dispensary.	300	300	Construction of an operation room to Bunda dispensary.	10		
WATER-SUPPLY									
50,343	5,007	55,343	Improvement of water-supply in rural areas.	7,299	55,315	Improvement of water-supply in rural areas.	Nil		
45,500	5,000	51,500	Ditto	35,802	35,802	Ditto	15,698		
—	5,000	5,000	Ditto	—	—	Ditto	5,000		
1,43,208	43,005	1,86,213	Total	1,43,207	1,44,263	Total	69,236		

APPENDIX J—contd.

1	2	3	4	5	6	7	8	9
Amount of special grant sanctioned by Government which has not yet been spent in full.	Sum (Rs.) to be appropriated from the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous year, if any.	Object on which spent.	Balance.	REMARKS.
CHOTA NAGPUR DIVISION								
—contd.								
PALAMAU.								
Rs. 63,970	Rs.	Rs. 63,970	Constructing Garu bridge ...	Rs. 3,128	Rs. 32,189	Same as in column 4 ...	Rs. 31,781	
10,481	...	10,481	Widening Garu road ...					Diverted out of savings of other Government grant works, vide Government letter no. 404-L.S.-G., dated the 21st May 1927.
			Improving Garu road ...	3,775	6,868	Ditto ...	3,686	
			Improving Hood ghat ...					
1,949	...	1,949	Strengthening culverts on Dalkonganj-Garuwa road.	1,539	1,539	Ditto ...	360	
1,09,000	...	1,09,000	Constructing dispensaries ...	87,941	69,637	Ditto ...	39,373	
500	...	500	Treatment of patients in rural areas.	Nil	417	Ditto ...	83	
63,700	...	63,700	Extension of water-supply ...	25,658	44,633	Ditto ...	18,068	
3,469	...	3,469	Constructing bridge on 26th mile of Garu road.	3,469	3,469	Ditto ...	Nil	Diverted out of savings of other Government grant works, vide Government letter no. 404-L.S.-G., dated the 21st May 1927.
11,532	...	11,532	Raising Dumohan bridge ...	7,471	11,532	Ditto ...	Nil	Rs. 5,000 received in 1926-27. Rs. 6,532 received in 1927-28.
235	...	235	Metalling Ranchi road ...	235	235	Ditto ...	Nil	Diverted under Government letter no. 404-L.S.-G., out of savings of widening curves on Ranchi road.
2,63,206	...	2,63,206	Total ...	87,168	1,60,576	Total ...	92,330	
MANBHUM.								
2,74,913	2,74,913	7,40,684	Construction of a bridge on the Damodar river.	(a) 267	7,40,684	Same as in column 4.	Nil	(a) Excludes Rs. 3,240 met from the district fund.
4,125	1,375	5,500	Construction of a dispensary building at Ichagarh.	611	4,387	Ditto ...	1,168	
4,323	1,444	5,777	Ditto at Sirkabad ...	4,008	5,419	Ditto ...	369	
4,323	1,445	5,778	Ditto at Talajuri ...	4,048	5,083	Ditto ...	696	
6,000	2,000	8,000	Ditto at Jaipur ...	3,530	5,645	Ditto ...	2,324	
6,000	2,000	8,000	Ditto at Bagda ...	6,509	7,664	Ditto ...	336	
6,000	2,000	8,000	Ditto at Nawagarh ...	4,359	5,453	Ditto ...	2,517	
6,000	2,000	8,000	Ditto at Muradh ...	2,927	2,927	Ditto ...	5,073	
6,000	2,000	8,000	Ditto at Niraha ...	Nil	Nil	Ditto ...	8,000	
60,000	60,000	1,30,000	For improvement of sources of water-supply.	58,631	1,08,379	Ditto ...	16,621	
1,116	...	1,116	Construction of a well at Almundh ...	644	1,044	Ditto ...	72	
43,000	7,000	49,000	For construction of 38 primary school buildings.	28,870	27,075	Ditto ...	21,926	
250	...	250	For putting mile stones on Parulli-Dhanbad road.	(b) 250	250	Ditto ...	Nil	(b) Excludes Rs. 74 met from the district fund.
600	...	600	For construction of two leper-sheds at Raghunathpur and Ichagarh.	Nil	Nil	Ditto ...	600	
5,31,599	4,62,106	9,77,705	Total ...	1,12,244	2,17,961	Total ...	52,744	

APPENDIX J—contd.

1	2	3	4	5	6	7	8	9
Amount of special grant sanctioned by Government which has not yet been spent in full.	Sum (if any), to be re-appropriated from the amount of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date, including the expenditure of previous years, if any.	Object on which spent.	Balance.	REMARKS.
CHOTA NAGPUR DIVISION								
SINGBHEM.								
Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	
5,625								
7,000								
10,000								
3,500								
15,500		41,625	For improvement of water-supply in rural areas.	9,402	41,625	For improvement of water-supply in rural areas.		Nil
2,000								
15,000		15,000	For construction of 10 primary school buildings with corrugated iron roofs.	2,589	14,989	For construction of 10 primary school buildings with corrugated iron roofs.		71
500		500	For equipping dispensary at Chakradharpur.	Nil	519	For equipping dispensary at Chakradharpur.		151
35,000		35,000	For construction of 22 primary school buildings with corrugated iron roofs.	35,000	35,000	For construction of 22 primary school buildings with corrugated iron roofs.		Nil
30,000		30,000	For extension of medical relief in rural areas.	6,008	30,000	For extension of medical relief in rural areas.		Nil
37,000		37,000	For augmenting district board roads...	37,000	37,000	For augmenting district board roads.		Nil
1,50,125		1,50,125	... Total ...	90,054	1,41,608	... Total ...		229
14,48,711	5,36,190	19,84,907	... Divisional Total ...	5,50,887	14,91,416	... Divisional Total ...		2,98,491

Amount of special grant sanctioned by Government which has not yet been spent in full.		Sum (Rs.) to be appropriated from Government funds as a condition of the grant.		Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous year, if any.	Object on which spent.	Balance.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
ORISSA DIVISION.										
CUTTACK.										
Rs.	Rs.	Rs.		Rs. a. p.	Rs. a. p.		Rs. a. p.			
40,000	13,333	53,333	Construction of dispensary buildings at Marughal, Nial and Binjharpur.	4,673 0 0	13,333 0 0	Construction of dispensary building.	399 0 0			* From District Fund.
1,673	—	21,673	Construction of dispensary buildings at Koral and Kalapatbar.	2,663 0 0	2,663 0 0	Ditto ditto ...	19,011 0 0			
3,000	—	26,000	Construction of dispensary buildings at Tyandakura and Indipur.	—	15,966 0 0	Construction of dispensary building at Tyandakura.	9,044 0 0			
0,000	—	20,700	Construction of dispensary buildings at Haripur bas and Mangalpur.	—	—	—	20,000 0 0			
10,000	—	20,000	Construction of dispensary buildings at Patkura, etc.	645 0 0	645 0 0	Construction of dispensary building at Patkura.	20,455 0 0			
10,000	—	20,000	Construction of 38 primary school buildings.	23,576 0 0	30,876 0 0	Construction of primary school buildings.	19,324 0 0			
14,673	13,333	2,00,000	Total ...	30,668 0 0	1,08,873 0 0	Total ...	97,133 0 0			
PURI.										
6,000	—	6,000	Constructing dispensary building at Krishna Prasad.	219 0 0	5,597 0 0	Extension of medical relief.	433 0 0			
14,000	—	24,000	Constructing new dispensary buildings	751 0 0	10,724 0 0	Ditto ditto ...	4,376 0 0			
8,000	—	8,000	Treatment of malaria ...	1,836 0 0	7,976 0 0	Treatment of malaria cases with Cinchona.	24 0 0			
533	—	533	Providing chain-pump to Tolabazar well at Bhubaneswar.	—	—	Combating epidemic diseases.	533 0 0			It is with the President, Bhubaneswar Union Board as an advance and will be adjusted during 1929-30.
25,080	—	25,080	Improving Gop-Sardulpur road ...	3,711 0 0	13,865 0 0	Improvement of communication.	13,426 0 0			
866	—	866	Opening carpentry class in Janla Middle English School.	—	—	Facility of industrial education.	866 0 0			
200	—	500	Taking preventive measure against cholera.	—	440 0 0	Constructing tube well at Satyabadi.	24 0 0			
15,000	—	15,000	Construction of primary school buildings.	4,348 0 0	6,063 0 0	Expansion of primary education.	9,947 0 0			Materials worth Rs. 7,000 supplied by Government included in the balance.
35,000	7,000	42,000	Ditto ditto ...	21,866 0 0	21,866 0 0	Ditto ditto ...	20,124 0 0			
33,828	8,080	66,573	Construction of new dispensary buildings.	11,749 0 0	16,378 0 0	Extension of medical relief.	44,295 0 0			Rs. a. p. Net Government grant balance. 13,617 7 6 Contribution balance. 6,317 0 0 30,124 7 6 Net Government grant balance 44,631 6 6 Balance of District Board contribution. 1,663 0 0 46,294 13 6
21,500	10,500	42,000	Improvement of rural water supply ...	11,989 0 0	24,895 0 0	Excavation and re-excavation of tanks and wells.	7,105 0 0			Net Government grant balance. 5,229 12 11 Balance of Board and local contribution. 1,776 4 8 7,105 16 9
10,683	20,500	2,30,543	Total ...	65,989 0 0	1,24,460 0 0	Total ...	1,04,062 0 0			7,105 1 2

Amount of special grant sanctioned by Government which has not yet been spent to date.	Sum (if any) to be appropriated from special grant fund as a condition of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous year, if any.	Object on which spent.	Balance.	Remarks.
1	2	3	4	5	6	7	8	9
ORISSA DIVISION—contd.								
BALASORE.								
Rs.	Rs.	Rs.		Rs. a p.	Rs. a. p.		Rs. a. p.	
1,500	No condition.	10,829	Construction of a dispensary building at Babanagabazar transferred to Gopalpur.	4,712 8 0	0,842 8 0	Construction of dispensary building at Gopalpur.	607 14 0	
15,750	Ditto	15,750	Construction of dispensary buildings at Agarpara and Singla.	10 9 0	9,760 15 0	Construction of dispensary buildings at Agarpara and Singla.	5,999 1 0	
16,000	Ditto	16,000	Construction of dispensary buildings at Markonsa and Sartha.	5,471 9 6	7,835 7 6	Construction of dispensary buildings at Markonsa and Sartha.	6,374 8 6	
11,000	Ditto	11,000	Construction of a dispensary building at Bhandarpukhuri.	142 0 0	2,039 0 0	Construction of a dispensary building at Bhandarpukhuri.	7,961 0 0	
10,000	Ditto	10,000	Construction of a dispensary building at Aminabad.	1,873 10 0	6,714 18 0	Construction of dispensary building at Aminabad.	3,285 8 0	
25,000	Ditto	26,000	Construction of dispensary buildings at Kothar, Turigaria, Karanjaria and Langaleswar.	431 0 0	421 0 0	Construction of dispensary buildings at Kothar, Turigaria, Karanjaria and Langaleswar.	24,179 0 0	
15,000	Ditto	15,000	Medical relief in rural areas	Nil	Nil	-----	15,000 0 0	
31,250	Ditto	31,250	Building grant for lower primary schools.	---	---	-----	31,250 0 0	
3,750	Ditto	3,750	Ditto	---	---	-----	3,750 0 0	
5,046	--	5,046	Sinking of wells	---	---	-----	5,046 0 0	Grant received in March 1923
15,000	No condition.	15,000	Construction of eight primary school buildings.	2,049 15 0	15,235 8 0	Construction of primary school buildings.	Nil	Excess Rs. 235-8-0.
1,55,296		1,59,776	Total	16,279 8 6	52,828 13 6	Total	1,05,973 10 6	
SAMBALPUR.								
8,000	Nil	8,000	Extension of medical relief in rural areas.	2,173 0 0	11,604 0 0	Construction of dispensary at Ambabbona.	Nil. Excess Rs. 3,504 met from grant shown in item 7.	
13,000	Nil	13,000	Ditto	2,181 0 0	4,969 0 0	Construction of dispensary at Sampalla.	8,031 0 0	
50,000	Nil	50,000	Ditto	77 0 0	1,784 0 0	Collection of materials at Pakmal dispensary.		
				2,571 0 0	5,486 0 0	Collection of materials for Jagdalpur dispensary.		
				428 0 0	547 0 0	Collection of materials for Mura dispensary.		
				---	3,528 0 0	Kulabira Doctor's dispensary quarter.	Nil. Excess Rs. 4,851 met from grant shown in item 7.	
				---	11,281 0 0	Dharma dispensary construction.		
				---	1,200 0 0	Emergency ward at Bampur.		
15,000	Nil	15,000	Ditto	145 0 0	3,418 0 0	Collection of metal for Bohela dispensary.		
				196 0 0	3,525 0 0	Collection of metal at Atabira.		
				---	2,514 0 0	Collection of metal at Bhodan.	1,740 0 0	
				314 0 0	3,724 0 0	Collection of metal at Paramanpur.		

APPENDIX J—concl'd.

[Orissa Division:

1	2	3	4	5	6	7	8	9
Amount of special grant sanctioned by Government which has not yet been spent in full.	Sum (if any) to be appropriated from district board funds as a condition of the grant.	Total sum to be spent.	Purpose of the grant.	Amount spent during the year.	Total amount spent up to date including expenditure of previous years if any.	Object on which spent.	Balance.	REMARKS.
ORISSA DIVISION— <i>concl'd.</i>								
SAMBALEPUR— <i>concl'd.</i>								
WATER-SUPPLY.								
Rs.	Rs.	Rs.		Rs. s. p.	Rs. s. p.		Rs. s. p.	
200	NIL	300	---	...	...	Sinking a well at Samardaha.	800 0 0	
15,600		15,000						
27,280	NIL	31,280	Education building, new work ...	18,083 0 0	26,940 0 0	Constructing 38 lower primary schools.	13,960 0 0	
3,750		3,750						
15,000	NIL	15,000	Medical	8,085 0 0	8,085 0 0	Excess item 1. Excess item of 3.	6,915 0 0	
825	NIL	825	Do.	789 0 0	789 0 0	Constructing in-door patients relative quarter at Jharsugora dispensary.	38 0 0	
100	NIL	100	Scientific and other improvements ...	98 0 0	98 0 0	Improvement of the cattle-shed at Veterinary hospital at Sambalpur.	2 0 0	
19,000	NIL	19,000	Communication, original	1,408 0 0	1,408 0 0	(1) Moorming Banohi road, 3rd section.		
				704 0 0	704 0 0	(2) Constructing minor culverts on the Banohi road.		
				1,502 0 0	1,502 0 0	(3) Constructing bridge on Banohi road.		
				1,755 0 0	1,755 0 0	(4) Metalling a portion of Banohi road.		
				8,553 0 0	8,553 0 0	(5) Metalling Bargarh-Bijepur road.		
1,41,226	---	1,41,226	Total	60,250 0 0	1,16,328 0 0	Total	35,068 0 0	
6,92,226	33,858	7,30,508	Divisional Total	1,52,168 0 0	3,96,168 0 0	Divisional Total	3,42,209 0 0	
23,07,964	6,11,862	29,28,877	GRAND TOTAL FOR 1927-28	10,86,904 0 0	27,33,922 0 0	GRAND TOTAL FOR 1927-28.	13,33,958 0 0	
27,22,284	7,30,674	45,87,070	GRAND TOTAL FOR 1926-27	9,93,009 1 9	25,17,776 11 3	Grand Total for 1926-27	19,81,788 15 4	

ADMINISTRATION REPORT

ON THE

JAILS OF BIHAR AND ORISSA

7

FOR THE YEAR

1928

BY

LT.-COL. I. M. MACRAE, O.B.E., M.B., I.M.S.,

Inspector-General of Prisons, Bihar and Orissa.



13

Superintendent, Government Printing,
Bihar and Orissa, Patna.
1929.

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No. 7048.

FROM

Lt.-COL. I. M. MACRAE, O.B.E., M.B., I.M.S.,
INSPECTOR-GENERAL OF PRISONS,
BIHAR AND ORISSA,

TO

THE SECRETARY TO THE GOVERNMENT OF
BIHAR AND ORISSA, JUDICIAL DEPARTMENT.

Dated Patna, the 30th April 1929.

SIB,

I HAVE the honour to submit the annual administration report of the Jail Department for the year 1928.

Lieutenant-Colonel G. W. Maconachie, M.B., I.M.S., officiated as Inspector-General till the 17th December 1928, when I returned from leave and took

Introductory.

over charge of the department.

2. There was no change in the number of jails or subsidiary jails during the year, viz., 4 central jails, 12 district jails, one juvenile jail and 50 subsidiary jails.

Number of Jails.

JUDICIAL STATISTICS.

3. The number of prisoners of all classes at the commencement of the year as well as the number remaining at the close of the year showed an appreciable increase as compared with the previous year, the figures being 7,859 at the commencement and 8,049 at the close against 6,771 and 7,859, respectively, for the previous year.

General Summary.

The number of admissions, including transfers, was however almost the same as in the previous year, viz., 43,788 in 1928 against 43,711 in 1927, but the number discharged during the year showed an increase of 975 over the figure of the last year.

The number of admissions, including transfers, was however almost the same as in the previous year, viz., 43,788 in 1928 against 43,711 in 1927, but the number discharged during the year showed an increase of 975 over the figure of the last year.

The total of the daily average numbers of each class of prisoner showed an increase of 554.86 as compared with the previous year, as the table below indicates :—

	1927.	1928.	Variation.
1	2	3	4.
Convicts	6,264.52	6,760.21	+ 495.69
Undertrials	1,213.14	1,272.66	+ 59.52
Civil prisoners	22.83	25.20	+ 2.37
State prisoners	2.75	.05	- 2.72
Total	7,503.24	8,058.10	+ 554.86

The increase was due mainly to the incarceration of transportation and long-term prisoners in the jails, and there has been a steady rise in the jail population during the past five years.

4. The convict population at the commencement of the year was 6,596, viz., 6,397 males and 199 females, while the number imprisoned during the year was 14,382 (13,940 males and 442 females) against 5,714 and 14,523, respectively, for the previous year. The number remaining at the close of the year was 6,839 (6,664 males and 175 females) and the daily average number for the year was 6,760.21 against 6,264.52 in the previous year.

The revising board recommended the release of 15 prisoners, of whom 5 were released during the year under the orders of Government against 8 the year before. No change was made during the course of the year in the rules relating to the number of sittings of the board referred to in paragraph 4 of the last year's report.

5. This statement shows the nature of crimes for which convicts were imprisoned during the year. The total number of offences decreased from 14,523 in 1927 to 14,382 in the year under report. The number of offences against the person remained almost the same as in the previous year, viz., 2,167 against 2,174 in 1927, while the number of offences against property decreased from 5,975 in 1927 to 5,750 in the year under report. As compared with the previous year there was a fall in the number of crimes for "theft", "house-breaking and house trespass", "rape" and "unnatural offences". The number of convictions, however, increased under the headings "offences against public tranquillity", "wrongful restraint and confinement", "murder and attempt to murder" and "house breaking in order to commit offence".

6. This statement shows the distribution of convicts admitted direct from courts according to religion, age periods, education and previous occupation.

Of the 14,382 prisoners admitted during the year, 78.26 per cent., or 3.73 per cent. more than in the previous year, were Hindus. The admission of Christians also shows a slight increase over the figure of the previous year, viz., .55 per cent. against .44 per cent. in 1927. The percentages of Muhammadans and prisoners belonging to all other classes fell from 13.41 and 11.62 in 1927 to 12.56 and 8.63, respectively, in the year under report.

Prisoners are given every reasonable facility to perform their religious observances, and voluntary religious instructors attend jails on Sundays and on the principal festival days to impart religious and moral teaching. Prisoners appear to appreciate the services of these gentlemen, to whom I am indebted for their public spirit.

The subjoined table gives the age statistics of the convicts admitted during the year compared with figures of the previous year :

Age.		1927.	1928.
1		2	3
Under 16 years	...	1.11	.76
16 to 18 years	...	3.44	3.64
19 to 21 years	...	6.59	4.76
22 to 30 years	...	34.35	34.34
31 to 40 years	...	31.18	32.15
41 to 60 years	...	18.49	19.30
Above 60 years	...	4.85	5.05
Total		100.00	100.00

The above figures show as in previous years that the bulk of the jail population is contributed by persons between the ages of 22 and 40 years.

(c) Education. The percentage of literate convicts was 10.77 and that of illiterates 89.23 against 12.82 and 87.18, respectively, for the previous year.

Compulsory education of all prisoners of 25 years of age and under, and sentenced to one year and above was continued in the Gaya central jail throughout the year. There were 85 prisoners at the beginning of the year and 46 were admitted to the class during the year, making a total of 131 prisoners. They were taught all the subjects prescribed for the upper primary class by the Education Department, and were put through a course of manual training. They were also drilled every day for half an hour in the morning and half an hour in the afternoon.

The progress made by these prisoners was satisfactory. Four of them have already finished their course in class IV of the upper primary standard, and 9 have finished the full lower primary course, and have been promoted to the upper primary class. As reported last year the practice of educating and training these young prisoners is producing good results judged by the good conduct and morale of the class.

Proposals for extending the system of compulsory education to other central jails were submitted to Government, who have been pleased to sanction the introduction of compulsory education of Urdu-speaking 'A' class male prisoners of 25 years of age and under, with sentences of more than one year, as an experimental measure, for a period of two years. The Bhagalpur central jail has been selected for the purpose, and steps are being taken to give effect to the orders of Government as soon as possible.

Of the male convicts admitted 71 per cent. were employed under Government or municipal or other local authorities, 5.01 per cent. were professional persons, 4.97 per cent. were in service or performing personal offices, 60.19 per cent. were engaged in agriculture or with animals, 2.53 per cent. were connected with commerce or trade, 1.96 per cent. were engaged in mechanical arts, manufactures and engineering operations, etc., and 24.63 per cent. were miscellaneous persons not classed otherwise. There was a considerable rise in admissions of the two last-named classes.

7. The total number of female convicts admitted during the year was 442 against 548 in 1927. Their daily average number for the year was 194.87 against 169.09 in the year before. All long-term habitual female convicts are transferred to the Bhagalpur central jail where they are kept apart from casual prisoners. On transfer from one jail to another such prisoners are always accompanied by female warders in addition to police escorts.

8. The total number of youthful offenders and juveniles, i.e., all prisoners up to 20 years of age, admitted during the year was 817 against 989 in 1927. Of these, 71, viz., 69 boys and two girls, were under 15 years of age as compared with 63 boys and two girls in the previous year. Excluding 35 boys under the age of 15 years who were sent to the Reformatory School at Hazaribagh, the rest of the prisoners were either detained in the jails of the districts in which they were convicted, or were transferred to the juvenile jail at Monghyr, to the central jail at Bhagalpur or to the district jail at Bankipur.

9. At the beginning of the year there were 180 boys in confinement. 107 were admitted direct from the local courts and 305 from jails and subsidiary jails of the province, making a total of 592 dealt with during the year. Of these, 41 were transferred to other jails to undergo sentence, 350 were released, including 7 released on license under orders of Government, 4 were sent to the Reformatory School and 3 died, leaving 194 juveniles in confinement at the close of the year. The daily average population during the year was

190-87 against 160-89 in 1927. The table below shows the percentage of length of sentences of the juveniles dealt with in this institution during the year compared with figures of the previous year :

	1927.	1928
One year and under	81.27	80.91
Above one year and not exceeding two years ...	7.57	8.10
Over two years	11.16	10.99

The percentage of short-term boys remains almost the same as in the previous year. As pointed out in paragraph 9 of the last year's report no substantial improvement can be expected in the character of a juvenile prisoner unless he is detained for a period sufficiently long to inculcate in him the habits of discipline, obedience and industry. The question of the passing of a Borstal Act and the establishment of a Borstal Institution in this province is still under the consideration of Government. The problem of dealing successfully with juvenile criminality is a serious and pressing one, and will have to be faced. At present about 18 per cent. only of the inmates of the juvenile jail are under sentences sufficiently long to benefit by industrial training and other instruction and the disciplinary and moral influences which conduce to reformation and the prevention of crime.

The general routine of the school was conducted on the same lines as in the previous year. The school had on its rolls 108 boys on the 1st January 1928, 131 boys were admitted during the year and 110 were struck off the rolls on account of release and transfer, leaving 129 students at the close of the year. All these boys were examined and 90 promoted to higher classes.

The technical classes were divided into 8 sections, viz., carpentry, blacksmithy, tinsmithy, weaving, tailoring, cane work, masonry and gardening. All short-termers were employed in the maintenance department of the jail while only long-termers were admitted to the technical classes according to their choice of trade and previous occupation. The daily average number of boys employed on these industries was 132.99.

Night school continued during the year and was attended by all the four teachers in turn. Religious and moral instruction was imparted to the boys by the Hindu and Muhammadan voluntary religious visitors twice a week, as usual.

With a view to effecting certain improvements in the treatment of juvenile prisoners confined in this institution and to bringing it in line with similar institutions elsewhere various suggestions were submitted to Government with regard to their (1) grades, (2) clothing, (3) bedding, (4) diet and (5) interviews and communications, and the matter is now under the consideration of Government.

Such other improvements as were considered desirable and could be carried out under the existing rules were given effect to, during the year, as detailed below:—

(1) Daily routine was revised allowing the boys (a) 30 minutes time in the morning for divine service and reading religious books and (b) 30 minutes in the afternoon for recreation.

(2) Writing materials were supplied to the boys.

(3) Admission register was started as in outside schools. This register contains all the information regarding the state of education of the boys from admission to discharge.

(4) A system of prize distribution was started during the year to encourage and engender a healthy spirit of emulation both in class-work and in general conduct. This was highly appreciated by the boys.

(5) Arrangements were made with the Superintendent of the local dairy farm to depute an overseer to deliver lectures on agriculture. Thirty boys of the cultivator class attended the class and received instruction on the subject.

The training of boys in modern methods of farming is a step in the right direction, as most of them belong to the cultivator class, and will not as a rule follow the trades they have been taught in the institution after release.

(6) An ambulance class was started during the year and 12 of the older and more intelligent boys were given instruction in first-aid to the injured by the sub-assistant surgeon of the jail. The course was finished during the year and the successful candidates will be awarded pass certificates.

(7) Iron cups and plates of the juvenile prisoners were replaced by aluminium mugs and plates as sanctioned by Government.

No system of dealing with juvenile delinquents is complete without an organization to undertake to look after them on release. No such organization exists now, as the Juvenile Prisoners' Aid Society at Monghyr had to be closed down during the former year owing to the lack of interest and want of support on the part of the public in aiding juvenile prisoners after release by means of supervision and provision of suitable employment. At present poor boys on release who have learnt a trade are supplied with tools upto a cost of Rs. 10 per head, and the Superintendent of the dairy farm has undertaken to train 20 boys annually in farming. Detailed proposals for the organization of an After Care Society were submitted to Government in the note on the proposal to pass a Borstal Act and provide a Borstal Institution.

10. Of the 14,382 convicts admitted during the year 24.49 per cent. had sentences not exceeding one month and 28.45 per cent. above one month and not exceeding 3 months. The corresponding figures for 1927 were 24.21 and 28.79 per cent., respectively. The percentage of prisoners with sentences of 3 months and less was 52.94 per cent. against 53.00 per cent. in the previous year. The reduction in the number of short awards is, therefore, very slight. As the infliction of such sentences does more harm than good, it is hoped that they will be resorted to less frequently as time goes on; these sentences are not deterrent and cannot be reformative.

More frequent recourse to the provisions of section 562, Code of Criminal Procedure, especially in the cases of youthful and adolescent offenders committed for offences against the Railway and Municipal Acts, etc., would go some way to diminish such short sentences.

The following figures compare the percentages of convicts admitted during the past 5 years according to the nature of their sentences:—

	1924.	1925.	1926.	1927.	1928.
1	2	3	4	5	6
Prisoners sentenced to Simple imprisonment.	7.89	7.86	5.51	5.42	4.97
Prisoners sentenced to Rigorous imprisonment.	92.42	91.57	94.81	94.45	94.97
Ditto with solitary confinement.	.17	.19	.11	.09	.12
Ditto with whipping.	.02	.08	.67	.04	.04
Total	100.00	100.00	100.00	100.00	100.00

There was a further fall in the number of convicts sentenced to simple imprisonment and a corresponding increase in the number sentenced to rigorous imprisonment owing to the continued effect of the amendment to section 123 (6) of the Code of Criminal Procedure.

The percentage of sentences with whipping remained the same as in the previous year while sentences including solitary confinement, show a tendency towards reduction.

The working of the star class system of classification was very satisfactory and the discipline of the inmates of this class was exemplary throughout the year.

Star class.

There were 25 prisoners in the class at the commencement of the year and 33 were added to the number during the year. They were taught reading and writing and were given industrial training and physical drill.

11. This statement shows the number of convicts admitted during the year who had been classed as habituals.

Statement no. IV.

The number of such prisoners imprisoned during the year was 1,548 or 70 less than in 1927. The ratio per cent. of habitual criminals to the total number admitted during the year was 10.76 against 11.14 in the previous year.

Habitual prisoners are segregated in the Buxar central jail, as far as possible.

12. A statement showing particulars of identification of habitual criminals is given in Appendix D.

Identification of habituals.

13. This statement shows the number of undertrial prisoners admitted during the year. The daily average

Statement no. XVIII.—Undertrial prisoners.

number of undertrial prisoners was 1,272.63 against 1,213.14 in the previous year. Out of the total number admitted during the year 32.14 per cent. were convicted and 53.31 per cent. were released.

14. The average period of detention both in "Sessions" and "other"

Average period of detention of undertrial prisoners.

cases increased from 49.88 and 18.53 days in 1927 to 51.79 and 22.84 days, respectively, in the year under report. The longest average detentions occurred in "Sessions cases" at Hazaribagh, 84.58 days, Purulia, 81.69 days and Dumka 73.21 days, and in "other cases" at Purulia, 49.23 days, Sambalpur, 45.00 days and Chapra 31.18 days.

15. There were 25 civil prisoners in confinement at the beginning of the year, 239 were received during the year and 240 discharged, leaving 24 only in confinement at the end of the year. The daily average number was 25.20 against 22.83 in 1927.

Civil prisoners.

16. Two detenues who were received at the Hazaribagh central jail from Bengal were in confinement at the beginning of the year. One more state

Special class prisoners.

prisoner was admitted to the Purulia jail during the year, making a total of 3. Both the Bengal detenues were transferred to that Presidency, and the prisoner admitted at the Purulia jail was discharged during the year.

17. Fifty-eight non-criminal lunatics were sent to jails for observation against 50 in the year before.

Non-criminal lunatics.

DISCIPLINE.

18. The general discipline among the prisoners showed considerable improvement. There were only 6 escapes

Statement no. V.—Escapes and recaptures.

among convicted prisoners against the same number in 1927 and 16 in 1926. Two convicts, one at Purnea and one at Purulia, escaped from extramural gangs while employed in the gardens. These escapes present no interesting features, being due to gross slackness and carelessness on the part of the warder guards. The remaining 4 escapes took place from inside the sub-jail walls—2 from the sub-jail at Bargarb and one from each of the sub-jails at Jehanabad and Chaibassa. All the escapes from the sub-jails were due to neglect of duty on the part of the warder staff

concerned. At Bargarh, the warder in charge of the workshop left his post and went first to the gate and then to the undertrial ward, leaving the convicts to themselves for a considerable length of time. During his absence 2 convicts broke down the door of the workshop, and using it as a ladder got on to the wall, 2 of them making good their escape. One convict escaped from the Jehanabad sub-jail by scaling the eastern wall by means of a rope which he fastened to a rod in the opening of a drain. The rope used was one for drawing water from the well. At Chaibassa, a convict bent one of the iron bars of the gate of a ward and forced it out of the socket underneath making a space sufficient for a man to pass through. He then went to the well near the old kitchen. One of the wooden beams for the attachment of the pulleys was forced up from its pillar supports on either side. He took the beam and supported it against the compound wall of the sub-jail and thus scaled the wall. Five of the convicts who escaped during the year were recaptured, whilst one remained at large at the close of the year. One convict who had escaped in a previous year was also recaptured during the year under report. In every case the warders responsible were suitably punished, either judicially or departmentally.

19. The total number of offences committed by convicts during the year was 5,583 or 1,353 less than in the previous year. There was an appreciable decline under "offences relating to work" and "all other breaches of jail rules" which fell from 2,925 and 2,667 in 1927 to 2,062 and 2,280, respectively, in the year under report. Figures under other heads remained almost stationary; offences for "prohibited articles" were practically the same number as in the previous year, in spite of the rise in jail population. The punishments awarded by Superintendents consisted of 4,080 minor and 1,503 major awards, against 5,214 and 1,622, respectively, in the previous year. There was a decrease under all the minor forms of awards except "separate and cellular confinement", which show a slight increase, the figure being 78 against 57 in 1927. The number of major awards also declined under "penal diet with cellular confinement exceeding 48 hours", "combination of minor punishments" and "corporal punishments" while there was a slight increase under all the other heads. The ratio of punishments to the daily average population was 60.35 against 83.23 in the year before, a distinct fall, which however was in no way prejudicial to the general good discipline of our jails. There was an entire absence of rioting or serious disturbances of any kind.

Six offences were dealt with by criminal courts against 5 in the previous year. All of these were for escapes.

20. The daily average number of 'A' and 'B' class convicts in the central and district jails during the year was 4,602.36 and 1,917.17, respectively. The percentages of the two classes to the daily average population were 70.59 casuals and 29.41 habituals. The former class was responsible for 57.87 per cent. and the latter for 42.13 per cent. of the total number of offences committed by prisoners during the year against 59.16 and 40.84, respectively, in the previous year. The punishments inflicted on 'A' class prisoners were minor awards 61.92 per cent. and major awards 46.97 per cent. and those on 'B' class prisoners, minor awards 33.08 per cent. and major awards 53.08 per cent.

It is interesting to note that the percentage of 'B' class prisoners is gradually decreasing as will be evident from the figures given in the subjoined table:—

1921	...	...	...	...	...	41
1922	...	...	...	...	...	37
1923	...	...	...	...	...	36
1924	...	...	...	...	...	34
1925	...	...	...	...	...	35
1926	...	...	...	...	...	33
1927	...	...	...	...	...	31
1928	...	...	...	...	...	29

This decrease is absolute as well as relative as a study of the figures, from 1912 shows. The daily average number of 'B' class prisoners then was 3,261, and the percentage ratio 56: the daily average number last year was 1,917. In the absence of evidence to the contrary it is permissible perhaps to assume that this reduction of recidivism is in part due to improvement in the methods of dealing with the various classes of criminals.

The registered accommodation of the Buxar central jail is 1,181 and it is constantly filled to capacity. Additional habitual accommodation is necessary to relieve pressure in the Buxar central jail, especially for infirm and mentally deficient habituals who cannot be suitably employed in an industrial jail like Buxar. This question is receiving my attention and proposals will be submitted to Government in due course.

21. The subsidiary table given in appendix 'D' gives details of whipping inflicted on the convicts during the year.

Corporal punishments. The total number of awards was 9 against 10 in 1927. Of these 9 cases, 4 were awarded at Bhagalpur, 2 at Buxar and one at each of the jails at Gaya, Dumka, and Purulia. The offences which called for this punishment were assault, persistent short work and refusal to work inspite of warnings and punishments, defying authority and threatening the jail staff. This form of punishment is only inflicted in cases of incorrigibles guilty of the gravest jail offences, and its award in the above-mentioned cases was entirely proper.

22. Fetters for safe custody were imposed in 114 cases against 86 cases in 1927. This was due to the very large increase in the number of prisoners sentenced to transportation for life—191 as against 78 in 1927—a proportion of whom were considered dangerous and were fettered in district jails pending their transfer to central jails.

23. The daily average number of convict officers employed during the year was 200·71 males and 2·74 females against 196·24 and 2·77, respectively, in the previous year. The ratio per cent. of those thus employed to the daily average population was 3·06 in respect of males and 1·41 in respect of females. The number of punishments inflicted on these officers was 59 against 78 in the year before.

24. The total strength of the warder establishment during the year was the same as in the previous year, viz., 1,235. There was a further decrease in the total number of punishments inflicted on warders and head warders, the figure being 1,265 against 1,518 in 1927. The number of men judicially punished was 5 against 6 in the year before, while 17 were dismissed against 16 in 1927, 11 degraded, 604 fined, 310 given extra drill and 318 formally censured or otherwise punished against 10, 699, 339 and 448, respectively, in 1927.

25. The result of the working of the remission system is shown in statement 'C' appended to this report. The number of convicts released during the year under this system was 3,808 against 3,551 in the previous year. The remission system is greatly appreciated by prisoners and is an incentive to good work and good behaviour.

FINANCE.

26. The total expenditure on guarding and maintaining prisoners including the cost of supervision but excluding that of buildings and repairs paid from the contingent grant of the jail department, was Rs. 13,99,398 or an increase of Rs. 34,333 over the expenditure of the previous year. The increase in the population contributed mainly towards the increased expenditure. The average cost per head, however, fell from Rs. 181-15-6 to Rs. 173-10-7 in the year under report.

The causes of increase and decrease under various main heads are explained below :—

There was an increase in expenditure under the main heads " Dietary charges " Rs. 38,174, " Clothing and bedding of prisoners " Rs. 1,788, " Sanitation charges " Rs. 8,956, " Contingencies " Rs. 1,782 and " Extraordinary charges for live stock, tools and plant " Rs. 82.

The increases under " Dietary charges ", " Clothing and bedding of prisoners " and " Contingencies " were due mainly to rise in the jail population while the increase under " Sanitation charges " was due to the fact that water tax for nine months from April to December 1927 of the Bhagalpur central jail was paid during the year under report. The central jail at Gaya had also to pay arrear water rate during the year. The increase under " Extraordinary charges for live stock, tools and plant " was slight and calls for no remarks.

A decrease of expenditure occurred under the main heads " Establishment " Rs. 4,730, " Hospital charges " Rs. 4,161, " Charges for moving prisoners " Rs. 246, " Miscellaneous Services and Supplies " Rs. 7,255 and " Travelling allowance " Rs. 614.

The smaller expenditure under " Establishment " was due mainly to one of the central jails being placed in collateral charge of the Civil Surgeon on the permanent Superintendent proceeding on long leave. The decrease under " Hospital charges " was due to the adjustment of cost by certain jails of medicines supplied by the medical stores after the close of the calendar year. The fall in expenditure under " Miscellaneous Services and Supplies " was due to less expenditure on uniform and equipment of warders. The decrease under the other two heads, viz. " Charges for moving prisoners " and " Travelling allowance " was slight and requires no comment.

27. The total expenditure on buildings during the year from the Public Works Department budget was Rs. 2,17,281 of which Rs. 1,62,853 was expended on original works and Rs. 54,428 on repairs. A sum of Rs. 5,235 was also expended from the contingent grant of the Jail Department.

The construction of a residence for the Superintendent of the Gaya central jail, of a new hospital in the district jail at Bankipur and of two married warders' quarters and a barrack for 8 warders in the jail at Ranchi, which were in progress in the previous year have been completed and taken over by the Jail Department. The construction of quarters for 4 married warders and a barrack for 25 warders at the Bankipur jail, and a segregation ward and cell for female prisoners at the Muzaffarpur jail, were also completed during the year. The extension of the sub-jail at Araria, construction of six sets of family quarters for warders at the Motihari jail, construction of 5 sets of family quarters for warders, and barrack accommodation for 5 warders at the Dumka jail, construction of a barrack for 16 warders at the jail at Purulia and construction of 10 sets of married warders quarters and barrack accommodation for 12 warders at the Buxar central jail are nearing completion.

28. Statement no. XI gives details of the employment of prisoners during the year. The average number under sentence of labour was 6565.14 against 6083.38 in 1927, showing an increase of 481.76. Excluding the sick, the infirm, etc., and those not put to work for other reasons, a daily average of 5735.63 was employed throughout the year against 5289.07 in the year before. The number on unremunerative labour was 347.83 against 337.57 in the previous year. The percentage of those employed as prison officers, prison servants and on manufactures, was 3, 16 and 88, respectively, the ratios differing but slightly, in the case of the last item only being 38 against 39. As in the year 1927, the percentage of prisoners employed on manufacture was highest at Monghyr (57) and next highest at Buxar (50). The lowest percentage of prisoners employed was 2 at Gaya. The figure of the Gaya central jail does not, however, include 33 per cent. of the labouring population employed in the press and forms store.

29. There was an improvement in the working of the factories, so far as the total cash earnings and cash earnings per head of prisoners were concerned,

Statement no. XII and XII-A.

the figures being Rs. 94,085 and Rs. 14-13-0 against Rs. 81,839 and Rs. 13-7-0, respectively, in 1927, but the total net earnings and net earnings per head of prisoners decreased from Rs. 1,61,210 and Rs. 26-8-0 in 1927, to Rs. 1,06,376 and Rs. 16-3-0, respectively, in the year under report. Several factors contributed towards the drop in the net earnings the chief among which were (1) reduction in the prices of articles manufactured at the Bhagalpur and Buxar central jails, (2) valuation of the closing stock at the Bhagalpur central jail at almost actual cost to safeguard against market fluctuations and (3) the working of the weaving factory at the Buxar central jail at low pressure owing to heavy accumulation of different kinds of cloth manufactured at the factory, and subsequent closing down of the factory temporarily from October 1928.

30. The average net earnings per head of convicts sentenced to labour in the central jails amounted to Rs. 18-4-0 against Rs. 35-3-0 in the previous year.

Financial result of central jails.

31. The results of the working of the manufactory department of each central jail are summarised in the following paragraphs:—

The average number of prisoners employed in the factory of this jail was slightly lower than that employed the year before, viz., 558.02 against 575.93. The

Buxar.

cash earnings amounted to Rs. 1,05,143 or Rs. 23,393 less than in the previous year. The net earnings also fell from Rs. 59,796 to Rs. 53,744 in the year of report. Though the jail did not do so well as in the previous year, still the financial results obtained were satisfactory in face of the following facts which contributed to lower profits, viz., (1) the write off of a sum of Rs. 5,892-8-0 on account of the value of old parts of Jones Sewing machines, (2) the considerable reduction made in the prices of tents and chaukidari uniforms, (3) work for the Police Department being undertaken at further lower rates which hardly covered the cost of labour and (4) working of the weaving department at low pressure on account of accumulation of heavy stock of cloth.

Except in the weaving department, the factory at Buxar was busy throughout the year in the other main departments, viz., tent making and tailoring. The number of tents manufactured was 430 against 527, and the number sold was 498 against 566 in the previous year. Of the tents sold, 302 were supplied to the Telegraph Department, 82 to the Settlement Department, 36 to the Police Department, 67 to other Civil Departments and 2 to private individuals.

The tailoring department supplied 36,896 police uniforms, 65,832 chaukidari uniforms, 1,713 excise uniforms, 5,226 jail waders uniforms, 55,013 articles of prison clothings and 5,617 garments for other offices.

As mentioned above, the weaving factory of the Buxar central jail was closed temporarily from October 1928 owing to large accumulation of manufactured cotton cloths. Steps are being taken to utilise these stocks as quickly as possible but it is expected that the stock of *dosuti* cloth will last another 18 months and that of chowka and prison cloth another year. The question of the desirability or otherwise of employment of power looms in the Buxar factory is under consideration and proposals will be submitted to Government in due course.

The chief industries of the jail are blanket weaving, tailoring, blacksmithy and carpentry. The average number of prisoners employed in the factory was

Bhagalpur.

696.64 against 605.17. There was a cash deficit of Rs. 51,441-11-0 due mainly to an amount of Rs. 71,068 on account of credit sales remaining outstanding at the close of the year against Rs. 17,562 in the previous year. The net earnings also fell from Rs. 35,508 to Rs. 5,997. The chief causes which contributed to the fall in the earnings were (1) lower outturn of the blanket

factory as compared with the previous year for want of orders, viz., 851,331 lbs. against 1,078,991 lbs. in 1927, (2) reduction in the prices of blankets, and (3) the valuation of the closing stock of manufactured articles at almost actual cost, keeping very little margin of profit, to safeguard against market fluctuations, as prices were very unsteady owing to keen competition in the trade.

During the year under report no orders for blankets were received from the Army Department, and the orders from other Government Departments were meagre and disappointing. The factory had, therefore, to depend mainly on orders from the public for the disposal of the manufactured goods.

Government have recently issued instructions to all consuming departments emphasising the importance of placing orders with the Jail Department and it is hoped that this will improve matters. A catalogue of articles manufactured at the jails is under preparation and will be issued shortly.

During the year under review, one new spinning mule was erected at the Bhagalpur jail factory and one carding machine was re-erected after thorough overhauling.

Proposals for the replacement of boilers and engines of the woollen factory are still under consideration and I hope to submit proposals to Government shortly.

A sum of Rs. 22,066 was spent during the year under report on account of renewals and replacements of machine parts for the Buxar and Bhagalpur central jails against Rs. 13,130 in the year before while Rs. 23,595 was allowed as depreciation out of which Rs. 16,070 was included in the value of manufactured articles.

Out of Rs. 40,113-3-0 and Rs. 71,067-12-0 due at the close of the year under report on account of credit sales at Buxar and Bhagalpur central jails Rs. 33,430-8-0 and Rs. 41,962-4-0 have since been realised leaving a balance of Rs. 6,682-11-0 and Rs. 29,105-8-0, respectively. The jails concerned are taking the necessary steps to realise the amounts still due.

The principal industry of this jail is the forms press, where most of the labouring population was employed during the year under report. Out of 915·21 prisoners 302·41, were employed in that department, and of the remainder, 25·90 were available for employment on manufactures, principally oil pressing, from which a profit of Rs. 607-2-0 was earned against Rs. 662-12-0 for the year before.

The proposal for starting a straw board industry at this jail for the employment of the surplus prisoners is still under consideration.

The average number of prisoners sentenced to labour was 525·36 against 442·55 in 1927. The main industries of the jail are oil pressing, cotton weaving, weaving of waste silk chadar and coating cloth, tailoring and manufacture of aloe goods. Both cash earnings and net earnings increased during the year, the figures being Rs. 15,898 and Rs. 9,524 against Rs. 4,134 and Rs. 6,961 in the year before.

32. The average number sentenced to labour confined in these jails and the average number employed on manufactures were 2197·83 and 614·56, respectively, against 2069·94 and 610·33 in 1927. Both the net earnings and cash earnings increased during the year from Rs. 26,398-9-0 and Rs. 16,838-14-0 to Rs. 29,027-6-0 and Rs. 23,526-4-0. The jails showing large net profits are Bankipore (Rs. 7,059-13-0), Purulia (Rs. 3,770-5-0), Muzaffarpur (Rs. 3075-12-0), and Cuttack (Rs. 2,948-9-0). The average net earnings per head of prisoners was highest at Bankipore being Rs. 23-1-0.

33. Statement no. XIII shows the net cost of the maintenance of the jail department. The net cost increased from Rs. 12,13,859 to Rs. 12,33,865 during the year under report, but the average cost per head showed an appreciable decrease, the figures being Rs. 153-2-0 against Rs. 161-5-0 in the previous year.

VITAL STATISTICS.

34. The health records of the year show very satisfactory results. Though the average population increased considerably the incidence of sickness was almost the same as in the previous year.

The following table gives the statistics of sickness and mortality among all classes of prisoners and their daily average strength during the last 5 years:—

Statement no. XIV.—Statistics of sickness and mortality.

Year.	Daily average number of prisoners.	Admission into hospital.		Daily average number of sick.		Deaths from all causes.	
		Number of admissions.	Rate per mille.	Daily average sick.	Rate per mille.	Total number of deaths.	Rate per mille.
1	2	3	4	5	6	7	8
1924	6,276	5,169	823.6	212.59	33.9	133	21.2
1925	6,228	3,930	614.9	147.32	23.6	73	11.7
1926	6,546	4,016	613.4	159.35	24.3	72	10.9
1927	7,503	3,859	447.6	134.76	17.9	78	10.3
1928	8,058	3,857	416.5	133.07	17.1	82	10.1

The admission-rate and the constantly sick-rate have fallen considerably during the past 2 years, and this notwithstanding the rise in the population. During the year under report, the admission-rate, the constantly sick-rate and the death-rate per mille of the total strength were the lowest ever recorded in this province.

The continued improvement in the health of the prison population reflects credit on the medical administration of our jails.

35. The central jails at Bhagalpur, Buxar and Gaya were responsible for the largest number of deaths during the year, viz., 18, 10 and 7, respectively. It is, however, satisfactory to note that the central jail at Gaya showed a remarkable decline in the incidence of sickness and the mortality-rate as compared with the previous year. The number of deaths and mortality-rate fell from 13 and 14.1 in 1927 to 7 and 6.9, respectively, in the year under report.

With the exception of the district jail at Puri, there were deaths in all the other jails. The death-rate was below 15 per mille at Cuttack (14.2), Bankipur (13.7), Chapra (11.9), Bhagalpur (10.9), Buxar (8.9), Sambalpur (8.6), Hazaribagh (7.3), Dumka and Purulia (6.8) each, Ranchi (6.1) and Muzaffarpur (4.2). The Muzaffarpur jail which was responsible for a death-rate of 16.5 in 1927 returned the lowest death-rate during the year under report. This result is attributable to the stoppage of transfer of tubercular prisoners to this jail for segregation on the opening of the tubercular wards in the Bhagalpur and Buxar central jails.

The following 4 jails had death-rates above 15 per mille,—Motihari (22.9), Purnea (20.0), Darbhanga (16.2) and Monghyr (15.2).

This jail was responsible for the highest mortality, viz., 22.9 against 11.6 in 1927. The total number of deaths rose from 2 in 1927 to 5 in the year under report. The ratio of admissions to hospital and the daily sick-rate

Motihari.

per mille were also higher than those of the year before, being 339.4 and 12.2, respectively, against 290.6 and 9.3 in the previous year. The deaths were due to dysentery 3, pneumonia 1 and septicæmia 1. The 3 cases of dysentery which proved fatal were admitted to the jail in bad health and suffering from the disease on admission. Of the other two deceased, one was also in bad health on admission to jail.

Although the mortality-rate of this jail was high, there was a considerable decline in the number of deaths and death-rate as compared with the previous year, the figures being 5 and 20.0, respectively, against 9 and 39.6 in 1927. The total number of admissions to hospital and the daily sick-rate per mille remained almost the same as in the previous year, being 147 and 21.6, respectively, against 131 and 19.7 in 1927. The causes of deaths were ankylostomiasis 2, dysentery, broncho pneumonia and colitis one each. All of the prisoners who died were in bad or indifferent health on admission to jail.

The health of this jail during the year was not satisfactory. The incidence of sickness and mortality among the prisoners was higher than in the previous year. The number of admissions to hospital and the daily sick-rate were 46 and 12.9 against 45 and 11.0, respectively, in 1927. Two of the prisoners died of pulmonary tuberculosis and one from diarrhoea. All the 3 prisoners who died were either in bad or indifferent health at the time of admission to jail.

This jail was responsible for three deaths and a death-rate of 15.2. There was no death in the previous year. The ratio per mille of admissions to hospital remained almost the same as in the previous year, viz., 649.7 against 656.6, while the daily sick-rate per mille showed a slight decrease, the figure being 27.3 against 28.7 in 1927. The deaths were due to enteric fever, influenza and kala-azar one each. Two of the prisoners on admission to jail were in good health and one was in indifferent health.

36. This statement shows the number of admissions to hospital and deaths among convicts from the chief diseases. A brief account of the diseases is given in the following paragraphs :—

There were 5 cases with one death from this cause against 4 cases with one death in the previous year. Three cases occurred at Dumka, and one case at the central jail at Buxar. The Chapra jail also had one case which terminated fatally. Cholera was prevalent in the vicinity of these jails and the necessary precautionary measures were adopted promptly and successfully to prevent the spread of the disease.

The number of admissions to hospital for dysentery was almost the same as in the previous year, viz., 177 against 176 in 1927, while the number of deaths increased from 3 to 11 in the year under report. The central jail at Hazaribagh recorded the largest number of cases from this disease, viz., 32. There was no admission in this jail from this cause in the previous year. The Superintendent attributed the prevalence of the disease to the general bad health of the district during the year, specially as regards dysentery and malaria, and the consequent poor health and physique of newly admitted prisoners. The necessary precautionary measures taken to check the spread of the disease were prophylactic inoculation, anti-fly measures, chlorination of drinking water, strict attention to sanitation, and the issue of extra diet and clothing to old and weakly prisoners. The central jails at Gaya, Bhagalpur and Hazaribagh and the district jail at Motihari were responsible for 2 deaths each.

The examination of prisoners for hookworm infection was continued throughout the year. Thirteen thousand, eight hundred and twelve cases were examined of which 6,995 were found positive, giving a percentage of 50·64 against 51·17 in 1927.

Ankylostomiasis.

All convicts suffering from leprosy are transferred to the district jail at Muzaffarpur for isolation and treatment. The daily average number of lepers during the year was 28·20 against 28·97 in 1927.

Leprosy.

The number of cases fell from 533 in 1927 to 519 in the year under report. There was no death from this disease against 3 in the previous year.

Malaria.

There was an appreciable decrease in the number of cases in the Buxar central jail which fell from 206 in 1926 to 125 in 1927 and 94 in the year under report.

Prophylactic treatment with cinchona febrifuge was carried out in most of the jails. The results appear to justify the use of prophylactic dosage with cinchona.

The total number of admissions to hospital was the same as in the previous year, viz., 43, but the number of deaths from this disease increased from 10 to 14 in the year under report. The central jail at Buxar recorded the largest number of cases and deaths from this disease, the figures being 8 and 3, respectively, against 4 and 1, in the previous year. The central jails at Gaya and Bhagalpur and the district jails at Cuttack and Darbhanga were responsible for 2 deaths each.

Pulmonary tuberculosis.

The number of cases was 7 against 4 in 1927. There was no death from these diseases against 1 in the previous year.

Anæmia and debility.

Four hundred and sixty cases occurred with 5 deaths against 290 cases and 2 deaths in the previous year. The disease broke out in an epidemic form in the central jail at Bhagalpur which was responsible for 257 cases and 2 deaths. The remaining deaths occurred in the central jail at Buxar (2) and in the juvenile jail at Monghyr (1).

Influenza.

There was one case of filarial fever against 2 cases in 1927. The percentage of filarial infection among the prisoners of the Puri jail was 22 against 23 in the year before.

Filariasis.

The number of admissions to hospital was almost the same as in the previous year, viz., 44 against 39 in 1927. The number of deaths from this cause was 8 against 6 in the year before.

Pneumonia.

Other respiratory diseases.

The incidence of this disease was almost the same as in the previous year. The number of admissions to hospital being 247 against 227 in 1927 and the number of deaths was the same as in the previous year, viz., 2.

Diarrhoea.

The total number of cases from these causes were 150 against 183 in the preceding year. There was one death.

Abscesses, boils, etc.

37. The total accommodation available on the 31st December 1928 in the jails and subsidiary jails of this Province was 11,073 against 11,036 or an increase of 37 as compared with the previous year. The accommodation at Buxar and

Accommodation.

Muzaffarpur increased by 34 and 5, respectively, due to the construction of a tubercular ward and to the readjustment of accommodation of one of the double storied buildings in the former jail and to the construction of a new hospital ward and an observation cell for females in the latter. The accommodation at the Sambalpur jail was reduced by 2 owing to certain alterations in the female ward.

38. Of the 15,793 convicts released during the year from central and district jails, 56·89 per cent. gained weight, 17·16 per cent. lost weight and 25·95 per cent. neither gained nor lost weight, the figures in the previous year being 57·17, 16·09 and 26·74, respectively.

Statement B—Prisoners' weighment.

SUBSIDIARY JAILS.

39. The number of subsidiary jails remained the same as in the previous year, viz., 50.

(a) Number of subsidiary jails.

There were 145 convicts in confinement at the commencement of the year, 8,891 were admitted direct from the local courts during the year and 127 remained when the year closed. The daily average population was 240·68 viz., 235·14 males and 5·54 females.

(b) Convicts.

The average period of detention in subsidiary jails of prisoners sentenced to terms of imprisonment exceeding 14 days was 6·23 days against 6·14 days in 1927.

The number of this class of prisoners confined in subsidiary jails at the beginning of the year was 699, the number received during the year was 11,481, making a total of 12,180 against 11,588 in the previous year. The number which remained at the close of the year was almost the same as in the previous year, being 702 against 699 in 1927. The daily average population of undertrials in subsidiary jails was 774·73 against 688·78 in the year before.

(c) Under trials.

The average period of detention of undertrials was 22·69 days against 15·95 days in 1927.

The number of prisoners of this class confined in the subsidiary jails at the commencement of the year was 5, the number received during the year was 82, making a total of 87. Seventy-nine were discharged during the year, leaving 8 in custody when the year closed. The daily average number of this class of prisoner was 6·34 against 5·34 in 1927.

(d) Civil prisoners.

The total cost of maintenance was Rs. 2,24,538 against Rs. 2,14,271 in the previous year. The cost per head, however, decreased from Rs. 225-12-1 to Rs. 219-12-1 in the year under report. The increase in the cost of maintenance was due mainly to increase in the population.

(e) Expenditure.

The total cash earnings rose from Rs. 2,123 to Rs. 2,234 in the year under report.

(f) Manufacture.

The total amount spent on buildings during the year was Rs. 54,663 against Rs. 70,117 in 1927. Of this amount, Rs. 54,428 was spent by the Public Works Department and Rs. 235 by the Jail Department.

(g) Buildings.

There has been no marked improvement in the discipline of sub-jails. The proposal regarding extension of the literate warder scheme for doing clerical work is still under the consideration of Government.

(h) Discipline.

Commissioners of Divisions made 15 inspections of subsidiary jails. District Magistrates 272, Civil Surgeons 44, Inspector-General of Civil Hospitals 5, District and Sessions Judge 1, and non-official visitors 371.

(i) Inspections.

MISCELLANEOUS.

40. Lt.-Col. G. W. Maconachie, M.B., I.M.S., made 22 inspections of central and district jails and 21 of subsidiary jails. The central jails at Buxar, Gaya, Bhagalpur and Hazaribagh and the juvenile jail at Monghyr were inspected twice and the rest of the jails were inspected once.

Among official visitors, the Commissioners of Divisions visited the central jail at Hazaribagh and the district jails at Chapra, Motihari, Muzaffarpur, Purnea, Dumka, Cuttack and Purulia. Judicial Officers paid seven visits and Magistrates 506. The Inspector-General of Civil Hospitals visited the central jail at Gaya and the district jails at Chapra, Motihari, Purnea, Cuttack, Puri, Ranchi and Purulia. The Inspectors of Schools in the Patna, Tirhut and Bhagalpur Divisions paid 1, 5 and 2 visits to the central jail at Gaya, district jail at Muzaffarpur and juvenile jail at Monghyr, respectively. The board of visitors paid 4 visits to each of the central jails at Buxar and Bhagalpur, to the district jails at Bankipur, Chapra, Motihari, Muzaffarpur, Purnea, Puri, Sambalpur and Ranchi and 3 visits to the central jail at Hazaribagh. The Assistant Director of Public Health visited the district jail at Muzaffarpur 4 times and the jail at Ranchi twice. Visits paid by non-official visitors to jails aggregated 261 against 281 in 1927.

His Excellency the Governor visited the central jail at Gaya and the district jails at Bankipur, Chapra, Motihari, Muzaffarpur, Darbhanga, Cuttack and Purulia.

The Hon'ble the Chief Justice of the Patna High Court paid visits to the jails at Motihari and Muzaffarpur.

41. The scales of gratuity for convict night-watchmen and convict overseers which were raised from Re. 0-1-6 and Re. 0-4-0 a month to Re. 0-4-0 and Re. 0-5-0, respectively, as an experimental measure, in 1926, have been made permanent during the year under report.

A new Jail Manual for Bihar and Orissa has been published and brought into use with effect from 1st January 1928.

42. The whole-time Superintendents of central jails have all done good work. Of the Civil Surgeons incharge of the district jails I desire to bring the following to the notice of Government for the efficient management of the jails under their charge:—

Lt.-Col. A. S. M. Peebles, I.M.S.	...	...	Muzaffarpur.
Lt.-Col. P. S. Mills, I.M.S.	...	...	Ranchi.
Major C. G. Howlett, I.M.S.	...	...	Cuttack.
Lt.-Col. R. H. Lee, I.M.S.	...	...	Hazaribagh.
Captain J. M. Pereira	...	...	Dumka.

43. Babu K. D. Pal, Bhagalpur, Babu U. N. Roy Choudhury, Gaya, Rai Sahib Bhag Singh, Buxar, Babu Basudeo Pandey, Monghyr, Babu Narain Prasad, Hazaribagh, and Maulavi Muhammad Ayooob, Sambalpur, have all done good work and are selected for mention. It is a matter of gratification to a body of loyal and hardworking officials that the title of "Rai Sahib" was awarded to Babu Bhag Singh in the New Year's Honours in recognition of his good services.

Mr. Pilling, Mill manager at Bhagalpur and Rai Sahib P. D. Varma, Deputy Superintendent at Buxar have again done good work during the year.

I have the honour to be,

SIR,

Your most obedient servant,

I. M. MACBÆ, LT.-COL., I.M.S.,

Inspector-General of Prisons,
Bihar and Orissa.

APPENDIX.

**Statistics of the jails and subsidiary Jails of Bihar and Orissa
for the year 1928.**

APPENDIX.

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PART A
JUDICIAL STATEMENTS.

GENERAL

Showing the distribution of prisoners of all classes confined

1	2	3	4	5			6			7		
				Remained at the commencement of the year 1928.			Received during the year 1928.			Total.		
				M.	F.	Total.	M.	F.	Total.	M.	F.	Total.
Divisions.	Buxar ...	Central Jail ...	Convict ...	1,033	...	1,098	1,168	...	1,168	2,270	...	2,268
			Under-trial ...	...	...	...	1	...	1	1	...	1
			Civil ...	...	...	...	...	...	...	...	...	...
	Bankipur ...	District Jail ...	Convict ...	838	11	847	978	25	1,001	1,919	36	1,848
			Under-trial ...	35	4	39	390	9	399	425	13	438
			Civil ...	...	...	...	23	...	23	23	...	23
	Patna City ...	Subsidiary Jail ...	Convict ...	...	...	...	204	3	207	204	3	207
			Under-trial ...	17	1	18	249	11	260	268	13	278
			Civil ...	...	...	...	...	...	...	...	...	...
	Dinapore ...	Ditto ...	Convict ...	1	...	1	140	2	142	141	2	148
			Under-trial ...	10	...	10	250	6	256	260	6	266
			Civil ...	...	...	...	...	...	...	...	...	...
	Barh ...	Ditto ...	Convict ...	...	...	...	227	...	227	227	...	227
			Under-trial ...	14	...	14	161	4	165	175	4	179
			Civil ...	...	...	...	...	...	...	...	...	...
	Bihar ...	Ditto ...	Convict ...	8	...	8	220	3	223	228	3	231
			Under-trial ...	23	...	23	357	3	360	380	3	383
			Civil ...	...	...	...	...	...	...	...	...	...
	Gaya ...	District and Central Jail.	Convict ...	936	7	943	1,651	23	1,674	2,587	30	2,617
			Under-trial ...	61	1	62	441	14	455	502	15	517
			Civil ...	...	...	...	14	...	14	14	...	14
	Nawadah ...	Subsidiary Jail ...	Convict ...	1	...	1	96	1	97	97	1	98
			Under-trial ...	8	...	8	182	2	184	185	2	187
			Civil ...	...	Nil	...	...	...	...	...	...	...
	Jehanabad ...	Ditto ...	Convict ...	1	...	1	120	1	121	121	1	122
			Under-trial ...	6	1	7	113	1	114	119	2	121
			Civil ...	...	...	...	1	...	1	1	...	1
	Aurangabad ...	Ditto ...	Convict ...	...	...	...	49	2	51	49	2	51
Under-trial ...			6	1	7	64	2	66	70	3	73	
Civil ...			...	...	...	...	...	...	...	...	...
Arrah ...	Ditto ...	Convict ...	16	...	16	400	9	409	416	9	425	
		Under-trial ...	17	1	18	572	14	586	589	15	604	
		Civil ...	2	...	2	22	...	22	24	...	24	
Sasaram ...	Ditto ...	Convict ...	3	...	3	172	1	173	175	1	176	
		Under-trial ...	7	...	7	210	3	213	217	3	220	
		Civil ...	...	...	...	...	...	...	...	...	...
Buxar ...	Ditto ...	Convict ...	2	...	2	133	4	137	135	4	139	
		Under-trial ...	10	...	10	177	4	181	197	4	191	
		Civil ...	...	...	...	...	...	...	...	...	...
Bhabua ...	Ditto ...	Convict ...	4	...	4	96	3	99	100	3	103	
		Under-trial ...	7	1	8	191	1	192	201	2	203	
		Civil ...	...	...	...	...	...	...	...	...	...
Tihari.	District Jail ...	Convict ...	226	15	241	632	66	698	1,078	31	1,159	
		Under-trial ...	50	2	52	516	62	578	566	64	630	
		Civil ...	3	...	3	7	...	7	10	...	10	

SUMMARY.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

8			9			10			11			Class of prisoners.	Place of confinement.	Stations.
Discharged from all causes.			Remaining at the end of the year 1928.			Daily average number of each class.			Total daily average of the whole Jail.					
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.			
1,107	...	1,107	1,159	...	1,159	1115-01	...	1115-01	1115-08	...	1115-08	Convict ...	Central Jail	Buxar.
1	...	1	...	...	...	'01	...	'01	...	...	...	Under-trial ...
1,032	38	1,063	280	3	283	308-08	7-09	315-72	855-84	8-52	864-36	Convict ...	District Jail	Bankipore.
882	12	894	43	1	44	44-82	1-43	46-25	...	...	...	Under-trial ...
22	...	22	1	...	1	2-39	...	2-39	...	...	...	Civil ...
204	3	207	1-49	'01	1-50	Convict ...	Subsidiary Jail.	Patna City.
239	12	251	27	...	27	17-55	'85	17-68	19-02	'26	19-38	Under-trial ...		
140	2	142	1	...	1	2-31	'16	2-47	...	...	...	Civil ...
242	6	248	18	...	18	16-29	'10	16-39	18-60	'28	18-86	Convict ...	Ditto	Dinapore.
...	...	...	...	...	...	...	...	...	...	...	...	Under-trial ...
226	...	226	1	...	1	2-66	...	2-66	...	...	...	Convict ...
167	4	171	8	...	8	12-23	'10	12-33	14-89	'10	14-99	Under-trial ...	Ditto	Barb.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
226	3	229	2	...	2	2-90	'03	2-93	...	...	...	Convict ...
875	2	877	5	1	6	16-98	'13	17-11	10-88	'16	20-04	Under-trial ...	Ditto	Bihar.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
1,588	21	1,609	999	9	1,008	961-27	6-84	968-11	994-70	7-36	1002-26	Convict ...	District and Central Jail.	Gaya.
479	15	494	23	...	23	82-68	'72	83-33	...	...	...	Under-trial ...
12	...	12	2	...	2	'77	...	'77	...	...	...	Civil ...
96	1	97	1	...	1	2-35	'01	2-36	...	...	...	Convict ...
181	1	182	4	1	5	5-65	'19	5-84	8-50	'20	8-70	Under-trial ...	Subsidiary Jail.	Nawadah.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
120	1	121	1	...	1	3-30	'01	3-31	...	...	...	Convict ...
114	2	116	5	...	5	8-99	'16	9-15	12-46	'17	12-63	Under-trial ...	Ditto	Jehanabad.
1	...	1	...	...	...	'17	...	'17	...	...	...	Civil ...
48	2	50	1	...	1	1-81	'03	1-83	...	...	...	Convict ...
59	3	62	11	...	11	2-93	'09	3-07	4-79	'11	4-90	Under-trial ...	Ditto	Aurangabad.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
406	9	415	10	...	10	11-01	'20	11-21	...	...	...	Convict ...
555	14	569	84	1	85	40-19	'72	40-91	53-13	'92	54-05	Under-trial ...	Ditto	Arrah.
20	...	20	4	...	4	1-93	...	1-93	...	...	...	Civil ...
173	1	174	2	...	2	3-69	'02	3-91	...	...	...	Convict ...
272	3	275	5	...	5	10-89	'12	11-01	14-78	'14	14-92	Under-trial ...	Ditto	Sasaram.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
132	4	136	3	...	3	3-66	'08	3-74	...	...	...	Convict ...
168	4	172	4	...	4	8-14	'11	8-25	11-80	'19	11-99	Under-trial ...	Ditto	Buxar.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
99	3	102	1	...	1	2-45	'15	2-60	...	...	...	Convict ...
188	2	190	18	...	18	11-42	'09	11-51	13-87	'24	14-11	Under-trial ...	Ditto	Bhabua.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...
555	71	626	223	10	233	202-55	12-70	215-25	...	...	...	Convict ...
536	63	600	30	1	31	33-34	3-36	36-70	236-22	16-06	252-28	Under-trial ...	District Jail	Chupra.
9	...	9	1	...	1	1-03	...	1-03	...	...	...	Civil ...

SUMMARY—contd.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—contd.

8			9			10			11			Class of prisoners.	Place of confinement.	Stations.
Discharged from all causes.			Remaining at the end of the year 1928.			Daily average number of each class.			Total daily average of the whole jail.					
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.			
151	6	157	...	...	...	84	05	89	...	...	...	Convict ...	Subsidiary Jail.	Siwan.
213	18	231	6	...	6	14.23	81	15.04	15.08	86	15.94	Under-trial		
2	...	2	...	...	...	01	...	01	...	...	...	Civil ...	Ditto ...	Gopalganj.
91	2	93	...	...	...	79	02	81	...	...	...	Convict ...		
188	7	195	5	...	5	5.12	38	5.50	5.91	40	6.31	Under-trial	Ditto ...	Gopalganj.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...		
907	20	927	176	6	182	180.84	4.69	185.53	...	...	...	Convict ...	District Jail.	Motihari.
394	10	404	42	...	42	27.99	1.06	29.05	212.25	5.75	218.00	Under-trial		
22	...	22	2	...	2	3.42	...	3.42	...	...	...	Civil ...	Subsidiary Jail.	Bettiah.
302	9	311	...	...	...	4.38	18	4.56	...	...	...	Convict ...		
365	5	390	13	2	15	17.90	06	18.26	22.32	54	22.86	Under-trial	Subsidiary Jail.	Bettiah.
1	...	1	...	...	...	04	...	04	...	...	...	Civil ...		
858	21	879	229	13	242	205.70	7.74	213.44	...	...	...	Convict ...	District Jail.	Masaffarpur
473	18	490	20	1	21	23.17	1.25	24.42	230.08	8.90	238.98	Under-trial		
16	...	16	1	...	1	1.78	...	1.78	...	...	...	Civil ...	Subsidiary Jail.	Hajipur.
142	4	146	1	...	1	4.51	06	4.57	...	...	...	Convict ...		
175	8	183	15	3	18	10.08	08	10.71	14.59	69	15.28	Under-trial	Ditto ...	Sitamarhi.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...		
283	8	291	2	...	2	4.22	12	5.04	...	...	...	Convict ...	Ditto ...	Sitamarhi.
290	16	306	19	...	19	18.58	1.09	19.67	23.50	1.21	24.71	Under-trial		
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...	District Jail.	Darbhanga.
804	10	814	197	4	201	166.78	1.44	168.17	...	...	...	Convict ...		
238	7	240	8	...	8	14.91	40	15.31	183.17	1.84	185.01	Under-trial	Subsidiary Jail.	Madhubani.
16	...	16	...	...	...	1.53	...	1.53	...	...	...	Civil ...		
219	3	223	7	...	7	4.99	02	5.01	...	...	...	Convict ...	Ditto ...	Samastipur.
293	4	297	8	...	8	14.62	21	14.82	19.61	23	19.84	Under-trial		
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...	Ditto ...	Monghyr.
124	1	125	1	...	1	2.41	01	2.42	...	...	...	Convict ...		
272	9	281	13	...	13	13.64	21	13.85	16.05	22	16.27	Under-trial	Ditto ...	Monghyr.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...		
852	7	859	11	1	12	19.80	22	20.02	...	...	...	Convict ...	Ditto ...	Monghyr.
655	15	670	59	1	60	53.50	74	54.24	76.23	96	77.19	Under-trial		
29	...	29	3	...	3	2.93	...	2.93	...	...	...	Civil ...	Juv n i l e Jail.	Monghyr.
396	...	396	194	...	194	190.87	...	190.87	...	...	...	Convict ...		
122	...	122	7	...	7	5.90	...	5.90	196.77	...	196.77	Under-trial	Subsidiary Jail.	Jamui.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...		
229	4	224	1	...	1	4.06	08	4.09	...	...	...	Convict ...	Ditto ..	Begusarai.
252	5	257	29	...	29	16.11	42	16.53	20.17	45	20.62	Under-trial		
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...	Ditto ..	Begusarai.
428	1	429	...	...	...	13.66	01	13.67	...	...	...	Convict ...		
539	2	541	33	...	33	15.54	09	15.63	20.20	10	20.30	Under-trial	Ditto ..	Begusarai.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...		
2,477	107	2,584	1,543	69	1,612	1518.32	83.99	1601.31	...	...	...	Convict ...	District and Central Jail.	Bhagalpur.
561	27	588	42	...	42	47.46	5.31	50.77	1567.19	86.30	1653.49	Under-trial		
15	...	15	1	...	1	1.36	...	1.36	...	...	...	Civil ...	Subsidiary Jail.	Banka.
201	2	203	1	...	1	4.38	08	4.38	...	...	...	Convict ...		
206	5	210	4	...	4	16.64	09	17.03	20.97	43	21.39	Under-trial	Subsidiary Jail.	Banka.
...	...	...	...	...	...	...	...	...	...	...	...	Civil ...		

SUMMARY—contd.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—contd.

8			9			10			11			Class of prisoners.	Place of confinement.	Stations.
Discharged from all causes.			Remaining at the end of the year 1928.			Daily average number of each class.			Total daily average of the whole Jail.					
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.			
107	...	107	...	...	...	2.64	...	2.64	11.78	.07	11.85	Convict ...	Subsidiary Jail.	Madhipura.
148	2	150	13	...	18	9.14	.07	9.21				Under-trial		
...	...	...	...	...	...	...	...	...	13.87	.50	14.37	Civil ...	Ditto ...	Supaul.
121	3	124	1	...	1	2.50	.03	2.53				Convict ...		
167	8	175	8	...	8	11.97	.47	12.44	Under-trial	248.26	1.64	249.90	District Jail	Purnea.
...	...	...	...	...	...	...	...	...	Civil ...					
661	4	665	179	2	181	168.04	.65	168.69	Convict ...	81.68	.36	82.04	Subsidiary Jail.	Kishanganj.
616	8	624	119	1	120	78.48	.99	79.47	Under-trial					
10	...	10	2	...	2	1.79	...	1.79	Civil ...	20.68	.95	21.63	Ditto ...	Araria.
199	...	199	6	...	6	5.60	...	5.60	Convict ...					
401	3	404	49	...	49	76.08	.36	76.44	Under-trial	141.52	5.16	146.68	District Jail	Naya Dumka.
...	...	...	...	...	...	...	...	...	Civil ...					
113	...	113	1	...	1	2.72	...	2.72	Convict ...	36.90	.17	37.07	Subsidiary Jail.	Deoghar.
213	8	221	32	1	33	17.96	.95	18.91	Under-trial					
...	...	...	...	...	...	...	...	...	Civil ...	34.03	.84	34.87	Ditto ...	Godda.
525	36	561	105	10	115	96.53	4.33	100.86	Convict ...					
627	10	637	12	1	13	42.99	.63	43.62	Under-trial	26.18	1.17	27.35	Ditto ...	Rajmahal.
...	...	...	...	...	...	...	...	...	Civil ...					
174	2	176	1	...	1	3.98	.01	3.99	Convict ...	200.85	11.34	212.19	District Jail	Cuttack.
291	4	295	43	1	44	32.92	.16	33.08	Under-trial					
...	...	...	...	...	...	...	...	...	Civil ...	18.86	.46	19.32	Ditto ...	Jamtara.
284	17	301	...	...	...	5.02	.32	5.34	Convict ...					
302	2	304	10	1	11	29.01	.62	29.63	Under-trial	16.30	.71	17.01	Ditto ...	Pakur.
...	...	...	...	...	...	...	...	...	Civil ...					
202	12	214	2	...	2	4.98	.17	5.15	Convict ...	200.85	11.34	212.19	District Jail	Cuttack.
286	14	300	11	1	12	21.19	1.00	22.19	Under-trial					
...	...	...	1	...	1	.01	...	.01	Civil ...	16.30	.71	17.01	Ditto ...	Pakur.
150	3	153	2	...	2	2.87	.10	2.97	Convict ...					
245	6	251	1	...	1	15.99	.36	16.35	Under-trial	8.10	.15	8.25	Subsidiary Jail.	Jhansi.
...	...	...	...	...	...	...	...	...	Civil ...					
167	7	174	2	...	2	3.38	.07	3.45	Convict ...	9.33	.12	9.45	Ditto ...	Kendrapara.
194	10	204	7	1	8	12.92	.64	13.56	Under-trial					
...	...	...	...	...	...	...	...	...	Civil ...	2.28	.06	2.34	Ditto ...	Bansgaon.
671	23	694	192	16	208	182.37	9.18	191.55	Convict ...					
263	21	284	17	2	19	18.43	2.16	20.59	Under-trial	200.85	11.34	212.19	District Jail	Cuttack.
2	...	2	...	...	...	.05	...	.05	Civil ...					
54	...	54	1	...	1	1.19	...	1.19	Convict ...	8.10	.15	8.25	Subsidiary Jail.	Jhansi.
73	6	79	1	...	1	4.91	.15	5.06	Under-trial					
...	...	...	...	...	...	...	...	...	Civil ...	9.33	.12	9.45	Ditto ...	Kendrapara.
95	2	97	1	...	1	1.75	.08	1.77	Convict ...					
83	2	85	4	...	4	4.79	.10	4.89	Under-trial	2.28	.06	2.34	Ditto ...	Bansgaon.
...	...	...	...	...	...	...	...	...	Civil ...					
21	2	23	1	...	1	.84	.02	.86	Convict ...	2.28	.06	2.34	Ditto ...	Bansgaon.
24	1	25	...	...	...	1.59	.04	1.63	Under-trial					
...	...	...	...	...	...	...	...	...	Civil ...					

SUMMARY—contd.

in the jails and subsidiary Jails of Bihar and Orissa during the year 1928—contd.

8			9			10			11			Class of prisoners.	Place of confinement.	Stations.
Discharged from all causes.			Remaining at the end of the year 1928.			Daily average number of each class.			Total daily average of the whole Jail.					
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.			
189	10	199	...	...	...	5'17	'43	5'60	29'82	'68	21'50	Convict ...	Subsidiary Jail.	Balasore.
188	6	194	3	...	3	15'68	'25	15'88				Under-trial		
1	...	1	...	...	...	'02	...	'02	11'63	'08	11'71	Civil ...	Ditto ...	Bhadrak.
110	1	111	3	...	3	4'11	'01	4'12				Convict ...		
107	3	110	4	...	4	7'52	'07	7'59	70'30	5'46	75'76	Under-trial	District Jail	Puri.
...	...	...	...	...	...	...	...	...				Civil ...		
270	19	289	50	2	52	54'18	4'25	58'43	5'66	'46	6'12	Convict ...	Subsidiary Jail.	Khurda.
168	14	202	28	...	28	15'56	1'21	16'77				Under-trial		
3	...	2	1	...	1	'56	...	'56	8'77	'82	9'09	Civil ...	Ditto ...	Angul.
91	7	98	2	...	2	1'61	'13	1'74				Convict ...		
80	8	88	4	...	4	4'05	'38	4'38	15'88	'41	16'29	Under-trial	Ditto ...	Phulbani.
...	...	...	...	...	...	...	...	...				Civil ...		
55	3	58	4	...	4	5'16	'07	5'23	110'12	6'40	116'52	Convict ...	District Jail	Sambalpur.
48	4	52	1	...	1	3'61	'25	3'86				Under-trial		
100	3	103	21	...	21	14'15	'78	14'53	22'15	'65	22'80	Convict ...	Subsidiary Jail.	Bargarh.
81	2	83	3	...	3	1'78	'03	1'76				Under-trial		
...	...	...	...	...	...	...	...	...	520'56	26'07	546'63	Convict ...	District and Central Jail	Hasaribagh.
502	41	543	124	4	128	91'28	5'63	96'91				Under-trial		
290	10	300	19	1	20	18'54	'77	19'31	18'97	'90	19'87	Civil ...	Subsidiary Jail.	Giridih.
7	...	7	1	...	1	'30	...	'30				Convict ...		
255	10	265	2	...	2	7'01	'17	7'18	5'09	'10	5'19	Under-trial	Ditto ...	Chatea.
247	10	257	14	...	14	15'14	'48	15'62				Civil ...		
...	...	...	...	...	...	...	...	...	155'82	9'58	164'90	Convict ...	District Jail	Ranchi.
706	44	640	526	16	542	503'92	28'05	589'97				Under-trial		
219	4	223	7	...	7	14'99	'02	15'01	11'69	'68	12'37	Civil ...	Subsidiary Jail.	Gamla.
5	...	5	4	...	4	1'64	...	1'64				Convict ...		
2	...	2	...	...	...	'01	...	'01	10'96	'64	11'60	State.	Ditto ...	Klundi.
226	16	242	13	...	13	4'51	'26	4'77				Under-trial		
239	12	251	16	...	16	14'44	'64	15'08	10'10	...	10'10	Convict ...	Ditto ...	Sindurg.
1	...	1	...	...	...	'02	...	'02				Under-trial		
76	3	79	3	...	3	2'46	'08	2'54	10'10	...	10'10	Civil ...	Ditto ...	Sindurg.
52	1	53	2	...	2	2'63	'02	2'65				Convict ...		
...	...	...	...	...	...	...	...	...	10'10	...	10'10	Under-trial	Ditto ...	Sindurg.
661	59	720	123	3	126	124'90	8'08	132'98				Civil ...		
327	15	342	14	1	17	26'68	1'52	28'20	10'10	...	10'10	Under-trial	Ditto ...	Sindurg.
17	...	17	...	...	...	1'74	...	1'74				Convict ...		
91	10	101	1	...	1	3'92	'24	4'16	10'10	...	10'10	Under-trial	Ditto ...	Sindurg.
91	8	99	26	...	26	7'77	'44	8'21				Convict ...		
...	...	...	...	...	...	...	...	...	10'10	...	10'10	Under-trial	Ditto ...	Sindurg.
152	6	158	1	...	1	4'03	'06	4'09				Civil ...		
96	6	104	17	...	17	6'22	'58	7'50	10'10	...	10'10	Under-trial	Ditto ...	Sindurg.
1	...	1	...	...	...	'01	...	'01				Convict ...		
50	...	50	2	...	2	2'10	...	2'60	10'10	...	10'10	Under-trial	Ditto ...	Sindurg.
84	...	84	7	...	7	7'30	...	7'30				Civil ...		

GENERAL

Showing the distribution of prisoners of all classes confined

1	2	3	4	5			6			7				
				Remained at the commencement of the year 1928.			Received during the year 1928.			Total.				
				M.	F.	Total.	M.	F.	Total.	M.	F.	Total.		
Divisions Chota Nagpur—contd.	Daltonganj ...	Subsidiary Jail ...	Convict ...	14	...	14	246	7	253	260	7	267		
			Under-trial ...	38	...	38	262	5	267	295	5	300		
			Civil ...	2	...	2	4	...	4	6	
	Purnia ...	District Jail...	Convict ...	245	8	253	1,209	46	1,255	1,454	54	1,508		
			Under-trial ...	70	...	70	468	14	500	556	14	570		
			Civil ...	...	...	...	6	...	6	6	...	6
	Dhanbad ...	Subsidiary Jail	State ...	...	...	...	1	...	1	1	...	1
			Convict ...	5	...	5	430	23	453	435	23	458		
			Under-trial ...	45	2	47	495	19	514	540	21	561		
	Chaibassa ...	Ditto ...	Civil ...	...	...	...	2	...	2	2	...	2
			Convict ...	6	...	6	193	9	202	199	9	208		
			Under-trial ...	16	1	17	210	8	218	226	9	235		
	Jamshedpur ...	Ditto ...	Civil ...	...	...	...	6	...	6	6	...	6
			Convict ...	1	...	1	323	25	348	324	25	349		
			Under-trial ...	22	2	24	361	19	380	383	21	404		
	Letcher ...	Ditto ...	Civil ...	...	...	...	8	1	9	8	1	9
			Convict ...	10	...	10	48	2	50	58	2	60		
			Under-trial ...	5	1	6	73	1	74	78	2	80		
	Total for all Jails	Total for all Jails	Civil	
			Convict ...	6,253	198	6,451	15,612	532	16,144	21,865	730	22,595		
			Under-trial ...	522	15	537	6,197	252	6,449	6,719	267	6,986		
			Civil ...	20	...	20	157	...	157	177	...	177		
			State ...	2	...	2	1	...	1	3	...	3		
			Total ...	6,797	213	7,010	21,967	784	22,751	28,764	997	29,761		
			Total for Subsidiary Jails.	Total for Subsidiary Jails.	Convict ...	144	1	145	9,214	260	9,474	9,858	261	9,619
					Under-trial ...	674	25	699	11,166	315	11,481	11,840	340	12,180
					Civil ...	5	...	5	81	1	82	86	1	87
State	
Total ...	828	26	854	20,461	576	21,037	21,284	602	21,686					
Grand Total	Grand Total	Convict ...	6,397	199	6,596	24,826	792	25,618	31,223	991	32,214			
		Under-trial ...	1,196	40	1,236	17,363	567	17,930	18,559	607	19,166			
		Civil ...	25	...	25	238	1	239	263	1	264			
		State ...	2	...	2	1	...	1	3	...	3			
		Total ...	7,620	239	7,859	42,423	1,363	43,786	50,046	1,599	51,647			
Grand Total for 1927.	Grand Total for 1927.	Convict ...	5,570	144	5,714	24,598	947	25,545	30,168	1,091	31,259			
		Under-trial ...	1,011	25	1,036	17,366	579	17,945	18,377	604	18,981			
		Civil ...	18	...	18	219	...	219	237	...	237			
		State ...	3	...	3	2	...	2	5	...	5			
		Total ...	6,602	169	6,771	42,185	1,526	43,711	48,787	1,695	50,482			

STATEMENT No. I JUDICI

Showing the number and disposal of the convicts in the Jails a

1	2	3	4		5		6		7								8		9					
			M.	F.	M.	F.	M.	F.	Received by transfer.				To undergo sentence.				Grand Total.	Transferred to other jails.						
									A		B		To undergo sentence.					In transit for transportation to other jails.				A		B
									From Jails in the province.	From Subsidiary Jails to District Jails in the province.	From Jails outside the province.	From Jails in the province.	From Jails outside the province.	From Jails in the province.	From Jails outside the province.	From Jails in the province.		From Jails outside the province.	To undergo sentence.					
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.	M.	F.	M.							
BIHAR.																								
1	Bihar—Central	1,093	...	...	...	1,088	...	923	...	237	...	8	...	...	...	...	2,266	...	2,268	710	...
2	Bankipur	398	11	229	5	566	16	100	1	604	19	43	...	...	...	...	1,312	36	1,344	653	6
3	Gaya—District and Central.	936	7	563	13	1,408	10	318	3	745	8	28	...	...	...	...	2,857	30	2,917	840	8
4	Chhapra	226	15	3	49	592	58	123	17	837	6	36	...	...	...	...	1,078	81	1,169	321	18
5	Mothari	153	4	608	10	781	24	82	9	221	3	12	...	...	...	...	1,083	26	1,109	173	...
6	Muzaffarpur	292	5	333	10	535	15	100	3	430	17	28	...	...	...	...	1,097	8	1,121	310	7
7	Darbhanga	180	6	230	3	410	9	242	1	583	5	10	...	...	...	...	1,001	14	1,016	140	...
8	Monghyr—Juvenile	180	...	107	...	247	...	207	...	8	...	...	...	...	...	...	692	...	562	41	...
9	Bhagalpur—District and Central.	1,486	78	812	13	1,777	91	818	43	1,300	51	25	1	...	...	...	4,020	176	4,196	879	65
10	Purnea	132	...	357	5	469	5	101	...	259	1	20	...	1	...	1	840	6	846	224	...			
11	Naya Dumka	96	8	419	11	519	10	99	27	3	...	14	...	...	...	...	630	46	676	168	4
ORISSA.																								
12	Cuttack	179	8	311	17	390	25	67	1	876	18	30	...	...	...	...	865	39	902	156	5
13	Puri	93	6	161	8	227	14	22	1	61	6	8	...	...	...	...	320	21	341	55	2
14	Sambalpur	94	9	302	17	346	26	61	2	217	9	2	9	...	...	...	626	46	671	126	2
CHOTA NAGPUR.																								
15	Hazaribagh—District and Central.	525	22	372	7	797	30	223	13	394	17	2	...	...	...	...	1,322	60	1,382	136	23
16	Banchi	128	10	309	30	437	40	54	7	292	15	1	...	...	...	...	784	32	846	150	13
17	Parulia	216	8	477	12	723	21	53	1	671	32	8	...	...	...	...	1,464	54	1,508	288	8
Total for Jails		6,363	193	5,321	203	11,541	401	5,090	198	5,885	191	217	10	1	...	1	21,865	730	22,606	3,689	160			
Add for Subsidiary Jails		144	1	8,023	339	8,794	240	522	30	40	1	...	...	...	...	...	9,358	291	9,619	6,912	160
Grand Total		6,507	194	13,910	412	20,337	641	4,219	148	6,295	192	217	10	1	...	1	31,223	821	32,214	10,781	320			
Total for 1927		5,670	144	13,875	548	19,546	693	3,879	150	6,425	244	229	5	...	...	...	20,163	1,091	21,259	10,469	407

OR CONVICTS ONLY).

Subsidiary Jails of Bihar and Orissa during the year 1922.

		10				11				12				13				14				15				16				17				18											
		Released during the year.																																											
		A				B				C				D																															
		By order of Government				Under remission systems.				On account of sickness.				On other grounds.				Transported beyond Seas.				Transferred to Mental Hospital.				Escaped.				Executed.				Died.				Remaining at the end of the present year.				Daily average number.			
		A				B				C				D																															
		A				B				C				D																															
		A				B				C				D																															
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		A																																											

STATEMENT No. II (JUDICIAL)

Showing the religion, age, state of education and previous occupation of convicts

1	2	3																		4											
		Religion.																		Age											
		A						B		C		D		E		A		B		C		D		E		F					
		Christians.						Mohammedans.	Hindus and Sikhs.		Buddhists and Jains.		All other classes.*		Under sixteen.		Sixteen to eighteen.		Nineteen to twenty-one.		Twenty-two to thirty.		Thirty-one to forty.		Forty-one to sixty.		Above sixty.				
		Europeans.		Europeans.		Indians.																									
a		b		c		M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.						
BIHAR.																															
1	Buxar—Central ...																														
2	Bankpur ...	3						9		218	5					8		8		71	3	82	1	46	8	14					
3	Gaya—District and Central.							87	3	456	7			19	2	5		18		27	1	155		207	7	140	4				
4	Chapra ...	1						33	1	333	42					3	4	19	6	16	3	122	23	95	3	105	14				
5	Mothhari ...							66	1	540	9					5		14		23	1	180	7	278	3	117					
6	Manasgarh ...							40	1	281	9					8		12		27	1	93	6	101	1	71					
7	Darbhanga ...							29		301	2					3		8	1	9		88		81		60	1				
8	Monghyr—Jails ...							13		94						2		88		27											
9	Bhagalpur—District and Central.							81	3	311	10					4		5	1	7	1	152	4	120	3	91	4				
10	Purnea ...							131		191	2			85	3	1		22		8	1	110		189	3	73	3				
11	Naya Dumka ...							47		123	2			240	9	1		5		25	3	163	1	144	1	77	6				
ORISSA.																															
12	Cuttack ...							18		191	17							5	3	13	1	59	5	57	7	43	1				
13	Puri ...							2		161	8					5		2		2		64	1	43	3	44	4				
14	Sambalpur ...							11	1	238	14			12	3	2		5	1	18		99	4	73	5	64	6				
CHOTA NAGPUR.																															
15	Hazaribagh—District and Central.							21		251	7					3		9		16		22	1	83	2	73	4				
16	Ranchi ...							57	4	245	25					5	2	5		11		105	6	112	6	68	13				
17	Parlatia ...							45	1	431	12					1		16		26		151	3	161	7	96	3				
	Total for all jails ...	4				36	1	680	15	4,304	171			315	16	43	6	235	13	254	12	1,898	38	1,780	50	1,172	83				
	% for Sub- sidiary jails.					34	4	1,109	17	6,036	184			876	34	56		267	9	409	10	2,119	70	2,729	81	1,478	64				
	Grand Total ...	4				70	5	1,776	32	10,400	355			1,191	50	104	6	502	21	663	22	4,016	108	4,512	131	2,650	127				
	Total for 1927 ...	3				52	7	1,898	50	10,458	386			1,263	126	150	11	459	17	623	33	4,706	138	4,300	130	2,564	131				

*Including West Indians, &c.
N. S.—The religions included under head "All other classes" are those of the ...

(FOR CONVICTS ONLY).

admitted into the Jails and Subsidiary Jails of Bihar and Orissa during the year 1926.

Education.		Previous occupation.											Total.			Serial no.		
A B		Males.							Females.				M.	F.	Total.			
Literate.	Illiterate.	A	B	C	D	E	F	G	H	I	J	K						
		Persons employed by Government or Municipal or other local authorities.	Professional persons.	Persons in service or performing personal duties.	Persons engaged in agriculture and with animals.	Persons engaged in commerce and trade.	Persons engaged in handicrafts and manufacturing, engineering, etc., etc., etc.	Miscellaneous persons not engaged otherwise.	Married.	Unmarried.	Widows.	Prostitutes.						
		M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.		
19	...	210	5	1	4	8	132	4	...	80	5	...	...	...	230	5	234	1
23	...	400	14	...	44	145	258	24	...	54	9	...	3	1	459	13	474	3
30	...	330	43	...	5	...	307	17	...	37	33	2	9	...	386	48	409	4
18	...	590	10	...	9	11	9	361	3	...	185	6	...	4	608	10	618	5
79	...	244	10	...	1	...	190	6	...	126	3	...	6	1	323	10	333	6
5	...	235	2	...	3	4	123	1	...	97	2	...	...	...	230	2	232	7
...	...	107	...	...	...	...	79	...	...	28	...	...	...	...	107	...	107	8
7	...	385	13	...	3	20	7	108	11	...	243	3	...	10	392	18	405	9
10	...	347	5	...	1	...	28	194	6	...	123	2	...	3	357	5	362	10
...	...	416	11	...	...	13	...	339	2	...	64	6	...	5	419	11	430	11
8	...	308	17	...	6	23	13	71	13	...	70	9	2	9	311	17	328	12
21	...	398	6	...	15	16	10	33	6	...	57	2	...	6	404	6	410	13
44	...	213	17	...	13	20	7	113	4	...	90	7	...	10	220	17	237	14
19	...	263	7	...	1	...	5	210	...	...	58	2	...	5	273	7	270	15
14	...	295	30	...	2	21	...	205	11	...	48	13	...	18	309	30	339	16
29	...	438	13	...	...	...	...	390	13	...	205	9	...	4	477	13	490	17
225	...	4,281	203	...	47	159	269	3,019	122	...	68	1,575	110	4	5,285	306	5,481	...
1,149	4	7,503	285	...	58	609	424	5,371	231	...	210	1,853	119	5	8,052	339	8,691	...
1,545	4	12,395	439	...	96	699	696	8,950	333	...	273	3,433	229	9	13,940	443	14,383	...
1,468	...	12,112	548	...	105	277	798	8,379	454	...	170	3,323	303	4	13,975	516	14,523	...

Assamians, East Indians, etc.

Santals, Paharias, Umons, Gomas, Khonds, Natts, Mundas, Gondas, Raichs, etc.

STATEMENT No. III—(JUDICIAL)—(FOR CONVICTS ONLY).

Showing the Convicts admitted into the Jails and Subsidiary Jails of Bihar and Orissa during the year 1923, and those remaining on the 31st December of that year, according to the nature and length of sentences.

1	2	3	4																								5		
			Numbers according to the length of sentences.																										
			A		B		C		D		E		F		G		H		I		J		Total.						
			Not exceeding one month.		Above one month and not exceeding three months.		Above three months and not exceeding six months.		Above six months and not exceeding one year.		Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.										
A		B		A		B		A		B		A		B		A		B		Sentenced to death.									
For life.		For a term		For life.		For a term		For life.		For a term		For life.		For a term		For life.		For a term											
M. F.		M. F.		M. F.		M. F.		M. F.		M. F.		M. F.		M. F.		M. F.		M. F.		M. F.		M. F. Total.							
1	Buxar-Central	Jails.	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total of admissions...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total remaining on the 31st December 1923.	...	...	1	...	17	...	310	...	400	...	371	...	109	...	19	...	30	...	5	...	1,160	...	1,160	
			A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	15	...	33	3	51	...	79	1	33	...	13	...	4	1	...	3	...	...	...	...	...	330	5	334
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total of admissions ...	15	...	33	3	51	...	79	1	33	...	13	...	4	1	...	3	...	...	...	...	...	330	5	334			
Total remaining on the 31st December 1923	3	...	55	...	89	1	71	...	60	1	7	1	...	4	...	2	...	...	...	...	...	360	8	368			
2	Bankipur	Jails.	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total of admissions ...	15	...	33	3	51	...	79	1	33	...	13	...	4	1	...	3	...	...	...	...	...	330	5	334
			Total remaining on the 31st December 1923	3	...	55	...	89	1	71	...	60	1	7	1	...	4	...	2	...	...	...	...	...	360	8	368
			A	18	2	3	1	2	30	3	33	
			B	70	1	170	6	113	1	64	...	83	...	35	...	7	...	...	23	1	...	2	...	...	542	9	551
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total of admissions ...	88	3	181	7	115	1	64	...	82	...	38	...	7	...	...	23	1	...	3	...	...	563	12	574			
Total remaining on the 31st December 1923.	4	...	37	3	80	2	133	1	146	2	307	...	118	1	5	...	308	1	...	6	...	990	9	1,000					
3	Gaya-District and Central.	Jails.	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total of admissions ...	88	3	181	7	115	1	64	...	82	...	38	...	7	...	...	23	1	...	3	...	...	563	12	574
			Total remaining on the 31st December 1923.	4	...	37	3	80	2	133	1	146	2	307	...	118	1	5	...	308	1	...	6	...	990	9	1,000		
			A	8	1	1	3	1	10	2	13	
			B	50	1	64	13	67	14	108	7	23	3	30	2	4	...	...	17	1	...	2	...	...	366	41	396
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total of admissions...	58	2	65	13	67	14	111	8	24	3	36	2	4	...	...	17	1	...	2	...	...	380	43	400			
Total remaining on the 31st December 1923.	3	...	23	2	43	2	76	2	28	2	38	1	8	...	...	4	...	...	1	...	...	233	10	233			
4	Chapra	Jails.	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total of admissions...	58	2	65	13	67	14	111	8	24	3	36	2	4	...	...	17	1	...	2	...	...	380	43	400
			Total remaining on the 31st December 1923.	3	...	23	2	43	2	76	2	28	2	38	1	8	...	...	4	...	...	1	...	...	233	10	233
			A	5	...	3	10	17	...	17	
			B	110	1	157	3	166	2	96	2	38	...	14	1	5	...	...	13	...	...	...	...	...	591	10	601
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total of admissions ...	115	1	140	3	166	3	106	3	39	...	14	1	5	...	...	13	...	...	...	...	...	606	19	615			
Total remaining on the 31st December 1923.	38	2	47	...	44	4	39	...	5	...	9	...	2	...	2	...	...	...	...	...	...	176	6	182			
5	Motihari	Jails.	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total of admissions ...	115	1	140	3	166	3	106	3	39	...	14	1	5	...	...	13	...	...	...	...	...	606	19	615
			Total remaining on the 31st December 1923.	38	2	47	...	44	4	39	...	5	...	9	...	2	...	2	...	...	...	...	...	...	176	6	182
			A	21	1	5	...	3	38	1	39	
			B	38	2	64	3	67	1	59	2	16	1	14	1	7	...	...	22	...	...	...	...	...	294	3	297
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total of admissions ...	60	3	69	2	69	1	69	2	17	1	14	1	7	...	...	23	...	...	...	...	...	6	...	323	10	333	
Total remaining on the 31st December 1923.	8	2	27	1	60	2	65	3	36	1	21	1	6	...	...	1	...	...	...	...	...	4	...	229	13	242	
6	Mumfarpur	Jails.	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			B	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			C	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			D	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total of admissions ...	60	3	69	2	69	1	69	2	17	1	14	1	7	23	6	...	323	10	333
			Total remaining on the 31st December 1923.	8	2	27	1	60	2	65	3	36	1	21	1	6	1	4	...	229	13	242

* A—Prisoners sentenced to simple imprisonment. B— Ditto to rigorous imprisonment. C—Prisoners sentenced to rigorous imprisonment with solitary confinement. D— Ditto ditto with whiplag.

STATEMENT No. III.—(JUDICIAL)—(FOR CONVICTS ONLY)—contd.

showing the Convicts admitted into the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928, and those remaining on the 31st December of that year, according to the nature and length of sentences—contd.

1	2	3	4																				5						
			Numbers according to the length of sentences.																				Total.						
			A		B		C		D		E		F		G		H		I		J								
			Not exceeding one month.		Above one month and not exceeding three months.		Above three months and not exceeding six months.		Above six months and not exceeding one year.		Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.		Sentenced to death.								
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.					
Orissa—contd.	13	Puri ...	A	7	...	1	8	...	8		
			B	68	2	48	4	18	1	19	...	9	1	11	...	1	166	9	166	
			C
			D
	Total admissions ...	70	2	48	4	18	1	19	...	9	1	11	...	1	164	9	171			
	Total remaining on the 31st December 1928.	13	...	9	...	5	...	13	...	7	2	4	80	2	82			
	14	Sambalpur ...	A	18	1	1	...	1	20	1	21		
			B	64	7	69	6	60	1	67	1	16	2	7	...	2	5	142	10	258		
			C	
			D	
Total admissions ...	78	8	70	6	61	1	37	1	16	2	7	...	2	...	...	5	...	...	...	...	...	...	202	17	219
Total remaining on the 31st December 1928.	17	...	32	1	25	1	17	2	11	...	9	...	3	...	...	...	...	...	...	...	...	...	124	4	138
15	Hasaribagh central ...	A	3	1	4	...	4			
		B	20	2	155	4	44	1	31	...	6	...	8	1	268	7	275			
		C		
		D		
Total admissions ...	23	2	155	4	44	1	32	...	6	...	8	...	...	...	1	...	...	...	...	...	...	...	272	7	279
Total remaining on the 31st December 1928.	5	1	43	1	37	1	89	...	73	5	128	5	55	2	11	...	88	1	1	...	...	...	520	16	543	
16	Ranchi ...	A	6	1	...	1	...	1	7	2	9			
		B	41	10	113	10	57	5	23	1	22	1	22	1	8	...	4	300	28	328			
		C		
		D		
Total admissions ...	47	11	113	11	57	5	24	1	23	1	22	1	8	...	4	...	...	...	...	...	...	...	309	30	339
Total remaining on the 31st December 1928.	4	...	51	...	31	2	11	...	9	1	11	...	6	...	...	...	...	...	...	...	...	...	139	3	136
17	Parails ...	A	14	...	1	4	23	...	23			
		B	171	7	75	4	75	...	77	1	17	1	18	...	8	...	3	444	13	457			
		C		
		D		
Total admissions ...	185	7	76	4	75	...	81	1	17	...	23	...	8	...	3	...	...	...	...	...	...	...	477	13	490
Total remaining on the 31st December 1928.	27	...	53	5	82	2	44	...	24	...	19	...	8	...	3	...	...	...	...	...	...	...	230	7	246
Total for all Jails ...	A	111	8	17	2	5	2	19	1	1	...	14	...	...	...	...	...	...	...	...	...	...	167	13	180
	B	917	38	1,277	67	967	31	907	25	284	14	239	8	151	1	...	118	5	...	35	1	5,115	120	5,204					
	C			
	D	1	1	2	4	...	4			
Total admissions ...	1,029	46	1,304	80	992	33	927	26	327	14	255	8	151	1	...	118	5	...	36	1	6,269	208	6,491						
Total remaining on the 31st December 1928.	397	4	465	30	328	20	1,328	27	1,006	26	1,100	19	672	10	70	...	672	27	11	...	11	...	6,420	174	6,713				
Total for Subsidiary Jails.	A	427	21	29	2	15	...	40	...	...	...	1	...	...	...	...	...	...	...	...	...	...	611	23	634
	B	1,850	68	2,500	90	1,752	24	1,624	15	461	8	212	...	67	...	10	...	72	...	...	...	...	3,128	216	3,394
	C	1	...	1			
	D	1	1	2	...	2			
Total admissions ...	2,288	89	2,527	92	1,766	24	1,724	18	461	8	214	...	67	...	10	...	72	...	...	...	...	...	6,428	239	6,661
Total remaining on the 31st December 1928.	28	...	34	1	41	...	10	...	14	...	3	...	...	...	...	...	...	...	...	...	...	...	276	3	281

*A—Prisoners sentenced to simple imprisonment.
B—Prisoners sentenced to rigorous imprisonment.

C—Prisoners sentenced to rigorous imprisonment with solitary confinement.
D—Ditto ditto ditto with whipping.

STATEMENT No. III.—(JUDICIAL)—(FOR CONVICTS ONLY)—concl'd.

Showing the Convicts admitted into the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928, and those remaining on the 31st December of that year, according to the nature and length of sentences—concl'd.

Serial number.	Jails.	Nature of imprisonment of those admitted as explained at foot.	Numbers according to the length of sentences.																								Total.			Serial No.
			A		B		C		D		E		F		G		H		I				J							
			Not exceeding one month.		Above one month and not exceeding three months.		Above three months and not exceeding six months.		Above six months and not exceeding one year.		Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.				Sentenced to death.							
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.			
Grand Total	A	538	29	45	4	20	2	59	1	1	...	15	...	...	...	...	...	...	...	...	...	...	...	...	678	38	714	
	B	2,047	100	3,898	167	2,739	65	2,001	41	876	23	451	8	188	1	10	...	101	5	...	...	...	...	65	1	13,263	498	13,859
	C	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	8
	D	2	...	...	...	1	...	1	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	6
Total admissions ...		3,387	185	3,931	161	2,760	67	2,001	43	878	23	456	8	198	1	10	...	101	5	...	...	...	...	65	1	13,840	443	14,383
Total remaining on the 31st December 1928.		200	6	689	21	879	29	1,338	27	1,109	26	1,113	19	673	10	71	...	578	27	11	...	11	...	...	...	6,064	175	6,339
Total for 1927	A	591	15	37	9	28	10	97	...	1	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	256	28	287
	B	2,777	120	3,810	328	2,796	86	2,058	41	909	21	878	9	184	1	2	...	78	6	...	...	...	...	...	...	13,201	516	13,717
	C	...	...	...	...	...	...	1	...	8	...	3	...	1	...	...	...	...	...	...	...	...	...	...	...	13	...	13
	D	4	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	6
Total admissions ...		3,272	142	3,847	331	2,833	96	2,134	41	918	23	886	9	185	1	2	...	76	6	...	...	...	...	...	...	13,975	518	14,523
Total remaining on the 31st December 1927.		146	6	661	27	917	46	1,368	30	980	31	1,178	17	699	10	55	...	469	28	9	...	4	...	...	...	6,597	199	6,896

*A—Prisoners sentenced to simple imprisonment.
 B— Ditto to rigorous imprisonment.
 C— Ditto ditto with solitary confinement.
 D— Ditto ditto with whipping.

STATEMENT No. IV-

Showing the number of habitual Criminals admitted into the Jails and Subsidiary Jails of Bihar and

1	2	3			4											
		Number admitted during the year.			A.		B.									
					Number imprisoned for the first time in default of finding security under section 110, Criminal Procedure Code and classified as habituals.		Number imprisoned in default of finding security under section 110 of the Criminal Procedure Code, or convicted under Chapters XII, XVI and XVIII of the Indian Penal Code, with previous convictions under any of these chapters or under section 110 of the Criminal Procedure Code.									
		M.	F.	Total.	M.	F.	Once previously convicted.		Twice previously convicted.		More than twice previously convicted.					
M.	F.						M.	F.	M.	F.						
		BIHAR.														
Divisions.	Serial number.	Jails.														
		1	Buxar—Central	...	...	...	...	...	...	...	...	...	...	...	...
		2	Bankipur	...	...	...	...	...	...	...	...	...	...	...	...
		3	Gaya—District and Central	662	12	574	4	...	51	...	6	...	6	...		
		4	Chapra	366	43	409	5	...	22	...	8	...	10	...		
		5	Motihari	908	10	818	19	...	22	...	10	...	18	...		
		6	Muzaffarpur	322	10	332	...	...	18	1	10	1	21	...		
7	Darbhanga	220	2	222	...	...	22	1	2	...	4	...				
Muzaffarpur.	Serial number.	8	Monghyr—Juvenile	...	...	107	...	107	7	...	...	...	...	...
		9	Bhagalpur—District and Central	...	...	922	12	406	...	...	26	...	17	...	25	1
		10	Furness	...	...	287	6	362	22	...	22	...	18	...	15	...
		11	Naya Dumka	...	...	412	11	420	27	...	22	...	8	...	10	...
		ORISSA.														
Orissa.	Serial number.	12	Cuttack	...	...	211	17	228	15	6	6	...	...	...	2	...
		13	Puri	...	...	164	8	172	...	...	15	...	6	...	8	...
		14	Sambalpur	...	...	262	17	279	6	...	12	...	4	...	9	1
		CHOTA NAGPUR.														
Chota Nagpur.	Serial number.	15	Hasaribagh—District and Central	...	...	272	7	279	...	...	11	...	6	...	1	...
		16	Banchi	...	...	209	20	229	7	...	...	1	8	...	24	1
		17	Paralia	...	...	477	12	460	52	...	26	1	9	...	8	1
		Total for all Jails	5,222	208	5,430	100	6	262	4	115	1	168	4			
		Add Total for Subsidiary Jails	8,662	220	8,882	226	6	320	4	112	2	110	1			
		Grand Total	13,942	428	14,370	426	12	582	8	227	4	278	5			
		Total for 1927	12,972	540	13,512	461	2	271	9	225	10	221	6			

JUDICIAL—(FOR CONVICTS ONLY).

...issa, during the year 1928 who have been convicted of offences indicating habitual criminality.

C.			Ratio per cent. of column 4G to column 3.			Youthful offenders under 18 years of age (Reformatory Schools Act, VII of 1897)			Number admitted during the year.			Number who are habitual criminals and are already included in column 4.			Serial number.	Jails.
Total.						A.			B.							
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.		
BIHAR.																
15	...	15	6'55	...	6'41	5	...	5	1	Buxar—Central.
47	...	47	6'36	...	6'19	7	...	7	2	Banlpur.
45	...	45	13'29	...	11'00	1	...	3	1	...	...	...	...	3	Gaya—District and Central.
65	...	65	10'09	...	10'51	3	...	3	...	...	...	...	...	4	Chupra.
44	2	46	13'03	20'00	13'21	6	...	6	...	...	...	...	...	5	Motihari.
30	1	31	13'04	50'00	13'26	...	...	...	...	...	...	...	...	6	Muzaffarpur.
7	...	7	6'54	...	6'54	4	...	4	...	...	...	...	...	7	Darbhanga.
74	1	75	10'11	7'00	10'03	4	...	4	...	...	...	...	...	8	Monghyr—Juvenile.
87	...	87	24'28	...	21'24	...	...	...	...	...	...	...	...	9	Bhagalpur—District and Central.
68	...	68	16'23	...	13'46	...	...	...	...	...	...	...	...	10	Purnea.
23	6	29	10'20	35'29	13'71	...	...	...	...	...	...	...	...	11	Naya Dumba.
ORISSA.																
23	6	29	10'20	35'29	13'71	...	...	...	...	...	...	...	...	12	Cuttack.
31	...	31	18'00	...	16'03	3	...	3	2	...	...	...	...	13	Burl.
31	1	32	11'03	6'03	11'46	2	...	2	1	...	...	...	...	14	Sambalpur.
CHOTA NAGPUR.																
18	...	18	6'00	...	6'45	3	...	3	...	...	...	...	...	15	Hambergh—District and Central.
40	2	42	16'05	6'03	15'04	3	...	3	2	...	...	...	...	16	Banohi.
94	3	97	20'13	15'24	20'00	...	...	...	...	...	...	...	...	17	Paralia.
730	15	745	12'50	9'38	13'50	40	...	42	10	...	...	...	...	18	Total for all Jails.
738	14	802	2'12	5'06	3'03	20	...	25	1	...	...	...	...	19	Add—Total for Subordinate Jails.
1,519	29	1,548	12'00	6'44	10'76	60	...	71	11	...	...	...	...	20	Grand Total.
1,568	30	1,618	11'06	5'47	11'14	68	...	85	12	...	...	...	...	21	Total for 1927.

STATEMENT NO. V—(JUDICIAL)—(FOR CONVICTS ONLY).

Showing the Escapes and Recaptures of Convicts in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

Divisions.	Serial number.	Jails.	Escaped during the year.			Recaptured during the year.			Remained uncaptured.			Unexpired portion of sentence of those who escaped during the year.			Serial no.
			Remained uncaptured on the 31st Dec. 1928 as compared during the previous ten years.			Of those who escaped in the previous ten years.			Of those who escaped during the year.			Under one year.			
			A.	B.	C.	A.	B.	C.	A.	B.	C.	A.	B.	C.	
			From inside the Jail.	From outside the Jail.	Total.	Of those who escaped in the previous ten years.	Of those who escaped during the year.	Total.	Of previous year.	Of the year.	Total.	Under one year.	Above one year and under seven years.	Above seven years.	
Patna ...	1	Buxar—Central ...	...	...	...	...	...	...	...	...	...	...	...	...	1
	2	Bankipur ...	...	...	...	...	...	...	...	...	...	...	...	...	2
	3	Gaya—District and Central.	3	...	...	...	...	...	3	...	3	...	...	...	3
Tirhut ...	4	Chhapra ...	...	...	...	...	...	...	...	...	...	...	...	...	4
	5	Moithari ...	...	...	...	...	...	...	...	...	...	...	...	...	5
	6	Mumthapur ...	...	...	...	...	...	...	...	...	...	...	...	...	6
	7	Darbhanga ...	...	...	...	...	...	...	...	...	...	...	...	...	7
Bhagalpur.	8	Monghyr—Juvenile ...	...	...	...	...	...	...	...	...	...	...	...	...	8
	9	Bhagalpur—District and Central.	4	...	...	...	...	...	4	...	4	...	...	...	9
	10	Furka ...	...	...	1	1	...	1	1	...	...	1	...	...	10
Orissa ...	11	Naya Dumka ...	1	...	...	...	...	...	1	...	1	...	...	...	11
	12	Cuttack ...	...	...	...	...	...	...	...	...	...	...	...	...	12
	13	Puri ...	...	...	...	...	...	...	...	...	...	...	...	...	13
Chota Nagpur.	14	Sambalpur ...	3	...	...	...	...	...	3	...	3	...	...	...	14
	15	Hazaribagh—District and Central.	4	...	...	...	...	...	4	...	4	...	...	...	15
	16	Ranchi ...	...	...	...	...	...	...	...	...	...	...	...	...	16
	17	Porulia ...	2	1	1	1	1	2	1	...	1	1	...	...	17
		Total for all Jails ...	16	3	3	1	2	2	15	...	15	2	...	...
		Add for Sub-Jails ...	7	4	...	4	...	3	3	7	1	6	...	4	
		GRAND TOTAL ...	23	4	3	6	1	5	6	22	1	20	2	4	
		Total for 1927 ...	24	...	3	3	2	1	3	23	1	22	2	...	

STATEMENT VI.

STATEMENT No. VI—(JUDICIAL)—

Showing the offences committed by the convicts, and the punishments inflicted on

1	2	3	4	5											
				Offences dealt with by Superintendent.											
				Relating to work.		Relating to prohibited articles.		Relating to assaults, mutiny and escapes.		All other breaches of jail rules.		Total.			
Divisions.	Serial No.	Jails.	Daily average population.	Offences dealt with by Criminal Courts.	Dealt with by minor punishments.	Dealt with by major punishments.	Dealt with by minor punishments.	Dealt with by major punishments.	Dealt with by minor punishments.	Dealt with by major punishments.	Dealt with by minor punishments.	Dealt with by major punishments.	Dealt with by minor punishments.	Dealt with by major punishments.	
					BIHAR.										
Patna	1	Buxar—Central	1115'01		118	37	165	107	15	64	327	308	635	461	
	2	Bankipur	315'72		26	3	16	29	4	3	16	11	60	42	
	3	Gaya—District and Central	928'11		97	25	18	30		2	141	108	256	186	
Tirhut	4	Chapra	315'25		37	3	18	2	1	1	66	9	113	26	
	5	Motihari	185'83		158	28	31	20	11	12	144	43	344	103	
	6	Muzaffarpur	313'44		46	4	37	4	1	6	46	19	119	53	
Bhagalpur	7	Darbhanga	168'17		59	1	3		1		30	6	77	23	
	8	Monghyr—Juvenile	190'87		63		63		31	1	106	3	302	5	
	9	Bhagalpur—District and Central.	1601'36		227	80	140	63	23	53	350	195	810	300	
	10	Purnea	168'69	1	107	23	13	17	3	3	65	19	188	73	
	11	Naya Damka	102'86		10		1		3	1	12	4	36	11	
ORISSA.															
Orissa	12	Cuttack	101'38		281	10	15		3	3	37	3	256	20	
	13	Puri	56'43		44	5	18	2	3	3	20	3	96	13	
	14	Bambalpur	96'91		77	23	9	11	3	4	35	15	113	68	
CHOTA NAAGPUR.															
Chota Nagpur	15	Hazaribagh—District and Central.	529'97		104	16	23	13	3	3	52	26	180	97	
	16	Banchi	123'98		29	11	15	1		1	7	6	46	14	
	17	Parulla	364'70	1	316	42	34	3	13	7	155	19	519	74	
		Total for all Jails	6619'53	2	1,735	300	650	360	110	153	1,878	669	4,080	1,501	
		Add Total for Subsidiary Jails.	340'00	6	17	1	6		0		14	1	41	1	
		Grand Total	6959'53	8	1,752	310	656	360	110	153	1,900	680	4,080	1,502	
		Total for 1927	6959'53	8	1,752	310	656	360	110	153	1,900	680	4,080	1,502	

STATEMENT No. VII—(JUDICIAL)—(FOR CONVICTS ONLY).

Showing the Employment of Convicts as Prison Officers in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1927.

1	2	3	4		5		6		7		8		
			Average number of convicts.		Average number employed as Prison officers.		Ratio per cent. of column 5 to column 4.		Total number employed as Prison officers.		Number of reductions of other punishments.		
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	
BIHAR.													
Patna	1	Buzar—Central	1115'01	...	15'00	...	1'41	...	16	...	4	...	
	2	Bankipur	308'68	7'08	8'69	...	2'17	...	5	...	1	...	
	3	Gaya—District and Central	981'27	6'84	28'54	...	2'78	...	42	...	7	...	
Bihar	4	Chupra	202'55	12'70	6'65	...	3'28	...	9	...	...	...
	5	Motibari	160'84	4'99	6'78	...	3'75	...	10	...	8	...	
	6	Muzaffarpur	205'70	7'74	8'30	...	2'63	...	9	...	2	...	
	7	Barbhanga	166'78	1'44	6'60	...	3'38	...	6	...	1	...	
Bhagalpur	8	Monghyr—Juvanis	190'87	...	...	...	...	...	...	...	...	...
	9	Bhagalpur—District and Central	1515'37	82'08	71'40	1'67	4'70	2'01	61	3	18	...	
	10	Purnea	105'04	65	8'94	...	3'53	...	6	...	1	...	
Orissa	11	Naya Dumka	98'58	6'33	6'42	...	6'52	...	6	...	8	...	
	ORISSA.												
	12	Cuttack	182'37	9'18	2'48	...	1'28	...	9	...	5	...	
	13	Puri	54'18	4'25	3'20	47	5'01	1'66	4	1	...	...
14	Sambalpur	91'28	5'83	4'72	...	5'17	...	6	...	...	...
CHOTA NAGPUR.													
Chota Nagpur	15	Basarlugh—District and Central	508'92	26'05	10'28	1'00	3'83	2'84	32	1	1	...	
	16	Ranchi	124'90	8'08	4'26	...	3'41	...	9	...	2	...	
	17	Parulia	257'51	7'19	9'77	...	3'79	...	18	...	1	...	
Total for all Jails			6830'70	168'83	300'71	2'74	3'17	1'45	242	4	89	...	
Add Total for Subsidiary Jails			256'14	5'54	...	...	...	...	...	...	...	...
Grand Total			6584'84	174'37	300'71	2'74	3'08	1'41	242	4	89	...	
Total for 1927			6095'43	187'09	186'34	2'77	3'28	1'64	241	5	78	...	

STATEMENT No. VIII.—(JUDICIAL).

Showing the Scales of Diet in force in Jails and Subsidary Jails

The following is the scale of diet sanctioned for prisoners classed as Europeans :—

Articles.	1.—Diet Scale.																			
	A.—Diet.							B.—Diet.							C.—Diet.					
	(1) Labouring male convicts after one week.							(1) Labouring male convicts for the first week. (2) Labouring female convicts. (3) Non-labouring convicts, male and female, after one week. (4) Unconvicted prisoners, male and female.							Non-labouring convicts, male and female for the first week.					
	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
Bread ... Os.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	12	12	12	12	12	12
Flour ... "	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Suji ... "	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Rice ... "	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Sugar ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Snot ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mustard oil ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Butter ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Meat ... "	10	10	10	10	10	10	10	5	5	5	5	5	5	5	5	5	5	5	5	5
Dal ... "	3	3	3	3	3	3	3	2	2	2	2	2	2	2	1	1	1	1	1	1
Potatoes ... "	3	3	3	3	3	3	3	2	2	2	2	2	2	2	4	4	4	4	4	4
Onions ... "	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Vegetables ... "	5	5	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3
Tea ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Milk ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Curry-stuff ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Garlic ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Pepper ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Fat-herbs (as required). ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tamarind Or. ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Salt ... "	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Fuel { wood or coal } ... "	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24

Meal.	Days of week.	Articles.	Diet.			3.—Ingredients and instructions.	
			A.	B.	C.		
Early meal	Daily	Bread ...	8 oz.	8 oz.	<p>Meat— Beef or mutton to be weighed in the raw and Beef to be issued free from bone. Mutton to be issued with bone, for which allowance of 25 per cent. shall be made. Meat loses from 20 to 30 per cent. of its weight by boiling, and from 20 to 35 per cent. by roasting. The issue of lungs, livers and entrails is prohibited. Fish— An equal quantity of fish may be issued instead of meat not oftener than once a week at discretion of the Superintendent. An allowance of 25 per cent. shall be made for fins, scales, heads, etc. Soup stew— To make one pint—10 oz. meat, 5 oz. vegetables, 1 oz. potatoes, 1 oz. onion, 2 oz. dal, 1 salt, pepper and herbs. Potato bharta— Four oz. potatoes, 1 oz. onions, ½ oz. mustard, ½ oz. salt. Suet pudding— Five oz. flour, 1½ oz. suet and salt. Tea— To make one pint—½ oz. tea, ½ oz. sugar and ½ oz. milk. Gruel— To make 1 pint—2 oz. suji, ½ oz. salt. Curry stuff— shall be prepared according to the following recipe :— Chillies ... 6 parts. Turmeric ... 1 part. Coriander ... 6 parts. Garlic ... 6 parts. Rice— One ounce of uncooked rice is approximately equivalent to three ounces of cooked rice.</p>	
		Butter ...	2	2		
		Tea ...	1 pint	1 pint	1 pint		
Midday meal	Sunday	Bread ...	8 oz.	8 oz.	4 oz.		
		Vegetable curry ...	10	10	10		
		Rice ...	2	2	2		
		Monday	Bread ...	8 oz.	8 oz.		4 oz.
			Rice ...	3	3		3
			Dal ...	1½	1½		1½
Wednesday	Bread ...	8 oz.	8 oz.	4 oz.			
	Gruel ...	1 pint	1 pint	1 pint			
	Potato bharta ...	5 oz.	5 oz.	5 oz.			
Evening meal	Sunday	Meat, fried or baked	10 oz.	5 oz.	5 oz.		
		Onions and potatoes	5	5	5		
		Dal ...	2½	1½	1½		
		Rice ...	4	4	4		
Monday	Meat carry ...	1 pint	½ pint	½ pint			
	Vegetables & potatoes	11 oz.	11 oz.	11 oz.			
	Dal ...	2	1	1			
Friday	Bread ...	3	3	3			
	Soup stew ...	1 pint	½ pint	½ pint			
	Suet pudding ...	1½ oz.	.....	.....	
Wednesday	Bread ...	3	3	3			
	Meat, fried or baked	10 oz.	5 oz.	5 oz.			
	Vegetables & potatoes	11	11	11			

VIII—(JUDICIAL).

the Province of Bihar and Orissa during the year 1928.

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Note of any changes effected in the Diet Scales during the year 1928.

The experimental diet recommended by Major McCay was introduced in the jails on a voluntary basis.

The following changes were made temporarily for the reasons stated :—

BIHAR.

MUZAR—CENTRAL	...	The diet mentioned against the Bhagalpur central jail has also been introduced in this jail from 1st October 1926.
BANKIPUR	...	Nil.
JAYA—CENTRAL	...	The diet mentioned against the Bhagalpur central jail has also been introduced in this jail from 33rd March 1927.
ARBAH...	...	Nil.
CHAPRA	...	Nil
MOTIHARI	...	Nil.
MUZAFFARPUR	...	Nil.
DARBHANGA	...	Nil.
KONGHYR	...	Mustard oil at the rate of $\frac{1}{2}$ chittak per head, i.e., double ordinary scale, was issued throughout the year under Juvenile Jail Rule 12. Halwa, puri, sweets and fruits, etc., were occasionally issued to some of the well-behaved boys as allowed under the same rule. Meat was issued to juveniles on every Sunday throughout the year. Dal was deducted at the rate of $\frac{1}{2}$ chittak per prisoner from the midday and evening meals and added to the morning meal in the form of khichari which was issued occasionally.

BHAGALPUR—DISTRICT AND CENTRAL.

As recommended by the Director of Public Health, rice in the early morning meal was discontinued and 1 chittak of ground nuts without shell twice a week and 1 chittak of gram fried in mustard oil during the remaining 5 days of the week were issued as an experimental diet during the year.

The following modifications were made in the prescribed diet according to the recommendations of the Director of Public Health :—

Old scale.		New scale as recommended by the Director of Public Health.
Rice 12 oss.	...	Rice 12 oss.
Atta 10 oss.	...	Atta 10 oss.
Dal 6 oss.	...	Dal 5 oss.
Vegetable 8 oss.	...	Vegetable 8 oss.
Condiment salt, oil, etc., as per scale	...	Condiment salt, oil etc., as per scale.

For early morning meal.

Rice 4 oss.	...	Ground nut 2 oss. (Raw) without shell (on two days in a week).
		Gram 2 oss. fried in mustard oil (5 days in a week).

DUMKA ... Nil.

ORISSA.

CUTTACK ... Nil.

PURI ... Nil.

BAMBALPUR ... Nil.

CHOTA NAGPUR.

HAZARIBAGH—DISTRICT AND CENTRAL.

From the middle of July to end of November 1928 two chittaks boiled gram and mutter (peas) seasoned with salt and mahi (fried rice) were issued.

BANCHI ... Nil.

PURULIA ... Nil.

STATEMENT No. VIII—(JUDICIAL)—*conold.*

Showing the Scales of Diet in force in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

FOR NATIVES.

Articles of Diet.	Bengal Diet.			Bihar Diet.		
	For Bengalis and Oriyas of—			For Natives of Bihar, the United Provinces and the Punjab of—		
	Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
1	2	3	4	5	6	7
For early meal.						
Rice	2*	2*	1½	2*	2*	1½
Atta	...	...	...	or 1½	or 1½	...
Salt	½*	½*	½*	½*	½*	½*
For other meals.						
Rice	11	9	7½	6	6	...
Atta	Wheat	...	...	5	3½	...
		Maize	...	or 6	or 4½	...
		Millet	...	or 6	or 4½	...
Dal	3	3	2	3	3	...
Vegetables	3	3	3	3	3	...
Oil	½	½	½	½	½	...
Salt	½	½	½	½	½	...
Condiments	½	½	½	½	½	...
Antiscorbatics	...	...	...	...	...	...
As per Rule 1020.				As per Rule 1029.		
For whole day.						
Fuel	Firewood	8	8	8	8	...
		or 4	or 4	or 4	or 4	or 4
	Coal	...	...	...	...	...

* Sattu 1½ chitak boiled with molasses ¼ chitak, or with salt ½ chitak.

The Scales of Diet recommended by Major McCoy.

Articles of Diet.	Bihar Diet.		Bengal Diet.	
	5 days a week.	2 days a week.	5 days a week.	2 days a week.
	1	2	3	4
Rice	6	6	9	9
Atta	5	4	2	2
Dal	2½	2	2	2
Flesh or fish	...	2½	...	2

For Hospital Diet, see Rule 1163.

PENAL DIET.

For Europeans, Eurasians, Natives of the Upper Provinces and the Punjab, Chinamen, Malays and Burmese.

For Bengalis, Assamese, Oriyas and other rice-eating people.

One pound of wheaten flour daily, boiled as a porridge, and seasoned with ½ chitak of salt, to be given in two meals.

A pound of rice flour with salt, boiled up as a porridge.

STATEMENT No. IX.

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the Jails and Jails, of additions, alterations

		Daily average number of prisoners.				Establishment.				
Divisions.	Sects No.	Jails.	A	B	C	D	A	B	C	D
			Convicts.	Under-trials.	Civil.	Total.	Perma-nent.	Tempo-rary.	Total cost.	Cost per head of average strength.
BIHAR.										
Patna	1	Buxar—Central	1115'01	'01	...	1115'03	76,474	...	76,474	98 9 4
	2	Bankipur	315'73	46'25	3'30	364'96	18,381	419	18,743	44 15 2
	3	Gaya—District and Central	965'11	38'88	'77	1002'26	48,629	240	48,869	43 12 2
Wihut	4	Chapra	215'25	38'70	1'06	253'98	15,161	48	15,230	60 3 2
	5	Mothari	185'63	30'05	3'43	216'00	15,507	7	15,514	71 2 7
	6	Muzaffarpur	213'44	24'43	1'73	239'50	16,371	...	16,371	67 14 7
	7	Darbhanga	198'17	15'31	1'63	215'01	15,321	...	15,321	89 12 11
	8	Monghyr Juvenile	100'87	5'90	...	106'77	16,433	1,664	18,098	91 15 5
Bhagalpur	9	Bhagalpur—District and Central.	1001'36	60'77	1'36	1063'49	58,313	2,719	61,051	86 14 6
	10	Furtee	182'88	79'43	1'79	264'00	15,460	...	15,460	61 15 1
	11	Naya Dumka	103'88	43'83	...	146'88	9,836	...	9,836	67 0 11
ORISSA.										
Orissa	12	Cuttack	161'56	20'69	'06	212'19	20,674	...	20,674	67 6 1
	13	Puri	68'43	16'77	'86	75'76	12,699	24	12,723	161 2 2
Chota Nagpur	14	Sambalpur	96'91	19'31	'30	116'53	15,080	...	15,080	123 15 10
	15	Hazaribagh—District and Central.	530'98	15'01	1'64	546'83	39,273	47	39,425	72 1 11
	16	Ranchi	132'96	30'30	1'74	164'90	12,623	9	12,632	75 15 11
	17	Parulla	264'73	31'02	'65	296'29	15,038	...	15,0 8	60 12 0
Total for all Jails			6519'26	407'93	15'88	7082'35	4,116,118	5,169	4,30,265	89 11 6
Add for Subsidiary Jails			340'68	774'73	6'34	1081'75	60,540	1,625	1,00,965	98 3 2
Grand Total			6760'24	1272'66	22'22	8064'10	5,14,658	6,794	5,31,230	86 6 5
Total for the year 1927			6266'82	1213'14	22'88	7602'34	5,22,263	2,867	5,25,930	79 3 0

IX—(FINANCIAL).

Subsidiary Jails of Bihar and Orissa during the year 1928 (excluding the cost of building new and repairs).

5						6							Serial No.
Dietary charges.						Hospital charges.							
A.	B.	C.	D.	E.	F.	A.	B.	C.	D.	E.	F.	G.	
Rationa.	Miscellaneous dietary charges.	Garden and agricultural expenses.	Proportion of dairy expenses.	Total cost.	Cost per head of average strength excluding civil prisoners.	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital.	Medicines, hospital bedding, clothing, etc.	Proportion of dairy expenses.	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
80,749	124	146	...	81,079	54 12 5	3,080	...	2,491	885	7,008	8 4 6	386 10 8	1
22,430	462	242	...	23,134	69 14 11	246	...	810	757	1,843	5 0 11	369 9 7	2
54,678	541	259	...	55,478	85 6 8	3,858	...	1,928	1,244	7,055	7 0 7	384 1 10	3
14,580	154	51	...	14,785	59 11 6	774	...	557	674	2,005	7 14 9	606 9 0	4
11,969	333	65	...	12,367	56 8 9	620	...	708	494	1,702	5 1 3	359 11 9	5
12,167	335	3	...	12,485	58 5 9	2,346	...	933	748	3,941	10 7 2	249 1 9	6
10,556	114	54	...	10,724	56 9 8	567	...	279	679	1,621	8 3 10	385 6 8	7
11,827	16	123	...	11,966	59 4 6	1,271	...	440	227	1,938	9 12 7	360 14 3	8
91,195	2,120	326	...	93,641	66 10 10	10,708	...	2,759	2,941	15,508	9 6 0	603 10 2	9
14,225	36	77	...	14,448	66 7 5	1,330	...	743	711	2,764	11 2 2	515 8 10	10
6,173	189	29	...	6,361	67 0 0	225	...	132	112	479	8 4 3	268 8 10	11
10,830	356	140	...	11,086	59 0 3	806	...	254	867	1,707	9 0 8	428 13 0	12
8,220	29	45	...	8,308	58 5 5	366	...	163	412	971	12 13 0	420 5 6	13
6,068	188	46	...	6,247	58 12 6	253	...	572	...	825	7 2 3	285 7 5	14
32,905	809	222	...	34,026	63 8 11	3,258	...	1,155	942	5,350	9 12 7	452 11 4	15
7,694	91	57	...	7,842	49 1 6	553	...	372	679	1,614	9 12 7	459 13 3	16
16,163	166	359	...	16,727	56 9 5	757	...	533	610	1,900	5 6 7	362 14 8	17
3,56,511	6,014	2,240	...	3,67,774	66 10 11	31,955	...	14,855	11,997	68,207	8 4 4	472 13 8	18
79,952	59	118	...	80,129	78 14 7	508	...	1,875	...	2,981	2 0 0	138 10 2	19
4,69,463	6,073	2,367	...	4,77,903	59 7 7	31,961	...	16,430	11,997	82,598	7 7 8	438 10 4	20
4,32,591	4,967	2,371	...	4,39,729	58 13 10	34,580	5	17,667	12,247	64,449	8 9 5	478 4 0	21

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the Jails and Jails, of additions, alterations

1	2	7		8				
		Clothing and bedding of prisoners.		Sanitation charges.				
		A	B	A	B	C	D	E
Prisons.	Jails.	Total cost.	Cost per head of average strength excluding civil prisoners.	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extra-ordinary charges.	Total cost.	Cost per head of average strength.
Serial No.								
	BHAR.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Patna ...	1 Buxar—Central ...	10,455	9 6 0	1,446	2,022	...	3,468	8 1 9
	2 Bankipor ...	3,361	9 4 5	233	524	...	747	2 0 9
	3 Gaya—District and Central ...	15,208	13 2 11	993	2,205	...	2,008	8 15 4
Tichit ...	4 Chapra ...	2,745	10 14 3	245	10	...	255	1 6 5
	5 Motihari ...	4,496	6 14 7	217	7	...	224	1 0 5
	6 Munaffarpur ...	2,739	11 7 6	253	586	...	989	8 14 7
	7 Darbhanga ...	1,547	5 6 10	200	5	...	205	1 1 8
	8 Monghyr ...	2,148	10 14 7	317	244	...	661	3 5 8
Bhagalpur ...	9 Bhagalpur—District and Central ...	21,738	13 3 0	1,658	6,568	...	10,211	6 2 9
	10 Furnee ...	915	3 11 3	230	...	...	230	0 14 8
	11 Naya Dumka ...	621	3 9 6	127	16	...	153	1 0 8
	ORISSA.							
Orissa ...	12 Cuttack ...	2,763	19 9 4	249	126	...	464	3 4 5
	13 Puri ...	575	7 19 4	106	4	...	107	1 6 7
	14 Sambalpur ...	1,299	11 2 10	96	17	...	113	0 15 6
	CHOTA NAGPUR.							
Chota Nagpur ...	15 Hazratnagar—District and Central ...	4,861	8 14 3	1,001	4,004	...	5,005	9 2 5
	16 Ranchi ...	1,268	7 8 5	249	48	...	291	1 19 2
	17 Purulia ...	2,261	7 15 8	269	106	...	398	1 3 10
	Total for all Jails ...	74,239	10 9 3	3,142	15,586	...	26,628	8 12 3
	Add for Subsidiary Jails ...	1,823	1 13 9	1,647	1,299	...	2,940	2 14 0
	Grand Total ...	76,062	9 7 5	4,789	16,879	...	29,568	8 10 6
	Total for 1927 ...	74,238	9 14 10	2,003	10,200	...	20,613	2 11 9

* Total expenditure ... Rs. 6,864
 Defect amount chargeable to the Reformatory School with proportionate share of cost of water works ... 2,000

Rs. 4,064

I K—(FINANCIAL)—contd.

Subsidiary Jails of Bihar and Orissa during the year 1928 (excluding the cost of building new and repairs)—contd.

9				10								11	
Charges for moving prisoners.				Charges for miscellaneous services and supplies.								Travelling allow- ances.	
A	B	C	D	A	B	C	D	E	F	G	H	A	B
Trans- fer charges.	Transportation charges.	Total cost.	Cost per head of average strength.	Lighting charges.	Discip- linary charges.	Annual expenses for uni- form and equip- ment of wardens.	Money payments as rewards for re- capture and services.	Execu- tion charges.	Other miscel- laneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.
Rs.	Rs.	Rs.	Rs. s. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. s. p.	Rs.	Rs. s. p.
4,949	...	4,919	4 7 0	1,176	100	2,731	750	...	441	5,197	4 10 6	1,146	1 0 5 1
1,908	...	1,806	9 13 3	595	76	1,554	370	98	419	2,406	6 9 7	316	0 13 11 2
2,335	...	2,328	2 5 3	638	143	3,920	798	11	619	4,009	5 1 4	2,467	2 7 4 3
633	...	623	9 10 11	368	61	750	287	39	310	1,708	6 11 8	243	0 15 4 4
813	...	873	4 0 0	356	53	719	301	38	243	1,674	7 10 10	335	1 13 3 5
1,735	...	1,235	5 1 9	254	23	636	316	12	123	1,654	6 7 2	243	1 0 3 6
790	...	788	4 5 8	242	36	538	94	...	117	1,023	5 2 0	44	0 3 9 7
1,513	...	1,511	7 10 20	271	7	976	989	...	330	2,543	12 14 9	339	1 10 9 8
4,618	...	4,618	2 13 3	1,306	194	4,440	1,137	54	695	7,766	4 11 1	1,210	0 12 7 9
1,423	...	1,423	5 11 8	394	16	951	390	...	304	1,755	7 0 4	130	0 8 3 10
890	...	880	5 10 6	159	8	515	79	...	130	801	6 1 2	367	2 6 11 11
2,109	...	2,109	10 0 4	368	47	1,451	00	26	368	3,306	10 12 11	667	4 6 1 12
723	...	722	9 8 5	183	23	499	103	11	171	659	13 10 5	533	7 0 11 13
1,324	...	1,324	11 5 9	195	23	663	92	...	368	1,556	13 7 0	617	7 15 3 14
1,454	...	2,454	4 7 7	1,036	170	2,901	348	...	697	5,139	9 5 2	625	1 11 0 15
995	...	995	6 0 4	253	53	691	85	...	190	1,244	7 8 8	527	3 3 1 16
2,540	...	2,540	8 9 1	203	63	684	270	...	434	1,640	5 6 11	379	1 4 3 17
31,074	...	31,074	4 4 4	7,369	1,094	24,690	6,256	278	5,658	46,460	6 7 4	11,014	1 9 0
10,434	...	10,434	10 4 2	2,946	9	6,466	19	...	1,759	10,699	10 7 6	1,749	1 11 4
41,568	...	41,568	5 2 6	10,333	1,103	31,235	6,275	376	6,817	66,159	6 15 6	19,760	1 9 4
41,804	...	41,804	5 9 3	11,733	1,090	36,201	5,576	110	6,078	63,414	8 7 3	18,374	1 12 6

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the Jails and Jails, of additions, alterations

1	2	13									
		Contingencies.									
		A	B	C	D	E	F	G	H	I	
Divisions.	Jails.	Rents, rates and taxes.	Service postage stamps.	Telegrams and telephone charges.	Current office expenses, including country stationery.	Office furniture.	Charges for registers and stationery (Stationery Department charges).	Pay of menials.	Total cost.	Cost per head of average strength.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a p.	
Patna	BIHAR,										
	1	Buxar—Central ...	8,120	380	225	205	...	1,050	238	5,210 4 10 10	
	2	Bankipur ...	568	289	225	33	11	769	...	1,695 5 3 2	
Tirhut	3	Gaya—District and Central ...	...	340	390	106	263	1,367	166	2,613 2 9 8
	4	Chapra ...	659	238	...	22	...	441	...	1,844 5 5 0	
	5	Mothari ...	704	200	...	21	18	828	...	1,687 7 3 9	
	6	Muzaffarpur ...	485	217	225	99	...	567	...	1,568 6 10 4	
Bhagalpur.	7	Darbhanga ...	621	128	...	22	9	844	...	1,124 6 1 2	
	8	Monghyr ...	607	343	...	18	78	273	...	1,215 6 2 9	
	9	Bhagalpur—District and Central.	1,516	603	200	175	124	1,008	306	4,829 2 14 8	
Orissa...	10	Furnea... ..	628	165	...	21	14	678	...	1,706 6 19 2	
	11	Naya Dumka ...	443	64	...	21	...	368	...	898 6 1 4	
Orissa...	ORISSA.										
	12	Cuttack ...	1,387	190	...	35	27	635	120	2,364 11 4 8	
	13	Puri ...	366	129	...	29	...	318	...	627 10 14 7	
Chota Nagpur.	14	Sambalpur ...	...	163	...	2	...	374	...	639 4 10 0
	CHOTA NAGPUR.										
	15	Hamirbagh—District and Central.	98	236	143	95	...	627	731	2,227 4 1 2	
	16	Ranchi ...	203	106	175	18	1	318	30	647 5 3 2	
	17	Pornala ...	1,025	236	...	64	...	398	...	1,613 5 1 8	
		Total for all Jails ...	12,414	3,699	1,668	994	631	11,851	1,679	32,341 4 9 6	
		Add for Subsidiary Jails ...	5,529	840	1	160	135	3,760	1,074	12,419 12 2 2	
		Grand Total ...	17,943	4,739	1,669	1,154	666	15,611	2,753	44,760 5 2 10	
		Total for 1927 ...	17,624	4,623	1,636	1,155	419	13,950	2,122	42,978 5 11 8	

IX—(FINANCIAL)—conold.

Subsidiary Jails of Bihar and Orissa during the year 1928 (excluding the cost of building new and repairs)—conold.

13													14		
Extraordinary charges for live-stock and tools and plants likely to last for three years and upwards.													Grand total of expenditure.	Total cost per head of average strength.	Serial no.
A	B	C	D	E	F	G	H	I	J	K	L				
Conservancy and water-supply dead stock.	Distry dead stock.	Hospital dead stock.	Garden and agricultural dead stock.	Lighting dead stock.	Disciplinary dead stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep which goes under Misc. F.).	Other miscellaneous dead stock.	Total cost.	Cost per head of average strength.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.		
128	573	78	...	51	44	26	...	...	...	898	0 13 10	1,76,898	167 11 10	1
86	94	...	16	15	13	178	...	...	...	401	1 1 7	52,281	143 6 5	2
287	451	25	75	40	249	...	...	...	13	1,089	1 1 4	1,37,176	136 13 10	3
55	72	3	...	15	17	...	...	...	59	251	0 16 10	39,009	156 15 0	4
155	105	3	7	14	3	9	...	...	...	298	1 5 6	35,845	164 8 9	5
69	103	11	...	19	54	139	...	...	...	395	1 10 4	41,344	172 8 5	6
78	47	...	...	10	...	...	...	...	...	135	0 11 3	32,474	175 8 5	7
81	159	...	3	...	69	...	...	...	...	343	1 11 9	40,449	205 8 2	8
334	725	38	16	53	85	...	...	...	17	1,240	0 11 11	2,81,095	184 1 2	9
69	125	...	18	...	24	...	398	...	337	909	3 10 3	39,779	159 3 2	10	
78	109	...	7	11	...	110	...	...	13	339	2 3 10	32,960	166 7 8	11
177	96	16	...	1	19	...	...	...	...	307	1 7 1	44,796	211 1 3	12
106	94	9	...	...	28	27	...	...	...	294	3 11 11	22,703	209 10 8	13
54	164	3	10	20	32	...	...	...	...	287	2 7 6	38,147	241 9 0	14
217	153	...	144	...	73	...	...	230	63	680	1 9 9	1,00,293	183 8 8	15
179	28	...	...	20	54	108	...	...	10	390	3 6 1	27,519	106 3 11	16
...	50	...	38	...	21	117	35	...	4	260	0 14 0	49,733	146 3 11	17	
2,105	3,188	184	328	298	747	718	371	220	568	2,700	1 3 9	11,05,618	187 2 0		
218	719	13	3	106	190	...	...	...	4	1,252	1 3 7	2,24,538	210 13 1	
2,323	3,907	197	330	374	937	718	371	230	670	9,983	1 2 9	12,30,154	185 1 1		
1,706	2,250	709	183	498	933	1,127	610	175	699	6,000	1 3 4	12,95,098	172 12 17		
										Inspector-General of Prisons, Bihar and Orissa.	Establishment.	Traveling allowance.	Contingencies.	Total.	
										Es.	Es.	Rs.	Rs.	Rs.	
										31,603	30,815	2,009	3,997	60,244	
										31,619	31,493	2,008	4,159	60,307	

Office of the Inspector-General of Prisons, Bihar and Orissa { 1928
1927

Showing the Expenditure in guarding and maintaining the prisoners in the Jails and Sub-Jails of alterations and repairs), compared with the expenditure on the

1	2	3	4				5			
			Cost of establishment per head of average strength.				Cost of dieting charges per head of average strength.			
Division.	Serial no.	Jails.	1925.	1926.	1927.	1928.	1925.	1926.	1927.	1928.
		BIHAR.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Patna	1	Buxar—Central	68 10	72 3	74 7	68 9	47 1	50 4	53 6	54 12
	2	Bankipur	71 2	57 9	48 9	45 15	46 12	51 10	54 7	63 14
	3	Gaya—District and Central	51 10	49 14	52 10	43 12	51 5	55 1	53 2	55 6
Tirhut	4	Chapra	81 5	64 4	57 2	60 3	53 1	55 1	58 3	58 11
	5	Motihari	91 10	95 1	88 9	71 2	44 8	52 1	52 6	56 3
	6	Muzaffarpur	66 0	65 13	65 3	67 14	48 6	49 12	55 14	52 5
	7	Darbhanga	84 12	115 8	71 5	82 12	49 3	53 12	55 6	58 9
Bhagalpur	8	Monghyr	119 12	108 2	105 15	91 15	50 10	59 8	65 9	59 4
	9	Bhagalpur—District and Central	41 13	46 5	37 15	36 14	53 5	52 15	52 10	56 10
	10	Furnea	...	98 3	98 7	61 15	...	71 4	54 13	58 7
	11	Naya Dumka	100 5	68 13	64 13	67 0	42 1	47 3	53 4	57 0
		ORISSA.								
Orissa	12	Cuttack	90 6	103 5	93 7	97 6	50 15	51 3	51 10	52 0
	13	Puri	138 11	160 7	134 14	131 2	51 13	53 4	56 14	53 3
	14	Sambalpur	176 0	123 4	132 3	128 15	51 0	50 4	53 1	53 12
		CHOTA NAGPUR.								
Chota Nagpur	15	Hazaribagh—District and Central	103 9	115 2	104 1	72 1	65 14	62 10	77 7	62 6
	16	Ranohi	102 2	88 5	72 15	75 15	49 10	51 10	53 5	48 1
	17	Parulia	60 8	70 7	57 12	50 12	48 3	54 5	56 7	56 9
		Total for all Jails	69 7	71 5	65 6	59 11	51 3	53 13	55 11	56 10
		Add for Subsidiary Jails	119 3	119 14	102 12	98 3	74 1	73 7	79 10	78 14
		Grand Total	75 15	78 15	70 2	64 6	54 3	56 15	58 12	59 7

X—(FINANCIAL).

Bihar and Orissa during the year 1928 (excluding the cost of building new Jails, of additions, same account in each of the three preceding years.

6				7				8				Serial no.
Cost of hospital charges per head of average strength.				Cost of clothing and bedding of prisoners per head of average strength.				Cost of sanitation charges per head of average strength.				
1925.	1926.	1927.	1928.	1925.	1926.	1927.	1928.	1925.	1926.	1927.	1928.	
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
10 7	8 15	6 0	6 4	10 2	10 13	11 3	9 6	8 15	4 3	3 2	3 1	1
9 1	8 12	7 6	5 0	12 1	9 13	10 10	9 4	3 6	8 4	3 3	2 0	2
7 6	8 0	7 10	7 0	10 1	14 11	12 9	13 2	3 5	2 12	1 13	2 15	3
10 5	7 1	10 2	7 14	13 15	11 5	10 6	10 14	2 10	2 2	3 0	1 6	4
9 2	9 9	9 8	8 1	8 13	7 1	17 6	6 14	1 14	2 3	1 3	1 0	5
16 10	16 7	20 1	16 7	10 6	8 13	11 9	11 7	1 13	2 1	4 5	3 14	6
9 15	11 6	3 9	8 3	12 5	16 14	7 1	8 6	1 15	2 9	1 5	1 1	7
12 3	7 3	5 14	9 13	19 3	7 5	13 3	10 14	5 5	4 11	5 0	3 5	8
9 4	10 11	11 10	9 6	12 1	11 3	10 1	13 2	6 8	8 6	2 2	6 3	9
...	6 10	20 1	11 2	...	43 6	7 1	3 11	...	1 1	1 2	0 14	10
10 6	6 10	6 1	3 4	8 9	7 7	8 6	5 9	1 1	1 2	1 0	1 0	11
8 15	11 15	10 8	8 0	7 4	12 2	12 14	13 0	2 0	1 9	2 3	2 4	12
14 7	11 5	14 1	12 13	6 8	14 4	10 7	7 10	2 3	2 4	3 3	1 6	13
11 1	7 7	5 12	7 1	6 9	12 7	9 7	11 2	2 15	1 14	1 3	0 15	14
14 1	9 10	12 15	9 12	11 6	8 14	13 4	8 14	8 12	11 8	6 13	9 2	15
7 10	6 12	6 9	9 12	8 13	13 15	6 10	7 8	1 9	1 6	1 5	1 12	16
6 2	13 3	6 10	6 6	7 4	17 8	14 10	7 15	0 11	0 15	1 3	1 3	17
9 15	9 9	9 9	3 4	10 11	12 7	11 4	10 9	4 4	4 14	2 12	3 12	
2 0	1 4	1 9	2 0	0 7	0 11	0 9	1 12	2 10	4 9	2 5	2 14	
8 14	8 9	8 9	7 7	9 5	9 5	9 14	9 7	4 1	4 14	2 11	3 10	

STATEMENT No.

Showing the Expenditure in guarding and maintaining the prisoners in the Jails and Subsidiary Jails of alterations and repairs) compared with the expenditure on the

1	2	3	9				10						
			Divisions.	Serial no.	Jails.	Cost of charges for moving prisoners per head of average strength.				Cost of miscellaneous services and supplies per head of average strength.			
						1925	1926	1927	1928	1925	1926	1927	1928
			Es. a.	Rs. a.	Es. a.	Rs. a.	Es. a.	Rs. a.	Es. a.	Rs. a.	Es. a.	Rs. a.	
		BIHAR.											
Patna	1	Bazar—Central	4 1	4 0	4 7	4 7	8 10	6 5	7 9	4 10			
	2	Bankipur	3 0	3 1	3 4	3 13	7 8	6 12	6 5	6 9			
	3	Gaya—District and Central	3 14	3 13	2 15	2 5	4 15	3 14	4 12	6 1			
Tirhut	4	Chapra	6 4	4 15	3 4	3 10	9 13	5 4	11 5	6 11			
	5	Motihari	3 11	4 7	3 10	4 0	5 6	15 0	11 5	7 10			
	6	Muzaffarpur	4 7	4 2	4 2	5 1	6 0	8 10	5 12	6 7			
	7	Darbhanga	3 10	5 0	4 15	4 5	6 5	12 11	9 5	5 8			
Bhagalpur	8	Monghyr	6 0	4 14	6 14	7 10	11 5	13 4	13 12	12 14			
	9	Bhagalpur—District and Central	3 6	3 8	3 4	2 12	4 4	6 1	4 3	4 11			
	10	Purnea	...	6 11	6 11	5 11	...	10 3	9 5	7 0			
	11	Naya Dumka	3 14	5 14	7 15	5 10	5 4	6 10	5 10	6 1			
		ORISSA.											
Orissa	12	Cuttack	5 14	7 5	8 4	10 0	15 3	11 14	15 6	10 13			
	13	Puri	7 11	12 0	11 3	9 8	6 1	13 6	21 6	12 10			
	14	Sambalpur	9 7	9 13	12 1	11 5	24 3	17 10	17 9	13 7			
		CHOTA NAGPUR.											
Chota Nagpur	15	Hazaribagh—District and Central	4 11	4 6	5 11	4 7	13 14	10 2	10 3	9 6			
	16	Ranchi	5 10	5 3	6 5	6 0	16 5	11 7	12 4	7 8			
	17	Purulia	9 9	10 12	8 14	8 9	7 6	7 10	9 6	5 8			
		Total for all Jails	4 7	4 8	4 12	4 4	7 13	7 9	7 13	6 7			
		Add for Subsidiary Jails	11 15	12 12	11 7	10 4	14 15	11 0	12 13	10 7			
		Grand Total	5 7	5 12	5 9	5 2	8 12	7 15	8 7	6 15			

X—(FINANCIAL)—concl'd.

Bihar and Orissa during the year 1928 (excluding the cost of building new Jails, of additions, same account in each of the three preceding years—concl'd.

11				12				13				14				Serial no.
Cost of travelling allowances per head of average strength.				Cost of contingencies per head of average strength.				Cost of extraordinary charges for live-stock and tools and plant per head of average strength.				Total cost per head of average strength.				
1925	1926	1927	1928	1925	1926	1927	1928	1925	1926	1927	1928	1925	1926	1927	1928	
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
0 12	1 12	1 5	1 0	5 5	4 12	4 5	4 10	1 5	1 7	0 12	0 12	160 8	164 18	166 12	157 11	1
1 7	1 9	0 14	0 13	6 15	6 1	6 1	5 8	6 2	0 12	1 14	1 1	167 5	152 8	142 11	148 6	2
1 5	0 8	0 7	2 7	1 14	1 12	2 5	2 9	2 18	1 5	0 13	1 1	138 11	141 13	139 4	136 13	3
0 13	1 8	1 10	0 15	7 15	5 10	5 13	5 5	1 11	3 12	2 2	0 15	187 12	160 12	169 14	156 15	4
1 0	3 1	1 13	1 12	9 18	7 10	9 2	7 8	2 1	1 10	2 5	1 5	177 10	197 0	181 13	164 6	5
1 6	1 9	1 1	1 0	7 2	6 13	6 9	6 10	1 10	1 11	0 6	1 10	163 15	165 8	174 12	172 8	6
2 0	1 6	2 12	0 8	9 4	11 7	6 5	6 1	1 8	4 0	0 12	0 11	180 5	233 8	161 15	175 8	7
1 0	0 10	2 3	1 10	8 11	9 1	9 4	6 2	1 7	2 6	1 10	1 11	235 12	217 2	234 8	205 8	8
0 8	0 13	0 13	0 12	2 7	2 4	2 10	2 14	1 3	0 15	0 11	6 11	138 15	143 5	139 7	134 1	9
...	1 15	2 5	0 8	...	7 12	8 2	6 13	...	8 10	4 6	3 10	...	256 0	189 7	159 2	10
0 15	2 5	2 3	2 6	7 12	5 7	5 0	6 1	4 11	0 12	1 8	2 3	186 13	152 5	156 0	156 7	11
1 6	5 9	5 3	4 8	5 10	7 11	10 12	11 4	3 9	1 6	2 1	1 7	195 10	214 4	212 8	211 1	12
2 6	3 5	4 9	7 0	8 10	9 8	16 11	10 14	1 14	8 12	1 10	5 21	250 2	265 1	307 14	299 10	13
7 12	6 11	5 7	9 15	5 8	5 6	3 7	4 10	2 11	8 12	2 6	2 7	296 15	243 6	242 9	241 9	14
4 10	1 13	2 12	1 11	2 12	4 5	4 11	4 1	5 8	5 2	1 4	1 9	233 3	232 8	241 8	133 6	15
8 15	1 11	2 8	3 8	9 2	8 12	7 5	5 2	3 1	0 9	3 4	2 6	209 0	164 11	172 6	106 3	16
1 15	2 5	2 1	1 4	6 9	9 1	6 1	5 1	2 2	1 10	1 4	9 14	150 7	128 5	164 3	144 3	17
2 1	1 10	1 11	1 9	4 13	4 11	4 13	4 9	2 4	1 10	1 4	1 9	166 6	172 6	165 1	157 2	
2 13	2 8	2 0	1 11	12 15	10 15	11 10	12 2	1 12	1 10	0 12	1 2	242 7	244 8	235 12	219 12	
1 10	1 11	1 12	1 9	5 14	5 7	5 11	5 8	2 3	2 8	1 3	1 3	176 6	181 6	172 12	165 1	

STATEMENT No.

Showing the employment of convicts in the Jails

1	2	3	4	5	6	7	8			
Divisions.	Serial no.	Jails.	Average number not sentenced to labour.	Average number under sentence of labour on working days.	Average number sick.	Average number convalescent and infirm.	Average number not employed for other reasons.	On prison		
								A	B	C
							On unremunerative labour.	Prison officers.	Prison servants.	
BIHAR.										
Patna ...	1	Buxar—Central ...	1788	1,114.74	19.56	85.49	51.27	17.02	15.89	172.79
	2	Bankipur ...	12.4	305.58	4.93	11.39	28.10	7.18	6.69	47.60
Tirhut ...	3	Gaya—District and Central ...	13.52	915.21	8.14	44.84	26.68	77.00	26.54	134.47
	4	Chapra ...	4.05	187.27	3.43	6.02	1.84	33.44	6.65	30.73
	5	Motihari ...	11.13	176.64	1.63	11.22	17.13	9.03	6.78	24.39
	6	Masaffarpur ...	4.73	208.92	10.74	11.36	46.10	13.73	5.20	36.45
Bhagalpur...	7	Darbhanga ...	2.67	165.54	2.21	16.98	9.74	10.53	5.60	21.60
	8	Monghyr—Juvenile ...	4.23	178.07	6.04	3.39	3.81	8.24	...	22.68
	9	Bhagalpur—District and Central	16.69	1,566.29	32.53	96.24	73.53	42.79	73.16	221.91
Orissa ...	10	Purneah ...	1.16	167.79	4.24	17.72	7.15	4.57	5.94	28.10
	11	Naya Dumka ...	1.47	90.73	1.11	4.08	.59	5.76	6.42	22.73
	ORISSA.									
Orissa ...	12	Cuttack ...	7.62	183.96	3.57	7.11	17.31	16.00	3.48	51.73
	13	Puri ...	.82	55.62	1.69	2.91	3.25	5.40	3.27	16.46
	14	Sambalpur ...	2.94	94.09	2.37	.92	7.76	10.07	4.72	14.75
CHOTA NAGPUR.										
Chota Nagpur.	15	Hazaribagh—District and Central.	4.65	525.36	11.79	22.79	24.96	44.60	20.28	64.03
	16	Banchi ...	6.73	128.46	3.07	9.72	15.14	3.27	4.26	21.32
	17	Purulia ...	9.59	257.18	4.35	10.49	36.64	26.37	9.77	38.30
		Total of all Jails ...	112.10	6,349.43	121.39	317.61	370.39	344.99	203.45	968.96
		Add for Subsidiary Jails ...	21.68	215.71	4.37	1.34	13.91	2.84	...	71.26
		Grand Total ...	133.78	6,565.14	125.76	318.95	384.30	347.83	203.45	1,040.22
		Total for 1927 ...	124.84	6,083.38	118.23	324.25	351.33	337.57	199.01	951.02

XI—(FINANCIAL).

and Subsidiary Jails of Bihar and Orissa for the year 1928.

8								9		10			11	
Average number employed on working days.														
duties.			On Jail buildings.				K	L	Ratio per cent. on column 4 of those employed on working days.					Serial no.
D	E	F	Additions and alterations.		New Jails.		Manufactures.	Public Works in Camps.	Number of prisoners hired out to manufacturers, agriculturists, etc. in different departments other than Public Works Department.	Prison officers.	Prison servants.	On Manufactures.		
Gardening.	Employed in preparing articles for use or consumption in Jails.	Jail repairs.	G	H	I	J								
			Under Superintendent.	Under Public Works Department.	Under Superintendent.	Under Public Works Department.								
65'48	152'77	28'65	...	...	...	...	558'02	...	...	1	15	50	1
26'84	71'32	...	...	...	...	...	101'43	...	...	2	15	33	2
58'26	177'84	30'62	...	...	...	2'51	25'90	...	...	2	14	3	3
15'46	58'40	7'91	...	...	...	...	302'41	...	...	3	16	15	4
17'11	42'76	6'97	...	...	...	...	28'39	...	...	3	18	22	5
10'69	16'52	6'80	...	...	...	...	39'62	...	...	2	17	22	6
27'35	11'63	2'12	...	0'10	...	...	46'13	...	...	3	13	34	7
26'82	...	...	...	0'06	...	...	57'74	...	...	3	13	34	7
60'30	286'79	9'37	3'05	...	...	...	101'33	...	...	...	12	57	8
14'33	26'01	2'54	...	...	...	...	696'64	...	...	4	13	43	9
13'13	14'92	'62	...	...	...	...	58'55	...	...	3	15	34	10
13'13	14'92	'62	...	...	...	...	21'17	...	...	7	25	33	11
15'82	10'98	3'77	...	...	...	...	30'19	...	...	1	28	37	12
5'54	5'41	'54	...	...	...	...	11'13	...	...	5	29	20	13
7'56	18'90	2'45	...	...	...	...	24'60	...	...	5	13	25	14
54'39	53'54	9'27	...	...	...	...	219'71	...	...	3	12	41	15
8'97	16'94	7'23	...	...	...	...	30'98	...	...	3	17	24	16
39'77	33'38	8'19	6'80	'40	...	...	42'60	...	...	3	14	16	17
468'01	993'61	130'21	9'90	0'36	...	2'51	2,417'24	...	...	3	15	238	
9'6	37'90	2'55	'53	...	...	...	66'30	...	15	...	33	30	
477'07	1031'51	132'86	10'42	0'35	...	2'51	2,438'64	...	15	3	16	33		
415'40	894'84	124'50	8'11	'86	1'01	...	2,351'61	3'48	3'01	3	16	39		

*302'41 employed in the Press—33.

STATEMENT No.

Showing the net cash earnings of convicts sentenced to

1	2	3	4	5	6	
Divisions.	Serial no.	Jails.	Average number sentenced to labour.	Average number employed on Jail manufactures.	Cash balance on manufacturing accounts in hand on 1st January 1928.	Cash drawn on manufacturing accounts during the year 1928.
BIHAR.						
Patna ...	1	Buxar—Central ...	1,114.74	558.02	Rs. a. 4,380 3	2,17,348 12
	2	Bankipur ...	305.58	101.43	..	12,499 15
	3	Gaya—District and Central ...	915.21	25.90 } 302.41 }	28 6	8,655 11
Tirhut ...	4	Chapra ...	187.27	28.39	76 13	3,498 9
	5	Motihari ...	176.64	39.62	61 8	1,724 11
	6	Muzaffarpur ...	208.92	46.13	122 8	5,132 9
	7	Darbhanga ...	165.54	57.74	21 12	2,232 8
Bhagalpur ...	8	Monghyr—Juvenile ...	178.07	101.33	79 9	4,001 0
	9	Bhagalpur—District and Central	1,596.29	696.64	2,248 10	2,75,550 14
	10	Purneah ...	167.79	58.55	...	2,254 13
	11	Naya Dumka ...	90.73	21.17	91 0	2,128 7
ORISSA.						
Orissa ...	12	Cuttack ...	183.96	50.19	...	13,914 15
	13	Puri ...	56.62	11.18	60 11	1,701 3
	14	Sambalpur ...	94.09	24.60	65 13	2,697 8
CHOTA NAGPUR.						
Chota Nagpur	15	Hazaribagh—District and Central	525.36	219.71	147 2	16,413 2
	16	Ranchi ...	126.46	30.98	53 8	3,632 1
	17	Purulia ...	267.16	42.80	348 8	7,179 8
		Total for all Jails ...	6,349.43	2,417.24	7,780 15	5,80,847 2
		Add for Subsidiary Jails ...	215.71	66.30	19 13	5,440 2
		Grand Total ...	6,565.14	2,483.54	7,800 12	5,86,287 4
		Total for 1927 ...	6,082.28	2,351.61	6,275 2	7,09,758 14

XII—(FINANCIAL).

labour in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

7	8	9	10	11	12	13	14
Total.	Paid into the Treasury on manufacturing accounts, during the year, 1928.	Cash balance in hand on manufacturing accounts on 31st December 1928.	Total.	Cash earnings (being the total of col. 10 less total of col. 7).	Average earnings per head calculated on col. 3.	Average earnings per head calculated on col. 4.	Serial no.
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
2,21,723 15	3,21,902 10	4,964 7	3,26,867 1	1,05,143 2	94 5	188 7	1
12,480 1b	17,926 15	10 0	17,936 15	5,456 0	17 13	54 0	2
8,679 1	10,087 8	30 7	10,117 15	1,498 14	1 9	55 5	3
3,570 6	5,970 14	79 2	6,050 0	2,479 10	13 4	88 6	4
1,786 3	3,538 6	32 4	3,570 10	1,784 7	19 1	44 10	5
5,255 1	10,864 13	241 0	11,095 13	5,840 12	27 15	126 15	6
2,255 4	4,233 5	108 9	4,361 5	2,105 1	12 11	86 6	7
4,080 9	3,898 11	7 8	3,908 3	(-)-174 6	(-)-0 15	(-)-1 11	8
2,77,908 8	2,25,815 9	551 4	2,26,366 13	(-)-51,441 11	(-)-82 3	(-)-73 12	9
3,254 13	5,260 2	...	5,260 2	3,005 5	17 14	50 15	10
2,219 7	3,026 5	24 6	3,050 11	831 4	9 2	39 9	11
13,914 15	10,433 3	...	10,433 3	(-)-3,481 12	(-)-13 15	(-)-69 10	12
1,761 14	2,624 3	9 15	2,634 2	872 4	15 9	79 4	13
2,753 5	3,660 12	123 5	3,790 1	1,026 12	11 7	41 1	14
16,580 4	31,634 0	374 5	31,958 5	15,398 0	29 5	70 0	15
3,685 9	5,137 1	48 7	5,185 8	1,499 15	11 14	48 6	16
7,823 0	9,985 6	122 10	10,108 0	2,280 0	8 13	53 0	17
5,88,628 1	6,76,009 11	6,683 0	6,82,692 11	94,064 9	14 13	38 15	
5,469 15	7,561 0	123 4	7,684 4	2,224 6	10 4	55 9	
5,94,088 0	6,83,570 11	6,506 4	6,90,376 15	96,288 15	14 11	36 12	
7,16,034 0	7,90,072 3	7,800 13	7,97,872 15	61,898 15	13 7	34 13	

STATEMENT No

Showing the result of employment of Convicts in the Jails and

1	2	3	4									
			Serial no.	Jails.	Average number sentenced to labour.	Debits.						
						Cash in hand at the end of 1927.	Manufactured articles at the end of 1927.	Raw materials at the end of 1927.	Amount of outstanding bills due by the Jails at the end of 1928.	Amount of outstanding bills due by the Jails at the end of 1927.	Plant and machinery at the end of 1927.	Amount drawn during the year 1928.
A	B	C	D	E	F	G						
			Rs. a.	Rs. s.	Rs. a.	Rs. a.	Rs. s.	Rs. a.	Rs.			
	BIHAR.											
Mina	1	Buxar—Central ...	1114-76	4,286 3	2,68,057 8	80,880 10	12,002 0	29,282 2	1,16,042 4	2,17,242		
	2	Bankipur ...	205-59	...	5,698 2	2,749 8	...	2,018 6	844 5	12,460		
Wardha	3	Gaya—District and Central ...	915-21	23 6	2,124 8	2,264 1	...	...	288 9	8,655 1
	4	Chhapra ...	187-27	75 12	484 2	2,321 5	...	75 8	222 9	8,402		
	5	Motibah ...	178-64	61 8	424 7	1,402 12	...	74 1	522 12	1,724		
	6	Muzaffarpur ...	208-22	122 8	2,214 12	7,280 12	...	1,427 6	2,010 0	5,122		
	7	Darbhanga ...	185-54	21 12	2,140 9	901 14	...	207 12	480 2	2,222		
Bhagalpur	8	Monghyr—Juvenile ...	178-07	79 9	447 14	471 4	19 11	222 5	1,024 8	4,001		
	9	Bhagalpur—District and Central ...	1628-22	2,218 10	2,24,249 8	1,15,854 6	28 0	17,862 2	2,72,442 12	2,75,558		
	10	Purnea ...	167-70	...	2,559 11	2,422 2	...	200 4	217 12	2,224		
Orissa	11	Naya Dumka ...	90-72	91 0	402 14	322 0	...	12 11	79 12	2,122		
	ORISSA.											
	12	Cuttack ...	182-26	...	4,822 12	4,724 15	44 2	22 0	402 10	12,914		
	13	Puri ...	55-22	60 11	92 5	1,622 12	...	22 9	422 2	1,701		
Chota Nagpur	14	Sambalpur ...	24-02	62 12	202 5	502 10	...	20 0	212 2	2,027		
	CHOTA NAGPUR.											
	15	Hazaribagh—District and Central ...	522-28	147 2	12,512 0	5,221 4	...	2,240 7	1,022 14	12,412		
	16	Ranchi ...	122-46	52 6	1,102 2	620 11	8 0	264 1	212 2	5,222		
	17	Purulia ...	227-16	212 9	1,124 12	527 1	...	100 9	627 14	7,472		
		Total for all Jails ...	6,240-42	7,722 1	5,27,959 11	2,20,621 14	12,121 14	64,558 6	2,29,112 2	5,20,242		
		Add for Subsidiary Jails ...	212-71	12 12	1,440 14	122 4	24 15	...	1,202 1	5,440		
		Grand Total ...	6,452-14	7,821 14	5,29,400 2	2,20,742 2	12,216 12	64,558 6	2,30,312 2	5,25,682		
		Total for 1927 ...	6,022-22	6,222 2	4,77,822 2	1,91,227 11	2,227 0	22,142 12	2,14,222 12	7,02,724		

XII(A) — (FINANCIAL).

Subsidiary Jails of Bihar and Orissa during the year 1928.

5										6	7	8	9
Credits.										Excess of credits or profits.	Average credits per head sentenced to labour.	Excess of debits or loss.	Serial no.
Total debits.	Cash in hand at the end of 1928.	Manufactured articles in the jail at 1928.	Raw materials at the end of 1928.	Amount of outstanding bills due to the Jails at the end of 1927.	Amount of outstanding bills due to the Jails at the end of 1928.	Plant and machinery at the end of 1928.	Amount paid into the treasury, including deposits, in 1928.	Total credits					
H	A	B	C	D	E	F	G	H					
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
7,33,640 7	4,984 7	2,15,214 6	97,980 6	1,323 5	40,113 3	1,07,005 13	3,21,002 10	7,08,398 3	59,748 13	59 9	...	1	
22,600 2	10 6	5,743 2	3,536 8	...	2,074 0	608 5	17,926 15	20,769 15	7,850 13	2 7	...	2	
15,468 1	30 7	739 9	2,614 5	...	...	411 6	10,027 8	14,073 3	607 2	0 11	...	3
6,706 5	79 2	204 9	1,663 14	...	44 14	300 4	5,970 14	5,383 9	1,469 4	7 15	...	4	
4,200 7	23 4	721 10	725 11	225 11	78 3	531 3	3,538 6	5,383 5	1,663 14	8 11	...	5	
18,504 0	241 9	2,241 0	6,320 11	...	1,004 8	1,917 13	10,664 13	21,879 13	6,075 13	14 11	...	6	
7,175 13	108 0	2,053 8	1,263 0	...	883 3	467 13	4,383 5	9,068 2	1,263 0	10 11	...	7	
6,460 3	7 8	684 6	783 13	...	100 11	1,733 14	3,858 11	7,216 15	347 13	1 15	...	8	
9,07,040 5	551 4	2,47,356 4	95,040 8	684 14	71,067 13	2,73,548 5	3,25,815 0	9,13,946 11	5,997 6	8 13	...	9	
7,669 13	...	2,304 8	574 6	...	410 0	213 15	5,900 8	8,426 15	1,768 2	10 8	...	10	
2,130 13	24 6	75 14	432 8	...	18 15	78 13	3,026 5	3,659 13	629 6	5 15	...	11	
24,057 3	...	5,018 14	10,795 11	...	43 0	714 0	10,433 3	27,003 13	3,048 9	16 0	...	12	
3,021 2	9 15	350 10	1,394 7	...	15 7	373 13	2,624 3	4,548 9	617 8	11 0	...	13	
4,209 10	129 5	679 6	1,197 5	...	22 7	283 13	8,660 13	5,971 13	1,674 5	17 13	...	14	
46,320 14	324 5	14,488 8	4,620 2	...	2,277 8	1,627 0	21,634 0	55,744 7	9,523 9	18 2	...	15	
6,109 11	48 7	1,518 8	1,582 5	...	120 13	325 7	5,137 1	8,423 9	2,322 14	18 7	...	16	
10,229 5	132 10	2,374 4	719 9	...	188 8	660 5	9,985 6	14,029 10	3,770 5	14 11	...	17	
15,22,093 3	6,683 0	5,12,566 1	2,30,079 1	2,323 14	1,19,061 11	3,01,340 15	6,75,009 11	19,37,002 5	1,04,899 3	16 8	...		
3,527 1	123 4	1,743 7	66 4	64 15	...	1,115 0	7,601 0	10,061 8	1,471 7	6 14	...		
18,41,680 8	6,806 4	5,18,709 8	2,30,145 15	2,277 13	1,19,061 11	3,08,464 15	6,89,670 11	19,48,008 13	1,08,376 10	16 8	...		
18,88,836 0	7,801 14	5,29,400 9	2,30,788 2	10,164 15	66,568 6	4,06,619 3	7,99,072 0	20,46,433 1	1,61,210 15	26 8	...		

STATEMENT No. XIII—(FINANCIAL).

Showing the net cost of prisoners in Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

Divisions.	Serial no.	Jails.	Total cost of maintenance (Col. 4 of Statement IX).	Average cost of maintenance per head (Col. 5 of Statement IX).	Total cash earnings per head of average strength.	Average cash earnings per head of average strength.	Net cost to Government (Col. 8 same Col. 9).	Average net cost per head of average strength (Col. 9 same Col. 7).
1	2	3	4	5	6	7	8	9
		BIHAR.	Rs.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Patna ...	1	Buxar—Central ...	1,75,886	157 11	1,05,143 2	94 5	70,742 14	68 6
	2	Bankipur ...	52,251	143 6	5,456 0	15 0	46,795 0	126 6
	3	Gaya—District and Central	1,37,175	136 13	1,438 14	1 7	1,35,736 2	135 6
Tirhut ...	4	Chapra ...	39,602	156 15	2,479 10	9 1	37,122 6	147 14
	5	Motibari ...	35,845	164 6	1,784 7	8 8	34,060 9	156 8
	6	Muzaffarpur...	41,844	172 2	5,840 12	24 5	35,998 4	148 3
Bhagalpur.	7	Darbhanga ...	32,474	175 8	2,106 1	11 6	30,367 15	184 2
	8	Monghyr—Juvenile ...	40,449	205 8	(—)174 6	(—)0 14	(—)40,623 6	(—)206 6
	9	Bhagalpur—District and Central	2,21,695	134 1	(—)51,441 11	(—)31 1	(—)2,73,136 11	(—)165 2
Orissa ...	10	Purneah ...	39,779	159 2	3,005 5	12 0	36,773 11	147 2
	11	Naya Dumka ...	22,950	156 7	831 4	5 10	22,118 12	160 13
		ORISSA.						
Orissa ...	12	Cuttack ...	44,796	211 1	(—)3,461 12	(—)11 11	(—)43,277 12	(—)222 12
	13	Puri ...	22,708	299 10	872 4	11 7	21,830 12	289 8
	14	Sambalpur ...	28,147	241 9	1,026 12	8 12	27,120 0	232 13
		CHOTA NAGPUR.						
Chota Nagpur.	15	Hasaribagh—District and Central.	1,00,262	183 6	15,398 0	23 2	84,864 0	155 4
	16	Ranchi ...	27,519	106 3	1,499 5	9 1	26,019 1	97 2
	17	Parulia ...	42,738	144 3	2,280 0	8 0	40,458 0	136 3
		Total for all Jails ...	11,05,616	157 2	94,064 9	13 5	10,11,551 7	143 18
		Add for Subsidiary Jails	2,24,538	219 12	3,224 6	2 2	2,22,313 10	217 10
		Grand Total ...	13,30,154	165 1	96,288 15	11 15	12,33,865 1	163 2
		Total for 1927 ...	12,95,698	172 3	81,838 15	10 14	12,13,859 1	161 5

STATEMENT No. XIV.

Showing the sickness and mortality among the prisoners of all classes in the Jails

1	2	3	4			5		6						
			M.	F.	Total.	Average daily strength.		Maximum population on any one day.		Number admitted into hospital.				
						M.	F.	Total.	M.	F.	Total.			
Chota Nagpur— Central.	16	Ranchi	Convict ...	161	10	171	124'90	8'06	133'96	564	14	60	5	65
			Under-trial ...	40	...	40	28'68	1'63	30'30	48	6	23	3	26
			Civil ...	8	...	8	1'74	...	1'74	5
	17	Purulia	Convict ...	267	10	277	267'51	7'19	264'70	297	11	126	1	127
			Under-trial ...	63	...	63	30'03	'99	31'12	48	3	20	1	21
			Civil ...	7	...	7	'55	...	'05	3
	Total for all Jails	Convict ...	7,068	363	7,431	6,330'70	189'88	6,519'58	7,333	278	3,267	56	3,323	
		Under-trial ...	647	15	662	477'91	20'03	497'93	923	78	396	14	383	
		Civil ...	87	...	87	18'88	...	18'88	50	...	5	...	5	
	Add for Subsidiary Jails.	Convict ...	1,013	144	1,157	238'14	5'54	240'08	1,021	54	165	2	167	
		Under-trial ...	741	88	829	767'59	17'14	774'73	1,799	86	599	18	607	
		Civil ...	29	...	29	8'32	'02	6'34	17	1	2	...	2	
	Grand Total	Convict ...	8,081	497	8,578	6,665'84	194'87	6,780'31	8,254	332	3,452	68	3,490	
		Under-trial ...	1,388	103	1,491	1,335'80	37'16	1,373'80	3,721	143	828	32	860	
		Civil ...	126	...	126	25'18	'02	25'20	67	1	7	...	7	
	Total of all classes	...	9,695	600	10,195	7,836'55	231'95	8,068'10	11,045	475	5,287	90	5,377	
		Convict ...	8,059	503	8,562	6,066'43	169'09	6,234'53	6,269	366	2,402	49	2,451	
		Under-trial ...	1,388	99	1,487	1,177'63	35'61	1,213'14	2,726	166	880	26	906	
	Total for 1927	Civil ...	126	...	126	25'23	...	25'23	71	...	2	...	2	
		State ...	...	...	...	2'75	...	...	...	...	...	...	...
...		9,673	602	10,175	7,863'64	204'80	7,508'34	11,070	532	5,284	75	5,359		

XIV—(VITAL)—concl'd.

and Subsidiary Jails of Bihar and Orissa during the year 1928—concl'd.

			9												10			
Daily average number of sick.			Number of deaths in and out of hospital.			Ratio per mille of average strength.												Serial no.
						A			B			C			D			
						Of admissions into hospital.			Of daily average number of sick.			Of deaths from all causes except cholera.			Of deaths from all causes both in and out of hospital.			
M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	M.	F.	Total.	
270	13	283	...	...	...	640.5	630.3	635.5	22.1	14.9	21.5	...	...	...	...	...	...	16
58	06	64	1	...	1	301.9	1,315.8	327.8	20.2	32.0	20.9	34.9	...	33.1	34.9	...	33.1	
412	11	423	3	...	3	469.3	139.1	470.7	15.0	15.3	15.9	7.8	...	7.6	7.8	...	7.6	17
56	02	58	...	...	...	636.0	1,010.1	676.9	16.6	20.2	18.6	...	...	...	...	...	...
111.34	2.41	113.75	67	1	68	336.5	266.9	354.9	17.6	12.7	17.4	10.4	5.3	10.2	10.5	5.3	10.4	Total for all Jails.
8.33	55	63	3	1	4	500.1	699.3	510.1	17.4	27.4	17.6	6.2	49.9	9.0	6.2	49.9	9.0	
21	...	21	...	...	...	285.1	...	285.1	11.1	...	11.1	...	...	...	...	...	...	Add for subsidiary jails.
2.61	03	2.94	3	...	3	701.7	301.0	698.8	13.3	5.4	13.3	12.7	...	12.4	12.7	...	12.4	
11.04	23	12.28	7	...	7	751.1	1,060.1	735.5	15.7	13.6	15.8	9.2	...	9.0	9.2	...	9.0	Grand Total.
03	...	03	...	...	...	315.4	...	315.7	4.7	...	4.7	...	...	...	...	...	...
11.25	2.44	116.69	70	1	71	370.4	298.4	388.3	17.4	12.5	17.2	10.5	5.1	10.3	10.6	5.1	10.5	
20.27	07	21.14	10	1	11	633.0	691.2	675.7	19.3	23.1	16.6	36.9	8.6	8.0	26.9	8.6	8.6	
24	...	24	...	...	...	377.9	...	377.7	9.5	...	9.5	...	...	...	...	...	...
134.76	3.31	138.07	80	2	82	417.7	398.6	416.5	17.2	14.3	17.1	10.1	8.1	10.1	10.2	8.1	10.1	Total for all classes.
110.31	2.27	112.58	66	...	66	304.0	269.7	391.2	12.1	13.4	17.9	10.8	...	10.3	10.8	...	10.5	Total for 1928.
21.65	54	22.09	11	1	12	742.3	732.1	746.8	13.3	16.2	16.2	9.3	22.1	9.8	9.3	22.1	9.8	
09	...	09	...	...	...	87.6	...	87.6	3.9	...	3.9	...	...	...	...	...	...
151.95	2.31	154.76	77	1	78	449.9	366.5	447.6	16.0	19.7	17.9	10.4	4.8	10.2	10.5	4.8	10.3	Total for classes.

STATEMENT No. XIV(a)—(VITAL).

- Showing the mortality among the Convicts including the Moribund prisoners released under rule 54B of the B. & O. Jail Manual, during the year 1928.

1	2	3	4	5	6	7				8					
						Class of Moribund Prisoners released by age.				Class of Moribund Prisoners released by length of time passed in Jail.					
						A	B	C	D	A	B	C	D	E	F
Divisions.	Serial no.	Jails.	Total number of deaths as shown in the Statement No. XIV, column 4.	Number of Moribund Prisoners released.	Number of Moribund Prisoners known to have died.	Under 15.	15 to 40.	40 to 60.	Over 60.	Under 6 months.	6 to 12 months.	1 year to 2 years.	2 to 3 years.	3 to 7 years.	Over 7 years.
BIHAR.															
Patna ...	1	Buxar—Central ...	10	...	...	...	...	...	...	...	...	...	...	...	...
	2	Bankipur ...	5	...	...	...	...	...	...	...	...	...	...	...	...
Tirhut ...	3	Gaya—District and Central ...	7	...	...	...	...	...	...	...	...	...	...	...	...
	4	Chapra ...	3	...	...	...	...	...	...	...	...	...	...	...	...
	5	Motihari ...	4	...	...	...	...	...	...	...	...	...	...	...	...
Bhagalpur...	6	Muzaffarpur ...	1	...	...	...	...	...	...	...	...	...	...	...	...
	7	Darbhanga ...	3	...	...	...	...	...	...	...	...	...	...	...	...
	8	Monghyr—Juvvenile ...	3	...	...	...	...	...	...	...	...	...	...	...	...
	9	Bhagalpur—District and Central ...	18	...	...	...	...	...	...	...	...	...	...	...	...
Orissa ...	10	Parnas ...	4	...	...	...	...	...	...	...	...	...	...	...	...
	11	Naya Dumka ...	1	...	...	...	...	...	...	...	...	...	...	...	...
ORISSA.															
Orissa ...	12	Cuttack ...	3	...	...	...	...	...	...	...	...	...	...	...	...
	13	Puri ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	14	Sambalpur ...	1	...	...	...	...	...	...	...	...	...	...	...	...
CHOTA NAGPUR.															
Chota Nagpur	15	Hazaribagh—District and Central ...	4	...	...	...	...	...	...	...	...	...	...	...	...
	16	Ranchi ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	17	Parulla ...	3	...	...	...	...	...	...	...	...	...	...	...	...
Total for all Jails ...			66	...	...	...	...	...	...	...	...	...	...	...	...
Add for Subsidiary Jails ...			3	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total ...			71	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1927 ...			66	1	1	...	...	1	...	1	...	...	...	...	...

STATEMENT No. XV.

STATEMENT No.

Showing the admissions and deaths from the chief diseases among the convicts

1	2	3	4													
			A		B		C		D		E		F		G	
			Adm.	Deaths	Adm.	Deaths	Adm.	Deaths	Adm.	Deaths	Adm.	Deaths	Adm.	Deaths	Adm.	Deaths
		Jails.	Cholera.	Dysentery.	Malarial fever.*	Pulmonary tuberculosis, and haemoptysis due to Tuberculosis	Other tubercular diseases.	Anaemia and Debility.	Other general diseases.							
	Divisions.	Serial no.														
		BIHAR.														
	Patna.	1	Buxar—Central	1	18	94	8	8	1	1				125	4	
		2	Bankipar		5	1	40	1							45	1
		3	Gaya—District and Central		10	2	28	5	2						38	8
		4	Chapra	1	1	6	15	2							28	1
		5	Motihari			3	2	15							25	1
		6	Muzaffarpur			18		11	6	1			2		85	
		7	Darbhanga			7		6	2	2					11	
	Bhagalpur.	8	Monghyr—Juvenile		4		28	2						69	8	
		9	Bhagalpur—District and Central		16	2	87	6	2	2	1			884	11	
		10	Farnea		4		12							62	8	
		11	Naya Dumka	3		4								2		
		ORISSA.														
	Orissa.	12	Cuttack		3		35	2	2					19	1	
		13	Puri		3		9	1						11		
		14	Sambalpur		5		15					5		29	1	
		CHOTA NAGPUR.														
	Chota Nagpur.	15	Hazaribagh—District and Central		32	2	38	1	2	1				55		
		16	Banohi		16		18	2						30		
		17	Purulia		8		17	3	1	1				66	1	
		Total for all Jails		5	1	147	9	465	41	18	6	3	7	1,084	80	
		Add for Subsidiary Jails				80	2	54	2	1	1			52		
		Grand Total		5	1	177	11	519	43	14	7	4	7	1,136	80	
		Total for 1927		4	1	176	8	513	3	43	10	5	1	1,035	35	

*This heading includes all fevers diagnosed as being due to malaria and the fall the diseases shown under respiratory system in the Annual Returns except those

XV.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

																6																7
H				I				J				K				Ratio of admissions and of deaths per mille of average strength from—																Social no.
Pneumonia.		Other Respiratory disease.		Diarrhoea.		Abscesses, boils and ulcers of all kinds.		Cholera.		Dysentery.		Malarial fever.		Pneumonia.		Diarrhoea.		All causes.														
A	D	A	D	A	D	A	D	A	D	A	D	A	D	A	D	A	D	A	D													
11	1	29	...	29	1	6	...	9	...	11.8	...	24.3	...	9.9	9	25.0	9	233.4	6.9	1												
4	3	10	...	21	...	8	1	...	...	15.8	3.2	122.7	...	13.7	6.8	66.4	...	434.4	15.8	2										
4	...	12	...	18	...	3	...	...	...	10.8	2.1	28.9	...	4.1	...	18.3	...	120.9	7.2	3									
1	...	5	...	3	...	9	...	4.8	4.8	37.9	...	66.7	...	4.6	...	15.2	...	334.4	9.3	4												
3	1	1	...	2	...	3	...	...	...	16.3	10.4	80.3	...	10.6	5.4	10.8	...	274.9	21.8	5									
1	...	3	...	21	...	17	...	...	...	60.9	...	21.5	...	4.7	...	145.2	...	790.8	4.7	6									
...	...	2	...	7	1	8	...	...	...	41.8	...	35.7	...	...	...	41.8	5.9	261.5	17.9	7						
2	...	7	...	11	...	2	...	...	...	20.9	...	148.7	...	15.7	...	57.6	...	660.1	15.7	8									
5	1	23	1	60	...	14	...	...	...	9.9	1.2	54.2	...	2.1	9	37.5	...	379.1	11.2	9									
2	1	12	...	3	...	10	...	...	...	23.7	...	74.7	...	11.8	5.9	17.7	...	659.0	23.7	10									
1	1	2	...	1	...	...	...	...	...	29.2	...	...	...	2.7	2.7	2.7	...	129.2	2.7	11				
1	...	6	...	2	...	7	...	...	...	10.4	...	122.2	...	5.2	...	10.4	...	225.2	15.6	12									
...	...	2	...	8	...	1	...	...	...	5.2	...	154.0	...	...	...	25.6	...	564.5	...	12						
...	...	2	...	2	...	15	...	...	...	51.8	...	154.8	...	...	...	20.6	...	722.2	10.2	14						
5	1	10	...	28	...	5	...	...	...	60.8	2.7	67.9	...	9.4	1.8	52.2	...	222.2	7.6	15									
...	...	2	...	12	...	9	...	...	...	120.4	...	27.2	...	...	...	90.2	...	659.2	...	16						
4	...	2	...	2	...	23	...	...	...	20.2	...	64.2	...	11.4	...	7.6	...	479.7	7.6	17									
44	8	149	1	225	2	140	1	9	2	22.5	1.8	71.2	...	6.7	1.2	22.0	8	256.2	10.4	...												
...	...	2	...	12	...	10	...	...	...	124.8	8.2	224.4	...	...	...	42.8	...	662.2	12.4	...						
44	8	155	1	247	2	150	1	7	1	25.0	1.6	72.6	...	2.5	1.2	22.5	8	222.2	10.5	...												
29	6	202	4	227	2	162	...	6	1	22.1	4	22.1	4	6.2	9	22.2	8	221.2	10.5	...												

direct sequelae, such as enlargement of the spleen, malarial cachexia, etc. already entered in column D.

STATEMENT no. XVI ABOLISHED.

Showing the mortality among the convicts in the Jails and Subsidiary Jails of Bihar

Divisions.	Serial no.	Jails.	4			5			6		
			Not exceeding six months in Jail.			Above six months and not exceeding one year.			Above one year and not exceeding two years.		
			Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.
		BIHAR.									
Patna.	1	Buxar—Central ...	381.75	1	3.01	553.41	1	2.33	226.53	5	22.07
	2	Bankipur ...	193.04	2	10.35	78.00	2	26.64	25.25	1	39.60
	3	Gaya—District and Central	345.17	1	2.89	160.25	...	...	128.00	3	23.43
Tirhut.	4	Chapra ...	152.17	2	13.14	34.00	...	...	18.75	...	...
	5	Motihari ...	118.83	2	16.83	36.33	2	55.05	13.83	...	...
	6	Muzaffarpur ...	164.36	...	...	25.14	...	...	13.80	1	77.39
Bhagalpur.	7	Darbhanga ...	114.25	3	26.25	33.17	...	...	15.92	...	...
	8	Monghyr—Juvenile ...	125.42	1	7.17	25.25	1	39.60	19.58	1	5.68
	9	Bhagalpur—District and Central.	617.75	5	4.85	241.39	5	20.71	246.17	4	16.24
Orissa.	10	Purnea ...	108.00	3	27.78	27.83	1	35.93	14.08	...	...
	11	Naga Dumka ...	88.25	1	11.33	8.69	...	...	2.25	...	...
		ORISSA.									
Chota Nagpur.	12	Cuttack ...	126.17	3	23.77	37.33	...	...	18.58	...	...
	13	Puri ...	45.87	...	...	4.75	...	...	1.83	...	...
	14	Sambalpur ...	74.93	1	13.34	10.75	...	...	4.75	...	...
		CHOTA NAGPUR									
Chota Nagpur.	15	Hazaribagh—District and Central.	239.00	2	8.36	1,008.33	1	98	81.50	1	12.26
	16	Ranchi ...	111.25	...	...	9.00	...	...	7.58	...	...
	17	Purulia ...	216.25	2	9.12	18.92	...	...	8.67	...	...
		Total for all Jails ...	3,172.3	27	8.51	2,112.37	13	6.15	846.07	16	18.91
		Add for Subsidiary Jails ...	161.00	2	12.42	30.92	1	32.63	10.42	...	...
		Grand Total ...	3,333.30	29	8.10	2,143.29	14	6.53	856.49	16	18.68
		Total for 1927 ...	3,119.97	31	9.9	1,269.41	11	8.6	951.39	10	10.5

XVII—(VITAL).

and Orissa during the year 1928, according to the length of time passed in Jail.

7			8			9			10			Serial No.
Above two years and not exceeding three years.			Above three years and not exceeding seven years.			Above seven years.			Total.			
Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	Average number.	Deaths.	Ratio of deaths per mille of average number.	
108.50	1	9.21	63.41	2	31.54	31.41	...	...	1,115.01	10	8.98	1
10.09	4.92	...	...	2.00	...	...	313.33	5	15.95	2
131.17	159.00	1	6.28	53.75	2	37.20	977.34	7	7.16	3
7.50	1.92	...	...	.17	...	...	214.51	2	9.22	4
7.42	5.42	...	...	3.83	...	...	185.66	4	21.54	5
5.12	3.16	...	...	3.00	...	...	213.58	1	4.68	6
4.25	1.59	...	...	.75	...	...	169.84	3	17.66	7
12.41	6.75	...	...	1.33	...	...	190.74	3	15.73	8
262.33	164.50	3	18.84	67.67	3	42.65	1,599.75	18	11.25	9
6.42	10.25	...	...	4.17	...	...	170.75	4	23.42	10
2.42	3.42	...	...	...	...	...	104.42	1	9.57	11
6.92	3.08	...	...	...	...	...	192.08	3	15.62	12
1.55	2.00	...	...	...	...	...	55.33	...	...	13
3.83	4.23	...	...	...	...	...	99.09	1	10.09	14
36.32	57.33	...	...	12.83	...	...	1,435.31	4	2.77	15
2.33	4.08	...	...	.08	...	...	134.82	...	...	16
11.83	7.33	...	...	1.33	...	...	264.33	2	7.56	17
620.43	1	1.61	502.90	6	11.93	132.32	5	27.42	7,436.39	68	9.14	
2.92	1.33	...	...	.16	...	...	206.75	3	14.61	
623.35	1	1.60	504.23	6	11.89	133.43	5	27.40	7,443.14	71	9.23	
452.73	5	11.0	372.24	8	21.4	175.64	1	5.6	6,341.38	66	10.4	

STATEMENT

Showing particulars regarding prisoners under-trial in the

1	2	3	4		5		6			7				
			Number remaining at the end of the previous year.		Number received during the year.		Total.			Daily average number.				
			M.	F.	M.	F.	M.	F.	Total.	M.	F.	Total.		
			BIHAR.											
Bihar Patna Tribut. Bhagalpur.	1	Buxar—Central ...	...	...	1	...	1	...	1	'01	...	'01
	2	Bankipar ...	85	4	860	9	435	13	438	44'33	1'43	44'25		
	3	Gaya—District and Central ...	61	1	441	14	603	15	517	33'08	'78	33'38		
	4	Chapra ...	40	3	518	68	866	64	680	33'34	3'36	36'70		
	5	Motihari ...	28	...	408	10	436	10	446	37'09	1'06	38'05		
	6	Muzaffarpur ...	18	1	479	18	402	19	521	23'17	1'25	24'42		
	7	Darbhanga ...	19	1	328	6	341	7	246	14'01	'60	15'31		
	8	Monghyr—Juvenile ...	4	...	125	...	130	...	130	5'00	...	5'00		
	9	Bhagalpur—District and Central ...	100	3	523	34	623	37	600	47'48	3'31	50'77		
	10	Parua ...	84	...	701	9	735	9	744	78'43	'89	79'43		
	11	Naya Dumka ...	89	...	600	11	689	11	680	43'09	'88	43'33		
			ORISSA.											
Orissa	12	Cuttack ...	10	2	270	21	280	23	308	18'43	2'16	20'59		
	13	Puri ...	16	...	300	14	216	14	230	16'48	1'21	18'77		
	14	Sambalpur ...	12	...	237	11	309	11	320	18'54	'77	19'31		
			CHOTA NAGPUR.											
Chota Nagpur.	15	Hazaribagh—District and Central	11	...	215	4	226	4	230	14'09	'02	15'01		
	16	Ranchi ...	21	1	322	15	343	16	359	28'08	1'52	30'20		
	17	Paralia ...	70	...	486	14	566	14	570	30'08	'09	31'02		
			Total for all Jails ...		522	16	5,197	262	6,719	287	6,088	477'91	30'02	497'93
			Add for Subsidiary Jails...		674	25	11,208	315	11,840	340	12,180	757'59	17'14	774'73
			Grand Total ...		1,196	40	17,385	567	18,559	607	19,108	1,235'50	47'16	1,272'66
			Total for 1927 ...		1,931	86	17,885	879	18,377	604	18,981	1,177'02	35'51	1,212'54

No. XVIII.

Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

8			9			10		11		12		13			14
Released.			Convicted and sentenced.			Transferred.		Escaped.		Died.		Remaining on 31st December 1928.			Serial No.
M.	F.	Total.	M.	F.	Total.	M.	F.	M.	F.	M.	F.	M.	F.	Total.	
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	1
241	9	250	28	2	30	49	1	...	...	...	...	43	1	44	2
240	7	247	228	8	246	6	...	...	...	...	...	22	...	22	3
319	24	343	211	32	243	6	2	...	...	...	1	20	1	21	4
127	2	129	128	8	136	3	...	...	...	1	...	43	...	43	5
240	9	249	122	9	141	...	...	...	...	...	...	20	1	21	6
125	7	132	76	...	76	1	...	...	...	...	...	8	...	8	7
79	...	79	41	...	41	2	...	...	...	...	...	7	...	7	8
232	24	256	102	11	113	45	2	...	...	...	...	42	...	42	9
445	4	450	168	4	172	1	...	...	...	1	...	119	1	120	10
229	6	235	224	2	226	24	1	...	...	...	...	12	1	13	11
166	5	171	99	12	111	2	...	...	...	...	...	17	2	19	12
122	5	127	64	2	66	1	1	...	...	...	...	22	...	22	13
175	5	180	112	5	117	...	...	...	...	...	...	19	1	20	14
122	4	126	76	2	78	1	...	...	...	...	...	7	...	7	15
194	10	204	121	5	126	1	...	...	...	1	...	16	1	17	16
242	10	252	100	3	103	1	...	...	...	...	...	41	1	42	17
2,864	121	2,985	2,229	112	2,341	140	7	...	...	3	1	474	10	484	
6,042	177	6,219	3,712	101	3,813	1,222	42	...	...	7	...	622	14	636	
9,310	302	9,612	5,942	219	6,161	1,622	52	...	...	10	1	1,122	24	1,146	
10,102	282	10,384	5,594	220	5,814	1,500	27	4	...	11	1	1,102	40	1,142	

Showing the nature and amount of accommodation for each class of prisoners in

Serial No.	Name of Jails.	Description of accommodation.	Number of prisoners who could be accommodated						
			Hospital.		Observation cells.		Civil prisoners		
			M.	F.	M.	F.	M.	F.	
1	2	3	4	5	6	7	8	9	
1	Buxar—Central	Cells ... ..	...	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...	...
		Ditto without ditto ...	...	87	...	...	...	...	...
		Total ...	...	87	...	...	...	...	...
		Total average population ...	...	78-27	...	...	...	...	...
2	Bankipur	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	...	25	...	...	...	10	...
		Total ...	...	25	...	...	...	10	...
		Total average population ...	...	31-33	...	...	...	2-39	...
3	Gaya—District and Central.	Cells ... ..	...	...	5	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	...	78	4	...	...	6	...
		Total ...	...	78	4	5	...	6	...
		Total average population ...	...	71-25	...	4-60	...	77	...
4	Chapra	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	...	20	...	...	...	5	...
		Total ...	...	20	...	...	...	5	...
		Total average population ...	...	13-23	...	...	...	85	...
5	Mothari	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	...	34	5	4	...	6	...
		Total ...	...	34	5	4	...	6	...
		Total average population ...	...	24-32	...	...	...	3-43	...
6	Muzaffarpur	Cells ... ..	...	3	...	1	1	...	
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	...	27	4	...	...	4	...
		Total ...	...	29	4	1	1	4	...
		Total average population ...	...	33-40	...	...	...	1-73	...

MENT A.

the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

on the 31st December 1928 in the part of the Jail devoted to—								Superficial area per prisoner in square yards in the enclosures (excluding the playgrounds) and the playgrounds ordinarily occupied.	Spent on Jail buildings during the year.		Serial No.
Under-trials.		Europeans.		Jovenile convicts.	Female convicts.	Male convicts.	Grand Total.		By Jail Department	By Public Works Department.	
M.	F.	M.	F.								
10	11	12	13	14	15	16	17	18	19	20	21
...	...	...	...	...	...	60	60	138	Rs. a. p.	Rs. a. p.	1
...	...	...	6	...	...	1,063	1,155		700 12 0	24,508 0 0	
...	...	...	6	...	...	1,122	1,216	610	72 4 0	62,987 0 0	2
...	...	...	...	...	...	1,039-75	1,115-02		...	...
...	...	...	...	...	...	2	6	49	21 14 0	33,005 0 0	3
44	...	...	...	...	...	38	28		...	...
44	...	...	...	...	...	36	30	160	288 8 0	2,188 0 0	4
44-23	...	...	...	20-03	9-53	257-37	284-30		...	...
...	...	4	...	...	...	30	45	90	...	879 0 0	5
52	5	...	...	...	...	23	699		...	...
52	6	4	...	...	...	22	951	209	6 14 0	5,619 0 0	6
33-06	72	...	...	...	...	6-84	886-52		...	...
...	...	...	...	...	...	2	8	209	...	...	...
15	...	...	...	...	...	13	224		...	...
15	...	...	4	...	...	30	222	209	...	...	...
4-11	...	...	...	...	...	16-39	214-33		...	...
...	...	...	...	...	...	...	16	209	...	...	...
32	0	2	...	...	...	20	240		...	...
32	6	2	...	...	...	30	256	209	...	...	...
32-29	...	...	...	...	...	5-75	159-73		...	...
...	...	...	...	...	...	...	10	209	...	...	...
32	...	3	...	12	11	227	229		...	...
32	...	2	...	12	11	247	243	209	6 14 0	5,619 0 0	6
22-17	...	...	...	...	...	9-00	122-73		...	...

Showing the nature and amount of accommodation for each class of prisoners in

Serial No.	Name of Jails.	Description of accommodation.	Number of prisoners who could be accommodated					
			Hospital.		Observation cells.		Civil prisoners.	
			M.	F.	M.	F.	M.	F.
1	2	3	4	5	6	7	8	9
7	Darbhanga	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	38	...	...	...	7	...
		Total ...	38	...	...	...	7	...
		Total average population ...	15-27	...	...	...	1-83	...
8	Monghyr—Juvenile	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	34	...	...	...	8	...
		Total ...	34	...	...	...	8	...
		Total average population ...	23-33	...	...	...	...
9	Bhagalpur—District and Central.	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	127	4	10	...	10	...
		Total ...	127	4	10	...	10	...
		Total average population ...	114-12	4-76	...	...	...
10	Purnea	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	4	...
		Ditto without ditto ...	33	...	...	...	...	...
		Total ...	33	...	...	...	4	...
		Total average population ...	21-06	...	...	...	1-79	
11	Dumka	Cells ... ..	...	...	1	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	16	...	...	...	4	...
		Total ...	16	...	1	...	4	...
		Total average population ...	15-43	...	...	...	...
12	Cuttack	Cells ... ..	...	...	...	...	...	...
		Barracks with separate sleeping accommodation ...	...	...	...	...	...	...
		Ditto without ditto ...	35	...	...	...	6	...
		Total ...	35	...	...	...	6	...
		Total average population ...	18-20	...	...	...	...

MENT A—contd.

the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—contd.

on the 31st December 1928 in the part of the Jail devoted to—								Superficial area per prisoner in square yards in the enclosure (the part and workshop to which the prisoner are ordinarily confined).	Spent on Jail buildings during the year.		Serial No.
Under-trials.		Europeans.		Juvenile convicts.	Female convicts.	Male convicts.	Grand Total.		By Jail Departments.	By Public Works Department.	
M.	F.	M.	F.								
10	11	12	13	14	15	16	17	18	19	20	21
...	...	2	...	...	...	16	16	191	Rs. s. p.	Rs. s. p.	7
29	15	280		30 0 0	3,217 0 0	
23	...	2	...	...	...	15	298				
14'91	'40	...	...	...	...	1'44	151'46	128'01			
...	4	...	...	4	118			8
68	127	8	15	310		88 0 0	3,311 0 0	
68	101	8	15	314				
50'95	177'09	'98	16'23	273'96				
...	4	80	84	82			9
...	14	...	...	14		855 10 0	12,119 0 0	
52	...	10	...	18	90	1,374	1,695				
58	...	10	...	38	94	1,484	1,773				
47'46	...	1'36	...	21'04	81'84	1,352'41	1,659'49				
...	1	4	5	67			10
36	18	0	216	288		149 12 3	1,454 0 0	
...	32				
36	18	10	220	220				
78'43	'99	...	...	11'68	'65	126'35	249'90				
...	3	3	64			11
80	11	98	159		120 11 0	4,212 0 0	
30	11	100	168				
21'79	5'16	95'22	146'68				
...	1	4	121			12
...	3	...	3		270 4 9	4,021 0 0	
89	...	5	...	16	40	226	457				
39	...	5	...	16	48	220	472				
16'48	4'20	11'37	159'79	212'19				

Showing the nature and amount of accommodation for each class of prisoners in

Serial No.	Name of Jails.	Description of accommodation.	Number of prisoners who could be accommodated					
			Hospital.		Observation cells.		Civil prisoners.	
			M.	F.	M.	F.	M.	F.
1.	2.	3.	4.	5.	6.	7.	8.	9.
13	Puri	Cells	...	...	...	...	...	...
		Barracks with separate sleeping accommodation	...	...	...	...	...	...
		Ditto without ditto	8	...	2	...	3	...
		Total	8	...	2	...	2	...
		Total average population	8'67	...	'66	...	...
14	Sambalpur	Cells	...	...	...	...	...	...
		Barracks with separate sleeping accommodation	...	...	...	...	...	...
		Ditto without ditto	8	...	...	...	6	...
		Total	8	...	...	...	6	...
		Total average population	4'65	...	...	'80	...	
15	Hazaribagh—District and Central.	Cells	...	...	3	...	...	...
		Barracks with separate sleeping accommodation	70	...	...	...	...	...
		Ditto without ditto	...	...	...	...	6	...
		Total	70	...	3	...	6	...
		Total average population	43'39	...	1'36	...	1'64	
16	Banchi	Cells	...	...	...	...	...	...
		Barracks with separate sleeping accommodation	...	...	...	...	...	...
		Ditto without ditto	36	...	...	...	6	...
		Total	36	...	...	...	6	...
		Total average population	16'63	...	3'39	...	...
17	Purulia	Cells	...	...	...	...	...	...
		Barracks with separate sleeping accommodation	...	...	...	...	...	...
		Ditto without ditto	23	...	...	...	7	...
		Total	23	...	...	...	7	...
		Total average population	23'63	...	...	...	'04	
Total for all Jails		Cells	3	...	10	1	...	...
		Barracks with separate sleeping accommodation	70	...	...	...	4	...
		Ditto without ditto	629	17	18	...	99	...
		Total	995	17	28	1	97	...
		Total average population	534'48	4'78	10'78	...	14'79	
Add for Subsidiary Jails		Cells	5	...	7	2	...	...
		Barracks with separate sleeping accommodation	4	...	...	...	...	...
		Ditto without ditto	121	...	...	...	20	...
		Total	130	...	7	2	20	...
		Total average population	14'88	'96	...	3'56	'02	
Grand Total		Cells	7	...	17	3	...	...
		Barracks with separate sleeping accommodation	74	...	...	...	4	...
		Ditto without ditto	744	17	18	...	122	...
		Total	825	17	35	3	126	...
		Total average population	649'34	5'11	10'78	...	15'15	
Total for 1927		Cells	7	...	17	3	...	...
		Barracks with separate sleeping accommodation	74	...	...	...	4	...
		Ditto without ditto	732	18	16	...	123	...
		Total	813	18	33	3	126	...
		Total average population	639'71	'64	7'31	...	21'27	

MENT A—concld.

the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—concld.

on the 31st December 1928 in the part of the jail devoted to—								Superficial area per prisoner in square yards in the enclosure (ground and workshop) to which the prisoners are ordinarily confined.	Spent on Jail buildings during the year.		Serial No.
Under-trials.		Europeans.		Juvenile convicts.	Female convicts.	Male convicts.	Grand Total.		By Jail Department.	By Public Works Department.	
M.	F.	M.	F.								
10	11	12	13	14	15	16	17	18	19	20	21
...	...	...	...	...	...	8	3	15	Rs. a. p.	Rs. a. p.	13
33	...	...	...	8	10	108	170		40 0 0	4,783 0 0	
33	...	...	...	8	10	111	173	98	...	3,118 0 0	14
18-19	...	...	...	2-08	5-48	47-90	75-76				
3	...	...	...	...	...	7	10	2,410	3,333 15 0	5,337 0 0	15
51	4	...	...	5	10	146	230				
54	4	...	...	5	10	153	240	104	...	3,347 0 0	16
18-54	77	...	...	1-08	5-63	84-07	116-63				
...	...	...	...	...	...	213	316	127	486 0 8	6,378 0 0	17
...	...	...	...	...	...	70	463				
46	...	...	...	60	80	260	463	100	5,068 2 8	1,63,853 0 0	18
48	...	...	...	60	80	478	688				
14-79	...	...	...	48-36	26-07	410-68	546-83	165	385 4 0	54,488 0 0	19
...	...	...	...	...	...	5	5				
40	...	...	...	...	...	10	168	111	5,338 6 3	3,17,361 0 0	20
40	...	...	...	...	...	10	161				
37-48	...	23-11	...	...	...	9-56	85-11	130	4,387 0 0	3,65,989 0 0	21
...	...	...	...	...	...	5	5				
63	...	...	...	...	...	10	268	100	5,068 2 8	1,63,853 0 0	18
63	...	...	...	...	...	10	267				
61-74	...	...	...	...	...	9-18	203-40	100	5,068 2 8	1,63,853 0 0	18
3	...	6	...	4	9	465	490				
36	...	...	...	23	11	233	326	100	5,068 2 8	1,63,853 0 0	18
308	15	25	...	342	833	5,973	8,044				
647	15	31	...	878	363	6,609	8,919	165	385 4 0	54,488 0 0	19
613-68	2-09	23-47	...	200-19	201-55	5,510-63	7,113-54				
66	2	2	...	...	10	28	194	111	5,338 6 3	3,17,361 0 0	20
184	23	6	...	18	48	111	389				
468	68	5	...	37	83	763	1,581	130	4,387 0 0	3,65,989 0 0	21
741	66	13	...	55	144	945	3,154				
682-15	13-06	...	...	...	6-28	213-48	944-56	111	5,338 6 3	3,17,361 0 0	20
68	2	8	...	4	28	537	674				
130	23	6	...	50	54	343	774	130	4,387 0 0	3,65,989 0 0	21
1,100	78	30	...	379	415	6,724	9,636				
1,388	103	44	...	433	497	7,504	11,078	130	4,387 0 0	3,65,989 0 0	21
1,304-97	18-06	23-47	...	280-18	206-04	5,723-26	8,068-10				
68	2	8	...	4	28	537	673	130	4,387 0 0	3,65,989 0 0	21
230	23	6	...	50	54	449	879				
1,100	74	30	...	367	431	6,809	9,494	130	4,387 0 0	3,65,989 0 0	21
1,388	90	44	...	431	503	7,504	11,058				
1,106-47	17-20	29	...	266-33	186-77	5,411-26	7,605-24				

STATEMENT B.

Showing the conditions of convicts released.

Divisions.	Serial no.	Jails.	Number released during the year.	Number who had neither lost nor gained weight.	Number who had gained weight.				Total.	Number who had lost weight.				Total.
					a	b	c	d		a	b	c	d	
					Up to 1 lb.	From 1 to 5 lbs.	From 5 to 10 lbs.	Over 10 lbs.		Up to 1 lb.	From 1 to 5 lbs.	From 5 to 10 lbs.	Over 10 lbs.	
1	2	3	4	5	6				7					
BIHAR.														
Patna ...	1	Buxar—Central ...	1,097	81	78	267	224	115	679	85	178	108	21	337
	2	Bankipore ...	1,053	345	290	160	90	11	851	101	37	12	7	137
	3	Gaya—District and Central	1,600	369	258	237	211	147	333	37	200	47	9	293
Tirhut ...	4	Chapra ...	923	312	73	239	145	38	525	56	19	9	2	86
	5	Moithani ...	920	380	271	102	57	30	460	71	30	26	3	130
	6	Muzaffarpur ...	878	48	103	206	171	9	468	97	116	81	5	299
	7	Darbhanga ...	811	203	122	231	63	24	510	62	22	10	4	98
Bhagalpur ...	8	Monghyr—Juvenile ...	395	87	86	97	37	29	249	41	9	7	2	59
	9	Bhagalpur—District and Central.	2,560	736	188	370	423	224	1,404	86	238	68	33	460
	10	Fatma ...	661	235	27	139	58	30	252	52	97	20	5	174
	11	Naya Dumka ...	560	197	93	102	63	14	373	33	40	7	2	91
ORISSA.														
Orissa ...	12	Cuttack ...	690	210	85	109	74	104	372	31	48	7	22	108
	13	Puri ...	287	57	26	98	38	28	190	10	26	3	1	40
	14	Sambalpur ...	542	110	56	140	94	58	343	47	32	5	3	87
CHOTA NAGPUR.														
Chota Nagpur.	15	Hazaribagh—District and Central.	838	119	58	226	178	108	568	40	81	22	6	149
	16	Bunohi ...	720	268	65	185	101	51	402	17	38	8	5	60
	17	Paralia ...	1,260	356	71	321	262	129	763	33	74	8	6	121
Total for all Jails ...			15,793	4,096	2,007	3,549	2,234	1,144	8,984	344	1,288	445	138	2,711
Total for 1927 ...			14,809	3,960	1,616	3,368	2,407	1,075	8,406	797	1,110	366	146	2,388

STATEMENT C.

Showing the working of the Remission system during the year 1928.

1	2	3	4				5				6				7	8	9		
			Serial No.	Jails.	Number of convicts released during the year who gained remission.				Maximum remission in days gained by any convict released during the year.				Average remission in days gained by any convict released during the year.						
					Sentenced to—				Sentenced to—				Sentenced to—						
					Six months and not over one year.	Not exceeding 3 years.	Not exceeding 5 years.	Over 5 years.	Six months and not over one year.	Not exceeding 3 years.	Not exceeding 5 years.	Over 5 years.	Six months and not over one year.	Not exceeding 3 years.				Not exceeding 5 years.	Over 5 years.	Maximum gratuity earned by any convict released during the year.	Average gratuity earned by the convicts entered in columns 4 to 7.
BIHAR.																			
	1	Buxar—Central	219	68	60	8	57	143	208	616	39	95	173	146	...	...	1
	2	Bankipore	110	140	7	5	33	100	278	323	16	53	303	216	...	...	2
	3	Gaya—District and Central	213	67	52	11	55	119	302	432	39	66	184	327	...	...	3
	4	Chapwa	178	35	56	3	40	111	298	481	25	63	196	302	...	...	4
	5	Motihari	127	35	10	5	67	121	227	550	26	68	201	340	...	...	5
	6	Muzaffarpur	129	58	18	...	53	137	323	...	21	69	208	...	...	...	6
	7	Darbhanga	127	33	4	...	65	113	307	...	26	60	207	...	...	...	7
	8	Monghyr—Juvenile	30	1	...	...	41	12	...	...	11	12	...	...	...	...	8
	9	Bhagalpur—District and Central	600	123	78	30	85	142	523	652	20	67	194	378	...	...	9
	10	Purnea	95	24	23	3	27	88	209	396	27	68	209	326	...	...	10
	11	Naya-Dumka	124	30	13	8	55	127	339	410	35	64	213	327	...	...	11
ORISSA.																			
	12	Cuttack	107	39	4	4	53	154	349	405	24	54	208	326	...	...	12
	13	Puri	46	21	3	...	35	77	248	...	20	53	159	...	...	...	13
	14	Bambalpor	70	30	4	4	53	124	280	408	29	61	152	327	...	...	14
CHOTA NAGPUR.																			
	15	Hazaribagh—District and Central	166	23	39	7	47	115	349	736	28	62	193	350	...	...	15
	16	Banchi	54	13	13	1	49	121	325	558	39	69	224	368	...	...	16
	17	Parulis	95	53	9	3	33	174	316	539	25	48	213	420	...	...	17
		Total for all Jails	3	2,408	753	356	90	66	174	349	736	28	74	189	326	...	...
		Add for Subsidiary Jails	...	149	22	13	6	66	120	324	537	23	65	193	326	...	...
		Grand Total	3	2,557	783	369	96	66	174	349	736	28	78	175	337	...	...
		Total for 1927	47	2,508	684	306	66	76	213	347	750	28	80	183	423	...	...

Showing the nature of the crimes for which the convicts were imprisoned

Serial No.	1	2	3	4	5	6	7	8	9	10	11		
				Convicts admitted during								r 198	
				A	B	C	D						
				One month.	Above one month and not exceeding three months.	Above three months and not exceeding six months.	Above six months and not exceeding one year.	M.	F.	M.	F.	M.	F.
1	Offences against State	Total for District and Central Jails Add for Subsidiary Jails	Total	...	...	...	...	...	...	...	...
					
					
2	Offences relating to the Army and Navy.	Total for District and Central Jails Add for Subsidiary Jails	Total	...	...	...	...	...	...	...	...
					
					
3	Offences against the public tranquility.	Total for District and Central Jails Add for Subsidiary Jails	Total	181	...	942	...	219	1	98	...		
				65	...	198	...	185	...	68	...		
				196	...	435	...	283	1	164	...		
4	Offences by others relating to public servants.	Total for District and Central Jails Add for Subsidiary Jails	Total	2	...	6	...	5	...	5	...		
				16	...	4	...	3	...	11	...		
				18	...	10	...	8	...	14	...		
5	Offences by public servants	Total for District and Central Jails Add for Subsidiary Jails	Total	11	...	1	...	1	...	...	...
				45	...	42	1	3	...	3	...		
				56	...	43	1	4	...	3	...		
6	Contempt of the lawful authority of public servants.	Total for District and Central Jails Add for Subsidiary Jails	Total	32	3	16	...	2	...	...	...
				16	3	6	...	26	...	1	...		
				48	6	20	...	30	...	1	...		
7	False evidence and the like and false personation in a suit of criminal proceeding.	Total for District and Central Jails Add for Subsidiary Jails	Total	6	1	19	...	6	...	3	...		
				5	...	6	3	5	1	...	...
				11	1	25	3	12	1	3	...		
8	Causing disappearance of evidence and omitting to inform or giving false information regarding an offence.	Total for District and Central Jails Add for Subsidiary Jails	Total	2	...	...	...	...	...	...	...
					
				2	...	...	...	...	...	...	...
9	Fraudulent claims, decrees, disposals of property.	Total for District and Central Jails Add for Subsidiary Jails	Total	...	...	...	...	1	...	...	...
				2	...	...	...	...	...	...	...
				2	...	...	...	1	...	...	...
10	Making false criminal charge	Total for District and Central Jails Add for Subsidiary Jails	Total	1	...	14	...	13	...	1	...		
				2	2	7	...	16	1	9	...		
				3	2	21	...	29	1	10	...		
11	Harbouring offenders, compounding offences, resisting apprehensions, and the like.	Total for District and Central Jails Add for Subsidiary Jails	Total	7	...	11	3	4	...	3	...		
				6	...	24	...	11	1	6	...		
				13	...	35	3	15	1	9	...		
12	Offences by public servants against public justice.	Total for District and Central Jails Add for Subsidiary Jails	Total	...	...	1	...	...	...	...	...
				1	...	3	...	...	...	...	...
				1	...	3	...	...	...	...	...
13	Interrupting public servants and personating juror or assessor.	Total for District and Central Jails Add for Subsidiary Jails	Total	3	...	1	...	1	...	...	...
				2	...	...	...	...	...	...	...
				5	...	1	...	1	...	...	...

MENT D

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928.

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
under sentence not exceeding—																		
E		F		G		H		I				J		Total.				
Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.				Sentenced to death.						
								a		b								
								For life.		For a term.								
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.		
...	
...	
...	
...	
...	
77	...	4	...	...	...	...	...	...	...	...	...	...	...	768	1	769
23	...	10	...	...	...	...	...	...	...	...	...	...	...	538	...	538
100	...	23	...	...	...	...	...	...	...	...	...	...	...	1,801	1	1,802
1	16	...	16		
1	85	...	85		
1	61	...	61		
...	18	...	18		
...	68	1	69		
...	106	1	107		
...	48	8	56		
...	...	1	...	...	...	...	...	...	...	...	...	...	...	53	3	56
...	...	1	...	...	...	...	...	...	...	...	...	...	...	100	6	106
2	38	1	39		
4	20	8	28		
6	38	4	42		
1	...	3	...	3	...	...	...	...	...	...	...	...	...	8	...	8
...	3	...	...	...	...	...	...	...	...	...	3	...	3		
1	...	3	...	5	...	...	...	...	...	...	...	...	...	10	...	10
1	3	...	3		
1	3	...	3		
1	4	...	4		
6	...	4	...	...	...	...	...	...	...	...	...	...	...	41	...	41
7	35	3	38		
9	...	4	...	...	...	...	...	...	...	...	...	...	...	78	8	86
3	...	1	...	...	...	...	...	...	...	...	...	...	...	30	8	38
5	33	1	34		
3	...	1	...	...	...	...	...	...	...	...	...	...	...	31	4	35
...	1	...	1		
...	3	...	3		
...	4	...	4		
...	5	...	5		
...	3	...	3		
...	7	...	7		

Showing the nature of the crimes for which the convicts were imprisoned

Serial No.	Nature of offences.	Total of Jails and Subsidiary Jails.	Convicts admitted during the year 1928								
			A		B		C		D		
			One month.		Above one month and not exceeding three months.		Above three months and not exceeding six months.		Above six months and not exceeding one year.		
			M.	F.	M.	F.	M.	F.	M.	F.	
14	Lighter offences relating to coin	Total for District and Central Jails	2	...	1	...	...	...	...	...	...
		Add for Subsidiary Jails	3	...	...	...	1	...	...	...	...
		Total	5	...	1	...	1	...	...	...	...
15	Graver offences relating to coin and stamps.	Total for District and Central Jails	...	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	...	...	...	...	...	...	...	...	...
		Total	...	...	...	...	...	...	...	...	...
16	Offences relating to weights and measures.	Total for District and Central Jails	1	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	1	...	...	...	...	...	...	...	...
		Total	2	...	...	...	...	...	...	...	...
17	Offences affecting the public health and safety.	Total for District and Central Jails	1	...	2	...	1	...	...	...	...
		Add for Subsidiary Jails	6	...	5	...	1	...	...	...	...
		Total	7	...	7	...	2	...	...	...	...
18	Nuisances	Total for District and Central Jails	10	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	5	...	...	...	...	...	...	...	...
		Total	15	...	...	...	...	...	...	...	...
19	Obscene books and lotteries	Total for District and Central Jails	...	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	3	...	...	...	...	...	...	...	...
		Total	3	...	...	...	...	...	...	...	...
20	Offences relating to religion	Total for District and Central Jails	...	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	...	...	...	...	...	...	1	...	...
		Total	...	...	...	...	...	...	1	...	...
21	Murder and attempt to murder...	Total for District and Central Jails	...	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	...	...	...	...	...	...	2	...	...
		Total	...	...	...	...	...	...	2	...	...
22	Culpable homicide and attempt to commit the same.	Total for District and Central Jails	...	...	15	...	10	...	18	...	...
		Add for Subsidiary Jails	1	...	1	...	7	...	3	...	...
		Total	1	...	16	...	17	...	21	...	...
23	Attempt to commit suicide	Total for District and Central Jails	1	1	1	1	...	1	...	...	...
		Add for Subsidiary Jails	4	1	6	1	1	...	1	...	...
		Total	5	2	7	2	1	1	1	...	...
24	Being a thug	Total for District and Central Jails	...	...	...	...	...	...	...	...	...
		Add for Subsidiary Jails	...	...	1	...	...	...	1	...	...
		Total	...	...	1	...	...	...	1	...	...
25	Causing miscarriage, exposing children and concealment of birth of child.	Total for District and Central Jails	3	...	5	4	3	3	...	3	...
		Add for Subsidiary Jails	...	3	...	4	...	5	...	5	...
		Total	3	3	5	8	3	8	...	8	...
26	Hurt and assault with or without provocation.	Total for District and Central Jails	74	...	64	...	46	...	18	...	...
		Add for Subsidiary Jails	106	3	106	...	64	4	23	...	...
		Total	170	3	170	...	110	4	41	...	...

MENT D—contd.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—contd.

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
under sentence not exceeding—																	
E		F		G		H		I				J		Total.			
Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond sea.				Sentenced to death.					
								For life.		For a term.							
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.	
...	1	...	...	...	...	...	4	...	4	
...	1	...	...	...	...	...	4	...	4	
...	1	...	...	...	...	...	8	...	8	
1	1	1	...	1	...	...	...	...	...	...	...	...	...	3	1	4
1	1	...	...	1	...	...	...	...	...	...	...	...	...	3	1	4
...	1	...	1	
...	1	...	1	
...	2	...	2	
1	5	...	5	
1	A.	...	13	...	13	
2	19	...	19	
...	10	...	10	
...	5	...	5	
...	15	...	15	
...	...	2	...	...	...	...	...	...	...	...	...	...	...	5	...	5
...	...	2	...	...	...	...	...	...	...	...	...	...	...	5	...	5
...	1	...	1	
...	1	...	1	
1	...	2	1	1	...	...	...	101	5	...	...	26	1	181	7	199
...	2	...	7	...	70	...	...	...	20	...	99	...	101	
1	...	2	1	8	...	7	...	171	5	...	...	40	1	280	9	289
27	...	28	1	26	1	...	...	3	...	...	...	...	...	167	2	169
1	...	10	...	6	...	3	...	5	...	...	...	...	...	42	...	43
26	...	77	1	33	1	...	...	6	...	...	...	...	...	199	2	201
3	...	2	...	...	...	...	...	...	...	...	...	...	...	7	3	10
...	12	2	14	
3	...	2	...	...	...	...	...	...	...	...	...	...	...	19	5	24
...	
3	5	...	5	
...	5	...	5	
...	4	...	...	...	...	...	...	...	...	...	...	...	...	11	10	21
...	21	21	
...	4	...	...	...	...	...	...	...	...	...	...	...	...	11	31	42
2	...	2	...	1	...	...	...	...	...	...	...	...	...	247	...	247
...	7	...	...	...	...	...	...	...	...	...	375	8	381	
2	...	2	...	8	...	...	...	...	...	...	...	...	...	523	5	528

Serial No.

14

15

16

17

18

19

20

21

22

23

24

25

26

Showing the nature of the crimes for which the convicts were imprisoned

Serial No.	Nature of offences.	Total of Jails and Subsidiary Jails.	Convicts admitted during the year 1924							
			A		B		C		D	
			One month.		Above one month and not exceeding three months.		Above three months and not exceeding six months.		Above six months and not exceeding one year.	
			M.	F.	M.	F.	M.	F.	M.	F.
27	Aggravated cases of hurt; all cases of grievous hurt and doing acts dangerous to life.	Total for District and Central Jails	18	...	77	1	21	...	41	...
Add for Subsidiary Jails		72	...	140	...	131	...	75	...	
Total		90	...	217	1	152	...	116	...	
28	Wrongful restraint and confinement.	Total for District and Central Jails	9	...	3	...	10	...	8	...
Add for Subsidiary Jails		17	...	43	...	22	...	5	...	
Total		26	...	46	...	32	...	13	...	
29	Aggravated assault	Total for District and Central Jails	16	...	14	...	16	...	9	...
Add for Subsidiary Jails		14	...	28	...	23	1	8	...	
Total		30	...	40	...	39	1	17	...	
30	Kidnapping, abduction, selling minors to slavery.	Total for District and Central Jails	1	...	1	1	7	1
Add for Subsidiary Jails		2	...	8	1	9	2	4	1	
Total		1	...	8	1	10	3	11	2	
31	Unlawful compulsory labour	Total for District and Central Jails
Add for Subsidiary Jails		...	...	...	...	...	...	...	...
Total		...	...	...	...	...	...	...	...
32	Rape	Total for District and Central Jails	1	...	2	...
Add for Subsidiary Jails		...	...	...	...	...	...	...	...
Total		...	...	...	...	1	...	2	...
33	Unnatural offences	Total for District and Central Jails	1	...	1	...
Add for Subsidiary Jails		...	...	1	...	...	...	2	...
Total		...	...	1	...	1	...	3	...
34	Theft, including theft in building and by servants and breaking open closed receptacles.	Total for District and Central Jails	240	9	204	11	170	2	155	6
Add for Subsidiary Jails		515	18	635	15	521	5	236	2	
Total		755	27	839	26	691	7	391	8	
35	Extortion, unaggravated	Total for District and Central Jails	3	2	...	4	...
Add for Subsidiary Jails		...	...	5	...	...	...	...	...
Total		3	...	5	...	2	...	4	...	
36	Extortion, aggravated	Total for District and Central Jails	2
Add for Subsidiary Jails		...	...	...	...	...	...	...	...
Total		...	...	...	...	2	...	...	...
37	Robbery and aggravated theft	Total for District and Central Jails	1	...	7	...	1	2
Add for Subsidiary Jails		...	...	1	...	6	...	15	...
Total		...	...	2	...	13	...	16	2
38	Dacoity	Total for District and Central Jails	3	...	1	...	1	...	4	...
Add for Subsidiary Jails		...	...	1	...	1	...	4	...
Total		3	...	2	...	2	...	8	...	

MENT D—contd.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—contd.

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39		
Under sentence not exceeding—																													
E		F		G		H		I				J		Total.			Serial no.												
Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.				Sentenced to death.																	
								a		b																			
								For life.		For a term.																			
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.											
24	...	9	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	233	1	234									
24	...	10	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	463	...	463									
68	...	19	...	2	...	...	...	1	...	...	...	...	...	...	...	...	...	685	1	686									
2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34	...	34									
...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	66	...	66									
2	...	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	123	...	123									
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	60									
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71	1	72									
5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	1	121									
14	2	18	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	48	10	52									
9	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27	4	41									
22	2	25	5	2	...	...	...	...	...	...	...	...	...	...	...	...	...	79	14	93									
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1									
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1									
3	...	11	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	18									
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1									
2	...	12	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	19									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	5									
22	4	26	...	6	...	...	...	1	...	...	...	...	...	...	...	...	...	98	23	1,015									
126	1	9	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	1,009	45	1,054									
220	6	24	...	11	...	...	...	1	...	...	...	...	...	...	...	...	...	2,522	75	2,597									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	5									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	...	14									
5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10									
6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10									
8	2	2	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	24	4	28									
12	...	6	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	41	...	41									
20	2	2	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	65	4	69									
...	...	60	...	95	...	...	...	12	...	...	...	...	...	...	...	...	...	172	...	172									
2	...	7	...	2	...	1	...	...	...	...	...	...	...	...	...	...	...	19	...	19									
2	...	50	...	80	...	1	...	12	...	...	...	...	...	...	...	...	...	191	...	192									

Showing the nature of the crimes for which the convicts were imprisoned

Serial no.	1	2	3	Convicts admitted during the year 1928								
				A		B		C		D		
				One month.		Above one month and not exceeding three months.		Above three months and not exceeding six months.		Above six months and not exceeding one year.		
				M.	F.	M.	F.	M.	F.	M.	F.	
30	Dishonest misappropriation	Total for District and Central Jails	Add for Subsidiary Jails...	Total	2	...	1	1	8	...	...	...
					3	...	2	...	10	...	...	...
					5	...	3	1	18	...	...	...
40	Criminal breach of trust	Total for District and Central Jails	Add for Subsidiary Jails...	Total	5	2	30	...	8	...	33	...
					4	...	25	...	33	...	10	...
					9	2	45	...	31	...	33	...
41	Receiving and concealing stolen property.	Total for District and Central Jails	Add for Subsidiary Jails...	Total	14	1	48	4	100	...	87	...
					85	8	123	4	190	2	92	2
					49	4	170	8	299	2	149	2
43	Cheating	Total for District and Central Jails	Add for Subsidiary Jails...	Total	7	...	11	...	23	...	18	...
					7	...	27	...	23	1	33	...
					14	...	38	...	46	1	51	...
48	Fraudulent deeds and distribution of property.	Total for District and Central Jails	Add for Subsidiary Jails...	Total	4	...	7	...	11	...	...	...
					4	...	2	...	3	...	3	1
					8	...	9	...	14	...	2	1
54	Mischief	Total for District and Central Jails	Add for Subsidiary Jails...	Total	11	1	13	...	19	...	8	...
					13	...	34	1	35	...	6	...
					23	1	47	1	37	...	14	...
45	Simple trespass and house-trespass	Total for District and Central Jails	Add for Subsidiary Jails...	Total	13	...	3	...	8	...	8	...
					42	1	45	1	76	...	10	...
					54	1	58	1	19	...	19	...
46	House-breaking in order to commit offence punishable with death or imprisonment for life, and causing death or grievous hurt in house-breaking.	Total for District and Central Jails	Add for Subsidiary Jails	Total	17	...	28	1	39	...	33	...
					1	...	11	...	14	...	7	...
					18	...	39	1	53	...	39	...
47	House-breaking and house-trespass.	Total for District and Central Jails	Add for Subsidiary Jails	Total	6	1	80	...	60	...	43	...
					50	...	141	2	215	1	75	1
					56	1	191	2	275	1	117	1
48	Forgery and offence relating to trade and property marks.	Total for District and Central Jails	Add for Subsidiary Jails	Total	...	...	2	1	8	...	6	...
					4	...	11	...	15	...	4	...
					4	...	13	1	24	...	10	...
49	Criminal breach of trust.	Total for District and Central Jails	Add for Subsidiary Jails	Total	...	...	...	...	1	...	...	...
					5	...	...	...	1	...	2	...
					5	...	...	...	2	...	2	...
50	Offences relating to marriage	Total for District and Central Jails	Add for Subsidiary Jails	Total	4	...	15	2	17	1	8	...
					9	2	17	...	8	1	8	...
					13	2	32	2	25	2	9	...

MENT D—contd.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—contd.

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Under sentences not exceeding—																	
K		L		M		N		O				P		Q			
Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.				Sentenced to death.		Total.			
								a		b							
								For life.		For a term.							
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.	Serial No.		
...	...	7	...	4	50	1	51	39
2	...	9	...	17	...	...	...	...	...	...	...	...	...	43	...	43
3	...	10	...	21	63	1	64	40
6	...	1	...	...	...	...	...	...	...	...	...	...	...	63	2	64
10	...	2	...	...	...	...	...	...	...	...	...	...	...	74	...	74
16	...	2	186	2	188	41
25	...	3	1	1	...	...	...	...	...	...	...	...	...	256	6	263
74	1	9	...	...	...	...	...	...	...	...	...	...	...	522	13	535
66	1	14	1	1	778	16	794	42
18	1	9	...	...	...	...	...	...	...	...	...	...	...	81	1	82
27	1	5	...	...	...	...	...	...	...	...	...	...	...	122	2	124
40	2	24	238	3	241	43
11	...	1	...	...	...	...	...	...	...	...	...	...	...	23	...	24
11	...	1	...	...	...	...	...	...	...	...	...	...	...	26	1	27
5	...	1	50	1	51	44
9	...	...	...	...	...	...	...	...	...	...	...	...	...	85	1	86
13	...	1	185	2	187	45
2	...	...	...	...	...	...	...	...	...	...	...	...	...	26	...	26
...	...	...	...	...	...	...	...	...	...	...	...	...	...	119	2	121
3	147	2	149	46
19	1	5	...	...	...	...	...	...	...	...	...	...	...	189	2	191
1	...	...	...	...	...	...	...	...	...	...	...	...	...	24	...	24
19	1	5	173	2	175	47
26	2	9	...	2	...	...	...	...	...	...	...	...	...	195	3	198
26	...	18	...	...	...	...	...	...	...	...	...	...	...	685	4	689
113	2	27	...	2	780	7	787	48
3	...	6	...	...	...	...	...	...	...	...	...	...	...	25	1	26
1	...	2	...	...	...	...	...	...	...	...	...	...	...	28	...	28
4	...	8	63	1	64	49
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	8
...	9	...	9	50
1	...	...	...	...	...	...	...	...	...	...	...	...	...	40	2	42
1	...	...	...	...	...	...	...	...	...	...	...	...	...	41	2	43
2	...	...	...	...	...	...	...	...	...	...	...	...	...	51	6	57

Showing the nature of the crimes for which the convicts were imprisoned

1 Serial no.	2 Nature of offences.	3 Total of Jails and Subsidiary Jails.	4-11 Convicts admitted during the year 1928								
			A One month.		B Above one month and not exceeding three months.		C Above three months and not exceeding six months.		D Above six months and not exceeding one year.		
			M.	F.	M.	F.	M.	F.	M.	F.	
51	Defamation ...	Total for District and Central Jails ...	...	...	...	...	1	...	...	...
		Add for Subsidiary Jails ...	...	5	...	4	...	...	...	...
		Total ...	...	5	...	4	...	1	...	...
53	Criminal intimidation, insult and annoyance.	Total for District and Central Jails ...	...	7	...	6	...	1	...	...
		Add for Subsidiary Jails ...	...	5	2	6	...	2	1	1
		Total ...	...	12	2	12	...	4	1	1
55	Bad-livelihood and belonging to a wandering gang of thieves.	Total for District and Central Jails	1	...	11	...	277	7
		Add for Subsidiary Jails	1	20	...	374	1
		Total	1	1	...	41	...	551	8
56	All other offences ...	Total for District and Central Jails	385	27	864	40	108	24	85	7
		Add for Subsidiary Jails	1,174	51	830	60	222	6	142	2
		Total	1,559	78	1,694	100	440	30	227	9
GRAND TOTAL		Total for District and Central Jails	1,029	46	1,364	60	922	28	927	20
		Add for Subsidiary Jails	2,858	80	2,537	92	1,768	24	1,184	26
		Total	3,887	126	3,901	152	3,790	52	2,111	46

MENT D—concl'd.

in the Jails and Subsidiary Jails of Bihar and Orissa during the year 1928—concl'd.

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
under sentence not exceeding—																		
E		F		G		H		I				J		Total.				
Above one year and not exceeding two years.		Above two years and not exceeding five years.		Above five years and not exceeding ten years.		Exceeding ten years.		Sentenced to transportation beyond seas.				Sentenced to death.		Total.				
								a		b								
								For life		For a term.								
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.	Serial No.	
...	1	
...	9	61	
...	10	62	
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	15	63
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	16	64
...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	24	65
7	...	19	...	...	...	...	...	...	...	...	...	...	...	...	...	328	66
5	...	64	...	...	...	...	...	...	...	...	...	...	...	...	...	353	67
13	...	63	...	...	...	...	...	...	...	...	...	...	...	...	...	668	68
10	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	666	69
22	...	80	...	2	...	...	...	...	...	...	...	...	...	...	...	3,543	70
22	...	60	...	2	...	...	...	...	...	...	...	...	...	...	...	3,495	71
287	14	225	8	181	1	...	...	118	5	...	...	35	1	5,288	203	5,491	72
491	8	314	...	47	...	10	...	73	...	...	...	70	...	9,625	484	10,109	73
878	22	468	8	128	1	10	...	191	5	...	...	25	1	15,940	143	16,383	74

Statement showing particulars of identification of habitual criminals during the year 1928.

Serial number.	Jails.	Number of convicts admitted during the year.	Number of convicts in column 3 identified as "Habituals" before conviction and classified as such by the convicting court.	Number of convicts in column 4 classified as "Habituals" by the District Magistrate specially empowered (not being the convicting court.)	Number in column 5 classified as "Habituals" by the Jail Superintendent.	Total number of Habituals admitted.	Ratio per cent. of column 7 to column 3.
1	2	3	4	5	6	7	8
1	Buxar—Central ...	...	...	...	...	...	...
2	Bankipur ...	234	15	...	...	75	6.41
3	Gaya—District & Central	574	47	...	...	47	8.19
4	Chapra ...	409	46	...	...	45	11.00
5	Motihari ...	618	65	...	...	65	10.51
6	Muzaffarpur ...	333	46	...	...	46	13.81
7	Darbhanga ...	282	31	...	...	31	10.99
8	Monghyr—Juvenile ...	107	7	...	...	7	6.54
9	Bhagalpur—District and Central.	405	75	...	...	75	18.52
10	Purnea ...	362	63	4	...	37	10.22
11	Naya Damka ...	480	68	...	...	68	14.16
12	Cuttack ...	228	29	...	...	29	12.71
13	Puri ...	172	31	...	...	31	18.02
14	Sambalpur ...	279	31	...	1	32	11.46
15	Hazaribagh—District and Central.	279	18	...	...	18	6.45
16	Ranchi ...	339	51	...	...	51	15.04
17	Purulia ...	480	98	...	...	98	20.00
	Total ...	5,491	740	4	1	745	13.56
	Add for Subsidiary Jails	8,891	735	66	2	803	9.03
	Grand Total ...	14,382	1,475	70	3	1,548	10.76
	Total for 1927 ...	14,533	1,569	37	13	1,618	11.14

Statement showing the details of whipping during the year 1928.

Serial Number.	Jails.	Daily average number of male prisoners in the year 1927.	Total number of jail offences.	Total number of prisoners punished by whipping.						Grand Total.	Percentage of grand total of column 10 to column 6.	Percentage of grand total of column 10 to column 4.	Number of prisoners in whose cases whipping was directly or indirectly the cause of death.	Number of prisoners in whose cases death was directly or indirectly the cause of whipping.
				Five to 10 stripes.	Above 10 and not above 15 stripes.	Above 15 and not above 20 stripes.	Above 20 and not above 25 stripes.	Above 25 and not above 30 stripes.	Grand Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Buxar—Central ...	1115-01	909	...	1	...	...	1	3	18	22	...	...
2	Bankipore ...	808-63	97	...	...	...	...	...	...	...	...	...	...
3	Gaya—District and Central...	961-27	304	...	1	...	...	...	1	10	32	...	...
4	Chapra ...	202-55	95	...	...	...	...	...	...	...	...	...	...
5	Motihari ...	190-84	289	...	...	...	...	...	...	...	...	...	...
6	Muzaffarpur ...	205-70	89	...	...	...	...	...	...	...	...	...	...
7	Darbhanga ...	166-73	25	...	...	...	...	...	...	...	...	...	...
8	Monghyr—Juvenile ...	190-87	218	...	...	...	...	...	...	...	...	...	...
9	Bhagalpur—District and Central.	1518-37	826	...	1	1	...	2	4	24	48	...	...
10	Purnea ...	168-04	138	...	...	...	...	...	...	...	...	...	...
11	Naya Dumka ...	98-63	19	...	...	...	1	...	1	97	5-26	...	...
12	Cuttack ...	182-37	161	...	...	...	...	...	...	...	...	...	...
13	Puri ...	54-18	64	...	...	...	...	...	...	...	...	...	...
14	Sambalpur ...	91-28	121	...	...	...	...	...	...	...	...	...	...
15	Hazaribagh—District and Central.	503-92	157	...	...	...	...	...	...	...	...	...	...
16	Ranehi ...	124-90	38	...	...	...	...	...	...	...	...	...	...
17	Parulha ...	257-51	426	...	...	1	...	...	1	88	23	...	...
	Total ...	6930-70	3,966	...	3	2	1	3	9	14	22	...	...

No. 972-J.R.

GOVERNMENT OF BIHAR AND ORISSA.
JUDICIAL DEPARTMENT.

RESOLUTION.

Dated the 16th July 1929.

READ—

The report on the administration of the Jail Department for the year 1928.

READ ALSO—

The report for the year 1927 and the resolution recorded thereon.

THE office of the Inspector-General was held by Lt.-Col. G. W. Maconachie, M.B., I.M.S., from the 1st January to the 17th December 1928, and thereafter by Lt.-Col. I. M. Macrae, O.B.E., M.B., I.M.S., to the end of the year.

2. The total accommodation available in jails and subsidiary jails at the end of the year was 11,073 against 11,036 in 1927. The number of jails and sub-jails remained the same as in the previous year, viz., four central jails, 12 district jails, one juvenile jail and 50 subsidiary jails.

The daily average number of prisoners of all classes and of convicts rose from 7,503 and 6,264, respectively in 1927 to 8,058 and 6,760 in the year under report.

3. The total number of youthful offenders and juveniles up to 20 years of age admitted during the year was 817 against 989 in 1927. Of these 71 juveniles, viz., 69 boys and 2 girls were under 15 years of age as compared with 63 boys and 2 girls in the previous year. Thirty-five of these boys were sent to the reformatory school at Hazaribagh and the rest as well as those between 15 to 20 years of age were either detained in the jails of the districts in which they were convicted or transferred to the juvenile jail at Monghyr, to the central jail at Bhagalpur or to the district jail at Bankipore.

Five hundred and ninety-two boys were dealt with in the Monghyr juvenile jail during the year under report and the daily average population was 190 against 160 in 1927. The percentage of short term boys remained almost the same as in the previous year. The Governor in Council regrets to observe that there is not a single aftercare association in the whole province, and the work of the juvenile jail is largely handicapped for want of one. The question of starting a Borstal institution in this province has been deferred for the present.

The general routine of the school was the same as in 1927, but certain improvements in the treatment of juvenile prisoners which could be carried out under the existing rules have been given effect to.

4. There was a slight decrease in the percentage of prisoners receiving sentences of three months and under, and of those sentenced to simple imprisonment in the year under report—the figures being 52.94 and 4.97, respectively against 53.00 and 5.43 in 1927. It is gratifying to find that the working of the star class system of classification continued to be satisfactory and the discipline of the inmates of this class was exemplary throughout the year.

5. Two detenues received from Bengal and confined in the Hazaribagh central jail at the beginning of the year were transferred to that Presidency during the year. A State prisoner was admitted to the Purulia jail during 1928 but was discharged.

6. Six escapes, all among convicted prisoners, took place during the year, against the same number in 1927. Five of them were recaptured before the year closed. The warders responsible for these escapes were suitably dealt with in each case.

7. There was an appreciable decrease in the total number both of jail offences and punishments, and of punishments inflicted on warders and head warders as compared with the previous year, the figures being 5,583 and 1,265, respectively against 6,836 and 1518 in 1927. The number of corporal punishments was 9 against 10 in the preceding year.

8. The total expenditure on guarding and maintaining prisoners, including the cost of supervision but excluding that of buildings and repairs paid from the contingent grant of the jail department was Rs. 13,99,398 against Rs. 13,65,065 in 1927. The increase is mainly due to the rise in the jail population. The average cost per head, however, fell from Rs. 181-15-6 to Rs. 173-10-7 in the year under report.

9. In the manufacturing department, the total cash earnings and cash earnings per head of prisoners increased from Rs. 81,839 and Rs. 13-7-0, respectively in 1927 to Rs. 94,065 and Rs. 14-13-0 in the year under report but the total net earnings and net earnings per head decreased, the figures being Rs. 1,06,376 and Rs. 16-3-0, respectively against Rs. 1,61,210 and Rs. 26-8-0 in the preceding year. The drop in the net earnings is due to several causes, the chief of them being the reduction in the prices of articles manufactured at the Bhagalpur and Buxar central jails and the working of the weaving factory at the Buxar central jail at a low pressure owing to a heavy accumulation of different kinds of cloth manufactured at the factory, and the subsequent closing down of the factory temporarily from October 1928.

10. The Governor in Council is glad to observe that the health record of the prison population has continued to be satisfactory during the year under report. Although the average population increased considerably, the incidence of sickness was almost the same as in the previous year. The ratio per mille of average strength of admissions to hospital and of daily average sick and the death rate per mille of the total strength were the lowest ever recorded in this province. The total number of deaths was however 82 against 78 in 1927. The central jails at Bhagalpur, Buxar and Gaya were responsible for the largest numbers of deaths during the year.

11. The scales of gratuity for convict night-watchmen and convict overseers which were raised from Re. 0-1-6 and Re. 0-4-0 a month to Re. 0-4-0 and Re. 0-8-0 respectively as an experimental measure in 1926, have been made permanent during the year under report. A new Jail Manual for Bihar and Orissa has been published and brought into use with effect from 1st January 1928.

12. The names of officers commended by the Inspector-General of Prisons for good work have been noted and thanks of Government are due to Lt.-Col. Maconachie and to Lt.-Col. Macrae for their efficient administration of the department and to Lt.-Col. Macrae for his interesting report.

ORDER :—Ordered that a copy of the resolution be forwarded to the Inspector-General of Prisons for his information.

Ordered also that the resolution with a copy of the report be submitted to the Government of India in the Home Department.

Ordered also that the resolution be published in the *Bihar and Orissa Gazette*.

By order of the Governor in Council,
J. A. SWEENEY,
Secretary to Government.

MEMO. No. 973-J. R.

Dated the 16th July 1929.

Copy forwarded to the Inspector-General of Prisons, Bihar and Orissa, for information.

By order of the Governor in Council,
J. A. SWEENEY,
Secretary to Government.

PROGRESS REPORT
OF THE
FOREST ADMINISTRATION
IN
COORG
FOR
1927-28

8

BY
A. R. BRAND, Esq.,
Ag. Chief Forest Officer.

WITH A REVIEW BY THE CHIEF COMMISSIONER.



BANGALORE:
PRINTED AT THE MYSORE RESIDENCY PRESS.
1928.

PRICE, *Rupee 1.*]

Agents for the sale of Coorg Government publications.

**Higginbothams (Ltd.), Madras.
Thacker & Co. (Ltd.), Bombay.**

Proceedings of the Chief Commissioner of Coorg.

No. $\frac{3405-7}{87-28}$, dated Bangalore, the 3rd October 1928.

READ—

Letter No. A-2-1782-28, dated the 10th September 1928, from the Commissioner of Coorg, submitting a copy of the Progress Report of the Forest Administration in Coorg for the year 1927-28.

Order thereon—No. $\frac{3405-7}{87-28}$, dated Bangalore, the 3rd October 1928.

The report is a record of a very useful year's work. The total revenue during the year was Rs. 4,96,509 against an expenditure of Rs. 2,43,983 resulting in a surplus of Rs. 2,52,526 as against Rs. 1,81,429. The increase is due (a) to better prices obtained for timber at the sales, (b) to the larger quantity of wood removed by consumers or purchasers and (c) to a general decrease in expenditure particularly under the head "Conservancy and Works". There was also, however, a decrease of Rs. 5,115 under the head "Establishments" due to a reduction in strength.

2. The number of forest offences rose from 34 to 46 in the year under report.

3. In view of the past criticisms an attempt has been made in the report to show the profit and loss made by the Department on the various branches of its activities. It will be noted that apart from the losses under the head "Development" which represents money invested in capital works not at present producing revenue, and the head "Elephants" which is a fluctuating item, the only losses are under the heads "Fuel" and "Grazing" in which low prices or fees directly benefit the local people.

4. Cultural experiments were carefully conducted and though in some cases the results were inconclusive, some useful results have been obtained.

5. It is regrettable that the results of Kumri in the Fraserpet range have not been more definitely successful up to date, as this seems the most promising way of achieving anything with regard to lantana, which has spread in the forest there to an almost incredible extent.

6. The satisfactory results of the working of the Department are due to the enthusiasm and energy shown by Mr. G. C. Robinson, Chief Forest Officer, to whom the Chief Commissioner's thanks are due.

A. C. LOTHIAN,
Secretary to the Chief Commissioner.

To—The Secretary to the Government of India, Department of Education, Health and Lands.
The Commissioner of Coorg.
The Chief Forest Officer, Coorg.

JA. 226Y
F8

PROGRESS REPORT
OF THE
FOREST ADMINISTRATION IN COORG
FOR THE YEAR 1927-28.

CHAPTER I.
CONSTITUTION OF STATE FORESTS.

1. ALTERATION IN AREA.

Reserved Forests.

1. The area of reserved forests at the beginning of the year was 332,014.47 acres. An area of 43.15 acres in the Nalkeri reserve was disafforested for coffee cultivation. The area at the end of the year was therefore 331,971.32 acres.

2. FOREST SETTLEMENTS.

2. No expenditure was incurred during the year.

3. DEMARCATION.

3. Rs. 888 was spent during the year, of which Rs. 300 was for clearing 10 miles of district boundary line, between Coorg and South Kanara from Karike towards Todikana; Rs. 203 for reclearing 20 miles, 1 furlong and 132 yards of the Coorg-Malabar District boundary line from Makut to Udumbe and from Kariahole to Mepalli; Rs. 195 for reclearing 13 miles of boundary line from Chandatkolli towards Udumbe between Coorg and Malabar and the remaining Rs. 190 for clearing reserve boundary lines in Fraserpet and Somwarpet Ranges.

4. FOREST SURVEYS.

4. No surveys of importance were done during the year. A sum of Rs. 27 was spent for surveying Bamboo plantations in Kutumpole Range and a portion of Reserved forest encroached upon by coolies of the Faith Estate in the Nalkeri Reserve.

CHAPTER II.
MANAGEMENT OF STATE FORESTS.

1. REGULATION OF MANAGEMENT.

Preparation and Control of Regular Working Plans.

Eastern Forests.

5. According to the proposals contained in the previous year's report, 65 acres at Kalhalla, 47 acres in Tittimatti and 25 acres in Nagerhole were clear felled. These will be regenerated with teak (*Tectona grandis*) in 1928-29.

Ghat Forests.

The prescriptions of the working plan for the ghat forests were held in abeyance.

No regeneration fellings were carried out during the year.

Fellings in the coupe of 63.50 acres in Urti referred to in paragraph 5 of last year's report were completed.

A coupe of 126 acres at Urti was leased to a contractor for fellings during 1928-29 on similar conditions as those applying to the 63 acre coupe of previous year.

2. COMMUNICATIONS AND BUILDINGS.

(a) Roads and Bridges.

6. The estimate for Rs. 27,000 for metalling the Kalhalla-Murkal road referred to in paragraph 6 of last year's report was sanctioned by the Government of India in June 1927. A capital expenditure of Rs. 3,656 was incurred on (a) collection of materials and purchase of explosives and (b) purchase of a 2 ton cast iron bullock road roller. Metalling (with spall foundations) of the bad portions of the road between Murkal and Nallurpala was done over a distance of 500 feet. Progress was slow for two reasons, viz., (1) want of a road roller and (2) change of programme in working whereby the worst portions are tackled first.

The tramway line from Sollekolli platform to Kunnoth over 12 miles was cleared at a cost of Rs. 116.

7. The total expenditure on roads and bridges for the two divisions including repairs and temporary establishment was Rs. 9,462 as against Rs. 12,575 in the previous year, the capital expenditure incurred being Rs. 3,656.

(b) Buildings.

8. The expenditure on new buildings in the North Division amounted to Rs. 1,997 the whole of which was spent on construction of houses for Foresters and forest guards.

The amount spent on construction of new buildings in the South Division was Rs. 2,226 of which Rs. 1,524 was on a rest house at Kalhalla and throwing out a verandah extension to the rest house at Makut. A sum of Rs. 630 was spent on the construction of a new Range Office at Tittimatti and the balance of Rs. 72 was on quarters for subordinate staff.

The total expenditure on buildings for the two divisions including repairs and temporary establishment was Rs. 11,356 against Rs. 11,867 in the previous year.

(c) Miscellaneous Works.

9. The expenditure on other works amounted to Rs. 2,395 of which Rs. 766 was spent on sinking and deepening of wells.

3. PROTECTION OF FORESTS.

(a) General protection.

10. The following statement shows the number and classification of forest offences compared with the previous year:—

Class.	Injury to forests by fire.		Unauthorized felling or appropriation of wood and minor forest produce.		Grazing without permission or in tracts in which grazing is prohibited.		Other offences.		Total.	
	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.
Cases taken to court...	1	3	1	..	1	...	3	3
Cases compounded...	10	12	9	20	9	6	28	38
Cases withdrawn...	3	4	...	1	...	...	3	5
Total...	14	19	10	21	10	6	34	46

The total number of offences reported was 47 as against 34 in the previous year. 38 cases were compounded and 5 cases were withdrawn. Prosecution was instituted in 3 cases of which one ended in the conviction of the accused and two were pending at the close of the year. One case was pending orders of the Chief Forest Officer. The one case that was pending in Court at the close of last year ended in conviction of the accused.

(b) *Protection from fire.*

11. The system of early burning the forests was again followed in the Eastern forests. About 43,469 acres were early burnt out of a protected area of 113,202 acres at a cost of Rs. 479. This small proportion, 38·4 per cent successfully burnt was due to untimely rains which also delayed the commencement of burning from the middle of January to the end of February 1928. The results however have not had any adverse effects.

In the area over which protection was attempted there were 6 fires covering an area of 417·40 acres against 11 covering 311 acres in the previous year. Only in one case was the fire severe owing to certain people deliberately setting fire to the forest at several places. The area burnt was about 400 acres and there was fortunately no damage to the sandal plantations.

12. The percentage of success and the cost of protection per square mile were 99·6 and Rs. 27-10-0 as compared with 99·9 and Rs. 34-7-0 respectively in the previous year.

13. The portion of the shade line in the Nagerhole Range remaining to be converted into an open line was not converted as it was thought better to leave it as it is.

(c) *Protection from cattle.*

14. Eighty-three per cent of the reserved forests were open to grazing for half the year. The number of cattle admitted on payment was 3,956 against 4,415 in the previous year. The number of cattle impounded was 979 against 942 in the previous year.

(d) *Protection against injuries from natural causes.*

15. (i) (a) Sowings in regeneration areas in Tittimatti, Nagerhole and Fraserpet Ranges suffered the usual damage from wild animals, bison, sambhur, deer and porcupine being the most prominent. The browsing of sandal, biti (*Dalbergia latifolia*) and honne (*Pterocarpus marsupium*) by deer and sambhur is noticed all over the forests in Somwarpet Range. There was also damage to sandal seeds and seedlings by rats and insects in Fraserpet and Somwarpet Ranges.

(b) The observations in teak (*Tectona grandis*) defoliation were continued during the year. The attack in Tittimatti is reported to be not so severe as that of previous year.

(ii) A solitary tusker appeared in the Makut bamboo area and damaged a good number of Burma bamboo clumps.

(iii) Sandal spike disease.—No new experiments were started during the year. The disease is said to be less virulent during the year than in the previous year.

In September 1927 sanction was accorded by the Government of India to the proposal to participate in the scheme drawn up by the Government of Madras for the investigation of spike disease in sandal. In this connection a Conference was held at Bangalore in October 1927 to discuss the lines on which the experiments were to be conducted. The actual plots on which work was to proceed were located in December 1927 and January 1928 and the work was put in hand towards the close of the year. Satisfactory progress is being made and the results are looked forward to with interest.

16. *Lantana*.—In the 1927 Anekad regeneration area 17 acres of *lantana* was uprooted at a cost of Rs. 249. Scattered *lantana* and *lantana* regrowth were uprooted in reserves (including regeneration areas and plantations). The following is a statement of work done in each range:—

Range.	Reserves.						Paisaris.					
	New work uprooting.		Cutting and burning.		Uprooting regrowth.		New work uprooting.		Cutting and burning.		Uprooting regrowth.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Semwarpet ...	...	...	...	...	540	589	...	...	...	...	...	...
Fraserpet ...	17	249	...	...	...	...	...	...	...	...	...	...
Bhagamandla...	...	...	...	...	...	...	...	...	...	...	...	...
Kutumpole ...	...	...	...	...	*120	81	...	...	...	...	...	...
Tittimatti ...	...	...	...	...	*10	50	...	...	...	...	...	...
Nagerhole ...	...	...	...	...	...	...	...	...	...	...	...	...
Mercara ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	17	249	...	...	670	714	...	...	...	...	...	...

*Extent of *lantana* uprooted in areas other than those under regeneration.

The total expenditure on eradication of *lantana* for the two divisions amounted to Rs. 963.

4. SYLVICULTURE.

Section I. Formation and Regeneration of Forests.

(i) General progress of areas under regeneration.

17. The progress of the areas under teak (*Tectona grandis*) regeneration in the Eastern forests was not as satisfactory as had been anticipated. This fact is attributable to the complete failure of the north-east monsoon. Casualties are being replaced during the current year.

In the ghat forest regeneration areas of the Kutumpole Range the majority of the seedlings have attained their sapling stage.

(ii) Establishment of reproduction under working plans or schemes.

(a) Mainly natural.

18. The areas already formed in past years were maintained. No fresh fellings were carried out during the year.

(b) Mainly artificial.

(TEAK REGENERATION AREAS.)

19. Failures in 1925-26 area, strip I, Kalhalla, were replaced by stumpings from 2 year old plants. The majority of the stumpings unfortunately did not survive the hot weather which prevailed owing to the failure of the north-east monsoon. The existing plants were weeded and pruned of the lateral branches. Casualties have since been replaced by dibbling.

The sowings in 1926-27 area, strip II, Kalhalla, were a complete failure. Stumpings from 2 year old plants were planted over 5 acres, the result being the same as in the previous paragraph. The remaining area was again cleared of rubbish and burnt for resowing during 1928-29.

Strip III of 26 acres and strip IV of 54 acres in Kalhalla (shown erroneously as 44 acres in the last year's report) were dibbled with teak (*Tectona grandis*) 6' x 6' in April, May and beginning of June 1927. The germination was good but owing to the complete failure of the north-east monsoon the operation was not as successful as it might have been. As usual

porcupine, deer and bison added to the damage, the last named by trampling down the young seedlings. The survivals at the end of the dry season amounted to 40% in strip III and 30% in strip IV. Casualties have been replaced during the current year.

Strips V, VI and VII in Kalhalla, consisting of 65 acres were rubbish felled during the year and will be regenerated during 1928-29.

Two nurseries intended to supply sufficient stumpings for the 1928-29 regeneration operations were opened at Kalhalla and Nagerhole. Owing to late sowing the germination was not good. The stumpings will be supplemented by dibbling. Fresh areas, sufficient to supply plants for 125 acres, were clear-felled and burnt for nurseries during 1928-29, i.e., for 1929-30 operations.

Coupe I at Tittimatti, 47 acres, was rubbish felled and burnt in December 1927 with a view to its being regenerated during 1928-29.

Lantana was cut and sandal seeds were dibbled under bushes over 5 acres in Hudgur and 5 in Hirikere (Somwarpet Range). The sandal seedlings are growing well under the shade of lantana. About 50% of the stakes contain seedlings. Sandal seeds were also dibbled over 100 acres in Kattapura where 40% of the stakes contain seedlings.

The 'Y' areas at Anekad and Athoor in Fraserpet Range (1917 to 1925) were tended during the year. Biti (*Dalbergia latifolia*) and honne (*Pterocarpus marsupium*) were dibbled in patches in the 1925 area and Bombax in the 1924 area. The results of the former are disappointing due probably to poor quality seed, while the latter has been quite successful. Similarly the biti and honne sowings in the 1926 and 1927 regeneration areas at Athoor, 100 acres in each case, met with little success.

(c) *Afforestation.*

20. None during the year under report.

(iii) *Plantation and other forms of Regenerations not under Working plans or Schemes (with Form 18 B).*

21. New kumris were opened during the year in the following localities :—

(i) Tittimatti Range	(a) Bambookadu	about	6	acres.
	(b) Basavanacove		2-25	"
(ii) Nagerhole "	(c) Balecove		15	"
(iii) Kutumpole "	(d) Kakethodu		64	"
(iv) Fraserpet "	(e) Dubare		6	"
(v) Somwarpet "	(f) Yedavanad Forest		8	"
	(g) Karike		60	"
(vi) Bhagamandla "	(h) Sampaje		3	"
	(i) Mundrote		10	"

(i) *Tittimatti Range.*—(a) In the 6 acres near Bambookadu sandal seed was dibbled at stakes 10' apart along lines 10' wide with intervening belts of jungle 5' wide. Dense overhead shade was also removed. Germination was good, but subsequent results were disappointing. At the end of the hot weather about 40% of the stakes contained seedlings. This percentage has since fallen considerably and the experiment has been abandoned. The surviving seedlings are however still being tended.

(b) In the Basavanacove kumri and Mawkal coupe I, 3 plots of 2-25 acres were opened for trying sandal experiments. In one of these plots sandal was sown at an espacement of 10' x 10' with dhall, in the 2nd with ragi and in the 3rd along belts of cleared jungle as described in the preceding paragraph. The results in the former two cases are quite promising, particularly in the 2nd. The 3rd plot was practically a failure. These experiments are further discussed under Nagerhole Range below.

(ii) *Nagerhole Range.*—(c) An area of 15 acres in Balecove was opened. Of this area 11 acres were sown with teak (*Tectona grandis*) and the balance with sandal. The germination of teak was good but it suffered later for want of rain. The survivals at the end of the hot weather were about 65%.

Out of 4 acres set aside for sandal 3 acres were sown with sandal and ragi and one with sandal and dhall. In both cases sandal was sown 10' x 10'. The germination was good and as in Tittimatti the results are very promising. In the ragi area the survivals at the end of the hot weather were about 80%, the tallest seedling being about 2'-3" while the average height is about 1'-6". The seedlings in the dhall area were inclined to be slender owing to thick cover of the dhall plants, and when the crop was harvested, many of the seedlings died back owing to sudden exposure. The percentage of survivals in the dhall area at the end of the hot weather was about 40. It is evident from these experiments that of the 3 methods tried, the ragi method is the most useful.

(iii) *Kutumpole Range.*—(d) An area of 64 acres at Kakethodu in continuation of last year's area was bamboo kumried. As dibbling proved a failure last year the whole area was planted with bamboo seedlings raised in nurseries. The total number of stakes (10' x 10') put out was 6,955. There were only 149 casualties, hence the percentage of success is 97. The young clumps are coming up well and the operation has a very promising future.

(iv) *Fraserpet Range.*—(e) The 6 acres of kumri opened at Dubare was worked by kumridars, biti (*Oalbergia latifolia*), honne (*Pterocarpus marsupium*), and buruga (*Bombax*) being the species sown. Germination was good, but subsequent results were somewhat disappointing.

(v) *Somwarpet Range.*—(f) In the 8 acres of kumri opened in Yedavananad forest near Belur, buruga (*Bombax malabaricum*) and noga (*Cedrela toona*) seeds were dibbled at stakes 10' x 10' in alternate lines. Castor seeds were sown in this area to keep down weeds. There are seedlings in 50% of the stakes.

(vi) *Bhagamandla Range.*—(g), (h) and (i) These areas were sown with biti (*Dalbergia latifolia*), honne (*Pterocarpus marsupium*) and noga (*Cedrela toona*) seeds.

As suggested by the Forest Research Officer, Madras, in 1925, sowing of rosewood in ghat forests was tried. An area of about 5 acres in extent in the Makut Teak Plantation was cleared, burnt and seeds sown at 1,855 stakes and weeded during the year. An enumeration made at the end of last hot weather showed that 1,414 plants were found surviving, 441 seedlings having died. The percentage of success is therefore 76.

Casualties in the 1926 bamboo area and along the Urti-Watekolly Ghat road sides were replaced by bamboo seedlings raised in the nursery at Kakethodu.

(iv) *Tending.*

22. Weeding, climber cutting and uprooting lantana was carried out in "Y" areas, old plantations and kumris wherever necessary.

(v) *General.*

23. The following conclusions can be drawn from the year's operations:—

(a) Teak (*Tectona grandis*) sowing in nurseries where watering is possible should be completed by end of February or 15th of March if possible.

(b) Dibbling direct in regeneration areas should not be done before the end of April, as, if done earlier, there is always a risk of 3 or 4 weeks drought, which would kill the young seedlings, should early germination take place.

(c) Sandal with ragi as a host does remarkably well, but steps should be taken to replace the ragi after it has been harvested. Dibbling at stakes along cleared lines has proved a failure.

(d) The propagation of bamboos at the foot of the ghat is better done by nursery raised seedlings than by direct sowing.

In view of the fact that the north-east monsoon was a failure, results are generally satisfactory.

Section II. *Tending of the growing stock.*

24. Except in regular plantations, kumris and regeneration areas no tending was done.

5. EXPLOITATION.

(a) *System of Management.*

25. (i) *Eastern forests.* As mentioned in previous reports the system of exploiting the Eastern forests by clear-felling followed by artificial regeneration was continued. The areas felled and regenerated during the year amounted to 137 acres and 70 acres respectively, the latter being the area felled in the previous year. The result of these fellings is dealt with under Major Produce.

(ii) *Ghat forests.*—(1) Regeneration fellings will be done during 1928-29 in the coupe of 63 acres at Urti leased at the end of 1926-27. The lease amount paid was Rs. 1,050 and the value of timber removed Rs. 2,592-13-0 (18,697 c.ft. at seigniorage rates).

(2) Fellings and timber removal were completed on the 64 acres at Urti which was leased out in the previous year for bamboo propagation. The balance of timber removed was 10,460 c.ft., the value of which at seigniorage rates amounted to Rs. 1,498-8-0. The area was burnt in April and May 1927 and planted with bamboos (*Bambusa arundinacea*).

(3) Mr. C. S. Martin, Chief Forest Engineer, and Mr. R. D. Richmond, Chief Conservator of Forests, Madras, visited Makut in December 1927 and discussed the aspect of developing the ghat forests for the extraction of sleepers in connection with the possibility of the installation of a sleeper treating plant on the Malabar Coast. The future management of these forests depends largely on the line taken by the Railway experts. The suggestions contained in the note of the Chief Forest Engineer is receiving attention. The Chief Commissioner has approved of the proposal to carry out a topographical survey over 9,000 to 10,000 acres at a cost not exceeding Rs. 35,000 during a period of two years.

(4) In the absence of anything definite available at present in connection with the supply of sleepers to the Railway for treating purposes, tenders were called for at the end of the year for the right to fell and remove timber at seigniorage rates from a coupe of 120 acre at Urti on similar conditions as those applying to the 63 acre coupe of previous year. There was only one tender for Rs. 3,050 which was accepted. This contract will terminate on 31st December 1928.

(5) A fresh bamboo kumri was also leased at the close of the year. From experience gained in the previous year it was found that 40 acres was the maximum area which could be conveniently handled by one kumridar. Accordingly 40 acres at Kakethodu was leased on payment of a lease amount of Rs. 430. Work commenced in December 1927 and the area will be planted up with bamboos in July 1928. At the close of the year a quantity of 1,556 c.ft. at a value of Rs. 376-6-0 had been extracted.

(6) In August 1927 an agreement was entered into with the Manager of Portland Rubber Company, Makut, whereby he purchased the firewood lying scattered about the bamboo kumris, in which operations have been completed, at Re. 1 per cartload. The agreement is to run for 10 years and the maximum quantity of firewood to be removed annually is fixed at 360 cartloads or approximately 180 tons. Removals under this agreement have not commenced yet. The Rubber Company themselves are responsible for billeting, stacking and removals.

Major forest produce.

26. During the year departmental fellings were undertaken in coupe II Kalhalla of 65 acres, coupe I Tittimatti of 47 acres and coupe I Nagerhole of 25 acres. These coupes were enumerated in the previous year.

The following quantities of timber were obtained in the 3 coupes:—

	Tittimatti coupe I, 47 acres.		Nagerhole coupe I, 25 acres.		Kalhalla coupe II, 65 acres.		Total 137 acres.	
	Yield.	Per acre.	Yield.	Per acre.	Yield.	Per acre.	Yield.	Per acre.
<i>Logs.</i>								
	C. ft.	C. ft.	C. ft.	C. ft.	C. ft.	C. ft.	C. ft.	C. ft.
Teak (<i>Tectona grandis</i>)	6,109	130.0	8,918	356.7	7,910	121.7	22,937	167.4
Biti (<i>Dalbergia latifolia</i>)	240	5.1	449	18.0	4,877	75.0	5,566	40.6
Honne (<i>Pterocarpus marsupium</i>)	1,718	36.4	1,108	44.3	3,429	52.8	6,255	45.6
Matti (<i>Terminalia tomentosa</i>)	1,979	42.1	4,411	176.4	23,510	361.7	29,900	218.2
Nandi (<i>Lagerstroemia lanceolata</i>)	550	11.7	791	31.6	5,902	90.8	7,243	52.9
<i>Branch pieces.</i>								
Teak	4,036	86.3	3,849	154.0	3,345	51.5	11,230	82.1
Biti	367	7.8	260	10.4	2,355	36.7	3,012	21.9
Honne	114	2.4	89	3.6	231	3.4	424	3.1
Matti	128	2.7	665	26.6	1,772	27.3	2,565	18.7
Nandi	...	...	...	...	127	8.0	197	1.4

In the Fraserpet Range 6,845 c. ft. of timber of various species was felled at a cost of Rs. 439 of which 6,157 c. ft. including branch pieces was from the 1926 Athoor regeneration area.

In the ghat forests no departmental fellings of any kind were undertaken during the year.

(b) Agency of Exploitation.

(i) Departmental Agency.

27. The balance of timber on hand at the beginning of the year was 67,483 c. ft. The quantity of timber obtained during the year by fellings, confiscations, rejections by purchasers, etc., was 124,386 c. ft. The outturn is chiefly accounted for by clear fellings. 116,917 c. ft. of timber of various species was sold or otherwise disposed of. The balance on hand at the close of the year was 74,952 c. ft. which includes 42,174 c. ft. of unsaleable timbers of different species felled in the ghat forests in 1922-23 and 1923-24. This latter quantity also included logs rejected by the contractor after removing all the marketable timber as per conditions of the contract, and will be written off, the books.

28. In the previous years it was usual to cart all teak (*Tectona grandis*) biti (*Dalbergia latifolia*), honne (*Pterocarpus marsupium*), matti (*Terminalia tomentosa*) and nandi (*Lagerstroemia lanceolata*) from the forests to Hunsur depot for sale. As it was found that prices realised for matti and nandi and inferior quality or small dimensioned teak, biti and honne were not satisfactory it was decided to cart only 1st and 2nd class teak, biti and honne and sell the balance of the stock at depots in the Forest. The year's stock of 1st and 2nd class teak, biti and honne was disposed of by private sales. A contract for the supply of 10,000 c. ft. of nandi at Re. 0-12-6 per c. ft. (a very favourable rate) was entered into with Messrs. The Sadasiva Saw Mills of Mysore. By these sales 12,330 c. ft. of teak, 2,256 c. ft. of honne and 5,120 c. ft. of nandi were paid for and delivered. The full value, viz., Rs. 37,646 besides a deposit of Rs. 2,500 was recovered before the close of the year.

As a greater portion of the year's stock was thus disposed of, it was necessary to hold only one auction at Hunsur in February 1928. 22,228 c. ft. of teak, biti and honne not up to the specifications governing the private sales were sold at the auction for Rs. 27,248. At the same time 42,840 c. ft. (comprised mainly of matti with a small quantity of biti and teak poles which was not worth carting) was sold ex-forest depots for Rs. 17,782. The prices realised in all the above sales were very satisfactory.

Timbers of inferior species and branch pieces were either sold by tender or by private offers also at favourable rates.

29. *Firewood*.—There was a balance of 600 c. ft. of firewood on hand at the beginning of the year. 862 cartloads of firewood (51,720 c. ft. stacked) were cut departmentally from Mercara Reserve, of which 9,360 c. ft. were sold leaving a balance of 42,960 c. ft. at the close of the year. In addition to this 25,012 c. ft. of firewood from Anekad were sold for Rs. 4,399.

30. 27,875 c. ft. of dead and dying jungle wood trees from Anekad and Athoor reserves were converted into charcoal for the use of the Public Works Department, Government offices and private consumers and sold for Rs. 1,459.

31. *Sandalwood*.—There was a balance of 82 tons of cleanwood and 104 tons of roughwood at the commencement of the year. During the year 262 tons of roughwood were collected and altogether 303 tons were converted into 217 tons of cleanwood. Tons 58-1-2-14 of chip classes were sold by tender in July, realising Rs. 49,096. Tons 148-5-0-0 were sold by public auction in December for Rs. 2,36,236. The average per ton for the 206 tons thus sold was Rs. 1,385. In addition to this 12 cwts. of chips were given as a special concession to the Kangundi Industrial Works, Kuppam, to compensate for the loss sustained by them on account of dryage in the quantity purchased on tender. The balance carried forward at the end of the year was 51 tons of roughwood and 94 tons of cleanwood. The latter quantity includes 22 tons of cleanwood sold but not removed before the close of the year. A sum of Rs. 193 was recovered as koti rent on removals effected after the prescribed limit of 90 days from date of sale. The cost of collection and conversion was Rs. 12,146.

32. The total value of the disposals of major produce by departmental collection (less refunds) amounted to Rs. 4,00,118 for the year for both divisions.

(ii) *Purchasers.*

33. *Timber*.—71,135 c. ft. of timber inclusive of branch pieces and poles were sold from the Eastern forests for Rs. 22,425. Rs. 8,635 were realised for timber removed from paisaris and darkhast lands.

Other produce.—67,112 c. ft. of fuel, 205,756 bamboos and 173,070 reeds were removed from the reserved forests while 81,100 c. ft. of fuel and 30,800 bamboos were sold from paisaris.

The grazing revenue was Rs. 1,099 including sale of grass against Rs. 1,189 in the previous year.

The auctioning of minor forest produce produced Rs. 3,868. The right of collecting canes in the ghat forests realized Rs. 1,015. A sum of Rs. 454 was obtained by the sale of reeds, maramanjai, (a yellow creeper used for dyeing) pepper, eachalu leaves, etc., from the ghat forests. The revenue from cardamom leases was Rs. 19,503 against Rs. 18,855 in the previous year.

A contract was entered into on 31st December 1927 with Mr. W. J. Segar, Managing Director, Malabar Estates, Ltd., whereby he was allowed the right to collect, store, remove and dispose of the fruits of *Vateria indica* trees growing in the ghat forests for a term of 10 years in the first instance with the option of extending the lease for another 5 years. The amount of royalty fixed for the first 10 years is Rs. 1,000 *per annum* and that for the remaining 5 years Rs. 3,000 *per annum* should the option of extending the lease be exercised by the lessee.

The total value of removals by purchasers (less refunds) for the two divisions was Rs. 59,955 against Rs. 46,630 in the previous year.

(iii) *Rights and privileges.*

34. The value of free grazing allowed under the existing rights amounted to Rs. 92. One thousand five hundred and nineteen head of Amrithamahala cattle grazed in the Coorg forests for about a fortnight the value of which amounted to Rs. 63.

(iv) *Free grants.*

35. The ryots in the vicinity of ghat forests were allowed free grazing on the grass hills of the ghat forests in lieu of money rewards for help given during the protective burning of the grass to the east of the watershed.

23,345 head of cattle are reported to have grazed under this concession and the value of the free grant at full rates is Rs. 5,781. Two hundred and seventy-two head of cattle belonging to lessees of hadlus granted for wet cultivation in Tittimatti and Nagerhole Ranges also grazed free under the Chief Commissioner's Notification No. 43, dated 16-8-1922 the value of which amounted to Rs. 76.

Besides the above 50 hebbidrus and 2 head load canes were granted free for constructing a raft on a ferry and 5,000 bamboos were given to Sirangala villagers for construction of sheds in connection with outbreak of plague.

(c) *Outturn and sources of forest produce.*

36. The total outturn of the year is summarized in the following table:—

Sources of yield.	Major produce.			Minor produce.		
	Timber.	Sandalwood.	Fuel.	Bamboos.	Grass and grazing.	Other produce.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Reserved forests	1,31,361	...	7,717	1,636	1,099	24,436
Unreserved forests	8,635	2,84,221	812	146	...	10
Total	1,39,996	2,84,221	8,529	1,782	1,099	24,446

The total expenditure under the head "Management of State Forests" was as follows:—

	Rs.
A. Conservancy and Works	1,16,761
B. Establishments	1,27,222
Total	2,43,983

CHAPTER III.

FINANCIAL RESULTS.

37. The following table compares the revenue and expenditure of the year with those of previous years:—

Year.	Revenue.	Expenditure.	Surplus.
	Rs.	Rs.	Rs.
1926-27... ..	4,58,145	2,76,716	1,81,429
1927-28... ..	4,96,509	2,43,983	2,52,526
Average for 5 years ending 1925-26,	7,16,675	4,87,009	2,29,666

38. As compared with 1926-27 there was a net increase of Rs. 38,864 in the Forest revenue occurring chiefly under I (a) Timber, II (a) Timber and V (b) Other Sources. An increase of Rs. 21,816 under I (a) Timber is due to better prices obtained at the sales and that under R II (a) Timber amounting to Rs. 12,319 to larger quantity of wood removed by consumers or purchasers. The disposal of the tractor and certain other miscellaneous articles of the Makut tramway is responsible for the increase of Rs. 6,191 under R V (b) other sources.

39. The important increases and decreases in expenditure under A.—Conservancy and Works as compared with the previous year are explained below :—

	Rs.	
I (a) Timber	— 7,399	Due to a greater portion of the year's stock having been sold in the forests instead of carting it to the Depot at Hunsur.
(b) Firewood and charcoal	+ 2,264	Due to the maintenance of the Sentinel lorry.
VII (a) Roads and bridges (Capital).	— 2,315	Due to the work of metalling the Kalhalla-Murkal road being slow for the reasons explained in paragraph 6 of the report.
(b) Buildings (Capital).	— 1,341	Due to curtailment of expenditure on new buildings.
VIII (d) Working plans	— 7,277	Due to non-employment of sandal enumeration staff, the work connected with enumeration having been completed in 1926-27.
IX (c) Other charges	— 4,628	The supply of warm clothing and pugaris and cumblies to Guards and Peons was not due during the year and no irrecoverable advances were written off as in 1926-27.

Under B.—Pay of Establishments.

Subordinate Forest and Depot Establishment.—There was a very appreciable decrease of Rs. 5,115 due to reduction of establishment.

The percentage of expenditure under A.—Conservancy and Works and B.—Establishment to total expenditure were 48 and 52 respectively.

40. The profit and loss statement is as follows :—

Profit and Loss Statement.

1	Direction (North)		Total.
	2 Division.	3 South Division.	
	Rs.	Rs.	Rs.
<i>Capital Expenditure.</i>			
In 1927-28	2,000	16,000	16,000
In previous years (see last year's statement)	12,17,000	80,000	12,97,000
Total...	12,19,000	94,000	13,13,000
<i>Profit and Loss Account for 1927-28.</i>			
Receipts	3,44,000	1,58,000	4,97,000
Outstandings	16,000	21,000	37,000
Value of timber and sandalwood on hand on 31st			
March 1928 in depots and forests	1,82,000	82,000	2,14,000
Value of elephants to be sold	9,000	...	9,000
Total	5,51,000	2,06,000	7,57,000
Expenditure of the year (excluding capital expenditure)	1,16,000	1,12,000	2,28,000
Interest on capital at 6% per annum	78,000	5,000	78,000
Total	1,89,000	1,17,000	3,06,000
Profit for the year	3,62,000	89,000	4,51,000

41. In order to see which particular works are remunerative, an attempt has been made in the statement below to classify all expenditure under certain main working heads, which correspond generally with the revenue heads, thereby making it possible to draw a comparison between Revenue and Expenditure, with reference to any one particular work undertaken by the department.

For this purpose, the different works have been classified under the following main working heads:—

- A. Timber.
- B. Bamboos and Minor Forest Produce.
- C. Sandal.
- D. Development.
- E. Elephants.
- F. Fuel.
- G. Grazing.

The statement gives a very correct idea of the actual state of affairs, as figures have been gone into very thoroughly and the expenditure has been analysed separately for each Sub-Range, and allotted under the main working heads in suitable proportions, which in the case of establishment charges are based on the actual number of days spent by each subordinate on the particular work in question, while charges under works are distributed in accordance with the relative importance of each particular work with reference to the main head under consideration. All Capital Expenditure has rightly been shown under "Development".

It may here be pointed out, that except for a Forest Guard's beat, a Sub-Range is the smallest administrative unit, and the collection and classification of the figures noted below, has involved a very considerable amount of extra time and work.

Comparative Statement of Revenue and Expenditure under principal working heads for 1927-28.

Main working heads.	Revenue.	Percentage of revenue under head	Expenditure	+ or -	Remarks.
	Rs.	to total Revenue for the year.	Rs.	Balance.	
Timber	1,39,996	28.2	71,125	+68,871	Shows an increase of Rs. 24,035 on last year's figures. This increase is due to two reasons, viz.— (a) 137 acres were felled against 87 in the previous year. (b) Better prices due to the greater portion of the stock having been disposed of by private sales.
Sandal	2,84,221	57.2	32,583	+2,51,638	Compared with the previous year, the prices obtained were better, viz., Rs 1,385 per ton against Rs. 1,122.
Fuel	8,529	1.7	16,760	-8,231	The supply of fuel under the existing conditions is not a paying concern. The question is being looked into. It must however be pointed out that this branch of our work is of direct benefit to the community, and cheap firewood is an important factor in the life of the people of Mercara.
Bamboos and Minor Forest Produce.	27,619	5.6	13,738	+13,881	The major portion of this surplus is attributable to cardamom assessment, from which the gross revenue was Rs. 19,503. The question of increasing the seigniorage rates of bamboos is being looked into. The revenue realised from other forms of minor forest produce depends entirely on the prices obtained in public auction. These prices were poor for the year under review, and it is gratifying to note that prices during the current year are appreciably better.

Comparative Statement of Revenue and Expenditure under principal working heads for 1927-28—cont.

Main working heads.	Revenue.	Percentage of revenue under head to total Revenue for the year.	Expenditure.	+ or - Balance.	Remarks.
	Rs.		Rs.	Rs.	
Grazing ...	1,099	2	4,365	— 3,266	The only remedy here lies in enhancing the grazing fee. The general opinion in Coorg however is that it should be remitted altogether.
Elephants ...	16,650	3.4	17,679	— 1,029	The financial result of the operation depends entirely on the number of elephants captured during the year. Although the prices realised in the 1927-28 sales compared very favourably with those of previous year's, the number of elephants captured during the year was disappointing. Compared with the previous year's they are :— 1926-27—15 elephants = Gross Revenue Rs. 23,000. 1927-28—11 elephants = Gross Revenue Rs. 16,650. It is hoped that by digging pits in fresh localities the number of captures will be increased during the current year.
Development ...	18,395	2.7	88,492	— 70,097	Represents money invested in capital works from which no revenue is realised at present.
Total ...	4,96,509		2,44,742	2,51,767	

CHAPTER IV.

42. Results of research work carried out or started during the year 1927-28 :—

I. *Sandal regeneration experiment at Meenkolli.*—The experiment was continued and the 21 plots opened during 1926-27 were treated during 1927-28 in three different ways, *viz* :—

- (1) Uprootal of lantana.
- (2) Cutting back and 50% uprootal.
- (3) Only cutting back.

All the three ways were found satisfactory. In February 1928 an enumeration was done and it was found that we had roughly 200 seedlings per acre.

During 1927-28, twenty-six fresh plots were opened, lantana being cut back in May and sandal dibbled in June. Germination was satisfactory in all the plots, but a large number of seedlings died, chiefly due to earth worms, which pushed the seedlings out in the course of their burrowing. In September lantana was cut back in half the number of plots. In the other half, lantana was uprootal. In February 1928 on an average 150 seedlings per acre were found in all the

plots. Cutting back lantana showed as good results as in the case of uprootal, and involves far less expenditure.

From the experience of the last two years, this method of introducing sandal in lantana infested areas appears to be promising but it has yet to be ascertained at what stage lantana uprooting has to be done in order to get the best results, as uprooting of lantana in the very beginning encourages the growth of grass which seriously interferes with the development of sandal. Also by uprooting, sandal seedlings become more conspicuous to game, which browse them down. But keeping of lantana in sandal plantation is not advisable as it increases the danger from fire. So lantana must come out as early as possible and the earlier it comes out the better as the permanent hosts of the sandal will thereby have a better chance of establishing themselves. It has also been seen that the regrowth of lantana must be cut back early in the 1st year; as if it is allowed to remain longer the number of casualties will be greater.

Fresh plots have been opened this year on similar lines.

II. *Sandal propagation experiment*.—Propagation of sandal was attempted in South Coorg Division in three ways. The details of the experiments are given in paragraph 21 (i) (a) and (ii) (c) supra.

III. *Lac experiment*.—A supply of 50 lbs. of Kusum brood lac was obtained from Chota Nagpur Lac Company on 19-1-1928. On arrival it was found that swarming had started enroute. However while swarming was still in progress 30 lbs. were put out the same day on 36 Shorea Talura trees pollarded previously, at Majjigehalla, and 20 lbs. on 28 Accacia Farnesiana trees in the Tittimatti bungalow compound.

The latter swarmed so well that on 25-1-1928 brood lac from these was transferred to 22 fresh Accacia Farnesiana and 13 Shorea Talura trees. Swarming on these also was satisfactory. The brood lac was removed on 6-2-1928. On 14-2-1928 however the swarmed insects were found to have been washed away to a very appreciable extent by the rains that occurred during the week. On 28-4-1928 it was found that lac on Shorea was a complete failure while that on Accacia Farnesiana looked very promising, thick incrustations having been formed. The experiment is still under close observation.

IV. *Propagation of bamboos by planting tender bamboos*.—199 tender shoots with rhizomes from Burma bamboos and Bambusa arundinacea were uprooted and planted along the banks of a stream in Makut a region with 200 inches of rainfall and an altitude of 300 ft. All of them decayed during the monsoon as was the case last year.

V. *Teak defoliation experiment at Makut*.—Observations and measurements of teak trees under defoliation experiment are separately reported to the Entomologist.

VI. *Bate of growth of Bombax Malabaricum*.—The average measurements of the 11 year old plants at Pulingoth were found to be 36'-4" in height and 20 $\frac{1}{2}$ " in girth as against 32 ft. and 20 $\frac{1}{2}$ " respectively of the previous year.

VII. *Introduction of Dipterocarpus indicus into deciduous forests*.—Out of the seeds dibbled in 1921 near 215 stakes 6' apart near Bhagamandla Mundrote path there are now 121 plants and the biggest plant is 5'-10" in height. This jungle is not pure deciduous, there are canes and Vateria indica growing naturally along with deciduous species.

VIII. *Extermination of reeds (Ochlandra) in ghat forests*.—An experiment for exterminating reeds in ghat forests was started at the close of the year.

Four plots were opened at Urti of which 2 are, each one acre in extent and 2 of $\frac{1}{2}$ an acre each. The methods of extermination adopted are :—

(a) Repeated cutting and burning of cut culms over the root systems, both in pure reed areas and in typical reed infested but timber bearing areas.

(b) Complete uprooting with a view to studying the cost per acre.

It is too soon yet to arrive at any definite conclusions.

IX. (a) *Results of thinning clumps in Burma bamboo plantations.*—With a view to ascertaining whether fellings stimulate the production of culms in Burma bamboos (*Dendrocalamus Brandisii*) an enumeration was made in the Bamboo plantation at Kakethodu in October 1927. The results show that the average number of new culms per clump in the worked area is 7.2 while the corresponding figure for the unworked area is 3.1. The number of clumps enumerated was 100, i.e., 50 in each area.

Apart from the increased number of culms, the individual culms are stouter in the worked area than in the unworked and also tend to grow straighter. These two conditions are of course the natural result of thinning in a clump.

In the worked area no culm under 2 years old was cut and the maximum number removed from each clump was limited to 75%.

(b) *Floating efficiency of Burma bamboos as compared with Bambusa arundinacea and revenue yield of former.*—During the year 1927-28 Burma bamboos were cut, for floating purposes, from the experimental kumris at Makut at Rs. 3 per 100, the rate for ordinary large bamboos being Rs. 5.

From experience gained during the year, it was found that the Burma bamboos have a floating efficiency of 25% more than the ordinary large bamboo; but being thinner walled towards tip half, the culms tend to split when removed from water. The average sale price at Balliapatam is therefore about 20% less than that of the ordinary bamboo, although selected culms of both kinds sell at more or less the same price.

The revenue yield per acre amounts to Rs. 7-15-0 and the original cost of production and tending during the early stages amounted to Rs. 16-6-3 per acre and the areas can be worked on a 3 year rotation, and should yield a return of about Rs. 8 per acre in alternate years. It is therefore seen that the kumris would have almost paid for themselves after 2 cuttings.

X. *Height increment table for Malambi sandal plantations.*—Three tallest plants in each of the plantations were measured in the year 1917 and their measurements recorded in the Administration report for 1916-17. The numbers given to the trees are seen on them but not recorded in the Administration report; nor are the records of measurement available now. The increment put on by each tree as now found by deducting the height of the tallest plant then, from the height of the tallest plant now and dividing the difference by 11 is exhibited in the following table.

Year of planting.	Height of tallest plant.		Total growth in 11 years.	Annual increment since 1917.
	In 1917.	In 1928.		
1918	16'-4"	26'-5"	10'-1"	11"
1914	15'-0"	38'-2"	18'-2"	20" nearly.
1915	8'-0"	30'-5"	22'-5"	24" "
1916	2'-11"	34'-1"	31'-2"	34"

XI. Specimens of Coorg teak (*Tectona grandis*), both dark and yellow types were sent to Dehra Dun in 1925. Tests show that the dark type is the heaviest teak yet tested, and is exceptionally hard and strong under stresses of compression perpendicular to the grain, and shearing.

CHAPTER V.

ADMINISTRATION.

43. Mr. G. C. Robinson, I.F.S., Deputy Conservator of Forests, was in charge of the Direction Division throughout the year. The post of Forest Engineer continued to remain vacant. Mr. P. W. F. Walpole, Extra Assistant Conservator of Forests who was in charge up to 1st April 1927 reverted to the Madras service and Mr. A. R. Brand, Extra Assistant Conservator of Forests held charge of the South Division to the end of the year. Mr. O. M. Kushalappa, Extra Assistant Conservator continued as Divisional Forest Officer, North Coorg.

Conduct of the establishment.

44. The work and the conduct of the Rangers was generally satisfactory. The conduct of the Foresters and forest guards was satisfactory on the whole. Five Foresters and 7 forest guards retired from service. Three forest guards resigned. One forest guard was dismissed. One forest guard was suspended and 2 Foresters and 2 forest guards died during the year.

45. The health of the subordinates especially of Foresters and guards was not satisfactory.

46. The result of the Commissioner's annual inspection of the Direction office was favourable. The accounts of the two divisional offices were test audited during the year by the staff of the Accountant General, Madras, and the results are reported to be satisfactory.

CHAPTER VI.

General.

47. There were 14 elephants at the beginning of the year. Excluding a cow elephant of about 7½ feet, which died from the effects of a severe bullet wound soon after capture (not in pit) near Mallipatna in the Tittimatti Range, there were 3 captures in North Coorg and 10 in South Coorg during the year.

Two elephants (Devaki and Kabir) out of the 14 whose particulars were given in paragraph 48 of last year's report and 9 new captures of the year under report were sold for Rs. 16,650 during the year. Of this amount Rs. 13,750 was obtained for 8 elephants at the combined sale held at Manantoddy in September 1927 and the balance of Rs. 2,900 realized by a private sale effected in February 1928. The prices realized which ranged from Rs. 600 to Rs. 2,850 were very satisfactory. None of the elephants were under captivity for even a year. Nurmahal, captured in 1926, was put up for sale for a second time but being a ugly shaped animal there were no offers. On the advice of the Inspector of Live-stock, Madras, she was taken on to the permanent sanctioned strength and will probably turn out a very useful dragging animal.

Minakshi, a 1922 capture and a useful dragging elephant, bolted in August 1927 and all attempts to recover her failed. Sultan, a 1903 capture and also a very useful dragging elephant, was declared to be suffering from tuberculosis and was destroyed under instructions from the Veterinary Research Institute, Muktesar. Both these elephants were written off the stock.

On account of the above casualties one of the 1927-28 captures, viz., Balamani, a well built cow elephant 7'-6" in height was retained with a view to training her for dragging.

The year closed with 14 animals on the books, of which eleven are permanent establishment, and 3 were caught in December 1927 and March 1928. Particulars concerning these 14 animals are as follows :—

No.	Name.	Year of capture.	Height.	
1.	Amir	1903	7'	6"
2.	Veeraraja	1905	8'	4"
3.	Lalarukh	1905	7'	11"
4.	Nakula	1910	7'	8"
5.	Gopala	1920	7'	½"
6.	Menaki	1920	7'	0"
7.	Krishna	1922	6'	10½"
8.	Dronpathi	1922	7'	0"
9.	Nawab	1926	8'	8"
10.	Nurmahal	1926	7'	6"
11.	Balamani	1927	7'	6"
12.	Siddeshwara	1927	5'	9"
13.	Rama	1928	6'	6"
14.	Arjuna	1928	5'	5"

Of the 10 working elephants, 5 elephants were employed all the year on timber work and the cost of their feed and keep amounted to Rs. 5,163. The remaining 5 were employed on Kumaki work for the whole year. The cost of their feed and keep was Rs. 4,675, the cost of feed and keep of captures was Rs. 3,439, the cost of capturing operations was Rs. 2,706.

Excluding the cost of establishment the expenditure incurred on capturing work amounted to Rs. 10,820.

48. The number of buffaloes at the beginning of the year was 8 of which 7 died of old age. Four new buffaloes from Dharwar were purchased during the year at a cost of Rs. 755. There were 5 buffaloes at the end of the year. There were 2 pairs of bullocks at the beginning of the year of which one died and 3 were sold.

The feed and keep of the whole stud of live-stock amounted to Rs. 21,306 as against Rs. 22,609 in the previous year.

*Measures for the prevention of denudation of forest growth
in catchment areas of streams.*

Protective burning of grass hills.

49. The following is the review by the Commissioner of Coorg of the work done :—

“The protective burning was conducted in 63 villages affecting 8 nads. The burning was commenced on 14th February 1928 and ended on 28th March 1928. The area burnt is 92,272·23 acres against 95,667·98 acres last year. The burning was satisfactory and the patels and the villagers concerned took part in the operations. No accidental fires occurred after the operations were closed.

As usual the villagers of Maragodu and Hosakeri villages in Mercaranad want a money reward ; the rest are content to have the right of free grazing.”

50. On the Brahmagiri hills fire lines were cleared round the principal sholas and the grass outside them was burnt as usual the sholas being thus protected.

51. The necessity for the protection of sholas for the conservation and improvement of the water supply in streams was impressed on all parpattigars, shanbogs and patels in an order issued by the Commissioner of Coorg on 1st March 1928. The parpattigars were also ordered that the method of protection by cutting rough fire lines around the sholas 30 feet or more from the edges of the sholas and by preliminary protective burning outwards from these fire lines done as early in the year as possible, should be impressed on the patels and shanbogs and it should be made certain that they understand the method and the reason for it.

Strobilanthes undergrowth was found to flower in a few places this year. This plant flowers at periods of 7 or 10 years and then dies down. The people say that universal flowering will occur in 1930. This means that the whole undergrowth of every shola in Coorg will be highly combustible in the hot weather of 1931. The Commissioner of Coorg has invited the attention of Subedars, parpattigars, shanbogs and patels to the necessity of very great care being taken in order to avoid very serious damage by fire in that year. Their next reports will furnish information as to any special measures that they would recommend for the avoidance of such damage—but the best method at present seems to be to try and get the villagers, under the guidance of patels, etc., to understand thoroughly this system of cutting of firelines and protective early burning. By careful observation of the results of the work of 1929-30 we should be in a position to plan effectively for 1931.

52. The stream margins in lands granted for rubber and fibre cultivation were inspected by the Range Officers and found to be in a satisfactory condition.

53. One hundred and twenty-six acres of swamps in Tittimatti, Nagerhole and Fraserpet Ranges were granted for wet cultivation under the Chief Commissioner's Notification No. 43, dated 16th August 1922. Cultivation is reported to be very disappointing.

54. The Holt 10 ton Caterpillar Tractor with winch and all accessories was sold to the Madras Forest Department for Rs. 8,500. A lathe and a small quantity of rails, fish bolts and nuts, dog spikes and certain miscellaneous articles belonging to the tramway at Makut were also sold for Rs. 2,985.

MERCARA,

Dated 11th August 1928.

A. R. BRAND,

Ag. Chief Forest Officer.

**List of Annual Returns to the Progress Report of Forest Administration
in Coorg for 1927-1928.**

Form No.	Name of Form.
7	Area of forests.
8	Forest Settlements.
9	Demarcation of boundaries.
10	Forest surveys.
11	Progress made in working-plans.
12	Communications and buildings.
13	Breaches of forest rules.
14	Forest tracts protected from fire.
15	Causes of forest fires.
16	Areas closed and open to grazing.
17	Grazing in State forests.
18-A.	Progress in reproduction and afforestation under working-plans or schemes during the year.
18-B.	Plantations not under working-plans during the year.
19	Outturn of timber and fuel.
20	Outturn of minor produce.
21	Account of timber, &c., in depots and sold locally.
22	Abstract of value of timber and stock.
23	Abstract of value of live and dead stock.
24	Summary of Revenue and Expenditure for the year.
„	Supplemental.
26	Outstandings on account of revenue during the year.
27	Outstandings and liabilities of contractors and disbursers during the year.

FORM No. 7.

FOREST DEPARTMENT, COORG.

Area of Reserved Forests, Protected Forests, Unclassed or Public Forest Land, and Leased Forests 1927—28.

Division.	Range.	Civil district or territory.	Name of forest.	Area on 1st April 1927.		Added during the year.		Area on 31st March 1928.		No. and date of notification of addition or transfer, &c.	Remarks.
				Acres.	Equivalent in square miles.	Acres.	Acres.	Acres.	Equivalent in square miles.		
Direction ... (North.) Div.	...	Coorg.	...	1,66,424.47	280	...	...	1,66,424.47	280	Vide Chief Commissioner's Notification No. 15, dated 17-2-1928.	...
South Coorg...	1,65,590.00	259	...	43-15	1,65,540.85	259		
Total...			3,32,014.47	519	...	43-15	3,31,971.32	519			

FORM No. 8.

FOREST DEPARTMENT, COORG.

Progress made in Forest Settlements during the year 1927—28.

Forest Division	Civil District or Territory	Name of Forest	Area in square miles			Cost during year		Entire cost per square mile of areas finally settled	Government Notification of settlement.	
			Finally settled during year	In hand at commencement of year	Taken in hand during year	In Forest Accounts	In other Accounts		No.	Date
1	2	3	4	5	6	7	8	9	10	11
Direction(North) Division.	Coorg	...	...	Nil	...	...	...	...	...	...
South Coorg ...		...	...	Nil	...	...	...	...	...	...
Total.....		...	...	Nil	...	...	...	...	...	...

FORM
FOREST DEPART.
Record of demarcation and

Division.	Length of boundaries artificially demarcated during the year.	Length of previously existing boundaries repaired.	Length of previously existing boundaries not repaired.	Total length of artificially marked boundaries at close of the year.
	Miles.	Miles.	Miles.	Miles.
Direction (North) Diva...	...	23	259	282
South Coorg Division ...	...	20	167	187
Total.....	...	43	426	469

FORM
FOREST DEPART.
Statement of forest areas surveyed and under survey

DIVISION.	TOPOGRAPHICAL SURVEYS.						Ordinary Surveys.	
	Special Surveys paid for by Forest Department.							
	Previous.		Of the year.		Cost.		Previous.	
	4"=1 M.	3"=1 M.	4"=1 M.	3"=1 M.	Incurred during year.	Total to the end of year.	2"=1 M.	Smaller scales.
1	2	3	4	5	6	7	8	9
	Sq. M.	Sq. M.	Sq. M.	Sq. M.	Rs.	Rs.	Sq. M.	Sq. M.
Direction (North) Division	261	...	...	...	20,479	...	...
South Coorg Division	259	...	...	...		...	...
Total.....	...	520	...	...	...	20,479	...	...

NOTE.—Columns 2, 3, 4, 5, 8, 9, 10 and 11 should show the work up to date.

FORM
FOREST DEPART.
Progress made in Working

Division.	Area under sanctioned working plans.					Area not under working plans			
	At commencement of year.	Added during year.	Deducted during year.	At close of year.		Plans under preparation.	Plans not under preparation.		
				Actual area.	Percentage of total forest area (as shown in column 10).		Required at present	Not required at present.	
	1	2	3	4	5	6	7	8	9
	Sq. M.	Sq. M.	Sq. M.	Sq. M.	Per cent.	Sq. M.	Sq. M.	Sq. M.	
Direction (North)	260	...	...	260	100	...	...	...
South Coorg	259	...	...	259	100	...	...	...
Total.....	...	519	...	...	519	100	...	...	...

No. 9.

MENT, COORG.

maintenance of boundaries, 1927—28.

Length of boundaries still to be demarcated at close of the year.	Length of natural boundaries not requiring artificial marks.	Total length of boundaries at the close of the year.	Expenditure on demarcation during the year.		Remarks.
			On new work.	On repairs.	
Miles.	Miles.	Miles.	Rs.	Rs.	
...	36	386	...	685	
...	11	198	...	308	
...	67	586	...	888	

No. 10.

MENT, COORG.

by the Survey of India Department during the year 1927—28.

not paid for by Forest Department.		BOUNDARY SURVEYS.		Total area surveyed.	Area remaining to be surveyed.	Total area as per form 7.	REMARKS.
Of the year.		Previous.	Of the year.				
S ² = 1 M.	Smaller enclos.						
10	11	12	13	14	15	16	17
Sq. M.	Sq. M.	L. M.	L. M.	Sq. M.	Sq. M.	Sq. M.	
...	...	261	...	261	...	260	
...	...	259	...	259	...	259	
...	...	520	...	520	...	519	

The total added to column 15 should equal the total forest area in column 16.

No. 11.

MENT, COORG.

Plans, 1927—28.

Total forest area in Form No. 76 (Total of columns 5, 7, 8 and 9).	Revisions.			Expenditure on working plans during the year.	Remarks.
	Due or required.	In progress at end of year.	Revised plans sanctioned during year		
10	11	12	13	14	15
Sq. M.	Sq. M.	Sq. M.	Sq. M.	Rs.	
260	260	...	...	...
259	259	140	...	...
519	519	140	...	...

FORM No. 12.
FOREST DEPARTMENT, COORG.
Communications and Buildings during 1927-28.

Division	New works undertaken during the year.													Repairs expented during the year.																		
	Buildings.					Roads and paths.						Other works.		Buildings.					Roads and paths.						Other works.							
	Expenditure on				Total expenditure incurred	Cart roads		Bridle paths		Others		Total length of paths or roads	Total expenditure incurred	Expenditure incurred	Total expenditure on new works	Expenditure on				Total expenditure incurred	Cart roads		Bridle paths		Others		Total length of paths or roads	Total expenditure incurred	Total expenditure incurred	Total expenditure incurred		
	Head-quarter houses	Rest houses	Houses for subordinate establishment	Others		Length	Cost	Length	Cost	Length	Cost					Length	Cost	Length	Cost		Length	Cost	Length	Cost	Length	Cost					Length	Cost
1	2 (a)	2 (b)	2 (c)	2 (d)	3	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5	6	7	8	9 (a)	9 (b)	9 (c)	9 (d)	10	11 (a)	11 (b)	11 (c)	11 (d)	11 (e)	11 (f)	12	13	14	15	16	
Direction (North) Division	Rs.	Rs.	Rs.	Rs.	F.	Rs.						F.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. F.	Rs.	M. F.	Rs.	M. F.	Rs.	M. F.	Rs.	Rs.	Rs.			
South Coorg Division..	...	1,524	72	686	2,282	500	3,656	...	...	...	...	500	3,656	527	6,400	...	1,805	1,903	289	3,497	86-4-120	71-1-120	3,563	78-5	211	48-2-110	12-6-110	222	62-5-10	3,995	792	8,284
Total.....	...	1,524	2,060	630	4,223	500	3,656	...	...	...	...	500	3,656	527	8,406	1,822	1,819	3,082	890	7,133	86-4-120	71-1-120	4,135	131-5	1,014	48-2-110	12-6-110	657	278-4-10	5,806	1,868	14,807

C

FORM No. 13.

FOREST DEPARTMENT, COORG.

Statement showing register of breaches of Forest Rules during 1927—28.

Forest Division.	Cases pending from previous year.		New cases of the year.															Total cases.	Disposed of during the year.										Cases pending at close of year.	Remarks.										
			Injury to forest by fire.		Unauthorised felling.					Unauthorised grazing.					Other offences.					Total.	Convictions.		Acquittals.		Total.															
	A	B	All	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	All		A	B	A	B	A	B	A	B	All		A	B	All							
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		31	32	33	34	35	36	37	38	39	40
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
Direction (North) Division...	216	21	3	...	239	...	239	...	41	34	...	61	...	5*	...	10	...	39	39	...	71	71	2	...	2	
South Coorg Division...	1	...	1	1	1	3	...	1	4	...	2	4	...	6	2	4	3	6	2	4	6	3	6	9		
Total...	1	...	1	316	21	6	...	248	...	448	...	47	2	88	3	67	...	5	...	10	...	243	45	377	80	2	...	2				

N. B.—'A' means cases taken into court.

'B' means cases disposed of under section 67 of the Indian Forest Act, 1878.

'C' means undetected cases.

*Withdrawn.

The one case pending orders of the Chief Forest Officer is not taken into account in this form.

FORM No. 14.

FOREST DEPARTMENT, COORG.

Area of forest tracts protected from fire during the year 1927—28.

Division.	Forest Range.	Year in which protection commenced.	Area attempted to be protected		Area actually protected in*	Area attempted to be protected to be protected in†	Failures.	Area actually protected in†	Cost.	Remarks.
			1926—27.	1927—28.						
Direction (North) Division.	Marcana	...	1888	316	311	316	...	316	...	163
	Fraserpet	...	1876	12,009	11,990	23,869	400	28,469	1,315	...
	Somwarpet	...	1877	2,750	2,750	2,750	0.40	2,749.60	677	...
	Bagamandla	...	1914	500	500	500	...	500	419	...
	Total...		15,875	15,551	27,435	400.40	27,034.60	2,578		
South Coorg Division.	Tybbimathi	...	1876-78	35,728	35,728	35,728	11	35,771	1,379	...
	Nagerhole	...	1876	53,551	53,518	53,551	6	53,545	1,081	...
	Katumpole	...	1881	...	...	...	...	...	...	...
	Total...		89,338	89,266	89,333	17	89,316	2,460		
	Grand Total...		104,903	104,817	116,768	417.40	116,350.60	5,038		

*Year previous to that of current report.

†Year dealt with in current report.

FORM No. 15.

FOREST DEPARTMENT, COORG.

Causes of Forest Fires, 1927-28.

Division or circle.	(A)		(B)		(C) Fires beginning inside the reserve or fire traced area.		Total (A), (B) and (C)
	No. of fires.	Area burnt in acres.	No. of fires.	Area burnt in acres.	No. of fires.	Area burnt in acres.	
Direction (North) Division	1	0-40	4	17	1	400	3
South Coorg Division	1	0-40	4	17	1	400	3
Total	1	0-40	4	17	1	400	3
							4
							17
							417-40
							417-40

C

FORM NO. 16.
FOREST DEPARTMENT, COORG.
 Area closed and open to grazing during 1927—28.
 Area in square miles.

Division.	Closed to all animals.		Open to grazing				Remarks.
	Whole year.	Part of year.	Of all animals		Of all animals except browsers (camels, sheep and goats)		
			Whole year.	Part of year.	Whole year.	Part of year.	
1	2	3	4	5	6	7	8
					RESERVED FORESTS.		
Direction (North) Division...	87	198	...	...	...	198	
South Coorg Division	20	239	...	...	...	239	
Total	87	432	...	...	...	432	
					RESERVED LANDS (UNDER SEC. 4).		
Total .....	...	...	...	...	...	...
					PROTECTED FORESTS.		
Total ...	...	...	...	...	...	...
Grand Total	87	432	...	...	...	432	

FORM NO. 17.
FOREST DEPARTMENT, COORG.
 Return of grazing in the State Forests of Coorg during 1927—28.

Division.	Grazing on payment. Number of animals.										Grazing free. Number of animals.						Grand total of value at full rates.			
	At full rates.					At privileged rates.					By right under settlement.			During pleasure of Government or otherwise than under settlement.						
	Buffaloes.	Cows & bullocks	Goats & sheep.	Camels.	Other animals.	Buffaloes.	Cows & bullocks	Goats & sheep.	Camels.	Other animals.	Actual. Value of fees received.	Buffaloes.	Cows & bullocks	Goats & sheep.	Camels.	Other animals.		Value of fees at full rates.	Total value of fees at full rates.	
Direction (North) Division...	156	2398	...	711	...	...	...	...	...	...	...	200	...	50	...	16,183	...	4046	4,096	4807
South Coorg Division...	247	1155	...	388	...	...	...	...	...	...	...	5,159	...	42,204	...	5,120	...	1,785	1,777	2,160
Total	403	3553	...	1094	...	...	...	...	...	...	...	5,359	...	92,204	...	21,303	...	5,781	5,873	6967
Total .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	403	3553	...	1094	...	...	...	...	...	...	...	5,359	...	92,204	...	21,303	...	5,781	5,873	6967

* Value of grass removed Rs. 5 is excluded

+ Value of grazing by 1,519 head of Amrithmahal cattle is estimated at Rs. 63 only.

FORM No. 18 A.

FOREST DEPARTMENT, COORG.

Progress in afforestation and regeneration under working Plans or Schemes during the forest year 1927-28.

1	2	3	4	5	6	7	8			11	12		14		16	17	18
							8	9	10		Creation.	Up-keep.	Creation.	Up-keep.			
Division.	Working Circle and Block.	Period	Area to be regenerated during period.	Method of Treatment.	Area in which regeneration was in progress at Commencement of year 1st April	Area on which regeneration commenced during the year April 1st to March 31st.	Previous.	During year 1st April 1927 to 31st March 1928.	Total to 31st March 1928.	Area on which regeneration is still in progress at close of year 31st March 1928.	Creation.	Up-keep.	Creation.	Up-keep.	Revenue during year.	Total revenue from date of creation.	Remarks
Dircoion (North) Division...	Northern working circle ...	20 years.	acres. 4,792	" y " felling. do.	158	...	282	...	282	159	...	885	8,381	8,192	...	...
	Southern working circle ...	"	...	do.	77	...	...	...	...	77	...	...	1,299	3,439	...	...
	Northern working circle ...	"	1,000	Sandal sowing.	160	7	56	...	56	167	137	270	685	8,619	...	...
	Moroara Reserve ...	17	520	Planting of eucalyptus.	46	19	40	19	59	46	464	685	8,125	15,358	...	...
	Total ...		6,312	...	441	28	878	19	997	448	601	1,790	13,490	33,548	...	...
South Coorg Division...	Southern working circle, Mawkal felling series, blocks 1, 2, 3, 8 and 9. ...	20 years.	11,446	Clear felling.	...	47	510	...	510	47	1,411	44	11,245	24,276	...	...
	Southern working circle Hate's felling series, blocks 1, 8, 4, 7, 11 and 12. ...	"	11,535	Clear felling.	80*	65	367	80	447	65	3,194	394	7,694	15,962	...	...	*Shown as 70 acres in last year's return erroneously.
	Urti and Sollekolli blocks ...	"	8,500	Regeneration felling.	...	75	1,500	75	1,575	...	...	499	...	12,435	...	...
	Total ...		31,481	...	80	187	2,377	155	2,532	112	4,605	1,437	18,939	52,673	...	...
Grand Total ...		37,793	...	521	313	2,755	174	2,929	560	5,206	3,227	32,429	86,221	...	...

FORM No. 18 B.

FOREST DEPARTMENT, COORG.

Plantations not under Working Plans during the Forest year ending 31st March 1928.

Division and Forest.	Method of formation and year of commencement.	Area in acres.				Expenditure during the year.		Total expenditure from commencement including expenditure on all failed crops.			Total area written off from start.	Expenditure in failed areas during the year.	Expenditure from commencement including failed areas.	Revenue during year.	Total revenue from date of creation.	Remarks.
		At commencement of year 1st April 1927.	Added during the year 1st April 1927 to 31st March 1928.	Excluded during the year 1st April 1927 to 31st March 1928.	On 31st March 1928.	Creation.	Up-keep.	Creation.	Up-keep.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Direction (North) Division ... Northern Working Circle... Do.	Regular Plantations 1870-1884 Teak.	35	...	...	35	...	9	1,151	5,787	6,938	11	...	5,672	...	299	
	Do. Do.	87	...	...	87	...	...	4,951	10,890	15,841	18	...	12,240	...	2,074	
	Regular Plantations 1870-1884 Sandal.	603	...	...	603	...	222	9,860	49,815	59,675	...	...	39,675	225	2,345	
	Tangaya Plantations Kurries, Regeneration and Improvement felling of Hopea 1918-20.	2,274	87	...	2,361	114	2,457	983	36,350	37,333	...	...	37,333	...	818	
	Artificial cultivation of Sandal by dibbling at estates and under bushes.	100	...	...	100	...	25	150	326	476	...	...	476	...	...
	Total Direction Division ...	3,099	197	...	3,296	371	2,718	17,952	88,268	1,00,620	20	...	95,658	225	5,581	
South Coorg Division Tibimath and Nagro-hole Ranges. Do. Do.	Regular Plantations Teak 1869	235	...	...	235	...	4	15,150	17,789	32,939	...	...	32,939	...	45,045	
	Do. Sandal 1860 ...	441	19	3	457	144	238	4,724	28,968	28,690	3	14	28,676	...	3,384	
	Total ...	676	19	3	692	144	242	19,874	41,755	61,629	3	14	61,615	...	48,979	
	Tangaya Plantation 1891 ...	1,903	11	...	1,914	...	291	8,112	21,854	29,966	...	...	29,966	2,183	47,562	
Kutumpole Range Ghat Forests formerly called Exploitation range.	Artificial cultivation of Aini Rombox and Bamboo by dibbling and Planting.	*10 } 124 }	67	...	201	27	545	78	*1,184	1,212	...	...	623	...	...	*Bamboo areas omitted in last year's statement have now been taken into account hence the increase.
	Planting Teak 1869-70 ... Clear felling and sowing with Aini and Imlu.	760	...	...	760	...	...	Not known	64,613	64,613	...	...	64,613	...	2,387	
	Planting Rosewood ...	5	5	...	5	88	6	...	226	226	...	...	198	...	...
	Total ...	899	72	...	971	115	551	166	66,973	66,189	...	...	65,520	...	2,387	
	Total South Coorg Division ...	8,478	102	3	8,577	259	1,084	28,152	1,29,583	1,57,734	3	14	1,57,101	2,183	69,428	
	Grand Total of North & South Divisions ...	6,577	299	3	6,878	630	3,797	45,504	2,12,850	2,58,854	32	14	2,52,754	2,408	1,04,959	

FORM NO. 19.

FOREST DEPARTMENT, COORG.

Outturn (in cubic feet, solid) of Timber and Fuel during the year 1927-28, and Agency of Exploitation.

Division.	Timber in the rough ; logs.					Timber in the rough ; poles.					Sawn or squared timber					Sandalwood.					Total timber.					Fuel.					Total.					
	Government.	Purchasers.	Free Grantees.	Right holders.	Total.	Government.	Purchasers.	Free Grantees.	Right holders.	Total.	Government.	Purchasers.	Free Grantees.	Right holders.	Total.	Government.	Purchasers.	Free Grantees.	Right holders.	Total.	Government.	Purchasers.	Free Grantees.	Right holders.	Total.	Government.	Purchasers.	Free Grantees.	Right holders.	Total.	Outturn.					
	c ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft	o ft
<i>I.—Reserved Forests.</i>																																				
Direction (North) Divn.	7,953	5,680	...	...	13,632	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,952	5,680	...	...	13,632	104607	20,725	...	...	125332	138,964
South Coorg Division...	110053	65,804	...	...	175857	6,032	...	...	...	6,032	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	116083	65,804	...	...	181889	...	46,387	...	...	46,387	228,276
Total...	118005	71,484	...	...	189489	6,032	...	...	...	6,032	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	124037	71,484	...	...	195521	104607	67,112	...	...	171719	367,240
<i>II.—Protected Forests.</i>																																				
Direction (North) Divn.	...	24,005	...	...	24,005	...	...	...	...	...	...	...	...	...	10,850	...	...	...	...	10,850	10,850	24,005	...	...	34,855	...	52,150	...	...	52,150	...	...	...	...	87,005	
South Coorg Division...	...	11,232	...	...	11,232	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,232	...	...	11,232	...	28,950	...	...	28,950	40,182
Total...	...	35,237	...	...	35,237	...	...	...	...	...	...	...	...	...	10,850	...	...	...	...	10,850	10,850	35,237	...	...	46,087	...	81,100	...	...	81,100	...	...	...	...	127,187	
<i>III.—Unclassed Forests.</i>																																				
...	...	...	...	...	...	...	...	...	...	...	...	Nil.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.....	...	...	...	...	...	...	...	...	...	...	...	Nil.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total...	119005	106721	...	...	224726	6,032	...	...	...	6,032	...	...	...	...	10,850	...	...	...	...	10,850	10,850	134687	106721	...	...	241608	104607	148212	...	...	252619	494,427				

FORM No. 20.

FOREST DEPARTMENT, COORG.

Outturn of minor forest produce during the year 1927-28.

Description of produce.	Produce removed or utilized.										Remarks.
	By Govern-ment agency.		By purchas-ers.		By free grants.		By right holders.		Total.		
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
I.—Reserved Forests.											
DIRECTION DIVISION.											
Bamboos ...	145	16	118,156	1,058	5,000	62	...	...	123,301	1,136	
Reeds	
Minor forest produce including cardamom	23,307	...	...	...	...	...	23,307	
Grazing & other minor produce	711	...	...	...	50	...	761	
Total ...	145	16	118,156	25,076	5,000	62	...	50	123,301	25,204	
SOUTH DIVISION.											
Bamboos	87,800	562	50	...	...	...	87,850	562	
Reeds	1,73,070	431	...	...	...	...	1,73,070	431	
Minor forest produce including cardamom	1,098	60	1	...	...	...	1,099	
Grazing	388	1,741	...	48	...	...	2,171	
Total	260,670	2,479	110	1,742	...	42	160,780	4,263	
Total ...	145	16	878,826	37,555	5,110	1,804	...	99	284,081	29,467	
II.—Protected Forests.											
DIRECTION DIVISION.											
Bamboos	24,600	123	...	...	...	...	24,600	123	
Total	24,600	123	...	...	...	...	24,600	123	
SOUTH DIVISION.											
Bamboos	6,200	23	...	...	...	...	6,200	23	
Other Minor produce...	4	...	...	...	...	...	4	
Grazing and fodder grass	
Total	6,200	27	...	...	...	...	6,200	27	
Total	30,800	150	...	...	...	...	30,800	150	

FORM No. 21.

FOREST DEPARTMENT, COORG.

Account of timber and other produce cut or collected by Government agency and brought to depots, sold locally or otherwise disposed of, during the year 1927-28.

Name of Division.	Balance at com- mencement of the year in hands and sale depots.	Received during the year.	Total.	Disposed of dur- ing the year.	Balance in hand at close of the year in forests and sale depots.
COORG.					
Direction (North) Division...	8,725	Timber (cubic feet). 7,932	16,657	9,988	6,669
South Division	58,758	118,484	175,192	106,931	68,261
Total timber	67,483	124,866	191,669	116,917	74,952
Clean Sandal wood (tons).					
Direction (North) Division...	82	217	299	(a) 205	94
South Division	...	...	...	...	...
Total clean sandalwood ...	82	217	299	205	94
Rough Sandal wood (tons).					
Direction (North) Division...	104	262	366	(b) 315	51
South Division	...	...	...	...	...
Total rough sandalwood ...	104	262	366	315	51
Fuel (cubic feet).					
Direction (North) Division...	600	51,730	52,330	9,360	42,960
South Division	...	...	...	...	...
Total fuel ...	600	51,730	52,330	9,360	42,960

(a) Includes 20 tons dryage.

(b) Includes 12 " "

FORM No. 22.

FOREST DEPARTMENT, COORG.

Abstract showing the value of timber and other produce at sale-depots for the year 1927-28.

Description of timber and other produce.	On hand at commencement of the year.			On hand at close of the year.			Difference in value.		Remarks.
	No.	C. ft.	Value.	No.	C. ft.	Value.	In favour of the year.	Against the year.	
DIVISION (NORTH) DIVN.									
<i>Sandalwood.</i>		Tons.	Rs.		Tons.	Rs.	Rs.	Rs.	
Good wood ...	...	82	98,400	...	94	181,600	33,200	...	
Chips ...	...	...	...	...	...	...	...	...
Bough wood ...	...	104	98,600	...	51	51,000	...	42,600	
Total...	...	186	1,92,000	...	145	1,82,600	38,200	42,600	
SOUTH COORG DIVISION									
<i>Timber.</i>		C. ft.			C. ft.				
Teak logs ...	8	85	60	51	1,276	3,060	2,940	...	
Bonne logs ...	31	197	100	14	233	400	300	...	
Bit " ...	...	...	...	31	1,119	3,500	3,500	...	
Matti " ...	...	...	...	...	...	...	...	...
Nandi " ...	...	...	...	189	1,949	1,523	1,523	...	
Teak butt and pieces ...	4	29	20	1	19	15	...	5	
Teak posts ...	...	...	...	160	898	118	118	...	
Total...	88	311	180	438	4,982	8,558	8,381	5	

FORM No. 23.

FOREST DEPARTMENT, COORG.

Abstract showing the Value of Live and Dead-Stock for the year 1927-28.

Description of live and dead-stock.	On hand at commencement of the year.		On hand at close of the year.		Difference in value.		Remarks.
	No.	Value.	No.	Value.	In favour of the year.	Against the year.	
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
Elephants ...	14	35,000	14	68,500	38,500	...	
Buffaloes ...	8	200	5	800	600	...	
Bullocks ...	4	100	...	...	...	100	
Total ...	26	85,300	19	69,300	34,100	100	
DIVISION (NORTH) DIVISION.			<i>Live stock.</i>				
Buildings ...	47	39,628	47	36,697	...	1,931	
Survey instruments ...	121	1,798	115	1,728	...	70	
Tools ...	1,806	3,543	1,688	3,437	...	86	
Furniture ...	626	1,910	656	1,952	42	...	
Crockery ...	175	126	181	124	...	2	
Tents ...	7	1,308	8	1,606	296	...	
Miscellaneous ...	1,165	11,478	1,300	11,448	...	75	
Total ...	3,947	56,791	3,995	56,967	340	2,164	
SOUTH COORG DIVISION.			<i>Dead stock.</i>				
Buildings ...	74	68,543	74	65,116	...	3,427	
Survey instruments ...	95	1,158	93	1,100	...	58	
Tools ...	54,079	1,16,298	51,497	94,630	...	23,658	
Furniture ...	857	4,290	769	4,192	...	138	
Crockery ...	589	760	551	722	...	38	
Tents ...	1	124	1	118	...	6	
Miscellaneous ...	1,521	22,200	1,271	17,760	...	4,440	
Total ...	57,026	2,15,373	54,196	1,83,608	...	31,765	
Total dead-stock ...	60,973	2,74,164	58,191	2,40,575	340	32,929	
Grand Total ...							

FORM No. 24.

COORG FOREST, DIRECTION AND SOUTH DIVISIONS.

Summary of revenue and expenditure for 1927-28.

Budget heads.	Direction North Division.	South Coorg Division.	Total Revenue.
REVENUE.			
I.—Timber and other produce removed from the forests by Government agency—			
a. Timber	Rs. A. P. 8,192 0 0	Rs. A. P. 1,06,097 0 0	Rs. A. P. 1,09,229 0 0
b. Firewood and charcoal	6,950 0 0	...	6,950 0 0
c. Bamboos	16 0 0	...	16 0 0
d. Sandalwood	2,85,457 0 0	...	2,85,457 0 0
e. Grass and other minor produce ... ..	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers—			
a. Timber	6,766 0 0	24,567 0 0	31,333 0 0
b. Firewood and charcoal	828 0 0	758 0 0	1,581 0 0
c. Bamboos	1,181 0 0	585 0 0	1,766 0 0
d. Grazing and fodder grass	711 0 0	868 0 0	1,579 0 0
e. Other minor produce	4,133 0 0	1,199 0 0	5,337 0 0
f. Cardamom	19,169 0 0	384 0 0	19,553 0 0
g. Commutation fees ... ..	...	...	...
III.—Drift and waif wood, and confiscated forest produce			
IV.—Revenue from forests not managed by Government—			
a. Duty on foreign timber and other forest produce ... ..	...	...	...
b. Revenue from shared and private forests ... ..	...	...	...
V.—Miscellaneous—			
a. Fines and forfeitures ... ..	...	...	...
b. Other sources	17,268 0 0	19,279 0 0	36,547 0 0
Total Revenue.....	3,45,616 0 0	1,58,202 0 0	4,96,818 0 0
Deduct Refunds*.....	1,806 0 0	403 0 0	2,309 0 0
Net revenue.....	3,43,710 0 0	1,52,799 0 0	4,96,509 0 0

South division.

I a. Timber	Rs. 296 0 0
II a. Do.	96 0 0
V b. Other sources	11 0 0
Total	403 0 0

North division.

I b. Firewood	Rs. 2 0 0
d. Sandalwood	1,236 0 0
II a. Timber	174 0 0
c. Minor Forest produce... ..	394 0 0
V b. Other sources	100 0 0
Total	1,806 0 0

FORM No. 24.—(Cont.)
FOREST DEPARTMENT, COORG.

Summary of revenue and expenditure for 1927—28.

Budget heads.	Direction North Division.	South Coorg Division.	Total Expenditure.
EXPENDITURE.			
A.—CONSERVANCY AND WORKS.			
I.—Timber and other produce removed from the forests by Government agency—			
a. Timber	Rs. A. P. 1,712 0 0	Rs. A. P. 23,967 0 0	Rs. A. P. 25,679 0 0
b. Firewood and charcoal	8,464 0 0	3 0 0	8,467 0 0
c. Bamboos	88 0 0	...	88 0 0
d. Sandalwood	12,071 0 0	75 0 0	12,146 0 0
e. Grass and other minor produce .....	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers .....	...	...	...
III.—Drift and waif wood and confiscated forest produce .....	...	...	...
IV.—Revenue from forests not managed by Government—			
a. Duty on foreign timber and other forest produce .....	...	...	...
b. Revenue from shared and private forests .....	...	...	...
V.—Rent of leased forests and payments to shareholders in forests managed by Government .....	...	...	...
VI.—Live-stock, stores, tools and plant—			
a. Purchase of cattle	1,592 0 0	1,999 0 0	3,451 0 0
b. Feed and keep of cattle	2,139 0 0	19,117 0 0	21,306 0 0
c. Purchase of stores, tools and plant	728 0 0	70 0 0	798 0 0
VII.—Communications and buildings—			
a. Roads and bridges	1,811 0 0	3,995 0 0	5,806 0 0
b. Buildings	3,636 0 0	3,497 0 0	7,133 0 0
c. Other works	1,076 0 0	792 0 0	1,868 0 0
VIII.—Organisation, improvement and extension of forests—			
a. Demarcation	685 0 0	208 0 0	888 0 0
b. Cost of forest settlements; compensation for land & rights .....	...	...	...
c. Surveys .....	...	27 0 0	27 0 0
d. Working-plans .....	...	...	...
e. Sowing and planting	6,561 0 0	96 0 0	6,657 0 0
f. Protection from fire	2,373 0 0	2,460 0 0	4,833 0 0
g. Other works	643 0 0	194 0 0	787 0 0
IX.—Miscellaneous—			
a. Law charges .....	...	11 0 0	11 0 0
b. Other charges	1,786 0 0	396 0 0	2,182 0 0
X.—Suspense work advance	—1,559 0 0	...	—1,559 0 0
Total A.—Conservancy and Works	43,926 0 0	56,812 0 0	1,00,738 0 0
A.—CAPITAL WORKS.			
I.—Timber and other produce removed from the forests by Government agency—			
a. Timber .....	...	...	...
b. Firewood and charcoal .....	...	...	...
c. Bamboos .....	...	...	...
d. Sandalwood .....	...	...	...
e. Grass and other minor produce .....	...	...	...
II.—to V.—			
VI.—Live-stock, stores, tools and plant—			
a. Purchase of cattle .....	...	...	...
b. Feed and keep of cattle .....	...	...	...
c. Purchase of stores, tools and plant .....	...	...	...
VII.—Communications and buildings—			
a. Roads and bridges .....	...	3,656 0 0	3,656 0 0
b. Buildings	1,997 0 0	2,226 0 0	4,223 0 0
c. Other works .....	...	527 0 0	527 0 0
VIII.—Organisation, improvement and extension of forests—			
a. Demarcation .....	...	...	...
b. Cost of forest settlements; compensation for land and rights .....	...	...	...
c. Surveys .....	...	...	...
d. Working-plans .....	...	...	...
e. Sowing and planting	459 0 0	7,158 0 0	7,617 0 0
f. Protection from fire .....	...	...	...
g. Other works .....	...	...	...
IX.—Miscellaneous—			
a. Law charges .....	...	...	...
b. Grain compensation allowance .....	...	...	...
c. Other charges .....	...	...	...
Total A.—Capital Works	2,456 0 0	13,567 0 0	16,023 0 0
B.—ESTABLISHMENTS.			
I.—Pay of Officers—			
Superior officers	16,449 0 0	6,196 0 0	24,645 0 0
II.—Pay of Establishments—			
Subordinate forest and depot establishments	31,721 0 0	30,896 0 0	62,617 0 0
Office establishments	11,378 0 0	7,301 0 0	18,679 0 0
III.—Allowances and Honoraria, etc.—			
Deputation and special allowances	2,827 0 0	2,386 0 0	5,163 0 0
Travelling allowances	6,966 0 0	5,566 0 0	12,552 0 0
IV.—Contingencies—			
Stationery	2 0 0	...	2 0 0
Carriage of tents and records	163 0 0	2 0 0	171 0 0
Rents, rates and taxes	266 0 0	191 0 0	457 0 0
Official postage	1,133 0 0	910 0 0	2,043 0 0
Sundries	910 0 0	158 0 0	1,068 0 0
Total B.—Establishments	71,615 0 0	55,407 0 0	1,27,022 0 0
Grand Total of all Expenditure	1,18,197 0 0	1,25,786 0 0	2,43,983 0 0

FORM No. 24.—(SUPPLEMENTAL)

FOREST DEPARTMENT, COORG DIRECTION DIVISION.

Summary of revenue and expenditure for 1927—28, showing separately the figures relating to lands managed by the forest department and to lands not managed by the forest department.

Budget Heads.	Lands managed by the Forest Department.	Lands not managed by the Forest Department.	Total as per Form 24.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
REVENUE.			
I.—Timber and other produce removed from the forests by Government agency—			
a. Timber	3,193 0 0	...	3,193 0 0
b. Firewood and charcoal	6,950 0 0	...	6,950 0 0
c. Bamboos	16 0 0	...	16 0 0
d. Sandalwood	3,85,457 0 0	...	2,85,457 0 0
e. Grass and other minor produce	...	...	..
II.—Timber and other produce removed from the forests by consumers or purchasers—			
a. Timber	785 0 0	6,061 0 0	6,766 0 0
b. Firewood and charcoal	306 0 0	522 0 0	828 0 0
c. Bamboos	1,058 0 0	123 0 0	1,181 0 0
d. Grazing and Fodder grass	711 0 0	...	711 0 0
e. Other minor produce	4,132 0 0	5 0 0	4,133 0 0
f. Cardamom	19,189 0 0	...	19,189 0 0
g. Commutation fees	...	...	...
III.—Drift and waif wood and confiscated forest produce			
IV.—Revenue from forests not managed by Government—			
a. Duty on foreign timber and other forest produce	...	...	...
b. Revenue from shared and private forests	...	...	...
V.—Miscellaneous—			
a. Fines and forfeitures	...	...	...
b. Other sources	17,004 0 0	264 0 0	17,268 0 0
Total revenue	3,38,700 0 0	6,916 0 0	3,45,616 0 0
Deduct Refunds	1,838 0 0	568 0 0	1,906 0 0
NET REVENUE	3,37,362 0 0	6,348 0 0	3,43,710 0 0
EXPENDITURE.			
<i>A.—Conservancy and Works.</i>			
I.—Timber and other produce removed from the forests by Government agency—			
a. Timber	1,712 0 0	...	1,712 0 0
b. Firewood and charcoal	8,454 0 0	...	8,454 0 0
c. Bamboos	32 0 0	...	32 0 0
d. Sandalwood	12,071 0 0	...	12,071 0 0
e. Grass and other minor produce	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers			
III.—Drift and waif wood and confiscated forest produce			
IV.—Revenue from forests not managed by Government—			
a. Duty on foreign timber and other forest produce	...	...	...
b. Revenue from shared and private forests	...	...	...
V.—Rent of leased forests and payments to share-holders in forests managed by Government			
VI.—Live-stock, stores, tools and plant—			
a. Purchase of cattle	1,522 0 0	...	1,522 0 0
b. Feed and keep of cattle	2,189 0 0	...	2,189 0 0
c. Purchase of stores, tools and plant	728 0 0	...	728 0 0
VII.—Communications and buildings—			
a. Roads and bridges	1,811 0 0	...	1,811 0 0
b. Buildings	5,833 0 0	...	5,833 0 0
c. Other works	1,078 0 0	...	1,078 0 0
VIII.—Organisation, improvement and extension of forests—			
a. Demarcation	685 0 0	...	685 0 0
b. Cost of forest settlements; compensation for land and rights	...	...	...
c. Surveys	...	...	...
d. Workingplans	...	...	...
e. Sowing and planting	7,020 0 0	...	7,020 0 0
f. Protection from fire	2,573 0 0	...	2,573 0 0
g. Other works	643 0 0	...	643 0 0
IX.—Miscellaneous—			
a. Law charges	1,786 0 0	...	1,786 0 0
c. Other charges	...	...	...
X.—Suspense work advance			
	—1,559 0 0	...	—1,559 0 0
Total A.—Conservancy and Works	46,383 0 0	...	46,382 0 0

FORM NO. 24.—(SUPPLEMENTAL.)—cont.

FOREST DEPARTMENT, SOUTH COORG DIVISION.

Summary of revenue and expenditure for 1927—28, showing separately the figures relating to lands managed by the forest department and to lands not managed by the forest department.

Budget heads.	Lands managed by the Forest Department.		Lands not managed by the Forest Department.		Total as per Form 24.
	Rs.	A. P.	Rs.	A. P.	
REVENUE.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber	1,06,097	0 0	...	...	1,06,097 0 0
b. Firewood and charcoal .....	...	...	...	...	...
c. Bamboos .....	...	...	...	...	...
d. Sandalwood .....	...	...	...	...	...
e. Grass and other minor produce .....	...	...	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber	21,633	0 0	2,904	0 0	24,537 0 0
b. Firewood and charcoal	463	0 0	290	0 0	753 0 0
c. Bamboos	562	0 0	28	0 0	590 0 0
d. Grazing and Fodder grass	388	0 0	...	...	388 0 0
e. Other minor produce	1,195	0 0	4	0 0	1,199 0 0
f. Cardamom	384	0 0	...	...	384 0 0
g. Commutation fees .....	...	...	...	...	...
III.—Drift and waif wood and confiscated forest produce					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce .....	...	...	...	...	...
b. Revenue from shared and private forests .....	...	...	...	...	...
V.—Miscellaneous—					
a. Fines and forfeitures .....	...	...	...	...	...
b. Other sources	19,161	0 0	118	0 0	19,279 0 0
* B I a. Timber	Rs. 298	0 0			
II a. "	" 96	0 0			
V b. Other sources	" 11	0 0			
Rs. 408	0 0				
Total revenue	1,49,883	0 0	3,389	0 0	1,53,272 0 0
* Deduct Refunds	307	0 0	36	0 0	443 0 0
NET REVENUE	1,49,576	0 0	3,353	0 0	1,52,929 0 0
EXPENDITURE.					
A—Conservancy and Works.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber	23,987	0 0	...	...	23,987 0 0
b. Firewood and charcoal	3	0 0	...	...	3 0 0
c. Bamboos .....	...	...	...	...	...
d. Sandalwood	75	0 0	...	...	75 0 0
e. Grass and other minor produce .....	...	...	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers					
III.—Drift and waif wood and confiscated forest produce					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce .....	...	...	...	...	...
b. Revenue from shared and private forests .....	...	...	...	...	...
V.—Rent of leased forests and payments to share-holders in forests managed by Government					
VI.—Live-stock, stores, tools and plant—					
a. Purchase of cattle	1,939	0 0	...	...	1,939 0 0
b. Feed and keep of cattle	19,117	0 0	...	...	19,117 0 0
c. Purchase of stores, tools and plant	70	0 0	...	...	70 0 0
VII.—Communications and buildings—					
a. Roads and bridges	7,651	0 0	...	...	7,651 0 0
b. Buildings	5,723	0 0	...	...	5,723 0 0
c. Other works	1,319	0 0	...	...	1,319 0 0
VIII.—Organisation, improvement and extension of forest—					
a. Demarcation	203	0 0	...	...	203 0 0
b. Cost of forest settlements; compensation for land and rights .....	...	...	...	...	...
c. Surveys	27	0 0	...	...	27 0 0
d. Working-plans .....	...	...	...	...	...
e. Sowing and planting	7,254	0 0	...	...	7,254 0 0
f. Protection from fire	2,460	0 0	...	...	2,460 0 0
g. Other works	144	0 0	...	...	144 0 0
IX.—Miscellaneous—					
a. Law charges	11	0 0	...	...	11 0 0
b. Other charges	396	0 0	...	...	396 0 0
X.—Suspense work advance					
Total A—Conservancy and Works	70,379	0 0	...	...	70,379 0 0



Government of Bengal

9

**Annual Report on the
Working of Co-operative Societies
in the Presidency of Bengal**

**For the Year
1927-28**

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No. 8199.

FROM J. M. MITRA, ESQR., M.A., RAI BAHADUR,
Registrar of Co-operative Societies, Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,
DEPARTMENT OF AGRICULTURE AND INDUSTRIES.

WRITERS' BUILDINGS,
Calcutta, the 28th November, 1928.

SIR,

I have the honour to submit the report on the working of
Co-operative Societies in the Presidency of Bengal for the year ending
30th June, 1928.

I have the honour to be,

SIR,

Your most obedient servant,

J. M. MITRA,
Registrar of Co-operative Societies, Bengal.

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Annual Report on the Working of Co-operative Societies in Bengal, 1927-28.

1.—Administration and tours.

During the year under report I held charge of the department and was on tour for 130 days. My attention was claimed almost exclusively by problems relating to new developments in the activities of the department and by its general policy. It has, therefore, been increasingly difficult for me to make time for ordinary inspection and for looking into the details of the administration. The form of assistance which the Registrar would require to enable him properly to deal with the details of the administration has been under my serious consideration and my proposals will be submitted to the Government when they are ready.

2. The superior staff of the department consisted, as in previous years, of 5 Assistant Registrars and a Personal Assistant. From the beginning of the year up to the 5th August 1927, Babu Murali Dhar Das worked temporarily as the Assistant Registrar of Co-operative Societies, Burdwan Division, in addition to his own duties as the Chief Auditor. After that date, the post was held by Babu Bata Krishna Das, Divisional Auditor, till the end of the year. Khan Bahadur (then Khan Sahib) Maulvi A. K. K. Ahmed, Assistant Registrar of the Rajshahi Division, reverted to general duty with effect from the 3rd December 1927, and was succeeded by Babu Sukumar Chatterjee, M.B.E. In other divisions there was no change, and Rai Sahib Sushil Kumar Ganguli and Khan Bahadur A. Jalil Khan were in charge throughout the year. The tours of the Assistant Registrars are set forth in Table I of the Appendix. Babu Sukumar Chatterjee spent 17 days on a visit to the Punjab to study the working of Co-operative Societies in that province, and the experience gained by him, has been of considerable assistance to the department.

3. The rapid growth in the number of co-operative societies, primary as well as central, the expansion of the activities of the department in new spheres, notably in the marketing of

agricultural produce, an account of which will be given in the body of this report, and the arrangements for training the Departmental as well as the Societies' staffs have all contributed to the difficulties experienced by the Assistant Registrars in performing their duties properly. Their routine duties leave them hardly any time for the study of local economics and formulation and direction of new schemes, as well as for the proper training of departmental and central bank field staff in their areas. In this respect the Co-operative Department in Bengal is placed in a position of great disadvantage in comparison with some other provinces in India, specially the Punjab, where the superior staff consists of 3 Deputy and 16 Assistant Registrars and where a further increase has been sanctioned by the Government.

4. The subject was discussed at a conference of the Assistant Registrars held in June 1928, and the following resolution was adopted:—

“The conference is of opinion that it is urgently necessary to restore the post of Deputy (or Joint) Registrar to relieve the Registrar of his routine work and to leave him free to devote himself to higher work, and that it is further necessary to relieve the Assistant Registrars of their routine duties and to appoint District Assistant Registrars for single districts or groups of districts.

“An alternative proposal is to redistribute the divisions and to create more posts of Assistant Registrars.

“In the former case, the Deputy Registrar should be called Joint Registrar, the Divisional Assistant Registrars should be called the Deputy Registrars and the District Officers should be called Assistant Registrars.

“The original status of the post of the Personal Assistant should be restored, and he should rank as an Assistant Registrar in pay and position.”

The subject is still under my consideration, and my proposal will shortly be submitted to Government.

5. There were 5 Divisional Auditors, including the Chief Auditor, as in the previous year. Since the close of the year, administrative sanction has been received to the appointment of a separate Divisional Auditor for the Presidency Division.

6. The clerical staff attached to the offices of the Assistant Registrars continued to be the same as in the last year. The staff was sanctioned several years ago, when the number of societies of all kinds was considerably smaller. In my previous reports, I explained the difficulties resulting from the abolition of the posts of four clerks of Assistant Registrars in accordance with the recommendations of the Retrenchment Committee. The rapid growth of the movement, referred to above, leading to an increase in correspondence in all branches, has aggravated the situation, and it is no longer possible for the staff in the Assistant Registrars' offices to deal adequately with their work. Definite proposals for increase of office staff will be duly submitted to Government.

7. **Inspectors.**—In addition to 63 permanent Inspectors, the temporary post of an Inspector held by a Sub-Registrar was made permanent during the year under report, raising the strength of the permanent Inspectors to 64. Of these, 5 were employed as Inspectors in charge of Industrial Societies, 1 in each division, while another, with veterinary qualifications, was employed in connection with the milk societies. Besides these permanent officers, there were 11 temporary Inspectors, 10 for irrigation societies and 1 for co-operative consolidation of holdings. Of the 12 additional posts referred to in the Government resolution on my last annual report, 4 appointments have been made since the close of the year, and it is hoped that the remaining appointments will be made as soon as funds are available.

8. The question of fixing the strength of the staff of Inspectors is intimately connected with the nature of duties performed by them. So long as the staff of auditors employed under this department is not sufficient for carrying out properly the statutory audit of co-operative societies, the Inspectors will, as at present, continue to be employed for this purpose. The inevitable consequence is that their more important

duties of propaganda, inspection, supervision, super-audit and training of subordinate staff suffer, and this not only retards the normal growth of the activities of the department, but also leads to a deterioration of the existing societies on account of lack of supervision and guidance. Much of the Inspector's time is now taken up by correspondence, and it is urgently necessary that, in the important circles at least, the Inspector should have a clerk to assist him in dealing with his correspondence. So long as these obstacles are not removed and the Inspector is not set free for the important duties for which he is meant, the department cannot expect to get full return for the money spent on the Inspector's pay.

9. **Auditors.**—An additional staff of 12 auditors was sanctioned during the year under review, but the staff was actually appointed after the close of the year. Since the close of the year, the Government have accorded their administrative approval to the appointment of 60 additional auditors. When these appointments are finally sanctioned, the difficulties of carrying out the statutory audit, to which reference was made in successive annual reports of the department, will to a great extent be met. It may, however, be pointed out that the new appointments will raise the strength of the audit staff to 170 auditors, and as there were over 18,000 societies at the close of the last year, the number of societies per-auditor will still be in excess of 100—the scale recommended by the Maclagan Committee. A considerable number of auditors are now employed in the running audit of central banks. This system was introduced in the year 1926-27 and has resulted in a remarkable improvement in the working of the central banks. Some of the auditors are also employed in the running audit of co-operative sale and supply societies. It is now considered desirable to extend the same system to the more important urban banks, the volume of whose transactions has grown enormously during recent years. It should, therefore, be realised that unless the staff employed for audit keeps pace with the growth of societies, the audit is bound to be inefficient, and this will vitally affect the financial soundness of the movement.

10. The long deferred question of the pay and prospects of the audit staff was

decided by the recent orders of the Government, placing the auditors on a permanent footing in the grade of Rs. 75-75 (probationary period)-78-3-105 (efficiency bar)-3-150 with effect from the 1st April 1927. The rules about their Provident Fund have not yet been framed. The orders about the deduction of 5 years' service in the application of the time-scale has given rise to a general discontent especially as such deductions were not made in connection with the reorganisation of similar services in other departments.

11. The total recovery of audit fees during the year amounted to Rs. 2,21,542 as against Rs. 1,83,803 of the previous year. The total expenditure on audit staff amounted to Rs. 1,25,293 against Rs. 1,25,612 of the previous year.

12. Two departmental examinations of Inspectors and auditors were held during the year.

13. In some areas the work of organising new societies is undertaken by honorary organizers. Where the profits earned by the central bank are not sufficient to meet the cost, the expenditure on account of the travelling allowance of honorary organizers is borne by the department. In addition to the honorary organizers, the Secretaries and Directors of some central banks have shown commendable zeal in the work during the year under report. Selected supervisors are also employed for this purpose, with the previous approval of the Assistant Registrars concerned. The organization papers of all non-departmental workers are carefully scrutinized so as to ensure sound organization, and the honorary workers are not allowed to work independently until they have organized a few societies in collaboration with Departmental Inspectors.

14. **Staff for supervision of primary societies.**—The staff for the supervision of primary societies maintained by central banks rose from 386 to 448 during the year under report. In the case of new central banks with insufficient profits, the pay of some supervisors is borne by the department.

15. The Royal Commission on Agriculture in India has observed that "the lack of training and of the understanding of co-operative principles is the most important cause" of the gradual deterioration of the movement which is noticed in several parts of this country.

It has been pointed out above that under the existing conditions, the Inspectors have little time to devote to the education of members of rural societies. Even after the Inspectors are relieved of audit work, their other duties are too pressing and their circles too large to enable them to devote sufficient attention to individual members. The task of educating the individual member in the fundamental principles of co-operation and of inculcating in him the ideas of better farming, better business and better living must, therefore, be entrusted to the staff of supervisors who are in constant and immediate touch with the village societies. For some time past the necessity of making an adequate arrangement for the training of the central bank field staff has been engaging the serious attention of the department. It was stated in the report of 1925-26 that a scheme for the training of supervisors had been drawn up by the Bengal Co-operative Organization Society, Ltd. Effect has since been given to the scheme, and the first batch of supervisors received their training at Dacca in December 1927.

16. The Royal Commission has expressed the opinion that the attempt to devolve supervision on central banks has proved a failure and, consequently, recommends that financing and supervision of societies should be under separate control. I am not prepared to accept this opinion. The department has persistently encouraged the view that the central banks are federations of village societies, and has tried to hold up the ideal of autonomous central banks working with their own finances and managing their own affairs.

17. The Royal Commission itself has defined the objective of the departmental staff as "the education of members up to the point at which they will be competent themselves to undertake its duties and so to dispense with its services." The policy of the Co-operative Department in Bengal, therefore, is to give the central bank supervisor all the training that he requires, not only in co-operative law and principles, but in village improvement work in general. The work has been undertaken by the Bengal Co-operative Organization Society, and it has been made obligatory under rule 14 of the Government rules for all supervisors to hold certificates of competency from that society.

18. The training of central bank field staff naturally leads to the question of the proper training of departmental officers. The question has been brought to the forefront by the prominence given to it in the report of the Royal Commission. The Commission found that only in one province in India, namely, the Punjab, "there are systematic arrangements for the training of members of the staff." The matter has also been engaging my serious attention for some time past, and the result of enquiries made by Babu Sukumar Chatterjee during his visit to the Punjab has confirmed the view that there is considerable scope for action in that direction in Bengal. Meanwhile, arrangements for the training of the departmental staff were initiated, and some Inspectors and auditors underwent a course of training in the classes held at the Dacca Agricultural Farm in December 1927. Since the close of the year, separate classes for the training of departmental officers were organized by the Bengal Co-operative Organization Society, Ltd., with the help of our officers. The classes lasted for 15 days and were attended by 3 Inspectors and 17 auditors. Lectures were delivered on the theory and practice of co-operation, on agriculture, animal husbandry and on civil and criminal law. I wish to acknowledge the assistance given in this connection by the superior officers of the Agricultural Department as well as by several non-official gentlemen in making the training classes a success.

19. In addition to the departmental officers, these classes were attended by some of the paid Secretaries and Assistant Secretaries employed by the central banks. In the Punjab, there are separate arrangements for the training of the Managers of central banks. In that province the relations between the central banks and the affiliated societies are confined mainly to financial transactions, while in Bengal, as explained above, we are working up to a different ideal and, consequently, the duties of a paid Secretary of a central bank in this province are very much akin to those of an Inspector of Co-operative Societies, except that a paid Secretary of a central bank would require a sound knowledge in practical banking. In order to enforce the system, a circular has been issued making it obligatory on all paid Secretaries and Assistant Secretaries of central banks to obtain a certificate of

competency from the Bengal Co-operative Organization Society, Ltd., countersigned by the Bengal Provincial Co-operative Bank, Ltd.

20. Up to the present time, the Chief Auditor was deputed to assist the Bengal Co-operative Organization Society, Ltd., in organizing the training classes. It is clear, however, that this officer has not sufficient time to devote to this special work. The task of making adequate arrangements for the proper training of departmental as well as central bank staff is too heavy to be managed by one officer. The report of the Royal Commission refers to the work done by the Education Inspectors entertained for this purpose in the Punjab. In this province, too, it will be necessary to appoint some officers of this type.

II.—Summary of general progress.

21. The year was by no means a prosperous one. During the earlier part of the year the transplantation of winter paddy was retarded by general insufficiency of rainfall, and this along with a deficiency in the later rain in October 1927 materially affected the outturn of winter paddy throughout the province. Acute distress conditions prevailed in the districts of Murshidabad, Bankura, Birbhum, Malda and Dinajpur and in some parts of Khulna and necessitated the opening of relief works at many places and the distribution of agricultural loans. There was a fair crop of jute, but insufficiency of water and the consequent difficulties in steeping and washing affected the quality of the fibre. The market was unfavourable and in some cases, as Khan Bahadur Quamaruddin Ahmed, Assistant Registrar of Co-operative Societies, Dacca Division, reports, "the price was so low that the people could not get even an adequate return for their labour." Betel-nut, on which many people in some parts of South-Eastern Bengal depend for their ready money, had a dull market, and altogether the economic conditions were decidedly unfavourable so far as the agriculturist in Bengal was concerned. In Chittagong Division the conditions were further aggravated by the prevalence, in epidemic form, of cholera and small-pox, and flood and landslips caused serious distress in some parts of the Darjeeling district.

22. The total number of societies of all kinds rose from 15,439 to 18,107, with a corresponding increase in membership from 547,325 to 635,959. The increase was shared by all the divisions as will appear from the following figures:—

Presidency	...	480
Dacca	...	684
Rajshahi	...	336
Burdwan	...	1,003
Chittagong	...	165

23. The total working capital of societies of all classes rose from Rs. 9,43.42 lakhs to Rs. 11,10.01 lakhs, but omitting the items taken into calculation more than once owing to inter-lending among different societies, the actual cash employed in the movement was Rs. 6.16 crores as against Rs. 5.15 crores in the previous year. Of this amount, about Rs. 2 crores came from within the movement in the shape of members' deposits, paid-up share capital and reserve and other funds.

24. The real measure of the progress achieved by the movement cannot, however, be judged by figures alone, but by the degree to which the efforts of co-operative workers, official and non-official, have resulted in a spread of the understanding of the essential principles of co-operation and the translation of such principles into actual practice. It is recognized on all hands that the establishment of co-operative societies in a locality has been immediately followed by a lowering of the prevailing rates of interest. To this extent, therefore, the benefits of the movement are shared by a much wider public than the actual members of our rural societies. Even the strongest critics of the movement will admit that in most societies the members generally take an intelligent interest in its management and have learnt to work together for their common object. Instances are not wanting to show that it has fostered a feeling of equality, brotherhood and fellow-feeling among the members.

25. The annual celebration of the International Co-operators' Day in which, not only the Central Banks, but village societies have, as a result of the activities of the Bengal Co-operative Organization Society, Ltd., begun to take increasing interest, has helped the realization of the idea that brotherhood

and fellow-feeling is not confined to the members of a particular society but extend to members of other societies in the province of Bengal and beyond it. The appeal issued on behalf of a village society in Pabna district, the lands of whose members had been washed away by the erosion of the Jumna, received sympathetic response from many societies. Recently the contributions received from co-operative societies all over Bengal in aid of the distressed people in the Balurghat subdivision of the Dinajpur district enabled the Balurghat Central Bank to start and maintain a relief centre in that area.

26. The success achieved by credit societies as the result of association work, has led the villagers to adopt other measures for their economic improvement. There is sufficient evidence to show that, although much remains to be done, the village society members are learning to be thrifty. An account will be given below of the Mushti system by which the members of village societies affiliated to the Matlab Central Bank in Tippera have made considerable savings. The members of the Mylakar Society in Rajshahi district adopted a system by which each member deposited 1/10th of his agricultural produce in the society. They have raised a sum of Rs. 1,867 in this way and are now working independently of central bank assistance. The members have generally realized the necessity of curtailing extravagant expenditure on social ceremonies. For instance, the members of the Gasua Dakhinpara Joutha Bank and the Bauria Uttar Paschimpara Joutha Bank in the island of Sandwip in Noakhali district refused to participate in the marriage ceremonies celebrated in the families of the Secretary and the Chairman of the societies, respectively, until expenditure was cut down and bonfiring was given up. The members of Ballyapara, Bakrabad, and Bokhara-Paschimpara Societies and Jiaganjj Town Bank in the district of Murshidabad have been able to effect a considerable reduction in expenses in connection with social ceremonies. The heavy drain on the resources of the cultivator caused by litigation expenses has also engaged the attention of the village societies. Cases of litigation between the members of the same society are becoming rare and are mostly settled by amicable arbitration. The system has worked successfully in some societies in

Noakhali and Tippera districts. In the Gosaba area in the 24-Parganas all disputes between villagers are settled by their societies, and no such case is now taken to Court. The strong party feeling which existed between the villages of Keotshaha and adjoining villages and among the people of Pifa Kathur village in the Basirhat Sub-division has disappeared.

27. A similar desire has led the members in some societies to give up habits of drinking and smoking. In Nimbong Society in Darjeeling district, the members have agreed to give up smoking by a general resolution adopted at a meeting, and the attempt is reported to be successful. The Santhal members of the Bhatina Society in Birbhum district, have taken a vow to give up drinking. In Guptipara Society in Hooghly district, many members have given up ganja smoking and one member, having proved incorrigible, was expelled from the society.

28. The cobblers and weavers who are members of rural societies in the Barasat Subdivision have given up drinking, and the members of the Thuba Village Society in that Subdivision have also given up drinking habits.

29. But in no sphere of rural reconstruction has the movement produced so marked an effect as in the demand for universal primary education. The illiterate member of the village society feels quite as keenly as the departmental officers and honorary workers that very little progress can be made so long as the bulk of the people can neither read nor write. There can be little room for doubt that the village credit societies scattered throughout the length and breadth of the province have contributed, in no small measure, to the propaganda in favour of compulsory primary education. Their ardent desire for education has, in many instances, taken a practical shape, and they have tried to solve the problem so far as their means allow. The Ganja Cultivators' Co-operative Society, for example, spent a sum of Rs. 12,381 during the year on education and subsidized 3 high English schools and 45 primary schools for boys and girls within the area of its operations. The members of the Nawdaboga and other neighbouring societies in Bogra district have secured a large deposit from an individual on which the

societies allow an interest of 12½ per cent. per annum, but the depositor having agreed to accept interest at the rate of 7 per cent., the balance of 5½ per cent. is paid towards the maintenance of the high English school started in the locality in which the sons of many of the members are receiving education. In this way the school received a grant of Rs. 514 during the year 1927-28, which was supplemented by a further grant of Rs. 144, representing 7½ per cent. of the net profits of the Nawdaboga Village Society. The society also maintains a night school for the boys of the poorer people. Many village societies have established night schools as the only means in their power of removing illiteracy, and cases are not rare when even men of advanced age are found to join these schools. Complete figures of such schools are not available, but in Bogra district alone 38 night schools have been started by village co-operative societies. A rather interesting report comes from a remote village in Nator subdivision of Rajshahi district where the establishment of a village credit society has been followed by the starting of a night school. The Assistant Registrar, Rajshahi Division, who visited it some time ago found 30 pupils learning their lessons by the light of kerosene oil lamps, the oldest among whom, a member and Director of the local credit society, being on the wrong side of fifty. Night schools have also been started in societies organized by the Rural Reconstruction Department of Dr. Tagore's Institution at Bolpur. The societies under the Matlab Central Bank have helped in establishing and maintaining a network of primary schools in its area. A weaving school has been started at Feni through the efforts of local co-operative workers. In the Presidency Division, 2 upper primary schools have been started at Balia and Mukkia by the societies in Raruli area of the Khulna district. In the Sadar subdivision of Khulna district 1 night school and a free girls' school have been started by the Dakhin Chandani Mahal Society, 1 free lower primary school by the Deara Society and 1 Middle English school by the Raghunathpur Co-operative Bank.

30. Further progress was made during the year in the introduction of the distinction between long and short term loans. Provision for this is contained in the bye-laws of all societies

recently organized, and steps are being taken to amend the by-laws of older societies. The success of the scheme, however, depends on the ability of the supervisors to understand the principles involved in this differentiation and to apply them to the case of individual members of the village societies. It is hoped that the system of training of supervisors which has been introduced will result in a further expansion of the introduction of the distinction between short term and long term loans and in the improvement of its working.

31. The arrangements entered into with the Imperial Bank regarding financial assistance to the co-operative movement came into full operation from this year. The Provincial Bank had during the year two cash credits with the Imperial Bank—one for Rs. 30·49 lakhs against securities lodged with the bank and the other for Rs. 10 lakhs on the security of the pro-notes of central banks. The local branches of the Imperial Banks during the year allowed cash credits for Rs. 3·43 lakhs to some of the central banks on the guarantee of the Provincial Bank. As a beginning, these arrangements are certainly welcome. It is hoped that in time when the Imperial Bank will have a greater appreciation of the nature of the security which the co-operative movement offers, it will be in a position to be more liberal in its assistance to the movement. The movement is the only channel through which commercial banks can come into touch with agriculture: As I have often remarked, from the point of view of utilization of funds, it is possible for trade and commerce on the one hand and agriculture on the other to come into close touch with each other to the benefit of both. In any case, the growth of financial relations between the Imperial Bank and the co-operative movement will remove the complaints which are often made and reiterated with emphasis that the banking system set up by Government as represented by the Imperial Bank has been designed specially for persons who move the crop, the manufacturers who prepare the crop for export, and not the persons who produce the crop. In this connection, I would like to express my indebtedness to Messrs. K. M. MacDonald and M. G. Stuart, Secretary and Treasurer, and Deputy Secretary and Treasurer respectively of the Bengal Branch of the Imperial Bank of India

for the valuable advice given to me on the business side of the co-operative movement.

32. The question of the establishment of land mortgage banks under the Co-operative Societies Act has gained additional importance by the publication of the views of the Royal Commission. In my last report, I stated that the opinion of central banks had been invited on the subject. Their replies have now been received and are under my consideration. The question will be examined in the light of the authoritative remarks contained in the report of the Royal Commission, and a reference will shortly be made regarding the nature and extent of Government assistance required for the purpose.

33. Further progress was achieved during the year in the marketing of agricultural produce, with the help of sale societies, an account of which will be found in a subsequent section of the report. The most important of these are societies for the marketing of jute. The societies maintained their reputation for a regular standard of assortment and, with the help of the Wholesale Society in Calcutta, were able to keep in close touch with the Calcutta market. The staff of the Wholesale Society was strengthened by the appointment of a General Manager with some years' experience of the trade. Although, as in the last year, the societies failed to achieve any financial results, yet the limitations under which they are working are being recognized by the members, and their faith in the ultimate success of the movement is becoming increasingly manifest. In the local markets, too, they have made a definite impression. With a view to creating a better understanding between the sale societies and the members of the rural credit societies, arrangements were made to give training in jute assortment and business to the supervisors of the central banks concerned. The central banks are beginning to recognize that in the sale societies they have a powerful ally which will greatly facilitate the recovery of their dues from village societies. There can be no doubt that if co-operative credit is aided and strengthened by a sound organization for the co-operative sale of agricultural produce, the movement as a whole will gain immense strength.

34. In the marketing of paddy, the most remarkable event was the development of the Central Sale Depôt

at Ultadingi in Calcutta into a Central Paddy Sale Society, organized on a co-operative basis and registered under the Act. It worked well during the year, and opened a branch at Chetla which is expected to be of particular utility in the disposal of the stocks of the sale societies in the Burdwan Division. The society has supplied the much needed link between the Calcutta market and the mufassal societies.

35. There was a record of steady progress in industrial and 'producers' societies. The Bengal Co-operative Silk Union, which was established during the previous year, has made an excellent beginning. It embraces in the scope of its operations all stages of the silk industry, from the rearing of cocoons to the marketing of the finished products and, in spite of the difficulties due to conflict with the vested interests of middlemen, there appears to be a bright future before it. The successful working of the Calcutta Milk Union, a fuller account of which will be found elsewhere, has led to the formation of similar unions at Darjeeling and Dacca and to the organization of a large number of milk societies in villages. The scope for such societies is very large, and there is an equally large demand for pure milk in most of the towns of Bengal. The recent sanction of the Government to the creation of the post of Superintendent of Milk Societies is, therefore, a move in the right direction, and there is every reason to hope, provided that an adequate staff is available, that the milk supply in urban areas will largely be organized on a co-operative basis to the benefit of producers and consumers alike.

36. There was a growing demand for the organization of co-operative irrigation societies in the districts of Western Bengal. The benefits resulting from the re-excavation of innumerable silted-up irrigation tanks and channels have convinced even sceptical persons that it is the only way to prevent crop failure and agricultural distress in the area. It has likewise been demonstrated that co-operation is the only means by which this object may be attained. The year under report shows a steady increase in the number of irrigation societies and, but for the acute distress prevailing over a great portion of Western Bengal which made it difficult for many people to pay the first instalments of their shares, the progress would undoubtedly have been more rapid.

37. The Bengal Co-operative Organization Society, Ltd., continued to play an important part in the development of the movement. In addition to the publication of two journals devoted to co-operative subjects, the society carried on publicity work with the help of lecturers. It also undertook the training of central bank and departmental staff and of apprentice Managers for jute sale societies. The Society has rendered useful service in the development of new types of co-operative societies for which there has of late been an insistent demand in the province.

III.—Classification and returns.

38. These remain unchanged.

IV.—Operations of agricultural societies.

(a) *Credit societies.*

39. The number of agricultural credit societies, including grain banks, increased from 13,398 to 15,689. The proportion of credit societies to the total number of societies fell from 86.6 in the preceding year to 81.1 in the year under review. The report of the Royal Commission on Agriculture contains a complete refutation of the statements of those critics who are never tired of pointing out that "the credit aspect bulks so largely in the co-operative movement." The Commission thinks that for many years to come our most important duty must be that of developing a rural credit system covering the whole field of village life.

40. The increase was shared by most districts, but it was most remarkable in the districts of Birbhum and Burdwan where the number of societies rose from 473 and 344 respectively in 1926-27 to 827 and 680 in the year under report. In Birbhum organization was stimulated by the establishment during this year of two new central banks at Bolpur (Santiniketan) and Nalhati and also by the prevalence of distress due to crop failure.

41. The total number of members increased from 329,765 to 382,152.

42. Table IV shows the sources of working capital of agricultural credit societies. It will appear that the total working capital increased from Rs. 3,20,83,931 to Rs. 3,77,83,860. This

increase is accounted for by a corresponding increase in the share capital from Rs. 26,02 lakhs to Rs. 32,82 lakhs, in deposits of members from Rs. 12,76 lakhs to Rs. 14,90 lakhs, and in the reserve funds of the societies themselves from Rs. 43,49 lakhs to Rs. 53,49 lakhs. These are unmistakable signs of the healthy growth of the movement. The credit societies, however, are still mainly dependent on the central banks for their finance and derive from this source as much as 73.1 per cent. of the working capital, and it must be admitted that the progress in attracting local deposits is very slow.

43. There was an increase in the total amount of collections from Rs. 79,93 lakhs in 1926-27 to Rs. 93,49 lakhs during the year. But the percentage of the collection on the total amount due at the beginning of the year fell from 37.8 to 35.3. This is due, among other causes, to the unfavourable agricultural conditions referred to above, and particularly to the low price of jute on which most of the cultivators in this province depend for their ready money.

44. The inevitable result of the poor collection was the increase in the overdues which amounted at the end of the year under report to Rs. 92,12 lakhs as against Rs. 67,45 lakhs at the end of the preceding year. The increase was shared by all the administrative divisions as will appear from the details given below:—

Divisions.	Amount outstanding in lakhs.		Percentage of overdue loans.
	Rs.	Rs.	
Presidency—			
1926-27	42,49	12,7	29.9
1927-28	51,25	18,56	36.1
Burdwan—			
1926-27	28,27	8,93	31.5
1927-28	39,57	15,21	38.4
Dacca—			
1926-27	84,51	20,17	23.8
1927-28	99,82	26,53	26.6
Chittagong—			
1926-27	48,81	6,07	12.4
1927-28	53,54	10,95	20.4
Rajshahi—			
1926-27	60,40	19,56	32.3
1927-28	68,47	20,87	30.4
Total for the province—			
1926-27	264,51	67,45	25.5
1927-28	312,65	92,12	29.4

45. These facts are reflected in the audit classification of the societies which is given in Table III of the Appendix. These figures represent the first view of

the societies. There has been an increase in the number of societies in all the classes. The increase in the number of A and B class societies is satisfactory. The great majority of societies naturally fall in C class. The increase in D and E class societies is largely accounted for by the unsatisfactory economic condition of the year.

(b) *Agricultural purchase and purchase and sale societies.*

46. In paragraph 4 of their resolution on the last annual report of this department the Government recommended the pursuance of a cautious policy in respect of the expansion of the movement in the sphere of marketing of agricultural produce. The result of another year's efforts shows that the progress has been steady and gradual and there has been no attempt to advance by forced marches. The number of such societies of this type increased from 78 to 85, their total membership from 20,553 to 26,867 and their total working capital from Rs. 8,91,844 to Rs. 18,74,501.

47. These figures indicate the growth in the volume of business in existing societies, rather than the opening of new centres. The consistent policy of this department has been, even after a society has been registered, to allow sufficient time for the collection of the requisite amount of share capital on the one hand and the spread of co-operative education on the other. Where these elements of success are wanting, the registration is cancelled.

48. The most important group of societies of this class is represented by those established for the co-operative sale of jute. The great difficulties against which these infant organizations had to contend are still in existence, though perhaps in a more modified form, for as practical experience increases these difficulties tend to decrease. It is a matter for real congratulation that these organizations have not only survived despite many difficulties both passive and active, but have actually strengthened their foothold and have extended their business to a remarkable extent. The packing of Co-operative Societies jute is now recognized by the Calcutta Mills and shippers as equal to the best European packing.

49. The staff at the central office of the Bengal Co-operative Wholesale Society, Ltd., has been further strengthened so as to be able to keep in constant touch with the fluctuations of the Calcutta market on the one hand and to give instructions and guidance to the sale societies on the other. The year's working has more than amply justified the step taken to organise the Wholesale Society and the co-operative organization for the marketing of the staple agricultural produce in Bengal can now boast of possessing as good a body of expert Managers as those of mercantile organizations with which we have to compete. The experience in similar ventures in other countries also recognizes the necessity of expert management. Mr. G. Harold Powell, a well-known American writer on co-operation in his book on Co-operation and Agriculture, writes as follows :—

“ As usually handled, the powers of a co-operative association are vested in a Board of Directors. A co-operative business organization cannot be handled successfully by a Board of Directors. It requires a Manager who is competent to assume the general direction of its business. Innumerable co-operative associations have been wrecked as a result of the inexperience and incompetence of the average producer who assumes the duties of a General Business Manager.

“ A co-operative organization is more difficult to manage than an ordinary corporation. In the latter, the stockholders do not often take an active interest in its management, because they are not experts in the business of the corporation. This organization must meet on every hand the competition of the organized capital. It has large questions confronting it. The influence of the Manager, next to the loyalty of the members, exceeds all other influences, and the success of the undertaking depends upon his skill and ability in developing, with the Directors and members, a constructive business policy that is able to meet these conditions as they arise.”

50. The working of the Jute Sale Society at Alamdanga in Nadia district showed a marked improvement by the appointment of a competent Manager, but it was not able to handle the required quantity.

51. In Chittagong Division three jute sale societies—at Chandpur, Akhaura and Choumohani—worked during the year under report. The operations of the Chandpur Central Co-operative Sale and Supply Society, Ltd., were conducted on a large scale. The business premises of the Akhaura Central Co-operative Sale and Supply Society, Ltd., were shifted to Ashuganj for better facility of work. In Rajshahi Division the three sale societies at Serajganj, Shahzadpur and Naogaon worked throughout this year. A start was given towards the close of the year to the sale society at Sonatala in Bogra district. The sale society at Bhanguria in Pabna district could not work properly for lack of funds; it did some business in jute on commission system and also dealt in timber for the convenience of the local people, most of whom are members of the society. In Dacca Division a large amount of business was done by the societies at Narayanganj, Madaripur and Sarisabari.

52. As stated in the preliminary portion of this report, the movement for the marketing of paddy was considerably strengthened by the organization of the Central Co-operative Paddy Sale Society, Ltd., to co-ordinate and guide the activities of the mufassal societies. The Gosava Jamini Rice Mill O' Dhanya Bikraya Samiti, Ltd., the most prosperous society of this type, continued to flourish. Its mill was opened on the 14th September 1927, and the society has since been doing business in paddy and rice. It earned a profit of Rs. 7,100. The Taki Co-operative Sale Society, Ltd., which had suffered heavy loss during the preceding year, suspended its operations and confined its activities to the recovery of outside advances.

53. Out of the 15 sale societies in Burdwan Division, no less than 10 are situated in Midnapore district. The condition of most of the societies was not satisfactory, and one of them, the Belebera Sale Society, was in course of informal liquidation.

(c) *Irrigation societies.*

54. The year under review was marked by a further expansion of the irrigation movement which was, as is at present, mainly confined to Western

Bengal. The total number of irrigation societies increased from 377 with a membership of 13,328 to 525 with a membership of 15,195.

55. There is not much scope for irrigation societies in the Presidency Division, but 3 societies for erecting embankments have been organized in the district of Khulna, only one of which is doing good work and another has just started working. Two irrigation societies have been organized in Murshidabad district, but no work has yet been done.

56. In Burdwan Division, however, especially in the districts of Bankura, Birbhum and Burdwan and in parts of Midnapore, the scope for organization of societies for the re-excavation of silted-up tanks is practically unlimited. Most of the societies of this type organized in this area have worked successfully, and the Royal Commission on Agriculture has referred to the irrigation societies in Bengal as one of the few examples of successful organization of non-credit societies.

57. The pioneer irrigation society at Khelar in Midnapore district continued to do good work. The breaches on its embankment were repaired and a masonry sluice was under construction. In Hooghly district only one out of the three societies have proved successful. Three societies were organized in the district of Howrah, but they could not start work on account of the early outbreak of the monsoon. The Assistant Registrar thinks that there is a considerable scope of successful organization in this district, especially for repair of the large number of silted-up canals.

58. In Burdwan district, which contains a large number of old and silted-up tanks, the number of societies rose from 10 to 37. Eight out of these have started work, and the remainder were expected to do so after the rains.

59. The most remarkable result, however, was achieved in the district of Birbhum, where the number of these societies rose from 194 to 267 and the total area in the Sadar Subdivision only which the execution of these projects is expected to render immune from drought and crop failure is estimated to be over 30,000 bighas. This is by no means insignificant when it is considered that the result has been achieved

by the combination mostly of poor and illiterate cultivators with no outside help, except that of the organizing staff provided by the Co-operative Department.

60. A special feature of this district is the existence of small streamlets, mostly perennial, which may be profitably utilized for irrigation. As stated in my previous report, co-operative societies had been formed for the construction of weirs across 6 of them. In 3 cases—Dadpur Dowki, the Bahira Mriganayana and Kundola—the weirs erected by the societies continued to do useful work and protected the crops of their members during a year when crops failed over most parts of the district. In the case of the Jamrund-Hinglow, the construction work has been completed, but the people could not get any benefit from it. A kutchra dam was constructed by the Mashina Society, but it has not been completely successful and is in need of repairs.

61. In Bankura district the progress was slower than in Birbhum, and the number of irrigation societies increased from 165 to 204. Of these, the work of re-excavation has been completed in as many as 155 societies, while in 29 others sufficient work was done to improve the facilities for irrigation. It is worthy of mention that during a year when acute distress prevailed in the district necessitating measures of relief, only about 11 per cent. of the dues of the Co-operative Irrigation and Financing Bank, Ltd., remained unpaid. This is an excellent proof of the results which might be obtained by investment of money on productive purposes. Not only have the crops been saved in the area covered by the operations of these societies, but it is generally found that these lands have yielded a bumper crop. In the case of paddy, for example, the yield per bigha has generally been 2 to 2½ maunds in excess of the yield in lands in the vicinity.

62. Of the 3 major projects, the failure of which caused a setback to the entire movement in this district, the dispute regarding the Salbund Irrigation Society has been referred to the Registrar for decision. No decision was arrived at regarding the payment of the liabilities incurred on account of the Kukrajhore scheme. The weir of the Amjhore Society has been reconstructed at the cost of the Government, and the

members have paid a sum of Rs. 11,380 on account of the capitalized cost of maintenance.

63. In view of the unfortunate experience in Bankura district, I quite agree with the Assistant Registrar that our attention should be concentrated for the present on the formation of societies for the re-excavation of tanks. He rightly remarks that "the economic salvation of Bankura and Birbhum depends mainly on the formation of co-operative irrigation societies throughout the area."²

64. The results obtained in the undulating tracts of the Burdwan Division have led to similar attempts being made in the districts of Malda. The portion of that district known as Barind contains many irrigation tanks which have become unserviceable on account of long neglect. An Inspector with experience of irrigation work in Bankura was deputed to organize the societies in this district, but as the movement is new to this area, the progress was slow, and only 3 irrigation societies were organized within the year under review. None of these started work during the year. The registration of the irrigation society in Bogra district to which reference was made in the last annual report will shortly be cancelled.

65. There is only one society of this type in the Dacca Division. The Assistant Registrar reports that it is not working well.

(d) Co-operative agricultural associations.

66. The number of co-operative agricultural associations has practically remained the same, being 31 against 30 in the previous year. The main object with which such societies are formed is to meet a demand for improved seeds and agricultural implements. As stated in the last annual report, the existing credit societies are also utilised for the distribution of seeds. The publication of the report of the Royal Commission has once again emphasized the need for the co-ordination of the activities of the Departments of Agriculture and Co-operation. The Commission found that the Agriculture Department had failed to exploit the possibilities of the co-operative movement for propaganda work. They have recommended the system of Joint Taluka Boards in

which the co-operative and Agricultural Departments are represented, as adopted in the Bombay Presidency, as worthy of study by other Provincial Governments.

67. Co-operative agricultural associations have worked with varying degrees of success. The most successful association of this type, the Naogaon Agricultural Association, with 3,371 members and a working capital of Rs. 12,971, had a very satisfactory record of work. It arranged for the regular distribution of improved seeds of jute, paddy and potatoes and of sugarcane cuttings. Arrangements were made in consultation with the local Deputy Director of Agriculture to stock their own seed for distribution in future years. The society maintains a Demonstrator of its own and another Demonstrator has been deputed by the Department of Agriculture. It is to a great extent deprived of the advantages of expert guidance by reason of the fact that no District Agricultural Officer is posted at Naogaon and the Agricultural Officer of Nator cannot devote sufficient time to it.

68. The other associations in the Rajshahi Division are not working satisfactorily, and it is reported that most of them will have to be closed down.

69. Of the 3 societies in Midnapore district the registration of one has been cancelled since the close of the year. The other 2 worked without any remarkable achievement and earned a small profit.

70. In the Presidency Division, the Nadia District Agricultural Association and the Ranaghat Dairy Farming Society have not yet commenced work. The Chuadanga Agricultural Association, which is an important society of this type, continued to do very useful work. The working of the Modern Agricultural Association is far from satisfactory, and it will have to be closed down unless it can be improved.

71. Of the agricultural associations in Dacca, the registration of one had to be cancelled, while the other 3 worked at a nominal profit, and no improvement was noticed in their working.

72. There were 10 agricultural associations in the Chittagong Division. The most remarkable among these was the Zilla Krishak Samabay Samiti of Chittagong, to which reference was made in my last report. As its management

was reported to be defective, I visited Cox's Bazar and, in consultation with the Subdivisional Officer, drew up a scheme for its reconstitution as a co-operative colonization society. The scheme is now engaging the attention of the Revenue authorities. If the necessary facilities in the shape of land settlement is forthcoming and the society is properly managed, there is a promising future before it. Of the other societies of this type, the two in Chittagong district worked with profit by growing betel leaves, while the others did not commence work within the year. The Chittagong Zilla Krishak Samabay Samity, Ltd., can however, hardly be called a co-operative agricultural association. Its object is to start societies for taking the settlement of lands with a view to resettling among members, and to make it incumbent on the members to carry on agriculture by improved methods.

73. In paragraph 49 of my last report, I indicated the necessity of a review of the general policy underlying the formation of agricultural associations. This review has now been completed. Where in a compact group there is a definite demand for pure seeds, new manure and improved appliances, there appears to be a scope for the successful working of co-operative agricultural associations. This accounts for the success of the agricultural associations at Naogaon and Chuadanga. Where the demand is limited to one or two varieties of seed, it is best not to attempt to form an agricultural association, but to arrange for the distribution work through credit societies and central banks. Where assistance is required in the multiplication of as well as distribution of improved seed, it is best to start co-operative seed farms either as an annexe to credit societies or as separate institutions. The credit society at Dewanganj has set a good example, and its work both in distribution and in multiplication of paddy seed, is greatly appreciated by the Agricultural Department.

74. There may be established societies for propaganda and demonstration on the lines of better farming societies in the Punjab, in which case the question of finance would not be of much importance. The success of such societies would naturally depend on the amount of time and attention which the district Agriculture Officers are able to

bestow upon them. And one of the most important steps taken during the year to secure greater co-ordination between the Departments of Agriculture and Co-operation has been to include the elements of agriculture as a part of the curriculum for the training of all classes of co-operative officers, from the Inspectors down to the supervisor.

(e) *Production and sale societies.*

75. The gradual growth of milk societies, not only in Calcutta and its neighbourhood, but in other parts of Bengal as well is an achievement of which the Co-operative Department may justly be proud. The total number of these societies rose from 97 to 123. A fuller account of the Calcutta Milk Union and its affiliated societies will be found under the section relating to higher co-operative organization.

76. The Milk Union, organized at Darjeeling during the preceding year, started work during the year under report with one affiliated society at Plundung and 6 individual members. Its main business at present is to separate the cream which is sent down to Calcutta for conversion into butter. The total output of the Plundung society is about 25 maunds of milk per diem.

77. In the Burdwan Division the number of such societies has increased from 1 to 4, all of which are situated in the district of Hooghly. Membership increased from 67 to 177, and the total profits to Rs. 2,343 as against Rs. 90 in the previous year. Two sale depôts have been opened as a preliminary measure to the organization of a union at Howrah, where the total daily yield of milk is between 40 to 50 maunds.

78. In the Dacca Division the number of societies rose from 7 to 19, and a union was organized at Dacca during the year.

79. The two milk societies in Chandpur subdivision in Tippera district are reported to be working unsatisfactorily, and will have to be closed down. The Goala Society in Noakhali district did not work well. The society organized at Chittagong did not commence work, as proposals are under consideration for starting a union on the lines of the Dacca Union.

80. The only other important society for production and sale is the Ganja Cultivators' Co-operative Society, Ltd.,

Naogaon, in the district of Rajshahi. The society continued to prosper during the year under report. The membership rose from 3,747 to 3,770. There was a slight decrease in the share capital from Rs. 44,940 to Rs. 44,300, while the working capital decreased from Rs. 7,29,965 to Rs. 6,86,514 due to a reduction in the price of ganja. The society sold 4,450 maunds of ganja as against 4,469 maunds in the previous year. The charges paid to Government for the maintenance of the Excise preventive staff increased from Rs. 28,122 to Rs. 34,793, while the amount spent on the construction and lighting of the chatters rose from Rs. 15,528 to Rs. 21,161. As in the previous year, the ganja cultivators obtained a fair price for their produce. Out of its profits the society maintained 3 charitable dispensaries and 1 veterinary dispensary in the ganja mahal at a cost of over Rs. 2,000. It spent over Rs. 12,000 for the promotion of education by subsidizing 3 High English schools and 45 primary schools in the area. A sum of Rs. 3,783 was spent on the improvement of roads and bridges and Rs. 4,925 was given away as donations for various charitable purposes at Naogaon and elsewhere. The title of "Khan Sahib" was bestowed on Maulvi Hamidur Rahman, who reverted to general duty after working for about 6 years as Deputy Chairman and Chief Executive Officer of the society. He was succeeded after the close of the year by Khan Bahadur Maulvi A. Jalil Khan.

V.—Operations of non-agricultural societies.

81. These societies may be broadly divided under the following heads:—

- (i) Credit societies.
- (ii) Stores and supply societies.

(Shown as purchase and purchase and sale societies in Class II of Table C.)

- (iii) Artizans' societies.
- (iv) Miscellaneous societies.

(a) Credit societies.

82. The number of non-agricultural credit societies increased from 333 to 358; with the exception of 18, they were organized on the basis of limited liability. The total number of members

rose from 105,921 to 119,918, the total share capital increased from Rs. 40,54 lakhs to Rs. 46,20 lakhs, and the reserve fund from Rs. 9,05 lakhs to Rs. 10,91 lakhs. The total profits earned by these societies increased from Rs. 5,10 lakhs to Rs. 6,81 lakhs, but the dividends payable to shareholders was not allowed to exceed 12½ per cent. in any case. The deposits from members fell from Rs. 54,10 lakhs to Rs. 48,94 lakhs, while there was a corresponding rise in the deposits from non-members from Rs. 55,02 lakhs to Rs. 80,85 lakhs. Loans from provincial or central banks amounted only to Rs. 4,32 lakhs, and it is satisfactory to note that the societies have in most cases been able to gain public confidence and to attract a sufficient amount of local capital. In fact, there are many cases where these urban banks had to refuse deposits.

83. New loans issued during the year increased from Rs. 127,88 lakhs to Rs. 161,86 lakhs, and repayments on account of loans, old and new, increased from Rs. 103,91 lakhs to Rs. 131,27 lakhs. Owing to the grant of new loans, the total amount outstanding from the members increased from Rs. 152,79 lakhs to Rs. 176,84 lakhs of which Rs. 17,05 lakhs or 9·6 per cent. were overdue as against Rs. 10,79 lakhs or 7·06 per cent. in the preceding year. The increase in the amount of overdues, where it exists, is a sign of unsatisfactory working of the societies concerned, and proper steps are being taken to push on collections.

84. The most important group of societies of this type are those working in the city of Calcutta. Their number increased from 54 to 61, membership from 49,086 to 54,500 and the working capital from Rs. 85,38 lakhs to Rs. 100,77 lakhs. Almost all the important Government offices and private firms have now got societies of this type, working on their own share capital, supplemented by deposits raised from members and non-members, and, with accumulation of their reserve and other funds, some of the societies have been able to reduce their lending rates to 6 per cent. The societies in the Presidency Division outside Calcutta have been of great help to their members, by providing facilities for credit. The sweepers' societies in some of the towns in this division have succeeded to a remarkable degree in promoting temperance among the members and improving their economic condition,

85. In Dacca Division the working of the Barisal Officers' Co-operative Society and of the Mymensingh Co-operative Town Bank, Ltd., is reported to be satisfactory. The Jahangirnagar Co-operative Society in Dacca Town is showing signs of promise. It finances the small Mahomedan traders and has already made an impression on them.

86. In Burdwan Division most of the urban societies generally continued to do good work. The Assistant Registrar specially mentions the Kalna Town Bank, Burdwan Postal Society, the Ghatal Peoples' Bank, the Midnapore Peoples' Bank and the Konnagar and Uttarpura Societies for their good work. The Visvabharati Society at Bolpur obtained excellent results by the use of home safe boxes.

87. In Chittagong Division the registration of the Dwarata Co-operative Bank in the district of Tippera had to be cancelled on account of unsatisfactory working. Although the number of such societies is small in comparison with the total number of societies of all classes, the urban societies contributed 20.4 per cent. of the total membership and 19.5 of the total working capital of societies of all classes. It is clear, therefore, that the movement has secured a strong foothold among the urban population in this division. Most of the societies have been working properly and have been catering to the needs not only of the middle class, but also of the smaller merchants and artisans.

88. Special mention is made in the Assistant Registrar's report of the Chittagong Co-operative Urban Bank, the Assam-Bengal Railway Credit Society, Ltd., the Islamabad Bank, the Sadarehat Co-operative Bank, the Buddhists' Bank and the Chittagong Baishya Saha Bank, all of them being comparatively big concerns and working on sound lines. Of these, the Chittagong Urban Bank has a working capital of over 8½ lakhs and made a profit of Rs. 42,202.

89. Among the smaller societies with unlimited liability, the methar societies at Chittagong and Chandpur have worked well and have considerably improved the condition of municipal sweepers.

90. In Rajshahi Division the urban banks at Malda, Serajganj and Rajshahi, as well as the Darjeeling Himalayan Rail-

way Co-operative Society, continued to flourish and to be of great benefit to the members. Of the several employees' associations, the Jalpaiguri Government Officers' Co-operative Society, Ltd., has achieved a remarkable success. The working of the Rangpur Non-Gazetted Officers' Society, Ltd., was affected by a party faction, and steps are being taken to split up the society into two. A serious embezzlement took place in the Jalpaiguri People's Bank, Ltd., due to the dishonesty of the accountant and the gross negligence of the honorary office-bearers. The Managing Committee has been reconstituted, and a criminal charge is pending against the culprit who is still absconding. The case indicates the need for strengthening the arrangements for the internal audit of such societies and for providing for their regular inspection and running audit.

91. The Assistant Registrar of Co-operative Societies, Chittagong Division, very rightly points out that "for the purpose of developing an indigenous system of banking, the development of non-agricultural credit cannot be neglected." It is unfortunate that the staff at the disposal of the department cannot bestow any attention upon these organizations beyond what is absolutely required for the purpose of the annual audit.

(b) *Stores and supply societies.*

92. The working of stores and supply societies is shown in Class II of Statement C (operations of non-agricultural societies). During the year under report the number of such societies rose from 55 to 58, and their membership from 9,496 to 9,869. The total amount of sales decreased from Rs. 5.31 lakhs to Rs. 4.68 lakhs, but the profits increased from Rs. 5,341 to Rs. 6,629.

93. In the Presidency Division the East Indian Railway Stores has not yet commenced work. The Bhowanipur Stores continues to be a well-managed society, but it has not yet earned any appreciable profit. The Gosava Bhandar continued to prosper. The Kanchrapara Railway Stores continued to be one of the most prosperous societies of its class. The Baraset Stores has started work with energy. The Ranaghat Stores sustained a small loss during the year. The Berhampore

Stores is still engaged in recouping the loss it sustained in its rice sale depot in 1922-23.

94. In Burdwan Division the only societies of this type which worked satisfactorily were the Bolpur Santi Niketan Samabaya Bhandar and the Midnapore Co-operative Stores. The Assistant Registrar remarks that the failure of most of the co-operative stores is due to want of a spirit of co-operation among members, lack of proper supervision and unrestricted credit sales.

95. In Rajshahi Division a new society was registered among the staff and students of the Rangpur Carmichael College. It has made a fair beginning. The Co-operative Stores at Sardah Police Training College is working satisfactorily. Steps are being taken to put the Rajshahi College Stores into liquidation, and the remaining 3 societies of this type are also reported to be in a most unsatisfactory condition.

96. In Dacca the Dacca University Co-operative Stores had to be liquidated during this year. Of the remaining societies the Dacca Co-operative Stores worked fairly well. The working of the other societies is reported to be unsatisfactory. A new society was organized at Barisal.

97. In Chittagong Division a slight improvement was noticed in the working of the stores at Chittagong and Rangamati. Two societies have not yet started working, and the condition of the remaining 7 is reported to be unsatisfactory.

98. It appears from the foregoing paragraphs that the co-operative consumers' movement has not so far thrived well among the urban population of Bengal. The success attained by such societies as the Sardah Police Training College Stores and the Santiniketan Stores are accounted for by the exceptional circumstances of each case, while the slight measure of success achieved in some societies does not indicate that the movement has come to stay.

(c) *Artizans' societies.*

99. The year under review did not see any remarkable expansion in the growth of artizans' societies. The differences between the conchshell workers' societies at Dacca and the Dacca Industrial Union have now been settled, and

it is now hoped that the working will improve. It was not possible to revive the working of the Conchshell Workers' Society at Bankura, as the supply of conchshell could not be arranged according to their requirements. The Taltala Shankhari Silpa Samiti in Khulna district continued to work at a profit. The members are obtaining their supply of raw materials jointly, and steps are being taken to obtain their supply of conchshells from the Dacca Industrial Union. The condition of the Shoemakers' Society at Mechuabazar, Calcutta, is hopeless. The work of the Natoonchati Shoemakers' Society in Bankura continued to be satisfactory, but it received a setback on account of the death of some prominent members. The other society of shoemakers in this district is going to be closed. Of the 2 shoemakers' societies in Birbhum district, one is working on a credit basis, while the Rampurhat Society is reported to be in a moribund condition.

100. A society among shoemakers of Haidarpur in Malda Town was registered during this year; it is working under the personal supervision of the Directors of the central bank. Of the 2 shoemakers' societies in Dacca Division neither is doing well.

101. The society of bell-metal workers in Calcutta worked at a slight profit. In Burdwan Division the Ghol-sara Society in Hooghly district showed signs of deterioration on account of party faction among the leaders. Both the societies in Malda district fared badly during the year. Arrangements were, however, made for the organization of a society on a large scale among the bell-metal workers at Sankarabati who are now completely under the clutches of middlemen. The Braziers' Society at Brahmanbaria in Tippera is reported to be prospering and has made a profit of Rs. 361. It is worthy of mention that arrangements have been made by this society to obtain their brass sheets directly from England. The Spoon-makers' Society at Kanai-khali in Rajshahi Division is in a hopeless condition, as most of the workers have left the village.

102. Among other industrial societies, the Agrabad Rope-makers' Society in Chittagong succeeded in creating a demand for their goods at Akyab and Singapore, but on account of various

reasons it failed to make a profit during the year. Of the 3 carpenters' societies, the one in Dacca Division did not work well. The carpenters' societies in Pabna and Khulna districts worked at a small profit. The 4 lac-growers' societies in Malda district worked on a credit basis. A new society has been registered in Malda during the current year for extracting and refining lac. The Toy-makers' Society at Illambazar in Birbhum was reconstituted and is expected to work well. The Co-operative Sugar Factory at Purandarpur in Birbhum did not commence work. The Madhyamgram Chicon Society in the 24-Parganas continued to work at a small profit.

103. In reviewing the last annual report of the department, the Hon'ble Minister remarked that the most feasible line of advance in respect of cottage industries is on co-operative lines. The department has spared no pains within the limitations with which it is working to apply the principles of co-operation to the revival and improvement of the cottage industries in Bengal. With the help of the Bengal Co-operative Organization Society, Divisional Committees were organized to investigate the present situation and suggest means for their improvement. The paucity of results hitherto obtained is due to the inadequacy of the staff needed for this work. The Industrial Inspectors maintained by the department have expert knowledge in one branch of industries only, namely, weaving, and their extensive jurisdiction does not allow them to concentrate their energies on any particular direction.

104. The establishment of a central sale depot in Calcutta, with the help of a substantial subsidy sanctioned by Government, will undoubtedly go a great way in solving the problem of marketing. And it is hoped that when the Inspectors are set free to perform their legitimate duties by the appointment of an additional staff of auditors, the former will be able to devote sufficient time to the economic side of the village crafts of Bengal with a view to their organization on a co-operative basis.

(d) *Fishermen's societies.*

105. The number of fishermen's societies continued to be 108, as in the previous year.

106. In the 24-Parganas the Captain Bheri Society was engaged in a contest with the zamindar, and it is only recently that the Collector has put the society in symbolical possession of the fishery. The real possession is with the zamindar and the poor fishermen have now to fight an unequal battle with him to be able to exercise their rights. It is hoped however that local officers will enforce the rights of Government to lease their own fisheries to anyone whom they choose and to protect him from harassment by third parties. The Society has also obtained the lease of 2 tanks from the Irrigation Department for fishing purposes.

107. In Nadia the Jalangi Fishermen's Society had to be cancelled, while the Gouri Dhibar Society, which has not yet been able to start work, will have to be closed down. The Panighata Dhibar and the Pagla Dhibar Societies worked on a credit basis. In Ranaghat, the Chanduria Khatalpuli and the Rabanbar Societies have obtained settlement of Government jalkar and are working well. The Anandanagar Society in Ranaghat and the Biswanath Society in Meherpur, which have not yet been able to obtain any jalkar, worked on a credit basis. In Murshidabad and in Khulna, fishermen's societies continued to work on a credit basis.

108. The Lower Ganges Fishery Society in the district of Pabna has been able to collect a sufficient share capital, and it is hoped that it will now work satisfactorily. The Collector of Pabna, Rai Bahadur Ambica Charan Dutt, is taking a keen interest in it, and the members are enthusiastic. The Ekdala Society in the same district worked at a profit of Rs. 1,738, in spite of the fact that they had to carry on litigation with the landlords. The Dakokoba Society in Bogra district could not commence work, as it failed to obtain a lease of the fishery which it had in view. The other societies in the Rajshahi Division are working on a credit basis and deserve no special mention. In Burdwan Division, the Midnapore Society obtained settlement of fishery in the river Cossye from Government and worked satisfactorily. With the exception of one society in Burdwan district which did not commence work, the other fishermen's societies in this division are reported to be working fairly well. In Dacca Division, the

fishermen's societies are reported to be working well. The Nayanadi Rathkhola Society was put under liquidation, but on appeal the Commissioner has in agreement with my views cancelled the order, on the society giving an undertaking for good work in future. In Chittagong Division, the registration of a society in Tippera district was cancelled, while a new society was organized and registered in Noakhali district. In Chittagong Division a number of fishery societies were started during the year but it is too early to say whether they will be ultimately successful. The general working of the societies in this division is reported to be unsatisfactory. Most of them worked on a credit basis.

(e) *Weavers' societies.*

109. The total number of weavers' societies rose from 260 to 274 in the year under report, while the number of members and the total working capital rose from 4,394 and Rs. 2,97 lakhs to 4,844 and Rs. 3,64 lakhs respectively. In Bankura district the number of these societies rose from 60 to 67 and membership from 741 to 778. These societies are affiliated to the Bankura District Co-operative Industrial Union, Ltd., an account of which will be given in its proper place under the higher co-operative organizations. As before, some of the societies worked on the Pani system, taking yarn from the union and returning finished products, and obtaining wages for the work done. In this case, the union has to find a market for the products. Other societies, especially those situated at a distance from Bankura, find it more convenient to sell their products at the local markets and return to the union the price of the yarn obtained from it. In Birbhum district, the Tantipara Society of tassar silk-weavers made a steady, though slow, progress. This society and 5 cotton-weaving societies in the same district worked on a credit basis. A society of Santal weavers was organized in Midnapore district towards the close of the year.

110. In the Presidency Division the transfer of the factory of the Bagerhat Weaving Union from Kanderpara to Bagerhat was completed. After the completion of the preliminary arrangements and the training of the workers, the production increased, but a difficulty

was felt in marketing the output, and at the end of the year there was an accumulation of stock of over Rs. 14,000. The selling agency has since been re-organized and has shown some energy in disposing of the stock. Of the 5 societies affiliated to the Nadia Industrial Union, one has not yet commenced work. Of the others, 2 societies did good work. The yarn annexe of the Chuadanga Central Bank at Alamdanga continues to do good work, and has taken up weaving in addition to the supply of yarn. Some of their finished goods find a ready market. A society was organized among the weavers of fine dhoties and saris at Santipur. It has made a good beginning. Most of the remaining societies in this division worked on a credit basis.

111. The number of weavers' societies in Dacca Division rose from 54 to 55. Their profits, however, increased from Rs. 425 to Rs. 1,723, and their work was on the whole satisfactory. In Chittagong Division there were 37 Weavers' societies during the year. The group of weavers' societies in Noakhali district affiliated to the Chowmohani Industrial Union is working satisfactorily. The Bengal Silk Union, Ltd., of Malda has been able to find a market for its yarn among the members of the Ramu-Arakanese Society in the remote corner of Chittagong district. It is composed of Maghs who weave loongies and head-dresses required by members of their community. The other societies in Chittagong are reported to be working well. In Tippera district, some of the societies worked at a small profit, while others were deteriorating. Rajshahi Division had 68 weavers' societies spread over the districts of Pabna, Jalpaiguri, Bogra, Rajshahi and Malda. The societies worked on a credit basis, and their condition is generally marked with stagnation. The societies under the Naogaon Industrial Union were not properly supervised and could not be sufficiently financed by the union. Arrangements were in progress during the year for the organization, on a co-operative basis, of a large colony of weavers at Ranirbandar in Dinajpur district. Some of these societies have been organized and registered since the close of the year. A supervisor paid from the departmental budget was employed in this work.

(f) Silk societies.

112. The establishment of the Bengal Co-operative Silk Union at Malda has led to a remarkable development of this once flourishing industry of Bengal. The number of cocoon-rearers' societies increased from 41 to 65, of which 62 are in Malda district alone. To this must be added a number of agricultural credit societies in this district, the main business of whose members is to rear cocoons. The working capital of the rearers' societies increased from Rs. 44,341 to Rs. 84,778 and their profits from Rs. 1,373 to Rs. 2,467. The number of reelers' societies continued to be 2 as in the previous year. A slight improvement was noticed in the working of both. The organization of reelers' societies requires a large amount of capital and the experience gained from Gayeshbari and Sujapur Societies has induced the Bengal Silk Union to encourage reeling among the cocoon rearers rather than the formation of societies among reelers alone.

113. A reference has been made to silk-weaving societies in Birbhum and Chittagong in the section relating to weaving societies, and a further account of the activities of the Bengal Silk Union will be found in the section devoted to higher co-operative organizations.

114. The Jangipur Silk Industrial Association started work during the year under report.

(g) Zemindari societies.

115. Of the 3 societies of this type mentioned in the last annual report, the registration of Hossanpur Zemindari Society had to be cancelled, as the negotiations for the acquisition of zemindari rights fell through. The Bengal Young Men's Zemindari Society, Ltd., of Calcutta, worked at a profit of Rs. 6,353 as against Rs. 5,173 in the previous year. Although its financial position is strong, it has not yet achieved its real object which is that its members should actually participate in the activities of the society. The Tamruk Agricultural and Zemindari Society in the district of Midnapore had a satisfactory record of progress; it purchased a large tract of land in Balasore district, which was divided into blocks and let out to the members as tenants. A portion of the land was, however, kept in khas, and the society

derives its income from the cultivation of this as well as from the rents paid by the tenants. It is satisfactory to note that during the year under report the profits rose from Rs. 1,670 to Rs. 3,283. It is a venture of a novel type, worthy of imitation, by other parts of the province, as means by which the problem of unemployment among the bhadrals of Bengal may to a certain extent be solved. A similar attempt to colonize Sundarban lands in Cox's Bazar Subdivision by the Zilla Krishak Samiti of Chittagong has been mentioned in connection with the agricultural societies. Their aim is to settle lands with landless agricultural labourers.

(h) Anti-malarial and health societies.

116. That the movement for the improvement of public health in rural areas by means of co-operation has taken root in the soil of Bengal is proved by the steadily increasing number of such societies. Their number rose from 450 in 1926-27 to 557 in the year and membership increased from 10,524 to 13,666. As the movement was initiated by the Central Anti-malarial Society of Calcutta, most of the societies are situated in the villages of the Presidency and Burdwan Divisions. The public health and rural reconstruction societies organized under the auspices of the Visvabharati of Dr. Rabin-dra Nath Tagore are reported to have done good work. Their activities are not merely confined to sanitation, and the efforts of the Ballavpur Society have led to the re-excavation of an irrigation tank. Attempts have also been made to teach spinning and weaving as a subsidiary occupation to the agriculturists. The anti-malarial societies near Labpur in Birbhum district are doing good work in collaboration with the Labpur Union Board. This illustrates the truth, which the advocates of both these types of rural organization are sometimes apt to lose sight of, how Union Boards and anti-malarial societies can exist side by side and work for a common goal by supplementing the activities and resources of each other. In the Rajshahi Division the number of these societies increased from 31 to 39, and some of them are reported to be doing well. The Assistant Registrar remarks that the enthusiasm shown by promoters at the time of organization often begins to wane with the lapse of time leading to

deterioration and that in order to sustain their activities, it is necessary to arrange for regular inspections by the District Health Officers. The Rohanpur Society in Malda district continued to work well. The number of societies in Dacca district rose from 11 to 20. In Chittagong Division the number increased from 39 to 44, but their working is in many cases unsatisfactory. As exceptions, the Assistant Registrar mentions 4 societies in Chittagong district which did very useful work. Of these the Kadurkhil Society succeeded in re-excavating Madhujor Khal for the improvement of sanitation as well as of cultivation.

117. In the Presidency Division these societies have generally been doing good work within the areas of their operation, particularly those operating in the district of the 24-Parganas, by sinking tube-wells for water-supply, maintaining dispensaries and opening training classes. Most of them have taken steps for the prevention of diseases. Their success depends upon the enthusiasm of 1 or 2 prominent members, and I am of opinion that to put these useful institutions on a well-established basis, the management should enforce compliance with the bye-laws on the part of the members. At present no such attempt is made by the working committee.

118. As in the case of other societies of special types, the anti-malarial and public health societies have not hitherto received their proper share of attention from the departmental officers, due to reasons stated above. It is hoped that under more favourable circumstances, the Inspectors will be able to devote more time to the organization and supervision of these useful societies. But the ultimate success of the scheme must depend to a large extent on the practical interest shown by the District Board and the District Health Officers, and it is hoped that these officers, as well as members will realize the importance of the work and give the necessary assistance to it.

(2) *Women's organizations.*

119. Of the 6 existing Mahila samities, the society at Bankura did not work and has applied for cancellation of registration. Of the remaining 5, four were in the Presidency Division.

One of them has not started work. The Nimta Society continues to progress, and its membership increased. Most of its members joined the Dhair Training Class and obtained certificates of competency. They also received some training in sewing and needle-work from a lady teacher deputed by the Saroj Nalini Memorial Association. The Barasat Society found employment for some of its members in such directions as weaving of khaddar and tailoring work. The Tala Society is doing very useful work.

(j) *Miscellaneous societies.*

120. **Relief societies.**—The number of these societies rose from 10 to 17, with an increase of membership from 2,304 to 4,987. The working capital and profits earned increased from Rs. 37,502 and Rs. 1,671 to Rs. 61,378 and Rs. 7,435 respectively. These societies worked satisfactorily and were successful in achieving their object of encouraging thrift and improving fellow-feeling among the members. There appears to be a considerable scope for further organization of this type of societies.

121. **Village reconstruction.**—The Panjiputhipara Samabaya Palligathan Samiti in Bakarganj district is reported to be doing very good work and is expected to develop into an ideal organization. The other society in this division, the Dhanmondal Improvement Trust, has however deteriorated. An account of the work done by the health societies organized by the Rural Reconstruction Department of the Visva-bharati has been given above under the heading of "Anti-malarial and health societies."

VI.—Cattle insurance societies.

122. No cattle insurance society was organized and registered during the year under report.

VII.—Higher co-operative organizations.

123. **Central Co-operative Anti-malarial Society, Ltd.**—The Central Co-operative Anti-malarial Society, Ltd., of Calcutta continued to do very

useful work as before. The number of societies affiliated to it rose from 1,113 to 1,121, out of which only 556 were registered under the Co-operative Societies Act. It spent Rs. 3,219 towards the publication of a monthly journal, Rs. 3,920 towards propaganda, and Rs. 6,722 towards the treatment of kala-azar and malaria patients.

124. Producers' unions.—The number of producers' unions increased from 10 to 13, owing to the organization in Calcutta of the Bengal Wholesale Co-operative Society, Ltd., for co-ordinating and guiding the operations of the jute sale societies in the province, and of the milk unions at Dacca and Darjeeling.

125. Calcutta Milk Union.—During the year under report, the Calcutta Milk Union had a record of steady progress, and it is now admitted that co-operative organization of actual producers is the best agency for solving the complex problems of milk-supply to cities.

126. During the year under review, the number of societies affiliated to the union rose from 52 to 93. On account of the fact that the union achieved greater financial independence and was able to reduce its outside liabilities by Rs. 44,376, its working capital fell from Rs. 2,32,707 to Rs. 1,88,330. The union realized Rs. 5,64,261 by the sale of milk as against Rs. 4,72,146 in the preceding year. The delivery of milk in sealed bottles gained further popularity. In order to meet the growing demand, the union had to erect automatic washing, filling, discing and capping machines at a cost of Rs. 18,000. The cost of management of the union amounted to Rs. 42,792 as against Rs. 39,256 in the preceding year. It has earned a net profit of Rs. 23,545, out of which the union was able to contribute to various schemes of public utility within the area of its operations. The most noteworthy feature of its work in this direction is the establishment of a dairy society at Dogachia and a co-operative dispensary at Bira. The Dogachia Dairy Society has been instrumental in the improvement of the breed of cattle in the locality. This is very much appreciated by the societies in the locality. In order to enable the members to improve the breed of their cattle, the

union organized cattle shows and distributed a large number of prizes, the total cost amounting to Rs. 800.

127. The elaborate plant set up by the union is considered to be one of the objects of interest in Calcutta. It has drawn a large number of visitors from Bengal and other provinces of India and from abroad. The union is greatly indebted for its steady prosperity to the untiring energy, wide experience of milk problems and efficient management of Babu Nirendra Nath Bose. His permanent retention in the department was sanctioned and he was appointed to the newly created special post of Superintendent of Milk Societies. This will considerably help the organization and consolidation of the work of these societies.

128. The Bengal Wholesale Co-operative Society, Ltd.—The Society was registered towards the beginning of the year. It is a federation of all sale societies which deal in jute, and it acts as their agent for the sale of jute in Calcutta. As was anticipated in the last year's report, the establishment of this society had to a large extent helped the solution of some of the difficult problems connected with the marketing of jute. The Wholesale Society made a profit of Rs. 13,541 during the year. Its management has been considerably strengthened, and I trust this will be reflected in the results of the next year's working of the sale societies.

129. Industrial unions.—The Dacca Industrial Union continued its good work under the able and energetic guidance of its Secretary, Babu Supati Ranjan Nag. The number of affiliated societies rose from 42 to 46, and its profits increased from Rs. 2,629 to Rs. 5,437.

130. The Bankura District Industrial Union, Ltd., had 69 societies affiliated to it as against 68 in the previous year. The total value of yarn and other raw materials supplied to the societies fell from Rs. 31,194 to Rs. 26,734 and the loss sustained by the union amounted to Rs. 5,136 as against Rs. 6,120 in the previous year. The question of finding a proper market for its products in competition with the products of the cotton mills is one with which the union has been faced since its start, and unless care is taken to

keep down the cost of production within limits, the union cannot be a financial success.

131. The working of the Chittagong Industrial Union received a serious setback by the loss of Rs. 12,580 during the management of its previous Secretary, who is now dead. The Assistant Registrar deprecates the fact that adequate steps are not being taken by the present Directors for the recovery of this amount. The union, however, is doing useful work. Its membership increased from 38 to 39, and the working capital and profits increased from Rs. 90,799 and Rs. 1,112, respectively, to Rs. 1,32,401 and Rs. 1,222. The Satkania Union is reported to be in a hopeless state and will soon be closed down. The Industrial Union at Choumuhani in Noakhali district began by financing its affiliated societies on a credit basis. During the year under review the union was engaged in supplying yarn and dyes instead of cash to the societies. The articles are, however, purchased in the local market. A better result may be obtained by direct purchase from the mills or the mills' agents. The union worked at a small profit. The Raipura Industrial Union which deals only in tanning, sustained a further loss of Rs. 5,712 during this year, and steps are being taken to convert it into a primary society.

132. The Naogaon Industrial Union in Rajshahi Division worked with 36 affiliated societies, on a credit basis: most of the members of these societies are agriculturists with weaving as a subsidiary occupation. The union has, moreover, failed to attract local capital, and its supervision was defective. Attempts to improve the union have failed, and it will probably have to be closed by affiliating the village societies to the central bank concerned.

133. The Nadia Industrial Union showed some signs of improvement. Two societies of shoemakers were organized, and a special branch was opened for the sale of their shoes. Its working capital increased from Rs. 7,694 Rs. 10,604 and its sales from Rs. 1,203 to Rs. 2,214.

134. The Bengal Co-operative Silk Union, Ltd., which was registered in the preceding year, has worked successfully. Its working capital has increased from Rs. 15,250 to Rs. 63,500, and the number of affiliated societies from 9 to 31.

The main problem with which the union was faced was to find a sure market for their silk yarn. Attempts were made to dispose of their yarn at weaving centres in other provinces, but it was found inconvenient. The union has, therefore, engaged itself in organizing societies among silk-weavers in the districts of Bankura, Birbhum and Murshidabad. The co-operation of the Sericultural Branch of the Department of Agriculture has been of immense value, and special acknowledgment is due to the devoted services of Babu Surendra Nath Bose, Superintendent of Sericulture, who has been acting as the Honorary Secretary of the union. Its success, however, is mainly due to the personal interest taken by Mr. Peddie, the Collector of Malda.

135. **Credit unions.**—There were three credit unions working during the year, all in the district of Midnapore, as against 4 in the previous year. In their own way, they are doing useful work, but I do not consider that there is much scope for expansion of this type of unions.

136. **Central banks.**—The number of central banks in the province rose from 103 to 110. Two new central banks were organized in the district of Birbhum, one at Nalhati and the other at Santiniketan. New central banks were organized at Ghatal in Midnapore and at Asansol and Katwa in Burdwan. In Dacca Division, 2 new central banks were established one at Dakhin Chargaon in Dacca district and the other at Pirojpur in Barisal. The Asansol Central Bank did not commence work during the year. The establishment of the central banks at Nalhati and Santiniketan (Bolpur), however, were attended with great enthusiasm, and before the end of the year these banks were successful in organizing over 400 village societies in the areas of their operations.

137. The total number of affiliated societies increased from 13,235 to 15,568, that is by 17·6 per cent., and the total working capital rose from Rs. 303,22 lakhs to Rs. 350,63 lakhs, or by 15·6 per cent. Deposits from individuals increased from Rs. 170,06 lakhs to 195,03 lakhs and represented 55·6 per cent. of the working capital as against 56·08 per cent. in the previous year. The total paid-up share capital increased from Rs. 35,63 lakhs

to Rs. 41,09 lakhs, and the reserve and other funds from Rs. 15,51 lakhs to Rs. 18,78 lakhs; the total of these amounts represented only 17.8 per cent. of the total working capital as against 16.8 per cent. of the previous year. The total amount borrowed from the Provincial Bank rose from Rs. 77,44 lakhs to Rs. 91,82 lakhs. Loans advanced by the central banks to affiliated societies declined from Rs. 202,73 lakhs to Rs. 177,44 lakhs, while repayments from affiliated societies fell from Rs. 153,28 lakhs to Rs. 134,61 lakhs. The percentage of repayments to the total loans outstanding in the beginning of the year fell from 71.6 to 50.5. This decrease in collections is accounted for by unfavourable agricultural conditions and the low price of jute. The total profits earned by the central banks rose from Rs. 6,10 lakhs to Rs. 8,24 lakhs, and the cost of management increased from Rs. 3,98 lakhs to Rs. 4,82 lakhs (or 1.3 per cent. of the working capital as in the previous year.)

138. On the 30th June 1928, the central banks had Rs. 34,35 lakhs in fluid resources, as shown below, as against Rs. 56,46 lakhs of deposits maturing within the following 12 months and Rs. 23,42 lakhs in current and savings deposits, or Rs. 79,88 lakhs in all:—

	Lakhs.
	Rs.
Cash in hand and bank ...	11,34
Government paper ...	8,21
Post Office Savings Bank ...	3,11
Undrawn balance of cash credit ...	2,68
Other investments of a fluid nature ...	1,87
In current and short term deposits with the Provincial Bank ...	7,14
Total ...	34,35

139. The proportion of fluid resources thus amounted to 43.002 per cent. The central banks in general made good progress during the year.

140. There was a marked improvement in the relation between the central banks and the constituent societies. No case was reported of strained relationship between the village societies and the central federations. In some

cases however the directors of village societies failed to make their influence felt in the deliberations of the Directors.

141. A few noticeable features in connection with the working of the central banks may be mentioned here. In the 24 Parganas, the Gosaba Central Co-operative Bank, Ltd., continued to work well, but it is somewhat hampered in its progress by its activities being confined to the Sunderbans estates of Sir Daniel Hamilton. The Baraset and Diamond Harbour Central Banks have been attracting deposits slowly but steadily. They should now apply themselves energetically to the task of consolidating the position gained and of exercising greater supervision over the societies. The Nimta Central Bank showed some signs of life. In spite of bad harvests, and poor collections in consequence, the Basirhat Central Bank made good progress and set apart a portion of its profits for the purpose of granting contributions to schools situated in rural areas within its jurisdiction. The relations of the Nadia Central Bank with its affiliated societies have always been cordial and pleasant. It made some improvement in its internal working, but was unable to collect a large part of its dues on account of the distress which prevailed in its area. It has since the close of the year appointed a paid Assistant Secretary. The Ranaghat, Meherpur and Chuadanga Central Banks worked well. The Kushtea Central Bank is fast retrieving the ground it lost as a result of the large defalcations in 1922-23. It was unable, however, to collect a large part of its dues owing to the distress which prevailed in the locality. The Berhampore and Lalbagh Central Banks continued to be well-managed societies of their class. The Kandi and Jangipur Central Banks have been making good progress. The Jessore Central Bank, which continues to be independent of any assistance from the Bengal Provincial Co-operative Bank, Ltd., is now engaged in constructing an office building of its own. The Narail Central Bank was during the year torn by faction in the directorate which has, however, since been composed. It constructed an office building of its own. The Magura Central Bank continues to work well, and is now getting an office building of its own constructed. The Khulna Central Bank continues to be an excellent central society and attracts more funds than it has use for. It has

granted cash credits to 5 of its well-managed societies and has erected an office building of its own. The Raruli Central Bank, which is one of the earliest of its kind in the province, continues to flourish. It has also constructed an office building of its own. The Bagerhat Central Bank continues to make good progress. Its outdoor staff, however, needs strengthening. During the year there was a split among its members on communal lines.

142. In Burdwan Division there has been an expansion in the movement to which reference has already been made. Two new central banks were organized during the year, and there was an increase of 1,003 in the number of village societies. The Burdwan Central Bank had a satisfactory record of progress, and fixed deposits were more than doubled, which enabled the central bank to deposit a considerable surplus, amounting to nearly Rs. 2 lakhs, in the Bengal Provincial Co-operative Bank, Ltd. The central bank helped the Tamluk, Bogra and the newly-established Katwa Central Banks with deposits. The Birbhum and Rampurhat Central Banks worked well and financed agricultural as well as irrigation societies. Both these banks enjoyed the confidence of the public and were able to attract sufficient local capital. The seven central banks in Midnapore district did good work on the whole, and the Midnapore Central Bank maintained its reputation as a well-managed organization. The Bankura Central Co-operative Irrigation and Financing Bank, Ltd., did very useful work in furthering the cause of irrigation in the district. Its working was efficient. The Vishnupur Central Bank showed signs of stagnation. The Howrah Central Bank is in a moribund condition, though all its dues have been practically collected. The Uluberia Union Bank had to be converted into an organization of a mixed type under the name of the "Uluberia Central Co-operative Bank, Ltd." The amount of its overdue loans is alarming. The Hooghly Central Bank made satisfactory progress, and its deposits increased from Rs. 1.10 lakhs to Rs. 1.87 lakhs.

143. There were 27 central banks in the Rajshahi Division, as in the preceding year. Of the 3 central banks in Darjeeling district, the Darjeeling Central Bank showed signs of improve-

ment. The proposal to shift its office from Kurseong to Darjeeling is still under consideration. The Pedong Central Bank is fairly well managed, but it suffered from lack of funds. The working of the Kalimpong Central Bank leaves much room for improvement.

144. In the plains, the work of the Bogra, Rajshahi and Kurigram Central Banks was satisfactory. The Jalpaiguri Central Bank was unable to attract local capital and suffered from lack of supervision, owing to there being no permanent Inspector at the station. The management of the affairs of the Rangpur Central Bank claimed a good deal of the time and attention of the local officers, but it is hoped that with the reconstitution of its office its working will improve. It has, however, much leeway to make up. The working of the Gaibandha Central Bank deteriorated, owing to increase of overdues and inefficient supervision. The Nilphamari Central Bank was in a moribund condition, but the Kurigram Central Bank showed signs of healthy growth. The Dinajpur Central Bank was not able to gain public confidence and to attract local capital. It is hoped that with the help of the paid Assistant Secretary, its working will improve. The appointment of a paid Secretary resulted in considerable improvement in the Balurghat Central Bank, and it has successfully tided over a most unfavourable year. The Thakurgaon Central Bank did not show much improvement, and its supervision was defective. There was also a tendency to overfinancing. In Bogra district the Padmapara and Khanjanpur Central Banks worked fairly well. The Pabna Central Bank continued to labour under most difficult conditions, owing to the deterioration in the condition of a considerable number of its societies which were not properly organized in the beginning of the movement. The newly-established, pure type central bank at Bhanguria did not make satisfactory progress. In Serajganj subdivision the central banks at Serajganj and Shahzadpur maintained their standard of efficiency. The supervision of the Ullapara Central Bank was defective. The central banks at Puthia and Nator worked fairly well, but their progress was hampered by the general unsatisfactory rural conditions in the areas of their operation. The work of

the Naogaon Central Bank was unsatisfactory on account of the inefficiency of its office staff. The appointment of a paid Secretary is urgently needed. In Malda the newly-established central banks at Chanchal and Harishchandra-pur made a fair progress, but the Nawabganj Central Bank suffered from want of funds as well as from lack of public interest.

145. In Dacca Division some improvement was noticed in the working of the Madaripur Central Bank, but the condition of the Faridpur Central Bank continued to be extremely unsatisfactory. It has, however, been reconstituted. A marked improvement was noticed in the Netrokona Central Bank under the guidance of its Honorary Secretary, Babu Radha Nath Dutt, B.L. Some improvement was noticeable in the Patuakhali Central Bank. The Bikrampur Central Bank showed great activity in improving the working of its affiliated societies and the Khepupara Central Bank showed signs of deterioration. The working of the Bhola Central Bank was satisfactory. The Jamalpur Central Bank is efficiently managed. Judged by the heavy overdues and lack of co-operative education of primary societies, the management of the Central Bank at Mymensingh, although it is the biggest central bank in the Province and does not suffer from any lack of confidence on the part of the public, must be pronounced to be very defective.

146. In Chittagong Division the Chittagong Central Bank continued to do good work. With the appointment of a paid Secretary, the Assistant Registrar expects a further improvement in its working. The Central Bank at Cox's Bazar worked fairly well, but its staff, both indoor and outdoor, requires strengthening. The Comilla Central Bank had a record of satisfactory progress, in spite of the somewhat strained relations between the preference shareholders and the society shareholders, which resulted in the withdrawal of a considerable amount of deposits. The Tippera Raj, Nabina-gar, Daukandi-Gouripur and Brahmanbaria Central Banks, all of pure type and situated in the district of Tippera, did fairly well during the year. The central banks at Nabinagar and Daudkandi-Gouripur were, however, unable to attract local deposits and were entirely dependent on the Provincial Bank. The Chandpur Central Bank,

the biggest organization of its kind in the district, continued to work satisfactorily. The Matlab Central Bank achieved excellent results by promoting thrift among the members of village societies by a general adoption of what is locally known as the Mushti system. Under this system, each householder takes a handful of rice before each meal is cooked and puts the same into a special pot. The total quantity of rice collected in this way is sold at the end of the month and the sale proceeds deposited in the name of the members. The members of these societies also evinced a great eagerness for the spread of primary education. In Noakhali district, the Feni Central Bank showed signs of deterioration on account of a heavy accumulation of overdues. Its office expenses are reported to be capable of retrenchment. The Noakhali Central Bank worked well, but there is still considerable room for improvement. The Lakshipur Central Bank has not been able to attract sufficient local capital yet. The central banks at Sandwip, Hatiya and Raipura made satisfactory progress.

147. **Bengal Provincial Co-operative Bank, Ltd.**—In the year under report, there was further satisfactory progress in the working of the Provincial Bank. Its membership increased from 149 to 159, the working capital from Rs. 118,24 lakhs to Rs. 135,05 lakhs and the share capital from Rs. 10,50 lakhs to Rs. 12,27 lakhs. The increase in deposits from non-members from Rs. 88,30 lakhs to Rs. 102,93 lakhs was a sure indication of the public confidence in its financial soundness. During the year under report the bank opened its Savings Bank Department and introduced home safe boxes.

148. In spite of the increase in the deposits and in its working capital, the bank experienced some difficulty for a certain period in meeting the demands made upon its resources on account of general agricultural depression and the consequent demand for loans from all quarters. But it was able to tide over the difficulty by raising short term deposits for the purpose of financing short term loans.

149. Sir Rajendra Nath Mukherjee, K.C.I.E., K.C.V.O., very kindly allowed himself to be elected Chairman of the bank for a second term, thus giving further evidence, if any evidence was needed, of his keen interest in everything

connected with the economic development of the country. His advice and guidance have been of the greatest assistance to the bank and to the co-operative movement in general. He has brought into the deliberations of the Provincial Bank a business tone which in time is bound to be reflected in the general management of the co-operative institutions throughout the province.

150. **Bengal Co-operative Organization Society, Ltd.**—The membership of the society increased from 7,875 to about 11,000 at the end of the year under report. The journals published by the society; the "Bengal Co-operative Journal" and "Bhandar" increased in circulation and made a valuable contribution to co-operative literature. The Bengali monthly "Bhandar" was particularly useful in bringing general knowledge about rural economics to the homes of the villagers in Bengal. The Co-operative Library and Free Reading Room at the Albert Hall in Calcutta, maintained by the society, was very popular and was used by a large section of the reading public. Two series of lectures intended for students were delivered under the auspices of the society, the first at the Young Men's Christian Association, College Branch, and the other at the Calcutta University Institute.

151. For carrying on publicity work in the mufassal, the society maintained 2 lecturers who toured in various districts of Bengal and delivered lantern lectures on co-operation, agriculture, sanitation and allied subjects. The society took charge of the co-operative section of the demonstration train of the Eastern Bengal Railway, which was of great interest to the rural people and drew large crowds at every station visited by it. Babu Kali Mohon Ghosh of the Visvabharati of Dr. Rabindranath Tagore travelled with the train and delivered lectures on co-operation on behalf of the society. He was assisted in some places by Maulvi Dewan Nasiruddin Ahmed of Rajshahi district.

152. A noteworthy event during the year was the holding by the society of the Twelfth Bengal Co-operative Conference along with the annual general meeting of the society. The conference was attended by elected delegates of the constituent societies and was presided

over by Sir Rajendra Nath Mukherjee. The propaganda for the co-operative movement was materially assisted by the celebration, at the instance of the society, of the International Co-operators' Day at many towns and villages in Bengal. The meeting at Calcutta was very successful and was presided over by Dr. Rabindranath Tagore.

153. As a result of the deliberations of former years, the society took charge of the training of departmental and central bank staff, an account of which has been given above. The society has also materially assisted the department by undertaking the selection and training of apprentice Managers of agricultural sale and supply societies. The Paddy Sale Depôt maintained by this society was developed during the year into a central paddy sale society, and Mr. S. K. Lahiri, the Honorary Secretary of the society, has been acting as its Honorary Secretary also. A capital grant of Rs. 3,000 for furniture and equipment, together with an annual recurring grant of Rs. 12,000 for 3 years sanctioned by the Government, has enabled the society to organize a sale depôt in Calcutta for the sale of the products of cottage industries of Bengal. It is hoped that its establishment will give a stimulus to societies of artisans in the province by providing a ready market for their goods and will also lead to an improvement in their quality, and that in time it will be the property of, and will be managed by, a federation of industrial societies.

154. The services of Mr. S. K. Lahiri as Secretary of the Bengal Co-operative Organization Society cannot be too highly mentioned. In addition to the onerous duties of Secretary, Bengal Co-operative Organization Society, and of Editor of the "Bengal Co-operative Journal," he has taken charge of the Central Sale Depôt at Calcutta. The untiring energy and selfless devotion with which he has been working in the cause of co-operation is really gratifying. Professor Charu Chandra Bhat-tacherjee carried on the duties of the Honorary Editorship of the "Bhandar" with increased zeal and enthusiasm.

VIII.—Reserve and other funds.

155. Table VIII shows the growth of the reserve and other funds held by

societies of all classes. The total amount increased during the year under report from Rs. 73,17 lakhs to Rs. 89,32 lakhs. The increase was shared by central societies as well as primary agricultural and non-agricultural societies.

IX.—Disputes and litigation.

156. The number of disputes referred to arbitration under section 43 (l) of the Co-operative Societies Act, II of 1912, rose from 1,193 to 1,651 and mostly related to the recovery of loans. Four hundred and ninety-five awards had to be executed through the Civil Court as against 377 in the preceding year.

X.—Liquidation.

157. In addition to the 409 cases in which liquidation proceedings were pending at the close of last year, 102 societies were placed under liquidation during the year under report. Proceedings were closed in 46 cases, so that 465 cases were pending at the end of the year. With the exception of a few non-officials, the proceedings were conducted generally by Inspectors, the multifarious nature of whose duties did not enable them to devote sufficient attention to these cases. Apart from other difficulties which had to be encountered in many cases, this reason prevented the proceedings from being wound up as speedily as might be desired. Every attempt is, however, being made to expedite the disposal of the proceedings.

158. The total collections on account of the dues of liquidated societies amounted to Rs. 1,44 lakhs as against Rs. 1,65 lakhs in the previous year, while the total amount outstanding at the end of the year increased from Rs. 8,61 lakhs to Rs. 9,57 lakhs. The difference is due to the unfavourable agricultural conditions and the low price of jute referred to above. The total cost on account of liquidation proceedings amounted to Rs. 17,462 as against Rs. 18,523 and represented 12.1 per cent. of the total collections.

XI.—Co-operation with Agriculture, Industries and Veterinary Departments.

159. During the year under report, there was increased co-ordination with

all these departments. As a result of extensive demonstration and the rapid growth of seed farms, the demand for improved seeds by the members of co-operative societies, steadily increased. Considerable advice and assistance were also received from the Agriculture Department in the organization of seed store and the supply of jute, paddy, potato and fodder seeds as also in the formation of silk societies. The Industries Department explored and selected new fields for this department for the revival and improvement of cottage industries by co-operative methods. Their peripatetic demonstration in spinning, dyeing, bleaching and weaving of silk fabrics at important weaving centres in many parts of the province resulted in the formation of co-operative societies. The rapid growth of co-operative milk societies placed this department in closer touch with the Veterinary Department, which gave every facility and assistance to the milk societies. Mr. F. J. Gossip, the Live-stock Expert, freely and frequently helped the department in the selection of stud bulls and improvement of cattle.

XII.—Miscellaneous.

160. **Information bureau.**—The Information Bureau exhibited the products of industrial societies at Basirhat, Birbhum and Barasat exhibitions. The bureau also participated in the Shazadpur exhibition and the demonstration train run by the Eastern Bengal Railway. Market rates of various articles have been sent weekly to those industrial societies which asked for them. Raw materials to the value of nearly Rs. 20,000 were supplied to the various societies. The bureau has also assisted the societies in the matter of the sale of their finished products, and has also supplied all sorts of information regarding looms and paddy-husking machines to the societies.

161. The bureau has also helped the sale and supply societies in the disposal of their jute at Hatkhola market.

XIII.—Attitude of the public.

162. The gradual increase in the public support to the movement noticed in my last year's report has been well maintained, but as I stated last year

much yet remains to be done in the way of the translation of the growing public support into active initiative and exertions in the cause of the movement.

XIV.—Official and non-official assistance.

163. By non-officials under this heading we mean those who are not within the movement proper or for whom the movement is not intended, but who through their association with central societies or otherwise assist the movement either in their capacity as Honorary Secretaries, Directors of central banks or as Honorary Organizers. The extent and value of non-official assistance cannot be exaggerated. In fact, non-officials continue to take a very prominent part in the promotion of the co-operative movement through their association with central societies. It is indeed difficult to give all the names of non-officials and, therefore, for some time past it has been the practice not to include any names, and I think the reasons are understood by those who give freely of their time and energy to the movement. The remarks of the Royal Commission on Agriculture about non-official help is certainly applicable to this province. They have said that in all provinces there are a number of public-spirited men who give valuable time to the promotion of co-operation, that many have made themselves almost indispensable and many more would be difficult to replace, and that it is impossible to estimate the services of these workers too highly. The Commission, however, observe: "At the same time, it must be recognized that honorary workers cannot be expected to exercise that regular supervision which is essential to the success of the co-operative movement. They are frequently professional men with urgent calls on their time and with other duties, both public and private, which demand attention. They are not, therefore, in a position to devote their whole time to co-operative work as are officials. Practically, all central banks are managed or directed by non-official workers. They are usually able satisfactorily to fulfil the duties involved in financing primary societies, but do not always possess the technical knowledge, experience and leisure necessary for undertaking responsibility for supervision where this has been added.

In the same way and for the same reasons, honorary workers who undertake the work of education suffer from difficulties from which it is not always easy to escape. This is the work for which special training is required, but honorary workers cannot spare time for this training to the extent that is possible for the official, and they do not always feel bound by the policy of the department, even on such important subjects as the degree of financial strictness which it is desirable to enforce. To the failure to recognize the limitations inherent in the system of utilizing honorary workers must be largely attributed the very serious defects in the movement which have been brought to our notice." I make this reference to the Royal Commissions' Report not in a spirit of irreverence to the non-official assistance which the movement has at its back, but I think the value of non-official assistance will increase hundredfold if the non-officials themselves recognized their limitations.

164. **Official assistance.**—Valuable assistance has also been received from officials. The following are amongst the most prominent of them:—

Collectors.

Mr. S. G. Hart, I.C.S., Bankura.
 Mr. D. Macpherson, I.C.S., Burdwan.
 Mr. T. C. Roy, Birbhum.
 Mr. J. Peddie, I.C.S., Malda.
 Mr. H. C. V. Philpot, I.C.S., Dacca.
 Mr. J. T. Donovan, I.C.S., Barisal.
 Mr. L. G. Durno, I.C.S., Nadia.
 Mr. A. S. Larkin, I.C.S., Jessore.
 Rai A. C. Dutt Bahadur, Pabna.

Subdivisional Officers.

Mr. S. Banerjee, I.C.S., Rampurhat.
 Mr. E. Harris, Kurseong.
 Mr. B. K. Guha, I.C.S., Serajganj.
 Rai Sahib Bhabesh Ch. Roy, Nao-gaon.
 Mr. K. B. Mullick, Balurghat.
 Mr. B. M. Mitra, I.C.S., Narayan-ganj.
 Babu Ksherodelal Mukherjee, Netrokona.

Mr. Akramuzzam Khan, Patua-khali.

Mr. S. K. Basu, I.C.S., Munshiganj.

Rai Saheb Nripendra Chandra Bose, Officiating Subdivisional Officer, Munshiganj.

Babu Jogesh Ch. Choudhury, Perojepur.

Maulvi Emdad Ali, Rajbari.

Mr. S. P. Sarkar, Chuadanga.

Mr. N. K. Roy, Narail.

Mr. R. N. Roy, Baraset.

Other Officers.

Maulvi Akbar Hossain, Sub-Deputy Collector, Pabna.

Babu Anadinath Sarkar, K.M.O., Khanjanpur.

165. The work of the departmental staff has on the whole been satisfactory. My Personal Assistant, Maulvi A. M. Arshadali, continued to render me useful assistance. The department has lost the services during the year of an efficient administrator in Khan Bahadur Kabiruddin Ahmad, Assistant Registrar of Co-operative Societies, Rajshahi Division, who reverted to general duties

during the year. He always administered his difficult area with tact and ability and was deservedly popular with all classes of people. His services in the department have been recognized by the grant of the higher title of Khan Bahadur. His successor, Babu Sukumar Chatterjee, M.B.E., has within a short time been able to obtain a thorough grip of the problems of the area and has also shown considerable enthusiasm and keenness in his work. The higher title of Khan Bahadur was also conferred on Khan Sahib Abdul Jalil Khan, Assistant Registrar of Co-operative Societies, Chittagong Division, for the very able and efficient manner in which he developed the movement in the Chittagong Division. Rai Sahib Sushil Kumar Ganguli, Assistant Registrar of Co-operative Societies, Presidency Division, has again distinguished himself by the ability and thoroughness with which he faced the difficult problems in his charge. As in previous years, he also helped me considerably in the disposal of office work. My thanks are also due to Khan Bahadur Quamaruddin Ahmed for much valuable work which he has put in as Assistant Registrar of Co-operative Societies, Dacca Division. Babu Bata Krishna Das, as Assistant Registrar of Burdwan Division, displayed considerable keenness in developing the movement in the division.

APPENDIX.

TABLE I.—Touring of Officers.

Officers.	Name of officer and dates between which he held the post.	Number of days on tour.
Registrar	J. M. Mitra, Esq., M.A., Rai Bahadur, from 1st July 1927 to 30th June 1928.	130
Personal Assistant to the Registrar ..	Maulvi A. M. Arshad Ali, from 1st July 1927 to 30th June 1928.	43
Assistant Registrar, Presidency Division.	Babu Susil Kumar Ganguli, from 1st July 1927 to 30th June 1928.	72
Assistant Registrar, Burdwan Division	Babu Murali Dhar Das from 1st July 1927 to 5th August 1927 in addition to the duties of Chief Auditor.	....
	Babu Bata Krishna Das from 6th August 1927 to 30th June 1928.	32
Assistant Registrar, Chittagong Division.	Khan Bahadur Maulvi Abdul Jalil Khan from 1st July 1927 to 30th June 1928.	189
Assistant Registrar, Rajshahi Division	Khan Bahadur Maulvi A. K. Kabiruddin Ahmad from 1st July 1927 to 2nd December 1927.	79
	Babu Sukumar Chatterjee from 3rd December 1927 to 30th June 1928.	67, and 17 days in connection with his Punjab Tour.
Assistant Registrar, Dacca Division ..	Khan Bahadur Kamaruddin Ahamad from 1st July 1927 to 11th October 1927, and from 23rd October 1927 to 30th June 1928.	174
	Babu Upendra Nath Sen from 12th October 1927 to 22nd October 1927.	9
Chief Auditor	Babu Murali Dhar Das from 1st July 1927 to 30th June 1928.	34
Divisional Auditor, Dacca Division ..	Babu Upendra Nath Sen from 1st July 1927 to 11th October 1927 and from 23rd October 1927 to 16th April 1928.	69
	Maulvi Md. Shamsuzzoha from 4th May 1928 to 30th June 1928.	15
Divisional Auditor, Chittagong Division.	Maulvi Md. Shamsuzzoha from 1st July 1927 to 20th April 1928 (on leave from 15th September 1927 to 29th September 1927 and from 3rd January 1928 to 17th January 1928).	74

Officers.	Name of officer and dates between which he held the post.	Number of days on tour.
Divisional Auditor, Chittagong Division.	Maulvi Abdul Jabbar from 15th September 1927 to 29th September 1927 and from 3rd January 1928 to 17th January 1928.	6
	Babu Upendra Nath Sen from 21st April 1928 to 30th June 1928.	30
Divisional Auditor, Rajshahi Division	Babu Suresh Chandra Sen from 1st July 1927 to 30th June 1928.	103
Divisional Auditor, Burdwan Division	Babu Bata Krishna Das from 1st July 1927 to 5th August 1927.	....
	Babu Ratinath Bose from 1st September 1927 to 20th February 1928.	44
	Maulvi Waliuddin Ahammad from 3rd March 1928 to 30th June 1928.	10

TABLE II.—General Progress of the Movement.

	Societies.		Membership.		Working capital.	
	Last year.	This year.	Last year.	This year.	Last year.	This year.
					Rs.	Rs.
Provincial Bank	1	1	149	159	1,18,24,793	1,35,05,084
Central Banks	103	110	17,326	19,766	3,03,22,481	3,50,63,269
Central Anti-malarial Society	1	1	431	605	7,341	14,067
Producers' Unions	10	13	862	992	6,50,364	8,11,538
Supervising Unions	4	3	264	259	....	....
Agricultural Societies	13,986	16,458	380,562	442,522	3,38,33,542	4,08,24,761
Non-agricultural Societies	1,333	1,620	139,856	160,631	1,77,03,697	2,07,82,913
Bengal Co-operative Organization Society	1	1	9,876*	11,025	....	....
Total	15,439	18,107	547,325	636,959	9,43,42,218	11,10,01,532
Increase	2,620	2,668	94,294	88,634	1,90,65,200	1,66,59,314
Percentage	20.4	17.2	20.7	16.1	25.3	17.6

*Revised figure.

TABLE III.—Progress of Agricultural Credit Societies (excluding grain societies).

District.	Number of Societies.			Classification.							
	This year.	Last year.	Increase or decrease.	A	B	C	D	E	U-P.	Not ripe for Audit.	
Burdwan	680	844	336	8	8	215	29	18	165	247	
Birbhum	827	473	354	6	15	354	56	34	71	291	
Bankura	27	20	7	..	..	6	4	4	1	12
Medinipur	1,083	1,009	74	4	41	718	41	37	147	55	
Hooghly	127	92	35	..	10	47	9	7	27	27	
Howrah	42	43	-1	..	1	16	6	10	1	2	
Chittagong	210	189	21	15	9	85	23	11	50	17	
Noakhall	741	660	81	9	45	378	70	45	114	80	
Tipperrah	1,198	1,150	48	28	148	686	75	40	160	61	
Dacca	1,108	862	246	33	159	439	65	32	199	181	
Mymensingh	1,428	1,292	136	18	119	759	106	74	198	169	
Bakarganj	841	708	138	5	29	471	85	48	91	112	
Faridpur	768	637	131	5	23	290	77	97	95	181	
24-Parganas	650	597	53	1	10	447	27	12	123	30	
Nadia	912	823	89	3	18	611	55	29	129	67	
Murshidabad	699	455	144	4	40	320	25	21	61	128	
Jessore	632	592	40	1	15	363	32	31	121	69	
Khulna	652	573	79	10	36	302	45	24	99	76	
Rajshahi	616	537	79	2	28	322	37	14	61	82	
Bogra	464	425	39	2	13	310	34	3	60	42	
Malda	253	209	74	..	2	69	18	2	122	70	
Rangpur	472	426	46	5	14	285	52	23	85	58	
Fabna	612	797	15	1	39	540	65	55	69	43	
Dinajpur	310	292	18	2	7	209	9	5	54	30	
Jalpaiguri	82	72	10	..	5	42	13	1	12	9	
Darjeeling	93	89	4	..	6	60	10	9	2	6	
*Total 1927-28	15,657	13,366	+2,291	152	850	8,468	1,108	687	2,267	2,135	
Total 1926-27	13,366	..	+2,290	150	787	7,884	863	675	1,591	2,026	
Total 1925-26	11,186	..	+1,325	132	797	6,531	726	492	728	1,730	

*Excludes grain.

TABLE IV.—Sources of working capital of Agricultural Credit Societies.

	1925-26.	1926-27.	1927-28.
	Rs.	Rs.	Rs.
Share capital paid up	19,99,916	26,02,023	32,82,412
Deposits from members	11,21,080	12,76,467	14,90,929
Deposits from non-members	10,23,874	12,28,111	13,60,103
Deposits from societies	97,214	62,296	63,587
Deposits from Provincial and Central Banks	1,76,78,083*	2,25,64,135	2,62,36,900
Loans from Government	2,046	1,673	1,243
Reserve funds	35,33,540	43,49,221	53,48,686
Total	2,56,53,753	3,20,83,931	3,77,83,860

*Revised figure.

TABLE V.—Statement of percentage regarding collection and overdue loans from members of agricultural credit societies.

Year.	Amount due at the beginning of the year.	Overdue.	Amount repaid during the year.	Percentage of	
				Collection.	Overdue.
	Rs. Lakhs.	Rs. Lakhs.	Rs. Lakhs.		
1925-26	173,44	49,26	79,95*	45.5	28.3
1926-27	211,17	50,10	79,93	37.8	23.7
1927-28	264,51	67,45	93,49	35.3	25.4

* Revised figure.

TABLE VI.—Deposits held in Central Banks, Central Anti-Malarial Society, Producers' Unions, from individual and other sources.

Description.	Amount.
	Rs.
On current or Savings Bank account	23,42,851
For not more than three months	1,13,656
Maturing in—	
1928-29	56,46,639
1929-30	42,54,489
1930-31	33,58,628
Maturing in subsequent years	33,96,252
Total	<u>1,91,12,415</u>

TABLE VII.—Collection of Central Banks, Central Anti-Malarial Society and Producers' Unions.

Year.	Loans at the beginning of the year.	Repayment of principal.	Percentage.	Repayment of interest.	Loans made during the year.
	Rs. Lakhs.	Rs. Lakhs.		Rs. Lakhs.	Rs. Lakhs.
1925-26	177,12	208,75	117.8	18,06	244,91
1926-27	216,42	158,88	73.4	22,56	208,89
1927-28	268,43	139,51	51.9	27,19	183,51

TABLE VIII.—Reserve and other funds.

Banks.	30th June.		
	1926.	1927.	1928.
	Rs.	Rs.	Rs.
Central Banks including Anti-malarial Society and Producers' Unions	13,63,440	16,09,900	19,51,971
Non-agricultural Societies	8,50,946	10,35,726	12,46,987
Agricultural Societies	38,18,512	46,72,236	57,23,517
Total ..	60,32,898	73,17,862	89,22,475

TABLE IX.—Progress of Purchase and Sale Societies (class II—Agricultural and Non-agricultural).

Year.	Societies.	Members.	Sale of goods to members.	Purchase of members' produce.	Share capital.	Reserve Fund.	Working capital.	Profit or loss.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26 ..	110	19,268	8,18,152	5,58,656	2,42,374	56,744	4,42,879	+ 10,966
1926-27 ..	133*	30,049	39,83,402	38,71,324	4,26,282	56,660	11,62,495	—49,577
1927-28 ..	143	36,736	60,87,621	58,74,456	5,21,228	80,887	21,93,478	—4,13,464

*Revised figure.

TABLE X.—Liquidation.

Year.	Number of Societies liquidated.	Number of liquidation proceedings closed.	Number of liquidation proceedings pending.
1925-26 ..	112	174	386
1926-27 ..	75	52	409
1927-28 ..	102	46	465

STATEMENT OPERATIONS OF

Classification.	Number of members.		Number of affiliated societies holding shares in Central Banks.					Loans made during the year 1922—		Receipts from loans and deposits repaid during the year by—		Loans due by—		Loans and deposits repaid during the year from—		
	Individuals.	Societies.	Central Credit.	Agricultural Credit.	Non-agricultural Credit.	Others.	Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Banks and societies.	Central Banks.	Primary societies.	Individual and other sources.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
(a) PROVINCIAL BANK.																
Bengal Provincial Co-operative Bank, Limited ..	..	159	106	3	30	20	..	1,00,19,605	..	78,78,079	..	94,92,270	79,84,108	41,47,149	8,52,36,091
Figures of the last year ..	..	149	101	1	27	20	..	82,46,178	..	52,79,289	..	73,45,743	67,86,296	16,89,073	3,26,82,125
(b) CENTRAL BANKS.																
24-Parganas—																
Taki Central Co-operative Bank, Limited ..	..	344	..	338	5	1	..	3,03,882	..	3,25,562	..	4,79,502	1,80,000	3,523	1,23,314
Nimta Central Co-operative Bank Limited ..	..	19	..	16	2	1	..	15,872	..	13,662	..	18,842	..	..	5,080
Diamond Harbour Central Co-operative Bank, Limited ..	18	136	..	135	1	..	..	90,935	..	90,524	..	88,846	83,070	..	22,137
Baraset Central Co-operative Bank, Limited ..	13	128	..	125	3	..	..	99,133	..	95,662	..	1,84,161	24,000	..	16,115
Gosaba Central Co-operative Bank, Limited ..	..	21	..	18	1	2	..	1,25,717	..	1,23,219	..	82,848	..	852	1,27,189
Total ..	81	648	..	632	12	4	..	6,35,539	..	6,49,569	..	7,54,199	2,87,070	4,374	2,93,835	
Nadia—																
Nadia Central Co-operative Bank, Limited ..	109	231	..	226	3	2	..	1,52,009	..	92,990	..	4,60,282	..	9	96,305	
Kushia Central Co-operative Bank, Limited ..	64	240	..	239	1	..	..	2,63,010	..	2,11,039	..	3,95,456	1,01,000	..	47,598
Maherpur Central Co-operative Bank, Limited ..	45	156	..	155	1	..	..	77,526	..	41,711	..	1,89,124	25,000	..	19,106
Banaghat Central Co-operative Bank, Limited ..	15	140	..	136	4	..	..	1,60,875	..	1,16,942	..	1,89,529	..	1,920	65,160
Chudangan Central Co-operative Bank, Limited ..	..	128	..	113	13	2	..	87,101	..	87,944	..	1,85,631	1,14,803	4,149	20,840
Total ..	233	895	..	869	22	4	..	7,20,519	..	5,00,626	..	14,00,022	2,40,808	6,078	2,49,021	
Jessore—																
Jessore Central Co-operative Bank, Limited ..	67	315	..	314	1	..	..	1,80,696	..	1,00,919	..	3,69,784	..	..	71,956
Masura Central Co-operative Bank, Limited ..	26	137	..	137	..	..	..	2,50,981	..	1,58,749	..	4,34,634	1,53,054	..	1,05,690
Narail Central Co-operative Bank, Limited ..	40	164	..	164	..	..	..	1,73,412	..	1,42,013	..	2,26,839	55,000	..	80,697
Total ..	133	616	..	615	1	..	..	6,05,089	..	3,96,681	..	10,33,307	2,08,054	..	3,18,281
Khulna—																
Barull Central Co-operative Bank, Limited ..	..	191	..	182	6	3	..	1,45,124	..	68,639	..	2,12,493	90,709	2,478	39,000
Khulna Central Co-operative Bank, Limited ..	121	234	..	219	13	2	..	5,54,121	..	4,64,747	..	3,01,478	..	31,516	3,21,568	
Bagerhat Central Co-operative Bank, Limited ..	51	218	..	208	4	1	..	1,26,562	..	1,11,796	..	2,60,232	32,500	..	35,977	
Total ..	172	638	..	609	23	6	..	8,25,807	..	6,45,182	..	7,74,203	1,23,209	33,994	3,96,545	
Murshidabad—																
Jangpur Central Co-operative Bank, Limited ..	68	99	..	92	5	2	..	57,887	..	44,688	..	1,90,098	10,000	370	85,446	
Berhampore Central Co-operative Bank, Limited ..	49	183	..	179	2	2	..	1,81,444	..	48,483	..	3,17,888	..	120	1,31,289	
Lalbagh Central Co-operative Bank, Limited ..	23	191	..	185	5	..	..	99,973	..	17,893	..	2,18,190	40,000	..	55,350
Kandi Central Co-operative Bank, Limited ..	52	104	..	104	..	..	..	54,194	..	21,168	..	1,16,958	45,000	..	18,465
Total ..	182	577	..	561	12	4	..	3,43,448	..	1,31,707	..	8,43,119	95,000	490	2,91,190	
Burdwan—																
Burdwan Central Co-operative Bank, Limited ..	92	330	..	325	2	3	..	3,96,901	..	1,62,101	..	5,22,324	..	..	25,72,000
Kalna Central Co-operative Bank, Limited ..	..	133	..	127	3	3	..	84,850	..	53,492	..	2,51,899	61,000	..	59,777
Katwa Central Co-operative Bank, Limited ..	15	73	..	73	..	..	..	1,18,484	..	4,357	..	1,14,126	1,28,984	..	10
Asansol Central Co-operative Bank, Limited ..	No transaction.															
Total ..	107	536	..	525	5	6	..	6,00,235	..	2,19,950	..	8,86,349	1,89,984	..	26,32,807	

A.

CENTRAL BANKS.

17	18	19	20	Loans and deposits held at the end of the year from—				25	26	27	28	Most usual rate of interest—			31
				21	22	23	24					29	30	30	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.	Rs.	
..	..	20,772	12,27,276	3,45,963	12,76,666	..	1,02,93,309	3,61,780	1,35,06,084	+1,67,865	6½	6½	7 to 7½	12,27,275	
..	..	38,787	10,50,175	3,33,441	13,83,438	..	88,30,331	2,17,407	1,18,24,763	+1,22,530	7	7	7½	10,50,175	
..	..	11,004	76,010	1,747	1,80,000	..	3,05,264	24,787	5,37,808	+17,073	9½	8	12	..	
4	..	252	2,570	..	..	..	10,909	2,790	24,369	+701	6	7	10½	2,570
..	..	733	14,405	30	68,854	..	12,088	3,505	98,882	+3,828	6½	7½	10½	15,145	
187	..	1,826	16,680	..	95,000	..	35,245	2,851	1,50,776	+5,381	6	7½	10½	10,425	
..	..	330	4,625	28	..	..	23,325	1,525	29,508	+1,135	9½	6½	12½	4,625
191	..	14,145	1,14,290	1,805	2,88,854	..	3,94,031	36,458	8,36,338	+28,118	..	..	..	41,765
..	..	6,079	41,255	892	..	..	4,51,073	16,887	5,09,587	+8,238	10	6½	10½	60,945
540	..	2,951	49,610	..	2,44,917	..	1,48,909	11,015	4,54,445	+17,871	..	8	12½	49,610	
..	..	2,941	29,705	2,800	54,976	..	91,798	10,015	1,89,294	+6,071	6½	7½	10½	6,350	
..	..	3,024	24,810	956	..	..	1,82,222	5,135	2,13,123	+2,527	6½	7½	12½	24,800
..	..	3,514	21,400	4,300	96,027	..	76,425	12,156	2,10,308	+5,787	6½	8½	12½	18,950	
540	..	18,509	1,66,780	8,448	3,95,920	..	9,50,421	55,188	15,76,757	+40,494	..	..	..	1,60,655
..	..	6,812	60,500	..	..	..	3,34,006	18,446	4,12,952	+11,538	8	6½	11	60,500
341	..	4,837	50,780	718	1,03,456	..	2,88,677	13,565	4,57,196	+15,381	6½	8	12½	1,320	
..	..	4,693	31,290	..	65,000	..	1,61,725	7,688	2,66,698	+9,194	6½	8	15½	33,810	
341	..	15,842	1,42,570	718	1,68,456	..	7,84,408	39,694	11,35,846	+26,113	..	..	..	95,630
..	..	4,505	27,010	6,064	57,500	..	1,13,473	17,038	2,21,065	+4,474	6½	8	10½	..	
..	..	6,214	47,020	3,474	..	..	2,92,777	17,866	3,61,127	+5,802	7½	7½	10½	11,805
..	..	5,180	39,340	..	1,01,000	..	1,27,693	3,269	2,78,507	+6,740	7½	8	10½	60,860	
..	..	15,999	1,18,370	9,538	1,58,500	..	5,24,148	48,173	8,58,729	+17,010	..	..	..	82,665
..	..	2,547	32,785	841	10,000	..	1,51,607	13,665	2,08,398	+5,894	7	7½	10½	39,110	
..	..	5,589	47,035	797	..	..	2,89,279	20,388	3,57,499	+6,234	6½	7	10½	58,015
..	..	2,408	27,826	4,515	40,000	..	1,79,377	11,210	2,62,928	+3,331	6½	8	12½	29,454	
..	..	1,640	15,875	..	78,704	..	32,788	6,328	1,33,665	+3,058	6½	8½	12½	18,885	
..	..	12,184	1,23,521	6,658	1,28,794	..	6,53,051	51,491	9,62,510	+21,067	..	..	..	1,45,484
..	..	7,499	72,785	..	..	..	3,06,425	16,942	9,36,152	+9,690	6	7	9½	3,000
..	..	2,110	32,300	..	46,000	..	1,89,603	7,780	2,75,583	+4,931	3½	7½	9½	..	
..	..	325	14,125	..	1,17,259	..	100	..	1,31,484	—15	..	8	9½	1,125	
..	..	9,934	1,19,110	..	1,63,259	..	10,86,128	24,722	13,93,219	+14,606	..	..	..	4,215

**STATEMENT
OPERATIONS OF**

Classification.	Number of members.		Number of affiliated societies holding shares in Central Banks.					Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—		Loans and deposits received during the year from—		
	Individuals.	Societies.	Central Credit.	Agricultural Credit.	Non-agricultural Credit.	Others.	Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Banks and societies.	Central Banks.	Primary societies.	Individual and other sources.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
(b) CENTRAL BANKS—contd.																
Birbhum—																
Birbhum Central Co-operative Bank Limited ..	23	291	..	196	2	98	..	3,00,371	..	1,42,327	..	3,56,968	25,000	..	3,45,427	
Rampurhat Central Co-operative Bank, Limited ..	2	190	..	158	..	32	..	3,97,483	..	3,24,029	..	4,58,027	91,000	..	2,33,717	
Viswabharati Central Co-operative Bank, Limited ..	36	234	..	192	1	41	..	2,37,808	..	22,707	..	2,37,544	2,78,882	2,098	18,181	
Nalhati Central Co-operative Bank, Limited ..	17	216	..	210	4	2	..	3,14,010	..	1,092	..	3,12,918	2,80,087	..	1,688	
Total ..	78	921	..	756	7	168	..	12,49,667	..	4,90,155	..	13,60,457	6,68,869	2,098	5,98,958	
Bankura—																
Vishnupur Central Co-operative Bank, Limited ..	46	20	..	9	..	11	..	4,905	..	6,423	..	8,868	..	..	264
Bankura Central Co-operative Irrigation and Financing Bank, Limited ..	154	182	..	1	..	181	..	17,042	..	7,799	..	69,171	5,000	4,025	5,630	
Total ..	200	162	..	10	..	142	..	21,947	..	14,222	..	78,039	5,000	4,025	5,899	
Midnapore—																
Midnapore Central Co-operative Bank, Limited ..	48	369	4	353	8	4	..	4,19,378	..	3,45,862	..	5,13,366	65,000	2,000	1,24,701	
Khelari Balarampur Central Co-operative Bank, Limited ..	..	184	..	188	..	1	..	1,15,250	..	1,01,160	..	2,01,576	50,000	12,827	29,788
Tamulak Central Co-operative Bank, Limited ..	29	175	..	169	5	1	..	1,11,118	..	1,20,179	..	2,84,558	81,536	4,519	92,323	
Mugheria Central Co-operative Bank, Limited ..	..	141	..	141	..	..	..	26,089	..	77,932	..	2,32,218	40,000	..	2,192
Belebera Central Co-operative Bank, Limited ..	..	91	..	90	1	..	..	26,202	..	35,116	..	1,05,758	..	1,808	19,582
Balageria Central Co-operative Bank, Limited ..	..	73	..	73	..	..	..	55,506	..	53,040	..	99,627	30,000	2,774	18,726
Ghatal Central Co-operative Bank, Limited ..	17	46	..	45	1	..	..	60,824	..	658	..	60,158	58,000	39	..
Total ..	94	1,079	4	1,054	15	6	..	8,14,362	..	7,33,945	..	14,97,261	8,24,536	23,767	2,87,211	
Howrah—																
Howrah Central Co-operative Bank, Limited ..	15	15	..	13	2	..	..	..	..	134	..	5,930	..	..	..
Uluberia Central Co-operative Bank, Limited ..	..	30	..	29	1	..	..	1,000	..	4,096	..	11,836	..	..	..
Total ..	15	45	..	42	3	..	..	1,000	..	4,230	..	17,769	..	..	..
Hooghly—																
Hooghly Central Co-operative Bank, Limited ..	28	127	..	119	3	5	..	1,09,798	..	49,445	..	1,76,070	..	461	1,38,159	
Dacca—																
Dacca Central Co-operative Bank, Limited ..	98	300	..	299	1	..	..	7,57,115	..	6,14,862	..	7,75,252	..	..	3,67,328
Bikrampur Central Co-operative Bank, Limited ..	165	78	..	76	1	1	..	5,506	..	10,410	..	3,06,283	..	23	11,491	
Mankagan Central Co-operative Bank, Limited ..	174	130	..	128	..	2	..	2,36,105	..	1,75,245	..	2,93,396	50,000	2,847	76,876	
Narayanganj Central Co-operative Bank, Limited ..	38	317	..	314	3	..	..	3,01,839	..	2,10,995	..	5,58,302	2,50,152	56	63,464
Bairi Central Co-operative Bank, Limited ..	..	154	..	152	2	..	..	3,32,772	..	2,29,961	..	4,02,322	1,80,000	3,030	32,508
Tangai Central Co-operative Bank, Limited ..	..	63	..	62	1	..	..	1,02,241	..	33,413	..	93,619	75,000	5,300	9,257
Dakshin Charigan Central Co-operative Bank, Limited	51	..	51	62,701	..	23,163	..	97,469	60,000	..	17,469	
Total ..	475	1,101	..	1,090	8	3	..	18,32,179	..	13,00,474	..	25,87,150	6,25,152	11,256	5,78,396	

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CENTRAL BANKS.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—				Reserve and other funds. [Cols. 21 and 22 of the balance sheet.]	Working capital. (Cols. 20 to 26.)	Profit and loss of the year.	Usual dividend paid on shares.	Most usual rate of interest—		Uncalled and subscribed share capital.
				Societies.	Provincial or Central Banks.	Government.	Individual and other sources.					On borrowings.	On lendings.	
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.	Rs.
..	..	4,406	43,195	..	25,000	..	3,06,204	9,083	3,83,572	+ 6,072	5½	7	10 ½	16,530
..	..	6,494	29,560	..	83,000	..	2,79,086	36,529	5,30,174	+ 9,974	5	7½	10½	..
..	..	2,631	34,465	650	2,48,532	..	6,100	..	2,90,047	+ 1,466	..	8	10 ½	13,335
..	..	1,344	40,235	..	2,80,037	..	1,633	..	3,21,905	+ 1,258	..	8	10½	..
..	..	14,875	1,47,455	650	6,34,869	..	6,98,112	47,612	15,26,698	+ 19,670	..	..	..	29,865
..	..	152	2,710	22	..	..	6,394	775	9,901	+ 297	6½	6½	9½	12,390
..	..	975	32,255	1,682	18,925	..	19,513	3,900	76,275	+ 3,020	6½	7½	9½	45,105
..	..	1,127	34,965	1,704	18,925	..	25,907	4,675	86,176	+ 3,317	..	..	..	57,585
..	..	6,904	82,980	2,535	..	..	4,43,472	39,578	5,68,565	+ 19,620	9½	6½	9½	1,24,470
..	..	2,266	35,420	4,508	40,350	..	1,24,585	11,489	2,16,332	+ 4,043	6½	8	9½	..
..	..	4,142	45,620	1,286	1,42,911	..	1,24,329	14,079	3,23,225	+ 9,940	9½	7½	10½	53,080
..	..	1,871	32,620	..	2,01,762	..	22,742	6,690	2,63,823	+ 5,844	6½	7½	9½	..
..	..	1,229	20,360	..	6,872	..	64,210	10,859	1,02,301	+ 2,804	7 ½	7½	9½	..
..	..	771	14,330	649	75,756	..	25,847	21	1,16,613	+ 2,554	..	8	9½	..
..	..	802	9,143	39	58,000	..	..	..	67,182	- 149	..	8	9½	9,306
..	..	17,486	2,40,473	9,017	5,25,661	..	8,05,165	82,725	16,83,041	+ 43,656	..	..	..	1,86,556
..	4,460	184	..	..	..	2,924	7,568	+ 257	..	..	9½	22,940
..	..	138	2,890	..	..	..	10,958	2,064	15,912	- 92	..	8	10 ½	..
..	..	188	7,360	184	..	..	10,958	4,983	23,480	+ 105	..	..	..	22,940
..	..	2,469	29,945	7,500	..	..	1,80,134	3,512	2,21,091	+ 3,855	6½	6½	10 ½	33,305
..	..	10,265	1,12,720	381	..	..	6,56,973	76,994	3,46,068	+ 29,325	10	7½	12	..
..	..	2,374	46,680	..	1,38,500	..	1,42,471	11,551	3,34,152	+ 12,884	10	12	12½	370
..	..	3,538	38,308	1,678	85,000	..	1,68,630	12,185	3,05,801	+ 10,156	9½	8	10 ½	48,132
..	..	6,474	61,740	74	3,70,002	..	1,59,103	10,101	6,01,020	+ 11,633	6½	9	10 ½	73,890
..	..	3,994	40,850	362	3,47,000	..	50,356	2,635	4,41,205	+ 5,302	6½	9	10 ½	40,850
..	..	1,567	9,600	7,500	89,000	..	7,502	..	1,13,602	+ 513	..	6½	12	9,600
..	..	1,077	10,350	..	80,000	..	22,901	302	1,13,553	+ 1,882	..	8	12½	10,350
..	..	46	1,050	..	10,000	..	..	..	11,050	+ 18	..	8	12	1,050
..	..	29,255	2,21,248	9,995	11,14,502	..	12,07,938	1,12,768	27,66,451	+ 71,708	..	..	..	1,84,212

**STATEMENT
OPERATIONS OF**

Classification.	Number of members.		Number of affiliated societies holding shares in Central Banks.				Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—		Loans and deposits received during the year from—			
	Individuals.	Societies.	Central Credit.	Agricultural Credit.	Non-agricultural Credit.	Others.	Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Provincial and Central Banks.	Primary Societies.	Individual and other sources.	
																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bakarganj—																
Barisal Central Co-operative Bank, Limited ..	125	388	..	371	3	0	..	8,60,568	..	7,48,768	..	11,10,581	..	310	6,82,300	
Patuakhali Central Co-operative Bank, Limited ..	74	106	..	103	3	..	..	83,279	..	68,205	..	1,80,480	..	50,000	4,978
Khepupura Central Co-operative Bank, Limited ..	..	123	..	122	..	1	..	2,29,773	..	1,90,620	..	5,09,002	..	2,26,000	1,08,718
Bhola Central Co-operative Bank, Limited ..	68	106	..	101	5	..	..	60,383	..	41,095	..	2,08,639	..	62,000	..
Mathbaria Central Co-operative Bank, Limited ..	..	98	..	98	1	1	..	1,05,096	..	80,457	..	2,30,928	..	70,000	2,788
Ferozpur Central Co-operative Bank, Limited ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	267	816	..	793	12	11	..	13,89,094	..	11,22,145	..	22,84,560	..	4,07,000	1,11,808	7,68,805
Mymensingh—																
Mymensingh Central Co-operative Bank, Limited ..	49	424	..	418	8	..	..	13,78,544	..	17,78,451	..	20,84,018	..	..	39,34,762
Jamailpur Central Co-operative Bank, Limited ..	193	243	..	240	3	..	..	4,58,392	..	4,74,045	307	6,46,844	..	1,90,508	23,774
Rishoreganj Central Co-operative Bank, Limited ..	110	183	..	179	1	3	..	2,84,776	..	1,90,226	..	3,78,248	..	55,000	5,842	
Tangail Central Co-operative Bank, Limited ..	217	199	..	194	..	5	..	3,06,870	..	1,82,210	..	5,73,242	..	1,75,000	28,500	
Netrakona Central Co-operative Bank, Limited ..	..	92	..	90	2	..	..	1,11,901	..	70,922	..	1,62,417	..	71,000	2,625
Madariganj Central Co-operative Bank, Limited ..	..	76	..	75	1	..	..	1,25,104	..	1,07,110	..	1,64,417	..	65,000	1,580
Pingla Central Co-operative Bank, Limited ..	..	88	..	88	..	..	..	1,17,924	..	77,115	..	2,38,709	..	75,000	1,425
Dhanbari Central Co-operative Bank, Limited ..	..	71	..	70	1	..	..	74,153	..	66,735	..	1,98,304	..	30,000	..
Barishahar Central Co-operative Bank, Limited ..	..	27	..	27	..	..	..	49,620	..	12,565	..	49,663	..	47,000	1,405
Gafarganj Central Co-operative Bank, Limited ..	..	4	..	4	..	..	..	4,700	..	..	..	4,700	..	..	..
Total ..	574	1,407	..	1,383	16	8	..	34,06,984	..	29,32,399	307	45,16,462	..	7,08,508	60,151	46,44,888
Faridpur—																
Faridpur Central Co-operative Bank, Limited ..	..	161	..	156	5	..	..	1,63,042	..	96,415	969	4,65,312	..	19,000	1,021
Madaripur Central Co-operative Bank, Limited ..	224	271	..	269	2	..	..	1,90,690	..	69,403	..	4,35,182	..	2,43,659	44,808
Gopalganj Central Co-operative Bank, Limited ..	72	159	..	156	2	1	..	19,950	..	16,834	..	3,29,883	..	..	2,130
Goalundo Central Co-operative Bank, Limited ..	56	137	..	132	5	..	..	44,235	..	35,844	..	2,70,981	..	..	..
Total ..	352	728	..	713	14	1	..	3,57,917	..	2,18,496	969	15,01,358	..	2,62,659	47,959	4,11,884
Chittagong—																
Chittagong Central Co-operative Bank, Limited ..	52	165	..	141	22	2	..	2,30,138	..	1,62,699	..	3,39,118	..	40,000	1,29,781	
Cox's Bazar Central Co-operative Bank, Limited	66	..	62	4	79,579	..	79,804	..	1,50,086	..	43,000	194	
Total ..	52	231	..	203	26	2	..	3,09,717	..	2,78,503	..	4,89,204	..	83,000	1,29,975	2,02,100

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CENTRAL BANKS.

Sale of goods to members.	Purchase of members' produce.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—				Reserve and other funds. [Col. 21 plus 22 of the balance sheet.]	Working capital. [Col. 20 to 26.]	Profit and loss of the year.	Annual dividend paid on shares.	Most usual rate of interest—		Uncalled and subscribed share capital.
				Societies.	Provincial or Central Banks.	Government.	Individual and other sources.					On borrowings.	On lendings.	
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.	Rs.
..	..	16,451	1,15,930	..	..	..	10,55,485	58,200	12,29,615	+28,597	12½	7½	10½	1,31,270
..	..	3,777	29,845	3,102	69,230	..	51,427	21,730	1,75,334	+7,933	7½	8	9 to 12½	49,175
..	..	8,973	97,542	8,999	3,65,235	..	47,882	91,657	6,11,315	+21,547	10	8	10½ to 12½	82,975
..	..	3,574	28,229	..	1,41,142	..	34,300	6,335	2,10,006	+4,539	7	8	10½	..
..	..	3,243	34,250	5,435	1,75,258	..	27,337	3,763	2,46,043	+6,773	..	8	10½	34,250
..	..	51	..	..	..	..	10,100	..	10,100	-87	..	..	10½	..
..	..	36,090	3,05,796	17,536	7,50,865	..	12,26,531	1,81,685	24,82,413	+69,352	..	..	..	2,97,670
..	..	42,432	2,49,500	..	..	..	19,55,378	1,24,591	23,29,469	+79,710	12½	7	10½	22,400
..	..	11,185	37,985	28,678	2,36,340	..	3,26,004	57,278	6,86,235	+15,776	12½	7½	11½	37,985
..	..	4,738	48,425	10,465	30,000	..	3,13,777	29,798	4,32,465	+18,092	12½	6½	10½ to 10½	62,375
..	..	8,132	72,915	37,052	1,65,000	..	2,30,268	26,252	5,81,487	+16,426	12½	7½ to 8	10½	75,385
..	..	3,374	25,453	6,061	1,44,998	..	25,464	9,200	2,13,146	+4,198	..	8	10 to 10½	25,453
..	..	2,943	19,650	256	1,09,000	..	42,685	3,943	1,75,519	+3,846	6½	8	9½ to 11½	19,650
..	..	4,050	26,685	239	1,42,000	..	74,337	3,432	2,46,793	+5,463	7½	8	10½	..
..	..	1,655	23,390	..	1,73,000	..	12,387	1,394	2,09,151	+5,539	..	8	10½	..
..	..	364	4,975	1,104	47,000	..	1,750	49	54,878	+693	..	7 to 9	11½	..
..	..	185	600	..	..	..	4,275	..	4,875	-145	..	8	10½	..
..	..	79,913	5,08,578	83,855	10,49,398	..	30,96,335	2,55,992	49,34,068	+1,46,603	..	..	..	2,43,243
..	..	5,469	51,315	1,459	10,000	..	3,71,723	1,01,406	5,35,908	+12,742	6½	7½	12	49,200
..	..	10,260	64,985	8,633	3,05,079	..	1,94,391	3,143	5,66,231	+3,465	..	8	12½ to 14½	54,985
..	..	7,938	49,755	641	78,000	..	2,05,882	44,619	3,73,897	+5,998	6½	8	9½ to 12½	57,495
..	..	6,064	44,775	394	..	..	3,33,555	24,768	4,03,492	+3,386	6½	7½	10½	44,775
..	..	29,729	2,00,830	11,127	3,98,079	..	11,05,556	1,73,986	18,79,523	30,536	..	..	..	2,06,455
..	..	4,850	59,450	83,422	50,000	..	1,66,681	16,231	3,75,614	+10,562	7½	8	9 to 10½	59,450
..	..	1,829	20,975	6	1,32,400	..	8,588	2,025	1,63,994	+3,704	6½	8	9½ to 10½	20,975
..	..	6,679	80,425	83,423	1,32,400	..	1,75,249	18,306	5,39,898	+14,266	..	..	..	80,425

STATEMENT OPERATIONS OF

Classification.	Number of members.		Number of affiliated societies holding shares in Central Banks.				Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—		Loans and deposits received during the year from—		
	Individuals.	Societies.	Central Credit.	Agricultural Credit.	Non-agricultural Credit.	Others.	Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Central Banks.	Primary societies.	Individual sources.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tippers—							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Comilla Central Co-operative Bank, Limited ..	256	311	..	309	2	..	..	2,98,818	..	3,55,854	..	8,14,518	72,185	..	2,76,188
Tippera Raj Central Co-operative Bank, Limited ..	..	98	..	97	1	..	..	1,88,128	..	1,16,538	..	2,61,968	15,000	..	98,257
Brahmanbaria Central Co-operative Bank, Limited ..	..	208	..	200	6	2	..	1,55,662	..	1,15,632	..	5,40,607	1,30,000	..	1,82,429
Chandpur Central Co-operative Bank, Limited ..	70	351	..	341	7	8	..	4,39,600	..	4,93,208	..	8,24,420	1,10,000	5,287	2,40,589
Matlab Central Co-operative Bank Limited ..	..	188	..	186	2	..	..	1,19,221	..	1,28,842	..	3,48,718	85,000	1,148	11,643
Nabinagar Central Co-operative Bank, Limited ..	..	73	..	73	..	..	..	64,150	..	34,647	..	1,28,290	65,000	..	1,450
Daukandi-Gauripur Central Co-operative Bank, Limited ..	..	40	..	40	..	..	..	60,181	..	29,649	..	1,24,982	55,000	..	84
Total ..	326	1,219	..	1,196	18	5	..	13,20,255	..	12,76,385	..	30,48,493	6,32,185	6,435	8,05,640
Noakhali—															
Noakhali Central Co-operative Bank, Limited ..	65	186	..	180	5	1	..	93,062	..	81,162	..	3,60,861	59,000	21,100	80,273
Feni Central Co-operative Bank, Limited ..	55	208	..	203	5	..	..	67,193	..	61,292	..	2,96,021	..	14,438	1,24,884
Sandwip Central Co-operative Bank, Limited ..	56	102	..	101	1	..	..	1,08,822	..	97,589	..	1,99,611	35,000	..	35,623
Lakshmipur Central Co-operative Bank, Limited ..	50	107	..	106	1	..	..	56,556	..	55,878	..	2,29,876	30,147	822	10,932
Hatya Central Co-operative Bank, Limited ..	..	92	..	90	2	..	..	1,75,509	..	1,37,967	..	2,32,077	5,575	..	34,999
Rajpara Central Co-operative Bank, Limited ..	..	43	..	42	1	..	..	38,070	..	11,154	..	86,292	75,000	..	8,815
Total ..	226	738	..	722	15	1	..	5,34,212	..	4,44,542	..	14,04,728	2,04,722	36,366	2,45,531
Dinajpur—															
Dinajpur Central Co-operative Bank, Limited ..	..	50	..	50	..	..	..	15,300	..	6,989	..	47,613	22,300	..	4,749
Balughat Central Co-operative Bank, Limited ..	..	187	..	166	1	..	..	50,743	..	17,599	..	2,09,790	..	229	1,88,732
Thakurnagar Central Co-operative Bank, Limited ..	..	73	..	72	1	..	..	25,144	..	11,166	..	99,543	17,000	..	27,025
Total ..	..	290	..	288	2	..	..	91,187	..	35,754	..	3,56,946	39,300	229	2,20,506
Malda—															
Malda Central Co-operative Bank, Limited ..	46	102	..	71	28	3	..	89,198	..	85,140	..	2,04,549	..	..	1,39,617
Chanchal Raj Central Co-operative Bank, Limited ..	..	76	..	75	1	..	..	67,044	..	14,927	..	1,19,920	22,600	..	44,726
Hariachandrapur Central Co-operative Bank, Limited ..	..	74	..	74	..	..	..	50,929	..	34,675	..	1,32,347	11,000	2,151	35,991
Nawabganj Central Co-operative Bank, Limited ..	18	35	..	35	..	..	..	30,886	..	8,923	..	47,215	20,000	..	400
Total ..	64	287	..	255	29	3	..	2,38,052	..	1,46,665	..	5,04,031	59,600	2,181	2,20,734
Jaipalguri—															
Jaipalguri Central Co-operative Bank, Limited ..	..	90	..	73	17	..	..	37,049	..	41,268	..	79,539	19,450	2,121	5,972
Rajshahi—															
Rajshahi Central Co-operative Bank, Limited ..	41	200	1	198	3	..	..	2,30,647	..	1,39,750	..	3,21,617	55,526	11,249	2,23,709
Puthia Central Co-operative Bank, Limited ..	..	74	..	74	..	..	..	60,526	..	22,045	..	1,36,231	71,308	..	38,941
Natore Central Co-operative Bank, Limited ..	23	96	..	95	1	..	..	26,950	..	29,628	..	1,58,150	..	..	24,545
Naogaon Central Co-operative Bank, Limited	228	..	228	1,11,459	..	83,300	..	3,13,092	..	42,894	90,980
* Total ..	64	598	1	593	4	4,29,582	..	2,74,723	..	9,29,350	1,26,834	54,143	3,77,056

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CENTRAL BANKS.

17	18	19	20	Loans and deposits held at the end of the year from—				25	26	27	28	Most usual rate of interest—			31
				21	22	23	24					On borrowings.	On lendings.	Unrealized and share pay/del.	
Rs.	Rs.	Rs.	Rs.	Societies.	Provincial or Central Banks.	Government.	Individual and other sources.	Reserve and other funds (Col. 21 plus 22 of this balance sheet.)	Working capital. (Col. 20 to 24.)	Profit and loss of the year.	Annual dividend paid on shares.	Per cent.	Per cent.	Per cent.	Rs.
..	..	15,890	1,96,425	8	1,08,000	..	5,35,625	65,398	8,93,396	+30,021	12½	7½	10 ½	1,26,425	
..	..	3,982	28,176	..	15,000	..	2,34,257	6,855	2,84,237	+7,316	12½	7½	10 ½	28,176	
..	..	9,547	59,750	..	1,28,000	..	8,82,576	32,038	5,97,364	+6,298	9½	7½	9 ½	59,550	
..	..	14,172	1,17,825	3,442	1,70,000	..	5,58,834	67,171	9,07,272	+20,080	12	7½	8½ to 10 ½	1,17,825	
..	..	6,320	40,025	181	3,08,380	..	44,342	5,163	3,98,091	+4,039	7½	8	9 to 10 ½	40,025	
..	..	818	14,025	..	1,24,332	..	1,408	254	1,40,079	+2,982	..	8	9½ to 10 ½	14,025	
..	..	1,231	12,986	..	1,25,035	..	84	828	1,38,932	+1,617	9½	8	9½ to 10 ½	12,986	
..	..	51,960	3,99,210	3,631	10,33,747	..	17,57,186	1,65,647	33,59,421	+78,908	..	..	..	3,99,010
..	..	5,068	47,515	17,249	1,28,350	..	1,51,665	28,805	3,73,574	+10,165	9½	8	9½ to 10 ½	51,335	
..	..	5,852	45,215	9,102	5,000	..	2,32,154	28,849	3,20,320	+8,260	8	8	10 ½	65,360	
..	..	3,497	80,230	..	1,56,000	..	53,345	7,166	2,16,641	+5,174	9	8	9½ to 10 ½	45,345	
..	..	2,593	30,965	1,888	1,77,905	..	23,010	5,530	2,44,328	+6,943	10 ½	7½	9½ to 10 ½	31,365	
..	..	2,317	28,175	..	1,74,675	..	42,700	3,270	2,48,729	+5,891	6½	9	9½ to 10 ½	28,175	
..	..	593	9,470	..	1,24,500	..	4,628	255	1,38,851	+2,517	..	7½	10 ½	9,470	
..	..	19,920	1,91,600	28,239	7,36,330	..	5,12,399	73,876	15,42,443	+38,942	..	..	..	2,31,030
66	..	300	6,520	..	26,500	..	17,367	4,088	54,476	+2,719	6½	8	10 ½ to 12½	..	
..	..	4,631	30,710	1,168	..	..	2,07,468	14,969	2,54,350	+2,259	6½	8	10 ½	30,710
237	..	1,038	11,625	..	35,975	..	63,817	5,026	1,06,048	+4,092	5	8	9½ to 12½	..	
305	..	5,969	48,755	1,188	62,175	..	2,78,647	24,104	4,14,869	+9,070	..	..	..	30,710
..	..	4,625	36,090	..	..	..	1,95,994	11,367	2,43,431	+3,780	8½	7½	9½ to 10 ½	36,090
..	..	627	12,952	..	36,600	..	75,665	1,621	1,26,838	+4,364	8	8	9 to 10 ½	28	
..	..	1,664	16,060	241	27,000	..	96,162	168	1,39,651	+3,401	2	8	9½ to 10 ½	16,060	
278	..	285	7,760	..	48,000	..	610	311	56,681	+1,035	..	8	10 ½ to 12½	7,760	
278	..	7,201	72,862	241	1,11,600	..	3,68,421	18,477	5,66,601	12,580	..	..	..	59,938
..	..	2,146	15,450	4,005	53,050	..	12,745	3,888	89,138	+1,711	..	..	10 to 12½	15,450
..	..	5,919	41,927	7,431	6,076	..	2,81,842	9,432	3,46,708	+8,021	10½	7½	9½ to 10 ½	66,273	
..	..	1,139	15,040	..	63,302	..	64,152	3,103	1,45,597	+2,972	4	9	9½ to 10 ½	..	
100	..	3,832	28,475	..	..	..	1,47,679	9,965	1,86,119	+3,017	4	7½	10½	28,475
553	..	6,407	47,150	35,552	12,900	..	2,32,042	12,978	3,39,422	+5,406	7½	8½	10 ½	47,150	
653	..	17,297	1,32,592	42,988	81,378	..	7,25,715	35,178	10,17,846	+19,416	..	..	..	1,41,893

STATEMENT
OPERATIONS OF

Classification.	Number of members.		Number of affiliated societies holding shares in Central Banks.					Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—		Loans and deposits received during the year from—		
	Individuals.	Societies.	Central Credit.	Agricultural Credit.	Non-agricultural Credit.	Others.	Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Banks and societies.	Central Banks.	Primary societies.	Individual sources.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pabna—																
Pabna Central Co-operative Bank, Limited ..	311	282	..	259	23	..	3,75,380	..	3,70,875	..	7,40,462	..	47,180	2,43,864		
Berajanj Central Co-operative Bank, Limited ..	..	238	..	232	2	4	2,44,419	..	2,08,923	..	5,75,897	1,29,000	..	1,65,038	
Ullapara Central Co-operative Bank, Limited ..	..	150	..	145	5	..	1,66,058	..	1,81,205	..	3,25,185	1,20,126	..	69,468	
Shahzadpur Central Co-operative Bank, Limited ..	..	120	..	119	1	..	1,95,825	..	1,55,901	..	3,07,231	1,62,004	..	71,896	
Bhanguria Central Co-operative Bank, Limited ..	..	32	..	32	..	..	44,084	..	19,087	..	32,778	15,000	4,467	3,100
Total ..	311	822	..	787	31	4	10,25,766	..	8,80,491	..	19,81,488	4,26,130	61,647	5,52,861		
Bogra—																
Bogra Central Co-operative Bank, Limited ..	60	307	..	306	1	..	3,30,882	..	2,38,082	..	7,66,221	1,37,888	..	2,54,752		
Padmapara Central Co-operative Bank, Limited ..	..	60	..	60	..	..	85,822	..	85,607	..	1,42,045	35,500	..	7,876
Khanjanpur Central Co-operative Bank, Limited ..	..	80	..	80	..	..	47,938	..	32,651	..	1,21,600	42,987	3,174	25,705
Total ..	60	447	..	446	1	..	4,64,642	..	3,56,340	..	10,29,866	2,16,375	3,174	2,88,333		
Rangpur—																
Rangpur Central Co-operative Bank, Limited ..	..	114	..	112	2	..	1,47,021	..	1,22,222	..	3,32,608	10,472	..	2,49,051	
Gaibandha Central Co-operative Bank, Limited ..	81	151	..	146	5	..	1,25,338	..	71,969	..	3,41,610	68,000	..	1,52,778		
Kurigram Central Co-operative Bank, Limited ..	47	106	..	104	2	..	50,192	..	27,490	..	1,59,205	50,000	528	7,230		
Niphamari Central Co-operative Bank, Limited ..	..	84	..	84	..	..	27,710	..	21,237	..	1,29,217	15,000	1	41,677
Total ..	128	455	..	446	9	..	3,50,261	..	2,42,918	..	9,62,035	1,43,472	529	4,50,724		
Darjeeling—																
Darjeeling Central Co-operative Bank, Limited ..	13	25	..	20	5	..	29,778	..	22,674	..	56,544	29,055	433	..		
Kalimpong Central Co-operative Bank, Limited ..	..	51	..	51	..	..	39,142	..	28,882	..	2,80,358	37,295	108	1,29,287
Pedong Central Co-operative Bank, Limited ..	..	19	..	19	..	..	19,881	..	24,307	..	71,857	2,514	..	4,782
Total ..	13	95	..	90	5	..	88,801	..	81,863	..	3,58,759	68,864	541	1,34,069		
Total Central Banks ..	4,198	15,563	5	14,870	310	383	1,77,44,104	..	1,34,61,678	1,276	3,07,52,384	60,05,821	5,93,757	1,51,10,387		
Total of previous year ..	4,991	13,235	5	12,721	288	219	2,82,73,611	..	1,83,52,782	1,379	2,66,24,712	62,97,837	6,22,638	1,11,42,723		

A.

CENTRAL BANKS.

17	18	19	20	Loans and deposits held at the end of the year from—				25	26	27	28	Most usual rate of interest—		31
				21	22	23	24					On borrowings.	On lendings.	
Sale of goods to members.	Purchase of members' pro- duces.	Cost of management.	Share capital paid up.	Societies.	Provincial or District Banks.	Government.	Individual and other sources.	Reserve and other funds. (Cols. 25 and 26 of the Balance sheet.)	Working capital (Cols. 26 to 28.)	Profit and loss of the year.	Usual dividend paid on shares.	Per cent.	Per cent.	Uncalled and subscribed share capital.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.	Rs.
..	..	17,550	1,25,080	52,972	..	..	8,48,286	1,76,425	12,01,768	+17,280	6½	7½	10½	1,25,080
..	..	9,281	68,900	..	1,20,000	..	3,80,721	20,442	5,99,068	+12,882	6½	7½	9½ to 10½	..
441	..	4,087	39,410	17	1,75,000	..	1,21,859	17,186	3,58,472	+8,363	6½	8	9½ to 15½	39,410
..	..	3,035	34,700	..	1,95,000	..	1,03,009	13,094	3,45,908	+6,901	..	8	10 to 10½	34,700
99	..	304	3,710	4,467	25,000	..	2,000	..	35,177	+528	..	8	10½	..
540	..	34,257	2,71,900	57,456	5,24,000	..	14,55,875	2,26,147	26,35,278	+45,958	..	..	..	1,99,190
643	..	9,866	1,05,805	..	1,44,182	..	5,14,117	40,175	8,04,279	+22,268	8	7½	9½ to 10½	1,05,805
..	..	2,648	18,840	..	1,00,000	..	23,860	10,322	1,58,022	+4,871	7	8	10½ to 12½	..
240	..	1,976	17,910	104	48,813	..	59,186	3,898	1,29,906	+2,442	4	8	10½	..
888	..	14,485	1,42,555	104	2,92,995	..	5,97,163	54,390	10,87,207	+29,581	..	..	..	1,05,805
..	..	5,264	40,475	..	..	..	3,43,757	80,347	4,14,579	+4,742	..	9	9½ to 12½	40,475
..	..	4,544	35,250	..	58,000	..	2,62,755	37,433	3,93,438	+5,766	6½ & 3	8	10½ to 10½	35,250
..	..	3,037	25,365	237	83,068	..	55,995	11,411	1,76,676	+5,012	6½	7½ to 8	10½ to 12½	74,935
..	..	3,469	22,250	28	43,630	..	76,982	11,715	1,54,805	+4,404	6½	8	9½ to 12½	..
..	..	16,311	1,23,840	265	1,85,298	..	7,39,489	90,906	11,39,298	+20,524	..	..	....	1,50,360
..	..	1,116	12,940	264	45,469	..	182	5,142	69,987	+1,574	..	7½	10½ to 12½	12,940
..	..	6,110	29,660	..	44,482	..	1,70,701	34,780	2,79,373	+3,769	3	7½ to 8	10	..
..	..	2,265	12,170	..	41,100	..	14,615	14,570	82,455	+1,402	3	8	10	..
..	..	9,491	54,770	254	1,31,051	..	1,85,493	54,442	4,26,015	+6,745	..	..	..	12,940
5,731	..	4,82,386	41,09,640	3,89,524	91,82,016	..	1,95,03,110	18,78,979	3,50,63,269	+8,24,022	..	..	..	31,74,486
3,971	..	3,69,415	35,63,466	4,56,423	77,44,599	..	1,79,09,188	16,81,399	3,63,22,481	+8,10,025	..	..	..	28,53,433

STATEMENT
OPERATIONS OF

Classification.	Number of Societies.	Number of Members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Indivi- duals.	Banks and Societies.	Indivi- duals.	Banks and Societies.	Indivi- duals.	Of which overdue.	Banks and Societies.	Indivi- duals.	Central Banks.	Primary Societies.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CLASS I.—CREDIT.												
(a) LIMITED—VII.												
(b) UNLIMITED.												
1. 24-Parganas—												
Taki ..	334	7,082	2,21,769	..	2,32,129	2,268	8,99,472	1,65,884	..	3,991	1,66,278	..
Gosaba ..	18	571	25,116	102	28,027	..	7,967	2,248	108	1,514	24,045	..
Nimta ..	17	485	6,279	..	4,122	..	19,001	12,066	..	1,064	5,027	..
Miscellaneous ..	9	869	9,779	..	7,374	..	29,837	19,901	..	2,515	..	2,297
Baraset ..	125	2,964	1,28,291	..	90,091	..	1,43,428	52,482	..	273	1,13,284	..
Diamond Harbour ..	147	2,212	81,850	..	70,828	79	86,741	13,717	..	555	81,558	..
Total ..	650	14,233	4,08,094	102	4,82,065	2,842	6,85,546	2,80,098	376	10,540	3,90,773	2,297
2. Nadia—												
Sadar ..	232	5,003	1,22,552	814	55,142	580	3,92,092	2,50,886	1,638	4,904	1,00,238	..
Kuchitla ..	260	6,832	1,70,646	..	1,30,666	..	3,72,574	1,82,117	..	4,798	1,69,172	..
Meherpur ..	164	6,086	1,37,056	..	75,618	..	3,35,766	1,56,906	..	10,320	79,540	..
Ranaghat ..	143	4,059	3,80,809	1,998	1,00,287	1,727	2,39,538	60,553	300	1,100	1,35,537	..
Chundanga ..	114	4,378	88,271	..	68,586	..	2,39,228	1,41,526	9	1,816	49,740	..
Total ..	912	27,258	6,94,334	2,807	4,26,268	2,307	15,70,208	7,82,100	1,947	22,938	6,34,217	..
3. Murshidabad—												
Sadar ..	187	4,319	1,50,554	100	75,986	606	3,55,763	1,12,138	318	6,642	1,27,833	..
Jangipur ..	94	2,344	65,888	271	17,296	100	1,81,400	77,751	..	738	54,915	..
Lalbagh ..	203	3,460	62,299	..	18,699	..	2,18,450	1,10,729	..	3,987	93,072	..
Kandi ..	112	2,069	45,780	..	12,903	..	1,06,450	31,770	..	595	49,315	..
Total ..	596	12,212	8,24,516	371	1,24,888	706	8,62,063	3,35,388	489	11,660	2,19,135	..
4. Jessore—												
Sadar ..	218	3,907	1,12,801	..	45,517	..	2,70,537	1,23,993	..	7,845	91,745	..
Rongong ..	91	1,837	70,011	..	19,358	..	1,11,957	32,430	..	976	66,416	..
Narail ..	187	5,118	1,30,581	..	90,232	..	2,30,302	56,154	..	490	1,32,743	..
Dumailah ..	16	203	1,491	..	3,510	..	12,092	7,397	..	99	2,500	..
Magura ..	140	4,378	2,55,715	..	1,83,664	19	3,09,967	56,428	41	4,631	2,50,161	..
Total ..	632	13,333	5,70,619	..	2,92,281	19	9,34,855	2,76,898	41	14,031	5,43,565	..
5. Khulna—												
Sadar ..	223	6,248	3,43,625	23,542	2,38,178	24,286	4,34,754	26,388	2,647	17,909	1,92,136	3,784
Baroli ..	169	3,813	1,43,137	..	63,967	500	2,25,612	46,822	..	841	1,21,731	..
Taki ..	217	4,517	2,39,955	220	1,68,222	..	3,51,619	1,42,537	..	4,369	1,42,736	..
Taki ..	26	1,649	11,700	..	9,010	..	80,789	37,643	..	129	7,098	..
Total ..	652	16,227	7,35,417	23,762	4,79,377	24,786	10,72,774	1,78,390	2,647	23,048	4,67,301	3,784
6. Burdwan—												
Sadar ..	414	6,329	3,82,983	..	76,713	..	4,49,696	46,444	..	5,962	3,70,690	..
Kaina ..	151	3,667	1,04,029	..	50,368	..	2,80,456	1,39,472	..	2,197	74,339	..
Katwa ..	93	1,484	64,313	849	12,531	..	1,08,001	51,306	3,229	519	47,435	..
Asansole ..	19	194	12,343	..	233	..	12,431	..	..	587	12,830	..
Total ..	680	11,624	5,54,268	849	1,39,845	..	8,60,584	2,87,222	3,229	9,265	5,04,804	..
7. Birbhum—												
Sadar ..	195	3,987	1,37,006	149	17,190	63	1,91,144	680	149	2,158	1,63,846	..
Rampurhat ..	169	5,199	1,03,990	..	13,426	..	2,83,615	1,76,473	..	1,577	91,553	..
Bolepur ..	215	3,868	1,50,578	..	5,597	..	1,92,998	41,794	..	186	1,62,790	..
Nalhati ..	248	7,249	1,58,764	1,822	24,877	..	4,06,433	2,30,494	3	4,347	2,15,563	212
Total ..	827	20,253	5,45,338	1,971	61,190	63	10,73,295	4,49,441	152	8,268	6,34,722	212
8. Bankura—												
Sadar ..	14	169	193	..	234	..	2,782	..	..	..	1,230	..
Bishnupur ..	13	166	3,939	..	964	..	6,688	2,611	..	..	4,190	..
Total ..	27	315	4,132	..	1,218	..	9,450	2,611	..	..	5,420	..
9. Midnapore—												
Sadar ..	89	1,909	42,233	..	33,363	..	79,504	23,234	..	2,904	40,341	..
Pinda ..	89	3,047	42,889	1,316	29,921	938	94,162	50,848	80	4,504	29,835	..
Khelar ..	184	6,090	1,25,493	13,243	37,188	1,308	20,210	2,83,638	5,632	10,569	1,08,879	..
Belebera ..	90	2,188	35,725	4,240	1,40,275	..	1,41,041	54,948	3,780	1,093	25,965	..
Panchetgarh ..	136	5,175	92,516	..	41,697	..	2,16,903	72,572	..	1,715	81,255	..
Mugberia ..	146	6,716	62,165	..	74,325	..	3,79,626	2,37,092	..	3,947	49,050	..
Belagaria ..	75	2,349	71,537	..	42,389	386	1,33,996	5,445	..	2,269	45,540	..
Chak-Hazratpur ..	58	1,284	47,634	..	31,747	..	69,618	14,034	..	945	35,790	..
Tamuk ..	168	4,966	1,25,991	1,448	1,27,088	1,110	2,89,297	1,59,194	738	1,864	1,06,793	..
Ghatal ..	48	1,272	34,994	..	15,121	..	65,745	18,960	..	1,631	87,476	..
Total ..	1,083	34,968	7,41,147	20,247	5,73,114	23,952	17,65,767	7,27,824	10,230	31,014	5,54,594	249

B.

AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—					Reserve Fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				Membr.	Non-members.	Socie- ties.	Provincial or Central Banks.	Government.					On borrowings.	On lendings.
				18	19	20	21	22					23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.
..	..	8,152	76,866	12,280	26,117	575	3,04,758	..	64,175	4,84,271	+17,022	..	12	15
..	..	96	1,029	349	106	..	5,405	..	5,179	12,068	+796	..	94	124
14	..	335	2,597	777	343	..	14,676	..	10,309	28,004	+1,637	..	10 1/2	15 1/2
18	..	281	1,805	13,872	7,118	5,775	..	..	9,809	38,479	+999	..	12 1/2	15 1/2
..	..	2,123	34,453	876	8	..	1,25,604	..	9,882	1,70,718	+6,515	..	10 1/2	15 1/2
..	..	602	10,148	1,263	..	20	87,411	..	4,864	1,03,696	+4,376	..	10 1/2	12 1/2 to 15 1/2
32	..	11,998	1,26,200	29,217	83,686	6,370	5,37,864	..	1,04,808	6,38,135	+80,715	..	..	..
..	..	6,795	19,225	9,466	46,466	..	3,26,558	..	85,494	4,67,139	+18,574	..	10 1/2	12 1/2 to 15 1/2
..	..	5,250	46,339	3,316	12,343	..	3,51,787	..	29,640	4,49,425	+9,867	..	12 1/2	15 1/2
..	..	4,651	38,350	22,118	61,402	..	1,76,894	..	78,775	3,97,509	+17,082	..	10 1/2	12 1/2 to 15 1/2
36	55	3,454	37,689	3,209	36,922	20	1,77,754	..	10,627	2,76,271	+10,672	..	9 1/2 to 12 1/2	15 1/2
..	..	5,826	25,381	15,064	51,505	28	1,56,392	..	27,680	5,74,960	+7,960	..	10 1/2	15 1/2
36	55	22,976	1,66,094	50,223	2,28,688	48	11,91,255	..	2,21,146	16,58,394	+64,165	..	..	..
..	..	2,337	26,601	31,421	7,692	..	2,34,459	..	66,934	4,27,107	+14,341	..	9 1/2 to 10 1/2	12 1/2 to 15 1/2
..	..	1,015	9,212	4,841	9,130	..	1,62,324	..	28,782	2,12,289	+5,745	..	10 1/2	12 1/2 to 15 1/2
..	..	894	23,535	8,267	4,394	..	1,96,264	..	22,740	2,57,300	+5,685	..	9 1/2 to 12 1/2	12 1/2 to 15 1/2
..	..	1,456	10,789	680	748	..	1,08,218	..	5,065	1,25,407	+1,060	..	12 1/2	15 1/2
..	..	5,702	70,084	45,209	21,964	..	7,63,285	..	1,21,541	10,22,083	+26,811	..	..	..
..	..	2,575	86,852	5,510	12,759	..	2,34,715	..	36,313	8,25,649	+12,832	..	11	12 1/2 to 15 1/2
..	..	1,447	12,911	1,829	580	..	1,06,463	..	10,725	1,32,448	+3,849	..	11	12 1/2 to 15 1/2
..	..	1,552	28,944	1,864	61	..	2,19,978	..	23,121	2,73,978	+6,036	..	9 1/2 to 15 1/2	12 1/2 to 18 1/2
..	..	128	2,571	369	37	..	13,092	..	2,911	18,950	+835	..	11	12 1/2 to 15 1/2
..	..	1,864	50,293	2,442	17,494	..	2,83,175	..	21,248	3,74,692	+12,012	..	9 1/2 to 12 1/2	12 1/2 to 15 1/2
..	..	7,566	1,81,071	12,034	30,781	..	8,57,388	..	94,318	11,25,587	+34,864	..	..	..
..	..	6,002	78,974	23,545	79,788	1,775	2,48,054	..	83,527	5,05,613	+25,309	..	10 1/2	10 1/2 to 15 1/2
..	..	1,841	39,993	2,160	8,586	..	1,81,658	32	56,513	2,58,842	+12,027	..	9 1/2 to 10 1/2	12 1/2 to 15 1/2
..	..	4,731	61,987	12,019	47,258	..	2,33,744	375	63,611	4,36,964	+32,529	..	10 1/2	12 1/2 to 15 1/2
..	..	1,520	8,423	2,390	19,101	..	40,220	..	28,401	94,125	-370	..	9 1/2 to 12 1/2	15 1/2
..	..	16,084	1,99,377	40,614	1,54,683	1,775	6,88,576	407	2,32,142	18,17,574	+61,095	..	..	..
..	..	4,540	36,749	7,505	12,994	..	4,52,346	..	12,506	5,22,100	+7,911	..	9 1/2	12 1/2
..	..	2,276	37,789	8,415	18,487	..	2,38,587	..	24,197	3,27,475	+8,084	..	9 1/2	12 1/2
..	775	186	11,729	746	1,758	..	1,08,640	..	5,566	1,29,439	+3,502	..	9 1/2	12 1/2
..	961	578	..	..	12,424	..	68	14,021	+26	..	9 1/2	12 1/2
87	775	7,902	87,219	17,244	93,239	..	8,09,907	..	45,327	9,93,026	+19,913	..	..	..
7	..	1,872	16,161	2,292	2,583	..	2,29,484	..	8,291	2,58,811	+3,322	..	10 1/2	14 1/2
10	..	3,138	81,718	10,492	2,291	..	2,02,282	..	85,410	8,29,158	+16,826	..	9 1/2	12 1/2 to 15 1/2
..	..	2,224	7,903	149	322	..	2,08,791	..	4,595	2,21,790	+1,368	..	10 1/2	12 1/2 to 14 1/2
..	..	3,876	44,822	18,516	12,313	1,247	2,87,476	..	94,836	4,59,210	+31,724	..	10 1/2	15 1/2
17	..	10,910	1,00,599	31,449	17,479	1,247	9,28,008	..	1,98,132	12,71,909	+58,586	..	..	..
..	..	7	317	..	600	..	1,968	..	1,522	4,407	+116	..	9 1/2	12 1/2
..	..	91	741	..	..	..	6,543	..	352	7,789	+91	..	9 1/2	12 1/2
..	..	98	1,068	..	600	..	8,611	..	1,874	12,148	+206	..	..	..
..	..	625	6,968	1,619	2,359	..	79,378	..	6,022	96,346	+1,441	..	9 1/2	12 1/2
..	..	1,570	4,333	2,304	12,173	80	79,698	..	22,209	1,19,696	+3,086	..	9 1/2	12 1/2
..	..	2,213	25,946	15,692	91,038	..	1,76,683	..	63,630	3,74,189	+9,230	..	9 1/2	11 1/2 to 12 1/2
..	..	544	11,622	3,608	24,295	..	1,01,329	..	36,994	1,77,646	+4,556	..	9 1/2	12 1/2
..	..	2,834	6,937	7,647	24,785	50	1,94,390	..	22,748	2,56,557	+4,335	..	9 1/2	12 1/2
..	..	5,930	29,497	17,729	70,647	..	2,70,834	..	52,852	4,41,469	+12,321	..	9 1/2	12 1/2
..	..	1,131	5,808	10,421	14,409	..	1,17,373	..	5,157	1,53,168	+2,768	..	9 1/2	12 1/2
..	..	749	4,394	2,530	8,528	..	70,968	..	2,126	88,846	+1,525	..	9 1/2	12 1/2
..	..	4,729	84,895	12,870	..	..	2,79,369	..	25,070	3,65,103	+7,583	..	10 1/2	14 1/2
..	..	689	4,911	2,375	5,173	..	56,284	..	9,944	77,687	+3,243	..	9 1/2	12 1/2 to 15 1/2
..	..	19,805	1,86,221	67,093	2,61,277	180	14,24,083	..	2,43,102	21,36,906	+49,168	..	..	..

STATEMENT
OPERATIONS OF

Classification.	Number of Societies.	Number of Mem. bers.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Indivi- duals.	Banks and Societies.	Indivi- duals.	Banks and Societies.	Indivi- duals.	Of which over- due.	Banks and Societies.	Indivi- duals.	Central Banks.	Primary Societies.
			4	5	6	7	8	9	10	11	12	13
CLASS I.—CREDIT <i>—contd.</i>			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(b) UNLIMITED—contd.												
10. Howrah—												
Sadar ..	8	246	3,679	..	3,315	..	6,785	..	3,515	..	442	..
Uluberia ..	34	784	2,874	496	6,954	398	29,998	22,977	83	157	1,005	..
Total ..	42	1,030	6,553	496	10,290	398	36,731	26,492	83	599	1,005	..
11. Hooghly—												
Sadar ..	127	4,215	1,07,261	..	98,270	..	2,21,156	77,956	..	10,841	1,09,878	..
12. Dacca—												
Dacca ..	319	6,119	4,05,548	..	3,07,625	..	7,63,761	71,055	..	12,708	3,77,680	..
Bikrampur ..	77	2,418	29,570	..	19,054	..	8,34,918	2,45,115	..	2,118	1,15,750	..
Manikganj ..	186	2,733	2,52,104	3,228	1,61,985	2,531	3,30,418	76,492	2,604	7,954	2,18,318	..
Narayanganj ..	300	5,588	4,55,394	2,703	2,68,440	2,833	6,68,825	84,538	443	14,398	3,60,706	..
Rajpura ..	145	3,427	4,27,018	1,998	2,97,140	2,164	4,69,397	..	626	8,991	8,37,922	..
Bara ..	65	1,092	90,781	..	18,782	..	82,958	..	..	577	96,239	..
Tongi ..	54	827	74,298	..	22,985	..	90,558	1,843	..	333	78,982	..
Dakhin Chariganon ..	12	180	10,081	..	..	..	10,081	..	..	173	10,600	..
Total ..	1,108	22,866	18,35,844	7,929	10,95,601	7,628	27,50,854	4,88,548	3,678	46,837	14,87,047	..
13. Bakarangan—												
Barisal ..	399	7,866	2,82,231	485	1,20,872	219	6,83,452	1,74,775	866	5,845	2,81,996	185
Mathberia ..	101	1,936	1,34,323	4,964	84,264	6,012	2,04,257	53,538	278	3,291	1,24,410	54
Khepupara ..	136	2,425	2,07,160	7,336	1,70,722	5,082	5,15,394	3,14,739	5,861	8,029	1,80,398	..
Bhola ..	101	1,750	22,926	3,693	21,533	..	1,37,748	50,547	47	635	22,476	..
Patuakhali ..	104	2,763	60,839	129	58,762	110	1,36,858	65,809	540	5,219	48,031	..
Total ..	841	17,640	7,07,479	16,417	4,64,123	11,423	16,77,709	6,39,699	7,092	17,909	6,57,311	239
14. Mymensingh—												
Mymensingh ..	427	12,102	4,95,900	..	4,59,881	9,600	17,15,800	5,57,896	1	32,044	4,02,668	..
Jamsipur ..	243	7,310	3,09,778	7,809	3,55,509	7,277	6,96,541	59,712	8,032	85,090	2,21,654	21,181
Kishoreganj ..	179	3,534	2,39,904	273	1,41,129	..	3,95,262	65,492	739	4,771	1,82,867	..
Tangail ..	213	5,361	3,51,379	14,668	2,32,173	1,469	5,39,460	29,538	1,791	18,605	2,82,592	647
Netrakona ..	97	2,068	69,581	..	60,678	..	1,83,052	91,581	..	30,888	62,822	..
Shariatshahi ..	22	450	47,069	393	12,423	385	34,641	..	58	327	47,735	..
Pingla ..	93	2,407	1,47,382	7,540	88,329	..	2,23,978	11,193	8,279	2,371	1,38,978	..
Dhanbari ..	70	1,912	93,026	5,140	75,793	1,700	2,06,934	6,791	75	3,411	82,750	..
Madaraj ..	56	1,794	1,31,580	5,448	96,669	5,383	1,79,333	15,848	..	33,341	1,04,870	..
Gafargan ..	4	84	4,268	..	..	..	4,268	..	..	..	4,700	..
Total ..	1,428	37,217	18,89,657	41,271	15,22,589	25,764	41,79,269	8,67,791	19,016	2,10,738	15,31,386	21,778
15. Faridpur—												
Faridpur ..	156	6,218	72,538	150	56,733	156	3,37,940	2,02,445	1,560	8,104	62,850	..
Madaripur ..	318	6,458	1,85,335	20,939	57,930	5,756	3,43,938	55,692	4,145	4,450	1,33,961	..
Gopalganj ..	162	5,138	59,858	..	42,462	65	4,29,728	2,82,958	220	7,273	25,950	..
Goalunda ..	132	4,943	60,806	65	48,504	..	2,62,956	1,20,796	696	1,991	40,807	..
Total ..	768	21,657	3,79,135	21,154	2,06,629	5,977	13,74,562	6,61,860	6,611	16,818	8,18,068	..
16. Chittagong—												
Chittagong ..	144	5,946	3,36,794	43,714	2,71,595	27,923	4,65,314	82,849	32,602	81,786	1,31,859	2,010
Cox's Bazar ..	66	2,947	91,112	1,290	79,405	1,285	1,31,077	44,542	40	5,799	66,960	877
Total ..	210	7,993	4,27,906	45,004	3,51,000	29,208	5,96,391	1,27,391	32,642	87,555	1,98,899	2,887
17. Tipperah—												
Comilla ..	311	8,178	3,55,723	808	3,06,355	1,373	10,14,944	2,09,216	5,886	18,908	1,43,354	503
Tipperah Rai ..	94	2,929	1,29,486	..	82,876	89	2,30,231	33,923	..	2,854	1,22,446	..
Brahmanbaria ..	199	4,944	1,98,543	..	1,58,524	..	3,81,072	69,739	..	8,979	1,30,548	..
Chandpur ..	347	6,597	2,90,901	1,494	2,64,713	94	9,35,654	1,04,154	3,226	21,546	1,84,708	..
Entab ..	136	2,823	1,29,910	1,958	1,16,006	2,797	4,18,921	1,66,295	333	26,491	96,271	..
Nahansar ..	72	1,063	64,879	3,400	47,860	..	1,36,174	1,868	2,527	5,609	65,144	..
Daudkandi Gouri- pur ..	89	900	56,122	..	39,507	..	1,13,305	32,956	..	1,586	41,533	..
Total ..	1,198	26,525	12,86,564	7,750	9,65,869	4,853	34,32,301	6,17,966	12,072	87,690	8,04,122	503

B.

AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—					Reserve Fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				Membr.	Non-members.	Socie-ties.	Provincial or Central Banks.	Government.					On bor-rowings.	On lendings.
				18	19	20	21	22					27	28
Ra.	Ra.	Ra.	Ra.	Ra.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.	Per cent.	Per cent.	Per cent.	
..	..	76	1,882	746	1,634	444	607	..	1,365	6,628	+452	..	10 1/2	15 1/2
..	..	248	4,234	5,600	7,385	624	12,358	..	8,651	38,758	+1,444	..	10 1/2	15 1/2
..	..	824	6,066	6,252	9,019	1,068	12,965	..	10,016	46,386	+1,896	..	..	..
..	..	1,981	27,577	18,857	33,726	..	1,61,006	..	19,414	2,90,580	+6,796	..	9 1/2	10 1/2 to 18 1/2
..	..	4,520	84,422	41,837	3,364	..	6,34,723	..	1,09,188	3,72,534	+34,987	..	12 1/2	15 1/2
..	..	941	23,951	9,691	5,830	..	3,04,615	..	53,670	3,97,657	+12,235	..	12 1/2	12 1/2 to 18 1/2
..	..	2,049	33,106	7,505	5,999	..	2,78,317	..	40,574	3,78,901	+20,741	..	10 1/2	16 1/2 to 18 1/2
..	..	433	87,397	48,270	1,504	..	5,30,835	..	64,520	7,33,076	+20,733	..	10 1/2	15 to 18 1/2
..	..	2,244	59,407	17,713	2,467	100	3,62,338	8	75,528	5,17,561	+21,946	..	10 1/2	15 to 15 1/2
..	..	1,552	6,383	639	..	..	86,517	..	81	63,620	-91	..	10 1/2 to 12 1/2	14 1/2 to 15 1/2
..	..	621	5,715	371	..	..	97,499	..	132	1,03,697	+945	..	12 1/2	15 1/2
..	595	173	..	..	10,500	..	..	11,268	+36	..	12	12 1/2
..	..	16,292	8,06,476	1,26,199	21,564	100	23,05,364	8	3,43,668	31,03,304	+1,20,532	..	..	..
..	..	6,016	61,200	11,697	2,199	1,471	6,48,050	..	1,15,864	3,40,381	+33,732	..	10 1/2	15 1/2
..	..	1,313	22,750	3,644	4,492	..	1,73,652	..	46,799	2,51,334	+11,983	..	10 1/2	15 1/2
..	..	1,107	73,618	13,120	1	14,357	5,40,869	..	2,24,363	6,65,228	+47,736	..	12 1/2 to 10 1/2	16 1/2 to 18 1/2
..	..	813	14,544	546	253	..	1,45,200	..	9,358	1,70,501	+5,819	..	9 1/2 to 12 1/2	15 1/2 to 18 1/2
..	..	1,138	30,736	3,729	76	..	1,14,181	..	27,151	1,76,973	+6,009	..	9 1/2 to 12 1/2	15 1/2 to 18 1/2
..	..	10,387	2,02,848	81,636	7,021	16,828	14,21,952	..	4,24,032	21,03,317	+1,04,766	..	..	..
..	..	11,890	1,27,808	1,44,259	11,285	..	10,22,259	..	2,44,335	21,49,946	+68,070	..	10 1/2	15 1/2
..	..	10,443	51,728	58,036	83,596	8,788	5,04,024	..	1,51,063	6,55,889	+22,314	..	11 1/2	15 1/2
..	..	4,312	47,933	12,071	2,173	..	2,20,732	..	96,216	4,50,775	+20,073	..	10 1/2	15 1/2
..	..	6,537	45,840	21,154	16,168	343	4,60,255	3	57,309	6,34,373	+15,763	..	10 1/2	15 1/2
..	..	1,721	19,121	20,162	46,341	..	1,30,701	..	37,927	2,60,312	+2,839	..	10 1/2	12 1/2 to 15 1/2
..	..	518	3,045	308	..	..	35,150	..	..	35,503	+346	..	10 1/2 to 11 1/2	15 1/2
..	..	1,331	21,805	2,343	442	..	2,15,605	644	26,083	2,68,628	+4,173	..	9 1/2 to 11 1/2	12 1/2 to 15 1/2
..	..	1,775	23,092	11,921	2,194	..	1,84,719	..	13,725	3,35,621	+7,681	..	10 1/2	15 1/2
..	..	1,527	24,174	8,218	940	..	1,49,807	..	69,725	2,42,864	+6,792	..	8 1/2 to 10 1/2	12 1/2 to 15 1/2
..	..	127	231	..	..	..	4,700	..	..	4,981	-14	..	10 1/2	16 1/2
..	..	40,181	3,64,678	2,74,577	1,66,364	9,131	36,61,962	647	6,57,783	51,35,642	1,48,031	..	..	..
..	..	3,759	13,151	12,073	4,515	3,996	3,66,395	..	70,890	4,71,720	-18,045	..	9 1/2 to 12 1/2	15 to 18 1/2
..	..	4,430	33,108	12,337	335	846	3,71,404	181	56,156	4,70,447	+1,499	..	12 1/2 to 14 1/2	18 1/2
..	..	2,526	26,361	25,242	8,963	2,253	3,27,779	..	1,73,554	5,64,152	+18,673	..	9 1/2 to 10 1/2	15
..	..	2,430	29,210	3,475	5,766	..	2,35,590	..	63,965	3,39,066	+10,755	..	3 to 10 1/2	9 1/2 to 15
..	..	13,195	1,01,890	54,027	19,629	7,095	13,01,168	181	8,66,395	18,50,325	+12,879	..	..	..
1,668	350	2,865	58,224	49,552	1,16,440	4,647	2,65,188	..	74,381	5,69,427	+20,333	..	3 1/2 to 10 1/2	12 1/2 to 15
..	..	945	16,912	2,123	1,562	435	1,25,239	..	6,858	1,55,194	+4,762	..	9 1/2 to 10 1/2	15
1,668	350	3,800	75,136	51,680	1,18,002	5,082	3,90,472	..	81,239	7,21,611	+25,095	..	..	..
..	..	3,917	95,846	1,07,380	6,341	103	7,26,364	..	1,99,090	11,34,536	+60,853	..	9 1/2 to 10 1/2	15 1/2
..	..	1,319	19,213	9,355	380	..	2,15,643	..	18,902	2,62,020	+9,739	..	10 1/2	15 1/2
..	..	3,325	44,303	36,189	10,099	..	4,64,297	..	1,25,995	6,83,890	+32,530	..	6 1/2 to 9 1/2	12 1/2 & 10 1/2
..	..	13,519	92,628	62,609	2,539	..	7,62,322	..	1,71,325	10,91,921	+48,091	..	9 1/2 to 10 1/2	12 1/2 & 15 1/2
..	..	6,427	45,953	61,247	1,794	..	3,42,639	..	51,821	5,03,149	+16,244	..	9 1/2 to 10 1/2	12 1/2 to 15 1/2
..	3,435	7,931	87	..	1,25,238	..	12,361	1,49,060	+4,694	..	9 1/2 to 10 1/2	12 1/2 to 15 1/2
..	..	180	10,549	6,099	..	..	1,08,558	..	6,481	1,27,287	+5,270	..	10 1/2	15 1/2
..	..	28,684	3,11,133	2,94,440	21,217	103	27,40,740	..	5,84,815	39,56,457	+1,77,418	..	..	..

**STATEMENT
OPERATIONS OF**

Classification.	Number of Societies.	Number of Members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Individuals.	Of which overdue.	Banks and Societies.	Individuals.	Central Banks.	Primary Societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
CLASS I.—CREDIT—contd.												
(b) UNLIMITED—contd.												
18. Noakhali—												
Noakhali ..	181	4,463	84,004	54	88,545	20	3,10,123	93,958	186	7,028	50,165	185
Feni ..	203	4,401	60,190	118	60,141	133	3,00,560	1,44,006	1	7,568	82,558	2,000
Sandwip ..	107	2,250	1,45,427	2,990	1,24,241	308	2,20,188	14,148	308	8,671	1,11,310	..
Lakshimpur ..	107	2,120	71,155	..	59,787	..	2,20,689	67,774	..	8,200	62,250	..
Erstya ..	96	1,729	1,69,200	8,788	1,65,350	200	1,96,405	17,946	..	8,918	1,54,014	..
Rajpur ..	47	861	39,775	..	9,840	..	68,610	12,150	150	168	41,747	..
Total ..	741	15,824	5,78,751	11,948	4,27,854	661	13,25,523	3,49,982	723	35,554	4,58,044	2,185
19. Rajshahi—												
Sadar ..	207	4,507	2,24,538	1,000	95,371	780	3,50,818	64,774	787	4,155	1,93,262	841
Puthia ..	75	1,804	64,968	845	28,209	857	1,47,161	36,187	..	1,193	59,590	..
Nator ..	100	2,746	42,693	..	36,374	..	1,99,022	1,13,158	..	2,336	27,950	..
Naogaon ..	234	5,063	1,38,181	1,251	79,474	1,496	4,40,806	1,85,866	452	8,959	94,015	189
Total ..	616	14,120	4,70,350	3,156	2,37,728	3,133	11,38,407	3,99,985	1,239	16,843	3,71,727	1,080
20. Bogra—												
Sadar ..	321	8,311	4,73,178	..	3,29,292	..	9,36,349	1,65,934	890	28,040	3,03,591	804
Khanjampur ..	82	1,764	69,234	3,312	45,489	3,452	1,69,212	46,675	15	1,547	47,101	..
Padmapara ..	61	1,493	60,975	..	58,935	..	1,45,181	42,281	..	2,175	47,856	..
Total ..	464	11,568	6,03,387	3,312	4,38,716	3,452	12,50,992	2,56,890	905	29,762	3,98,548	804
21. Malda—												
Sadar ..	87	1,833	68,802	..	45,545	..	1,46,379	12,002	..	10,631	41,779	..
Chanchal ..	84	1,305	62,929	..	17,500	..	1,07,190	10,180	..	838	65,157	..
Harish Chandrapur ..	100	1,867	73,111	500	24,354	500	1,36,124	54,873	80	1,518	70,824	..
Nawabganj ..	35	625	32,625	..	10,602	..	44,841	11,285	..	42	30,445	..
Total ..	283	5,231	2,37,467	500	98,901	500	4,37,084	86,340	80	18,029	2,08,205	..
22. Bangpur—												
Sadar ..	116	3,152	82,715	560	52,104	..	2,97,658	76,328	..	6,794	76,710	..
Kurigram ..	115	2,453	53,334	..	34,969	..	1,76,938	52,402	..	4,057	51,192	..
Nilphamari ..	93	1,832	31,636	1	22,459	..	1,23,581	71,789	..	562	34,952	..
Gaibandha ..	148	3,112	90,076	3,252	32,022	2,748	4,02,166	2,31,023	746	2,720	1,03,950	..
Total ..	472	10,549	2,57,761	3,813	1,41,554	2,748	10,00,243	4,31,632	746	14,138	2,66,804	..
23. Pabna—												
Sadar ..	280	9,962	82,514	3,874	81,188	5,259	6,46,193	3,51,522	1,348	5,361	26,811	209
Serajunj ..	234	5,499	2,62,403	11,858	2,02,155	13,021	6,56,955	1,26,117	12,431	13,140	2,16,916	200
Ullapara ..	148	3,319	2,17,503	364	1,49,396	..	4,01,319	..	4,334	8,483	1,65,708	..
Shahzadpur ..	122	2,748	2,23,856	6,022	1,53,770	4,453	3,07,520	12,298	7,155	408	2,10,107	57
Bhanguria ..	28	819	22,684	2,671	10,581	2,408	46,018	21,037	2,665	3,283	33,977	80
Total ..	812	22,347	8,08,980	24,789	5,97,990	25,741	20,58,005	5,10,974	28,928	30,675	6,53,519	1,008
24. Dinajpur—												
Sadar ..	55	1,075	19,292	..	12,568	186	50,299	20,252	195	466	44,507	100
Balughat ..	177	3,942	63,648	492	29,724	273	2,39,757	1,46,049	786	3,408	43,210	106
Thakurgaon ..	78	1,440	29,875	..	12,350	..	95,615	21,564	..	1,079	26,717	..
Total ..	310	6,457	1,12,815	492	54,642	459	4,35,671	1,87,865	981	5,013	1,14,434	206
25. Jalpaiguri—												
Alipur Duars ..	4	74	597	392	908	..	2,088	1,377	..	3,383	86,900	146
Sadar ..	78	1,761	59,900	3,536	24,423	688	1,94,978	76,132	3,962	5,383	..	..
Total ..	82	1,835	60,497	3,928	35,236	688	1,96,166	77,509	3,962	3,383	86,900	146
26. Darjeeling—												
Kalimpong ..	53	2,345	67,659	..	46,473	..	2,90,113	58,077	..	3,315	40,711	..
Kurseong ..	21	593	18,893	2,103	15,760	..	51,860	23,809	18	582	25,005	..
Pedong ..	19	734	27,513	666	23,398	132	1,08,918	51,667	525	5,824	21,470	633
Total ..	93	3,672	1,14,065	2,769	85,631	132	4,20,091	1,33,553	543	10,171	87,186	633
TOTAL CREDIT ..	15,657	3,80,833	1,45,21,192	2,44,832	93,49,767	1,76,340	3,12,65,942	92,12,400	1,38,425	7,67,314	1,15,54,524	37,296
Total previous year	13,368	3,22,438	1,37,90,392	3,02,333	73,83,108	1,32,455	2,84,51,879	67,45,328	1,74,366	6,96,942	1,16,25,991	46,896

(a) Revised figure.

B.

AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—						Reserve Fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				Members.	Non-members.	Socle-ties.	Provincial or Central Banks.	Government.	On borrowings.					On lendings.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					Rs.	Rs.
..	..	1,840	27,322	7,335	3,035	125	8,16,439	..	80,298	3,80,554	+12,470	..	10%	12½ & 16%	
..	..	2,402	25,561	10,326	12,478	2,830	2,62,585	..	58,359	3,72,859	+10,338	..	10%	16%	
..	..	812	25,120	11,749	3,776	308	1,94,376	..	18,031	2,58,360	+1,693	..	10%	15½ & 12½	
..	..	1,829	19,082	3,749	2,362	110	2,24,195	..	10,102	2,59,690	+7,239	..	10%	15½ & 12½	
..	..	823	19,988	13,992	1,285	..	1,87,459	..	10,291	2,32,990	+9,482	..	10%	12½ to 16%	
..	..	20	5,101	406	55	150	70,416	..	2,332	78,460	+1,798	..	10%	16%	
..	..	7,636	1,22,169	48,057	22,971	3,523	12,54,470	..	1,35,568	15,86,098	+58,018	..	..	..
..	..	3,146	47,619	8,317	8,373	392	2,96,226	..	42,607	4,08,534	+15,741	..	10%	12½ + 15%	
41	..	825	20,932	2,004	1,842	..	1,26,161	..	14,885	1,65,824	+6,446	..	10%	12½ + 15%	
16	..	801	23,768	7,352	5,354	..	1,57,150	..	52,929	2,48,568	+10,026	..	10%	16%	
8	..	6,746	88,050	35,150	18,109	456	3,06,673	..	1,01,591	5,45,029	+23,785	..	10%	16%	
65	..	11,018	1,80,384	52,828	28,678	946	8,86,210	..	2,12,012	13,80,955	+55,998	..	..	..
64	..	5,807	1,36,342	14,958	39,344	942	7,49,092	..	1,77,708	11,18,981	+50,642	..	10%	12½ + 15%	
..	..	1,747	23,358	4,368	9,410	15	1,19,971	..	38,618	1,98,738	+11,113	..	10%	12½ + 15%	
..	..	421	18,296	3,482	2,839	..	1,42,056	..	8,992	1,75,564	+3,313	..	12½	14½ + 16%	
64	..	7,975	1,80,966	22,758	51,593	957	10,11,693	..	2,25,811	14,93,293	+65,008	..	..	..
..	..	2,016	12,302	6,072	10,373	..	1,25,034	..	20,887	1,76,668	+4,008	..	10%	15%	
..	3,797	361	441	116	1,18,555	..	6,034	1,24,304	+1,728	..	10%	16%	
..	819	7,566	2,221	80	1,35,185	..	13,084	1,63,242	+2,861	..	10%	16%	
..	599	2,645	321	..	46,897	..	..	49,863	+58	..	10%	12½ & 15%	
..	..	3,234	26,310	11,935	15,860	196	4,20,671	..	40,005	5,14,077	+9,740	..	..	..
..	..	1,636	27,249	14,921	1,608	..	3,22,936	..	40,408	4,07,112	+188	..	12½	12½, 15%	
..	..	864	22,607	7,401	1,048	..	1,57,725	..	23,772	2,12,548	+6,728	..	12½	12½, 15%	
40	..	1,717	11,591	3,511	860	..	1,24,011	..	24,161	1,64,134	+1,109	..	10%	12½, 15%	
805	..	3,901	48,759	18,357	1,276	70	2,99,014	..	2,08,347	5,70,828	+17,945	..	10%	15%	
845	..	8,118	1,10,206	44,190	4,782	70	9,03,686	..	2,91,888	13,54,617	+25,965	..	..	..
89	..	8,516	5,118	29,092	7,478	8,011	6,40,340	..	2,32,526	9,17,565	-7,391	..	10%	16%	
14	..	2,998	68,250	80,929	12,449	1,450	5,30,510	..	1,29,698	7,78,286	+32,664	..	10%	12½, 15%	
1,258	..	2,638	44,287	18,244	12,065	..	3,05,442	..	78,207	4,58,235	+12,746	..	10%	12½, 15%	
22	9,181	1,777	31,509	2,442	628	248	2,90,312	..	31,877	3,57,016	+9,017	..	10%	12½, 15%	
5	..	665	1,219	2,648	1,150	..	32,438	..	18,438	55,888	+2,316	..	10%	15%	
1,388	9,181	16,039	1,50,368	83,350	33,770	4,709	17,99,042	..	4,85,746	25,56,980	+59,352	..	..	..
..	..	4,110	8,446	1,097	341	100	44,507	..	7,508	61,999	+1,923	..	12½	15%	
..	..	899	59,939	17,323	5,024	108	1,99,539	..	69,940	3,49,220	+18,238	..	10%	16%	
..	..	702	9,875	1,141	839	..	96,428	..	8,829	1,12,112	+2,395	..	12½	12½, 15%	
..	..	5,711	78,257	19,861	6,204	208	3,37,524	..	81,377	5,28,331	+22,521	..	..	..
..	..	810	755	73	16,324	8	504	..	2,412	3,747	+179	..	12½	18%	
86	..	13,308	19,708	10,708	4,558	62,120	..	27,214	1,34,727	+4,608	..	8%	16%		
86	..	819	14,563	10,776	16,327	4,558	62,624	..	29,626	1,38,474	+4,782	..	..	..
..	..	1,142	775	20,595	60	..	2,32,455	..	65,057	3,18,932	+745	..	10	12½	
..	10,457	390	1,366	1,764	479	16	52,539	..	6,604	62,768	+389	..	12½	16%	
..	..	60	3,486	24,600	..	625	71,316	..	26,185	1,26,481	+2,822	..	10	12½	
..	10,457	1,562	5,627	47,328	529	541	3,56,310	..	97,846	5,08,181	+3,956	..	..	..
4,187	20,768	2,78,987	32,92,412	14,90,929	19,60,108	93,587	2,62,36,000	1,243	58,48,886	3,77,53,890	+12,37,960	..	..	..
22,841	7,435	2,43,064	36,02,028	12,76,497	12,32,111	82,296	7,25,64,136	1,873	43,49,221	2,20,83,931	+9,72,483	..	..	..

STATEMENT OPERATIONS OF

Classification.	Number of Societies.	Number of Members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Individuals.	Of which overdue.	Banks and Societies.	Individuals.	Central Banks.	Primary Societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CLASS I—CREDIT—<i>concid.</i>												
CREDIT GRAIN.												
(a) LIMITED.												
Tipperra (Grain) ..	6	199	5,892	..	3,952	..	4,580	..	..	..	..	..
Noakhali ..	2	228	498	..	158	..	630	205	..	..	..	..
TOTAL LIMITED ..	8	427	6,390	..	4,110	..	5,218	205	..	..	..	..
(b) UNLIMITED.												
Bankura ..	10	284	Map 81	..	Map 23	..	Map 118	Map 22	..	Sall 2	..	..
Midnapore ..	2	124	..	..	Mds. 5	..	Mds. 267	Mds. 207	..	..	..	..
Birbhum ..	1	No transaction.	..	..	..	..	..	..	..	..	..	..
Faridpur ..	1	71	..	..	..	..	Mds. 33	..	..	..	..	..
Mymensingh ..	6	309	2,750	..	2,107	..	Rs. 8,761	8,930	..	..	..	..
Dinajpur ..	1	41	Mds. 26	..	..	..	Mds. 58	..	..	Mds. 36	..	..
Malda ..	3	58	3,502	..	..	..	Mds. 33	..	..	..	..	..
							3,995	495	..	..	11	2,580
			Rs. 6,261	..	Rs. 3,289	..	Rs. 12,756	Rs. 4,425	..	Rs. 11	..	..
TOTAL UNLIMITED ..	24	887	Map 31	..	Map 23	..	Map 118	Map 22	..	Sall 2	..	..
			Mds. 26	..	Mds. 54	..	Mds. 301	Mds. 207	..	Mds. 36	..	2,580
Total Grain Banks ..	32	1,314	Map 31	..	Rs. 7,399	..	Map 118	Map 22	..	Sall 2	..	..
			Mds. 26	..	Mds. 23	..	Mds. 391	Mds. 267	..	Mds. 36	..	..
			Rs. 12,851	..	Map 64	..	Rs. 17,972	Rs. 4,690	..	Rs. 11	..	2,530
Total previous year ..	32	1,311	Rs. 11,640	100	Rs. 8,066	..	Rs. 13,216	Rs. 3,898	100	Rs. 1,570	8,180	100
			Map 14	..	Map 22	..	Mds. 381	Map 169	..	Map 1	..	..
			Map 14	..	Mds. 23	..	Map 174	Mds. 271	..	..	..	..
TOTAL CLASS I* ..	15,689	3,82,152	1,45,21,192	2,44,832	93,49,707	1,70,340	3,12,65,942	92,12,460	1,38,425	7,67,814	1,15,54,624	37,396
Total previous year* ..	13,838	3,49,765	1,37,96,802	3,02,688	79,93,168	1,93,455	2,64,51,862	67,45,898	1,74,366	6,68,492	1,18,25,991	40,098
CLASS II.—PURCHASE AND PURCHASE AND SALE.												
(a) LIMITED.												
Calcutta ..	1	1	16,16,376	21,105	15,73,213	19,300	43,183	8,000	8,805	..	1,84,482	..
24-Parganas ..	4	2,116	4,600	14,530	17,515	15,636	6,438	..	2,717	18,166	1,54,208	..
Murshidabad ..	1	No work.	..	..	..	..	..	..	..	..	..	..
Nadia ..	1	540	..	2,460	..	2,510	..	..	..	..	86,653	..
Khulna ..	2	90	..	..	..	..	..	..	..	..	58	..
Midnapore ..	10	602	..	..	..	..	78	..	..	5,066	14,750	575
Burdwan ..	2	10	..	..	..	..	..	..	..	..	..	..
Birbhum ..	3	175	227	..	..	..	111	..	..	..	..	..
Dacca ..	6	3,931	..	3	..	322	2,885	..	202	11,238	7,75,203	..
Mymensingh ..	9	2,140	..	1,393	..	280	..	..	..	900	8,758	8,07,316
Bakarganj ..	3	5,312	..	15,768	..	..	..	..	..	..	..	..
Faridpur ..	1	802	..	..	..	..	..	..	24,768	52,700	8,000	..
Chittagong ..	5	317	41,391	1,100	37,786	1,500	5,605	..	900	15,25,370	10,100	..
Tipperrah ..	14	4,044	11,923	1,005	6,648	47,513	5,280	..	5,578	2,543	14,70,922	..
Noakhali ..	10	2,412	2,85,184	91,432	2,08,928	89,169	16,257	..	2,263	7,514	3,37,039	..
Pabna ..	4	3,103	..	..	..	..	..	..	763	2,845	9,02,256	..
Bogra ..	1	797	..	..	..	..	..	..	..	60	7,925	..
Rangpur ..	2	173	..	..	..	..	..	..	..	..	..	..
Dinajpur ..	1	176	..	..	..	..	..	..	..	163	..	..
TOTAL UNLIMITED ..	85	26,867	19,59,606	1,48,786	19,04,090	1,70,249	79,817	8,000	45,696	1,09,379	57,84,240	57*
(b) LIMITED—<i>Nd.</i>												
TOTAL CLASS II ..	85	26,867	19,59,606	1,48,786	19,04,090	1,70,249	79,817	8,000	45,696	1,09,379	57,84,240	57*
Total previous year ..	78	20,553	81,365	1,78,851	55,984	1,80,049	33,965	..	20,019	6,07,445	12,60,925	7,899
CLASS III.—PRODUCTION.												
(a) LIMITED.												
Irrigation (Embankment.)												
Khulna ..	3	275	244	..	29	..	1,140	..	..	50	150	..
Irrigation.												
Murshidabad ..	2	54	No work.	..	..	..	..	..	..	..	..	..
Burdwan ..	37	203	..	..	..	..	..	..	..	..	..	..
Birbhum ..	267	6,683	..	374	..	233	..	..	..	236	3,872	21,129
Bankura ..	204	7,740	..	1,655	..	1,428	..	..	1,702	176	2,291	19*
Midnapore ..	1	95	..	..	..	..	..	..	..	921	25,555	..
Hooghly ..	3	52	..	..	..	..	..	..	..	..	..	..
Howrah ..	3	No transaction.	..	..	..	..	..	..	..	..	..	..
Faridpur ..	1	14	..	..	..	..	..	..	..	..	..	..
Bogra ..	1	19	..	..	..	..	..	..	..	392	..	..
Malda ..	3	No transaction.	..	..	..	..	..	..	..	..	..	..
TOTAL LIMITED ..	525	15,195	244	2,029	29	1,661	1,140	..	1,702	1,775	31,778	21,229
(b) UNLIMITED—<i>Nd.</i>												
TOTAL CLASS III ..	525	15,195	244	2,029	29	1,661	1,140	..	1,702	1,775	31,778	21,229
Total previous year ..	377	13,328	..	179	..	1,665	..	..	537	1,600	14,613	178

* Figures under "Grain" from column 4 to 28 excluded.

B.

AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management	Share capital paid-up.	Loans and deposits held at the end of the year from—					Reserve Fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				Members.	Non-members.	Societies.	Provincial or Central Banks.	Government.					On borrowings.	On lendings.
				18	19	20	21	22					26	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.	
498	392	8	2,272	1,877	..	..	..	..	720	4,869	+798	..	..	..
498	392	24	2,920	1,877	..	..	..	..	768	5,565	+899	..	..	..
..	..	Rs. 10	..	Rs. 1	Map 16	..	..	..	Rs. 30	Rs. 40	+Map 13	..	6½ to 12½	12½ to 25
..	..	Map 7	..	Map 8	..	..	..	..	Map 267	Map 291	..	..	1 Sall to 10 seers	1 Sall to 2
..	..	..	..	Mds. 26	..	..	..	..	Mds. 494	Mds. 520	+Mds. 37	..	per Map	Map.
5,000	6,628	357	..	Mds. 125	2,012	..	Rs. 13,229	..	Mds. 48	Mds. 173	-165Mds.	..	..	..
..	..	15	..	Mds. 17	..	..	Mds. 5	..	Rs. 522	Rs. 16,948	-671	..	..	..
..	..	..	60	1	10	..	Mds. 85	4,220	Mds. 69	Mds. 91	+Mds. 3	..	9½ & 12½	12½ & 15½
5,900	6,628	Rs. 382	99	Rs. 187	Rs. 2,022	..	Rs. 17,449	..	Rs. 1,762	Rs. 1,752	+Rs. 72	..	5 seers	15 seers
..	..	Map 7	..	Map 8	Map 16	..	Mds. 90	..	Mds. 9	Mds. 99	+Mds. 16	..	9 & 10½	12½ & 15½
5,558	7,020	Map 7	2,889	Map 8	Map 16	..	Mds. 99	..	Map 267	Map 291	+Map 13	..	..	..
..	..	Rs. 468	..	Mds. 168	Mds. 5	..	Rs. 17,449	..	Mds. 320	Mds. 333	-Mds. 104	..	..	..
..	..	..	..	Rs. 2,084	Rs. 2,022	..	..	..	Rs. 3,977	Rs. 3,977	+Rs. 335	..	..	..
4,947	5,797	Rs. 661	2,118	Rs. 2,237	Rs. 2,042	..	Rs. 16,810	..	Rs. 3,013	Rs. 29,221	+Rs. 1,141	..	..	..
..	..	Sall 1	..	Mds. 199	Map 14	..	Mds. 5	..	Mds. 307	Mds. 781	-Mds. 128	..	..	..
..	..	..	..	Map 5	..	..	..	..	Map 232	Map 283	+Map 25	..	..	..
4,187	26,768	2,78,987	92,82,412	14,90,929	18,60,108	68,587	2,62,36,000	1,248	53,48,686	8,77,88,860	+12,37,960	..	..	..
22,841	7,835	2,44,074	26,92,628	12,76,467	12,38,111	82,298	2,35,64,135	1,873	43,49,221	3,59,33,931	+9,72,480	..	..	..
2,10,401	1,48,080	29,528	5,000	..	..	..	80,000	..	..	85,000	+22,868	..	10	..
..	No work.	19,249	21,795	610	3,072	..	76,429	..	6,038	1,07,944	-6,439	..	12½	9½
1,16,392	1,27,617	3,735	10,305	..	..	..	39,972	..	..	44,277	-12,276	..	No work.	7½
239	210	7	159	..	..	..	..	..	58	212	..	..	8	..
45,126	78,663	9,803	3,268	250	3,054	375	20,101	2,400	1,270	30,858	+512	..	12½	9½
..	..	14	115	..	..	..	..	..	..	115	-4	..	..	..
..	..	314	1,250	1,924	9,981	30	124	800	..	9,109	+995	..	6½ to 25	14½ to 37½
11,99,899	11,87,487	91,513	40,899	19	..	..	4,30,373	..	190	4,71,481	-71,577	..	..	..
4,51,333	4,72,845	28,448	40,238	732	616	..	87,851	..	473	1,29,910	-64,869	..	..	..
84,748	77,250	5,334	26,880	16,443	..	..	..	..	39,259	82,582	+7,746	..	..	..
9,27,741	9,09,176	17,078	15,845	..	..	..	1,62,402	..	..	1,72,307	-70,665	..	..	..
3,725	5,452	664	11,245	105	425	..	2,900	..	580	16,205	+440	..	10½	..
22,50,749	22,16,004	39,494	1,30,940	142	371	6	3,52,745	..	391	4,75,095	-1,07,811	..	10½	..
3,28,446	3,57,928	33,216	18,218	209	1,454	86	84,278	..	676	1,06,918	-44,403	..	10½	..
..	..	19,135	69,605	2,759	41	..	92,407	..	1,299	1,66,111	-79,080	..	7½	..
..	..	90	29,400	..	50	..	..	..	..	20,450	+1,269	..	..	..
..	..	3,428	..	..	..	..	..	..	..	34	3,462	..	..	..
..	..	87	1,541	129	..	..	..	..	..	1,670	+108	..	..	..
56,19,528	55,80,611	2,90,599	4,09,071	23,308	13,088	497	18,74,634	3,200	50,718	18,74,501	-4,20,098	..	..	..
56,19,528	55,80,611	2,90,599	4,09,071	23,308	13,088	497	18,74,634	3,200	50,718	18,74,501	-4,20,098	..	..	..
34,52,167	35,51,555	96,610	3,32,920	30,789	6,215	780	4,98,683	3,600	28,897	6,91,844	-54,918	..	..	..
..	..	76	609	30	66	78	950	..	68	1,801	+241	..	12	..
..	No work.	68	1,667	78	151	..	3,918	..	..	5,809	-270	..	No work.	9½
..	10	1,132	50,543	1,866	233	10	34,508	..	1,870	88,889	-4,869	..	9½	..
..	133	1,395	98,284	4,466	987	..	70,257	86,000	559	2,10,553	-7,019	..	9½	..
..	..	40	2,940	98	..	22	607	..	468	1,133	-55	..	9½	..
..	No transaction.	..	1,034	..	135	..	665	..	..	1,894	-162	..	..	..
..	..	6	110	..	..	..	..	..	..	80	+2	..	No transaction.	..
..	No transaction.	..	318	8	..	..	..	..	..	328	..	..	No transaction.	..
143	..	2,727	1,55,505	6,370	1,902	110	1,10,905	36,000	2,998	3,18,485	-12,542	..	..	..
143	..	2,727	1,55,505	6,370	1,902	110	1,10,905	36,000	2,998	3,18,485	-12,542	..	..	..
238	..	1,516	1,29,628	5,784	368	178	80,023	36,000	3,368	3,56,268	-22,295	..	..	..

**STATEMENT
OPERATIONS OF**

Classification.	Number of Societies.	Number of Members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and Societies.	Individuals.	Banks and Societies.	Individuals.	Of which overdue.	Banks and Societies.	Individuals.	Central Banks.	Primary Societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
CLASS IV.—PRODUCTION AND SALE.												
<i>Milk Societies.</i>												
(a) LIMITED.												
24-Parganas	89	4,835	1,82,852	17,546	1,66,468	14,375	46,998	..	2,02,008	9,294	18,137	..
Jessore	2	70	1,480	455	1,600	460	655	..	600	..	..	..
Nadia (Dairy Society) ..	1	23	..	..	..	..	..	..	..	..	..	..
Hooghly	4	177	68,812	2,090	56,046	2,090	824	..	..	461	3,150	..
Dacca	18	86	10,415	..	2,120	..	8,294	..	..	..	10,640	..
Chittagong	1	13	No transaction.	..	..	..	..	..	..	..	..	..
Tipperah	2	29	No transaction.	..	..	..	..	..	..	..	..	..
Darjeeling	1	86	2,950	..	971	..	1,289	..	..	105	..	..
TOTAL LIMITED	118	5,268	2,55,819	20,091	2,27,209	16,925	67,060	..	2,02,608	9,800	31,927	..
(b) UNLIMITED.												
Dacca	1	31	382	..	587	..	1,416	..	..	..	1,778	..
Noakhali	1	10	..	..	32	..	428	428	..	..	..	..
Pabna	2	24	..	88	..	80	538	538	225	..	492	..
Rajshahi	1	20	1,354	..	839	..	1,515	..	..	..	2,000	..
TOTAL UNLIMITED	5	85	2,238	88	908	80	8,897	966	225	..	4,270	..
TOTAL MILK SOCIETIES	123	5,353	2,58,055	20,179	2,28,117	17,005	60,957	966	2,02,833	9,800	36,197	..
Rajshahi (Nagson Gauja Cultivators' Co-operative Society, Limited)												
	1	3,770	..	11,02,868	..	13,54,610	..	..	2,76,652	1,04,800	..	45,928
<i>Betal-leaf growers.</i>												
(a) LIMITED.												
Birbhum	1	20	351	..	..	..	1,621	86	..	223	..	..
(b) UNLIMITED.												
Nadia	1	58	1,813	..	769	..	8,447	7,078	..	625	..	..
Total betal-leaf growers	2	78	2,164	..	769	..	9,968	7,164	..	848	..	..
TOTAL CLASS IV	128	9,201	2,60,219	11,22,642	2,28,886	13,71,615	70,925	8,130	4,79,486	2,05,508	36,197	45,928
Total previous year	101	8,128	1,42,873	13,80,427	1,24,611	14,48,418	46,013	6,856	2,43,536	1,87,702	19,433	47,372
CLASS VI.—OTHERS.												
<i>Agricultural Association.</i>												
(a) LIMITED.												
Calcutta	1	57	..	..	..	..	..	..	..	26	..	..
Nadia	2	4,440	..	..	..	1,200	..	..	3,721	..	..	..
Khulna	1	246	600	..	..	..	600	..	..	..	..	..
Midnapore	3	101	387	..	481	..	369	209	..	..	450	206
Mymensingh	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Faridpur	2	56	342	..	..	..	..	..	..	..	..	..
Chittagong	2	362	272	16,847	588	939	1,145	738	16,908	155	14,000	..
Noakhali	4	32	..	10	61	..	272	182	..	..	..	..
Rajshahi	1	3,371	20,955	..	28,022	..	10,121	..	..	..	..	..
Pabna	6	201	..	..	60	..	949	..	..	385	..	..
Rangpur	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Maldas	2	58	..	..	..	..	..	..	..	200	125	..
TOTAL LIMITED	27	8,924	22,556	16,857	29,272	2,139	13,356	1,214	19,639	766	14,575	212
(b) UNLIMITED.												
Chittagong	4	154	5,458	..	1,478	..	5,565	614	..	..	4,505	..
Total Agricultural Association	31	9,078	28,014	16,857	30,750	2,139	18,921	1,828	19,639	766	19,080	212
<i>Medical.</i>												
(a) LIMITED.												
Midnapore	1	29	..	..	..	..	..	..	..	..	..	..
(b) UNLIMITED.												
Bakarganj	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Total Medical	2	29	..	..	..	..	..	..	..	..	..	..
TOTAL CLASS VI	33	9,107	28,014	16,857	30,750	2,139	18,921	1,828	19,639	766	19,080	212
Total previous year	33	8,798	22,852	20,960	16,872	18,649	6,798	..	20,361	1,172	2,366	..
TOTAL OF ALL CLASSES	16,458	4,42,522	1,67,69,275	15,35,046	1,15,12,522	17,22,004	8,14,36,746	92,30,418	6,84,947	10,85,242	1,74,25,810	1,05,340
Total of all Classes in previous year	13,988	3,88,542	1,46,37,182	12,62,745	81,80,338	16,25,257	2,85,37,486	67,52,764	4,59,189	14,74,702	1,23,23,322	86,618

(a) Revised figure.

B.

AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid-up.	Loans and deposits held at the end of the year from—					Reserve Fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				Members.	Non-members.	Societies.	Provincial or Central Banks.	Government.					On borrowings.	On lending.
				18	19	20	21	22					27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.	
2,14,606 2,470	1,64,937 1,738	30,072 363	11,909 204	5,097 ..	.. ..	.. 40	7,900 ..	.. ..	40,240 923	65,155 +376	+17,207 +376	..	12½	12½
68,723 1,542	60,536 1,876	5,859 234	1,035 981	105 ..	207 ..	.. ..	600 9,384	.. ..	5 87	2,034 10,395	+2,343 +82	..	12½	9½
..	..	No transaction. 598	No transaction. 280	..	..	2,500	..	..	..	2,780	+307	No transaction.	..	..
2,87,350	2,29,687	37,725	14,521	5,202	207	2,540	17,884	..	41,294	81,648	+20,488	..	..	..
563	386	114	6	..	..	..	1,612	..	70	1,688	+46	..	..	..
..	..	1	..	25	..	..	460	..	..	485	+5	..	..	..
..	..	11	50	26	..	..	300	..	654	987	+47	..	9½ to 10½	15½
563	386	126	68	51	..	..	4,013	..	724	4,851	+148	..	..	..
2,87,913	2,26,473	37,851	14,584	5,258	207	2,540	21,897	..	42,018	86,499	+20,586	..	..	..
..	5,98,680	91,901	44,300	45,413	1,14,067	16,178	1,91,531	..	2,75,085	6,86,514	+1,63,052	12½	7½	7½
..	..	6	236	109	1,203	..	..	..	49	1,596	+182	..	9½	15½
..	..	202	138	1,157	7,569	..	24	..	908	9,791	+346	..	..	..
..	..	208	378	1,266	8,772	..	24	..	952	11,287	+478	..	..	..
2,87,913	2,28,153	1,29,860	59,257	51,932	1,23,936	18,718	2,13,452	..	3,18,005	7,84,400	+1,84,119	..	..	..
1,55,677	6,93,311	1,21,158	55,808	59,231	1,25,474	21,612	6,521	..	2,66,823	5,59,599	+2,41,199	..	..	..
..	..	26	654	4,094	6,450	..	..	..	..	13,188	-76	..	..	..
14,006	12,210	143	5,149	..	..	..	..	..	710	5,859	+601	..	..	15
..	..	71	1,066	..	..	..	..	..	..	1,035	-78	..	..	16½
1,385	496	117	156	67	..	100	700	..	144	1,187	+69	..	6½ to 9½	16½
..	No transaction.	..	..	..	..	..	..	..	..	..	..	No transaction.	..	..
..	..	17	847	362	400	..	..	..	87	1,196	+30	..	12	15
..	..	961	7,041	..	40	..	10,590	5,000	..	22,641	-593	..	7½ to 10½	..
..	..	15	35	..	..	..	..	..	..	..	-6	..	10½	..
3,249	..	818	11,415	..	..	..	..	..	1,556	12,971	-271	..	7½	12½
113	..	68	1,850	84	400	427	..	100	123	2,784	+152	..	7½	18½
..	No transaction.	..	..	..	..	..	..	..	..	..	..	..	No transaction.	..
..	..	112	405	..	209	..	125	..	..	780	-148	..	9½ to 10½	16½
18,756	13,706	2,346	27,918	4,547	9,490	527	11,385	5,100	2,620	61,587	-437	..	..	..
..	..	116	717	..	..	..	5,711	..	..	5,428	+31	..	..	..
18,756	13,706	2,461	28,636	4,547	9,490	527	17,098	5,100	2,620	68,015	-426	..	..	..
..	..	1	..	..	..	..	..	..	600	500	+23	..	..	..
..	No transaction.	..	..	..	..	..	..	..	..	..	..	No transaction.	..	..
..	..	1	..	..	..	..	..	..	500	500	+23	..	..	..
18,756	13,706	2,462	28,636	4,547	9,490	527	17,098	5,100	3,120	68,515	-403	..	..	..
7,285	1,492	1,325	22,080	12,588	1,649	327	2,281	..	3,987	42,910	+866	..	..	..
69,80,527	64,40,238	7,04,135	89,34,880	15,77,081	15,07,314	83,439	2,70,52,987	45,543	57,23,517	4,08,24,761	+9,89,068	..	..	..
38,38,188	42,24,193	4,64,588	31,28,492	13,75,967	13,71,868	85,173	3,31,64,623	41,873	46,72,388	3,38,33,542	+11,31,822	..	..	..

STATEMENT
OPERATIONS OF

Classification.	Number of societies.	Number of members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central Banks.	Primary societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
CLASS I—CREDIT.												
(a) LIMITED.												
Calcutta	61	54,500	97,69,350	3,26,452	79,59,944	1,65,555	98,58,878	1,09,010	1,67,913	22,00,772	..	4,950
24 Parganas	10	4,888	3,69,456	..	41,293	37,971	3,07,848	25,308	37,567	44,012	14,790	..
Nadia	11	2,438	1,42,819	..	1,52,563	..	1,77,561	69,792	..	55,102	..	..
Jessore	4	1,89	11,962	..	10,961	..	11,772	3,175	..	682	..	..
Khulna	18	1,567	1,03,354	1,598	73,123	1,307	1,25,148	24,118	6,708	35,657	17,858	..
Murshidabad	8	1,354	82,926	..	61,837	..	1,33,938	14,311	..	24,946	12,881	..
Burdwan	10	1,398	74,321	..	55,169	..	1,00,040	25,501	..	18,028	1,335	..
Birbhum	6	199	8,574	..	3,870	..	9,101	1,117	..	5,881	2,220	..
Bankura	1	54	174	..	96	..	2,752	2,187	..	..	..	..
Midnapore	9	2,058	95,042	650	91,075	500	2,16,100	53,922	151	40,377	8,845	..
Howrah	5	999	78,630	44,490	55,184	42,829	64,979	8,415	..	15,351	..	..
Hoochly	10	11,043	9,08,797	5,73,844	8,37,528	4,38,929	14,42,249	5,53,800	1,77,662	15,84,873	..	..
Mymensingh	14	4,941	5,48,784	29,223	4,11,069	92,215	5,37,691	1,88,803	1,60,272	4,45,588	31,250	18,200
Dacca	16	2,265	1,94,400	29,067	1,14,482	8,126	1,58,801	7,943	44,927	1,04,432	..	..
Bakarganj	25	3,469	4,15,233	75,203	2,95,931	66,941	3,60,759	30,514	32,845	2,46,937	92,550	800
Faridpur	22	2,789	89,531	3,790	70,429	3,600	1,49,995	63,471	11,351	64,065	5,670	700
Chittagong	29	12,127	22,04,058	1,60,878	18,35,742	24,850	20,85,414	2,16,148	18,300	14,04,213	3,81,439	42,802
Chittagong Hill Tracts	1	53	460	..	165	..	3,029	2,346	..	..	..	..
Tippes	9	2,388	1,71,376	17,184	1,22,053	14,522	2,83,724	48,040	..	81,846	41,900	2,930
Noakhali	18	2,176	1,76,594	5,801	1,32,391	4,473	2,33,094	54,551	1,760	1,24,308	45,492	..
Rajshahi	8	2,791	3,34,005	33,274	1,93,979	46,933	4,61,335	48,685	167	2,00,081	10,300	1,57,522
Pabna	8	1,677	1,09,369	83,951	86,013	66,379	2,91,158	35,999	1,09,295	1,31,328	9,423	15,641
Rangpur	8	715	72,191	387	47,465	366	82,557	11,525	..	77,593	2,700	..
Jalpaiguri	8	954	51,329	33,196	42,046	30,354	74,213	31,214	6,349	36,338	..	..
Malda	2	384	67,352	49,489	64,730	11,794	1,53,806	53,956	79,153	2,84,076	3,500	216
Dinajpur	3	191	9,375	..	9,338	..	11,908	2,334	..	1,277	3,120	..
Darjeeling	11	972	64,346	243	58,619	401	75,501	15,912	248	32,044	..	..
Total Limited	340	1,19,061	1,61,45,077	15,18,573	1,30,94,121	10,59,821	1,76,22,863	16,98,685	8,58,944	74,58,465	6,49,779	2,30,661
(b) UNLIMITED.												
Murshidabad	2	89	2,803	..	1,549	..	8,932	3,498	..	..	607	2,000
Birbhum	1	57	2,120	..	705	..	1,415	..	..	..	2,100	..
Bakarganj	1	134	1,985	1,080	2,192	1,204	4,199	2,312	55	47	600	..
Faridpur	1	12	240	..	..	..	..	..	..	..	300	..
Mymensingh	1	28	1,306	..	1,185	..	675	..	..	164	717	..
Chittagong	1	187	3,172	..	5,907	..	15,581	207	..	2,259	3,900	..
Tippes	3	88	20,168	..	16,723	..	23,943	543	..	377	12,500	..
Noakhali	1	4	..	..	85	..	..	..	..	1	..	..
Rajshahi	1	74	2,967	..	2,912	..	386	..	..	..	1,054	..
Pabna	3	91	1,826	..	1,699	..	226	..	..	..	..	..
Rangpur	2	93	76	..	..	..	611	54	..	25	..	..
Jalpaiguri	1	..	..	..	104	..	Work not commenced.					
Total Unlimited	18	857	41,463	1,080	33,063	1,204	60,718	6,614	55	2,908	20,778	2,000
Total Class I	358	1,19,918	1,61,86,540	15,19,653	1,31,27,184	10,61,025	1,76,84,581	17,05,299	8,58,999	74,61,368	6,70,557	2,32,661
Total previous year	333	1,05,921	1,37,88,473	5,92,557	1,03,91,438	6,22,524	1,62,78,094	10,79,825	3,88,822	65,75,447	4,74,774	1,56,179
CLASS II—PURCHASE AND PURCHASE AND SALE.												
(a) LIMITED.												
Calcutta	6	1,706	..	5,273	..	2,923	..	..	3,721	21,595	..	5,308
24 Parganas	2	446	..	..	..	..	..	..	..	100	..	..
Nadia	2	140	..	..	..	..	..	..	..	1,450	..	..
Khulna	1	36	..	..	..	..	..	..	..	..	..	..
Murshidabad	1	154	..	1,525	..	1,200	..	..	960	..	2,900	..
Burdwan	2	100	..	..	..	..	..	..	..	..	200	..
Birbhum	2	141	..	..	..	..	..	..	..	228	..	..
Bankura	1	95	..	..	..	..	..	..	..	..	..	..
Midnapore	2	278	..	..	..	..	..	..	..	..	..	..
Howrah	1	43	..	..	..	..	..	..	..	..	..	..
Dacca	6	566	..	2,750	..	2,475	..	..	275	600	1,400	..
Mymensingh	2	128	2,409	..	..	..	5,444	..	..	..	2,900	..
Bakarganj	2	411	No work.	..	..	..	..	..	..	..	..	..
Faridpur	1	59	..	240	..	..	..	..	888	..	..	..
Chittagong	4	100	..	1,001	14	1,071	75	..	142	633	5,000	14,200
Chittagong Hill Tracts	1	59	..	..	..	..	..	..	..	..	..	..
Tippes	6	420	..	..	..	..	..	..	..	29,251	4,900	2,25,666
Rajshahi	3	4,221	..	..	..	..	..	..	..	..	..	..
Pabna	3	105	..	..	..	..	..	..	..	..	..	..
Rangpur	5	443	..	..	..	..	..	..	..	..	..	..
Jalpaiguri	1	130	..	..	..	..	..	..	..	458	..	..
Bogra	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Malda	1	50	..	..	..	..	..	..	..	650	..	..
Darjeeling	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Total class II	58	9,869	2,409	10,789	62	7,669	5,519	5,086	5,086	54,856	17,300	2,49,373
Total previous year	55	8,496	..	12,841	..	17,668	..	..	4,427	1,61,746	4,166	5,62,284

* Revised figures.

C.

NON-AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—					Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest.			
				Members.	Non-members.	Societies.	Provincial or Central Banks.	Government.					On borrowings.	On lendings.		
															18	19	20	21	22	23	24	25	26	27	28
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
..	..	94,380	26,41,469	25,38,496	43,79,579	1,850	..	..	5,16,148	1,00,77,542	+2,69,875	12½	9½	12½	12½
..	..	1,869	1,86,434	1,86,434	61,499	..	..	32,153	..	34,709	3,74,822	+31,267	10½	10½	15½
..	..	9,492	82,356	83,409	1,62,074	..	..	..	..	30,757	3,35,196	+11,321	10	9½	18½
..	..	41	6,155	7,699	50	..	..	..	..	2,368	12,342	+796	9½	9½	12½
..	..	1,124	26,038	33,650	59,445	..	..	13,409	..	8,894	1,41,436	+6,137	9½	10½	14½
..	..	2,268	32,583	28,191	60,281	..	..	14,036	..	10,325	1,37,916	+5,996	9½	10½	15½
..	..	906	26,840	35,766	24,851	..	..	1,285	..	9,394	96,136	+4,107	9½	10½	16½
..	..	164	4,240	1,577	1,328	..	..	..	..	646	9,838	+346	12½	10½	12½
..	..	28	1,010	..	..	..	..	..	..	2,869	3,599	+126	..	..	9½
..	..	1,783	1,02,232	61,724	44,007	256	..	9,392	..	26,104	2,42,735	+14,922	12½	10½	15½	
..	..	372	20,768	16,691	30,631	..	..	..	..	1,297	69,322	+2,227	9½	7½	9½
..	..	14,143	2,75,976	5,51,574	7,99,354	..	..	796	..	96,051	17,89,251	+84,221	10	9½	12½
..	..	9,442	1,54,795	2,40,761	5,13,544	16,007	..	70,976	..	53,922	10,49,715	+35,214	12½	11½	18½	
..	..	2,321	53,975	45,501	1,09,302	191	..	3,428	..	6,190	2,16,287	+6,429	10½	9	15½	
..	..	3,584	87,627	58,697	1,32,092	3,975	..	69,788	..	10,911	3,68,090	+18,083	9½	10	18½	
..	..	2,770	61,952	29,829	55,820	841	..	5,519	..	29,432	1,73,393	+9,767	10	12	18½	
..	..	17,113	4,87,698	6,77,976	7,97,452	5,492	..	86,792	..	1,27,592	21,61,912	+1,06,296	9½	10½	16	
..	..	3	855	650	..	..	..	..	..	1,211	2,716	+311	9½	0	12½
..	..	3,212	66,502	49,651	1,48,923	10,988	..	27,528	..	21,049	3,24,939	+11,767	10	10	12½	
..	..	3,350	64,746	52,653	59,698	..	..	33,736	..	22,000	2,37,723	+16,425	9½	10½	16½
..	..	6,135	81,766	91,002	2,58,924	1,18,409	..	2,500	..	11,707	5,84,308	+16,115	10	9½	12½	
..	..	3,174	49,532	1,23,080	1,59,692	385	..	7,327	..	21,707	8,61,678	+9,182	9½	10½	12½	
..	..	1,413	18,112	12,759	49,875	..	..	5,208	..	6,089	92,043	+2,890	9½	10½	15½
..	..	1,806	31,560	17,410	28,727	..	..	..	..	7,559	85,256	+2,824	10½	10½	12½
..	..	2,171	26,430	90,597	1,22,225	7	..	..	..	11,429	2,50,688	+9,013	12½	7½	12½
..	..	130	4,119	2,866	1,570	..	..	4,320	..	466	13,141	+589	10	12½	15½
..	..	1,794	85,081	15,551	23,945	..	..	396	..	9,396	69,909	+4,747	12½	10½	12½
282	..	1,78,683	46,11,376	48,89,169	90,84,798	1,58,351	..	3,93,464	..	10,62,652	1,92,16,800	+6,78,180	..	..	..
..	..	107	1,071	2,197	..	..	..	4,828	..	1,186	9,282	+512	..	10½	15
..	..	2	14	..	..	..	..	1,756	..	..	1,750	+4	9½ to 10½	12½ to 14½	14½
..	..	128	1,177	..	..	..	..	1,750	..	1,311	4,238	+649	..	10½	18½
..	..	18	..	..	..	..	..	300	..	..	308	+8	..	..	..
..	..	21	106	163	..	..	..	462	..	1	732	+15	9½ to 10	12½	12½
..	..	286	3,562	3,652	367	..	..	3,400	..	4,358	15,339	+1,888	..	10½ to 10½	15
..	..	51	1,949	1,749	300	..	..	25,550	..	1,649	31,397	+785	9½ to 10½	16½	16½
..	..	2	16	1	..	..	..	50	..	..	87	+18	10½	10½	18½
..	..	776	..	..	61	..	..	..	..	..	850	+44	..	..	..
..	..	2	..	..	..	..	..	..	..	..	23	+44	..	..	..
..	..	6	411	4	..	..	..	548	..	..	83	+88	10½ to 12½	12½ to 16½	18½
..	16	305	..	..	..	328	..	..	137	+27	9½ to 10½	18½ to 15½	15½	
..	..	618	9,101	8,071	718	..	..	38,952	..	8,948	65,790	+3,881	..	..	..
282	..	1,79,301	46,20,477	49,04,230	80,85,510	1,58,351	..	4,32,416	..	10,91,600	1,92,82,690	+6,81,661	..	..	..
..	..	1,47,919	46,54,222	54,10,435	56,02,398	1,05,783	..	4,65,438	..	8,05,782	1,64,33,952	+5,10,511*	..	..	..
91,369	57,726	316	10,334	..	8,000	1,606	..	..	..	3,604	28,644	+2,472	7½	..	..
94,434	80,142	5,859	8,500	..	231	..	..	..	..	6,370	15,110	+1,379	..	12	..
5,753	6,915	467	2,094	160	1,150	..	..	..	..	503	8,807	-88	6	7	..
..	..	410	..	..	..	..	..	..	..	65	475	+19	..	..	..
..	..	883	9,708	..	..	..	..	450	..	750	10,966	+146	..	..	..
..	..	3,382	497	1,539	165	469	..	200	..	702	3,005	+199	..	8	..	
..	..	24,524	1,450	929	..	..	..	..	..	1,442	5,348	+1,551	..	..	..
..	2	4,561	1,000	13	..	..	..	..	5,674	-2,081	..	5 to 6	..	
..	..	16,499	1,519	4,198	..	..	..	..	..	5,927	10,125	+692	..	..	..
..	..	20	14	686	..	..	..	..	..	..	61	958	..	3 to 12	..
..	..	47,822	50,867	4,966	20,211	124	..	..	..	2,462	23,108	-129	..	..	..
..	8	664	..	..	..	4,935	..	..	51,630	+182	..	..	..
..	..	8,982	7,938	803	No work.	..	..	..	..	819	5,470	-118	..	..	..
..	..	35,213	32,434	1,119	..	139	12	3,950	6,000	..	827	13,419	+621	12½	8 to 12	..
..	..	1,472	1,348	21	..	..	..	..	..	892	642	+199	6½	..	..
..	..	47,597	45,398	6,728	3,294	4,000	..	1,000	..	87	15,794	+626	..	9½ to 10½	..	
..	..	76,195	..	3,544	..	1,36,998	..	..	..	5,350	1,64,067	+1,060	..	..	..
..	..	25	750	..	..	..	..	..	..	219	1,097	+2	..	..	..
..	..	4,694	..	74	4,257	40	418	2	1,150	..	384	6,265	-165	6½ to 8	..	
..	..	782	..	..	886	6	..	..	..	17	860	-606	..	..	..
..	690	30	..	..	..	..	..	123	843	+51	4½	3½	..	
4,68,093	2,92,845	22,978	1,12,167	6,888	1,62,443	5,594	..	12,741	..	80,154	8,16,977	+6,629	..	..	..
5,31,235	3,09,440	23,282	1,03,362	4,583	21,491	69,348	..	14,094	..	87,763	2,70,451	+5,241	..	..	..

**STATEMENT
OPERATIONS OF**

Classification.	Number of societies.	Number of members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central Banks.	Primary societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CLASS IV.—PRODUCTION AND SALE.												
(a) LIMITED.												
<i>Sugar Factory.</i>												
Birbhum	1	15					No transaction.					
<i>Chikon workers.</i>												
24-Parganas	1	23					188		880	60	878	
<i>Braziers.</i>												
Tippera	1	51					11,144			100		
<i>Conch shell-makers.</i>												
(a) LIMITED.												
Dacca	8	213					1,01,087			2,111	16,161	
(b) UNLIMITED.												
Bankura	1	10					No work.					
Khulna	1	28	8,635		4,452		3,278			2,475	2,575	
Total Conch shell-makers	10	261	8,635		4,452		1,04,890			4,586	18,756	
<i>Weavers.</i>												
(a) LIMITED.												
Khulna	1	425								101	88,188	
Nadia	1	52										
Total Limited	2	477								101	88,188	
(b) UNLIMITED.												
24-Parganas	1	10	94		94		169					
Khulna	5	92	4,151		2,557		6,985	1,323		91	2,675	
Nadia	17	259	2,381		5,837		19,029	5,308			200	
Murshidabad	3	184	3,769		2,331		9,148	5,050		87	3,096	
Jessore	2	33			186		2,159	1,344	281			
Dacca	41	671	22,177		7,249		41,056	10,017		1,704	16,892	
Bakarganj	1	10	152		64		375	806				
Faridpur	2			68						90		
Myrnsingh	11	196	5,204		2,702		18,881			41	838	5,100
Birbhum	6	151	1,710		877		6,460	5,288			2	1,000
Burdwan	8	85	2,308		400		2,038	822			11	2,250
Bankura	67	778	1,795		88		4,046	35	473			1,801
Midnapore	1	15		63								
Rajshahi	19	485	6,994			No transaction.						
Jajpauri	16	362	1,415		55	9,313	228	20,822	9,547	45	2,124	2,860
Pabna	18	203	5,167		2,586	725		10,707	10,421		61	1,467
Bogra	19	339	4,791		507			10,347	2,005	57	88	5,585
Malda	1	15		1,280		7,035	1,466	22,044	14,804	918	69	1,590
Chittagong	4	82				507		28				580
Tippera	2	76	1,161		673		808	743				13,000
Noakhali	28	542	20,412		3,826		5,423	1,851		13	91	800
								6,438			1,480	20,581
Total Unlimited	272	4,897	83,579	4,792	56,758	5,091	2,14,634	74,777	1,918	6,041	78,467	
Total Weavers	274	4,844	83,579	4,792	56,758	5,091	2,14,634	74,777	1,918	6,142	1,11,905	
<i>Cocoon Reelers.</i>												
(a) LIMITED.												
Murshidabad	1	25								384	1,525	
(b) UNLIMITED.												
Malda	1	16	2,648		3,632		4,214	1,925			2,290	
Total Cocoon Reelers	2	41	2,648		3,632		4,214	1,925		384	3,815	
<i>Cocoon Bearers.</i>												
(b) UNLIMITED.												
Birbhum	2	56	49				1,424	1,424				
Malda	62	845	55,178		40,185		66,554	9,323		494	51,133	
Rajshahi	1	23	3,155		2,797		2,698	436		11	1,394	
Total Cocoon Bearers	66	944	58,882		42,982		72,671	15,183		505	52,517	

C.

NON-AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—					Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest.			
				Members.	Non-members.	Societies.	Provincial or Central Bank.	Government.					On borrowings.	On lendings.		
				18	19	20	21	22					23	24	25	26	27	28
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.						
No transaction.																
699	838	41	24	..	..	..	..	..	1,708	1,782	+209	..	12½	12½		
61,448	52,892	2,049	1,720	714	185	..	6,500	4,200	2,300	15,819	+861	12½	8 to 9½	..		
28,316	53,688	788	96,840	..	2,111	2,157	85,672	..	2,585	1,89,865	+1,584	..	..	..
..	..	75	800	974	4,785	..	1,000	..	1,008	8,568	+178	..	9½	14 ½		
38,316	53,688	858	97,640	974	6,897	2,157	86,672	..	3,698	1,97,988	+1,767	..	..	..
3,046	3,068	3,595	27,749	11	5,540	101	48,916	..	224	82,680	-10,317	..	4½ to 9½	..		
3,046	3,068	3,595	27,760	..	5,540	101	48,916	..	224	82,641	-10,316	..	..	..
424	256	9	12	..	..	..	396	..	..	848	-49	..	12	15		
7,700	..	395	1,511	153	108	1,288	4,889	..	989	9,038	-57	..	9½ to 10 ½	15½		
576	260	57	1,567	193	188	..	17,955	..	1,079	19,734	+425	..	9½ to 12½	16½		
16,327	11,693	542	2,892	256	63	..	6,980	..	2,676	11,494	+578	..	9½ to 12½	14 ½ to 18½		
..	..	16	241	..	..	..	1,795	..	1,252	3,258	+135	..	11 to 12½	15½		
5,287	1,601	5	187	39	..	..	40,453	..	2,613	46,277	+2,012	..	..	..
..	..	..	..	..	..	..	..	..	251	477	+29	..	..	..
..		
6,036	6,118	445	3,338	11	..	..	..	..	..	14,115	-198	..	9½	12½		
1	..	233	5,452	211	1,883	100	12,612	..	3,715	28,978	+1,399	..	10 ½	15½		
..	2	39	1,304	743	3	1,330	9,259	..	1,127	13,686	+335	..	9½ to 12½	15½ to 18½		
..	..	57	1,372	359	11	..	8,002	..	2,347	12,991	+630	..	10 ½	16½ to 18½		
..	..	226	5,356	128	179	953	16,322	..	4,393	27,331	+1,881	..	10½ to 10 ½	15½ to 18½		
15,126	24,068	45	60	..	..	..	580	..	925	17,997	-40	..	10½	16		
..	..	15	744	142	90	..	4,181	..	1,139	6,203	+441	..	9½ to 10 ½	15 to 15½		
..	..	111	3,056	406	..	..	33,476	..	2,391	44,418	+964	..	9½ to 10 ½	12½ to 15½		
49,479	44,256	3,050	35,589	3,345	2,902	4,412	2,09,061	..	32,218	2,81,524	+9,240	..	..	..
52,525	52,314	6,645	63,349	8,862	3,008	4,412	2,51,977	..	32,442	3,04,065	-1,076	..	..	..
15,252	12,845	100	442	150	..	..	916	3,464	..	4,972	+265	..	6½ to 10 ½	..		
..	..	2	632	..	..	..	4,389	..	403	5,374	+91	..	9½	10 ½		
15,252	12,845	102	1,074	150	..	..	5,255	3,464	403	10,346	+366	..	..	..
..	..	1	535	..	..	..	774	..	396	1,705	+155	..	9½	12½		
..	..	305	4,114	1,918	2	..	68,081	1,400	4,136	79,651	+2,060	..	7½ to 10 ½	10½ to 15½		
..	..	25	1,036	493	..	..	681	..	1,352	3,422	+272	..	9½ to 10 ½	16½ to 18½		
46	..	332	5,635	2,321	2	..	69,486	1,400	5,384	84,778	+2,462	..	..	..

**STATEMENT
OPERATIONS**

Classification.	Number of societies.	Number of members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central Banks.	Primary societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CLASS IV—PRODUCTION AND SALE—contd.												
Fishermen.												
(a) LIMITED.												
Dacca	6	731	500	98	289	..	2,201	..	1,100	830	..	..
Pabna	2	658	563	279	327	..	1,558	1,005	331	10	100	..
Bogra	1	15	No transaction.	..	..	..	..	..	..	..	..	..
Midnapore	1	73	150	..	..	..	150	..	..	..	..	..
Nadua	4	77	2,940	..	966	..	4,278	1,058	..	585	1,950	..
24-Parganas	1	15	..	..	..	..	..	..	..	350	..	..
Tippura	1	66	..	98	..	..	..	..	1,100	288	..	..
Noakhali	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Total Limited	17	1,636	3,943	675	1,562	367	7,987	2,063	2,531	1,561	2,050	..
(b) UNLIMITED.												
Midnapore	3	142	1,234	..	46	238	4,787	3,354	..	16	1,300	..
Burdwan	1	18	No transaction.	..	..	..	..	..	..	..	..	..
Howrah	3	45	..	..	..	..	852	852	..	..	..	..
Nadua	9	164	443	..	563	..	4,437	3,940	..	1	..	..
Murshidabad	2	47	..	..	150	..	337	367	..	..	..	..
Khulna	8	125	4,929	..	3,315	..	10,446	1,010	..	28	2,800	..
Dacca	6	109	767	..	91	..	3,946	1,875	..	..	700	..
Mymensingh	1	11	..	..	..	..	310	..	..	..	473	..
Bakarganj	4	21	1,160	..	550	..	829	829	..	20	1,000	..
Faridpur	4	74	1,000	208	939	..	3,985	2,270	148	..	400	..
Chittagong	29	500	26,111	..	24,755	..	32,554	20,243	..	518	26,400	..
Tippura	1	29	836	..	278	..	2,372	2,372	..	84	900	..
Noakhali	3	35	..	..	162	..	2,242	1,925	..	11	..	..
Pabna	15	237	9,100	430	5,620	236	10,434	6,195	326	128	7,656	..
Rajshahi	1	12	No work.	..	..	..	..	..	..	..	..	..
Malda	1	12	..	..	71	..	311	..	..	..	450	..
Total Unlimited	91	1,571	45,579	638	36,590	574	87,192	44,981	474	800	42,079	..
Total Fishermen	108	3,207	49,522	1,213	38,152	941	95,179	47,044	3,005	2,361	44,129	..
Matress-makers.												
(a) LIMITED.												
Faridpur	1	492	..	..	..	..	..	..	..	..	..	..
(b) UNLIMITED.												
Chittagong	1	..	No transaction.	..	..	..	..	..	..	..	..	..
Total matress-makers	2	492	..	..	..	..	..	..	..	..	..	..
Bell-metal workers.												
(a) LIMITED.												
Calcutta	1	60	1,050	..	515	..	910	..	..	..	..	..
(b) UNLIMITED.												
Hooghly	1	36	3,744	..	3,892	..	1,789	..	..	1,074	..	..
Malda	2	43	9,295	..	6,224	..	9,816	..	..	45	2,018	..
Total Unlimited	3	79	13,039	..	10,026	..	11,605	..	..	1,119	2,018	..
Total Bell-metal workers	4	139	14,089	..	10,541	..	12,515	..	..	1,119	2,018	..
UNLIMITED.												
Shoe-makers.												
Calcutta	1	30	..	..	..	..	525	525	379	..	..	..
Birbhum	2	44	645	..	506	..	1,330	156	..	..	..	..
Bankura	2	31	..	..	..	..	41	..	..	..	..	..
Khulna	1	15	..	..	..	..	139	139	..	..	..	..
Nadua	3	37	888	..	28	..	360	340	..	..	425	..
Bakarganj	1	15	..	..	..	..	1,008	1,008	..	..	..	..
Dacca	1	16	1,155	..	598	..	567	..	..	1	1,130	..
Faridpur	..	..	..	..	..	..	..	..	..	..	..	..
Tippura	..	..	11	492	..	930	1,270	..	..	33	400	..
Malda	1	12	..	..	..	143	..	..	..	..	..	..
Total Shoe-makers	13	211	2,980	..	2,066	143	3,960	2,187	379	34	1,955	..
Lac-refining.												
Malda	1	..	Work not commenced.	..	..	..	..	..	..	..	..	..
Lac growers.												
Malda	4	91	6,418	..	3,751	..	11,823	1,323	..	52	..	..
Oil Pressers.												
Pabna	1	15	..	2	..	..	1,130	1,130	..	..	..	..
Bogra	1	17	40	..	243	..	1,120	981	..	..	..	..
Rajshahi	1	13	..	..	156	..	562	238	..	..	..	..
Chittagong	1	17	1,000	..	..	..	1,000	..	..	27	5,000	..
Total Oil pressers	4	62	1,040	2	401	..	3,812	2,349	..	27	5,000	..

NON-AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—					Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest.		
				Members.	Non-members.	Societies.	Provincial or Central Banks.	Government.					On borrowings.	On lendings.	
				Rs.	Rs.	Rs.	Rs.	Rs.					Rs.	Rs.	
2,447	..	416	5,059	1,095	..	..	1,798	..	3,540	11,492	-1,242	..	..	10	15
732	..	1,357	1,690	..	340	..	..	..	112	5,142	+1,900	..	..	10	15
..	..	81	730	..	..	..	..	..	..	236	+298	..	..	6 1/2 to 12	15 to 18 1/2
..	..	59	870	..	22	1,016	2,828	..	81	4,617	+288	..	..	6 1/2 to 12	15 to 18 1/2
..	..	58	100	..	..	350	..	..	..	510	-54	..	..	9 1/2 to 10	..
..	..	304	1,241	306	..	..	..	..	..	1,547	+91	..	..	9 1/2 to 10	..
8,179	..	2,280	9,750	1,423	1,706	..	4,426	..	4,060	21,974	+1,286	..	..	..	..
..	..	64	151	11	1,215	..	5,352	..	437	7,166	+143	..	..	9 1/2 to 10 1/2	12 1/2 to 14 1/2
..	..	No transaction.	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	301	1,402	48	..	500	1,920	..	622	1,883	+85	..	..	9 1/2	15 1/2
120	..	250	4	220	..	..	21	..	1,924	5,825	+423	..	..	10 1/2	15 1/2
..	..	81	2,419	121	..	..	..	..	468	963	-152	..	..	9 1/2	..
..	..	45	924	255	..	..	1	..	2,043	11,589	+653	..	..	9 1/2 to 10 1/2	15 1/2
..	270	..	..	..	..	..	3,289	5,300	+38	..	..	..	..
..	..	1,664	547	68	..	..	..	..	473	400	+85	..	..	11 1/2	15 1/2
..	..	23	1,243	416	263	..	..	..	503	262	+123	..	..	..	..
696	..	214	2,232	543	..	..	..	..	1,526	5,490	+395	..	..	..	..
..	..	24	..	667	..	2	..	..	744	89,490	+1,090	..	..	10 1/2	15
..	..	4	293	111	..	..	..	..	1,182	2,985	+174	..	..	9 1/2	15
461	..	463	1,744	433	..	63	..	..	1,985	540	-33	..	..	9 1/2 to 10 1/2	12 1/2 to 15
..	No work.	..	..	..	16,586	7,111	+637	..	..	9 1/2 to 10 1/2	12 1/2 to 18 1/2
..	..	3	12	..	..	..	..	..	390	..	+23	..	..	10 1/2	15 1/2
1,277	..	2,891	11,492	2,666	2,264	..	76,388	..	19,015	1,11,840	+3,634	..	..	..	..
4,456	..	5,171	21,242	4,109	3,970	..	80,809	..	23,084	1,38,214	+4,970	..	..	..	..
..	14,877	..	..	..	..	..	..	14,877	+423	..	..	..	..
..	No transaction.	..	..	..	..	..	..	..	..	..	..	..	..
..	14,877	..	..	..	..	..	..	14,877	+423	..	..	..	..
..	..	16	1,384	..	132	..	..	..	62	1,668	+41	..	..	4 1/2 to 6 1/2	9 1/2
..	..	417	..	73	4	..	2,243	..	1,681	3,951	+261	..	..	9 1/2	12 1/2
..	..	65	232	..	..	..	3,987	..	725	9,945	+131	..	..	10 1/2	15 1/2
..	..	482	232	74	4	..	11,230	..	2,359	13,899	+392	..	..	..	..
..	..	498	1,616	74	136	..	11,230	..	2,411	15,467	+438	..	..	..	..
..	63	1,334	..	..	..	410	1,807	-312	..	..	6 to 9 1/2	15 1/2
..	..	2	175	..	..	..	1,232	..	408	1,818	+19	..	..	9 1/2 to 10 1/2	12 1/2 to 15 1/2
..	36	82	+12	..	..	..	..
..	41	..	..	..	38	70	+12	..	..	9 1/2 to 10 1/2	12 1/2
..	..	10	19	..	..	..	425	..	..	444	+18	..	..	9 1/2	12 1/2
..	..	24	97	..	..	..	740	..	835	1,172	+90	..	..	10 1/2	15 1/2
..	..	30	115	7	..	..	513	..	7	647	-5	..	..	12	15 1/2
..
..	303	33	..	..	1,054	..	55	1,447	+81	..	..	9 1/2 to 10 1/2	15 1/2
..	12	..	..	..	397	..	..	879	-91	..	..	10 1/2	15 1/2
..	..	116	735	106	1,375	..	4,408	..	1,319	7,943	-206	..	..	..	..
..
..	..	135	930	20	380	..	9,523	..	2,131	12,984	+196	..	..	10 1/2	15 1/2
..	..	1	8	37	..	..	852	..	647	1,544	+105	..	..	10 1/2 to 12 1/2	15 1/2 to 18 1/2
..	..	7	191	..	..	..	1,225	..	12	1,398	+43	..	..	10 1/2	15 1/2
..	..	11	73	1	..	..	573	..	..	652	+10	..	..	10 1/2	15 1/2
1,797	3,695	71	4	27	..	..	3,740	..	..	3,771	-408	..	..	10 1/2	15 1/2
1,797	3,695	90	221	65	..	..	6,390	..	659	7,336	-250	..	..	..	..

**STATEMENT
OPERATIONS OF**

Classification.	Number of societies.	Number of members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central Banks.	Primary societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CLASS IV.—PRODUCTION AND SALE.—contd.												
<i>Blacksmiths.</i>												
Rajshahi	1	13	..	..	167	..	501	..	..	..	..	..
Pabna	1	21	329	..	557	..	1,852	..	..	..	..	..
Total Blacksmiths	2	34	329	..	524	..	2,353	..	..	..	31	..
<i>Carpenters.</i>												
Khulna	1	13	410	19	146	19	264	912	..	235	1,000	..
Pabna	1	13	..	1	30	..	..	..	..	..	..	..
Dacca	1	15	..	..	6	..	1,166	..	..	..	..	..
Total Carpenters	3	41	410	20	182	19	2,342	912	..	235	1,000	..
<i>Spoon-makers.</i>												
Rajshahi	1	12	..	..	51	..	644	644	..	..	..	..
<i>Toy-makers.</i>												
Birbhum	1	13	48	..	23	..	55	..	..	..	..	..
<i>Potters.</i>												
Chittagong	1	27	603	..	577	..	1,039	665	..	..	..	..
<i>Rope-makers.</i>												
Chittagong	1	86	400	..	1,350	..	4,095	3,691	..	3,496	10,000	..
Total Limited (Class IV)	33	2,992	4,993	575	2,077	367	12,216	2,069	8,411	4,917	53,672	..
Total Unlimited (Class IV)	466	7,612	2,18,685	5,452	1,63,365	5,827	4,23,232	1,48,647	2,789	14,784	1,97,901	..
Total Class IV	499	10,604	2,23,678	6,027	1,65,442	6,194	5,44,548	1,50,710	6,200	19,101	2,51,573	..
Total previous years	456	9,400	2,04,779	5,739	1,20,603	9,928	4,57,424	1,26,816	17,272	10,832	2,11,699	9,896
CLASS VI.—OTHERS.												
(a) LIMITED.												
<i>Anti-Malarial and Public Health.</i>												
Calcutta	1	13	..	..	..	..	..	..	..	..	..	..
24-Parganas	66	1,424	105	223	76	30	150	..	458	123	3,761	50
Nadia	41	1,130	..	40	..	384	50	50	437	399	1	..
Khulna	22	1,639	170	1,184	110	1,049	..	..	570	876	762	250
Jessore	32	721	..	1,500	..	..	101	..	..	177	..	..
Murshidabad	3	53	..	..	..	..	..	..	..	43	..	..
Burdwan	74	1,891	..	..	..	60	..	..	..	88	..	60
Hoochly	70	1,828	..	..	17	52	..	..	..	425	40	..
Howrah	29	544	..	..	..	..	..	..	..	100	..	..
Midnapore	27	473	..	..	..	225	..	..	..	235	..	..
Birbhum	27	1,382	..	..	..	..	..	..	..	178	..	50
Dacca	7	77	..	182	..	..	..	..	..	..	..	..
Faridpur	11	318	..	..	..	..	..	..	170	..	..	..
Mymensingh	1	1	No transaction.		..	..	..	..	..	..	..	..
Bakarganj	1	28	..	..	..	..	..	..	..	..	..	..
Chittagong	12	323	..	205	9	..	2,501	..	..	..	..	..
Tippera	8	297	..	..	..	..	..	..	..	1,077	320	..
Noakhali	24	458	..	432	..	..	..	..	..	152	..	25
Pabna	12	306	..	..	..	275	39	..	587	10	..	..
Rajshahi	9	48	..	..	..	..	..	..	..	37	..	..
Rangpur	5	107	..	..	..	..	..	..	..	..	..	..
Bozra	2	32	..	..	..	..	50	..	..	356	..	..
Dinajpur	1	16	..	..	..	..	..	..	..	..	..	..
Malda	10	350	190	..	190	..	257	..	..	190	..	..
Total Anti-Malarial and Public Health	557	13,666	465	3,766	517	2,075	3,148	50	2,222	4,466	4,884	435
<i>Relief Societies.</i>												
(a) LIMITED.												
Calcutta	2	1,294	..	1,417	..	135	..	..	3,258	..	..	..
Hoochly	1	213	..	..	..	..	..	..	..	..	..	..
Khulna	1	15	..	..	..	..	..	..	..	..	..	..
Burdwan	1	474	..	..	..	..	..	..	..	..	..	..
Midnapore	1	401	..	..	..	..	..	..	..	3,242	..	..
Dacca	2	524	..	..	..	..	..	..	..	..	..	..
Chittagong	2	407	..	..	..	..	..	..	..	1,691	..	..
Tippera	2	912	..	3,069	..	5,700	..	..	..	1,744	..	..
Noakhali	5	749	..	4,942	..	..	..	..	..	36,431	10,625	..
Total	17	4,987	..	9,428	..	5,835	..	..	51,627	24,226	..	..
<i>Ships.</i>												
(a) LIMITED.												
Chittagong	2	28	..	..	..	..	..	..	..	..	..	..
Tippera	1	134	8,084	1,756	4,413	1,756	19,632	2,899	..	3,480	6,000	..
Noakhali	1	15	..	..	..	..	..	..	1	..	..	..
TOTAL LIMITED	4	177	8,084	1,756	4,413	1,756	19,632	2,899	1	3,480	6,000	..

C.

ION-AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—						Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest.	
				Members.	Non-members.	Societies.	Provincial or Central Banks.	Government.	On borrowings.					On lendings.	
				Ra.	Ra.	Ra.	Ra.	Ra.	Ra.					Ra.	Ra.
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
..	..	3	66	..	..	..	517	..	74	657	+12	..	10 1/2	15 1/2
..	..	39	96	..	..	..	881	..	1,054	2,068	+396	6 1/2	9 1/2, 10 1/2	12 1/2, 15 1/2
..	..	42	162	37	..	..	1,398	..	1,128	2,725	+408	..	..	..
..	966	54	4	226	..	..	500	..	..	790	+48	..	9 1/2 to 10 1/2	15 1/2
..	1	25	13	..	..	..	1,070	..	201	1,309	+41	..	12 1/2	15 1/2
1,215	336	..	210	..	..	..	1,800	..	25	1,655	+11	..	12 1/2	18 1/2
1,215	1,822	55	230	230	..	..	2,870	..	226	3,574	+100	..	..	..
..	..	..	104	4	..	..	637	..	153	898	+80	..	10 1/2	15 1/2
..	..	2	4	..	..	..	..	..	78	82	+10	..	9 1/2	12 1/2
..	..	51	129	..	..	..	1,106	..	42	1,277	+27	..	10 1/2	15
36,870	40,757	943	1,032	640	1,531	..	21,000	..	8,722	27,925	-717	..	9 1/2 to 10 1/2	15	
1,21,040	1,28,316	8,864	1,52,797	7,827	4,235	2,157	1,46,480	7,664	10,938	3,32,048	-6,146	..	..	..
90,188	90,081	8,224	57,824	10,471	13,244	4,412	4,11,433	1,400	69,217	5,68,001	+15,237	..	..	..
2,12,128	2,18,347	17,088	2,10,821	18,298	17,479	6,569	5,57,868	9,064	80,155	9,00,049	+9,091	..	..	..
2,30,405	1,51,228	18,374	1,62,660	16,209	12,155	9,475	4,65,702	11,868	61,831	7,59,895	+2,956	..	..	..
..	..	35	24	..	..	..	..	..	..	24	..	..	..	..
..	..	833	1,494	228	50	1,052	1,217	..	844	4,595	+211	..	..	..
..	..	247	3,049	911	314	104	..	..	260	4,647	-48	..	..	..
..	..	868	2,789	1,024	171	250	..	500	77	4,811	-628	..	..	..
..	..	246	659	..	140	..	..	..	484	1,283	+111	..	..	..
..	..	160	12	10	..	..	..	..	..	22	+4	..	..	..
..	..	597	697	238	64	60	..	204	..	693	+420	..	..	..
..	..	977	1,536	269	290	..	100	..	1,905	4,089	+2,985	..	..	..
..	..	1,676	2,197	88	122	..	..	..	484	2,901	-217	..	..	..
..	..	208	1,913	571	139	..	..	..	..	10	+111	..	..	..
..	..	48	1,633	4	..	..	..	..	..	522	-308	..	..	..
..	..	300	229	..	..	..	..	..	..	299	+168	..	..	..
..	..	872	104	32	40	..	..	..	..	630	-12	..	..	..
..	..	190	..	20	..	..	..	..	..	20	-211	..	..	..
..	..	24	1,454	1,268	..	1,105	..	..	..	376	-85	..	..	..
..	..	699	302	1,807	..	..	20	..	..	1,629	-453	..	..	..
..	..	10	308	29	94	..	..	..	..	1,090	-84	..	..	..
..	..	1,324	440	35	..	..	..	..	..	750	+30	..	..	..
..	..	9	130	7	..	..	..	..	..	31	+16	..	..	..
..	..	1,319	365	275	40	..	..	..	..	406	-67	..	..	..
..	..	..	210	..	..	..	..	..	..	14	+10	..	..	..
..	..	..	7	..	..	..	..	..	..	7	-5	..	..	..
..	..	1,055	679	140	..	..	..	..	..	1,908	+779	..	..	..
8	..	11,767	20,205	6,446	1,464	2,571	2,131	..	8,704	41,521	+2,951	..	..	..
..	..	504	..	..	..	..	..	..	1,962	1,962	+4,380	..	..	..
..	..	10	..	..	..	..	..	..	..	8	+27	..	..	..
..	..	7	..	..	..	..	..	..	..	..	-5	..	..	..
..	..	10	..	4,321	13	..	..	..	..	4,334	+101	..	..	..
..	..	2	58	..	..	..	..	..	269	327	+119	..	..	..
..	..	110	1,350	1,881	..	..	..	..	..	3,231	+311	..	..	..
..	..	130	..	2,053	..	..	..	..	..	2,058	-42	..	..	..
..	..	254	..	36,634	..	..	..	..	735	37,419	+1,821	..	..	..
..	..	105	..	11,974	..	..	..	..	75	12,049	+741	..	..	..
..	..	1,192	1,408	56,913	13	..	..	..	3,044	61,378	+7,485	..	..	..
..	..	53	136	..	..	..	..	..	..	136	-15	..	..	..
..	..	36	5,375	1,202	90	..	14,465	..	..	21,568	+768	..	..	..
43	16	30	403	..	..	..	..	..	130	403	+2	..	..	..
43	16	109	6,214	1,202	96	..	14,465	..	130	22,107	+758	..	..	..

STATEMENT
OPERATIONS OF

Classification.	Number of societies.	Number of members.	Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—			Loans and deposits received during the year from—		
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central Banks.	Primary societies.
1	2	3	4	5	6	7	8	9	10	11	12	13
CLASS VI.—OTHERS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Shilpa.</i>												
(b) UNLIMITED.												
Chittagong	2	192	18,379	500	9,758	500	15,597	409	..	2,385	10,400	..
Noakhali	5	88	1,408	..	1,944	..	8,444	2,186	..	..	1,240	..
Fabna	1	14	143	..	24	..	119	..	..	31	800	..
Total Unlimited ..	8	294	19,928	500	11,421	500	24,160	2,542	..	2,872	12,240	..
Total Shilpa	12	471	28,012	2,256	15,834	2,256	43,782	5,441	1	5,852	18,240	..
(a) LIMITED.												
Calcutta— Path Manjal Co-operative Society Limited ..	1	19	..	..	..	..	..	..	..	3,925	..	..
<i>Labour.</i>												
(a) LIMITED.												
Chittagong	1	81	..	..	..	..	..	..	..	..	..	..
<i>Mahila Samity.</i>												
(a) LIMITED.												
Calcutta	1	57	..	..	..	..	..	..	..	..	..	..
Za-Parganas	3	52	..	..	..	..	..	..	..	..	..	..
Bankura	1	15	..	..	..	..	..	..	..	..	..	..
Midnapore	1	12	..	..	..	..	..	..	..	..	..	..
Total Mahila Samity ..	6	138	..	..	..	..	..	..	..	..	..	..
<i>Zamindari Societies.</i>												
(a) LIMITED.												
Calcutta— Bengal Youngmen's Zamindari Society Limited ..	1	348	4,864	..	1,119	..	24,720	11,592	..	12,532	..	..
Midnapore— Tamluk Agricultural and Zamindari Society Limited	1	170	2,442	3,885	2,325	3,438	4,274	1,782	2,653	681	..	..
Total Zamindari Societies	2	518	6,806	3,885	3,444	3,438	28,994	13,374	2,653	13,163	..	..
Rajshahi— Naogon Officers' Co-operative Club, Limited ..	1	136	..	..	374	..	..	485	485	..	..	..
Jalpaiguri— Co-operative Electric Production and Supply Association, Limited ..	1	21	..	..	..	..	..	..	..	..	..	..
Murshidabad— Jangipur Co-operative Silk Association, Limited ..	1	12	860	..	688	..	172	..	..	40	..	..
Bogra— Co-operative Medical Society, Limited	1	60	..	..	..	..	..	..	..	..	..	..
Darjeeling— Co-operative Building Society, Limited	1	19	9,195	..	119	..	9,075	..	..	1,887	..	..
<i>Village Reconstruction Societies.</i>												
Bakarganj	2	60	..	..	..	..	..	..	..	76	..	..
Dacca— Dhanmandir Improvement Trust	1	30	122	..	42	..	314	235	..	..	..	..
Total Village Reconstruction Societies	3	90	122	..	42	..	314	235	..	76	..	..
<i>Educational Society.</i>												
Dacca— Balra Sikha Parishad, Limited	1	24	..	..	..	..	..	..	..	..	..	..
Total Limited	597	19,946	25,632	18,786	9,597	13,104	61,880	17,008	56,508	51,233	10,884	436
Total Unlimited ..	8	294	19,928	500	11,421	500	24,160	2,542	..	2,872	12,240	..
Total Class VI	605	20,240	45,480	19,285	21,018	13,604	85,960	19,546	56,508	53,635	23,124	436
Total previous year ..	489	16,639	51,187	31,892	15,333	20,853	67,748	14,332	8,863	44,237	36,447	336
Grand Total of all classes ..	1,520	1,00,631	1,64,58,177	15,55,754	1,38,13,706	10,86,492	1,33,20,628	19,75,554	9,22,688	75,88,009	9,02,454	4,82,400
Grand Total of all classes of previous year	1,333	1,39,856	1,38,44,389	6,43,658	1,06,27,374	6,79,291	1,58,94,286	12,21,573	4,18,474	64,32,248	7,31,929	3,89,198

* Revised figures.

C.

NON-AGRICULTURAL SOCIETIES.

Sales of goods to members.	Purchase of members' products.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—					Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest.	
				Members.	Non-members.	Societies.	Provincial or Central Banks.	Government.					On borrowings.	On lendings.
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
..	..	84	1,399	1,027	762	..	13,325	..	202	16,715	7800	..	10½	15
..	..	14	486	8	..	..	9,371	..	98	9,983	+198	..	10½	15½
..	..	..	2	..	..	..	300	..	..	302	-121	..	9½ to 10½	12½ to 15½
..	..	98	1,887	1,685	762	..	22,996	..	800	26,980	+935	..	..	..
43	16	207	8,101	2,237	858	..	37,461	..	430	49,087	+1,668	..	..	..
1,964	..	1,398	1,000	1,000	1,581	..	..	..	..	..	8,591	+243	..	..
..	..	18	131	..	..	..	..	..	..	131	-2	..	..	..
114	132	76	..	..	..	..	..	..	84	84	-52	..	..	..
59	32	16	49	..	..	..	..	..	47	96	+7	..	..	..
..	..	No work.	12	..	..	..	..	..	..	18	..	..	..	..
..	..	4	..	..	..	..	..	..	..	..	..	..	..	..
173	164	95	61	..	..	..	..	..	131	192	-45	..	..	..
..	..	1,337	20,743	17,005	1,605	..	..	..	28,000	67,368	+6,358	9½	9	10½
..	..	970	16,280	1,858	19,080	..	..	..	4,618	41,816	+3,288	7	5 to 7	12½
..	..	2,307	37,003	18,863	20,685	..	..	..	32,618	1,09,169	+9,636	..	..	..
..	..	328	1,723	..	550	..	..	..	71	2,344	-905	..	12½	12½
..	..	..	23	290	..	..	..	..	..	318	-410	..	..	..
695	900	10	430	..	40	..	..	..	..	470	+11	..	9½	..
..	..	7	338	..	..	..	..	..	55	893	+452	..	..	..
..	..	173	6,400	155	..	..	..	5,000	..	11,955	+129	..	..	..
..	..	92	177	30	..	..	..	..	25	232	+160	..	..	..
..	..	1	801	..	..	..	..	..	..	801	+52	..	..	..
..	..	98	478	80	..	..	..	..	25	533	+212	..	..	..
..	..	..	175	..	..	..	..	..	..	175	-24	..	..	..
2,883	1,030	17,492	75,994	84,899	24,379	2,671	16,596	5,000	44,778	2,54,217	+20,127	..	..	..
..	..	98	1,837	1,095	762	..	22,996	..	800	26,980	+935	..	..	..
2,883	1,030	17,590	77,881	85,934	25,141	2,671	39,592	5,000	45,078	2,61,197	+21,063	..	..	..
5,971	1,608	33,827	80,712	48,773	23,898	1,195	33,873	..	46,340	2,38,488	+5,201	..	..	..
6,88,381	5,13,272	2,36,957	50,21,136	50,04,350	82,30,579	1,73,985	10,42,612	14,064	12,46,987	2,07,62,813	+7,16,343	..	..	..
7,76,911	5,92,606	2,23,182	44,30,958	54,81,610	85,59,784	2,15,781	8,69,107	11,363	10,35,728	177,63,697	+5,24,988*	..	..	..

STATEMENT D.
OPERATIONS OF UNIONS.

District.	Number of Unions.	Number of societies affiliated to Unions in column 2.	Total number of individual members in societies affiliated.	Total working capital of affiliated societies.	Expenditure in year.	Percentage of column 6 on column 5 (one place of decimal).	Number of supervising staff maintained by Unions.
1	2	3	4	5	6	7	8
Midnapore ..	3	259	8,989	Rs. 4,41,773	Rs. 3,378	.7	6
Total ..	3	259	8,989	4,41,773	3,378	..	6
Total, previous year	4	264	8,963	4,07,916	3,065	..	4

Statement G.

STATEMENT

CENTRAL BANKS—RECEIPTS

Classification.	Receipts.															
	Share receipts.	Receipts by loans and deposits from—				Loans and deposits recovered from—				Income realised.				Other items.	Opening balance.	Grand total including opening balance (cols. 2 to 9, 13, 14 and 15).
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest received.	Sale of goods to members.	Other items.	Total income of the year (cols. 10 to 12).				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) PROVINCIAL BANK.																
Bengal Provincial Co-operative Bank, Limited	1,88,775	3,62,30,091	79,34,10	41,47,147	..	..	78,56,899	16,180	7,40,467	..	12,500	7,52,967	66,48,635	5,707	6,27,76,506
(b) CENTRAL BANKS.																
24-Parganas—																
Taki Central Co-operative Bank, Limited	7,280	1,23,314	1,80,000	8,522	..	..	77,423	2,48,139	50,879	..	8,347	54,226	17,727	6,234	7,17,865
Nitua Central Co-operative Bank Limited	..	5,080	..	..	..	..	4,161	9,461	2,501	4	215	2,720	376	18	21,815
Diamond Harbour Central Co-operative Bank, Limited	2,775	22,137	83,070	..	..	..	..	90,524	11,570	..	1,254	12,824	414	985	2,12,729
Barasat Central Co-operative Bank, Limited	1,300	16,115	24,000	..	..	..	1,433	94,229	13,407	187	2,036	15,630	1,083	2,168	1,55,958
Gosaba Central Co-operative Bank, Limited	100	1,27,189	..	852	..	..	..	1,23,219	4,749	..	23	4,774	723	17	2,56,874
Total	11,455	2,93,835	2,87,070	4,374	..	..	83,017	5,65,572	83,106	191	6,377	90,174	20,322	9,422	13,65,241
Nadia—																
Nadia Central Co-operative Bank, Limited	3,270	96,305	..	9	..	..	56,500	36,490	20,638	..	1,173	21,811	35,974	13,113*	2,63,472
Kurulia Central Co-operative Bank, Limited	6,930	47,598	1,01,000	..	..	..	1,737	2,09,302	46,656	540	5,841	53,037	1,26,338	229	5,45,171
Mohurpur Central Co-operative Bank, Limited	3,717	19,106	25,000	..	..	..	440	41,271	15,368	..	969	16,337	3,330	2,766	1,13,467
Banghat Central Co-operative Bank, Limited	7,050	65,169	..	1,920	..	..	45,230	71,712	13,140	..	1,043	14,133	2,067	4,401	2,11,732
Chudanga Central Co-operative Bank, Limited	3,690	20,845	1,14,603	4,140	..	..	5,767	32,177	12,765	..	2,085	15,750	90,597	2,500	2,90,078
Total	24,657	2,49,023	2,40,603	6,076	..	..	1,01,871	8,90,952	1,04,567	540	12,011	1,21,118	2,57,908	24,009	14,23,920
Jessore—																
Jessore Central Co-operative Bank, Limited	9,125	71,958	..	..	..	..	40,510	60,409	33,167	..	972	34,139	28,567	12,166	2,56,873
Magura Central Co-operative Bank, Limited	12,975	1,65,996	1,53,054	..	..	..	18,361	1,35,388	38,917	341	2,686	41,844	1,14,321	4,169	6,45,808
Narail Central Co-operative Bank, Limited	6,150	80,027	55,000	..	..	..	57,011	85,002	18,987	..	775	19,762	19,866	390*	3,23,808
Total	28,250	3,18,221	2,08,054	..	..	..	1,15,882	2,80,799	91,071	341	4,333	95,745	1,62,754	16,724	12,26,469
Khulna—																
Rarail Central Co-operative Bank, Limited	6,436	39,067	90,709	2,473	..	..	787	87,852	14,412	..	960	15,372	7,146	4,341	2,24,177
Khulna Central Co-operative Bank, Limited	9,350	3,21,535	..	31,516	..	..	3,27,134	1,37,813	27,336	..	437	27,773	3,606	7,569	8,66,096
Bagerhat Central Co-operative Bank, Limited	5,300	35,971	32,500	..	..	..	14,520	97,276	25,154	..	1,450	26,613	15,451	2,094	2,29,425
Total	21,086	3,96,273	1,23,209	33,989	..	..	3,42,441	3,02,741	66,902	..	2,856	69,758	26,203	14,004	13,29,698
Murshidabad—																
Jangipur Central Co-operative Bank, Limited	4,795	85,445	10,000	370	..	..	31,325	13,362	12,939	..	3,102	16,041	5,488	9,167	1,75,994
Behanpore Central Co-operative Bank, Limited	8,200	1,31,861	..	120	..	..	..	48,463	24,267	..	9,084	25,251	70,043	5,157	2,39,095
Lalbagh Central Co-operative Bank, Limited	8,820	55,350	40,000	..	..	..	3,799	13,594	7,942	..	1,173	9,115	10,190	3,802	1,44,670
Kandi Central Co-operative Bank, Limited	3,380	18,450	45,000	..	..	..	10,406	10,755	5,514	..	1,072	6,586	4,840	4,086	1,03,505
Total	25,195	2,91,106	95,000	490	..	..	45,533	36,174	50,662	..	6,331	56,993	90,561	22,312	7,13,354

* Revised figures.

G.

AND DISBURSEMENTS.

Disbursements.																
Share capital withdrawn.	Loans and deposits repaid to—				Loans to—				Expenses.						Closing balance.	Grand total disbursement, including closing balance (cols. 17 to 24, 30, 31 and 32).
	Members and non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest paid on loans and deposits.	Dividend and bonus paid.	Stock bought.	Establishment and contingencies.	Other items.	Total expenditure (cols. 25 to 29).	Other items.		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,675	2,27,73 023	80,50,876	41,34,628	..	..	99,56,778	62,827	5,49,833	52,539	207	20,772	17,498	6,40,840	61,39,264	11,588	6,27,78,506
1,000	1,11,992	2,00,000	2,921	..	..	79,615	2,24,267	27,252	6,62	227	11,004	1,202	46,321	20,139	31,610	7,17,865
..	2,909	600	..	..	..	5,976	10,196	1,100	132	47	252	78	1,609	779	46	21,615
..	11,543	99,946	..	..	..	..	90,935	4,816	46	430	733	306	6,331	3,435	539	2,12,729
..	6,500	33,000	..	..	..	4,383	94,760	6,427	1,552	97	1,826	723	12,625	1,875	2,825	1,55,953
..	1,25,573	..	2,225	..	..	..	1,25,717	1,874	344	..	330	25	2,573	723	63	2,56,874
1,000	2,58,517	3,33,546	5,146	..	..	89,974	5,45,865	43,469	8,710	801	14,145	2,334	69,459	26,951	35,033	13,65,241
170	41,485	..	..	..	..	59,943	92,166	23,328	3,904	..	6,079	334	85,845	32,371	1,592	2,63,472
70	20,633	1,04,484	..	..	..	3,407	2,59,603	23,945	125	390	2,951	4,093	31,174	1,25,761	439	5,45,171
..	15,412	..	..	..	..	526	77,000	7,560	1,581	573	2,941	625	13,285	6,051	1,193	1,13,467
710	20,359	..	1,818	..	..	43,910	1,16,963	10,465	1,092	715	8,024	604	15,900	4,289	7,783	2,11,732
..	3,769	98,459	7,486	..	..	5,952	61,749	6,524	105	537	3,514	47	12,727	1,08,643	1,893	2,90,073
950	1,01,656	1,97,943	9,304	..	..	1,13,033	6,07,461	75,522	6,507	2,220	16,509	6,173	1,08,931	2,71,715	12,900	14,23,920
250	13,015	..	..	..	..	57,376	1,22,320	18,901	3,638	8	6,812	712	30,121	21,711	11,080	2,56,373
110	1,09,013	1,33,598	..	..	..	16,944	2,34,037	22,459	1,970	1,133	4,337	567	30,516	1,16,126	5,464	6,45,803
275	65,449	31,000	..	..	..	5,133	1,15,029	12,449	1,537	2,580	4,693	1,328	22,337	23,032	9,253	3,23,303
635	1,87,477	1,63,598	..	..	..	1,33,203	4,71,886	53,809	7,195	3,771	15,842	2,607	33,024	1,60,389	25,797	12,26,469
..	23,058	43,209	1,504	..	..	9,338	1,35,296	7,932	273	3,950	4,605	613	16,978	4,111	1,193	2,84,177
300	2,43,002	..	31,868	..	..	3,27,500	2,26,021	16,264	1,928	223	6,214	1,023	25,955	10,500	650	3,66,096
575	28,228	27,333	..	..	..	15,316	1,11,246	15,430	1,052	1,750	5,130	323	23,738	16,197	11,772	2,29,425
875	2,38,238	70,542	33,372	..	..	3,52,654	4,73,153	39,676	3,253	4,629	15,399	1,967	66,421	30,773	13,615	13,29,698
260	65,444	21,756	33	..	..	..	57,337	7,910	1,580	234	2,547	1,255	13,526	3,576	13,500	1,75,994
145	74,236	..	69	..	..	..	1,31,444	16,474	2,349	305	5,539	619	25,136	57,233	827	2,39,095
530	6,314	..	..	..	..	..	99,973	11,396	1,527	..	2,403	2,297	13,123	17,361	1,774	1,44,670
390	20,380	6,266	..	..	..	3,879	45,315	6,144	..	169	1,640	835	8,733	7,439	5,493	1,03,505
1,315	1,69,874	28,024	102	..	..	3,879	3,34,599	42,424	5,456	603	12,134	4,906	65,573	36,264	21,659	7,13,264

STATEMENT
CENTRAL BANKS—RECEIPTS

Classification.	Receipts.															Grand total including opening balance (cols. 2 to 6, 13, 14 and 15).
	Share receipts.	Receipts by loans and deposits from—				Loans and deposits recovered from—				Income realised.				Other items.	Opening balance.	
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest received.	Sale of goods to members.	Other items.	Total income of the year (cols. 10 to 12).				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
(b) CENTRAL BANKS.																
Burdwan—																
Burdwan Central Co-operative Bank, Limited	84,225	25,72,828	..	..	..	..	..	1,62,101	36,444	..	2,750	39,203	27,47,638	64,832	56,20,727
Kalna Central Co-operative Bank, Limited	2,770	59,712	61,000	..	..	..	20,497	23,995	8,130	..	448	8,573	2,948	3,144	1,01,630
Katwa Central Co-operative Bank, Limited	14,125	100	1,28,984	..	..	..	..	4,357	1,998	..	210	2,208	4,156	..	1,58,930
Assansol Central Co-operative Bank, Limited	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	51,120	26,32,640	1,89,984	..	..	..	20,497	1,90,458	46,572	..	3,412	49,984	27,54,642	67,976	50,66,296
No transaction.																
Elrham—																
Birbhum Central Co-operative Bank, Limited	18,575	3,45,427	25,000	..	..	..	25,000	1,17,327	17,046	..	1,517	18,563	1,62,126	13,668	7,25,686
Rampurhat Central Co-operative Bank, Limited	8,670	2,38,717	91,000	..	..	..	83,219	2,40,810	25,789	..	..	25,789	12,250	3,335	6,98,790
Viswabharati Central Co-operative Bank, Limited	34,465	18,181	2,73,832	2,098	..	..	22,449	258	201	..	1,581	1,702	716	..	3,53,791
Nalhati Central Co-operative Bank, Limited	40,235	1,633	2,80,087	..	..	..	..	1,092	1,240	..	883	2,132	38,258	..	3,63,387
Total	1,01,945	5,98,858	6,69,869	2,098	..	..	1,30,688	3,59,487	44,345	..	3,981	48,276	2,13,350	17,003	21,41,854
Bankura—																
Vishnupur Central Co-operative Bank, Limited	480	264	..	..	..	..	5,650	773	309	..	73	472	87	258	7,984
Bankura Central Co-operative Irrigation and Financing Bank, Limited	2,300	5,630	5,000	4,025	..	..	1,065	6,784	5,656	..	553	6,209	375	1,368	22,706
Total	2,780	5,894	5,000	4,025	..	..	6,715	7,507	6,056	..	626	6,681	462	1,626	40,690
Midnapore—																
Midnapore Central Co-operative Bank, Limited	13,580	1,24,701	65,000	2,000	..	..	1,77,190	1,63,672	56,752	..	1,947	58,699	29,086	2,107	6,41,035
Khehar-Balarampur Central Co-operative Bank, Limited	3,020	29,788	50,000	12,827	..	..	15,679	35,481	17,388	..	222	17,610	3,474	836	2,18,215
Tamluk Central Co-operative Bank, Limited	5,775	92,222	81,536	4,519	..	..	1,050	1,19,129	35,804	..	2,070	37,874	10,260	17,015	3,69,380
Muggeria Central Co-operative Bank, Limited	1,950	2,192	40,000	..	..	..	6	77,926	31,020	..	256	31,286	6,689	2,945	1,62,994
Belbera Central Co-operative Bank, Limited	600	19,582	..	1,008	..	..	..	35,116	11,736	..	29	11,765	9,900	1,415	79,086
Balageria Central Co-operative Bank, Limited	2,980	18,726	30,000	2,774	..	..	..	53,040	10,549	..	405	10,954	694	55	1,19,223
Ghatal Central Co-operative Bank, Limited	9,143	..	58,000	89	..	..	600	56	..	..	66	66	111	..	68,015
Total	37,048	2,87,211	3,24,536	23,767	..	..	1,94,525	5,39,420	1,63,259	..	4,995	1,68,254	60,214	23,873	16,53,848
Howrah—																
Howrah Central Co-operative Bank, Limited	..	..	..	..	..	..	..	134	200	..	..	200	..	660	994
Uluberia Central Co-operative Bank, Limited	100	..	..	..	..	..	..	4,096	1,918	0	377	2,295	2,132	673	9,296
Total	100	..	..	..	..	..	..	4,230	2,116	0	377	2,465	2,132	1,333	10,290
Hooghly—																
Hooghly Central Co-operative Bank, Limited	8,075	1,38,159	..	481	..	..	..	49,445	10,812	..	2,186	12,998	2,07,360	2,219	4,19,207

AND DISBURSEMENTS.

Disbursements.																
Share capital with-drawn.	Loans and deposits repaid to—				Loans to—			Expenses.						Other items.	Closing balance.	Grand total disbursement, including closing balance (cols. 17 to 24, 30, 31 and 32).
	Members and non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest paid on loans and deposits.	Dividend and bonus paid.	Stock bought.	Establishment and contingencies.	Other items.	Total expenditure (cols. 25 to 29).			
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
11,725	22,77,651	..	..	..	..	..	3,96,901	28,663	1,061	813	7,388	1,914	39,884	28,31,372	63,244	56,20,727
..	54,647	21,000	..	..	..	27,362	57,488	13,912	231	248	2,187	343	16,921	2,598	11,028	1,91,639
..	..	11,725	..	..	..	..	1,18,484	..	..	398	223	..	621	7,197	15,903	1,58,930
11,725	23,32,298	32,725	..	..	..	27,362	57,2,873	42,575	1,292	1,459	9,798	2,257	57,376	28,41,167	90,770	59,66,296
14,240	2,47,031	..	..	..	..	98,832	2,01,599	12,504	387	348	4,483	1,405	10,717	1,38,168	6,161	7,25,686
32,780	2,02,486	8,000	..	..	..	2,47,149	1,50,334	21,966	1,478	1,427	6,833	..	31,704	7,438	18,901	6,98,790
..	12,081	25,000	1,448	..	..	..	2,37,803	9,872	..	101	2,825	20	12,318	46,219	16,922	3,53,791
..	..	..	..	..	..	..	3,14,010	..	256	2,144	1,963	1,630	5,142	43,004	1,231	3,68,387
47,020	4,61,598	33,000	1,448	..	..	3,45,981	9,03,686	44,342	2,620	4,020	14,704	3,195	68,881	2,36,825	43,215	21,41,864
5	1,754	..	221	..	..	165	4,740	34	145	37	140	46	402	110	537	7,984
125	500	4,225	2,412	..	..	1,482	15,560	1,686	2,003	..	995	..	4,684	246	3,472	32,706
130	2,254	4,225	2,633	..	..	1,647	20,300	1,720	2,148	37	1,135	46	5,086	356	4,059	40,690
5,080	48,401	95,000	..	..	..	2,44,302	1,75,071	27,330	1,470	..	6,745	939	36,498	30,064	6,024	6,41,035
..	12,462	52,500	14,070	..	..	16,820	98,430	10,332	..	..	1,501	214	12,047	6,849	5,097	2,18,215
650	77,792	1,09,000	4,613	..	..	..	1,11,118	21,895	2,699	515	3,783	586	29,358	13,324	23,525	3,69,380
..	22,797	66,114	..	..	..	1,404	24,685	23,407	795	225	1,855	3,245	39,527	5,618	12,349	1,62,904
..	4,981	27,073	1,698	..	..	..	26,202	5,979	1,692	7	1,260	138	8,978	11,132	14	70,986
..	11,231	29,500	2,140	..	..	..	55,596	3,444	18	..	816	166	4,444	3,727	12,675	1,10,223
..	..	..	..	..	..	610	60,214	..	..	28	210	6,907	6,154	..	1,037	68,015
5,730	1,77,654	3,79,187	22,431	..	..	2,63,136	5,51,226	92,396	6,474	776	16,179	11,175	1,26,999	71,364	61,221	1,56,848
50	..	..	..	..	..	..	..	..	..	..	..	..	..	214	730	994
..	2,000	..	..	..	..	..	1,000	1,214	..	..	136	240	1,690	2,556	2,150	9,296
50	2,000	..	..	..	..	..	1,000	1,214	..	..	136	240	1,690	2,770	2,880	10,290
..	68,825	..	..	..	..	..	1,09,793	6,332	1,017	645	2,546	355	10,895	2,28,276	1,433	4,19,307

STATEMENT

CENTRAL BANKS—RECEIPTS

Classification.	Receipts.															
	Share receipts.	Receipts by loans and deposits from—				Loans and deposits recovered from—				Income realised.				Other items.	Opening balance.	Grand total including opening balance (cols. 2 to 16).
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest received.	Sale of goods to members.	Other items.	Total income of the year (cols. 10 to 12).				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(b) CENTRAL BANKS—																
Dacca—																
Dacca Central Co-operative Bank, Limited	17,110	3,67,328	..	..	..	..	3,69,050	2,45,812	65,139	..	2,380	67,519	52,268	10,301	11,20,448
Bigrampur Central Co-operative Bank, Limited	985	11,491	..	..	23	..	905	9,505	21,463	..	1,852	23,315	2,243	2,045	50,462
Manikganj Central Co-operative Bank, Limited	8,384	76,875	60,000	2,847	..	..	34,910	1,40,335	26,365	..	657	27,022	4,168	21,366	3,65,902
Narayanganj Central Co-operative Bank, Limited	11,325	63,464	2,50,152	56	..	..	1,540	2,09,455	36,661	..	5,321	41,982	4,134	30,702	6,12,810
Raipur Central Co-operative Bank, Limited	10,700	32,502	1,80,000	3,030	..	..	..	2,28,961	27,112	..	2,049	29,161	2,639	4,780	4,91,773
Baira Central Co-operative Bank, Limited	7,050	9,257	75,000	5,300	..	..	11,704	21,700	1,489	..	1,014	2,503	1,000	20	1,33,543
Tangai Central Co-operative Bank, Limited	5,575	17,469	60,000	..	..	..	..	23,193	4,581	..	473	5,054	..	529	1,11,820
Dakshin Chariganj Central Co-operative Bank, Limited	1,050	..	10,000	..	..	..	3,395	..	..	..	168	108	..	..	14,613
Total	62,129	5,78,386	6,25,152	11,256	..	..	4,21,504	8,78,970	1,82,810	..	13,914	1,06,724	66,447	69,893	20,10,371
Bakerganj—																
Bakerganj Central Co-operative Bank, Limited	18,375	6,82,300	..	319	..	..	5,97,303	1,46,465	1,01,184	..	1,393	1,02,577	1,09,512	54,561	17,11,412
Patuaikhal Central Co-operative Bank, Limited	3,275	5,340	50,000	4,978	..	..	202	66,008	21,028	..	142	21,170	2,100	18,854	1,71,982
Kheoppara Central Co-operative Bank, Limited	8,650	30,707	2,25,000	1,03,718	..	..	..	1,90,620	48,982	..	2,900	51,882	45,202	2,128	6,57,907
Bhola Central Co-operative Bank, Limited	4,788	13,549	62,000	..	..	..	..	41,095	21,336	..	1,223	22,563	826	480	1,45,301
Matbaria Central Co-operative Bank, Limited	6,150	21,309	70,000	2,788	..	..	205	80,252	23,105	..	1,344	24,449	79,618	21,461	3,05,232
Perojpur Central Co-operative Bank, Limited	..	10,100	..	..	..	..	..	..	..	..	2	2	..	..	10,102
Total	41,238	7,63,305	4,07,000	1,11,803	..	..	5,97,710	5,24,435	2,15,634	..	7,009	2,22,643	2,96,818	97,464	30,01,936
Mymensingh—																
Mymensingh Central Co-operative Bank, Limited	15,050	39,34,762	..	..	..	..	9,67,693	8,10,758	2,99,058	..	2,161	3,01,219	47,677	13,411	60,90,570
Jamulpur Central Co-operative Bank, Limited	..	2,67,138	1,90,503	23,774	..	..	1,10,801	3,36,244	68,665	..	2,328	70,993	19,832	3,623	10,23,218
Kishoreganj Central Co-operative Bank, Limited	10,600	2,03,989	55,000	5,842	..	..	83,430	1,06,737	29,646	..	1,708	31,354	1,535	9,460	5,08,006
Tangail Central Co-operative Bank, Limited	15,385	76,866	1,75,000	23,500	..	..	1,354	1,80,856	45,703	..	2,108	47,811	93,532	18,512	6,32,816
Netrokona Central Co-operative Bank, Limited	5,375	17,815	71,000	2,625	..	..	2,684	69,238	18,029	..	2,681	20,710	4,174	1,877	1,94,498
Madaraganj Central Co-operative Bank, Limited	2,625	1,03,702	65,000	1,580	..	..	25,956	81,154	14,455	..	303	14,758	7,133	886	3,02,984
Pingna Central Co-operative Bank, Limited	5,520	24,758	75,000	1,425	..	..	..	77,115	19,055	..	1,232	20,287	31,864	7	2,35,976
Dhanbari Central Co-operative Bank, Limited	3,220	3,326	30,000	..	..	..	811	65,924	17,908	..	1,031	18,939	450	248	1,23,018
Sarishabari Central Co-operative Bank, Limited	3,675	4,967	47,000	1,405	..	..	12,585	..	663	..	420	1,092	225	186	71,134
Gafarganj Central Co-operative Bank, Limited	600	4,275	..	..	..	..	..	..	..	..	29	20	..	..	4,895
Total	61,950	46,41,888	7,08,503	60,151	..	..	12,05,323	17,27,076	5,13,182	..	14,001	5,27,163	2,06,422	48,619	91,87,115
Fariapur—																
Fariapur Central Co-operative Bank, Limited	4,325	1,12,783	19,000	1,021	..	..	37,408	50,007	40,363	..	1,253	41,616	1,11,224	1,801	3,38,280
Madaripur Central Co-operative Bank, Limited	14,830	76,871	2,43,659	44,908	..	..	..	69,403	23,036	..	3,562	31,648	1,28,802	3,944	6,13,965
Gopalganj Central Co-operative Bank, Limited	1,605	58,828	..	2,130	..	..	..	16,834	28,560	..	57	29,617	15,746	22,016	1,46,576
Goalundo Central Co-operative Bank, Limited	2,000	1,63,597	..	..	..	..	..	35,844	29,313	..	237	22,550	2,08,670	4,346	4,44,007
Total	22,760	4,11,884	2,62,659	47,959	..	..	37,408	1,81,088	1,26,322	..	5,109	1,31,431	4,67,442	32,197	16,94,828

AND DISBURSEMENTS.

Disbursements.																
Share capital withdrawn.	Loans and deposits repaid to—					Loans to—			Expenses.						Closing balance.	Grand total disbursement including closing balance (cols. 17 to 24, 30, 31 and 32).
	Members and non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Gov-ernment.	Individual mem-bers.	Provin-cial and Central Banks.	Societies.	Interest paid on loans and deposits.	Divi-dend and bonus paid.	Stock bought.	Estab-lishment and contin-gencies.	Other items.	Total expendi-ture (cols. 25 to 30).	Other items.		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,480	2,84,055	..	172	..	..	3,69,280	3,67,885	31,130	9,087	2	10,810	4,509	55,018	28,308	18,355	11,29,448
40	12,552	8,000	..	..	..	2,046	3,480	18,500	23	149	2,359	350	21,381	2,319	604	50,462
140	63,871	30,000	3,943	..	..	34,755	2,01,350	12,564	4,390	2,000	3,457	919	23,336	2,786	5,721	3,05,902
1,000	32,770	2,34,068	251	..	..	3,849	2,97,990	23,656	1,827	69	6,273	1,400	32,734	6,661	3,380	6,12,810
1,250	11,125	1,02,700	1,333	..	..	3,089	3,29,683	20,860	883	971	3,744	1,061	27,519	9,051	6,023	4,91,773
..	1,755	6,000	2,800	..	..	11,713	90,528	1,469	..	178	1,577	585	3,809	6,027	10,311	1,33,543
..	77	15,000	..	..	..	3,719	78,988	2,848	..	170	1,037	..	4,055	1,701	3,286	1,11,820
..	..	..	..	..	..	3,400	10,500	..	..	172	208	..	380	..	333	14,613
8,800	3,86,214	3,95,766	8,499	..	..	4,31,801	14,00,378	11,027	15,636	3,711	28,965	8,833	1,68,232	57,448	59,173	29,10,371
300	5,88,503	..	592	..	..	5,77,392	2,83,171	49,173	12,008	421	10,408	787	78,777	1,18,732	63,045	17,11,412
665	4,389	60,770	8,692	..	..	879	82,400	9,673	946	408	3,784	65	14,871	1,537	3,799	1,71,982
..	3,623	1,82,924	99,508	..	..	..	2,29,773	31,207	7,255	1,200	3,790	313	48,765	50,442	42,867	6,57,907
..	14,189	47,732	..	..	..	1,504	58,879	13,397	1,133	71	3,466	400	18,472	3,286	1,239	1,45,301
..	9,617	72,258	3,432	..	..	501	1,04,595	12,217	..	2,300	3,229	370	18,116	61,005	15,708	3,05,232
..	..	..	..	..	..	..	..	..	..	..	51	..	51	..	10,051	10,102
955	6,20,306	3,63,334	1,06,224	..	..	5,80,276	7,59,818	1,16,667	21,847	4,345	35,728	1,915	1,79,052	2,65,002	1,37,609	30,01,936
..	39,34,979	..	..	..	..	10,29,158	8,47,336	1,15,628	29,804	..	44,254	1,909	1,91,295	37,657	50,095	60,90,570
..	1,77,058	2,74,163	15,133	..	..	1,17,160	3,36,232	37,506	6,724	70	10,999	650	55,949	35,971	11,552	10,23,218
300	1,52,707	25,000	2,300	..	..	77,295	2,07,481	13,948	2,538	717	4,688	901	22,792	11,422	3,709	5,08,006
250	58,404	81,500	31,950	..	..	6,323	3,02,547	23,902	5,897	971	7,094	520	38,544	95,230	18,059	6,32,816
547	6,897	38,063	..	..	..	3,819	1,08,082	10,112	..	1,594	3,010	142	14,858	5,430	16,793	1,04,498
..	93,095	60,000	1,539	..	..	24,576	1,00,523	8,948	1,430	883	2,987	350	14,098	6,845	1,703	3,02,984
25	32,785	29,831	..	..	..	5,099	1,12,825	12,352	2,179	532	4,210	925	20,198	34,615	598	2,35,976
..	2,390	30,900	89	..	..	763	73,390	12,494	405	368	1,635	350	15,252	859	275	1,23,018
3,700	3,217	12,500	373	..	..	..	49,620	432	..	208	343	..	1,043	303	373	71,134
..	..	..	..	..	..	..	4,700	..	..	..	185	..	185	..	10	4,895
4,822	44,62,132	5,61,057	51,384	..	..	12,94,193	21,42,791	2,35,232	48,277	4,903	80,005	5,747	3,74,214	2,28,355	1,08,107	91,87,116
2,135	94,511	37,000	1,251	..	..	41,732	61,310	27,239	48	1,034	5,530	1,038	34,887	1,14,152	1,302	3,68,280
4,335	65,805	1,31,784	44,492	..	..	..	1,00,600	25,037	..	..	7,953	2,079	35,069	1,40,896	1,094	6,13,985
80	32,143	39,000	1,720	..	..	..	19,950	21,896	2,374	8	3,200	..	32,468	15,709	7,506	1,48,576
2,300	1,41,315	..	..	..	..	..	44,235	13,146	2,501	71	6,968	877	55,663	2,27,473	3,021	4,44,007
8,850	3,33,574	2,07,784	47,463	..	..	41,732	3,16,185	10,308	4,923	1,113	27,751	3,992	1,28,987	4,63,230	12,923	15,94,823

STATEMENT

CENTRAL BANKS—RECEIPTS

Classification.	Receipts.														
	Share receipts.	Receipts by loans and deposits from—				Loans and deposits recovered from—				Income realised.				Opening balance.	Grand total including opening balance (cols. 2 to 9, 13, 14 and 15).
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Govt. ment.	Individual mem- bers.	Provin- cial and Central Banks.	Societies.	Interest received.	Sale of goods to mem- bers.	Other items.	Total income of the year (cols. 10 to 12).	Other items.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong—															
Chittagong Central Co-operative Bank, Limited	5,800	1,81,083	40,000	1,29,781	..	..	2,782	1,90,917	28,222	..	2,515	30,787	11,661	10,079	6,04,040
Cox's Bazar Central Co-operative Bank, Limited	2,300	20,420	48,000	194	..	..	1,005	78,799	15,870	..	1,438	16,806	1,298	5,906	1,74,728
Total	8,100	2,02,109	88,000	1,29,975	..	..	3,787	2,69,716	43,592	..	3,951	47,543	12,954	16,585	7,78,769
Tipperah—															
Comilla Central Co-operative Bank, Limited	3,445	2,76,188	72,135	..	..	..	1,76,338	1,80,518	69,200	..	611	89,811	78,514	45,319	9,17,296
Tippera Raj Central Co-operative Bank, Limited	6,400	99,257	15,000	..	..	..	36,986	79,552	20,550	..	470	21,020	72	34,391	2,86,678
Brahmanbaria Central Co-operative Bank, Limited	6,975	1,82,429	1,30,000	..	..	..	15,450	1,00,182	39,298	..	1,418	40,716	91,968	1,382	5,69,052
Chandpur Central Co-operative Bank, Limited	4,925	2,40,589	1,10,000	5,287	..	..	2,10,169	2,83,034	83,936	..	1,184	85,120	18,423	13,244	9,70,791
Madhab Central Co-operative Bank, Limited	1,725	11,043	85,000	1,148	..	..	18,081	1,10,761	29,008	..	3,782	82,790	8,141	55	2,69,344
Nabinagar Central Co-operative Bank, Limited	3,325	1,450	65,000	..	..	..	..	34,847	8,196	..	893	9,089	406	718	1,14,635
Daukandi Gouripur Central Co-operative Bank, Limited	3,110	84	55,000	..	..	..	..	29,649	9,609	..	133	9,742	1,030	691	99,306
Total	29,905	8,05,640	5,32,135	6,435	..	..	4,67,022	8,18,343	2,79,797	..	8,491	2,88,288	1,98,554	95,750	82,27,072
Nonkhal—															
Nonkhal Central Co-operative Bank, Limited	5,325	30,273	59,000	21,106	..	..	14,568	66,004	32,607	..	1,901	34,508	2,551	471	2,34,396
Feni Central Co-operative Bank, Limited	2,875	1,24,884	..	14,438	..	..	18,401	42,391	32,538	..	1,738	34,276	3,890	5,409	2,47,070
Sandwip Central Co-operative Bank, Limited	2,730	35,628	35,000	..	..	..	4,670	92,919	19,162	..	2,031	21,193	2,203	804	1,95,147
Lakshimpur Central Co-operative Bank, Limited	3,105	10,932	90,147	822	..	..	3,846	51,532	22,149	..	2,455	24,604	1,637	7,036	1,38,721
Hatiya Central Co-operative Bank, Limited	6,775	34,999	5,575	..	..	..	34,050	1,08,917	21,517	..	2,258	23,775	772	6,734	2,16,597
Raipura Central Co-operative Bank, Limited	3,120	8,815	75,000	..	..	..	..	11,164	5,548	..	779	6,322	29,391	1,259	1,35,061
Total	23,990	2,45,531	2,04,722	36,366	..	..	75,525	3,69,017	1,33,516	..	11,162	1,44,678	40,450	21,713	11,61,992
Dinajpur—															
Dinajpur Central Co-operative Bank, Limited	720	4,749	22,300	..	..	..	..	6,989	3,423	68	20	3,511	547	984	39,300
Balrighat Central Co-operative Bank, Limited	1,700	1,88,732	..	229	..	..	..	17,599	12,662	..	2,006	14,668	10,406	14,910	2,43,244
Thakurgaon Central Co-operative Bank, Limited	2,025	27,025	17,000	..	..	..	245	10,921	8,158	237	658	9,053	324	251	66,244
Total	4,445	2,20,506	39,300	229	..	..	245	35,509	24,243	205	2,664	27,232	11,277	16,145	3,54,888
Malda—															
Malda Central Co-operative Bank, Limited	2,360	1,39,617	..	..	..	..	33,150	54,990	20,995	..	1,104	22,099	11,236	11,078	2,74,530
Chanchal Raj Central Co-operative Bank, Limited	5,953	44,726	22,600	..	..	..	..	14,927	5,803	..	1,022	6,825	11,099	1,535	1,07,865
Harishchandrapur Central Co-operative Bank, Limited	3,930	35,991	11,000	2,151	..	..	11,419	23,256	11,275	..	884	12,159	1,010	*1,945	1,02,861
Nawabganj Central Co-operative Bank, Limited	2,530	400	20,000	..	..	..	..	8,923	1,389	278	302	1,919	560	7,031	41,363
Total*	14,773	2,20,734	53,600	2,151	..	..	44,569	1,02,096	39,412	278	3,312	43,002	23,905	21,589	6,26,419

* Revised

G.
AND DISBURSEMENTS.

Disbursements.																	
Share capital with-drawn.	Loans and deposits repaid to—					Loans to—			Expenses.							Closing balance.	Grand total disbursement including closing balance (cols. 17 to 24, 30, 31 and 32).
	Members and non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Gov-ernment.	Individual mem-bers.	Provin-cial and Central Banks.	Societies.	Interest paid on loans and deposits.	Divi-dend and bonus paid.	Stock bought.	Estab-lish-ment and contingencies.	Other items.	Total expendi-ture (cols. 25 to 29).	Other items.			
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,800	1,72,958	50,000	97,308	..	..	2,718	2,27,420	17,413	4,047	312	5,126	1,301	28,289	5,952	18,200	6,04,040
125	13,841	70,900	198	..	..	1,929	68,650	11,286	696	600	1,738	200	14,520	2,531	2,040	1,74,729
1,425	1,86,799	1,20,900	97,306	..	..	4,647	2,96,070	28,699	4,743	912	6,864	1,501	42,809	8,483	20,240	7,78,769
1,065	3,27,548	1,21,635	..	..	..	1,55,524	1,42,794	44,398	11,268	110	15,785	467	72,028	52,477	44,195	6,17,266
200	57,010	..	..	..	..	48,616	1,34,507	16,976	3,119	39	4,531	350	25,015	328	21,002	2,36,678
250	1,80,088	57,000	..	..	..	11,377	1,44,285	24,122	3,732	..	9,438	743	38,085	1,25,904	12,118	5,69,052
975	1,43,111	2,50,000	3,700	..	..	2,14,752	2,24,848	50,427	9,859	1,515	13,308	3,621	78,725	54,489	191	9,70,791
225	12,797	93,620	1,125	..	..	18,068	1,01,158	24,944	2,312	318	5,252	1,424	34,250	8,105	1	2,69,344
..	1	39,668	..	..	..	..	64,150	5,878	..	191	758	311	7,138	8,018	660	1,14,685
..	2,000	18,685	..	..	..	..	60,181	7,131	935	117	1,290	..	9,473	6,020	2,947	99,306
2,715	7,32,505	6,80,608	4,825	..	..	4,48,397	3,71,918	1,78,376	31,275	2,200	50,357	6,916	2,64,714	2,50,341	81,109	32,27,072
590	37,145	52,650	14,312	..	..	15,222	77,840	20,382	3,690	1,597	5,005	561	31,235	4,736	666	2,34,396
150	96,787	23,900	15,522	..	..	20,441	46,752	17,363	4,729	259	5,698	1,476	29,523	6,051	7,944	2,47,070
1,470	19,451	42,700	..	..	..	4,762	90,060	11,133	2,611	258	3,198	598	17,848	6,807	3,549	1,95,147
60	11,290	43,951	..	..	..	2,135	54,371	15,398	11	302	2,795	455	18,961	2,430	473	1,33,721
..	11,291	6,009	..	..	..	35,307	1,40,202	13,371	1,761	704	2,317	1,020	19,678	3,789	385	2,16,597
..	5,752	10,500	..	..	..	..	38,070	3,585	..	123	438	189	4,281	74,769	1,689	1,35,061
2,270	1,81,716	1,79,701	29,334	..	..	77,917	4,56,295	31,733	12,302	3,243	19,444	4,399	1,31,521	98,082	14,656	11,61,992
..	406	20,300	..	..	..	..	15,300	2,011	102	53	200	199	2,025	622	543	30,800
610	1,33,148	25,000	..	..	..	..	50,743	12,048	1,969	..	4,735	646	19,398	5,687	13,658	2,48,244
..	11,410	20,300	..	..	..	521	24,023	6,174	150	261	1,002	20	7,616	1,955	419	66,344
610	1,44,933	65,900	..	..	..	521	90,666	20,233	2,221	314	5,997	374	29,339	3,264	14,635	3,54,388
2,280	1,27,901	..	..	..	..	18,836	70,397	11,510	3,754	..	4,500	679	20,443	26,922	7,791	2,74,530
..	13,210	6,000	..	..	..	..	67,044	3,964	627	..	659	255	5,505	14,020	1,386	1,07,666
..	8,545	24,000	1,970	..	..	6,709	44,220	7,369	..	572	1,736	403	10,080	661	6,676	1,02,361
..	..	2,000	..	..	..	..	30,386	2,341	..	329	239	102	3,061	2,792	2,624	41,363
2,280	1,49,656	32,000	1,970	..	..	25,595	2,12,457	25,134	4,331	901	7,134	1,439	39,089	44,395	18,977	5,26,419

Figure.

STATEMENT
CENTRAL BANKS—RECEIPTS

Classification.	Receipts.															
	Share receipts.	Receipts by loans and deposits from—				Loans and deposits recovered from—				Income realised.			Total income of the year (cols. 10 to 12)	Other items.	Opening balance.	Grand total including opening balances. (cols. 2 to 9, 12, 14 and 15).
		Non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest received.	Sale of goods to members.	Other items.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
(b) CENTRAL BANKS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jalpaiguri—																
Jalpaiguri Central Co-operative Bank, Limited ..	1,020	5,972	10,450	2,121	..	..	682	40,566	9,845	..	1,364	11,209	1,575	9,470	92,085
Rajshahi—																
Rajshahi Central Co-operative Bank, Limited ..	10,592	2,22,709	55,526	11,249	..	..	25,000	1,14,750	17,134	..	1,872	19,006	1,62,752	21,742	6,48,820
Puthia Central Co-operative Bank, Limited ..	3,500	38,841	71,308	..	..	..	..	22,045	9,706	..	528	10,234	4,422	1,406	1,51,756
Natore Central Co-operative Bank, Limited ..	1,050	24,545	..	..	..	..	..	29,628	18,773	100	..	18,873	17,416	6,300	97,812
Naogaon Central Co-operative Bank, Limited ..	4,500	90,960	..	42,894	..	..	33,091	50,209	24,527	558	2,387	27,467	68,426	66	3,12,618
Total ..	19,642	3,77,055	1,26,834	54,143	..	..	58,091	2,16,632	70,140	658	4,787	75,580	2,48,016	29,514	12,05,507
Fabna—																
Fabna Central Co-operative Bank, Limited ..	1,580	2,43,864	..	47,180	..	..	8,09,231	61,144	86,878	..	3,550	90,228	86,306	22,628	8,62,171
Saraijani Central Co-operative Bank, Limited ..	9,770	1,65,038	1,20,000	..	..	..	23,850	1,80,073	53,008	..	2,627	55,835	15,096	15,928	5,91,390
Ulipara Central Co-operative Bank, Limited ..	5,160	69,463	1,20,126	..	..	..	5,631	1,25,574	26,587	441	2,449	29,477	3,893	880	3,60,204
Shalazpur Central Co-operative Bank, Limited ..	5,400	71,396	1,62,004	..	..	..	9,491	1,45,810	22,675	..	1,552	24,227	38,693	5,553	4,62,574
Bhanguria Central Co-operative Bank, Limited ..	3,400	3,100	15,000	4,467	..	..	15,520	4,167	1,149	99	185	1,333	2,436	90	49,563
Total ..	22,320	5,52,861	4,36,130	51,647	..	..	3,63,723	5,16,768	1,90,097	540	10,313	2,00,950	1,46,424	45,079	23,25,902
Bogra—																
Bogra Central Co-operative Bank, Limited ..	15,015	2,54,752	1,37,888	..	..	..	22,873	2,15,409	62,271	843	..	62,914	11,710	26,124	7,46,485
Padmapara Central Co-operative Bank, Limited ..	1,520	7,876	35,500	..	..	..	38,586	47,021	16,335	..	1,670	19,005	1,174	3,924	1,53,606
Khanjapur Central Co-operative Bank, Limited ..	2,560	25,705	42,987	3,174	..	..	534	32,117	11,725	240	939	12,904	2,366	699	1,23,026
Total ..	19,085	2,88,333	2,16,375	3,174	..	..	61,793	2,94,547	90,331	883	2,609	93,823	15,250	30,747	10,28,127
Bangpur—																
Bangpur Central Co-operative Bank, Limited ..	3,400	2,49,051	10,472	..	..	..	80,565	41,657	37,407	..	1,880	39,287	1,06,333	4,682	6,27,447
Gaibandha Central Co-operative Bank, Limited ..	3,100	1,52,776	68,000	..	..	..	14,636	57,333	27,078	..	1,641	28,719	52,246	21,063	3,97,373
Kurigram Central Co-operative Bank, Limited ..	2,925	7,230	50,000	528	..	..	..	27,490	15,969	..	187	16,156	1,706	4,447	1,10,572
Niphamari Central Co-operative Bank, Limited ..	1,250	41,677	15,000	1	..	..	..	21,237	15,785	..	1,260	17,045	48,925	7,853	1,47,968
Total ..	10,675	4,50,734	1,43,472	529	..	..	95,201	1,47,717	95,239	..	4,968	1,01,207	2,00,300	38,045	12,83,880
Darjeeling—																
Darjeeling Central Co-operative Bank, Limited ..	2,800	..	29,055	433	..	..	4,440	24,234	5,297	..	796	6,093	13,629	..	85,684
Kalimpong Central Co-operative Bank, Limited ..	280	1,29,287	37,295	103	..	..	4,493	24,384	17,764	..	1,843	19,907	36,625	4,259	2,56,338
Pedong Central Co-operative Bank, Limited ..	900	4,782	2,514	..	..	..	1,227	23,030	8,023	..	926	8,949	2,359	426	44,237
Total ..	3,980	1,24,069	68,864	536	..	..	10,165	71,699	31,084	..	3,565	34,649	57,613	4,685	3,86,259
Total Central Banks ..	6,57,717	151,10,387	60,65,521	5,93,757	..	..	44,90,700	89,70,978	27,19,713	3,731	1,45,174	28,66,616	56,20,249	7,77,326	4,53,55,747

G.

AND DISBURSEMENTS.

Disbursements.

Share capital withdrawn.	Loans and deposits repaid to—					Loans to—			Expenses.					Total expenditure (cols. 25 to 29).	Other items.	Closing balance.	Grand total disbursement, including closing balance (cols. 17 to 24, 30, 31 and 32).
	Members and non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest paid on loans and deposits.	Dividend and bonus paid.	Stock bought.	Establishment and contingencies.	Other items.					
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
230	4,145	35,000	3,411	..	..	920	36,129	6,221	..	369	2,128	469	9,187	1,059	1,404	92,085
..	1,56,128	49,450	6,414	..	..	10,000	2,20,647	11,192	3,927	46	5,942	904	21,911	1,48,925	34,951	6,48,328
..	30,932	39,506	..	..	..	..	60,526	4,621	205	372	1,096	1,661	7,955	9,537	3,800	1,51,756
..	28,178	..	..	..	..	..	26,950	13,770	2,084	116	3,923	..	19,748	10,588	12,408	97,812
100	7,126	26,000	76,973	..	..	28,995	82,464	18,577	3,166	225	6,225	209	26,402	60,530	28	3,12,613
100	2,22,364	1,16,956	89,387	..	..	38,965	3,90,587	46,160	9,232	759	17,086	2,774	78,011	2,24,425	50,682	12,05,507
2,600	2,60,621	..	55,660	..	..	3,51,909	23,471	58,327	12,417	249	17,900	565	89,158	66,720	12,032	8,62,171
100	1,56,816	1,29,000	..	..	..	25,458	2,15,961	28,554	3,887	772	6,268	..	42,481	12,850	5,715	5,91,390
..	27,175	1,30,126	..	..	..	12,608	1,53,450	16,486	1,376	355	4,087	501	23,305	8,107	5,433	3,60,204
..	72,758	1,15,893	..	..	..	8,206	1,37,619	13,775	12	..	3,801	1,378	18,966	54,974	4,193	4,02,574
..	1,100	..	..	..	..	10,219	38,365	364	..	589	271	20	1,244	2,720	415	49,593
2,700	5,18,465	3,75,919	55,960	..	..	4,11,400	6,14,366	1,17,506	18,192	1,965	35,027	2,464	1,75,154	1,45,380	27,758	23,25,902
10	1,96,166	1,37,770	..	..	..	25,254	3,05,628	34,385	3,431	334	9,620	350	48,100	9,741	23,316	7,46,485
..	1,230	51,000	..	..	..	38,630	47,192	8,560	864	..	2,556	98	12,078	1,759	1,717	1,53,906
..	20,628	37,170	3,439	..	..	837	47,101	7,423	904	295	2,179	500	11,001	1,366	1,404	1,23,036
10	2,18,024	2,25,940	3,439	..	..	64,721	3,99,921	50,348	4,699	629	14,355	948	71,179	12,866	27,027	10,28,127
70	2,19,061	30,372	..	..	..	84,423	62,598	23,029	639	25	5,452	4,642	33,787	1,94,301	2,385	6,27,447
..	1,40,952	38,000	..	..	..	14,234	1,11,104	19,932	1,346	..	4,532	637	26,497	53,812	13,274	3,97,373
..	11,600	17,332	546	..	..	..	50,192	7,047	912	..	2,787	..	10,746	5,222	14,934	1,10,572
500	36,842	18,570	1	..	..	..	27,710	8,180	1,332	205	3,312	171	18,200	43,240	7,925	1,47,968
570	4,08,455	1,04,274	547	..	..	98,657	2,51,604	58,238	4,229	230	16,083	5,460	84,230	2,97,075	36,468	12,33,580
1,000	8,524	26,456	189	..	..	973	28,305	3,408	..	..	1,207	6	4,921	15,116	..	85,684
..	1,11,193	44,717	..	..	..	3,810	35,332	13,584	1,297	487	5,833	..	21,201	38,738	1,347	2,56,338
900	3,552	8,735	..	..	..	1,235	16,646	4,743	..	71	2,426	..	7,240	1,738	1,191	44,237
1,900	1,23,269	80,908	189	..	..	6,018	82,783	21,735	1,297	563	9,466	6	33,062	55,592	2,538	3,36,259
1,07,737	1,27,29,930	46,77,967	5,68,664	..	..	48,31,804	1,29,12,800	16,27,496	2,28,188	46,264	4,77,512	82,972	24,62,426	61,42,932	9,21,973	4,53,55,747

STATEMENT
CENTRAL BANKS

Classification.	Assets.							
	Cash in hand and bank.	Market value of investment.	Loans due by members (Individuals).	Loans due by banks and societies.	Interest accrued to the bank.	Present value of stock in hand.	Other items.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(e) PROVINCIAL BANK.								
Bengal Provincial Co-operative Bank, Limited ..	11,586	48,55,342	..	94,92,270	3,44,323	3,779	65,114	1,42,72,414
(b) CENTRAL BANKS.								
24-Parganas—								
Taki Central Co-operative Bank, Limited ..	31,610	45,458	..	4,79,502	21,677	1,293	2,554	5,82,089
Nimta Central Co-operative Bank, Limited ..	46	2,615	..	18,842	762	70	5,800	23,135
Diamond Harbour Central Co-operative Bank, Limited.	539	12,156	..	88,846	2,976	416	916	1,05,849
Baraset ditto ..	2,825	12,310	..	1,34,161	6,099	4	4,168	1,59,568
Gosaba ditto ..	68	25	..	82,848	405	..	86	83,427
Total ..	35,098	72,569	..	7,54,199	31,919	1,783	13,519	9,09,098
Nadia—								
Nadia Central Co-operative Bank, Limited ..	1,592	35,736	..	4,60,282	42,348	832	6,351	5,47,139
Kuabdia ditto ..	439	28,629	..	3,95,456	22,967	855	43,041	4,91,389
Meharpur ditto ..	1,198	2,500	..	1,89,124	9,158	5,822	2,918	2,10,719
Banaghat ditto ..	7,783	13,384	..	1,89,529	8,623	550	399	2,20,719
Chudanga ditto ..	1,893	9,082	..	1,65,631	13,955	1,041	32,608	2,24,210
Total ..	12,900	89,781	..	14,00,022	97,041	9,100	85,317	16,94,169
Jessore—								
Jessore Central Co-operative Bank, Limited ..	11,080	1,500	..	3,69,784	17,790	831	49,734	4,50,719
Magura ditto ..	5,484	15,000	..	4,34,684	21,946	1,583	12,869	4,91,566
Narail ditto ..	9,253	19,936	..	2,28,839	23,169	1,265	8,579	2,91,031
Total ..	25,797	36,436	..	10,33,307	62,895	3,679	71,182	12,33,296
Khulna—								
Barull Central Co-operative Bank, Limited ..	1,193	36,170	..	2,12,493	8,232	877	451	2,59,416
Khulna ditto ..	650	56,046	..	3,01,478	8,569	682	13,623	3,81,018
Bagerhat ditto ..	11,772	13,095	..	2,60,232	10,214	620	11,181	3,07,114
Total ..	13,615	1,05,310	..	7,74,203	27,036	2,129	25,255	9,47,548
Murshidabad—								
Jangipur Central Co-operative Bank, Limited ..	13,560	2,999	..	1,90,098	14,314	272	593	2,21,862
Berhampore ditto ..	727	19,250	..	3,17,688	14,540	652	41,587	3,94,744
Lalbagh ditto ..	1,774	22,522	..	2,16,180	20,072	902	11,893	2,75,321
Kandi ditto ..	5,498	6,825	..	1,16,953	10,166	471	283	1,40,169
Total ..	21,559	51,596	..	8,43,119	59,092	2,357	54,340	10,32,189
Burdwan—								
Burdwan Central Co-operative Bank, Limited ..	63,244	69,280	..	5,22,324	34,548	2,155	3,27,711	10,19,222
Kalna ditto ..	11,623	7,413	..	2,51,999	19,934	815	1,879	2,93,564
Katwa ditto ..	15,903	3,000	..	1,14,126	990	281	42	1,34,342
Asansol ditto ..	..	..	..	No transaction.	..	..	..	..
Total ..	90,770	79,693	..	8,88,549	55,472	3,251	3,29,632	14,47,107
Birbhum—								
Birbhum Central Co-operative Bank, Limited ..	6,161	10,562	..	3,56,968	21,360	..	13,476	4,08,537
Bampurhat ditto ..	18,901	10,875	..	4,53,027	25,879	595	50,967	5,60,249
Viswabharati ditto ..	16,922	24,992	..	2,37,544	16,061	101	1,538	2,97,164
Naihati ditto ..	1,231	6,500	..	3,12,918	9,723	1,542	1,398	3,33,302
Total ..	43,215	52,929	..	13,60,457	73,013	2,238	67,369	16,99,252
Bankura—								
Visnupur Central Co-operative Bank, Limited ..	587	25	..	8,868	461	50	1,005	10,946
Bankura Central Co-operative Irrigation and Financing Bank, Limited ..	3,472	3,000	..	69,171	6,022	68	141	81,874
Total ..	4,059	3,025	..	78,039	6,483	118	1,146	92,820

H.

BALANCE SHEET.

Liabilities.												
Loans and deposits from members and non-members in an individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies.	Loans from Government.	Share capital paid up.	Interest due by the bank.	Cost of management due.	Other items.	Reserve fund under section 33 of Act II of 1912.	Other funds, e.g., building fund, etc.	Other undistributed profits carried forward.	Total.	Profit + and Loss—(column 14, Profit and Loss Statement).
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,02,93,399	12,76,666	3,45,968	..	12,27,376	2,38,238	..	3,60,005	1,70,930	1,90,850	1,222	1,41,04,549	+1,67,865
3,05,264	1,30,000	1,747	..	76,010	11,334	814	15,090	16,750	3,037	..	5,65,016	+17,078
19,000	..	..	..	2,570	601	52	2,308	1,825	965	104	27,434	+701
12,088	63,854	30	..	14,405	7,238	61	789	1,485	2,070	6	1,02,021	+3,828
35,245	95,000	..	..	10,680	2,979	..	300	3,710	141	226	1,54,181	+5,881
23,325	..	28	..	4,655	2,256	90	423	705	820	15	32,292	+1,135
3,94,931	2,88,854	1,805	..	1,14,290	24,458	1,017	18,785	24,455	12,038	351	8,50,944	28,118
4,51,073	..	392	..	41,255	7,836	440	20,957	13,003	3,864	78	5,38,898	+3,238
1,45,903	2,44,917	..	..	49,010	14,839	309	3,684	10,015	1,000	245	4,78,516	+17,371
91,788	54,976	2,300	..	29,705	4,226	178	10,730	5,000	5,015	211	2,04,639	+6,071
1,82,222	..	956	..	24,810	3,498	413	1,157	2,555	2,580	..	2,18,191	+2,527
76,425	96,027	4,300	..	21,400	6,545	257	1,296	3,371	3,785	17	2,18,423	+5,787
9,50,421	3,95,920	8,448	..	1,66,780	36,938	1,597	37,824	33,944	21,244	551	16,53,567	+40,404
3,34,008	..	..	..	60,500	6,384	197	19,432	10,421	3,025	216	4,39,181	+11,538
2,88,677	1,03,456	718	..	50,780	14,969	222	3,774	6,000	7,565	4	4,76,165	+15,381
1,61,725	65,000	..	..	31,290	8,232	360	7,546	5,530	2,153	1	2,81,337	+9,194
7,84,408	1,68,456	718	..	1,42,570	29,585	779	30,762	21,951	17,748	221	11,07,133	+36,118
1,13,473	57,500	6,064	..	27,010	5,089	491	28,327	9,250	7,788	..	2,54,942	+4,474
2,92,777	..	3,474	..	47,020	6,720	234	7,096	9,266	8,600	29	3,75,216	+5,802
1,27,898	1,01,000	..	..	39,340	6,136	528	17,199	4,659	3,610	4	3,00,374	+6,740
5,34,148	1,58,500	9,538	..	1,13,370	17,895	1,253	52,622	23,175	19,998	33	9,30,532	+17,016
1,51,507	10,000	341	..	32,785	5,320	187	2,037	8,590	5,075	..	2,15,942	+5,894
2,89,279	..	797	..	47,035	7,399	120	21,406	11,528	8,862	36	3,36,460	+3,234
1,79,377	40,000	4,515	..	27,826	3,984	768	3,841	5,800	5,410	46	2,71,662	+3,831
82,788	78,794	..	..	15,875	2,896	138	619	1,926	4,302	..	1,37,138	+3,058
6,53,051	1,23,794	5,553	..	1,29,521	19,399	1,208	27,903	27,342	23,649	32	10,11,102	21,067
8,96,425	..	..	..	72,785	13,629	548	7,775	9,180	7,762	1,468	10,09,572	+9,600
1,89,603	46,000	..	..	32,200	8,103	215	1,238	3,660	4,120	3,493	2,38,632	+4,931
100	1,17,259	..	..	14,125	2,644	101	128	..	..	..	1,34,357	-15
10,86,128	1,63,259	..	..	1,19,110	24,376	864	9,141	12,840	11,882	4,961	14,32,561	+14,606
3,06,294	25,000	..	..	43,195	11,736	581	5,655	5,900	3,188	1	4,01,545	+6,972
3,79,085	83,000	..	..	29,560	11,291	290	3,466	16,692	21,337	49	5,50,270	+9,974
6,100	2,48,832	650	..	31,465	4,318	236	541	..	..	..	2,95,692	+1,466
1,633	2,30,037	..	..	40,235	8,269	280	1,590	..	..	..	3,32,044	+1,258
6,93,112	6,36,869	650	..	1,47,455	36,114	1,437	16,262	22,592	25,020	50	16,79,551	+19,670
6,394	..	23	..	2,710	637	20	46	450	325	45	10,690	+297
19,513	18,925	1,682	..	32,255	2,329	233	3	3,900	..	9	78,854	+3,020
25,907	18,925	1,704	..	34,965	3,015	258	49	4,350	325	54	89,553	+3,317

STATEMENT
CENTRAL BANKS

Classification.	Assets.							
	Cash in hand and bank.	Market value of investment.	Loans due by members (individuals).	Loans due by banks and societies.	Interest accrued to the bank.	Present value of stock in hand.	Other items.	Total.
1	2	3	4	5	6	7	8	9
(b) CENTRAL BANKS—contd.								
Midnapore—								
Midnapore Central Co-operative Bank, Limited ..	6,024	31,580	..	5,13,366	10,820	108	1,29,567	7,00,460
Khelar Balarampur ditto	5,097	17,647	..	2,01,576	6,113	177	866	2,80,996
Tamluk ditto	23,525	21,000	..	2,84,568	10,680	1,142	8,580	3,49,386
Mugberia ditto	12,849	22,385	..	2,32,218	8,786	225	6,448	2,82,911
Belebera Central Co-operative Bank, Limited ..	14	5,000	..	1,05,758	2,584	2	1,406	1,14,764
Balageria Central Co-operative Bank, Limited ..	12,675	11,460	..	99,627	1,827	194	296	1,28,079
Ghatal ditto	1,037	5,800	..	60,158	551	126	11	67,688
Total ..	61,221	1,14,872	..	14,97,261	50,811	1,969	1,46,644	18,72,278
Howrah—								
Howrah Central Co-operative Bank, Limited ..	730	..	..	5,920	945	7	223	7,825
Uluberia Co-operative Union Bank, Limited ..	2,150	1,282	..	11,839	1,010	89	79	16,449
Total ..	2,880	1,282	..	17,759	1,955	96	302	24,274
Hooghly—								
Hooghly Central Co-operative Bank, Limited ..	1,418	1,256	..	1,76,070	4,488	1,056	45,910	2,30,193
Dacca—								
Dacca Central Co-operative Bank, Limited ..	18,355	71,745	..	7,75,252	47,220	496	10,604	9,23,672
Bikrampur ditto	664	13,150	..	3,06,283	48,069	432	76	3,68,673
Manikganj ditto	5,721	8,500	..	2,93,398	20,592	526	206	3,28,943
Narayanganj ditto	3,480	35,000	..	5,58,302	35,135	791	1,708	6,34,416
Baipura ditto	6,023	32,700	..	4,02,322	17,659	1,157	3,320	4,63,191
Bakra ditto	10,311	7,900	..	98,619	3,859	605	464	1,16,758
Tangi ditto	8,286	7,986	..	97,499	3,899	220	414	1,17,744
Dakhin Charigaon ditto	383	..	..	10,505	295	154	..	11,287
Total ..	58,173	1,76,961	..	25,37,150	1,76,218	4,881	16,791	29,64,674
Bakarganj—								
Barisal Central Co-operative Bank, Limited ..	63,945	65,500	..	11,10,581	28,699	26,198	1,592	12,96,465
Patuakhali ditto	3,799	8,523	..	1,80,480	6,660	865	629	2,00,956
Khepupara ditto	42,867	35,150	..	5,09,002	21,728	41,051	4,272	6,54,070
Bhola ditto	1,239	9,215	..	2,03,689	3,313	975	680	2,19,561
Mazharis ditto	15,708	11,125	..	2,30,928	4,273	2,951	273	2,65,268
Phirojpur ditto	10,051	..	..	..	..	..	..	10,051
Total ..	1,37,609	1,28,513	..	22,34,580	65,178	72,040	7,446	28,46,268
Mymensingh—								
Mymensingh Central Co-operative Bank, Limited ..	50,095	2,87,580	..	20,84,918	1,01,014	4,257	65,016	25,92,860
Jamalpur ditto	11,552	80,828	307	6,46,844	29,395	7,473	26,093	8,01,992
Kishoreganj ditto	8,709	36,504	..	3,78,248	28,636	625	10,138	4,02,766
Tangail ditto	18,059	19,661	..	5,73,242	28,999	1,924	3,440	6,44,617
Netrakona ditto	16,793	16,375	..	1,82,417	7,234	1,587	1,397	2,25,743
Madarganj ditto	1,703	29,300	..	1,64,417	8,473	928	13,544	3,18,256
Pingna ditto	598	12,300	..	2,33,799	12,389	622	3,610	2,63,828
Dhanbari ditto	275	11,525	..	1,98,304	10,585	344	229	2,21,282
Sarishabari ditto	373	4,700	..	49,663	2,064	28	100	56,928
Gafarganj ditto	10	..	..	4,700	184	..	..	4,984
Total ..	1,06,167	4,96,273	307	45,16,462	2,28,965	16,786	1,23,705	54,92,668

BALANCE SHEET.

Liabilities.

Loans and deposits from members and non-members in an individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies.	Loans from Government.	Share capital paid up.	Interest due by the bank.	Cost of management due.	Other items.	Reserve fund under section 33 of Act II of 1912.	Other funds, e.g., building fund, etc.	Other undistributed profits carried forward.	Total.	Profit + and Loss-- (column 14, Profit and Loss Statement).
10	11	12	13	14	15	16	17	18	19	20	21	22
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
4,48,472	..	2,585	..	82,080	29,479	915	72,448	22,795	16,788	10,438	6,81,840	+18,020
1,24,565	40,350	4,508	..	38,420	5,793	178	4,623	6,268	5,226	27	2,26,953	+4,048
1,24,329	1,42,911	1,286	..	45,620	5,364	693	3,499	7,050	7,029	1,664	3,39,445	+9,940
22,742	2,01,762	..	..	32,620	5,266	122	4,318	5,145	1,554	3,538	2,77,067	+5,844
64,210	6,872	..	..	20,360	1,561	78	5,469	7,259	3,600	2,551	1,11,990	+2,804
25,847	75,766	649	..	14,330	6,634	..	213	21	..	66	1,23,525	+2,554
..	58,000	39	..	9,143	460	187	3	..	..	..	67,832	-149
8,05,165	5,25,661	9,017	..	2,40,473	54,657	2,173	90,573	48,538	34,192	18,273	16,28,022	+48,656
..	..	184	..	4,460	..	..	..	711	2,213	..	7,568	+257
10,968	..	..	..	2,390	424	..	205	815	1,249	..	16,541	-92
10,968	..	184	..	7,350	424	..	205	1,526	3,492	..	24,109	+165
1,80,134	..	7,500	..	29,945	4,177	80	977	2,550	962	13	2,26,338	+8,855
6,56,973	..	881	..	1,12,720	19,298	764	25,053	66,550	19,444	2,564	8,94,347	+29,325
1,42,471	1,39,500	..	..	46,630	13,130	210	825	9,631	1,920	7,472	8,55,789	+12,884
1,68,630	85,000	1,678	..	38,308	11,839	264	883	6,330	5,855	..	3,18,767	+10,156
1,59,193	3,70,002	74	..	61,740	18,864	603	2,196	5,548	4,558	100	6,22,783	+11,633
50,358	3,47,000	362	..	40,850	11,432	380	4,851	1,550	1,085	11	4,57,379	+5,302
7,562	89,000	7,500	..	9,600	2,503	108	32	..	..	..	1,16,245	+513
22,901	80,000	..	..	10,350	2,269	40	..	302	..	..	1,15,862	+1,882
..	10,000	..	..	-1,050	224	..	..	..	..	..	11,274	+13
12,07,938	11,14,502	9,995	..	3,21,248	79,559	2,369	34,440	79,911	82,857	10,147	28,92,966	71,708
10,55,485	..	..	..	1,15,930	20,801	1,261	16,185	37,000	21,200	6	12,67,868	+28,597
51,427	69,230	3,102	..	29,845	2,472	271	3,720	9,861	12,049	11,226	1,98,023	+7,933
47,882	3,65,235	8,999	..	97,542	3,247	99	17,862	58,028	33,629	..	6,32,523	+21,547
34,300	1,41,142	..	..	28,329	4,567	204	195	2,221	4,054	..	2,14,972	+4,539
27,337	1,75,258	5,485	..	34,250	5,650	259	6,533	2,933	1,725	5	2,58,400	+6,773
10,100	..	..	..	..	98	..	..	..	..	..	10,138	-87
12,26,531	7,50,865	17,536	..	3,05,796	36,775	2,094	44,495	1,09,028	72,657	11,237	25,77,014	69,352
19,55,378	..	..	..	2,49,500	81,669	2,539	38,782	63,047	61,544	60,711	25,13,170	+79,710
3,36,004	2,36,340	28,678	..	37,985	22,173	546	76,596	34,298	22,980	616	7,86,216	+15,776
3,13,777	80,000	10,465	..	48,425	9,170	671	4,198	13,800	15,998	164	4,46,666	+16,092
2,80,298	1,65,000	37,052	..	72,915	26,577	679	20,448	16,478	9,774	..	6,29,191	+15,436
25,464	1,46,968	6,061	..	25,463	4,927	919	2,542	4,940	4,260	11	2,21,545	+4,198
42,665	1,09,000	256	..	10,650	5,347	127	33,424	1,933	2,015	2	2,14,419	+3,346
74,387	1,42,000	239	..	26,685	9,138	365	1,564	1,778	1,708	..	2,57,860	+5,488
12,367	1,73,000	1,104	..	22,390	6,427	125	20	644	750	..	2,15,723	+5,539
1,750	47,000	..	..	4,975	1,329	26	..	49	..	..	56,233	+693
4,275	..	..	..	600	164	..	..	..	..	..	5,039	-145
80,36,335	10,49,398	88,856	..	5,08,578	1,66,921	5,997	1,77,672	1,36,965	1,19,027	61,504	58,46,062	1,46,603

STATEMENT
CENTRAL BANKS-

Classification.	Assets.							
	Cash in hand and bank.	Market value of investment.	Loans due by members (Individuals.)	Loans due by banks and societies.	Interest accrued to the bank.	Present value of stock in hand.	Other items.	Total.
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Faridpur—								
Faridpur Central Co-operative Bank, Limited ..	1,302	54,635	999	4,65,312	47,735	1,788	3,589	5,75,394
Madaripur ditto	1,094	77,982	..	4,35,182	68,309	762	27,366	6,10,691
Gopalganj ditto	7,506	27,700	..	3,29,888	31,716	293	11,076	4,08,677
Goalundo ditto	3,021	1,37,805	..	2,70,981	18,828	1,020	6,742	4,38,397
Total	12,923	2,98,072	999	15,01,358	1,66,588	3,659	49,273	20,89,091
Chittagong—								
Chittagong Central Co-operative Bank, Limited ..	18,200	26,544	..	3,39,118	9,512	1,875	788	3,90,037
Cox's Bazar ditto	2,040	15,550	..	1,50,086	1,698	2,298	801	1,72,477
Total	20,240	42,094	..	4,89,204	11,210	4,173	1,589	5,68,514
Tippers—								
Comilla Central Co-operative Bank, Limited ..	44,195	57,851	..	3,14,513	51,225	1,611	5,019	9,74,411
Tippers Raj ditto	21,002	6,509	..	2,61,968	11,844	300	..	3,01,711
Brahmanberia ditto	12,113	28,085	..	5,40,607	28,799	667	39,883	6,48,765
Chandpur ditto	191	44,075	..	8,24,420	45,454	1,499	45,321	9,90,990
Matlab ditto	1	31,980	..	3,48,713	26,512	1,456	11,225	4,19,891
Nabinagar ditto	690	12,450	..	1,28,290	5,581	239	389	1,47,609
Daudkandi ditto	2,947	8,650	..	1,24,082	6,099	302	2,573	1,45,522
Total	81,109	1,88,270	..	30,43,498	1,75,484	6,074	1,04,411	35,98,84
Noakhali—								
Noakhali Central Co-operative Bank, Limited ..	666	12,350	..	3,60,861	20,500	1,750	1,057	3,96,311
Feni ditto	7,944	27,904	..	2,96,021	8,386	2,748	683	3,48,684
Sandwip ditto	3,549	19,800	..	*1,99,611	6,726	860	609	2,31,151
Lakshimpur ditto	478	19,150	..	2,29,876	11,940	395	810	2,62,544
Hatiya ditto	335	16,075	..	2,32,077	6,286	1,753	2,308	2,60,831
Raipura ditto	1,689	12,450	..	86,292	3,866	1,341	39,110	1,44,561
Total	14,655	1,10,229	..	14,04,738	57,524	8,847	45,207	16,41,201
Dinajpur—								
Dinajpur Central Co-operative Bank, Limited ..	548	5,350	..	47,613	4,813	74	1,325	59,723
Balurghat ditto	13,658	27,636	..	2,09,790	15,374	980	624	2,68,061
Thakurgaon ditto	419	5,378	..	99,543	8,225	343	422	1,14,339
Total	14,625	33,364	..	3,56,946	28,413	1,397	2,372	4,42,111
Malda—								
Malda Central Co-operative Bank, Limited ..	7,791	36,693	..	2,04,549	12,083	734	392	2,62,241
Chanchal Raj ditto	1,886	4,375	..	1,19,920	7,076	318	247	1,34,322
Harisbehadrapur ditto	6,676	5,422	..	1,32,347	5,663	398	95	1,50,601
Nawabganj ditto	2,624	5,000	..	47,215	3,567	255	291	56,952
Total	18,977	51,389	..	5,04,031	28,389	1,705	1,025	6,06,119
Jalpaiguri—								
Jalpaiguri Central Co-operative Bank, Limited ..	1,404	8,629	..	79,589	2,367	1,063	304	93,356
Rajshahi—								
Rajshahi Central Co-operative Bank, Limited ..	34,951	25,792	..	3,21,317	15,234	800	144	3,98,738
Puthia ditto	3,300	8,000	..	1,36,291	5,667	1,700	1,701	1,58,659
Natore ditto	12,408	14,354	..	1,58,150	12,697	441	894	1,98,944
Naogaon ditto	23	29,997	..	3,13,092	3,393	290	2,355	3,60,380
Total	50,682	78,118	..	9,29,350	56,991	3,401	5,094	11,23,681

1.
BALANCE SHEET.

Liabilities.												
Loans and deposits from members and non-members in an individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies.	Loans from Government.	Share capital paid up.	Interest due by the bank.	Cost of management due.	Other items.	Reserve fund under section 33 of Act II of 1912.	Other funds, e.g., building fund, etc.	Other undistributed profits carried forward.	Total.	Profit + and loss - (column 17, Profit and Loss Statement).
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,71,728	10,000	1,460	..	51,315	17,408	..	9,270	50,707	50,699	2	5,02,578	+12,742
1,94,391	3,05,079	8,633	..	54,985	21,927	870	18,142	..	3,143	..	6,07,170	+3,465
2,05,382	73,000	641	..	49,755	11,947	639	10,185	20,100	24,510	18	4,02,681	+5,993
3,33,555	..	394	..	44,775	13,063	552	12,212	18,048	6,120	692	4,30,011	+8,386
11,05,556	3,88,079	11,127	..	2,00,830	64,345	2,061	55,809	89,455	84,481	707	20,02,450	+80,566
1,66,061	50,000	83,422	..	59,450	7,765	382	1,472	11,700	4,581	42	3,85,475	+10,562
8,588	1,32,400	6	..	20,975	3,782	119	793	1,500	525	81	1,68,769	+3,704
1,75,249	1,82,040	83,422	..	80,425	11,547	501	2,285	13,200	5,106	123	5,54,244	+14,266
5,35,825	1,68,000	8	..	1,26,425	27,987	230	22,052	50,081	18,307	178	9,43,793	+80,621
2,34,257	15,000	..	..	23,175	8,628	..	1,446	5,740	1,115	38	2,94,397	+7,316
3,82,576	1,28,000	..	..	59,750	18,828	1,047	25,158	22,407	9,031	64	6,42,456	+6,398
5,58,334	1,70,000	3,442	..	1,17,325	17,088	1,265	9,201	31,000	26,171	59	9,34,880	+28,080
44,342	3,08,380	181	..	40,025	12,196	338	5,191	3,900	1,563	13	4,15,329	+4,039
1,468	1,24,332	..	..	14,025	4,092	90	245	235	19	201	1,44,677	+2,932
84	1,25,035	..	..	12,985	4,806	75	..	548	280	93	1,43,906	+1,617
17,57,186	10,38,747	3,631	..	3,99,210	93,568	3,015	62,288	1,13,561	52,086	646	35,19,938	+78,903
1,51,655	1,28,850	17,249	..	47,515	12,875	148	1,561	12,500	16,305	1	3,88,159	+10,355
2,32,154	5,000	9,102	..	45,215	7,016	525	7,551	19,900	9,249	12	3,85,424	+3,262
53,345	1,39,000	..	..	30,230	7,461	365	1,492	4,513	2,653	4	2,25,981	+5,174
26,010	1,77,995	1,888	..	30,995	8,116	242	2,947	3,013	2,512	68	2,55,701	+6,043
42,709	1,74,575	..	..	28,175	6,137	..	77	1,968	1,307	..	2,54,943	+5,891
4,826	1,24,500	..	..	9,470	3,016	92	92	255	..	..	1,42,051	+2,517
5,12,399	7,36,380	28,239	..	1,91,600	44,641	1,370	13,720	41,849	32,026	85	16,02,259	+88,942
17,397	26,500	..	..	6,520	1,625	52	652	1,297	2,792	..	57,005	+2,719
2,07,463	..	1,188	..	30,710	8,522	449	2,331	11,812	3,177	151	2,65,803	+2,259
58,817	85,675	..	..	11,525	3,562	67	414	1,666	3,340	153	1,10,239	+4,092
2,78,647	62,175	1,188	..	46,755	13,709	568	3,597	14,795	9,309	304	4,33,047	+9,070
1,95,984	..	..	..	36,090	12,250	224	2,519	9,533	1,824	38	2,58,462	+3,780
75,665	36,600	..	..	12,952	2,848	..	239	572	1,049	33	1,29,958	+4,364
96,162	27,000	241	..	16,060	4,482	245	1,680	47	141	1,141	1,47,199	+3,401
610	48,000	..	..	7,760	1,089	99	48	311	..	..	57,917	+1,035
3,68,421	1,11,600	241	..	72,862	20,669	568	4,486	10,463	3,014	1,212	5,93,536	+12,580
12,745	53,050	4,005	..	15,450	1,920	269	268	1,207	2,681	..	91,595	+1,711
2,81,842	6,076	7,431	..	41,927	7,899	491	35,616	7,110	3,322	3	3,90,717	+3,021
64,152	63,802	..	..	15,040	4,901	174	2,484	1,975	1,123	531	1,53,687	+2,973
1,47,679	..	..	..	26,475	5,980	261	3,445	5,239	4,726	122	1,95,927	+3,017
2,32,042	12,000	35,552	..	47,150	7,966	444	16,043	10,325	2,353	9	3,83,384	+5,408
7,25,715	81,378	42,968	..	1,32,592	26,746	1,370	67,688	24,649	10,529	665	11,04,215	+19,416

STATEMENT
CENTRAL BANKS-

Assets.								
Classification.	Cash in hand and bank.	Market value of investment.	Loans due by members (Individuals.)	Loans due by banks and societies	Interest accrued to the bank.	Present value of stock in hand.	Other items.	Total.
1	2	3	4	5	6	7	8	9
(a) PROVINCIAL BANK.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pabna—								
Pabna Central Co-operative Bank, Limited	12,082	3,98,261	..	7,40,462	1,36,000	990	1,520	12,80,261
Seraiganj ditto	5,715	89,375	..	5,75,837	29,450	2,797	1,321	6,54,465
Ullapara ditto	5,433	83,432	..	8,25,185	16,677	384	1,373	3,84,684
Shahzadpur ditto	4,163	29,549	..	3,07,231	16,206	465	10,111	3,67,725
Bhanguria ditto	415	3,099	..	82,773	1,394	451	377	88,509
Total	27,768	5,08,716	..	19,81,488	2,01,927	5,087	14,702	27,84,678
Bogra—								
Bogra Central Co-operative Bank, Limited	23,816	12,588	..	7,66,221	36,995	1,088	25,388	8,65,941
Padmapara ditto	1,717	11,900	..	1,42,045	8,732	637	670	1,65,701
Khanjanspur ditto	1,494	10,106	..	1,21,600	4,216	522	452	1,38,390
Total	27,027	34,594	..	10,29,866	49,943	2,247	26,460	11,70,032
Rangpur—								
Rangpur Central Co-operative Bank, Limited	2,335	22,738	..	3,32,603	33,967	1,077	49,133	4,40,853
Galbandha ditto	13,274	62,146	..	3,41,610	34,001	696	7,014	4,58,741
Kurigram ditto	14,934	9,375	..	1,59,205	8,373	223	870	1,92,980
Nilphamari ditto	7,925	19,109	..	1,59,217	5,943	671	174	1,63,089
Total	38,468	1,13,368	..	9,62,635	82,284	2,667	56,191	12,55,613
Darjeeling—								
Darjeeling Central Co-operative Bank, Limited .. ..	..	7,793	..	56,544	4,385	150	228	69,600
Kallimpong ditto	1,347	24,854	..	2,30,358	19,097	824	26,554	3,03,034
Pedong ditto	1,191	13,775	..	71,857	3,643	678	80	91,224
Total	2,538	46,422	..	3,58,759	27,625	1,652	26,862	4,62,858
Total Central Bank	9,21,973	29,27,341	1,276	3,07,52,384	18,28,708	1,63,149	13,22,054	3,79,16,888

H.

BALANCE SHEET.

Liabilities.												
Loans and deposits from members and non-members in an individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies.	Loans from Government.	Share capital paid up.	Interest due by the bank.	Cost of management due.	Other items.	Reserve fund under section 33 of Act II of 1912.	Other funds, e.g., building fund, etc.	Other undistributed profits carried forward.	Total.	Profit + and loss—(column 17, Profit and Loss Statement).
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,48,286	..	52,972	..	1,26,080	11,300	1,860	57,063	77,709	97,716	..	12,71,976	+17,289
2,80,721	1,29,000	..	..	68,900	27,578	75	14,844	12,330	8,112	53	6,41,618	+12,882
1,21,859	1,75,000	17	..	89,410	14,543	..	8,282	9,100	8,086	24	3,76,321	+8,368
1,03,009	1,95,000	..	..	34,700	12,251	..	2,770	4,442	8,652	..	3,60,324	+6,901
2,000	25,000	4,487	..	3,710	1,249	182	1,378	..	..	..	37,986	+523
14,55,875	5,24,000	57,456	..	2,71,800	66,921	2,107	84,337	1,03,581	1,22,566	77	26,88,720	+45,958
5,14,117	1,44,182	..	..	1,05,805	16,057	1,254	22,083	21,976	18,199	..	8,43,873	+22,268
23,860	1,00,000	..	..	18,840	6,191	260	1,357	4,159	6,163	..	1,60,830	+4,371
59,186	48,813	104	..	17,910	2,526	26	3,438	1,564	2,329	52	1,35,948	+2,442
5,97,163	2,92,995	104	..	1,42,655	24,774	1,540	26,876	27,699	26,691	52	11,40,461	+29,581
3,43,757	..	..	..	40,475	15,202	514	5,316	11,984	18,383	500	4,36,111	+4,742
2,62,755	68,000	..	..	35,250	11,651	390	47,510	15,416	22,017	7	4,52,975	+5,766
55,995	83,668	237	..	25,365	5,348	400	4,487	5,248	6,168	457	1,87,388	+5,612
76,982	43,630	28	..	22,250	1,386	232	2,367	5,100	6,615	45	1,58,635	+4,404
7,39,499	1,85,298	265	..	1,23,240	33,587	1,508	59,889	87,748	58,158	1,009	12,35,089	+20,524
182	45,469	254	..	12,940	1,800	126	2,113	2,254	2,888	..	68,026	+1,574
1,70,701	44,482	..	..	29,660	8,190	791	10,614	14,575	20,165	97	2,99,266	+3,799
14,615	41,100	..	..	12,170	1,444	23	5,900	10,150	4,620	..	89,822	+1,402
1,85,498	1,31,051	254	..	54,770	11,434	940	18,627	26,979	27,463	97	4,57,118	+6,745
1,95,03,110	91,82,016	3,89,524	..	41,09,640	9,48,050	26,941	9,32,142	10,54,818	8,24,161	1,12,459	3,70,92,861	+8,24,022

STATEMENT
CENTRAL BANKS—PROFIT

Classification.	Profit brought forward from last year.	Profit.				Total.
		Interest earned.	By sale of goods to members.	By purchase and sale of members' products.	Other items.	
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) PROVINCIAL BANK.						
Bengal Provincial Co-operative Bank, Limited ..	1,222	8,84,191	.....	.....	12,499	8,46,690
(b) CENTRAL BANK.						
24-Parganas—						
Taki Central Co-operative Bank, Limited ..	.....	53,661	.....	.....	1,992	55,653
Nimta ditto ..	104	2,257	4	.....	145	2,406
Diamond Harbour ditto ..	6	11,656	.....	.....	798	12,454
Baraset ditto ..	222	15,399	59	.....	747	16,202
Gosaba ditto ..	15	8,738	.....	.....	25	8,768
Total ..	351	86,706	60	.....	3,707	90,473
Nadia—						
Nadia Central Co-operative Bank, Limited ..	78	80,374	59	.....	904	40,837
Kumhtia ditto ..	245	44,566	.....	.....	1,536	46,402
Meherpur ditto ..	211	18,847	.....	.....	758	19,605
Ranaghat ditto ..	.....	17,004	53	.....	371	17,428
Chudanga ditto ..	17	19,115	.....	.....	2,120	21,235
Total ..	561	1,38,906	112	.....	5,689	1,45,007
Jessore—						
Jessore Central Co-operative Bank, Limited ..	216	38,831	.....	.....	703	39,534
Magra ditto ..	4	44,739	129	.....	1,740	46,908
Narail ditto ..	1	28,297	71	.....	537	29,705
Total ..	221	1,11,867	200	.....	2,780	1,14,847
Khulna—						
Rarail Central Co-operative Bank, Limited ..	.....	18,972	.....	.....	522	19,494
Khulna ditto ..	29	29,472	.....	.....	435	29,917
Bagerhat ditto ..	4	28,381	.....	.....	852	29,233
Total ..	33	76,825	.....	.....	1,812	78,637
Murshidabad—						
Jangipur Central Co-operative Bank, Limited ..	.....	16,737	.....	.....	698	17,435
Berhampore ditto ..	36	32,181	.....	.....	435	32,616
Laibagh ditto ..	46	20,335	50	.....	1,068	21,448
Kandi ditto ..	.....	12,170	.....	.....	538	12,708
Total ..	82	81,423	50	.....	2,734	84,197
Burdwan—						
Burdwan Central Co-operative Bank, Limited ..	1,468	52,453	5	.....	8,60,827	4,18,345
Kalna ditto ..	8,493	21,528	206	.....	1,035	22,767
Katwa ditto ..	.....	2,989	124	No transaction.	85	3,198
Asansole ditto ..	.....	.....	.....	.....	.....	.....
Total ..	4,961	76,968	335	.....	3,62,007	4,39,310
Birbhum—						
Birbhum Central Co-operative Bank, Limited ..	1	27,649	.....	.....	731	28,380
Rampurhat ditto ..	49	39,540	.....	.....	1,740	41,280
Viswabharati ditto ..	.....	16,323	.....	.....	2,838	19,161
Nalhati ditto ..	.....	19,972	84	.....	162	11,218
Total ..	50	94,484	84	.....	5,471	1,00,089
Bankura—						
Visnupur Central Co-operative Bank Limited ..	45	680	.....	.....	27	707
Bankura Central Co-operative Irrigation and Financing Bank, Limited ..	9	5,881	.....	.....	489	6,370
Total ..	54	6,561	.....	.....	516	7,077

AND LOSS STATEMENT.

Loss.						Net profit + or loss— (column 22 of balance sheet).	Amount of column 7 actually received.	Amount of column 13 actually disbursed.
Interest due.	Cost of ma- nagement paid and due.	Provision for bad and doubtful debts.	Depreciation of stock and buildings.	Other items.	Total.			
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,98,420	20,772	....	400	59,233	6,78,825	+1,67,865	5,02,368	4,40,187
26,528	10,684	....	89	1,279	33,580	+17,078	33,077	25,940
1,336	287	....	3	79	1,705	+701	1,645	1,064
7,516	764	....	88	308	8,826	+3,828	12,824	6,331
9,989	1,832	....	....	....	10,821	+6,381	4,981	1,832
2,173	418	....	....	32	2,823	+1,136	3,854	278
46,542	13,985	....	130	1,698	62,355	+28,118	56,781	35,446
24,931	6,101	....	547	520	32,099	+8,238	3,737	23,716
25,474	2,998	....	59	....	26,531	+17,871	23,330	13,698
9,364	2,497	....	175	1,498	13,534	+4,071	10,452	4,812
11,495	2,789	....	83	604	14,901	+5,527	8,767	11,019
11,778	3,534	....	33	103	15,448	+5,787	13,858	12,189
83,042	17,999	....	847	2,725	1,04,513	+40,494	80,144	65,234
20,200	6,845	....	29	922	27,096	+11,538	33,867	26,036
25,942	4,319	....	30	938	31,227	+15,331	24,344	16,006
14,869	4,008	....	103	533	19,511	+9,194	9,719	6,944
61,011	15,170	....	162	2,391	78,734	+36,113	67,930	49,486
9,703	4,257	....	710	350	15,020	+4,474	11,413	12,187
16,700	5,884	....	421	1,008	24,108	+6,802	21,320	16,737
17,343	5,077	....	78	....	22,493	+6,740	18,310	15,329
43,748	15,318	....	1,204	1,353	61,621	+17,016	51,543	44,753
8,703	2,311	....	12	420	11,541	+5,894	9,031	6,034
17,865	5,180	....	762	519	24,332	+3,284	24,603	22,624
12,082	2,575	....	408	2,547	17,612	+3,831	1,202	12,865
7,477	1,690	....	21	457	9,645	+3,058	2,587	6,789
46,222	11,762	....	1,203	3,943	68,130	+21,087	31,463	48,312
34,818	7,499	....	113	3,61,225	4,03,655	+9,690	87,577	36,199
14,974	2,110	....	65	687	17,338	+4,931	2,761	9,443
2,644	325	No transaction.	....	244	3,213	-15	2,207	340
52,436	9,934	....	173	3,62,156	4,24,704	+14,606	42,545	45,987
16,376	4,406	....	129	497	21,498	+6,872	17,465	16,337
23,920	6,494	....	305	587	31,306	+3,974	27,529	22,585
14,554	2,831	....	....	510	17,695	+1,468	3,098	12,197
6,259	1,344	....	....	347	9,980	+1,258	1,411	1,410
63,119	14,875	....	434	1,941	80,369	+19,870	46,503	52,629
207	162	....	....	51	410	+297	245	173
2,299	975	....	22	54	3,350	+3,020	499	732
2,506	1,127	....	22	106	3,760	+3,317	734	900

STATEMENT
CENTRAL BANKS—PROFIT

Classification.	Profit brought forward from last year.	Profit.				Total.
		Interest earned.	By sale of goods to members.	By purchase and sale of members' products.	Other items.	
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Midnapur—						
Midnapur Central Co-operative Bank, Limited	10,433	56,154	....	....	1,546	57,700
Khelar Balarampur ditto ..	27	18,939	....	....	631	19,570
Tamluk ditto ..	1,664	34,839	....	....	1,311	38,160
Muzberia ditto ..	3,538	26,184	....	....	1,625	27,799
Balageria ditto ..	2,551	10,553	....	....	58	10,611
Balageria ditto ..	65	10,580	10	....	858	10,657
Ghatal ditto ..	....	551	....	....	66	617
Total ..	18,278	1,57,800	10	....	5,495	1,68,314
Howrah—						
Howrah Central Co-operative Bank, Limited ..	....	280	....	....	....	280
Uluberia Co-operative Union Bank, Limited ..	....	1,008	....	....	80	1,088
Total ..	....	1,288	....	....	80	1,318
Hooghly—						
Hooghly Central Co-operative Bank, Limited ..	13	13,067	....	....	1,970	14,987
Dacca—						
Dacca Central Co-operative Bank, Limited ..	2,564	75,250	469	....	3,761	79,470
Dikrampur ditto ..	7,472	35,495	11	....	615	39,381
Manikganj ditto ..	....	30,519	36	....	419	30,974
Narayanganj ditto ..	100	49,444	1,238	....	2,281	51,963
Raipura ditto ..	11	31,443	538	....	1,778	35,677
Batra ditto ..	....	5,088	709	....	310	6,027
Tangai ditto ..	....	6,770	13	....	425	7,208
Dakshin Charigaon ditto ..	....	295	45	....	40	380
Total ..	10,147	2,33,162	3,059	....	9,919	2,46,140
Bakarganj						
Barisal Central Co-operative Bank, Limited ..	6	97,619	1,126	....	1,779	1,00,524
Patuakhali ditto ..	11,226	20,263	89	....	919	21,271
Khepupara ditto ..	....	58,530	....	....	5,975	64,505
Ibhaia ditto ..	....	19,301	....	....	468	20,269
Mathbaria ditto ..	5	23,970	314	....	539	24,823
Perajpur ditto ..	....	....	2	....	....	2
Total ..	11,237	2,20,183	1,581	....	9,680	2,31,294
Mymensingh—						
Mymensingh Central Co-operative Bank, Limited	60,711	2,54,295	....	....	1,647	2,55,942
Jamalpur ditto ..	616	62,955	....	....	2,386	65,341
Kishoreganj ditto ..	164	38,908	191	....	585	37,664
Tangail ditto ..	....	49,258	....	....	1,232	50,491
Netrokona ditto ..	11	18,784	441	....	1,148	19,371
Madarganj ditto ..	2	15,978	138	....	664	16,780
Pingus ditto ..	....	22,771	....	....	172	22,943
Dhanbari ditto ..	....	19,925	85	....	675	20,685
Sarishabari ditto ..	....	2,461	93	....	108	2,662
Gafargaon ditto ..	....	184	....	....	20	204
Total ..	61,504	4,81,519	948	....	8,616	4,91,983
Faridpur—						
Faridpur Central Co-operative Bank, Limited ..	2	44,842	....	....	904	45,746
Madaripur ditto ..	....	43,037	291	....	1,311	45,139
Gopalganj ditto ..	13	35,225	155	....	1,843	37,263
Goulundo ditto ..	692	29,969	....	....	2,593	33,592
Total ..	707	1,53,113	446	....	6,451	1,62,010
Chittagong—						
Chittagong Central Co-operative Bank, Limited	42	32,749	....	....	2,404	35,159
Cox's bazar ditto ..	81	16,551	....	....	993	17,544
Total ..	123	49,300	....	....	3,397	52,697
Tippera—						
Comilla Central Co-operative Bank, Limited	178	85,697	....	....	1,307	87,004
Tipperah Raj ditto ..	39	25,368	....	....	470	25,858
Brahmanbaria ditto ..	64	42,922	....	....	992	43,918
Chandpur ditto ..	59	86,191	....	....	9,271	95,462
Mazhab ditto ..	13	34,432	....	....	2,318	36,740
Nabinagar ditto ..	201	10,461	....	....	718	11,179
Daudkandi-Gouripur ditto ..	93	10,174	....	....	89	10,263
Total ..	646	2,96,255	....	....	15,165	3,10,420

AND LOSS STATEMENT.

Loss.						Net profit + or loss— (column 22 of balance sheet).	Amount of column 7 actually received.	Amount of column 13 actually disbursed.
Interest due.	Cost of management paid and due.	Provision for bad and doubtful debts.	Depreciation of stock and buildings.	Other items.	Total.			
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,216	6,904	....	11	949	39,080	+ 18,620	37,670	8,510
12,183	2,268	....	10	1,008	16,527	+ 4,043	17,398	12,900
21,474	4,142	....	28	598	26,210	+ 8,940	25,519	20,151
19,452	1,371	....	....	21,865	21,865	+ 5,859	18,923	10,773
6,001	1,229	....	....	577	577	+ 3,804	8,027	5,035
7,371	771	....	....	254	8,408	+ 2,554	10,926	10,957
461	302	....	....	8	768	- 149	60	219
96,156	17,485	....	67	3,958	1,19,658	+ 43,656	1,18,519	68,551
....
934	136	....	....	23	1,130	+ 257	....	280
934	136	....	....	60	....	- 92	....	....
....	....	....	....	....	88	+ 165	....	230
....
8,236	2,469	....	20	357	11,082	+ 3,855	12,997	9,234
....
35,133	10,265	....	239	4,506	50,145	+ 29,325	32,250	30,094
39,675	2,374	....	49	979	23,477	+ 12,394	9,344	9,924
16,412	3,538	....	194	674	20,818	+ 10,156	10,381	8,714
33,127	6,474	....	59	670	49,390	+ 11,833	16,833	21,338
23,975	3,994	....	123	458	23,455	+ 5,304	14,555	11,225
3,575	1,587	....	4	348	5,514	+ 513	2,078	2,947
4,239	1,077	....	5	5	5,326	+ 1,892	3,818	3,057
224	46	....	....	97	397	+ 13	168	208
1,37,960	29,255	....	678	7,139	1,74,432	+ 71,708	89,227	92,492
....
52,497	16,451	....	610	2,179	71,927	+ 28,597	71,425	49,804
9,017	3,777	....	....	544	13,338	+ 7,933	15,439	9,859
28,025	8,973	....	4,412	1,548	42,586	+ 21,547	51,776	32,115
11,961	3,374	....	....	446	15,859	+ 5,599	16,436	11,297
14,774	3,243	....	53	....	18,055	+ 6,773	20,231	12,141
88	51	....	....	....	89	- 87	2	89
1,16,002	36,099	....	5,255	4,716	1,62,042	+ 69,352	1,75,309	1,15,275
....
1,23,861	42,432	....	919	9,020	1,76,232	+ 79,710	54,758	83,742
37,420	11,085	....	105	955	49,865	+ 16,776	36,416	22,609
15,748	4,788	....	26	1,090	21,572	+ 16,092	8,785	12,331
29,468	8,132	....	237	240	35,065	+ 15,423	46,935	31,813
9,916	3,374	....	25	858	14,173	+ 4,110	10,714	8,640
9,588	2,948	....	73	850	12,934	+ 3,840	8,307	7,386
13,336	4,050	....	16	73	17,475	+ 5,468	19,131	16,635
13,129	1,955	....	12	350	15,149	- 5,539	10,015	8,576
1,602	364	....	3	....	1,969	+ 998	538	772
164	165	....	....	....	349	- 145	20	165
2,51,195	79,013	....	1,426	12,846	3,44,489	+ 1,46,603	2,95,889	2,08,194
....
25,621	5,469	....	283	1,631	33,004	+ 12,742	903	15,062
30,925	10,260	....	448	41	41,874	+ 3,465	30,950	35,679
22,379	7,936	....	51	604	31,270	+ 5,993	4,237	11,367
18,066	6,064	....	....	277	25,479	+ 3,896	15,033	12,129
97,311	29,729	51	1,008	3,325	1,31,424	+ 30,598	51,123	74,134
....
18,443	4,850	....	244	1,054	24,591	+ 10,562	25,159	16,199
11,567	1,829	....	62	882	13,540	+ 3,704	16,563	13,074
30,010	6,679	....	306	1,436	38,431	+ 14,266	41,522	29,273
....
39,017	15,890	....	642	834	56,383	+ 30,621	35,775	27,144
13,599	3,982	....	41	923	18,542	+ 7,316	14,484	9,776
27,934	9,547	....	235	750	37,616	+ 5,298	15,446	17,111
48,216	14,172	....	52	6,942	69,382	+ 29,080	50,008	46,069
25,389	6,329	....	505	487	32,701	+ 4,039	10,275	19,626
7,370	818	....	59	....	8,247	+ 2,932	5,568	4,094
7,329	1,231	....	7	70	8,646	+ 1,617	6,194	3,450
1,68,001	51,990	....	1,541	10,015	2,31,517	+ 78,993	1,35,780	1,27,870

STATEMENT
CENTRAL BANKS—PROFIT

Classification.	Profit brought forward from last year.	Profit.				Total.
		Interest earned.	By sale of goods to members.	By purchase and sale of members' products.	Other items.	
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Noakhali—						
Noakhali Central Co-operative Bank, Limited ..	1	37,698	....	....	1,172	38,870
Peni ditto ..	12	30,552	....	....	1,460	62,012
Sandwip ditto ..	4	21,202	....	....	1,193	22,395
Lakshmipur ditto ..	68	24,619	....	....	1,334	26,253
Hatya ditto ..	....	23,483	....	....	1,882	25,365
Raipura ditto ..	....	8,093	....	....	581	8,674
Total ..	85	1,45,857	....	....	7,622	1,53,479
Dinajpur—						
Dinajpur Central Co-operative Bank, Limited ..	....	5,637	....	....	895	6,032
Belurghat ditto ..	151	21,457	....	....	1,098	22,405
Thakurgaon ditto ..	153	11,852	148	....	288	12,288
Total ..	304	38,946	148	....	1,686	40,780
Maldas—						
Maldas Central Co-operative Bank, Limited ..	38	20,969	....	....	819	21,788
Chanchal Bazar ditto ..	33	9,854	224	....	232	10,310
Harshechandrapur ditto ..	1,141	14,254	....	....	382	14,935
Nawabganj ditto ..	....	4,089	106	....	236	4,431
Total ..	1,212	49,166	330	....	1,669	51,165
Jaipalguri—						
Jaipalguri Central Co-operative Bank, Limited ..	....	9,225	133	....	466	9,824
Rajshahi—						
Rajshahi Central Co-operative Bank, Limited ..	3	25,343	106	....	1,675	26,124
Puthia ditto ..	531	11,899	36	....	701	12,636
Natore ditto ..	122	19,485	....	....	943	20,431
Naogaon ditto ..	9	30,374	178	....	1,222	31,774
Total ..	665	86,101	320	....	4,544	92,965
Pabna—						
Pabna Central Co-operative Bank, Limited ..	....	37,678	....	....	6,537	44,215
Serajganj ditto ..	....	52,390	336	....	1,369	54,095
Tiliganj ditto ..	53	28,315	68	....	1,392	29,865
Shahzadpur ditto ..	24	25,535	....	....	1,373	27,513
Bhanguria ditto ..	....	2,429	....	....	145	2,574
Total ..	77	1,96,347	404	....	11,331	2,08,082
Bogra—						
Bogra Central Co-operative Bank, Limited ..	....	69,418	317	....	1,918	71,651
Pedmanpara ditto ..	....	16,102	57	....	796	16,956
Khanjanpur ditto ..	52	11,475	108	....	586	12,451
Total ..	52	96,994	482	....	3,582	101,058
Bangpur—						
Bangpur Central Co-operative Bank, Limited ..	500	37,799	....	....	916	38,715
Gaibandha ditto ..	7	31,693	111	....	748	32,552
Kurigram ditto ..	457	17,098	33	....	820	17,418
Nilphamari ditto ..	45	15,929	....	....	483	16,450
Total ..	1,009	1,02,519	149	....	2,467	1,05,135
Darjeeling—						
Darjeeling Central Co-operative Bank, Limited ..	....	5,789	51	....	423	6,268
Kalimpong ditto ..	97	23,024	....	....	1,167	25,091
Pedong ditto ..	....	7,831	....	....	423	8,254
Total ..	97	37,544	51	....	2,013	39,613
Total Central Banks ..	1,12,459	30,43,128	8,961	....	4,33,014	35,35,001

I.

AND LOSS STATEMENT.

Loss.						Net profit + or loss— (column 22 of balance sheet).	Amount of column 7 actually received.	Amount of column 13 actually disbursed.
Interest due.	Cost of ma- nagement paid and due.	Provision for bad and doubtful debts.	Depreciation of stock and buildings.	Other items.	Total.			
8	9	10	11	12	13	14	15	16
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
22,547	5,088	....	57	1,049	22,715	+10,155	18,320	14,892
16,022	5,252	....	430	1,446	23,750	+2,262	28,626	15,487
19,304	3,497	....	70	550	17,521	+5,174	15,469	9,307
13,473	2,383	....	10	1,034	12,310	+5,943	14,818	10,952
16,807	2,317	....	....	350	19,474	+5,891	25,549	16,537
5,423	593	....	....	51	6,067	+2,517	4,898	2,959
89,770	19,920	....	567	4,280	1,14,637	+36,942	99,375	70,184
2,914	300	....	....	199	3,313	+2,719	3,444	2,523
14,587	4,631	....	468	520	20,206	+2,259	7,061	11,146
6,350	1,938	....	....	303	5,191	+4,092	3,908	4,561
24,251	5,969	....	468	1,022	31,710	+9,070	14,443	16,380
12,341	4,625	....	127	915	18,008	+3,780	18,802	17,131
5,083	927	....	1	255	5,945	+4,364	6,325	5,504
9,171	1,664	....	26	372	11,235	+3,401	11,809	9,558
3,009	285	....	....	102	3,396	+1,035	1,691	2,884
29,584	7,301	....	156	1,644	38,585	+12,550	39,127	35,027
5,534	2,145	....	62	372	8,113	+1,711	7,456	7,792
13,231	5,919	....	46	907	20,108	+8,021	12,236	11,665
7,308	1,139	....	210	1,006	9,664	+2,972	9,343	6,723
12,523	3,332	....	323	726	17,414	+3,017	7,426	11,143
19,321	4,407	....	431	209	26,368	+5,406	31,134	25,851
52,387	17,297	....	1,015	2,850	73,549	+19,416	60,639	55,382
58,627	17,550	....	399	350	76,926	+17,289	39,911	69,376
30,329	9,281	....	1,723	....	41,213	+12,332	24,645	11,911
16,994	4,087	....	40	501	21,322	+3,363	9,437	7,152
17,023	3,035	....	75	473	20,612	+6,301	11,307	3,361
1,480	304	....	50	217	2,051	+523	1,170	522
1,24,039	34,237	....	2,237	1,541	1,62,124	+45,958	1,35,470	91,822
38,755	9,866	....	74	688	49,333	+22,236	34,438	32,151
9,048	2,648	....	44	360	12,085	+4,371	8,167	5,890
7,475	1,976	....	139	419	10,009	+2,442	6,128	8,870
55,278	14,485	....	257	1,457	71,477	+29,561	50,738	46,411
23,352	5,264	....	627	4,739	33,973	+4,742	36,302	35,123
21,410	4,544	....	195	637	23,768	+5,765	19,691	15,660
8,395	3,037	....	24	350	11,308	+5,312	9,346	3,702
8,150	3,406	....	259	171	12,046	+4,404	10,608	10,423
61,307	18,311	....	1,105	5,888	84,611	+20,524	75,745	69,913
3,558	1,116	....	20	....	4,894	+1,574	1,327	2,748
14,539	6,110	....	713	....	21,352	+3,769	5,372	13,414
4,573	2,295	....	9	....	6,852	+1,402	4,911	5,376
22,636	9,491	....	741	....	32,868	+6,745	11,610	21,536
17,70,617	4,79,941	51	21,129	4,39,241	27,10,979	+8,24,022	17,76,307	14,78,908

Statement K.

**STATEMENT
OPERATIONS OF**

Classification.	Number of members.		Number of affiliated societies holding shares in Central Banks.				Loans made during the year to—		Receipts from loans and deposits repaid during the year by—		Loans due by—		Loans and deposits received during the year from—		
	Individuals.	Socie-ties.	Central Credit.	Agricul-tural Credit.	Non-agricul-tural Credit.	Others.	Indivi-duals.	Banks and Socie-ties.	Indivi-duals.	Banks and Socie-ties.	Indivi-duals.	Banks and Socie-ties.	Indivi-duals.	Central Banks.	Primary Socie-ties.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Calcutta—						Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
The Co-operative Milk Societies Union, Limited ..	..	98	..	98	..	..	3,56,756	..	3,48,074	..	15,735	1,65,521	34,000	18,908	..
The Bengal Wholesale Co-operative Society, Limited ..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	104	..	98	..	..	3,56,756	..	3,48,074	..	15,735	1,65,521	34,000	18,908	..
Nadia—															
The Nadia District Co-operative Industrial Union, Limited ..	68	9	..	..	9	..	3,168	..	2,148	..	1,562	..	4,600	..	..
Bankura—															
Bankura District Co-operative Industrial Union, Limited ..	70	69	..	8	54	7	1,861	..	617	..	5,221	4,168	..	..	..
Dacca—															
Dacca Co-operative Industrial Union, Limited ..	55	46	..	..	45	1	39,462	..	31,740	..	42,168	2,888	1,44,796	..	..
The Dacca Co-operative Milk Societies Union, Limited ..	22	8	..	..	..	8	13,178	..	1,382	..	11,796	508	10,000	..	..
Total ..	77	54	..	..	45	9	52,640	..	33,122	..	53,964	3,396	1,54,796	..	..
Chittagong—															
Chittagong District Co-operative Industrial Union, Limited ..	28	39	..	..	36	8	82,274	..	47,432	436	1,00,218	..	88,000	16,764	..
Satkania Co-operative Industrial Union, Limited ..	16	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	39	39	..	..	36	8	82,274	..	47,432	436	1,00,218	..	88,000	16,764	..
Noakhali—															
Rajpura Co-operative Industrial Union, Limited ..	153	4	..	..	4	..	22,639	..	..	..	..	2,500	..	49,845	..
Chamabani Industrial Co-operative Union, Limited ..	156	20	..	..	20	..	32,098	..	24,781	..	88,151	25,116	20,100	..	..
Total ..	309	24	..	..	24	..	54,737	..	24,781	..	88,151	27,616	20,100	49,845	..
Rajshahi—															
Naogaon Co-operative Central Industrial Society, Limited ..	44	37	..	..	37	..	6,421	..	12,478	..	81,941	141	15,810	125	..
Malda—															
The Bengal Co-operative Silk Union, Limited ..	11	31	..	..	24	7	36,689	..	18,334	..	29,955	9,461	70,000	..	..
Darjeeling—															
Darjeeling Co-operative Milk Societies Union, Limited ..	6	1	..	..	1	..	..	..	..	..	..	15	45	..	..
Total ..	61	69	..	..	62	7	48,110	..	55,807	..	61,996	9,617	85,855	125	..
Total Producers' Unions ..	624	368	..	101	230	26	5,94,541	..	4,61,981	436	2,70,742	2,10,818	3,82,351	85,547	..
Total Previous year ..	568	306	..	83	198	15	5,78,124	..	5,29,431	2,194	2,34,397	2,50,947	3,38,943	34,438	..

K.

PRODUCERS' UNIONS.

Purchase of goods from—		Sale of goods to—		Miscellaneous receipts.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—				Reserve Funds.	Working Capital.	Profit and loss of the year.	Usual dividend paid on shares.	Most usual rate of interest—		Uncalled and subscribed share capital.
Members.	Non-members.	Members.	Non-members.				Indiv-iduals.	Socie-ties.	Provin-cial or Central Banks.	Gov-ernment.					On borrow-ings.	On lendings.	
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.
4,16,809	..	..	5,63,886	83,494	42,792	11,510	94,760	23,020	15,000	..	44,040	1,68,380	+23,545	..	3½ to 7½	12½	..
..	..	..	..	3,78,666	23,129	44,200	..	..	..	..	..	44,200	+13,541	..	..	..	..
4,16,809	..	..	5,63,886	4,62,160	65,921	55,710	94,760	23,020	15,000	..	44,040	2,32,530	+37,086	..	..	..	..
..	3,308	2,214	..	3,418	1,118	1,859	..	..	9,078	..	167	10,604	+75	..	4½ to 7½	10½	3,878
..	..	26,782	..	990	5,130	14,808	26,588	511	..	..	13,728	55,630	- 6,120	..	5 to 7½	9½ to 10½	..
..	1,38,438	1,35,028	..	2,418	3,329	1,08,755	4,754	..	51,368	..	2,966	1,62,838	+5,437	9½	8	9½ to 12½	2,649
1,650	..	..	2,388	67	800	2,280	8	..	10,000	3,000	..	15,288	+165	..	7½	12½	2,280
1,650	1,38,438	1,35,028	2,388	2,485	4,129	1,06,035	4,762	..	61,368	3,000	2,966	1,76,126	+5,902	..	..	..	4,929
..	..	..	..	1,074	452	18,474	..	267	1,16,000	..	660	1,82,401	+1,222	..	4 to 9	10½	1,086
..	..	..	..	..	..	265	..	..	..	..	5	270	-21	..	..	..	230
..	..	..	..	1,974	452	18,739	..	267	1,18,000	..	665	1,82,671	+1,201	..	..	..	1,268
..	10,777	..	3,405	15,512	4,572	3,955	1,720	30,706	16,200	..	..	58,581	-5,712	..	7½	..	3,955
..	88,980	..	79,830	858	539	6,604	3,719	..	36,775	..	376	47,474	+1,121	..	7 to 8	10½	6,716
..	94,707	..	88,285	15,870	5,111	10,569	5,439	30,706	52,975	..	376	1,00,055	-4,591	..	..	..	10,871
..	..	36	..	841	891	5,888	6,085	137	21,464	..	1,123	34,697	+465	6½	7½ to 9	10½	5,888
74,939	..	..	48,268	1,623	726	18,500	..	..	45,000	..	..	69,500	+2,519	..	7 to 8	9½ to 10½	18,500
..	..	..	..	298	159	710	15	..	..	3,000	..	3,725	+42	..	6	12½	710
74,939	..	36	48,268	2,262	1,776	25,098	6,100	137	66,464	3,000	1,123	1,01,922	+3,023	..	..	..	25,098
4,93,398	2,36,453	1,64,010	7,02,777	4,89,138	83,697	2,37,308	1,37,649	54,641	3,22,880	3,000	83,065	3,11,538	+36,279	..	..	..	45,327
3,67,638	1,83,883	1,37,502	4,78,564	66,382	49,728	1,70,377	1,37,371	20,649	2,94,225	..	24,751	2,50,384	+10,039	..	..	..	42,700

GOVERNMENT OF BENGAL.

Agriculture and Industries Department.

Co-operative Societies.

DARJEELING, THE 7TH JUNE 1929.

RESOLUTION—No. 323 T.—A. I.

READ—

The Report on the working of Co-operative Societies in Bengal for the year ending 30th June 1928.

Administration.—Rai J. M. Mitra Bahadur held the office of Registrar throughout the year. There was no change in the strength of the superior controlling staff. Khan Bahadur A. K. Kabiruddin Ahmed, Assistant Registrar, Rajshahi Division, reverted to the general line as Deputy Collector, his place being taken by Babu Sukumar Chatterji, M.B.E., Deputy Collector.

As observed in last year's resolution 4 Inspectors and 12 auditors were appointed during the year. Government have since approved the creation of 48 additional posts of auditors, and provision for 2 new Inspectors and 14 new auditors has been made during the current year. When the full staff of auditors is appointed the difficulty now experienced in completing the audit of societies will be removed.

2. Economic conditions were on the whole not unfavourable though insufficiency of rainfall in the earlier part of the year followed by a deficiency in the later rain in October 1927 materially affected the outturn of winter paddy throughout the province. The market was unfavourable for jute. The number of societies continues to show a satisfactory increase. The total rose from 15,439 to 18,107, an increase of 17·2 per cent. as compared with an increase of 20·4 per cent. in the preceding year. Membership rose from 547,325 to 635,959, an increase of 16·1 per cent. as compared with 20·7 per cent. in the previous year. Working capital rose from Rs. 9,43,42,218 to Rs. 11,10,01,532, an increase of 17·6 per cent. as compared with 25·3 per cent. in 1926-27. The cash employed in the movement during the year was Rs. 6·16 crores against Rs. 5·15 crores in the previous year.

3. In the marketing of agricultural produce, the most remarkable event was the development of the Central Paddy Sale Depot at Ultadingi in Calcutta into a Central Paddy Sale Society organised on a co-operative basis and registered under the Act. It worked well during the year and opened a branch at Chetla to assist in the disposal of stock on behalf of the sale societies in the Burdwan Division. The Gosava Paddy Sale Society continued to flourish. The societies engaged in the marketing of jute are reported to have maintained their reputation for standard in assortment and were able to keep in touch with the market through the wholesale society in Calcutta.

4. There was further progress in the working of the Provincial Bank. Its membership increased from 149 to 159, the working capital from Rs. 118,24 lakhs to Rs. 135,05 lakhs and the share capital from Rs. 10,50 lakhs to Rs. 12,27 lakhs. The increase in deposits from non-members from Rs. 88,30 lakhs to Rs. 102,93 lakhs is a sure indication of public confidence in its financial soundness. During the year under report the Bank opened a Savings Bank Department and introduced Home Safe Boxes. In spite of the increase in deposits and in its working capital the Bank at times

experienced some difficulty in meeting the demand for loans. But it was able to deal with the situation by raising short-term deposits for the purpose of financing short-term loans.

5. The number of agricultural credit societies, including grain banks, increased from 13,398 to 15,689. The proportion of credit societies to the total number of societies fell from 86.6 in the last year to 81.1 in the year under review. The total number of members increased from 329,765 to 382,152 and the total working capital from Rs. 3,20,83,931 to Rs. 3,77,83,860. The credit societies are still mainly dependent on the Central and Provincial Banks for their finance and derive from this source as much as 73.1 per cent. of their working capital. There was an increase in the total amount of collection from Rs. 79,93 lakhs in 1926-27 to Rs. 93,49 lakhs during this year, but the percentage of this collection on the total amount due at the beginning of the year fell from 37.8 to 35.3 with the result that the overdues rose from Rs. 67,45 lakhs to Rs. 92,12 lakhs. This is attributed to the fact that agricultural conditions were not favourable over the province as a whole and to the low price of jute on which many cultivators depend for ready money. The audit classification of societies shows practically no improvement over the previous year.

6. As observed in last year's resolution, the successful working of the Calcutta Milk Union has led to the formation of similar unions at Darjeeling and Dacca and to the organisation of a large number of village milk societies. The scope for such societies is very large and there is an equally great demand for pure milk in most of the towns of Bengal. A temporary post of Superintendent of Milk Societies has therefore been created since the close of the year and there is every reason to hope that the milk supply in urban areas will now be organised on a co-operative basis to the benefit alike of producers and consumers.

7. The Bengal Co-operative Silk Union, which was established during the previous year, has made an excellent beginning. It embraces in the scope of its operations all stages of the silk industry from the rearing of cocoons to the marketing of the finished products. It is proposed to finance the Union with a loan of Rs. 50,000 for distribution among its members and necessary provision of funds has been made during the current year.

8. The number of co-operative agricultural associations has remained practically the same, being 31 against 30 in the previous year. The main object of such societies is to meet a demand for improved seeds and agricultural implements. The general policy underlying the formation of agricultural associations is that, where in a compact group there is definite demand for pure seeds, new manures and improved appliances, there is scope for the successful working of a co-operative agricultural association. Where the demand is limited to one or two varieties of seed it is thought best not to attempt to form an agricultural association but to arrange for the distribution work through credit societies and central banks. Where assistance is required in the multiplication as well as in the distribution of improved seed, it is best to start co-operative seed farms either attached to credit societies or as separate institutions. The proposal to start a co-operative colonisation society at Cox's Bazar is now engaging the attention of the revenue authorities.

9. The irrigation movement was, as in the previous year, mainly confined to Western Bengal. The total number of irrigation societies increased from 377 with a membership of 13,328 to 525 with a membership of 15,195.

10. The membership of the Naogaon Ganja Cultivators' Co-operative Society, Limited, rose from 3,747 to 3,770. There was a slight decrease in the share capital from Rs. 44,940 to Rs. 44,300, while the working capital decreased from Rs. 7,29,965 to Rs. 6,86,514. The society sold 4,450 maunds of ganja as against 4,469 maunds in the previous year. The charges paid to the Government for the maintenance of the excise preventing staff increased from Rs. 28,122 to Rs. 34,793, while the amount spent on the construction and lighting of the chattars rose from Rs. 15,528 to Rs. 21,161. As in the previous year the ganja cultivators obtained a fair price for their

produce and out of its profits the society maintained three charitable dispensaries and one veterinary dispensary in the ganja mahal at a cost of over Rs. 2,000. It spent over Rs. 12,000 in education by subsidising three high English schools and 45 primary schools. A sum of Rs. 3,783 was spent on the improvement of roads and bridges and Rs. 4,925 were given as donations for various charitable purposes at Naogaon and elsewhere.

11. The number of non-agricultural credit societies increased from 333 to 358. With the exception of 18, they were organised on the basis of limited liability. The total number of members rose from 105,921 to 119,918, the total share capital increased from Rs. 40,54 lakhs to Rs. 46,20 lakhs and the reserve fund from Rs. 9,05 lakhs to Rs. 10,91 lakhs. The total profits earned by these societies increased from Rs. 5,10 lakhs to Rs. 6,81 lakhs but the dividends payable to shareholders were not allowed to exceed 12½ per cent. in any case. The deposits from members fell from Rs. 54,10 lakhs to Rs. 48,94 lakhs, which was off-set by a rise in the deposits from non-members from Rs. 55,02 lakhs to Rs. 80,85 lakhs. Loans from Provincial or Central Banks amounted to Rs. 4,32 lakhs only and it is satisfactory to note that these societies have in most cases been able to gain public confidence and to attract a sufficient amount of local capital. In fact there are many cases where these urban banks had to refuse deposits.

12. The Bengal Co-operative Organisation Society continued to play an important part in the movement. In addition to the publication of two journals devoted to co-operative subjects, the society carried on propaganda with the help of lectures. The society took charge of the co-operative section of the Eastern Bengal Railway demonstration train which was of great interest to rural people and drew large crowds at every station visited. It also undertook the training of Central Bank and departmental staff and of apprentices for jute sale societies.

13. As the Bengal Home Industries Association, which had for many years been in receipt of aid from Government had failed to achieve the purpose it had set before it, i.e., the promotion and development of home and cottage industries and above all the vital service of finding for them a market, Government decided to subsidise with a capital grant of Rs. 3,000 for furniture and equipment and an annual recurring grant of Rs. 12,000 for three years a new Central Sale Depot which will work under the direction of the Bengal Co-operative Organisation Society and the purpose of which will be to find a market for the products of all cottage industries and not only for those which are organised co-operatively. The depot has just been started and is being conducted on business lines. If it fails to become self-supporting, it is not intended to renew this subsidy at the end of the present term. Since the close of the year it has also been decided to grant a loan of Rs. 50,000 to the depot at an interest of 7½ per cent. per annum on the security of the goods at the depot for advancing to cottage workers a reasonable proportion of the price of the finished articles immediately they are delivered at the depot. It is hoped that this will go a great way towards encouraging cottage artisans in the province by providing a ready market for their goods and thereby lead to an improvement in the quality and quantity of their products.

14. The number of Central Banks in the province rose from 103 to 110. The total number of affiliated societies increased from 13,235 to 15,568, that is, by 17·6 per cent. and the total working capital rose from Rs. 303,22 lakhs to Rs. 350,63 lakhs, or by 15·6 per cent. Deposits from individuals increased from Rs. 170,06 lakhs to Rs. 195,03 lakhs and represented 55·6 per cent. as against 56·08 per cent. in the previous year. The total paid-up share capital increased from Rs. 35,63 lakhs to Rs. 41,09 lakhs and the reserve and other funds from Rs. 15,51 lakhs to Rs. 18,78 lakhs, but the total of these amounts represented only 17·8 per cent. of the total working capital as against 16·8 per cent. of the previous year. The total amount borrowed from the Bengal Provincial Co-operative Bank rose from Rs. 77,44 lakhs to Rs. 91,82 lakhs. Loans advanced by the Central Banks to affiliated

societies declined from Rs. 202,73 lakhs to Rs. 177,44 lakhs, while repayments from affiliated societies fell from Rs. 153,28 lakhs to Rs. 134,61 lakhs. The percentage of repayments to the total loans outstanding in the beginning of the year fell from 71·6 to 50·5. This decrease in collections is accounted for by unfavourable agricultural conditions and the low price of jute. The total profits earned by the Central Banks rose from Rs. 6,10 lakhs to Rs. 8,24 lakhs and the cost of management increased from Rs. 3,98 lakhs to Rs. 4,82 lakhs (or 1·3 per cent. of the working capital as in the preceding year). There was a marked improvement in the relation between the Central Banks and the constituent societies. No case was reported of strained relationship between village societies and the central federations.

15. The number of village reconstruction and anti-malarial and health societies rose from 450 in 1926-27 to 557 in the present year. Membership increased from 10,524 to 13,666. The public health and rural reconstruction societies organised under the auspices of the Visva Bharati of Dr. Rabindra Nath Tagore are reported to have done good work.

Of the six existing Mahila Samities the society at Bankura did not work and has applied for cancellation of registration. The Nimta Society continued to progress and its membership increased. Most of its members joined the Dhai training class and obtained certificates of competency. They also received some training in sewing and needlework from a lady teacher deputed by the Saroj Nalini Memorial Association. The Barasat Society found employment for some of its members by turning out khaddar and by tailoring work. The Tala Society is doing very useful work.

16. The number of relief societies rose from 10 to 17 with an increase of membership from 2,304 to 4,987. These societies worked satisfactorily and were successful in achieving their object of encouraging thrift and creating an atmosphere of mutual service among the members.

17. The Government of Bengal have great pleasure in acknowledging the assistance rendered to the movement by the various District and Sub-divisional Officers mentioned by the Registrar and by all non-official gentlemen connected with the movement. The thanks of Government are due to Rai J. M. Mitra Bahadur for the way in which he discharged his duties.

By order of the Governor in Council,

G. P. HOGG,

Secretary to the Government of Bengal.

No. 2879.

Copy forwarded to the Registrar, Co-operative Societies, for information.

Nos. 2880-2881.

Copy, together with a copy of the report, forwarded to the Appointment Department and Local Self-Government (Public Health) Department of this Government for information [with reference to last paragraph of the resolution and paragraphs 164 and 165 of the report].

[] To Appointment Department only.

By order of the Government of Bengal,

J. C. SEN,

Assistant Secretary to the Government of Bengal.

CALCUTTA,

• Dated the 13th June, 1929.

REPORT
ON
CO-OPERATIVE SOCIETIES IN MYSORE

10

FOR THE YEAR 1927-28

WITH THE GOVERNMENT REVIEW THEREON



BANGALORE:
PRINTED AT THE GOVERNMENT PRESS
1929

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Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. D. 12691-12700—C. S. 58-28-4, dated 31st May 1929.

Report on the working of the Co-operative Societies in Mysore.

Reviews the ——— for the year 1927-28.

READ—

Letter No. 2659—C. S., dated the 20th November 1928, from the Registrar of Co-operative Societies in Mysore, submitting a report on the working of the Co-operative Societies in the State for the year ended 30th June 1928.

ORDER NO. D. 12691-12700— C. S. 58-28-4, DATED 31ST MAY 1929.

Recorded.

2. Mr. K. H. Ramayya, continued to be in charge of the Department throughout the year, except for a very short period from the 3rd to 12th January 1928, when he was absent on privilege leave, and the Assistant Registrar Mr. K. Subba Rao, was in charge of the Registrar's duties in addition to his own. There was no change in personnel of Assistant Registrars; the marginally noted

transfers were effected about the middle of the year under review in the interests of public service.

3. The scheme of Honorary Organisers was continued during the year, there being seven organisers in all for the whole State, including Mr. D. Kongadiappa who is an additional organiser for the Bangalore District, for the development of Depressed Classes Societies in the District. There were 23 Honorary Supervisors working at the end of the year.

4. The number of Co-operative Societies in the State rose from 1748 to 1866, the number of members from 98,933 to 1,07,223 and the working capital from 112 lakhs to 131 lakhs. Government are glad to learn that during the year a large number of rural credit societies helped in the supply of improved agricultural implements, seeds and manures recommended by the Agricultural Department, resulting in increased sales of these materials and that the Apex Bank readily financed these societies for the purpose at a cheap rate of interest. The question of organising co-operative finance for cardamom growers requires early consideration, and Government trust that some material progress will be made in the course of this year.

5. Government watch with interest the experiment being tried at Ramohalli in the Bangalore Taluk to grant "Produce" loans to Agriculturists through Local Co-operative Societies in order to help them to wait for a better market for their produce, and trust that the experiment will meet with success as anticipated by the Registrar. They are also pleased to note that special societies were started for the benefit of the labourers of the Bangalore Mills and that sericultural, house building, and hand loom weaving co-operation received great impetus during the year. Particular attention was also given to the improvement of the condition of the depressed classes by means of propaganda work, by the starting of special co-operative societies

No. D. 12691-12700—C. S. 58-28-4, DATED 31ST MAY 1929.

exclusively for their benefit, and providing such societies with working capital in the initial stages, both by means of advances from Government and loans from the Apex Bank.

6. It is also reported that further progress was made in the development of the Gottigere Adikarnataka Colony, and Government trust that this interesting experiment will pave the way for the establishment of similar colonies elsewhere in the near future.

7. The total transactions of all the Societies during the year amounted to Rs. 43,004,931 as against Rs. 35,810,958 during the last year, yielding a net profit of Rs. 4,87,674 as against Rs. 4,59,177 in the previous year. The total Reserve Fund has increased from Rs. 1,756,803 last year to Rs. 1,830,493 in 1927-28. The real increase is greater than these figures would indicate; for, last year's figure included other funds, such as, building fund, rebate fund, etc., which have since been separated out. Such other funds amounted to Rs. 87,186 in 1927-28.

8. Government regret to notice that the large proportion of overdue loans to the total outstanding has become quite a feature of the working of the Societies, and is showing a tendency to increase. In the year under report, overdue loans accounted for Rs. 11'90 lakhs, out of a total outstanding of Rs. 32'68 lakhs in Agricultural Societies and Rs. 12'38 lakhs out of a total of Rs. 46'42 lakhs in Non-Agricultural Societies. This is a matter for serious concern, as want of punctuality indicates that the movement has not inculcated thrift and business habits. Special efforts should be made to impress the importance of a faithful fulfilment of business engagements, in order that co-operation might not suffer in a very essential part of its educative mission.

9. The foundation stone for the new building for the Apex Bank was laid by His Highness the Yuvaraja of Mysore in February 1928.

10. This Bank made rapid progress during the year. The total transactions increased from about 34 lakhs in 1926-27 to nearly 58 lakhs in the year under report. Though Government placed funds at its disposal for financing at a low rate of interest rural societies for the purchase of agricultural implements, seeds and manures and house building societies, yet the Bank without drawing upon these resources, made its own funds available for achieving the objects of Government. The popularity of the Bank is also shown by the large increase in deposits necessitating a reduction in the rates of interest allowed. Government desire to congratulate the Bank on its progress and the co-operative spirit displayed by it and wish it continued prosperity and an enlarged sphere of usefulness.

11. The Central Co-operative Bank, Bangalore, also showed good progress, it having for the first time, extended its benefits to individual shareholders in the Chitaldrug, Shimoga and Kadur Districts. With all that, however, it was not able fully to utilise the capital at its disposal and a sum of 3½ lakhs was locked up as fixed deposit in the Mysore Bank. Government hope that this Bank will also further widen its sphere of action and extend the benefits of co-operation to a much larger circle of the raiyat population. Government regret to note that the District Central Banks have not succeeded very appreciably in tapping local capital for financing rural societies. The Registrar is requested to see what improvements, whether of management or of organisation, are necessary to make them fulfil their purpose better. It is heartening to be assured that credit and non-credit agricultural societies are showing good progress, as also the non-agricultural co-operative societies. Of the latter the Weavers Co-operative Societies, whose progress is reported to be not very encouraging require special attention in order to ameliorate the condition of the weavers. It has been suggested that this object could be more easily secured by enlisting the sympathy and co-operation of the merchants who at present finance small weavers, and by interesting them in improved methods and new patterns. This suggestion deserves a trial in selected places, in consultation with the Industries and Commerce Department. More attention should also be paid to develop the Sericultural Co-operative Societies. The Registrar says that more staff is necessary to advise these Societies in the technique of the industry. He may submit suitable proposals in consultation with the Director of Industries and Commerce for the consideration of Government. It is also reported that the working of the non-credit artisan societies is not encouraging but Government would like to have more information about them and to know in what respects they could be helped.

No. D. 12691-12700—C. S. 58-28-4, DATED 31ST MAY 1929.

12. As regards grain banks, the Registrar is requested once again to submit concrete proposals for the help which he thinks they need from Government. There were only 55 such banks working during the year as against 56 last year. While reviewing the report of the Department for 1926-27, the Registrar was requested to investigate the causes for the decline of these banks and to suggest remedial action. His report is still due and Government await it with interest.

13. Government are glad to note the progress made in the various activities for the amelioration of the Depressed Classes and trust that this important work will continue to receive earnest attention.

14. There was a further decline in the number of suits for adjudication during the year. Out of 1943 suits entertained and 892 suits pending disposal at the beginning of the year, 2143 suits were disposed of during the year leaving a balance of 692 suits pending at the close of the year. Permission was also freely granted to Societies to seek immediate relief in the Civil Courts as against defaulters. Out of a total of 6265 decrees for execution only 1584 were executed during the year leaving a balance of 4711 decrees still to be executed. This is unsatisfactory and it should be possible to reduce pendency in this important branch of work very early. A report as to what progress is made in this direction should be submitted on the 1st July next for the orders of Government.

15. The fourteenth Mysore Provincial Conference was held at Mysore under the Presidency of Rajamantrapravina Mr. C. S. Balasundaram Iyer, Member of Council.

16. Government are pleased to note that the Department has done good work during the year under the direction of the Registrar Mr. K. H. Ramayya. There is however a very vast field before it as only 8.9 per cent of the population has till now been touched by the movement. Government trust that efforts will be made to extend the benefits of co-operation in parts of the State, especially the malnad where it has so far made little headway.

N. RAMA RAO,
*Secretary to Government,
Development Departments.*

To—The Registrar of Co-operative Societies in Mysore.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.

Exd.—P. S. R. N.

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No. 2659.—C. S.

OFFICE OF THE REGISTRAR OF
CO-OPERATIVE SOCIETIES IN MYSORE,
Dated Bangalore, 20th—21st November 1928.

FROM

K. H. RAMAYYA, Esq., B.A., BAR-AT-LAW,
Registrar of Co-operative Societies in Mysore, Bangalore.

TO

N. RAMA RAO, Esq., B.A., B.L.,
*Secretary to the Government of Mysore,
Development Departments, Bangalore.*

SIR,

I have the honour to submit the following report on the working of Co-operative Societies in Mysore for the year ending with 30th June 1928.

I. ADMINISTRATION AND TOURS.

2. I continued to be in charge of the Department throughout the year. I was on privilege leave from 3rd January 1928 to 12th January 1928 during which period Mr. K. Subba Rao, B.A., LL.B., Assistant Registrar of Co-operative Societies, Bangalore Division, was placed in charge of the current duties of the Registrar in addition to his own.

3. There was no change in the personnel of the Assistant Registrars, but about the middle of the year the following transfers of Assistant Registrars were ordered in the interests of work :—

1. Mr. R. Ramachandra Rao Bhombore, B.A. From Bangalore Division to Shimoga Division.
2. Mr. P. A. Krishnaswamy Iyer, B.A. " Shimoga Division to Tumkur Division.
3. Mr. K. Subba Rao, B.A., LL.B. " Mysore Division to Bangalore Division.
4. Mr. M. D. Venkate Urs, B.A. " Tumkur Division to Mysore Division.

4. Mr. M. D. Venkate Urs, Assistant Registrar of Co-operative Societies, was on combined leave from the beginning of the year upto 14th October 1927, during which period Mr. T. Venkataramanayya, B.A., Sub-Assistant Registrar, acted for him. Mr. Ramachandra Rao Bhombore, B.A., Assistant Registrar of Co-operative Societies, Shimoga Division, was on privilege leave from 16th April 1928 to 2nd May 1928 during which period I looked after his duties in addition to my own. Mr. P. A. Krishnaswamy Iyer, B.A., Assistant Registrar of Co-operative Societies, Tumkur Division, was on privilege leave for 9 days from the 22nd May 1928 to 30th May 1928 during which period I looked after the duties of the Assistant Registrar, Tumkur Division.

5. Messrs. T. Venkataramanayya, B.A., and D. Krishna Rao, B.A., continued to be Sub-Assistant Registrars. Mr. Krishna Rao was my Personal Assistant upto 15th December 1927 when he was placed in charge of Development work. Since then, Mr. T. Venkataramanayya has been my Personal Assistant.

6. There was no change in the strength of the subordinate staff of the department. There were 30 Inspectors, in charge of 30 Co-operative Circles as per Appendix A, and 25 Clerks as during the previous year. Each Co-operative Circle consists of 62 societies on an average. Of the 25 Clerks, 9 were employed in the Registrar's Office and 16 in the 4 Divisional Offices at 4 per office.

7. The temporary Establishment of 4 Assistant Inspectors of Co-operative Societies for carrying on intensive Co-operative work among the Depressed Classes in select centres and of the Magic Lantern Operator for propaganda work, sanctioned by Government during the previous year, was continued during the current year also.

8. *Honorary Organizers of Co-operative Societies.*—The scheme of Honorary Organizers was continued during the year and the following gentlemen were Honorary Organizers :—

1.	Mr. S. Narayana Rao	..	..	Bangalore District.
2.	" O. Seethapathi Rao	..	..	Do do
3.	" S. Venkatesiah, B.A., B.L.	..	..	Hassan do
4.	" A. Ananthiah, B.A.	..	..	Shimoga do
5.	" S. Siddalingadevaru	..	..	Mysore do
6.	" T. Krishna Rao	..	..	Do do
7.	" D. Kongadiappa	..	..	Bangalore District for the development of Depressed Classes Societies.

9. *Honorary Supervisors of Co-operative Societies.*—There were 23 Honorary Supervisors working at the end of the year as per statement given in Appendix B.

10. *Tours.*—I was on tour for 105 days and inspected 127 Societies. The following statement shows the touring and inspection work done by my Assistants :—

Sl. Number	Officer	Number of days toured	Number of Co-operative Societies inspected
1	Assistant Registrar, Bangalore Division	178	227
2	Do Mysore do	146	157
3	Do Tumkur do	169	124
4	Do Shimoga do	152	151
5	Sub-Assistant Registrar, Development Work	133	113
6	Personal Assistant to the Registrar	18	16

11. The Inspectors toured on an average for 200 days in the year and inspected all the Societies in their respective charges. The Honorary Supervisors kept to an average tour of 90 days per annum and in the course of their tours, besides doing propaganda work, assisted the rural societies in their routine work.

12. The total cost incurred by Government for the administration of the Department amounted during the year to Rs. 1,20,458-6-10 as against Rs. 1,19,267 during the previous year. This works to '92 per cent of the total working capital brought within the movement and to '027 per cent of the total transactions during the year. Per head of membership the Government cost comes to Re. 1-2-0. The societies themselves spent out of their income Rs. 1,54,620 for their proper and efficient management.

II. SUMMARY OF GENERAL PROGRESS.

13. The seasonal conditions in the State during the year except in the Districts of Kolar, Tumkur and Chitaldrug, were, on the whole, not unsatisfactory, in spite of the uneven rainfall and partial failure of some of the important crops, such as, ragi and paddy in some localities. Some distress was felt in parts of Kolar and Chitaldrug Districts for drinking water. In the Malnad, the areca and coffee crops were below the average. In spite of these natural disadvantages and the high cost of living, it is indeed satisfactory that the movement has made fair progress during the year. The number of societies of all kinds rose from 1,748 to 1,816, membership from 98,933 to 1,07,223 and working capital from 112 lakhs to 131 lakhs. The Apex Bank made rapid progress, and its resources increased from 12 lakhs to 19.6 lakhs.

14. During the year, a larger number of Rural Credit Societies undertook the work relating to the supply of improved Agricultural implements, seeds and manures recommended by the Agricultural Department, and the sales in this direction went up from Rs. 24,000 to Rs. 30,000. The Apex Bank readily financed a good number of rural societies for this purpose at 5 per cent interest. This is a sure indication that the villagers are appreciating the advantages of adopting improved methods of cultivation. The possibilities of enabling the cardamom growers to withhold the crops from the market till they can obtain reasonable prices, by giving them the required financial assistance for cultivation and other expenses, were further investi-

gated, and a loan of Rs. 30,600 was sanctioned by the Apex Bank to the Achena-halli Cardamom Growers' Co-operative Society. A similar society has since been organized in the Mudgere Taluk.

15. In order to enable the agriculturists to wait for a better market for the sale of the produce grown by them, the system of granting produce loans was tried in the Ramohalli Society in the Bangalore Taluk with the help of a loan from the Apex Bank. If the experiment proves successful as it should, the scheme will be introduced in other well-established rural societies.

16. In spite of the unfavourable circumstances that the silk industry had to undergo during the year, there was an appreciable improvement in Sericultural Co-operation work. House-Building Co-operation received greater attention, and societies were started in some of the important District and Taluk Head-quarter places. The Apex Bank, with its usual readiness, granted the necessary financial aid to these societies. The creation of facilities for the development of hand-loom weaving through the instrumentality of special societies for weavers was carefully considered by the Department with the help of the Development Board, and much propaganda work among the weavers in select centres was carried on by means of Magic Lantern lectures. The development and overhauling of the existing Weavers' Societies so as to make them really useful to the weavers received particular attention. The labourers of some of the Mills in Bangalore were brought within the Co-operative fold by the organization of special societies for their benefit.

17. The spread of Co-operation among the Adikarnatakas, Adidravidas, Lambanias and other depressed class people received, during the year, the earnest attention of the department. Intensive propaganda work among them was undertaken by means of lectures on Co-operation, Temperance, Common Diseases, Sanitation, Cleanliness, Social Hygiene, etc., supported by instructive and interesting Magic Lantern exhibitions. Select slides on Co-operation have been got locally made to suit local conditions. As many as 52 Societies exclusively for their benefit were organized during the year. Working Capital in the initial stages was provided for them by means of advances from Government and loans from the Apex Bank. Special attention was paid to the development of the Gottigere Adikarnataka Co-operative Colony Society about which reference was made in the last year's report, and the success achieved so far indicates that there is much scope for useful action in this direction for the amelioration of the Depressed Class people.

18. The Co-operative Propagandist Institute continued to be the only non-official body in the State which has undertaken the work relating to Co-operative Propaganda and Training. As during the last year, the Branch Institute at Mysore conducted 2 training classes for the benefit of Secretaries and Office-bearers of rural Co-operative Societies.

19. With a view to rouse the interest of the people in the activities of the Department, a co-operative stall was arranged in the All-India Industrial and Agricultural Exhibition held at Mysore during the Dasara of 1927. The stall contained not only the articles produced by some Industrial and Agricultural Societies, but it attracted special attention on account of the posters and charts showing the progress of the Movement. A certificate was granted to the Co-operative Stall for the excellence of the charts and posters.

20. In addition to the Annual Provincial Co-operative Conference, some independent Taluk Co-operative Conferences were also organised besides the Co-operative sections in the regular District and Taluk Economic Conferences. There can be no denial that these Conferences greatly stimulated interest in Co-operation not only amongst members of societies but also among those who are outside the Movement. One satisfactory feature of these Conferences was the keen interest evinced and the intelligent part taken by members of rural societies in the discussion. That the Movement has gained both in strength and public confidence can be seen from the regular increase of deposits held by the societies year by year, in spite of the reduction in the rates of interest allowed on them. It is encouraging to note that the people have realised that Co-operation is the common platform on which all communities without distinction of caste, colour or creed can join hands.

and work for the economic regeneration of the country and the social uplift of the masses. It is a happy sign and augurs well for the future of the movement that the rural societies are interesting themselves in the maintenance of small Free Reading Rooms and Libraries, in the advancement of education, in village improvement work and in the provision of amenities of village life.

21. The following comparative statements give a general idea of the progress of the Movement during the year:—

STATEMENT I.
Societies classified as Central, Agricultural and Non-Agricultural.

Class	No. of Societies on		No. of members on		Working capital on	
	30-6-1927	30-6-1928	30-6-1927	30-6-1928	30-6-1927	30-6-1928
Central ..	17	17	2,383	2,499	Rs. 31,18,531	Rs. 37,72,751
Agricultural ..	1,416	1,502	53,707	57,718	30,02,609	34,56,674
Non-Agricultural ..	315	347	42,843	47,007	51,11,797	58,73,797
Total ..	1,748	1,866	98,933	1,07,223	112,38,937	131,03,222

STATEMENT II.

Statement showing the general position of the Movement during the past two years.

Year	No. of Societies	Number of members	Working capital		Total turn over	Net profits	Reserve funds
			In lakhs of Rs.	In lakhs of Rs.			
1926-27 ..	1,748	98,933	112'39	358'11	4'59	17'57	
1927-28 ...	1,866	107,223	131'03	430'05	4'88	19'12	

22. Number of Societies (all classes):—There were 1,748 Societies at the beginning of the year. One hundred and sixty-two societies were newly registered during the year and the registration of 43 societies was cancelled. One Agricultural Sale Society was amalgamated with the local Credit Society. There were thus 1,866 Societies at the close of the year.

23. The following comparative statement shows Districtwise, the number of societies and their membership at the end of the years 1926-27 and 1927-28:—

STATEMENT.

District	Number of Societies on		Increase during the year 1927-28	Number of members on		Increase during the year 1927-28	Average membership per society on	
	30-6-1927	30-6-1928		30-6-1927	30-6-1928		30-6-1927	30-6-1928
Bangalore ...	334	373	39	23,411	26,435	3,024	70	71'5
Kolar ...	178	177	—1	9,533	9,819	286	53'5	65'1
Mysore ...	282	303	21	18,781	20,845	2,064	66'6	68'1
Hassan ...	197	205	8	9,735	9,992	257	49'4	48'3
Tumkur ...	258	280	22	14,948	15,827	879	57'9	56'5
Chitaldrug ...	162	170	8	4,965	5,770	805	30'6	34'0
Shimoga ...	215	228	13	10,371	10,977	606	48'2	48'0
Kadur ...	122	130	8	7,189	7,558	369	59'0	58'1
Total ...	1,748	1,866	118	28,933	1,07,223	6,290	56'6	57'4

24. It will be seen from the above that the state average of membership per society has increased by 8 during the year, the Bangalore District contributing the major portion of the increase, *viz.*, 3,021 out of total increase of 8,290, which is more than a third of the increase. The average membership per society has increased in the Bangalore, Kolar, Mysore and Chitaldrug Districts, while it has decreased in the other Districts. Assuming that a member of a Co-operative Society represents a family of 5 people, the percentage of the population touched by the movement in Mysore is 8.9.

25. *Working Capital*—The total Working Capital of all the societies on the last day of the year was Rs. 131.03 lakhs as compared with Rs. 112.9 lakhs on the corresponding day of the previous year.

The paid-up share capital of all societies rose from Rs. 36,74,782 to Rs. 39,35,712, the deposits from Rs. 41,32,418 to Rs. 52,09,068 and the reserve fund including other funds from Rs. 17,56,803 to Rs. 19,17,679. Loans from Government increased from Rs. 1,76,365 to Rs. 2,13,369.

This working capital comes to an average of Rs. 7,014.5 per society or 122.2 per head of membership as against Rs. 6,249.6 and Rs. 113.6 respectively on 30th June 1927. As usual, the increase in working capital is particularly noticeable in the Bangalore District which has a large number of strong urban banks and Societies.

26. *Deposits*.—The total amount of deposits attracted by the societies during the year was Rs. 59,78,545 as against Rs. 47,01,863 in the previous year, while the amount withdrawn was Rs. 51,16,171 as against Rs. 39,04,658 during the last year. The total amount of deposits held on the last day of the year was Rs. 52,09,068 which works to an average of Rs. 48-7-10 per head of membership. As usual, the Bangalore District contributed the largest amount of deposits and the Chitaldrug District the least. The deposits held by the 3 classes of societies are as follows:—

Class	Number of Societies	Amount of deposits
Central	17	Rs. 24,89,555
Agricultural	1,592	4,07,312
Non-Agricultural	347	23,12,201
Total	1,866	52,09,068

27. It will be noticed that the Central and the Non-Agricultural urban societies derive the major portion of their working capital from deposits, while the deposits held by the rural Agricultural Societies form a very small proportion thereof. The steady increase of deposits testifies to the undiminished confidence which the movement continues to enjoy at the hands of the public.

28. The average amount of deposit per member in the case of Non-Agricultural Societies comes to Rs. 49-3-0, while that for Agricultural Societies is only Rs. 7. But there has been an increase in the total amount of deposits held by both the Agricultural and Non-Agricultural Societies.

29. *Loans*.—The total amount of loans issued by all the societies during the year was Rs. 74,54,535 as against Rs. 64,29,850 in the previous year. The following statement gives an idea of the amount of loans issued by all classes of societies for (a) productive purposes, (b) for the redemption of prior debts (c) for non-productive purposes and (d) for the purchase of the necessaries of life.

	Amount	Percentage of the total amount issued
(a) For productive purposes, cultivation, land improvement, etc.	Rs. 37,49,118	Rs. 49 per cent
(b) For the redemption of debts	27,90,013	29.4 do
(c) For non-productive purposes, marriage, etc.	5,58,474	8.8 do
(d) For maintenance charges, purchase of provisions, clothing etc.	6,56,930	12.8 do
Total	74,54,535	

30. *Rate of Interest on lendings and borrowings.*—Generally, the societies allow interest on deposits at rates ranging from 3 1/8 per cent to 7 per cent per annum according to the period for which the deposits are fixed. For Fixed Deposits varying from one to two years, the rate is 5 per cent per annum, while that for 10 years' Deposits goes up to 7 per cent per annum. Many of the urban Societies and Banks are suffering from a glut of deposits which they have not been able to utilise profitably in their business. As a consequence, the rates of interest on deposits were further revised and the lending rate was reduced to 8 per cent and 8 1/3 per cent in some of the important Co-operative Institutions in the City of Bangalore. In the rural societies, however, the prevailing rate is between 9 per cent and 10 per cent, the penal rate being not more than 12 per cent.

31. *Demand, collection and overdues.*—Including the amount of loans overdue on 1st July 1927, *viz.*, Rs. 19,69,504, the demand for the year 1927-28 amounted to Rs. 85,98,604, out of which Rs. 60,04,725 was recovered. Extensions of time were granted in the case of loans of the total value of Rs. 1,64,815. The amount of loans overdue on 30th June 1928 was Rs. 24,29,064, of which about Rs. 6 lakhs represents the value of the decrees which are pending execution. One reason that has been attributed to the large overdues is that, even when the penal interest is levied, such penal rate is lower than the local market rate, and therefore the borrowers discharge their obligations to the money-lenders first, as their rates are exorbitant. No doubt this may be so, but cannot be taken as a general rule. The real difficulty seems to be the fact that the societies have taken up a work, *viz.*, debt redemption, for which they are not suited. A reference is made to this question of overdues in para 40 below in connection with the Apex Bank and recoveries from the debtor societies.

32. The total transactions of all the societies during the year amounted to Rs. 4,30,04,931 as against Rs. 3,58,10,958 during the last year, and the resultant net profits rose from Rs. 4,59,177 during 1926-27 to Rs. 4,87,674 during 1927-28.

33. *Co-operation in Malnad—General.*—There were at the beginning of the year 319 Co-operative Societies in the Malnad parts of the State. Twenty-two Societies were started during the year and the registration of four Societies was cancelled, thus leaving 337 societies at the end of the year. They had a membership of 17,144 and a paid-up share capital of Rs. 6,00,950, attracted deposits to the extent of Rs. 2,73,319 and built up a Reserve Fund amounting to Rs. 2,41,866. Their total working capital amounted to Rs. 12,38,928 against Rs. 10,66,715 at the beginning of the year. The Cardamom Growers' Society at Achanahalli in the Manjarabad Taluk was developed, and with a view to enable the members to withhold their crops from the market till they can obtain reasonable prices, a loan of Rs. 30,600 was obtained from the Apex Bank. The development of Co-operation in the Malnad with special reference to the co-operative sale of areca received particular attention during the year. The number of Areca Sale Societies remained the same as last year, *viz.*, five, but the Credit Societies in the areca growing areas were induced to take up the work of helping the members by means of short loans for expenses during the cultivation and harvest seasons. The Bhimanakone Co-operative Society in the Sagar Taluk helped 100 of its members to save their areca from Koleroga and to collect co-operatively areca worth Rs. 15,000 and to dispose it off at a good profit. The total quantity of areca collected and disposed off co-operatively by five societies was 2,859 maunds of the total value of nearly Rs. 30,000.

34. *Stores Societies in the Malnad.*—Stores movement in the Malnad has not made much headway. There were at the end of the year 24 Stores Societies, and they transacted business to the extent of Rs. 56,656 during the year. One special feature was that these Societies took very encouragingly to stocking Khadder cloth.

35. Conditions in the Malnad are not very favourable to the rapid development of the Co-operative Movement. The country is mountainous, rain-fall is excessive, climate is unhealthy and means of communication are scanty. Added to these, is the fact that the Malnad villages are generally small, contain a few houses only and are separated from one another by hills. The principal agricultural crops of the Malnad are areca, cardamom and coffee. All these require a

larger outlay of capital than paddy or ragi, which are the principal crops of the Maidan. The main function of the co-operative societies is to finance the agriculturists for cultivation expenses, etc. The indebtedness of the Malnad rajyat has become proverbial, and unless he is relieved from the mill-stone of debt, contracted at usurious rates of interest and onerous terms, by the grant of long term loans spreading up to 25 to 30 years, the co-operative movement cannot make rapid progress. Government have passed orders on the formation of Land Mortgage Banks for the purpose of granting long-term loans for the relief of indebtedness. Nearly 50 per cent of the Agricultural population of the Malnad parts of the Shimoga and Kadur Districts are engaged in the cultivation of areca, and on the profitable disposal of the produce depends the means of their economic improvement. A big financially strong central organization at a place like Shimoga is required to tackle the areca problem, with branches in the several areca growing centres, and to this institution the local societies should affiliate themselves, in order to collect the produce from their members and arrange for its sale through the Central Organization. Such an organization can be ushered into existence only after the Land Mortgage Banks have worked for some time and the areca growers are relieved from the clutches of the merchants, who are the masters of the situation now.

III. WORKING OF SOCIETIES.

36. The number of Central Co-operative Societies continued to be the same as last year, *viz.*, 17. Of these, one is the Apex Bank, one is the Central Urban Bank, five are District Central Banks and ten Federal Co-operative Banking Unions. Their membership increased from 2,333 to 2,498 and working capital from Rs. 31.18 lakhs to Rs. 37.73 lakhs.

THE APEX BANK.

37. The Mysore Provincial Co-operative Apex Bank continued to keep up its progress and extend its usefulness. Relations with the affiliated societies were eminently satisfactory. The number of individual members rose from 335 to 382 and that of society members from 618 to 710. The deposits held by the Bank increased from Rs. 9.85 lakhs at the beginning of the year to Rs. 16.32 lakhs at the end of the year, while the total working capital of the Bank increased from Rs. 12.5 lakhs to Rs. 18.93 lakhs. The Bank financed 96 societies to the extent of Rs. 4,93,955 by way of loans and cash credits, besides granting extensions of time in seven cases involving a total demand of Rs. 36,263, in view of the unfavourable seasonal conditions obtaining within the area of operations of those societies. The popularity of the Institution and the rapidly growing public confidence it commands, can be gauged from the fact that the deposits attracted during the year amounted to Rs. 15.29 lakhs as against Rs. 9.22 lakhs, while the amount held at the end of the year rose to Rs. 16.32 lakhs from Rs. 9.85 lakhs, showing a net increase of Rs. 6.47 lakhs or 65.6 per cent. One remarkable feature of these deposits is that they have come mostly from individuals and not institutions, though Government have permitted the depositing of Trust and Muzrai Funds and funds of Local Boards in the Bank. In their Order No. B. 10442—A. & E. 16-26-13, dated 29th May 1927, Government directed that the financing of rural societies which wished to purchase agricultural implements, seeds and manures may be taken up by the Apex Bank and sanctioned a sum of Rs. 10,000 to it for this purpose at 4 per cent interest to be lent to societies at not more than 5 per cent interest. The Bank readily sanctioned out of its own funds agricultural loans to the extent of Rs. 19,600 to 55 Rural Societies at 5 per cent interest. Out of this sum, a sum of Rs. 11,900 was actually drawn and utilised by 37 Co-operative Societies. Similarly, Government have constituted the Apex Bank as the Chief financing Agency for House-Building Co-operative Societies in the State and sanctioned a loan of one lakh of rupees repayable in 15 years at 5 per cent interest and a cash credit of another lakh, to be lent to House-Building Societies at not more than 6 per cent interest. Without drawing from the Treasury any portion of the funds sanctioned by the Government, the Bank has, during the year, sanctioned Rs. 90,000 to House Building Societies.

38. The following comparative statement shows the progress achieved by the Bank during the year :—

	On 30th June 1927	On 30th June 1928
Membership ... (Individuals)	335	382
Membership ... (Societies)	618	710
Share capital (subscribed)	Rs. 3,37,700	Rs. 3,71,500
Share capital (paid up)	" 1,58,586	" 1,76,160
Deposits held	" 9,85,460	" 16,32,272
Loans and cash credits issued to societies	" 3,06,407	" 4,98,955
Loans outstanding against societies	" 8,14,667	" 12,68,064
Working capital	" 13,25,927	" 18,97,896
Total transactions	" 33,91,057	" 57,93,020
Net profits	" 21,149	" 20,870
Reserve fund	" 45,776	" 57,957

39. At the end of the year, the Bank had fluid resources amounting to 5·21 lakhs of rupees, in addition to the undrawn loan and cash credit amounting to Rs. 3·01 lakhs, sanctioned to it by Government. Owing to the large flow of deposits into the Bank, it had to reduce further the rates of interest allowed on them, and it is understood that further reduction is under contemplation. The rate of interest on loans granted by the Bank continued to be 8½ per cent per annum, but in the case of loans for non-credit agricultural co-operation work, the rate was 5 per cent and in the case of House-Building Societies, it was 6 per cent. The period of loans was one year in the case of Agricultural loans, 10 years generally for the discharge of prior debts and land improvement and other productive purposes and 15 years for House-Building Societies.

40. *Recoveries and Overdues.*—The demand from societies for the year amounted to Rs. 1,90,269, of which Rs. 1,24,063 was recovered. The amount overdue at the end of the year was 17 per cent of the total outstandings as against 21 per cent on 30th June 1927 and 27 per cent on 30th June 1926. That there has been a steady decrease in the overdues is a hopeful sign. The question of overdues is closely connected with the question of the agency for granting long term loans for debt redemption and for land improvement involving a pretty large capital outlay. While the continued unfavourable seasonal conditions of the past several years are, no doubt, partly responsible for the heavy overdues in the case of Agricultural Co-operative Societies, it should be admitted that the failure to distinguish long and short term business is mainly responsible for this defect. Ordinary rural Credit Societies are not the best agencies for the distribution of long-term loans, and they should develop short-term and personal credit in preference to mortgage credit.

41. *Inspection of affiliated societies.*—In addition to an Inspector of Co-operative Societies whose services have been lent to the Bank for employment as Assistant Secretary, the Bank had a staff of two Inspectors who are reported to have inspected during the year 122 debtor societies. It is satisfactory that the Bank has realised the necessity for maintaining its own field staff so as to obtain first hand knowledge of the condition of the debtor societies and to keep itself informed of the same. With the rapid expansion of the Bank's activities there will be a greater necessity for such a staff. It is trusted that the Bank will make satisfactory arrangements for the inspection of all the debtor societies affiliated to it.

42. During the year, *Rajakaryaprasakilla* Rao Bahadur Mr. M. Shama Rao, M.A., who as President successfully managed the affairs of the Bank for a number of years during difficult times and brought about its rapid development had, to the regret of all Co-operators, to sever his connection with it. To the great misfortune of the Bank, two Presidents who were elected after Mr. M. Shama Rao, viz., Mr. R. A. Srinivasa Iyengar, Retired Superintending Engineer, and Mr. M. G. Rama Rao, Retired Conservator of Forests, worked zealously for some time and

died in harness. Mr. S. Venkatakrishnayya, B. A., B. L., Retired District and Sessions Judge, has since been elected as President of the Bank.

43. In February 1928, His Highness the Yuvaraja of Mysore was graciously pleased to perform the ceremony of laying the foundation stone of the new Building of the Bank. The following extract from the annual report of the Bank for the year speaks volumes about the gratitude of co-operators for this signal act of His Highness. "It is needless to mention that this gracious act of His Highness, while showing His Highness' keen interest in the Co-operative Movement, has given a great impetus for the development of the Institution. The advice tendered by His Highness regarding the aims and functions of this Bank will always be kept in view by the Board."

THE BANGALORE CENTRAL CO-OPERATIVE BANK.

44. The Bangalore Central Co-operative Bank, Limited, under the distinguished Chairmanship of *Rajasabhabhushana* Diwan Bahadur Sir K. P. Puttanna Chetty Kt., C. I. E., continued to work as an urban Bank dealing with individual members, all over the State.

The following comparative statement indicates the position of the Bank on 30th June 1928, as compared with that on 30th June 1927:—

		1926-27	1927-28
Number of members at the end of the year	{ Societies ...	141	122
	{ Individuals...	712	760
Subscribed share capital	...	Rs. 3,97,750	Rs. 4,00,000
Paid-up share capital	...	" 3,06,616	" 3,03,918
Deposits received during the year	...	" 10,43,231	" 10,70,583
Deposits outstanding at the end of the year	...	" 11,45,936	" 11,31,537
Loans issued during the year	...	" 3,16,865	" 4,61,121
Loans recovered during the year	...	" 3,54,675	" 3,85,584
Total turn-over during the year	...	" 51,68,342	" 58,64,369
Net profits for the year	...	" 49,752	" 49,860
Reserve fund at the end of the year	...	" 1,33,250	" 1,39,988
Working capital at the end of the year	...	" 16,63,945	" 16,59,633

45. Government passed orders in December 1927 with regard to the settlement of the loans due to the Bank from indebted societies, to the satisfaction of both the Bank and the debtor societies. Twenty-four societies had discharged their dues to the Bank by the end of the year, some by borrowing from the Apex Bank. At the end of the year, of the 122 society members, only 83 were in debt to the Bank to the extent of Rs. 2,41,038. Arrangements are in progress for the discharge of the debts of the remaining societies.

46. The activities of the Bank were, for the first time, extended during the year to the individual share-holders in the districts of Chitaldrug, Kadur and Hassan and loans aggregating a lakh and a quarter issued. The Bank was not able fully to utilise the capital within the movement and a sum of Rs. 3,75,000 was lying in the Mysore Bank as fixed deposit.

47. *The District Central Banks.*—None of the District Banks showed any remarkable progress during the year. The Mysore District Bank has long since stopped issuing loans to Co-operative Societies and is engaged in recovering its dues from them. Of the other District Banks, the Tumkur District Bank issued a loan of Rs. 5,000 to a society, and the Shimoga District Bank, beyond collecting a little share capital, did no other work. The Kadur and Hassan District Banks have not fared any better. The idea at the time of starting these District Banks was that they would tap local capital and be able to grant loans to societies in the Districts. The Banks have failed in their first object, *viz.*, the attraction of local capital. The only way for their development is to make them act as intermediaries, by the Apex Bank financing the societies in the Districts through them instead of directly. For

the attraction of capital in this State, experience shows that a Provincial Central Organization is the best.

48. *Federal Co-operative Banking Unions*.—As these Unions have failed in their objects, Government have already directed that they should be wound up. All of them are engaged in the recovery of dues, and they will be cancelled after the accounts are adjusted.

AGRICULTURAL CO-OPERATIVE SOCIETIES.

49. The total number of Agricultural Societies increased from 1,416 to 1,502, their membership from 53,707 to 57,718 and working capital from Rs. 30,08,609 to Rs. 34,56,674.

50. *Class I. (Credit Societies)*.—Of the 1,502 Agricultural Co-operative Societies at the end of the year, 1,388 or 92 per cent are credit institutions as against 1,184 at the beginning of the year. They had a membership of 54,297 and a total working capital of Rs. 33,75,725 as against 49,933 and Rs. 29,33,206 respectively of the previous year. The following statement shows the general increase in the items composed of the working capital as compared with that of the last year :—

	On 30th June 1927	On 30th June 1928
	Rs.	Rs.
Share capital	10,25,929	10,87,925
Deposits	2,73,658	3,93,164
Outside loan	10,51,527	12,07,331
Reserve Fund	5,82,092	6,97,307
Total	29,33,206	33,75,725

It will be seen from the above that the progress is all round and that the total working capital has increased by 4.43 lakhs *i.e.*, by more than 15 per cent as against an increase of only 9 per cent during the previous year. The number of societies that are applying for financial help from the Apex Bank is steadily increasing which is a sure indication that the members of rural societies are appreciating the advantages of obtaining their financial requirements from the Apex Bank. The amount of loans issued and recovered by these societies during the year amounted respectively to Rs. 15,01,802 and Rs. 11,44,685 as against Rs. 12,60,323 and Rs. 10,29,658 of the last year. Loans overdue at the end of the year amounted to Rs. 11,75,200. As already mentioned in para 31, more than a third of these overdues represents the amounts, for which decrees have been granted and are in the course of execution. The system of fixing the time for repayment of the loans after the harvest, when the agriculturists will generally be in a position to meet the demands, is being introduced in the societies, and the Apex Bank also has been requested to keep this in view in fixing the kists.

51. *Non-Credit Agricultural Societies*.—Chief among these are the (a) Agricultural Supply Societies, *i.e.*, societies for the supply of agricultural implements, manures, seeds, etc., and (b) sale societies, *i.e.*, societies for the sale of agricultural produce, such as, areca, cotton and cardamoms.

Supply Societies.—The number of pure supply societies at the end of the year was 49 with a membership of 961 and a total working capital of Rs. 45,083. In addition to these, about 300 agricultural credit societies undertook the supply work as adjuncts to their ordinary banking activities. Last year, Government had placed at the disposal of the Registrar a sum of Rs. 10,000 for financing rural societies for the purchase and sale of agricultural requirements. This item of work was transferred by Government to the Apex Bank, and a sum of Rs. 10,000 at 4 per cent interest was sanctioned to it with the stipulation that it should not charge more than 5 per cent to societies. During the year, the Bank sanctioned to 57 societies Rs. 19,600 for this purpose, of which, Rs. 11,900 had been drawn and utilised by 37 societies before the close of the year. The total sales of all the societies amounted to Rs. 48,976.

52. The Mudgere Co-operative Society continued to run the agricultural depot work at Mudgere and conducted sales to the extent of Rs. 1,200. The Anekal Lakshmi Nilaya Co-operative Society and the Goribidnur Co-operative Society have done good business in this line. The question of taking over the entire agricultural depot work of the Anekal and Goribidnur Taluks by the respective headquarters societies is engaging the earnest attention of the Department in consultation with the Director of Agriculture.

53. *Sale Societies.*—To this class belong the Areca Sale Societies in the Shimoga and Kadur Districts, the Cardamom Societies at Achanahalli and Mudgere and the Cotton Sale Society at Harihar. Of the Areca Sale Societies, those at Hosakoppa and Sringeri in the Kadur District did good work and sold co-operatively 693 maunds of areca. The Bhimanakone and Sakrepatna Credit Societies helped their members by arranging for the profitable sale of areca worth about Rs. 18,000. The Harihar Cotton Sale Society did no work during the year. Reference has already been made to the work done by the Achanahalli Cardamom Growers' Society. The Mudgere Cardamom Growers' Society has just started work and is engaged in the preliminary work of enlistment of members, collection of share capital, etc.

54. *Grain Banks.*—The number of grain banks at the end of the year was 55. They had a membership of 2,103 and a working capital of Rs. 17,248 worth of grain. Their progress is very much hampered for want of suitable granaries for the storage of grain. So far, only three banks have their own granaries. The necessity for Government help in this direction is keenly felt, and when the Banks develop their business there is great scope for their becoming societies for the sale of the grain collected by the members.

NON-AGRICULTURAL CO-OPERATIVE SOCIETIES.

55. To this class belong the several Co-operative Institutions in the cities of Bangalore and Mysore, District Head-quarters places and labour centres and also the societies for the benefit of weavers, sericulturists and other industrialists and artisans. There were in all 347 non-agricultural co-operative societies at the end of the year with a membership of 47,017 and a total working capital of Rs. 53,73,798. These societies, with the exception of the Industrial societies, are exceptionally strong in their financial side. They are able to raise all the capital they require by means of shares and deposits and do not generally stand in need of financial assistance from the Apex Bank. The paid-up share capital at the end of the year was Rs. 22,68,856, while the deposits held amounted to Rs. 23,12,201.

56. *Credit Institutions.*—There were 187 non-agricultural credit co-operative societies at the end of the year with a membership of 31,659. They attracted deposits to the extent of Rs. 31,91,856, and the amount held at the end of the year was Rs. 19,24,069. Loans aggregating Rs. 47,24,469 were issued to the members, while the recoveries amounted to Rs. 40,41,439, the balance outstanding at the end of the year being Rs. 41,21,775. The overdues amounted to Rs. 10,00,777 which works to nearly 26 per cent of the total outstandings. With a view to give greater facilities to the members and enable them to reduce the overdues, some of the Banks and Societies have enhanced the period of repayment and increased the number of instalments. Members are slowly taking advantage of these facilities by obtaining renewals. The continued high cost of living for the past several years is to some extent responsible for the overdues in the case of the Government officials who constitute the major portion of membership in these societies.

57. *Stores Societies.*—There are 69 pure stores societies in the State. They have a membership of 9,263 and a working capital of Rs. 7,43,975. Besides these, there are 20 combined institutions doing stores work along with banking. These societies purchased provisions, clothing and other necessaries of life of the total value of Rs. 7,29,834, while the sales amounted to Rs. 7,83,753. The transactions resulted in a gross profit of Rs. 41,278. With a view to help the labourers of the Mysore Mills, the Minerva Mills and the Bangalore Cotton, Silk and Woollen Mills, three Labourers' Societies were organised during the year and they have already a membership of 1,365 and a working capital of about Rs. 14,690 and transacted

business to the extent of Rs. 43,844. They combine Stores work with banking and have been of much use to the coolies. Their ultimate success depends largely upon the goodwill and sympathy of the employers and so far, their work has been very encouraging and on their development depends the welfare of the coolies and their relief from the clutches of the usurious money-lenders.

58. *Industrial Co-operation*.—Societies for the benefit of weavers, sericulturists, gudigars, (sandalwood carvers), cart-makers and cobblers come under this class.

Weavers' Societies.—There was no change in the number of weavers' societies and it remained the same as last year, viz., 58. They had a membership of 1,986 and a working capital of Rs. 1,35,602. They purchased finished products of the total value of Rs. 2,02,853 and sold raw materials and finished products of the total value of Rs. 2,20,896. The majority of these societies are credit societies for the exclusive benefit of the weavers, while only a few carry on business relating to the supply of yarn and dye-stuffs and the purchase and sale of the cloths prepared by the weavers. The Bangalore City Weavers' Society and the Mysore Ramalinga Chowdeswari Co-operative Society continued to do good work. The working of the Melkote Society was overhauled during the year and placed on a better footing. The Anekal Weavers' Society has begun well and has stocked yarn of various counts required by the weavers. It has been granted an advance of Rs. 2,500 from State Funds. The Kolar Weavers' Society did fairly good business. To enable it to help the members in the slack season a sum of Rs. 1,000 was sanctioned to it out of His Highness' fund at the disposal of the Registrar. Government have placed a sum of Rs. 10,000 at the disposal of the Registrar for financing Weavers' Societies and six societies were financed during the year to the extent of Rs. 6,500 out of this grant. On the whole, the working of these Weavers' Societies is not very encouraging and the solution of their problem seems to be in education, removal of the drink evil, and an agency for the distribution of yarn and the sale of their finished products. The question of starting a Central Weavers' Emporium is under the consideration of the Development Board.

59. *Sericultural Societies*.—The number of Sericultural Co-operative Societies rose from 17 to 19. Of these, 13 have started regular sericultural work, while the rest are engaged in the work of collection of share capital. They had a membership of 364 and a total working capital of about Rs. 4,708. With the help of the special Sericultural Inspector, these societies transacted sericultural work as noted below:—

Number of seed cocoons procured to members through societies	..	1,56,000
Number of disease-free layings prepared in the societies and distributed among the members	...	45,766
Number of layings got from the Government grainages and distributed among the members	...	6,100
Value of cocoons sold co-operatively	...	Rs. 6,784
Number of rearing houses of members disinfected	...	17

The societies also purchased and stocked for sale sericultural appliances required by the members. The Kestur Credit Co-operative Society in the Yelandur Jahagir has undertaken the supply of disease-free seed as an adjunct to its ordinary banking work. The advantages of such societies are being appreciated by the people, and attempts are being made for training local men in the work of seed selection and preparation of disease-free layings. To develop this line of work in the Sericultural Centres of Channapatna, Kolar, Sidlaghatta and T.-Narsipur, additional sericultural staff is necessary to help the societies in the technique of the industry and such staff will have to be provided for by the Government till the societies are in a position to stand on their own legs.

60. *Sandalwood Carvers' Societies*.—The Sagar and the Sorab Gudigars' Co-operative Societies continued to do good work during the year, and transacted business to the extent of about Rs. 5,000. The work of these societies has been considerably hampered by local competition and the consequent fall in the sales. The sandalwood products of these societies were one of the prominent features of the Co-operative Stall in the All-India Agricultural and Industrial Exhibition held in Mysore in October 1927. The Sagar Municipality has made a free gift of a building for locating the show-room of the society. The question of granting these

societies additional facilities for the sale of their finished articles through the Mysore Arts and Crafts Depot is under correspondence with the Director of Industries and Commerce.

61. *Other Artizan Societies.*—The two Cobblers' Societies at Bangalore have confined themselves to credit work, while the Channapatna Society is in a dormant condition. The Cart-Makers' society at Hunsur did good work during the year. With a membership of 80 and a working capital of Rs. 12,558, it transacted business to the extent of Rs. 45,613 and earned a net profit of Rs. 1,094. The Brass-Workers' Society at Nagamangala, the Mat Weavers' Society at Kadakola and the Match-making Society at Mysore did no work. On the whole, the development of non-credit co-operation for artizans is not very encouraging.

62. *House-Building Co-operative Societies.*—There were 19 House-Building Co-operative Societies at the close of the year. Of these, the Shimoga, Nanjangud, T.-Narasipur, Talkad and Ramanathapur Societies were formed to alleviate the distress caused by the unprecedented floods of 1924. The Yedatore Society has been formed with a view to help the people desiring to build houses in the new Yedatore Town. The other societies are situated in the Cities of Bangalore and Mysore and in some District and taluk headquarters places.

63. The Shimoga, Nanjangud and T.-Narasipur Societies have done very good work with the help of the liberal loans granted by Government. In all, they have helped in the construction of 315 houses, of which 260 have been completed and occupied. Detailed information about some of these House-Building Societies is to be found in the District Reports.

64. The societies are not house-building societies in the correct sense of the term but only credit institutions granting loans for a specific purpose *viz.*, construction of new houses or improvement of the existing ones. Only the Lalitadripur House-Building Co-operative Society supplies building materials to the members. It is necessary that the other societies also should undertake the supply of building materials to their members or build houses for and on behalf of the members according to approved plans. This is a line of useful activity, and it is trusted that the new Co-operative House-Building Society of Bangalore will develop into an ideal society and be a model to others in the line. Reference has already been made to the liberal financial help to Building Societies from Government through the Apex Bank.

IV. AMELIORATION OF THE DEPRESSED CLASSES.

65. As during last year, vigorous propaganda work was carried on among these people and lectures on cleanliness, sanitation, evils of drink, social hygiene, co-operation and other allied topics were delivered in many of the Depressed Classes localities, by the Registrar, Assistant Registrars and Inspectors in the course of their tours. Many of these lectures were supported by interesting and impressive Magic-Lantern Exhibitions. Advantage was taken of the several District and Taluk Conferences for delivering special lectures. The Adikarnataka section has become a regular and not the least interesting feature of the several District Conferences. The Deputy Commissioner of Shimoga arranged for a special Lambani Conference at which I presided. The educative value of these Conferences and lectures has been apparent, and the Depressed Classes have begun to freely ventilate their grievances and requirements at these meetings.

66. With a view to come to some definite understanding in the matter of sanitation, vaccination, provision of drinking water etc., in the Depressed Class localities, the questions were discussed with the Sanitary Commissioner in Mysore and definite proposals formulated and submitted to Government for their approval. Government have in their order No. G. 3061-71—Et. 101-28-2, dated 4th September 1928 sanctioned the free grant of bamboos and unreserved timber of the value of not more than Rs. 15 per Adikarnataka family for *bona fide* building purposes. The other recommendations are before Government.

67. In connection with the grant of cultivable land to the Adikarnatakas out of released District and State Forests, the Chief Conservator of Forests in Mysore

was consulted, and he has kindly acceded to my request that I may be intimated of all such releases, so that, I may take needful action in the matter of getting such lands to the landless Adikarnatakas of the locality.

68. With reference to the application for land by some of the Adikarnatakas of Kodihallipalya and Alkere in the Kunigal Taluk, I inspected the lands in company with the Deputy Commissioner, Tumkur District, and arranged for the free grant of some lands to them. The Revenue Commissioner has kindly furnished me with the names of villages in several Taluks where there are more than 15 Adikarnataka families. This information has been of much value to the Department in the organisation of co-operative societies for their benefit. Similarly, information is being obtained *re* the grant of lands, so that societies might be formed if circumstances are favourable and financial help rendered to the people for cultivating the lands.

69. In the matter of the housing of labourers of the Bangalore Cotton, Woollen and Silk Mills, the Minerva Mills and the Mysore Spinning and Manufacturing Company, I had a number of consultations with the Managing Agents of the respective Companies and arrived at a definite understanding with them with regard to giving sanitary housing accommodation to their labourers and thereby relieve the congestion that at present exists in Cottonpet, Akkipet, Ranasingpet and other localities round the Mills. The question of acquisition of some of the selected sites is before Government. In this connection, the Commissioner of the Bangalore City Municipality and Mr. G. H. Krumbiegel, Consulting Architect to the Government of Mysore, rendered me much valuable assistance. Similarly, the question of improving the sanitary condition of Doddapalya, an Adikarnataka hamlet on the Mysore Road and of Ookkadapalya another on the Magadi Road, both within the limits of the Bangalore City Municipality, is engaging my attention in consultation with the Commissioner.

70. *Depressed Class Co-operative Societies.*—As a result of the intensive propaganda work carried on among them by the officers of the Department as well as the Honorary Organisers and Supervisors, 52 Depressed Class Societies were newly organised during the year, and the number of such societies rose from 189 to 226, membership from 2,800 to 4,447 and their working capital from Rs. 22,735 to Rs. 57,305. A Depressed Class Building Co-operative Society has been organised at Chikmagalur. Advances to the extent of Rs. 15,620 were sanctioned to 25 Depressed Class Societies, out of the grant of Rs. 20,000 placed at the disposal of the Registrar for the purpose. The Apex Bank also readily financed the Malavalli Adikarnataka Society to the extent of Rs. 4,655 for the discharge of the prior indebtedness of the members and for agricultural improvements.

71. During the year, 445 Brass Home-Savings Boxes were distributed among the members of societies. Including the boxes already given in previous years there were 1,220 boxes in use in 58 Depressed Class Societies. It is indeed gratifying to learn that in many cases the members make use of the boxes for saving money for paying away their share subscriptions as well as loans. During the year, the total amount recovered from them towards shares, deposits, loans and interest was Rs. 12,853. Out of the total working capital of Rs. 57,365, the loans from outside including Government amounted to Rs. 25,236 and the balance of Rs. 32,129 represents the savings of members by way of shares and deposits.

72. With a view to create an incentive for good work among the Secretaries of Depressed Class societies, small bonuses not exceeding Rs. 5 per month were sanctioned to the Secretaries of 42 Societies who had done good work during the year. In all a sum of Rs. 1,100 was spent for this purpose.

73. Out of the funds placed at my disposal for Economic Development work, agricultural implements worth Rs. 658-9-0 were supplied at half cost to 43 members of seven Adikarnataka Societies so as to induce them to adopt better methods of cultivation. With a view to give some sort of subsidiary occupation to the women-folk of the members of the Doddapalya Co-operative Society, 25 charkas were supplied to them free of cost and they were trained in spinning. The training was over by about May 1928 and during the month of June the out put of yarn was 12 lbs. worth about Rs. 9. It is satisfactory to note that they have taken to spinning very enthusiastically.

74. The good work done in the Gottigere Adikarnataka Co-operative Colony Society, about which reference was made in last year's report, deserves special mention. At the beginning of the year, 32 acres of land had been brought under cultivation and subsequently 13 more acres have been cleared of the shrubs and cultivated. There has been no addition to the strength of the colonists and the 15 families selected at first are cultivating these lands. Out of the grant available, the following requirements have been supplied to them to enable them to properly cultivate the lands :—

	Rs.	s.	ḡ.
Ten pairs of bullocks	797	0	0
Two carts	220	0	0
Ten ploughs at half cost	124	12	6
One cultivator	14	6	0
One stone-roller	10	0	0
Two brick presses	5	0	0
Other implements	10	0	0
Seeds and manures recommended by the Agricultural Department.	833	10	0

As all the available land fit for cultivation has not yet been brought under cultivation, the distribution of the land among the 15 families has not been effected and they are contributing labour jointly and cultivating the lands and sharing the produce equally. Groundnuts, ragi and horse gram were grown in the lands and the total yield was estimated at Rs. 735-8-0. The members of the Colony conjointly repaired the pond, formed a road to the Colony area and manufactured 75,000 bricks for the construction of their houses. The value of labour thus contributed is estimated at Rs. 1,567-8-0.

75. The question of housing the colonists engaged the earnest attention of the Department and arrangements have been made for the construction of the houses—fifteen for the fifteen families and one school and one temple—according to a plan kindly prepared by Mr. Marker and approved by Mr. G. H. Krumbiegel. It is roughly estimated that the average cost per house may come to Rs. 350. Government have since sanctioned a loan of Rs. 5,000 to the society for building houses. The loan is free of interest and is repayable in 15 equal annual instalments.

Attention was also paid to the social and moral improvement of the colonists and it may be safely said that most of them have given up drinking and other unclean habits. By their frequent association with the officers of the Department, their personal cleanliness has also improved.

76. On the whole, the scheme has been a success and it is now realised that the mere grant of land without capital and guidance to these people is of no use and that the benevolent intentions of Government to make them landowners can only be realised by the formation of such Colonies on a large scale throughout the State.

77. During the year, a number of distinguished persons viz., Mahatma Gandhi, Messrs. G. K. Devadhar and Ramalinga Chettiar and the Hon'ble Mr. V. Ramdas Pantalu, Members of the Madras Co-operative Committee, and the Raja of Narasinghar visited the Colony and were much impressed with what has been done for the amelioration of the poor Adikarnatakas.

V. DISTRICT REPORTS.

78. The following paragraphs show the progress of the Co-operative Movement in the several districts in the State during the year.

BANGALORE DISTRICT.

79. The number of societies in the District increased from 334 to 373 and they may be classified as follows :—

Apex Bank	1
Central Urban Bank	1
Federal Banking Unions	2

Agricultural Supply Societies	..	..	..	3
Sericultural Societies	..	..	..	8
Dairy Farming Society	..	..	..	1
Farm Society (Colony)	..	..	..	1
Weavers' Societies	..	..	..	5
Charka Societies	..	..	..	4
Cobblers' Society	..	..	..	1
House-building Societies	..	..	..	4
Stores Societies	..	..	..	23
Propagandist Institute	..	..	..	1
Ordinary Credit Societies	..	..	..	318

Of the credit societies, 65 are for the exclusive benefit of the Depressed Class people.

80. The undermentioned table shows the progress in the working of the Co-operative Societies in the District as compared with that of the previous year.

	1926-27	1927-28
Number of Societies	334	373
Membership	23,411	26,435
Share Capital	Rs. 13,88,871	Rs. 14,08,036
Deposits	30,98,670	38,13,603
Loans from Central Institutions	7,54,215	9,15,390
Loans (Government)	10,916	22,117
Working Capital	56,69,319	68,47,765
Total transactions	1,94,58,812	2,41,50,748
Total purchases	5,68,105	5,62,524
Total sales	6,82,177	6,95,447
Reserve Fund	5,59,692	5,62,483
Net profits	1,51,121	1,67,398

From the above, it will be seen that there has been progress all round.

81. Of the Credit Societies, the Bangalore City Co-operative Bank, Ltd., continued to keep up its progress. Its membership increased from 1,533 to 1,564, share capital from Rs. 1,72,128 to Rs. 1,92,082, and the Reserve Fund from Rs. 42,077 to Rs. 47,017. The Deposits held increased from Rs. 4,63,593 to Rs. 6,06,087, and the total Working Capital from Rs. 6,83,168 to Rs. 8,54,165. The transactions rose from Rs. 25 lakhs to Rs. 31 lakhs during the year and the resultant profit was Rs. 24,948 as against Rs. 18,507. As the best Urban Bank in the State, it has won the Shield finally at the last Conference. It maintains a free Reading Room for the benefit of the public.

82. The Grain Merchants' Co-operative Bank, Ltd., started in October 1927, rapidly developed and had at the end of the year a membership of 216 and a share capital of Rs. 52,652, deposits to the extent of Rs. 28,089, and commanded a total Working Capital of Rs. 1,06,000. The total transactions amounted to Rs. 11.4 lakhs.

83. The Petty Traders' Society, Ltd., of the City New Market continued to do good work, during the year, but it is reported that the number of defaulters is steadily increasing and that, as a consequence, the usefulness of the Institution has been affected.

84. The Vaisya Co-operative Bank and the Malleswaram Co-operative Bank continued to do good work.

85. *Stores Societies.*—There were 23 Stores Societies and nine combined stores and Banking Institutions at the end of the year. These sold provisions and cloth to the members to the extent of Rs. 5,98,938 and realised a gross profit of Rs. 44,305. Of these Stores Societies, the Bangalore City Co-operative Society, the Malleswaram Co-operative Society, the Imperial Lancers' Society and the Mysore Mills and the Minerva Mills Societies did good work during the year.

86. *Industrial Co-operation.*—There were five Weavers', four Charka and one Cobblers' Societies working at the end of the year. They had a membership of 544, a share capital of Rs. 13,009 and accumulated a Reserve Fund of Rs. 7,039. The total Working Capital amounted to Rs. 29,021 and they transacted business to the extent of Rs. 3,02,926 and earned a net profit of Rs. 1,602. The working of these Weavers' and other Industrial Societies is not very encouraging.

87. *Sericultural Co-operation.*—There were eight societies working during the year in the Channapatna Taluk, an important sericultural centre in the State.

Five of these societies had been granted loans to the extent of Rs. 2,000 from State Funds. They had a membership of 96 and collected a share capital of Rs. 948. The working capital amounted to Rs. 2,990 and the total turn over to Rs. 10,584.

88. *Agricultural Co-operation.*—Besides the three agricultural supply societies, as many as 42 rural Credit Societies undertook the work of the supply of agricultural implements, seeds and chemical manures setting apart nearly a sum of Rs. 6,000 out of their Reserve Fund, supplemented with loans from the Provincial Bank to the extent of Rs. 2,600. They purchased the above articles to the extent of Rs. 3,624 and sold to the members to the extent of Rs. 7,858. The following societies did good work in this direction :—

The Anekal Lakshminilaya Society.		
The Attibele Co-operative Society, Anekal Taluk.		
The Bidarguppe	do	do
The Aruvanahalli	do	Devanhalli Taluk.
The Hudi	do	Bangalore Taluk.
The Koramangala	do	do
The Ramohalli	do	do

89. *Depressed Class Societies.*—There were 65 Depressed Class Societies working in the district at the close of the year, and they had a membership of 1,107, a share capital of Rs. 3,051, attracted deposits to the extent of Rs. 891 and a total working capital of Rs. 13,997. Their total transactions amounted to Rs. 36,379 which resulted in a net profit of Rs. 1,830. The Reserve Fund of these societies amounted to Rs. 855. These societies were financed to the extent of Rs. 6,200 out of the special grant of Rs. 20,000 placed by Government at the disposal of the Registrar.

90. Reference has already been made to the good work done by the Gottigere Adikarnataka Colony Co-operative Society. Of the other Depressed Class Societies, the Doddapalya Adijambava Co-operative Society, Bangalore City, started in December 1927, did also fairly satisfactory work during the year. It had a membership of 72, a share capital of Rs. 349 and a deposit of Rs. 83. It obtained a loan of Rs. 1,000 from Government and transacted business to the extent of Rs. 7,015. Forty Home Savings boxes and 25 charkas have been distributed among the members. The members were also instructed in spinning.

91. *House-building Co-operative Societies.*—There are four such societies, all in the City of Bangalore. They are not House-building Co-operative Societies in the fullest sense of the term but only credit institutions granting loans for the construction of new houses or the improvement of the existing ones. Of these, the Gavipur Extension Building Co-operative Society is in a dormant condition, while the City Building Society has restricted its operations considerably and is chiefly engaged in the recovery of its dues. The Chickpet House-building Co-operative Society with a membership of 69 and a small working capital of Rs. 7,642 has not risen much above its average. The question of improving its finances and thereby enhancing its usefulness in the City is reported to be engaging the attention of the society. The Bangalore City Co-operative Housing Society started in the latter part of the year has made a good beginning. It had, on the last day of the year, a membership of 213, a share capital of Rs. 3,320, and a total working capital of Rs. 53,533. It advanced loans for house construction and house improvement to the extent of Rs. 29,000. The Apex Bank has sanctioned a loan of one lakh of rupees to this society so as to enable it to extend its usefulness.

92. Among the other societies that did good work in the district, the following deserve special mention :—

1. The Magadi Co-operative Society.
2. The Chosepet do
3. The Ramohalli do
4. The Anekal Lakshminilaya Co-operative Society.
5. The Imperial Service Lancers do
6. The Harohalli Chamundeswari do
7. The Bevrur do
8. The Sarjapur Credit do
9. The Comptroller's Office do
10. The Industrial and Commercial do
11. The Government Press Employees' do
12. The Channapatna do

KOLAR DISTRICT.

93. There were 178 societies in the beginning of the year under report. Twelve were registered afresh and the registration of 13 societies was cancelled during the year, thus leaving 177 societies working in the District at the close of the year. Of these, ten were Non-Credit Agricultural Societies, 13 Grain Banks, six Weavers' Societies, four Sericultural Societies (three of these being mere Credit Societies), four Stores Societies, 11 Depressed Class Societies and the remaining 129 ordinary Credit Societies.

94. The membership, share capital, etc., of these societies were as follows:—

	1926-27	1927-28
1. Membership	9,533	9,819
2. Share Capital	Rs. 3,60,563	Rs. 3,92,228
3. Deposits	1,39,531	1,64,349
4. Loans	93,321	1,47,781
5. Total Working Capital	7,78,416	9,20,512
6. Total transactions	20,50,075	23,41,711
7. Net Profit	45,350	49,258
8. Reserve Fund	1,75,990	1,77,007

From these figures it will be seen that there has been an all round progress in 1927-28 as compared with the results achieved in 1926-27.

95. *Agricultural Co-operation.*—Special attention was paid during the year for pushing forward Agricultural Co-operation work. Of the 22 Societies shown as purely agricultural in the last year's report ten are such only in name, the remaining 12 alone being purely agricultural and dealing in the purchase and supply of agricultural requirements such as ploughs, sugarcane mills, manures and seeds. The membership, share capital etc., of these societies are as detailed below:—

Membership	176
Share capital	Rs. 1,311
Deposits	7
Loans from outside	930
Reserve fund	19
Total working capital	2,432
Total transactions	3,123
Net profit	115

They purchased chemical manures, seeds, implements etc., of the value of Rs. 979 and sold the same to their members to the value of Rs. 687. Besides, 36 Credit Societies in the District undertook agricultural work during the year under report. They set apart a capital of Rs. 13,014 out of their own reserve fund and in addition a sum of Rs. 1,150 was obtained by these societies as loan from the Provincial Bank. Out of these funds, they purchased ten sugarcane mills and realised a rent of Rs. 678 from them. Eleven ploughs were also purchased and made available to their members in addition to two cultivators, 3½ tons of Ammonium Sulphate and one ton of Superphosphate.

96. The Agricultural Societies of Nernahalli and Malur purchased seed paddy, H 22 Ragi and chemical manures and other agricultural articles to the value of Rs. 650 and made them available to their members as well as to non-members. The Sundarapalya and Nernahalli Societies popularised H. 22 ragi by growing the same in more than 130 acres of land and thereby demonstrated the superiority of this variety of ragi. The Hollamballi society to which an agricultural loan of Rs. 150 was sanctioned during the year, in addition to a separate loan of Rs. 400 from the Provincial Bank for purchasing a sugarcane crushing and jaggory boiling outfit, purchased a Madhure Mill for the joint use of the members. It also popularised certain varieties of seed Ragi and a few other minor crops. The Narasapur Society in the Malur Taluk set apart Rs. 500 out of its reserve fund for purchasing seeds and implements. Groundnut seed was purchased to the extent of Rs. 80 and distributed amongst its members. The Sabbanahalli Society with its 12 members and a share capital of Rs. 399 purchased agricultural stock valued at Rs. 322 and supplied the same to the members, making thereby a profit of Rs. 41. Twenty-two

Societies in Chikballapur and Goribidnur Taluks made an allotment of Rs. 13,314 in all, including Rs. 800 borrowed from the Apex Bank and purchased six Madhure Mills and 4½ tons of manure. As these mills were shown to be more useful in extracting juice, the members bought, for their exclusive use, four of these mills paying a small commission of Rs. 10 on each mill. The net profits realised by these transactions amounted to Rs. 578. Twelve Credit Societies in the Taluks of Chintamani, Mulbagal and Srinivasapur took up agricultural work as part of their business and transacted to the extent of Rs. 1,350. The Kappallmadagu, Yelagondanhalli and Mulbagal Societies own each a sugarcane mill and hire them out to their members, the rents realised during the year amounting to Rs. 300. The Adikarnataka Society of Mulbagal purchased six Meston ploughs at half cost and distributed them to six of its members. The Batlahalli Society in the Chintamani Taluk purchased three ploughs and other implements for Rs. 111 and sold the same to its members. The Mudiyanoor Society in the Mulbagal Taluk purchased manure for Rs. 23 and distributed the same amongst its members.

97. *Weavers' Societies*.—Of the seven Weavers' Societies in the District which were in existence last year one was wound up during the year under report and only six were working at the close of the year 1927-28 (including the Kumbli Weavers' Society of Kolar Town). The details of their working were as follows:—

1. Membership	...	...	...	...	269
2. Share capital	...	...	...	...	Rs. 6,390
3. Deposits	...	...	...	...	" 1,746
4. Loans from Government	...	...	...	...	" 4,000
5. Total working capital	...	...	...	...	" 12,781
6. Total transactions	...	...	...	...	" 64,535
7. Net profit	...	...	...	...	" 749
8. Reserve Fund	...	...	...	...	" 323

The Weavers' Societies of Kolar Town and Malur did some useful work during the year. The former, which was granted during the year a loan of Rs. 1,000 from His Highness' Fund at the disposal of the Registrar, purchased raw materials and finished goods to the extent of Rs. 5,629 and sold the same to the extent of Rs. 4,521, the profits realised by the society on this account being Rs. 143.

98. The Kolar Town Kumbli Weavers' Society did very good work during the year. It had a membership of 102 and a total working capital of Rs. 6,397. It transacted business to the extent of Rs. 49,848 and realised a net profit of Rs. 575. Its reserve fund amounted to Rs. 350 and its purchases and sales to Rs. 4,927. The Kumbli manufactured by the members are in large demand and are much appreciated for their quality both in and outside the State.

99. *Sericultural Societies*.—There are four societies in the District which are intended for the benefit of the sericulturists, but they do not yet appear to have developed much.

100. *Grain Banks*.—There were 13 Grain Banks in the District at the close of the year under report, two in the Malur Taluk, four in the Chikballapur Taluk, one in the Goribidnur Taluk, three in Srinivasapur Taluk, one in Mulbagal Taluk, one in Chintamani Taluk and one in the Gudibanda Sub-Taluk. These had a membership of 309 and a working capital of ragi amounting to 27,565 seers. They transacted business to the extent of 46,640 seers and realised a net profit of 2,678 seers. Some of these Banks did not show much activity, owing to scanty rainfall and consequent failure of ragi crops during the year.

101. *Stores Societies*.—The three Scouts' Co-operative Stores Societies of Bagepalli, Gudibanda and Chikballapur did not show any improvement during the year. The Chikballapur Khadar Society has just begun to collect funds. It has 23 members and a working capital of Rs. 95. It purchased Khaddar articles from Bangalore and kept them for sale in the market. The work is expected to develop during the current year.

102. The Bethamangala Colony Co-operative Stores continued to do good work during the year. It is a society which combines Banking and Stores work and with a membership of 65 and a working capital of Rs. 1,719 it transacted business to the extent of Rs. 19,095 and realised a net profit of Rs. 296. Its purchases and sales amounted to Rs. 14,821 which consisted mostly of foodstuffs and a small quantity of piece-goods and other articles of every day need.

KOLAR DISTRICT.

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From these figures it will be seen that there has been an all round progress in 1927-28 as compared with the results achieved in 1926-27.

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Share capital	Rs. 1,311
Deposits	„ 7
Loans from outside	„ 930
Reserve fund	„ 19
Total working capital	„ 2,432
Total transactions	„ 3,123
Net profit	„ 115

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103. The Kolar Town Credit Society and the Kurubarpet Sri Anjeneyaswamy Co-operative Society of Kolar both did some business, the former in the direction of purchase and sale of Khaddar cloth to the extent of Rs. 450 and the latter in starting a sales depot of articles manufactured by the Sri Krishnarajendra Mills of Mysore, the business transacted having amounted to Rs. 674.

104. *Depressed Class Societies.*—There were 11 societies of this kind in the District working at the close of the year, with membership etc., as detailed below :—

Membership	...	...	...	...	191
Share capital	...	...	..	...	Rs. 3,382
Deposits	...	...	...	..	114
Loans from outside	...	...	...	..	2,976
Total working capital	..	...	...	..	6,531
Total transactions	...	..	...	..	6,674
Net profit	...	...	...	..	74
Reserve Fund	...	...	...	..	26

105. *Introduction of Charakas.*—The Kyalanur Society in the Kolar Taluk and the Mulbagal Town Society have each purchased 25 and 18 charkas respectively from the Government Industrial Work-Shop and distributed them among the members. The Tadigolla Co-operative Society in the Srinivaspur Taluk has also purchased two charkas and is training its members in their use.

106. *Conference.*—On the 22nd May 1928, the District Co-operative Conference as well as the Depressed Classes Conference were held in the Kolar Government High School Hall at which I presided and suitable resolutions were passed. As during the last year, the District Board of Kolar kindly undertook to feed and lodge the delegates. The District Board has also very kindly sanctioned a grant of Rs. 100 for co-operative propaganda work in the District.

107. The Chintamani Town Society, which did satisfactory work during the two previous years, was finally awarded His Highness the Yuvaraja's Shield as the best Credit Society in the District at the last Provincial Co-operative Conference held at Mysore in October 1928.

108. Among the societies that did good work during the year, the following deserve mention :—

1. The Kolar Town Credit Co-operative Society.
2. The Robertsonpet do , Kolar Gold Fields.
3. The Kolar Kurubarpet Sri Anjaneyaswami Society.
4. The Narasapur Co-operative Society.
5. The Chikballapur Town Society.
6. The Goribidnur Town Co-operative Society.
7. The Vidurawatha do
8. The Chintamani do
9. The Mulbagal do
10. The Kolar Town Adikarnataka do
11. The Mulbagal Town do do

TUMKUR DISTRICT.

109. There were 258 Societies in the District at the commencement of the year. Twenty-two societies were registered during the year and no society was cancelled, so that, there were 280 societies working at the end of the official year under report. Of these, one was a District Bank, five Federal Banking Unions, five Co-operative Stores, one Lift Irrigation Society, three Agricultural Societies for the supply of seed, manure and agricultural implements, eight Weavers' Societies, one Comb Makers' Society, two Sericultural Societies, six Grain Banks, one House Building Society, one Lambani Society and the rest were ordinary Credit Institutions.

110. The following statement indicates the progress of the Movement during the year as compared with that of the previous year :—

	1926-27	1927-28
Number of members	14,948	15,827
Share capital	Rs. 3,85,371	Rs. 4,00,645
Deposits	" 2,64,113	" 3,00,595
Reserve Fund	" 3,07,186	" 3,86,647
Working Capital	" 12,81,296	" 14,27,199
Total transactions	" 17,70,959	" 21,61,085
Net profit	" 50,528	" 52,164
Loans issued	" 3,93,718	" 4,70,176
" recovered	" 3,84,442	" 4,19,164

111. *Agricultural Co-operation.*—The number of pure Agricultural Societies i.e., societies for the supply of seed, manure, etc., was three at the end of the year having a membership of 76 with a paid up share capital of Rs. 386 and a working capital of Rs. 398. Their reserve fund amounted to Rs. 12, and the stock on hand at the end of the year was Rs. 173. Of these, the Beladhara Co-operative Society in the Tumkur Taluk, which repaid the Government loan of Rs. 225 granted to it last year has again applied to the Apex Bank for an agricultural loan of Rs. 800, which has just been sanctioned. The Mayasandra Agricultural Co-operative Society in the Turuvekere Sub-Taluk indented for artificial manures worth Rs. 100 to cater to the wants of its members.

112. Besides the above, 36 Credit Societies in the district set apart Rs. 6,715 out of their working capital for agricultural needs of their members and purchased thirty-three Kolar Mission ploughs, nine cultivators, one plough share and two Punjab Nahani Mills with four pans for the use of members. A loan of Rs. 1,600 was also sanctioned by the Apex Bank to three societies during the year under report for agricultural purposes out of which one society viz., Kodlapur in the Madhugiri Taluk, has not yet drawn the sanctioned loan amount of Rs. 800 intended for the purchase of two Sugarcane Mills and pans of an improved type. These societies have altogether disbursed these amounts for the purchase of ragi seeds worth Rs. 595, paddy seeds worth Rs. 710, horsegram seeds worth Rs. 175, tur-dhal seeds worth Rs. 95, avare seeds worth Rs. 100, sugarcane seeds worth Rs. 100 and for the purchase of ten bags of ammonium sulphate, ten bags of super phosphate, 200 maunds of oil cake manure of the value of Rs. 280 and 880 cart-loads of ordinary manure to the value of Rs. 812. The societies earned a profit of Rs. 41 by letting out the ploughs etc., to the members on hire during the year under report.

113. *Industrial Co-operation.*—The Lift Irrigation Co-operative Society at Yelladabagi in the Sira Taluk, as has already been reported, did no work during the year on account of the prohibitive cost of the liquid fuel required to work the engine. The General body of members of the society are still vacillating whether to send the engine to Bangalore to the Industries Department as suggested by the Assistant Superintendent of the Industries Department at a heavy expenditure and at great risk or to find locally some purchasers and liquidate the Government loan out of the sale proceeds thereof.

114. The Tumkur Town Comb Makers' Co-operative Society had a membership of 18 and a paid-up share capital of Rs. 75. It was granted Rs. 50 by the Department as an advance to prepare combs for being exhibited in the Dasara All-India Exhibition. Out of them, eight members consented to prepare the exhibits and combs of the value of Rs. 49 were supplied to the Exhibition. The society was able to realise only Rs. 25 in the Exhibition and 312 combs remained undisposed of as a result of which the society sustained a loss.

115. *Weavers' Societies.*—There were eight Weavers' Societies working in the District at the close of the year. They had a total membership of 194 and a paid up share capital of Rs. 2,339 and held deposits to the extent of Rs. 170. They obtained a loan of Rs. 1,500 from Government. The total working capital of the eight weavers' societies amounted to Rs. 4,902 and their reserve fund to Rs. 511. The total transactions during the year under report amounted to Rs. 11,402 resulting in

a net profit of Rs. 256. They purchased stock to the value of Rs. 3,930 and sold raw materials and finished products to the value of Rs. 2,984. The chief among these is the Tumkur Jayalakshmi Weavers' Co-operative Society, which has just been revived and which has done good work within the short time of its revival.

116. The societies at Madhugiri, Kodigenahalli and Itikadibbanahalli which obtained loans from Government for the benefit of their weaver members have yet to repay the balance of loan of Rs. 1,400 to Government and they require further time to do so. There were altogether 116 charkas in use in some of the societies in the district.

117. *Societies for the Depressed Classes.*—There were 28 societies at the commencement of the year. Nine Societies were newly registered making in all 37 societies working at the close of the year. They had a membership of 601, and a paid-up share capital of Rs. 2,536 and held deposit of Rs. 190. The total working capital amounted to Rs. 9,035. They borrowed in all Rs. 6,143 from Government. Their total transactions amounted to Rs. 24,930 resulting in a net profit of Rs. 194. They had a total reserve fund of Rs. 90 at the close of the year. Of these, the Koratagere Adikarnataka Society besides doing credit work, purchased Rs. 40 worth of chrome and ordinary leather during the year, prepared 45 pairs of sandals, slippers, shoes, etc., and derived a net profit of Rs. 20 out of this branch. Forty-four Home Savings Boxes were distributed to these societies and Rs. 89 collected from the members as deposits.

118. *Sericultural Co-operation.*—The two Sericultural Societies did not start work during this year also. Earnest attempts are made to start their work.

119. *House Building Societies.*—The House-Building Society at Madhugiri started its work during the year. It collected a share capital of Rs. 263 from its 44 members. A loan of Rs. 40,000 was sanctioned by the Apex Bank. The society drew only Rs. 8,000 out of the sanctioned loan and distributed Rs. 4,400 to seven applicants for constructing houses.

120. The Tumkur Town Co-operative Society decided at its last General Meeting to add a house-building branch to its activities but as it was thought that there would be a clash of interests between the two classes of borrowers of the society *viz.*, those that draw loans under the ordinary bye-laws and those that draw loans from the house-building branch, the scheme is not yet sanctioned and attempts are being made to start a separate House-Building Society for the benefit of the House-Builders of the town.

121. *Stores Societies.*—Of the seven Stores Societies in the District, three were pure stores and the remaining ones were credit societies having stores branches also. The Madhugiri Stores Society which was dormant has been revived during the year. It has a membership of 83, and a paid-up share capital of Rs. 1,008 and holds deposits to the extent of Rs. 472. During the short period of 8 months since its revival, it has earned a net profit of Rs. 128. Its purchases during the year amounted to Rs. 2,786 and sales to Rs. 1,915.

122. *Grain Banks.*—There were six Grain Banks at the close of the year. They had a membership of 285, and a total working capital of Rs. 2,002 and 1,851 seers of grain. They had a share capital of 10,777 seers of grain and held deposits to the extent of 75 seers of grain. The total quantity of grain lent out to members during the year was 4,387 seers, while that repaid by the borrowers was 2,999 seers of grain. With the exception of the Kotta Grain Bank which is one of the oldest institutions of its kind and which has its own granary valued at Rs. 1,748, the rest have no suitable granaries and are very much handicapped in their work.

123. *General.*—During the year under report, many of the societies contributed very liberally and spontaneously to the Silver Jubilee Fund of His Highness' 25 years, Rule and conducted pujas in temples and mosques and processions with the photo of His Highness in their midst with great *clat* besides contributing small sums for the distribution of sweetmeats to school children.

124. The societies in district and taluk headquarters are maintaining free Reading Rooms and many papers are being subscribed for. The "Co-operative Bulletin" published by the Co-operative Propagandist Institute is being subscribed for by a good number of societies in the District.

125. The first Tumkur District Co-operative Conference was held at the headquarters of the District during the year under report under the presidency of Mr. N. S. Subba Rao, Director of Public Instruction in Mysore, and many important questions were discussed and practical resolutions passed. This Conference was conducted purely by the non-officials of the place with the help of the departmental officers.

126. Among the societies that did good work during the year, the following deserve special mention :—

1. The Tumkur Town Co-operative Society, Ltd.
2. The Mahbugiri do
3. The Sira do
4. The Kunigal do
5. The Turuvekere do
6. The Gubbi Sri Krishnarajendra do
7. The Hoskote do
8. The Gulur do
9. The Nagavalli Co-operative Society, un-limited.
10. The Doddsaggere do
11. The Midigesi do
12. The Tiptur Co-operative Society, Ltd.
13. The Tumkur Vaisya do
14. The Chikanaikanhalli do

MYSORE DISTRICT.

127. The year opened with 282 Societies, 27 were registered during the year and the registration of six societies was cancelled leaving 303 societies at the end of the year. Of these, one was a District Central Bank, three societies for the supply of agricultural implements, one Metal Workers' Society, three Grain Banks, one Co-operative Farming Society, one Cart Makers' Society, one Match Making Society, one Mat Weavers' Society, eight Sericultural Societies, six House Building Societies, one Cobblers' Society, thirty-one Weavers' Societies, twenty-five Stores Societies and the rest Credit Institutions.

128. The total membership of all these societies increased from 18,781 to 20,845 and their Share Capital from Rs. 7,31,867 to Rs. 7,59,785. The deposits held at the end of the year was Rs. 5,31,967 as against Rs. 4,19,795 at the end of the last year. The total working Capital increased from Rs. 15,18,317 to Rs. 18,55,669. The societies conducted transactions to the extent of Rs. 83,33,308 as against Rs. 71,66,275 which resulted in a net profit of Rs. 94,973 as against Rs. 8,993 during the previous year. The reserve fund increased from Rs. 2,28,231 to Rs. 2,55,753.

129. Loan applications from Societies were investigated and a sum of Rs. 33,862 was given from the Apex Bank. The Government and the Mysore District Board financed the societies to the extent of Rs. 18,850. His Highness was pleased to sanction a sum of Rs. 22,000 to the Lalitadripur Co-operative Society for the construction of houses to the members and make the village a Model one. The outside borrowings on the whole amounted to Rs. 74,712. The amount of loans issued by societies was Rs. 22,94,336 of which Rs. 9,89,870 was for discharging prior debts and Rs. 9,90,091 for productive purposes. The total demand during the year was Rs. 26,18,547 of which Rs. 22,15,001 was collected leaving a balance of Rs. 4,06,541.

130. The District Central Co-operative Bank had a membership of 160 comprising of 134 individuals and 26 societies. Its share capital decreased from Rs. 43,709 to Rs. 41,287. It has stopped issuing loans to the primary societies. But it issued loans up to Rs. 13,096 to individuals during the year. Active steps are being taken to recover the dues from its indebted societies and it is satisfactory to note that the recoveries during the year were better than in the previous year.

131. The Mysore City Co-operative Bank, the biggest Credit Society in the District, had a membership of 2,243 and collected a share capital of Rs. 1,46,054. The deposits increased from Rs. 1,76,417 to Rs. 2,49,455. It has built up a reserve fund of Rs. 34,258. The total transactions amounted to Rs. 30,14,542 resulting in

a net profit of Rs. 16,767. It maintains a well equipped Reading Room of its own, for the benefit of the members as well as non-members.

132. The Petty Traders' Society in Mysore deserves special mention. Its membership rose from 117 to 200 and share capital from Rs. 1,799 to Rs. 5,432. It issued loans up to Rs. 29,612 as against Rs. 8,200 during the previous year. Its total transactions amounted to Rs. 61,753 as against Rs. 18,882. It has made a net profit of Rs. 339. It is gratifying to note that there are no overdue loans.

133. *Industrial Co-operation.*—There were 31 Weavers' Societies of which 18 were for Adikarnatakas. These had a membership of 720 and a working capital of Rs. 75,857. They purchased yarn and finished goods to the extent of Rs. 1,01,881 and sold them to the extent of Rs. 1,08,691 and earned a gross profit of Rs. 6,378. Their total transactions amounted to Rs. 5,39,000.

134. The Mysore Ramalinga Chowdeswari Society did good work during the year and was very useful in serving as a Central Yarn Depot to small weavers in the District. It had a membership of 77, and a working capital of Rs. 30,242. The total transactions amounted to Rs. 3,23,849 resulting in a net profit of Rs. 4,322. It won His Highness' Shield for being the best Industrial Co-operative Society in the State, a second time, at the Provincial Co-operative Conference held in October 1928.

135. A sum of Rs. 400 was sanctioned to the Satnur Kumbli Weavers' Society by the Mysore District Board. An advance of Rs. 260 from State Funds was sanctioned to Bellur Fort Society for helping the weavers. The 18 Adikarnataka Weavers' Societies had a membership of 311 and a share capital of Rs. 2,584. With the borrowed capital of Rs. 1,773, they conducted transactions up to Rs. 8,144 during the year.

136. *Artizans' Societies.*—The Hunsur Industrial Society with a membership of 80, and a working capital of Rs. 12,556 did good work during the year. Its total transactions amounted to Rs. 45,613 which resulted in a net profit of Rs. 1,094.

137. The Metal Workers' Society at Nagamangala has done no work and attempts to revive it have proved futile. The Mat Weavers' Society and the Match Manufacturing Society did not start work. The Cobblers' Society has proved a failure.

138. The five Khaddar Societies in the District purchased khaddar and cotton to the extent of Rs. 15,966 and sold them to the extent of Rs. 16,734. The Mysore Khaddar Stores did very good work during the year. Its purchases amounted to Rs. 12,651 and the sales to Rs. 14,188 resulting in a gross profit of Rs. 1,430. With a membership of 161, it has collected a share capital of Rs. 3,840 and has become a good agency in popularising the use of khaddar in the Mysore District. Two hundred and seventy charkas have been supplied to 20 societies. At Badanavalu in the Nanjangud Taluk a society has been recently organised for the Adikarnataka spinners.

139. *Agricultural Co-operation.*—There were three Agricultural Societies for the supply of Agricultural implements, etc., which did no work during the year. But 40 Credit Societies undertook to do agricultural work and 18 of them did active work. With loans of Rs. 1,750 borrowed during the year and Rs. 600 of the previous year, they purchased sugarcane mills, implements, seeds and manures to the extent of Rs. 8,607 and sold them to the extent of Rs. 8,010. The Government loan of Rs. 1,328 was repaid during the year.

140. *Depressed Class Societies.*—There were 38 societies at the beginning of the year and eight more were registered, making a total of 46 at the end of the year. Of these, one is a Co-operative Farming Society, one is a Cobblers' Society, 18 Adikarnataka Weavers' Societies and 26 Credit Societies. They had a membership of 433 and a share capital of Rs. 8,135. They obtained a Government loan of Rs. 2,812 and attracted deposits to the extent of Rs. 80. The Malavalli Adikarnataka Society did very good work during the year. It had a membership of 126 and collected a share capital of Rs. 2,120. The Apex Bank sanctioned a loan of Rs. 4,655 to relieve some of its members from prior debts and Rs. 500 for agricultural purposes. With a working capital of Rs. 8,235 it conducted total transactions to the extent of Rs. 25,409. The Mysore Dhana Lakshmi Adi-Karna-

taka Society continued to do good work during the year and repaid the Government loan borrowed last year for agricultural purposes.

141. *Sericultural Societies.*—There were five Sericultural Societies at the beginning of the year and three societies were registered during the year. Four of them have got Government loan of Rs. 1,600. They had a membership of 141 and a working capital of Rs. 2,800. A few societies have stocked "Chandrike" for being hired out to the members and have supplied disease-free eggs to the members.

142. *Stores Societies.*—The were 26 Stores Societies which had a membership of 3,437 and a total working capital of Rs. 3,02,822. They purchased goods to the extent of Rs. 1,25,176 and sold them to the extent of Rs. 1,35,010 earning a gross profit of Rs. 10,138. They had a Reserve Fund of Rs. 38,480.

143. *House-Building Societies.*—There were seven House-Building Societies at the beginning of the year and one was registered during the year and so, there were eight societies at the end of the year. The House Building Society at Mysore obtained a loan of Rs. 20,000 from the Apex Bank for financing the members. The Yedatore House-Building Society commenced its work and collected a share capital of Rs. 2,114 and has applied for a loan of Rs. 50,000 from the Government. The Mandya House-Building Society has started work and has secured sites and its further progress depends upon the financial assistance that it can obtain.

144. The other societies had a membership of 460 and a share capital of Rs. 6,832. With the Government loan of Rs. 67,680, they were able to take up the construction of 222 houses. One hundred and sixty-seven of them were completed. Instalments to the Government are being regularly repaid. The work done by the Nanjangud and T.-Narsipur Societies continued to be satisfactory. The Lalithadripur Co-operative Society had the good fortune of obtaining a fresh loan of Rs. 5,000 (free of interest) from His Highness the Maharaja of Mysore for House-Building purposes. It constructed ten decent houses during the year for the use of the members. Instalments due to the Palace are being regularly repaid.

145. *General.*—The Lalithadripur Co-operative Society has embarked on rural reconstruction work under the benign patronage of His Highness the Maharaja. Attempts are made to discharge the prior debts of the villagers. Loans are issued mostly for productive purposes. Thrift is encouraged by collection of share capital and deposits from all the members. Loans are being recovered regularly as they fall due. The society has set apart Rs. 200 as Silver Jubilee Sahakari Fund intended for the advancement of education in the village. Special attention was being paid to children's education as well as adult education. The village 'thope' was formed and avenue planted on the Birth Day of His Highness the Maharaja and attention is being paid to the progress of the village in all directions.

146. The following societies were awarded prizes for their good work by the Mysore District Board:—

1. The Yelwal Co-operative Society.
2. The Sri Krishnarajasagara Stores Co-operative Society.
3. The Kamplapur Co-operative Society.
4. The Sargur Co-operative Society.
5. The Hansoga Co-operative Society.
6. The Mandya Agricultural Co-operative Stores.
7. The Nagamangala Co-operative Bank.
8. The Alur Co-operative Society.
9. The Sosale Co-operative Society.
10. The Thaynur Co-operative Society.
11. The Malvalli Adikarnataka Co-operative Society.

147. Societies have made liberal contributions to the Silver Jubilee Fund of His Highness the Maharaja's beneficent rule. The Palace Central Society gave away its profits to the fund. The City Co-operative Bank contributed Rs. 1,000 and many other societies have made decent contributions. The Malvalli Silver Jubilee Co-operative Building, the Silver Jubilee Reading Rooms, and the Silver Jubilee Sahakari Fund are indications of attempts made by the Societies to commemorate the happy occasion.

148. Among the other societies, that did good work during the year, the following deserve mention:—

1. The Mysore City Co-operative Society.
2. The Palace Stables' Co-operative Society.
3. The Palace Motor Garage Co-operative Society.
4. The Palace Central Co-operative Society.
5. The Palace His Highness Khas Body Guards' Co-operative Society.
6. The Palace Avasarada Hobli Co-operative Society.
7. The Mysore Krishnarajendra Co-operative Society.
8. The Mysore Graduates' Co-operative Society.
9. The Third Infantry Co-operative Society.
10. The Police Co-operative Society, Mysore City.
11. The Khadder Co-operative Society.
12. The Krishnarajassgar Co-operative Stores Society.
13. The Malvalli Credit Co-operative Society.
14. The Mandya Co-operative Stores Society.
15. The Maddur Co-operative Society.
16. The Nanjangud Co-operative Bank.
17. The Periyapatna Co-operative Society.
18. The Kamplapur Co-operative Society.
19. T.-Narsipur Credit Co-operative Society.

HASSAN DISTRICT.

149. There were 197 Societies in the District at the beginning of the year. Thirteen Societies were registered and the registration of five societies was cancelled leaving 205 societies at the end of the year. Of these one was a District Bank, one a Federal Banking-Union, one Society for the supply of seed, manure and agricultural implements, one Rice Hulling Society, one Metal Workers' Society, one Oil Mongers' Society, seven Weavers' Societies, three Stores, six Grain Banks, two House Building Societies, one Cobblers' Society, one Cardamom Growers' Society and the rest were ordinary Credit Institutions.

150. The membership of these societies increased from 9,735 to 9,992, their share capital and deposits from Rs. 2,61,818 and Rs. 1,18,135 to Rs. 2,64,609 and Rs. 1,24,374 respectively. The total working capital rose from Rs. 5,60,482 to Rs. 5,87,376, the reserve fund from Rs. 1,19,895 to Rs. 1,18,612, and the total transactions from Rs. 13,73,156 to Rs. 16,26,113 and the net profits increased from Rs. 32,361 to Rs. 32,608.

151. *Central Banks.*—The Hassan District Central Co-operative Bank has a membership of 70. It has done purely the work of a Central Society, in as much as it has lent only to society members. It has a paid-up share capital of Rs. 4,295 and a deposit of Rs. 1,398 and a reserve fund of Rs. 2,545. It supplemented its resources by borrowing from the Apex Bank, the amount outstanding at the end of the year being Rs. 3,694. Seven of its societies are indebted to the Bank to the extent of Rs. 9,576, the whole of which has become overdue. On account of very bad seasonal conditions that prevailed during the year, the Bank was not able to collect its outstandings to any appreciable extent. But the constitution and the financial condition of the indebted societies were examined during the year. Suits to the value of nearly Rs. 5,000 were filed. The other Central Bank is the Chennarayapatna Federal Co-operative Banking Union and it is being wound up.

152. *Stores.*—There are three Co-operative Stores in the District, two at Hassan and one at Chennarayapatna. Of the former, one is a Khaddar Stores. It was started at the beginning of the year. It has a membership of 33 and a share capital of Rs. 66. It obtained a grant of Rs. 600 from the District Board, Hassan, and with the aid of this capital, did business in Khadi cloth to the extent of Rs. 751, making a profit of Rs. 62. It had a stock of Rs. 303 at the end of the year. The other Stores at Hassan, which was started in November 1923 and did very good work in distributing articles of consumption for nearly three years, is now under voluntary liquidation for want of workers. The Hassan Town Society has a goods branch attached to it and it did very good business in cloth during the year. The sale proceeds amounted to Rs. 40,129 and the gross profit to Rs. 2,354.

153. *Industrial Co-operation.*—Of the seven Weavers' Societies the one at Grama in the Hassan Taluk did good work during the year. It has a membership of 25 and a working capital of Rs. 712. A loan of Rs. 500 was sanctioned to the society from the State Funds. The society transacted business to the extent of Rs. 1,826 making a profit of Rs. 72 during the year.

154. The Cobblers' Society at Hassan did good work during the year. It purchased leather and other raw materials to the extent of Rs. 360 and manufactured and sold shoes and sandals of the value of Rs. 250. It has a membership of 11 and a paid-up share capital of Rs. 12. The District Board of Hassan has given a grant of Rs. 200.

155. The Rice Hulling Society at Chennarayapatna is under voluntary liquidation. The amount due to Government has been written off and arrangements are in progress for winding up the institution.

156. The Metal Workers' Society at Sravanabelagola has a paid-up share capital of Rs. 821 and is under revival.

157. *Agricultural Co-operation.*—The four societies started in the District, for the distribution of agricultural implements and manure did not do any work during the year. But as many as 30 Credit Societies undertook this business. The societies at Arsikere, Belur, Hole-Narsipur, Arkalgud, Ramanathapur, Grama, Nittur and Begur stocked implements and manures to the extent of Rs. 2,075 and sold them to the extent of Rs. 1,862. A loan of Rs. 1,700 was sanctioned to the societies at Grama and Begur from the Apex Bank during the year. The loan of Rs. 200 due to Government by the Nittur Society was repaid on the due date *i.e.*, on the 30th June 1928.

158. *House-Building Societies.*—There are two House-Building Societies in the District. The society at Ramanathapur was granted a loan of Rs. 5,000 from the Government for the relief of flood affected persons of which only Rs. 1,950 has been drawn and distributed among the members. The balance of the loan was not utilised by the society. The other society at Hassan has collected a share capital of Rs. 50 and is contemplating to raise a loan of Rs. 10,000 from the Apex Bank for the use of the persons that are willing to build houses in the extensions of Hassan Town.

159. *Grain Banks.*—Of the six Grain Banks in the District the one at Kannaikanahalli which collected during the past year 20 candies of ragi, has still to collect from the members 19 candies, 15 kolagas and 8 seers. The other banks did not do any work during the year.

160. *Depressed Class Societies.*—There are 13 Adikarnataka Societies in the District. Nine of them have begun work. Their total membership is 210 and the capital collected so far amounts to Rs. 1,178. Arrangements are in progress for giving them additional capital.

161. *General.*—Many societies exhibited their sense of loyalty to His Highness the Maharaja on the occasion of the Silver Jubilee celebrated in August 1927. A sum of nearly Rs. 500 was contributed to the Jubilee Fund by a dozen societies in the District. A sum of Rs. 100 was contributed by the Hassan Town Society to the Gujrat Flood Relief Fund. The same society distributed a sum of Rs. 500 to the poor students of the Hassan Schools. The Arsikere Town Society gave a sum of Rs. 50 to the Adikarnataka students of the town for their dress.

162. The following societies did good work during the year and special mention may be made of them.

1. The Hassan Town Co-operative Society.
2. The Hassan Arya Vaisya Co-operative Society,
3. The Arsikere Co-operative Society.
4. The Hole-Narsipur Co-operative Society.
5. The Ramanathapur Credit Co-operative Society.
6. The Nuggihalli Co-operative Society.
7. The Anekere Co-operative Society.
8. The Gorur Co-operative Society.
9. The Belur Muslim Co-operative Society.
10. The Saklespur Co-operative Society.
11. The Achunahalli Cardamom Co-operative Society.
12. The Belur Co-operative Society.
13. The Konanur Aryavaisya Co-operative Society.
14. The Arkalgud Coronation Co-operative Society.

SHIMOGA DISTRICT.

163. The number of societies at the beginning of the year was 215. Eighteen societies were newly registered during the year and the registration of four societies was cancelled and two societies were amalgamated into one, so that there were in all 228 societies working at the end of the year. Of these one was a District Bank, one a Federal Banking Union, three Agricultural and Areca Sale Societies, one Spinning Society, one Industrial and Agricultural Association, one House-Building Society, thirteen Stores Societies, thirteen Grain Banks, two Weavers' Societies, two Gudigars' Societies, one Cobblers' Society and the rest ordinary Credit Societies.

164. The membership of all the societies increased from 10,371 to 10,977, share capital from Rs. 2,93,746 to Rs. 3,29,308, deposits from Rs. 1,38,756 to Rs. 1,67,118 and the total working capital from Rs. 6,85,508 to Rs. 8,12,402. The loans issued by these societies during the year amounted to Rs. 4,99,928 and their recoveries to Rs. 3,91,789. The total transactions increased from Rs. 24,64,306 to Rs. 26,63,133 resulting in a net profit of Rs. 43,333. The reserve fund amounted to Rs. 1,31,935 as against Rs. 1,17,434 of the previous year. The Shimoga District Bank showed a small increase in membership and share capital but, was unable to do any financing work for which it was solely organized. With the small working capital of Rs. 3,897 it cannot be expected to render much financial assistance to the societies. Attempts are being made to improve it to function better and achieve its objects.

165. As already stated in the last year's report, the Channagiri Federal Banking Union was chiefly engaged in collecting the arrears from its affiliated societies and remitting the same to the Central Co-operative Bank. It has almost settled its loan account with the Central Bank. As soon as the small differences between the Central Bank and the Union are settled, steps will be taken to wind up the concern as per orders of Government.

166. *Agricultural and Areca Co-operation.*—The outstanding feature in the progress of the Co-operative Movement in the District during the year was the increased attention paid to Agricultural Co-operation. Besides the three Agricultural and Areca Sale Co-operative Societies, as many as 43 Societies set apart from their own funds a sum of Rs. 8,000 for the purchase of agricultural materials. This amount was supplemented by outside capital from the Apex Bank to the extent of Rs. 4,550 at 5 per cent interest. The total volume of transactions done by these societies amounted to Rs. 12,550. Ten ploughs of the value of Rs. 204, 312 maunds of manure and cattle fodder worth Rs. 625, seven Nahan Sugarcane mills and five sugarcane pans and pots worth Rs. 1,746 and seeds, such as cocoanut, cotton, potato, groundnut, etc., worth Rs. 543 were purchased by these societies during the year. Apart from the stimulus given by these societies to Non-Credit Agricultural Co-operation, the credit societies in the District accommodated their members to the extent of Rs. 1,49,031 for cultivation expenses *i.e.*, purchase of seed grain, manure, implements of husbandry, etc. It may be pointed out that the Bhimankone Co-operative Society helped 100 of its members to save their areca from Koleroga pest and to collect co-operatively areca worth Rs. 15,000 and to dispose it of at a good profit during favourable season. The District Board of Shimoga gave a grant of Rs. 100 to meet the transportation charges of manures, etc. This has given some further encouragement to societies to take up non-credit agricultural co-operation work.

167. *Industrial Co-operation.*—The Sagar and the Sorab Gudigars' Co-operative Societies continued to do good business during the year. The Sagar Municipality has made a free gift of a building to the society for locating its show-room. To develop industrial co-operation in the District, an economic survey of the families of weavers, potters, etc., has been conducted in some of the villages of Honnali, Chennagiri and Shikarpur Taluks and societies for weavers were formed at Issur, Chikgangur and Thippagondahalli at the close of the year. The Weavers' Society at Issur was given a loan of Rs. 4,800 from the Apex Bank to replace the members'

burnt looms and to buy silk thread, etc. It has a share capital of Rs. 196 and a membership of 36.

168. The Spinning Society at Sorab purchased cotton for Rs. 73 and used it for demonstration purposes. It also purchased and sold Khadi for Rs. 150. The Sagar Ganapathy Co-operative Society purchased Khaddar valued at Rs. 2,253 and sold to the extent of Rs. 1,843.

169. *Stores Societies*.—The 13 Stores Societies in the District purchased articles to the extent of Rs. 8,890 and sold them to the extent of Rs. 8,545. A special feature of the transactions was that the Stores took very encouragingly to stocking and selling khaddar cloth. The villagers of Malnad who are far removed from business centres are appreciating the advantages of, and the need for, cloth and provisions stores. Arrangements are being made to popularise these Institutions. It is a point to be noted that the Students' Co-operative Stores at Sorab has struck a new channel in developing co-operative spirit among the student population and is doing very good work though on a humble scale. It has 23 members and a share capital of Rs. 111, holds deposits to the extent of Rs. 138 and transacted business to the extent of Rs. 1,350 resulting in a net profit of Rs. 42. The articles stocked are chiefly books, and articles of stationery ordinarily required by the school boys.

170. *House-Building Societies*.—The House-Building Society at Shimoga continued its good work during the year. It had 193 members and a share capital of Rs. 4,003. It financed its members to the extent of Rs. 20,550 and helped to complete 93 houses. It is contemplating to obtain an additional loan for constructing model houses on sites to be made available by the Municipality. The matter is under correspondence. So far it has done excellent work in the Co-operative field.

171. *Grain Banks*.—The 13 Grain Banks in the District had a membership of 658, a share capital of Rs. 6,769 worth of grain and a working capital of Rs. 8,033 worth of grain. The progress achieved by these Banks is not quite satisfactory on account of the unfavourable seasonal conditions and the absence of granaries to stock the grains collected. Attempts are being made to improve their working.

172. *Depressed Class Societies*.—The question of ameliorating the condition of the depressed classes was earnestly taken up during the year. The societies under this class increased from 12 to 19. An economic survey of over 15 Lambani Thandas was conducted and three societies were organised for their benefit during the year. The idea underlying in starting these Lambani Societies is to obtain lands from the Revenue Department and to form small co-operative colonies of 15 to 20 families each and to confer on them the several benefits that have been sanctioned by Government. Seventy-five acres of land have been given to the Lambanias of Ujjainapur Tanda in Honnali Taluk. It is hoped that these societies will be harbingers of many to come and that the present pitiable condition of these people will be considerably improved in the near future by the application of co-operative principles for their uplift.

173. Four more Societies were newly organised for Adikarnatakas. Their membership increased from 264 to 391, share capital from Rs. 1,477 to Rs. 2,780, working capital from Rs. 2,201 to Rs. 5,154 and transactions from Rs. 5,671 to Rs. 8,692 resulting in a net profit of Rs. 142 against 92 in the previous year. A sum of Rs. 1,250 was advanced from State Funds. Eighteen Home Savings boxes were distributed among the members to encourage thrift. An extent of 100 acres was proposed to be given to about 18 families of Adikarnatakas of Kundur. Preliminary arrangements were made to start an Adikarnataka Colony Co-operative Society at Bhyrapur in Channagiri Taluk. The Aralagodu Kunbi Co-operative Society got a free gift of a Nahan Sugar cane Mill and a Sugar cane pan at a cost of Rs. 300 from the Government and within a short period, it has earned a profit of Rs. 23, by giving the same for hire.

174. *General*.—The societies in the District liberally contributed to the Silver Jubilee Fund of His Highness' 25 years' Rule. In all about Rs. 4,000 was collected in the District, the Shimoga Co-operative Bank contributing Rs. 1,000. The Sagar Ganapathy Co-operative Society, the Channagiri Ranganathaswami Co-operative Society and the Nallur Co-operative Society, Chennagiri Taluk, contributed Rs. 100 each. The Jubilee day was celebrated by many societies with much fervour and

loyalty and some of them commemorated the day by planting topes. Many societies have shown their generosity in contributing funds for the repairs of drinking water wells and free distribution of quinine and for feeding students coming up to attend the Lower Secondary Examinations. The question of starting co-operative societies in model villages was taken up during the year. Out of 38 model villages in the District, 24 have got co-operative societies and action is being taken for starting societies in the remaining villages.

175. In addition to two Taluk Conferences and one District Conference, two Conferences of Adikarnatakas and Lambanias were also held at Channagiri and Honnali. At the District Conference besides the Co-operative section, a Conference of Adikarnatakas and Lambanias of the District was also held. Magic lantern lectures were delivered at the time of the District Conference at Shimoga and at the Marijatra at Sagar. Medals and Certificates were awarded to best co-operators in the District by the District Board. With a view to stimulate propaganda work and to spread co-operative knowledge in the District, a Branch of the Propagandist Institute was started at Shimoga during the year. The District Board of Shimoga helped the Institute to the extent of Rs. 100 and arrangements are in progress for holding training classes. An Agricultural Exhibition was successfully held by the Bhimankone Co-operative Society at the time of its general meeting. The Shimoga Co-operative Bank, the Sagar Ganapathi Co-operative Society, Kumsi Co-operative Society, Siralakoppa Co-operative Society, Bhimanakone Co-operative Society, Dugganikoppa Co-operative Society and Shikaripur Town Society are maintaining independent Reading Rooms for the benefit of their members. It is satisfactory to note that such Co-operative Reading Rooms are increasing in number and becoming popular and meeting an important civic want.

176. Of the societies that did good work, the following deserve special mention :—

1. The Shimoga Co-operative Bank.		
2. The Shimoga Bhavasarakshatriya Co-operative Society.		
3. The Sagar Ganapathi	do	do
4. The Bhimanakone	do	do
5. The Honnali	do	do
6. The Sorab Ranganatha	do	do
7. The Talakalkoppa Havyka	do	do
8. The Bidarakoppa	do	do
9. The Kumsi	do	do
10. The Sorab Middle School	do	do
11. The Nallur	do	do
12. The Channagiri	do	do
14. The Mandagadde	do	do
15. The Hulikal	do	do
16. The Soratur	do	do

KADUR DISTRICT.

177. The number of societies in the District at the beginning of the year was 122. Nine new societies were registered during the year and the registration of one society was cancelled, so that there were 130 societies working at the end of the year as detailed below :—

One District Central Bank, one Federal Banking Union, two Agricultural Societies, one Industrial Society, eleven Stores Societies, one combined Stores and Banking Society, four Grain Banks, one Industrial and Agricultural Association, one Weavers' Society, three House Building Societies, one Cardamom Society, one hundred and three ordinary Credit Societies.

178. The membership of all the societies increased from 7,189 to 7,558, their share capital from Rs. 2,61,553 to Rs. 2,81,260, deposits from 82,724 to Rs. 1,00,426 and their total working capital from Rs. 4,94,519 to Rs. 5,56,692. The loans granted by all the societies amounted to Rs. 3,15,700 and their recoveries to Rs. 2,81,204 as against Rs. 2,82,167 and Rs. 2,58,070 in the previous year. The total transactions of all the societies increased from Rs. 11,26,131 to Rs. 13,04,773 and their net profits from Rs. 31,218 to Rs. 35,390 and their reserve fund from Rs. 1,02,613 to Rs. 1,17,883.

179. The Kadur District Central Bank has got a membership of 35 (27 societies and eight individuals), a share capital of Rs. 2,438 and a working capital of Rs. 3,920. The total transactions amounted to Rs. 2,934 and the net profits to Rs. 268. The Kadur Federal Banking Union has discharged all its debts to the Provincial Co-operative Bank and returned deposits to the extent of Rs. 323. Arrangements are being made to wind up the affairs of the institution.

180. *Agricultural Co-operation.*—Nineteen Societies undertook agricultural Co-operation work for the benefit of their members during the year and set apart Rs. 2,500 for the purpose, out of their funds and nine of them were financed from the Apex Bank to the extent of Rs. 3,450 at the concession rate of 5 per cent interest. They purchased 100 maunds of Honge cake, 450 maunds of groundnut cake, 190 maunds of castor cake and 560 maunds of sulphates worth Rs. 2,270 in all, paddy mixture worth Rs. 250, coffee mixture worth Rs. 600 and cattle manures worth Rs. 500 and sold them to their members. Their total transactions amounted to Rs. 3,620 as against Rs. 3,420 in the previous year. Five Mysore ploughs were also purchased for being hired out to members. The societies at Ambale, Kadur, Lakkuvalli, Bhandagadi and Kigga deserve special mention for their good work in this direction. They helped the members in getting for their use Nahani Sugarcane mills, H 22 ragi seeds and sulphates. The Mudgere Co-operative Society continued to run the agricultural depot at Mudgere and conducted transactions to the extent of Rs. 1,200.

181. *Areca Co-operation.*—Of the two Areca Sale Societies, at Sringeri and Hosakoppa, the former society, with a membership of 25 and a share capital of Rs. 497, did good work during the year. It was assisted by the local Sharada Credit Society with deposits to the extent of Rs. 5,000 and was able to collect 696 maunds of areca from 12 members and help them to sell it at favourable rates. The members thereby derived profit at a rupee per maund. The society is badly in need of a building, a clerk and a peon and as it cannot meet the cost thereof out of its slender income, a special grant is necessary in the initial stages. Without such facilities especially at the start, such societies cannot be expected to do good work and be of use to their members. Halandur and Kattemane Societies advanced loans on areca crop and collected 693 maunds of areca and sold them, obtaining higher prices to their members. The Sakrepatna Co-operative Society obtained a cash-credit of Rs. 5,000 from the Apex Bank and financed 23 of its areca growing members for the improvement of their gardens. This society which had financed 20 of its members during 1926-27 is stated to have helped them to derive a profit of about Rs. 2,000 therefrom during 1927-28. The society at Rudrapada Agrahar helped 38 of its members by advancing loans on areca crop to the extent of Rs. 3,225. The quantity of areca collected and sold during the year amounted to 960 maunds. In the absence of funds at concessional rates of interest for financing societies of this type, and of central sale agencies with transportation arrangements, the credit societies in the areca growing areas were induced to set apart a portion of their working capital for being given as advances to areca growers and to collect and dispose of areca co-operatively.

182. *Industrial Co-operation.*—The Tarikere Shoe Manufacturing Society sold Rs. 70 worth of raw materials to its members. The cobblers are experiencing difficulties in getting good materials for their industry and are entirely lacking in united action and are not steady and regular. Difficulty is also being felt in recovering the cost of materials supplied to them. Attempts are, however, being made to create harmony and co-operative spirit amidst them and improve the work of the society.

183. Four societies undertook the encouragement of Khadi cloth. They purchased Khadi worth Rs. 1,100 and sold Rs. 1,000 worth of the same. Two societies purchased 25 charakas and disposed of 22 during the year. There is only one Weavers' Co-operative Society in the District *viz.*, the Shivane Weavers' Co-operative Society and it has made good progress during the year. The number of members increased from 29 to 34, share capital from Rs. 917 to Rs. 1,760, total transactions from Rs. 1,907 to Rs. 8,400 and while the net profits for the last year was *nil*, it has come up to Rs. 277 during the present year.

184. *Stores Societies.*—The 11 Stores Societies in the District had a membership of 342. They purchased articles to the extent of Rs. 20,320 and sold them to

the extent of Rs. 18,900 which resulted in a net profit of Rs. 710. Encouragement is being given for the starting of Stores societies in larger numbers.

185. *Depressed Class Societies*.—The number of such societies increased from 7 to 10. Their membership increased from 218 to 282 and the working capital from Rs. 1,492 to Rs. 1,583. Their total transactions amounted to Rs. 6,000 and their net profits to Rs. 49 as against Rs. 3,985 and Rs. 28 respectively during the previous year.

186. *Grain Banks*.—The number of Grain Banks in the District is 3. They had a membership of 182 and a share capital of 192 pallas of grain. Their profits amounted to 11 pallas. Attempts are being made to improve the work of these banks by overhauling their accounts, selecting suitable managing directors and appealing to the local bodies for financial and other help for the construction of granaries.

187. *House Building Co-operative Societies*.—Three House Building Co-operative Societies were organised during the year of which one is for the exclusive benefit of the Adikarnatakas of Chikmagalur Town. They have started work after the close of the official year.

188. *Cardamom Co-operation*.—The benefits of Co-operation and concerted action having been brought home to the cardamom growers of Mudgere Taluk a society was organised during the month of June 1928 and an influential Committee elected and it has commenced work since the close of the official year.

189. *General*.—Thirty-nine Societies in the District contributed liberally to the Silver Jubilee Fund of His Highness the Maharaja of Mysore. The total contributions amounted to Rs. 1,775. In addition, the societies spent about Rs. 300 for celebrating the Silver Jubilee Day. Four Societies in the Chikmagalur Taluk contributed a sum of Rs. 125 towards the maintenance of the National School at Chikmagalur. It is really gratifying to note that the societies of Tarikere, Ajjampur and Birur have given munificent donations of Rs. 1,000, 200, 100 respectively, out of their profits, for the starting of a High School at Tarikere. The Hosahallipet Co-operative Society in the Chikmagalur Taluk set apart a sum of Rs. 100, out of its net profits for 1926-27, for village improvement work and necessary repairs of roads were effected. The society at Bukkambudhi in Tarikere Taluk contributed a sum of Rs. 40 for providing a maternity cot in the local dispensary. The Kadur and Birur Societies are maintaining free Reading Rooms and 40 societies are subscribing for the Mysore Co-operative Journal.

190. At the District Conference held in May last, the District Board was pleased to award certificates of honour to four of the best Co-operators in recognition of their services to the cause of Co-operation. Certificates of merit were also granted to 12 societies in the District for good work done.

191. Of the societies that did good work in the District, the following deserve special mention.—

1. The Chikmagalur Town Co-operative Society.
2. The Hiremagalaur Co-operative Society.
3. The Ambale do
4. The Kadur do
5. The Sakrepatna do
6. The Mudgere do
7. The Tarikere do
8. The Balehonnur do
9. The Ajjampur do
10. The Halandur do
11. The Sringeri Sri Sarada Co-operative Society.
12. The Kigga do
13. The Koppa Town Co-operative Society.
14. The Narve Co-operative Society.
15. The Sivane Weavers' Co-operative Society.

CHITALDRUG DISTRICT.

192. There were 162 Societies at the beginning of the year. Twelve Societies were registered and the registration of four societies was cancelled during the year.

leaving 170 Societies at the close of the year. Of these, 4 were Weavers' Societies, 2 Khadi Societies, 1 Stores, 3 Agricultural Co-operative Societies, 1 Cotton Sale Society, 1 Shoe-Makers' Society, 10 Grain Banks, 24 Depressed Class Societies and the rest ordinary Credit Institutions. The membership of all the Societies in the District increased from 4,965 to 5,770 as also the Share Capital and Deposits which amounted to Rs. 1,02,261 and Rs. 32,619 as against Rs. 90,992 and Rs. 29,679 of last year. The loans borrowed from the Central Institutions amounted to Rs. 76,495 while the amount borrowed from Government was Rs. 4,200. The total Working Capital increased from Rs. 2,51,050 to Rs. 2,95,517. The loans issued to members during the year amounted to Rs. 1,18,956 as against Rs. 1,26,913 and repayments made by them to Rs. 87,837 as against Rs. 91,347 of the last year. The total transactions of all societies in the District amounted to Rs. 4,24,060 as against Rs. 4,11,244 of the previous year which resulted in a net profit of Rs. 12,945 as against Rs. 13,870 in the previous year. The reserve fund of all the societies rose from Rs. 70,128 to Rs. 80,173.

193. *Agricultural Co-operation.*—The 3 purely Agricultural Societies did not do any work and they will be wound up after adjusting their accounts. As many as 25 ordinary Credit Societies undertook agricultural co-operation work and set apart Rs. 5,500 out of their Reserve Fund. In addition to the above, six societies borrowed Rs. 3,000 from the Apex Bank for this purpose. The articles dealt with were chiefly improved ploughs, ragi, paddy and groundnut seeds and Ammonium sulphate and paddy mixture.

194. The Harihar Cotton Sale Society has not shown any progress during the year under report. The State Loan of Rs. 1,000 sanctioned to the society is overdue. The management of the society is not in proper hands and arrangements have been made for the immediate recovery of the loan due to Government.

195. *Industrial Co-operation.*—There were 3 Societies (Weavers) at the beginning of the year and one more society was organised at Molakalmuru as per representation made by the people of the place to the Dewan Sahib during his visit to the Taluk in the month of December 1927. The newly organised society has 45 members and has collected a share capital of Rs. 1,573. It purchased raw materials worth Rs. 4,066 and sold materials valued at Rs. 2,423. There is every indication that this society would become very popular.

196. The older society at Molakalmuru did not show any progress during the year. It has again incurred a loss of Rs. 137 on account of depression in trade. The society will be revived, if possible, or arrangements made for its winding up. A sum of Rs. 1,000 was sanctioned by Government to the Hoadurga Weavers' Society and the amount was drawn on 30-6-28. The Malladihalli Weavers' Co-operative Society was also given a loan of Rs. 1,000 from Government towards the close of the official year. The Shoe Makers' Society at Harihar has not yet started work in right earnest. Out of the two Khadi Societies in the District, the one at Chitaldrug has been doing fairly good work. It has purchased and sold Khadi worth Rs. 1,025 and realised a profit of Rs. 75. The spinning school organised by the society has been taken over by the District Board and is being managed by it separately. The Khadi Stores at Chellakere has not yet started work.

197. *Depressed Class Societies.*—There were 20 Depressed Class Societies at the beginning of the year and 4 more were started during the year making a total of 24 at the close of the year. They had a membership of 432, a share capital of Rs. 1,843 and held a sum of Rs. 570 as deposits. Two societies were given loans amounting to Rs. 1,200 from State Funds. The total transactions of all the societies amounted to Rs. 5,383 which resulted in a net profit of Rs. 43. Two societies were supplied ploughs from the Agricultural Department worth Rs. 58 at half cost, the other half being met from the funds specially placed at the disposal of the Registrar for this purpose. Thirty-four Home Savings Boxes have been distributed among the members of the societies and a sum of Rs. 35 was collected as small deposits from them.

198. *Stores Societies.*—There is only one Stores Society in the district. Its chief work continues to be the same as in last year *viz.*, recovery of its dues.

199. *Grain Banks.*—There were 10 Grain Banks at the close of the year with a membership of 229. They have lent 293 pallas of grain to their members.

Unless suitable granaries are constructed for these Banks, satisfactory progress cannot possibly be achieved.

200. Of the societies that did good work in the District, the following deserve mention :-

1. The Chitaldrug Co-operative Society.
2. The Chitaldrug Non-Gazetted Officers' Co-operative Society.
3. The Chitaldrug Khadi Co-operative Society
4. The Oblapur Co-operative Society.
5. The Mirasabihalli Co-operative Society.
6. The Harihar do
7. The Maradihalli do
8. The Malladibhalli do
9. The Murudi do
10. The Dodda Siddavanahalli Adikarnataka Co-operative Society.
11. The Sondekola do do
12. The Hireguntanur Co-operative Society.

VI. RESERVE FUND.

201. The total Reserve Fund of all the Societies increased from Rs. 17,56,803 to Rs. 18,30,493 on 30th June 1928. The increase would appear to be small, but it is due to the fact that other funds, such as, building fund, rebate fund, etc., had been included in the amount shown as reserve fund in the previous year and these have been excluded now, as they do not constitute the reserve fund proper. The other funds amounted to Rs. 87,186. The distribution of reserve fund according to the Districts is shown below :-

District			On 30th June 1927	On 30th June 1928
			Rs.	Rs.
Bangalore	...	...	6,35,826	5,62,483
Kolar	...	...	1,75,990	1,77,007
Tumkur	...	...	3,07,186	3,86,647
Mysore	...	...	2,28,231	2,55,753
Hassan	...	...	1,19,395	1,18,612
Shimoga	...	...	1,17,434	1,31,935
Kadur	...	...	1,02,613	1,17,883
Chitaldrug	...	...	70,128	80,173
Total			17,56,803	18,30,493

202. The Reserve Fund amounts to 46.5 per cent of the total paid up share capital of all the societies and 13.9 per cent of the total working capital. Some of the rural societies have invested their reserve funds in the Apex Bank as shares and deposits and a portion is utilised as working capital for the purchase and sale of agricultural requirements, such as, seeds, manure and implements. Many of the Urban Societies and Banks have invested a portion of their reserve funds in the buildings required for locating their offices. At the 12th Mysore Provincial Co-operative Conference, it was resolved that a minimum proportion of the reserve fund which should not be less than a third of the paid up share capital should always be invested in the Apex Bank or Government Securities. The Madras Co-operative Committee have recommended that, in the case of primary societies, the proportion of reserve fund that should be invested in a readily available form should be not less than 20 per cent of the working capital and that the remainder may be utilised in their own business. It should be admitted that as the rates of interest allowed by the Apex Bank on the deposits are comparatively smaller than the lending rate of the societies, they find it advantageous to utilise the fund in their own business, but they have been instructed to invest at least a quarter of the fund in a readily available form. So far, nearly a lakh of rupees is invested in Government bonds and another lakh in the Apex Bank by way of shares and deposits.

VII. RESOURCES.

203. The Working Capital of all the societies increased from Rs. 1,12,38,937 to Rs. 1,31,03,223 during the year. The following comparative statement shows the sources from which the three classes of societies derive their Working Capital:—

	Central		Agricultural		Non-Agricultural		Total	
	On 30th June 1927	On 30th June 1928	On 30th June 1927	On 30th June 1928	On 30th June 1927	On 30th June 1928	On 30th June 1927	On 30th June 1928
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Share capital ...	5,80,020	5,48,484	10,58,862	11,34,422	20,86,400	22,68,856	86,71,792	89,85,712
2. Deposits from Individuals.	20,15,637	24,79,555	2,95,620	4,07,312	13,21,461	24,12,301	41,32,418	52,09,068
3. Deposits from societies.	2,59,070	4,27,266	490	...	84,051	872	2,98,541	4,27,888
4. Loans from Apex or Central Banks.	29,806	...	10,33,451	11,78,694	1,41,771	2,20,863	12,05,028	18,99,557
5. Loans from Government.	..	..	99,921	85,842	1,46,474	1,77,527	1,76,865	2,18,869
6. Reserve Fund ...	2,83,998	2,26,310	5,91,165	7,10,404	8,81,640	8,98,779	17,56,308	18,80,498
7. Other funds ...	..	87,136	..	..	..	..	..	87,136
Total ...	81,18,581	87,72,751	80,05,609	84,55,674	61,11,797	68,74,798	112,88,987	131,03,223

It will be seen from the above that the Share Capital has not appreciably increased in the case of the Central Societies, but in the case of the Agricultural Societies there has been an increase of about Rs. 66,000 and in the case of Non-Agricultural Societies the increase is nearly Rs. 84,000. The Deposits held by the societies from individuals have increased in all the classes by nearly 10.79 lakhs of rupees. This is a sure indication of the increasing popularity of the Movement and the growing public confidence which it commands.

VIII. DISPUTES AND LITIGATION.

204. The number of suits for adjudication during the year decreased as in the previous year. This is a hopeful sign. One thousand nine hundred and forty-three suits of the value of Rs. 2,64,047 were entertained during the year as against 2,292 suits of the value of Rs. 2,83,863 in the previous year. The decrease may chiefly be attributed to the result of the consolidation work during the past few years, and to the increased attention that is being paid by the managing committees of societies to the repaying capacity of the borrowers, as a result of the propaganda work undertaken by the Department. Including 892 suits pending disposal at the beginning of the year, the total number of suits for disposal was 2,835. Out of this, 2,143 suits were disposed of during the year leaving a balance of 692 suits pending at the close of the year.

205. The Registrar, the Personal Assistant and the Sub-Assistant Registrar disposed of 162 suits in the year and the Assistant Registrars of Bangalore, Mysore, Tumkur and Shimoga Divisions, disposed of 503, 507, 558 and 413 respectively. At the close of the year 103 suits were pending with the Registrar and 103, 156, 175 and 155 with the Assistant Registrars of Bangalore, Mysore, Tumkur and Shimoga Divisions, respectively.

206. Two hundred and seven suits involving claims amounting to Rs. 52,528, were entertained during the year without the necessary court fee stamps, as the financial condition of those societies would not permit them to pay the necessary fees at the time of filing the suits.

207. The stamp revenue realised by Government during the year on account of Co-operative Suits amounted to Rs. 5,580 as against Rs. 6,421 in the previous year. The decrease in the Revenue is due, as previously stated, to the fall in the number of suits and also to the free grant of permission to societies to seek immediate relief in the Civil Courts against the defaulters, as attachment before judgment in urgent cases could not be got by the institution of suits before the Departmental Officers.

208. There were 4,248 decrees pending execution at the beginning of the year and 2,017 decrees were sent for execution during the year, making in all a total of 6,265 decrees for execution. Of these, 1,554 were executed during the year leaving a balance of 4,711 at the close of the year as against 4,248 of the previous year.

209. The following statement shows the details of execution work done in the Districts and by the Heads of Offices :—

Name of District	Decrees in the beginning of 1927-28	Decrees sent during 1927-28	Total	Number executed during 1927-28	Balance at the end of 1927-28	Value of decrees
Bangalore ...	748	243	991	94	897	Rs. 1,69,270
Mysore ...	244	191	435	187	248	39,710
Kolar ...	322	259	581	131	450	98,554
Hassan ...	249	67	316	173	143	19,280
Tumkur ...	747	566	1,313	289	1,024	1,06,136
Chitaldrug ...	217	142	359	78	281	37,772
Shimoga ...	482	164	646	169	477	30,780
Kadur ...	583	147	730	193	537	28,207
With the Heads of Departments.	656	238	894	240	654	65,414
Total ...	4,248	2,017	6,265	1,554	4,711	5,95,123

210. The establishment of four Special Sheikdars sanctioned by Government in their Order No. 5034-6—C. S. 33-24-11, dated 24th January 1925, for the speedy execution of Co-operative decrees was continued during the year under report and they continued to work in the Bangalore, Kolar, Mysore and Tumkur Districts where the pendency was heavy. An additional special Sheikdar for the Channaptna Taluk and two for the Kadur District were sanctioned by the Revenue Commissioner.

211. The facility of getting co-operative decrees executed through the Civil Courts sanctioned by Government in May 1927 has not been availed of by the plaintiff societies to any appreciable degree, in spite of circular instructions issued in that behalf. The attention of the societies has again been drawn to this easy procedure of getting decrees executed. The Revenue Law has also since been amended (Section 187 (A) of the Mysore Land Revenue Code) so as to enable purchasers at revenue sales to obtain possession of the properties of which they have bought the right, title and interest in the same manner as in the case of sales conducted by the Civil Courts in execution of Civil Court decrees. It is trusted that the Societies will take advantage of these additional facilities for the execution of decrees and release the amount of nearly 6 lakhs of rupees now locked up in the hands of judgment debtors and make it available for granting loans for productive purposes.

IX. AUDIT AND INSPECTION.

212. As during the previous year, the audit and inspection of societies received special attention, side by side with expansion. Owing to the very unwieldy charges of Inspectors, the accounts of all the societies could not be audited. The accounts of 1,112 societies were fully audited by the Inspectors, while as many as 114 societies got their accounts audited by certified auditors and accountants. Moreover, besides the urban Banks and Societies, some of the Taluk Headquarters' Societies also engaged the services of certified Auditors for the audit of their accounts.

213. The Inspectors inspected the accounts of as many as 1,528 societies, conducted the General Meetings of 843 societies, explained the affairs of the societies to the members and arranged for the distribution of dividends to share-holders. With the extra hands sanctioned by Government recently, it is hoped that better results will be achieved during the next year in the direction of inspection and audit.

X. THE MYSORE CO-OPERATIVE REGULATION AND RULES.

214. No changes were made in the Regulation or Rules during the year. Proposals for the amendment of the Regulation have been forwarded to Government.

XI. CLASSIFICATION OF SOCIETIES.

215. Government in their No. D. 5165—C. S. 33-26-29, dated 15th November 1927 passing orders on certain resolutions of the Ninth Conference of the Registrars of Co-operative Societies in India directed that societies should be classified according to co-operative efficiency. The classification results for the year are as follows:—

A. Class	... Societies which require no help from official or non-official staff	...	142
B. Class	... Societies which are generally in a sound condition but may not be perfect in all respects.		1,079
C. Class	... A bad society which is capable of improvement	...	521
D. Class	... Societies which have to be cancelled if not improved before two years.		124

Total Number of societies ... 1,866

XII. MISCELLANEOUS.

216. The statistical tables appended to the report are in the form prescribed by the Government of India and no changes were made in them during the year.

217. *Propaganda work.*—Reference has already been made to the propaganda work that has been done by the officers of the Department, the Hon. Organizers and the Hon. Supervisors. The Mysore Co-operative Propagandist Institute continues to publish the "Mysore Sahakara Patrike" in Kannada, the only journal in Mysore specially devoted to Co-operation. Two hundred and forty-two Co-operative Societies have been subscribing to the Journal. The improvement of the journal both in matter and get up is engaging the attention of the Institute and it is hoped that a larger number of societies will subscribe to the Journal and thereby spread co-operative knowledge among the people. Government sanctioned a grant of Rs. 500 to the Institute for carrying on its work.

218. The Institute arranged through its Mysore Branch for the holding of training Classes for the benefit of the Secretaries and office-bearers of rural co-operative societies. In all, 45 persons underwent training during the year. The Mysore and Hassan District Boards kindly gave Rs. 150 each to the Institute for the grant of scholarships to candidates who attended the classes. The Mysore District Board donated a sum of Rs. 50 to the Branch Institute to equip itself with needful books and pamphlets. One special feature of this year's classes was the addition of lectures on Industries, Agriculture, Sericulture and Hygiene and also visits to special types of societies with a view to give a practical finish to the training. After the training was over, examinations were held and certificates awarded to the successful candidates.

219. Under the auspices of the Propagandist Institute, the Fourteenth Mysore Provincial Co-operative Conference was held at Mysore in October 1927 under the presidency of Mr. (now Rajamanthrapravina) C. S. Balasundaram Iyer, B.A., Member of Council. The Conference was graciously opened by His Highness the Yuvaraja of Mysore, the guiding Patron of the Co-operative Movement in Mysore. Two hundred and twenty-five delegates and 104 visitors representing 164 co-operative societies of various parts of the State attended the Conference. His Highness was graciously pleased to present the co-operative Shields to the best Co-operative Societies and also the Gold Medals and certificates of Honour to the gentlemen who had by their personal and disinterested labours promoted the cause of Co-operation in the State.

220. The names of the winners are noted below :—

CO-OPERATIVE SHIELDS.

WINNER SOCIETIES.

Best Urban Co-operative Bank in the State ..	The Bangalore City Co-operative Bank, Ltd., Bangalore.
Best Co-operative stores in the State ..	The Bangalore City Co-operative Society, Ltd., Bangalore.
Best Industrial Co-operative Society in the State.	The Mysore City Ramalingeswara Chowdeswari Weavers' Society, Mysore.
Best Agricultural Co-operative Society in the State.	The Mandya Agricultural Co-operative Stores, Ltd., Mandya.

EIGHT BEST CREDIT SOCIETIES, ONE IN EACH DISTRICT.

1. Bangalore District ...	Closepet Co-operative Society, Closepet (wins finally).
2. Kolar " ...	Chintamani Society, Ltd., Chintamani.
3. Tumkur " ...	Midigesbi Society, Madhugiri Taluk.
4. Mysore " ...	Nanjangud Co-operative Bank, Ltd., (wins finally).
5. Hassan " ...	Hole-Narsipur Sri Lakshminarasimha Society, Ltd., Hole-Narsipur.
6. Shimoga " ...	Bhimanakone Society, Unltd., Sagar Taluk.
7. Kadur " ...	Sringeri Saradamba Society, Sringeri (wins finally).
8. Chitaldrug " ...	Maradihalli Society, Unltd., Hiriyur Taluk.

WINNERS OF THE GOLD MEDALS FOR CO-OPERATION.

1. Mr. H. Venkataramaiya, B.A., B.L., Tumkur.	Development of Co-operation in the Tumkur District.
2. " S. Venkatesaiya, B.A., B.L., Hassan.	Development of Co-operation in general.

WINNERS OF THE CERTIFICATES OF HONOUR.

1. Mr. M. Puttaswami Gowda, Mangalvarpet, Chennapatna.	Development of Sericultural Co-operation.
2. " G. Subba Rao, Closepet	Development of Closepet Co-operative Society.
3. " Srinivasa Rao Selke, Doddamaralvadi, Kankanhalli Taluk.	Development of Doddamaralvadi Society.
4. " M. N. Shamiyah, Mudiyanur Co-operative Society, Mulbagal Taluk.	Development of Mudiyanur Society.
5. " K. Suriah, Chintamani	Development of Chintamani Co-operative Society.
6. " R. Puttaveerabhadrappe, Madhugiri Taluk.	Development of Midigesbi Co-operative Society.
7. " G. Ramasastri, Koratagere	Development of Co-operation in the Koratagere Sub-Taluk.
8. " Vasudevabhatta, Hiriyur Taluk	Development of Maradihalli Society, Hiriyur Taluk.
9. " Venkatananjappa, Mysore	Development of Palace Central Society.
10. " Abba Baker Khan, Mysore	Development of Third Infantry Society, Mysore.
11. " M. S. Dharanendrayya, Mandya	Development of Co-operation in the Mandya Taluk.
12. " V. Shamiengar, T.-Narsipur	Development of T.-Narasipur Co operative Society.
13. " N. Venkatachar, Grama	Development of Grama Society, Hassan Taluk.
14. " G. I. Muniswami Mudaliar, Kadur	Development of Kadur Society, Kadur Taluk.
15. " K. Rajappa, Tarikere	Development of Tarikere Society, Tarikere Taluk.
16. " B. Rama Rao, Sagar	Development of Sagar Ganapati Co-operative Society, Sagar Taluk.

221. Seventeen resolutions on matters affecting the movement and indicating the lines on which it should be developed and strengthened were passed by the Conference. Perhaps the most important resolution was that relating to the constitution of the Conference. The Propagandist Institute and the Department have taken necessary action on the several resolutions.

222. In addition to the above Conference, which has now become an annual function during the Dasara Season at Mysore, several District and Taluk Conferences were held. A few independent Taluk Co-operative Conferences were also held during the year. I attended four District Conferences and the Lambani and Adikarnataka Conferences held at Shimoga and Kolar respectively. The Assistant Registrars, Inspectors and Sub-Assistant Registrars also attended some of these Conferences and delivered lectures on Co-operation, Education, Sanitation, Hygiene and other allied topics. Special Magic Lantern Lectures were also delivered at the Conferences.

223. *Civic and Social Work of the Societies.*—Many societies are maintaining free Reading Rooms for the benefit of not only their members but also the general public. Some of the societies in the Kadur District voted funds for the Tarikere High School. Some societies voted funds for the repairs of village roads, for the free grant of clothing to the Adikarnataka School children, for the free grant of books, etc., to poor students, for feeding boys that attend the Lower Secondary Examinations and such other objects of public utility. Special mention may be made of the Hassan Town Co-operative Society which voted Rs. 100 to the Guzrat Flood Relief Fund and Rs. 500 for the grant of scholarships to the poor students of the Hassan Schools. The Bhimankone Co-operative Society arranged for an Agricultural Exhibition at the time of its general meeting. Reference has already been made in the last year's report about the contributions voted by societies to the Silver Jubilee Fund of our beloved Maharaja's 25 years' Rule as a mark of the humble gratitude of the Co-operators of the State.

XIII. ATTITUDE OF THE PUBLIC AND OFFICIAL AND NON-OFFICIAL ASSISTANCE.

224. The attitude of the general public towards the movement continues to be extremely cordial. Persons who at one time looked upon the movement with suspicious eyes are now actively participating in the development of the movement and the 23 years' work is slowly bearing fruit. People have begun to understand the value and meaning of Co-operation and are appreciating the advantages that accrue by joint and concerted action. Much, however, remains to be done, and the need for a strong and an ever-increasing body of educated non-official workers who would carry the gospel of co-operation and the spirit of co-operative service to the nooks and corners of the State is being felt more and more. In the opening address of His Highness the Yuvaraja of Mysore to the 14th Mysore Provincial Co-operative Conference, His Highness laid special emphasis on this aspect of service in the cause of "Social Reconstruction and Economic Development" and appealed to all the patriotic citizens of Mysore to so work as to make "the spirit of Co-operation permeate every activity of the people."

225. The movement continues to enjoy as ever the gracious patronage and liberal support of their Highnesses the Maharaja and the Yuvaraja of Mysore, and it is under a deep debt of gratitude to His Highness the Maharaja for His Highness' gracious and unstinted support to the Lalitadripur Co-operative Society which has undertaken the work of making the village a model one. The Dewan has been evincing keen personal interest in all that pertains to the welfare of the movement. The Members of Council have been equally sympathetic. During their tours, they were pleased to inspect a number of Co-operative Institutions and give valuable advice to them in the matter of their further development and the enhancement of their usefulness. The Government have given me special help in the matter of pushing forward House Building, Sericultural and Agricultural Co-operation and in the amelioration of the Depressed Classes.

226. There was the closest possible co-ordination between this Department and the other Development Departments. The Revenue Commissioner, the Deputy Commissioners, the Sub-Division Officers, the Economic Superintendents and Amildars, the Director of Agriculture and his Assistants, the Director of Industries and his Assistants, the Secretary, Economic Conference, the Chief Conservator of Forests, Mr. G. H. Krumbiegel, the Superintendent of Sericulture, and the Superintendent of the Civil Veterinary Department, have one and all rendered me valuable assistance in the expansion and consolidation of the Movement and in the development of special types of societies, and to all of them, I tender my grateful thanks.

My thanks are also due to the several non-official workers whose disinterested and selfless exertions in the cause of Co-operation cannot be too highly praised.

227. The progress which the department has been able to achieve during the year is chiefly due to the loyal and hearty manner in which the Departmental staff have worked with unabated faith in the efficacy of the movement as a powerful factor in the uplift of the masses. The Assistant Registrars, the Sub-Assistant Registrars, the Inspectors, Assistant Inspectors, the Honorary Organizers, and Supervisors and the office staff have one and all worked hard during the year and to all of them my thanks are due. My special thanks are also due to my Personal Assistant Mr. T. Venkataramanayya, B.A., who has rendered me much assistance not only in office work, but also in the preparation of the Inspectors' Hand Book and Office Manual, in the revision of certain office forms and in the amendment of the Co-operative Regulation, which is now before Government.

228. Special attention will be devoted to the following items of work during the year 1928-29 :—

1. Development of the Propagandist Institute and the improvement of the " Mysore Sahakara Patrike."
2. Extending the usefulness of the Apex Bank and seeing that more societies obtain their financial requirements therefrom.
3. Development of House Building Co-operation with special reference to rural parts.
4. Consolidation of the existing Depressed Class Co-operative Societies and expansion of the movement among them.
5. Propaganda work among the Weavers, Sericulturists and people belonging to Depressed Classes.
6. Introduction of the system of crop and produce loans in well-established Co-operative Societies.
7. Development of the Gottigere Colony.
8. Development of Non-Credit Agricultural Co-operation with special reference to the supply of agricultural requirements.
9. Organization of Co-operative Societies for Women.
10. Organization of Students' Stationery Co-operative Societies.

I have the honour to be,
Sir,
Your most obedient servant,

K. H. RAMAIIYA,
Registrar.

APPENDIX A.

List of charges of Inspectors of Co-operative Societies.

SIL. NO.	Name of Circle	Taluk included	Number of Societies	Headquarters	Name of the Inspector in charge
		REGISTRAR'S OFFICE.			
	Bangalore City Circle	Bangalore City	60	Bangalore City.	Mr. B. Suryanarayana Rao B.A.
	<i>Bangalore District.</i>	II.—BANGALORE DIVISION.			
	Bangalore Taluk Circle	1. Bangalore Taluk except Bangalore City. 2. Devanhalli ...	62	Bangalore ...	L. Madhava Rao, B. Com.
	Nelamangala Circle ...	1. Nelamangala. 2. Magadi ...	55	Nelamangala	B. Bangiengar, B.A., LL.B.
	Channapatna Circle...	1. Channapatna. 2. Kaskenhalli. 3. Closepet Sub-Taluk ...	84	Channapatna	M. Narayana Rao, B.A., B.L.
	Dodballapur Circle ...	1. Dodballapur	53	Dodballapur.	B. V. Hiriyannaiya.
	Anekal Circle ...	1. Anekal. 2. Hoskote ...	59	Anekal ...	N. V. Tirunaranienagar.
	<i>Kolar District.</i>				
	Kolar Circle ...	1. Kolar. 2. Malur. 3. Bowringpet.	53	Kolar ...	H. Venkataramiah, B.A.
	Chintamani Circle ...	1. Chintamani. a. Srinivasapur. 3. Mulbaga. 4. Sidlaghatta.	67	Chintamani	Abdul Basith,
	Chikballapur Circle...	1. Chikballapur. 2. Goribidnur. 3. Bagepalli. 4. Gudibanda Sub-Taluk.	57	Chikballapur	G. K. Keshavamurthiengar, B.A.
	<i>Mysore District.</i>	III.—MYSORE DIVISION.			
	Mysore Circle ...	1. Mysore City and Taluk 2. Seringapatam.	71	Mysore ...	B. Srinivasa Rao.
	Hunsur Circle ...	1. Hunsur. 2. Yedatore. 3. Heggaddevankote. 4. Gundlupet.	65	Hunsur ...	N. Devaraj Urs.
	Mandya Circle. ...	1. Mandya. 2. Malvalik. 3. Nagamangala. 4. Krishnarajpete.	64	Mandya ...	A. N. Rama Rao, B.A.
	Chamarajnagar Circle	1. Chamarajnagar. 2. Nanjangud. 3. T. Narsipur. 4. Yelandur Jahgir.	83	Chamaraj-nagar	S. Nanjappa.
	<i>Hassan District.</i>				
	Hassan Circle ...	1. Hassan. 2. Arsikere ...	59	Hassan ...	G. N. Ramachandra Rao, B.A.
	Manjarabad Circle ...	1. Manjarabad. 2. Belur. 3. Alur Sub-Taluk.	52	Saklespur ...	Abdul Khudus, B.A.
	Hole-Narsipur Circle	1. Hole-Narsipur. 2. Arkalgud...	52	Hole-Narsipur.	T. Shamanna, B.A.
	Channarayapatna Circle.	1. Channarayapatna ...	42	Channarayapatna.	S. Basappa.
	<i>Tumkur District.</i>	IV.—TUMKUR DIVISION.			
	Tumkur Circle ...	1. Tumkur. 2. Koratagere Sub-Taluk. ...	69	Tumkur ...	B. S. Rangavittal.
	Madhugiri Circle ...	1. Madhugiri. 2. Sira. 3. Pavagada.	83	Madhugiri...	A. Swami Rao.
	Tiptur Circle ...	1. Tiptur. 2. Chiknayakanhalli	55	Tiptur ...	M. S. Srinivasiengar.
	Kunigal Circle ...	1. Kunigal. 2. Gubbi. 3. Turuvakere Sub-Taluk.	73	Kunigal ...	G. Venkataschallam Chetty.
	<i>Chitaldrug District.</i>				
	Chitaldrug Circle ...	1. Chitaldrug. 2. Challakere. 3. Molakalmuru.	67	Chitaldrug.	M. S. Surappa, B.A.

APPENDIX A.—*concl.*

Sl. No.	Name of Circle	Taluk included	Number of Societies	Headquarters	Name of the Inspector in charge
23	Hosdurga Circle ...	1. Hosdurga. 2. Holalkere 3. Hiriyur.	44	Hosdurga ...	Mr. B. Ramachandra Sastry
24	Davangere Circle ...	1. Davangere. 2. Jagalur. 3. Harihar Sub-Taluk.	59	Davangere ..	„ S. Venkaramiah, B.A.
	<i>Shimoga District.</i>	V.—SHIMOGA DIVISION.			
25	Shimoga Circle ...	1. Shimoga. 2. Tirthahalli. 3. Honnali. 4. Kumsi Sub-Taluk.	73	Shimoga ...	„ M. Sundararajengar, B.
26	Channagiri Circle ...	1. Channagiri Taluk	58	Channagiri.	„ G. Chandrasekhara Sastry, B.A.
27	Shikarpur Circle ...	1. Shikarpur. 2. Sorab	46	Shikarpur ...	„ G. Seshadriengar, B.A.
28	Sagar Circle ...	1. Sagar. 2. Nagar	51	Sagar ...	„ T. V. Srinivasiah.
	<i>Kadur District.</i>				
29	Chikmagalur Circle ...	1. Chikmagalur. 2. Madgers. 3. Kadur.	67	Chikmagalur	„ K. Subbaraya Jois.
30	Tarikere Circle ...	1. Tarikere. 2. Koppa. 3. Narasimharajapur. Sub-Taluk 4. Sringeri Jahgir.	63	Tarikere ...	„ B. W. Krishnanurthy.

APPENDIX B.

List of Honorary Supervisors of Co-operative Societies working in the Department as on 30th June 1928.

Serial No.	Name of Supervisor	Taluk
1	Mr. L. Sankar Ramiah	Goribidnur.
2	„ M. N. Shamiah	Srinivasapur.
3	„ P. Subba Rao	Chikballapur.
4	„ M. V. Rudriah	Malur.
5	„ H. Appaji Rao	Kolar.
6	„ H. Subba Rao	Dodballapur.
7	„ B. Krishnamurthi Rao	Bangalore.
8	„ N. Seetharamiah	Nelamangala.
9	„ K. Nagappa	Chintamani.
10	„ Dharanendriah	Mandya.
11	„ T. Basappa	Nagamangala.
12	„ A. Suryanarayana	Arkalgud.
13	„ Venkatasubbiah	Hassan and Alur.
14	„ Lakshminaranappa	Heggaddevankote.
15	„ Srikantiah	Yelandur and Nanjangud.
16	„ G. Rama Sastry	Tumkur and Koratagere Sub-Taluk.
17	„ Narasinga Rao	Madhugiri.
18	„ A. Subba Rao	Pavagada Taluk.
19	„ Bhimanna	Sira Taluk.
20	„ Lakshminaranappa	Holalkere.
21	„ Seshagiri Rao	Harihar Sub-Taluk.
22	„ K. Parameshwariah	Kadur Taluk.
23	„ Anneji Seetharam	Shikarpur and Sorab Taluk.

APPENDIX C.

List of Honorary Organizers of Co-operative Societies working in the Department as on 30th June 1928.

Serial No.	Name of Organizer	District
1	Mr. S. Narayana Rao, (Retired Assistant Commissioner)	Bangalore District.
2	" O. Seethapathi Rao	Bangalore, Anekal, Hoskote and Devanhalli Taluks.
3	" S. Venkateshaia, B.A., B.L., (Advocate, Hassan).	Hassan District.
4	" A. Ananthiah, Pleader, Shimoga	Shimoga do
5	" D. Kongadiappa, Dodballapur	Bangalore District for work of Depressed Classes.
6	" Siddalingadevaru	Mysore District.
7	" T. Krishna Rao	do

STATE
Operations of

Classification	Number of Members		No. of affiliated Societies holding shares in Central Banks					Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by	
	Individuals	Societies	Central credit	Agricultural credit	Non-Agricultural credit	Others	Individuals	Banks and Societies	Individuals	Banks and Societies	Individuals	Banks and Societies	
1	2	3	4	5	6	7	8	9	10	11	12	13	
CENTRAL BANKS.													
BANGALORE DISTRICT.													
1. The Bangalore Central Co-operative Bank, Limited.	760	122	4	108	16	...	4,59,179	1,942	8,09,512	12,42,228	8,52,814	2,41,068	
2. The Mysore Provincial Co-operative Apex Bank, Limited.	852	710	10	618	87	...	...	4,98,956	...	11,25,870	...	11,89,560
3. The Magadi Federal Co-operative Banking Union, Limited.	10	12	...	12	...	...	...	...	...	...	...	14,688
4. The Nelamangala Federal Co-operative Banking Union, Limited.	12	8	...	5	...	...	...	...	...	600	...	10,980
TUMKUR DISTRICT.													
5. The Tumkur District Central Co-operative Bank, Limited.	19	19	...	16	1	...	...	5,000	...	5,742	...	44,818
6. The Koratagere Federal Co-operative Banking Union, Limited.	10	4	...	8	1	...	...	...	...	286	...	...
7. The Sira Federal Co-operative Banking Union, Limited.	18	7	...	6	1	...	...	...	...	1,747	...	4,719
8. The Madhugiri Federal Co-operative Banking Union, Limited.	11	6	...	7	1	...	...	...	...	...	...	244
9. The Pavagada Federal Co-operative Banking Union, Limited.	16	8	...	7	1	...	...	...	...	850	...	1,830
10. The Kunigal Federal Co-operative Banking Union, Limited.	6	15	...	12	2	...	...	...	...	50	...	4,184
MYSORE DISTRICT.													
11. The Mysore District Central Co-operative Bank, Limited.	184	26	...	25	1	...	18,026	...	24,118	2,596	22,458	48,511	
HASSAN DISTRICT.													
12. The Hassan District Central Co-operative Bank Limited.	20	50	...	46	4	...	...	1	...	110	...	9,876
13. The Channarayana Federal Co-operative Banking Union, Limited.	16	14	...	14	...	...	...	...	...	...	...	...
SHIMOGA DISTRICT.													
14. The Shimoga District Co-operative Bank, Limited.	7	31	...	31	...	...	...	...	...	190	...	1,050
15. The Channagiri Federal Co-operative Banking Union, Limited.	29	11	...	11	...	...	...	...	...	420	...	4,719
KADUR DISTRICT.													
16. The Kadur District Co-operative Bank, Limited, Chikmagalur.	8	27	...	26	1	...	...	...	...	853	...	3,198
17. The Kadur Federal Co-operative Banking Union, Limited.	1	4	...	3	1	...	...	...	...	...	...	...
Total Central Banks	1,424	1,074	14	941	118	1	4,72,205	5,05,899	8,38,625	23,80,522	8,75,287	15,74,039	
Total Previous year	1,380	1,008	6	874	123	...	8,35,979	8,17,892	8,50,944	1,50,105	7,96,854	18,80,373	

MENT A

Central Banks.

Loans and deposits received during the year from		Sales of goods to members		Cost of management	Share capital paid up	Loans and deposits held at the end of the year from				Reserve and other funds	Working capital	Profit and loss of the year	Usual dividend held on shares	Most usual rate of interest		Uncalled and subscribed share capital	Remarks	
Individuals	Central Banks	Primary Societies	Purchase of members' products			Individuals	Societies	Provincial or Central Banks	Government					On borrowings	On lendings			
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
1,52,878	11,56,198	1,17,635		15,066	8,03,918	11,04,968	27,244				2,24,208	16,59,638	+49,860	10	7	10	96,082	
1,01,678	10,01,907	5,17,895		12,416	1,76,161	18,07,139	8,32,622	17,600			64,461	15,97,896	+20,870	6½	7	8½	1,96,899	
...	1,093	698		18,684			78	15,481	...	...	...	...	...	...
...	1,229	...	...	7,760			12	2,001	...	...	...	...	...	...
19,158	800	4,531	45,648	15,608	...	...	...	2,258	69,085	+599	6½ to 9	4 to 7½	8½	...	...
113	175	175	+41	do	do	...	...	...
...	5	570	6,148	...	12,91	...	...	852	9,464	-146	do	do	...	...	...
...	180	14	...	...	...	...	221	415	...	do	...	...	...	...
...	1,086	80	...	...	...	...	1,836	2,962	+201	do	4 to 7½	8½	...	...
...	1,118	1,000	1,407	...	...	...	1,267	4,782	+156	do	do	o	...	...
1,96,878	1,912	41,286	22,448	...	...	...	...	18,572	78,801	1,983	7	6	9	...	...
...	4,296	560	847	8,694	...	...	2,605	11,992	-18	6½	5 to 7½	8½	...	...
...	1,230	...	...	...	...	...	...	230	...	...	...	...	...	...
...	...	626	...	9	-2,167	...	1,281	...	...	...	102	8,520	+48	7½	...	8½	...	...
...	4	2,125	40	4,159	...	...	...	484	6,768	+8	7½	...	9½	...	...
...	2,438	580	...	...	...	...	731	8,749	+228	5 to 6½	8½	8½	...	...
125	...	984	...	...	67	...	94	...	...	...	199	860	...	...	...	...	...	...
1,60,820	91,67,600	6,88,000	...	29,012	5,42,484	24,89,555	8,88,227	44,082	...	...	8,18,496	37,72,761	+78,865	...	...	...	2,91,421	...
8,08,990	...	3,91,829	...	22,446	5,90,020	20,15,637	2,59,070	29,806	...	...	2,88,938	81,18,591	+78,873	...	...	...	3,90,249	...

STATISTICAL
Operations of

Classification	Number of societies	Number of members	Loans made during the year to		Receipts from Loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from			Sale of goods by members
			Individuals	Banks and Societies	Individuals	Banks and Societies	Individuals	Of which overdue	Banks and Societies	Individuals	Central banks	Primary Societies	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CLASS I.—CREDIT.													
(a) Limited.—													
Bangalore District ...	19	1,618	96,588	...	76,828	...	1,69,891	68,872	...	57,114	9,075	...	8,277
Kolar do ...	18	1,147	83,302	...	29,540	...	80,159	48,620	...	6,647	430	...	5,787
Tumkur do ...	6	888	18,911	...	14,977	...	81,192	9,760	...	3,496	...	...	7,881
Mysore do ...	11	1,188	1,14,923	...	1,16,004	...	1,24,939	42,345	...	19,708	...	...	10,514
Hassan do ...	2	195	91,185	...	18,053	...	26,974	12,675	...	5,165	...	...	8,880
Shimoga do ...	1	174	4,089	...	4,164	...	6,208	2,706	...	1,215	...	...	1,986
Kadur do ...	2	81	500	...	495	...	790	850	...	...	...	...	1,000
Chitaldrug do ...	2	81	500	...	495	...	790	850	...	...	...	...	1,000
Total Limited ...	62	4,726	2,89,498	...	2,67,896	...	4,38,082	1,46,918	...	98,264	9,605	...	8,869
(b) Unlimited.—													
Bangalore District ...	265	8,512	2,03,026	...	1,24,863	...	6,86,193	2,92,730	...	89,400	1,02,692	...	780
Kolar do ...	115	8,900	1,10,788	...	79,311	...	2,40,049	69,518	...	16,794	32,482	...	1,341
Tumkur do ...	223	10,120	1,04,877	...	1,08,931	...	6,62,298	2,08,872	...	21,308	68,669	...	60
Mysore do ...	171	5,657	1,78,891	...	1,21,310	...	8,29,284	86,140	...	40,928	29,462	...	2,020
Hassan do ...	168	6,058	1,03,204	...	66,711	...	2,04,161	1,16,790	...	17,478	84,860	...	10,614
Shimoga do ...	174	6,601	1,76,591	...	1,37,990	...	2,79,918	96,774	...	29,171	98,292	...	916
Kadur do ...	81	4,732	1,82,876	...	1,49,743	...	2,67,949	74,959	...	41,821	26,650	...	8,880
Chitaldrug do ...	134	3,703	68,107	...	89,896	...	1,85,666	75,263	...	8,289	23,060	...	1,000
Total Unlimited ...	1,384	49,671	12,12,304	...	9,86,690	...	27,84,491	10,26,988	...	2,04,689	8,68,407	...	19,467
Total Class I ...	1,886	64,237	15,01,802	...	11,44,686	...	39,23,678	11,76,206	...	2,97,908	8,62,912	...	22,881
Total Previous year ...	1,234	49,983	12,60,823	...	10,29,688	...	28,89,362	9,65,498	...	1,76,776	2,49,676	...	7,227
CLASS II.—PURCHASE AND PURCHASE AND SALE.													
(a) Limited.—													
Bangalore District ...	3	67	75	...	95	...	686	800	...	1	...	...	1,496
Kolar do ...	2	31	...	...	...	...	141	...	...	...	...	...	768
Tumkur do ...	2	60	...	...	...	...	...	...	...	...	...	...	...
Mysore do ...	3	36	...	...	...	...	60	...	...	...	...	...	...
Hassan do ...	4	48	...	...	...	...	...	...	...	...	...	...	...
Shimoga do ...	2	46	...	...	...	...	...	...	...	...	...	...	196
Kadur do ...	10	827	7,619	...	10,136	...	20,881	6,580	...	16,668	14,746	...	15,614
Chitaldrug do ...	1	16	...	...	...	...	...	...	...	...	...	...	...
Total Limited ...	27	629	7,694	...	10,281	...	21,167	6,880	...	16,664	14,746	...	17,966
(b) Unlimited.—													
Bangalore District ...	8	96	457	...	555	...	425	100	...	...	...	...	4
Kolar do ...	4	59	...	...	844	...	392	...	...	...	...	...	51
Shimoga do ...	7	40	686	...	1,523	...	1,071	...	...	2,681	...	760	6,129
Chitaldrug do ...	8	87	...	...	...	...	1,200	1,200	...	...	...	...	...
Total Unlimited ...	22	382	1,028	...	2,422	...	3,048	1,900	...	2,681	...	760	6,129
Total Class II ...	49	961	8,717	...	12,663	...	24,215	8,180	...	18,146	14,746	...	25,145
Total Previous year ...	62	997	10,680	...	24,493	...	28,881	10,604	...	28,645	...	...	1,629
CLASS III.—PRODUCTION AND PRODUCTION.													
(a) Limited.—													
Tumkur District ...	1	11	...	...	...	...	...	...	...	...	...	...	...
Total Limited ...	1	11	...	...	...	...	...	...	...	...	...	...	...
Total Class III ...	1	11	...	...	...	...	...	...	...	...	...	...	...
Total Previous year ...	1	11	...	...	...	...	...	...	...	...	...	...	...
CLASS IV.—PRODUCTION AND SALE.													
(a) Limited.—													
Shimoga District ...	2	24	167	...	...	...	168	...	...	...	...	...	...
Kolar do ...	1	18	...	...	...	...	...	...	...	...	...	...	...
Total Limited ...	3	42	167	...	...	...	168	...	...	...	...	...	...
(b) Unlimited.—													
Bangalore District ...	2	77	24	...	24	...	1,776	1,776	...	...	...	...	838
Tumkur do ...	2	23	...	...	...	...	...	...	...	...	...	...	...
Total Unlimited ...	4	100	24	...	24	...	1,776	1,776	...	...	...	...	838
Total Class IV ...	7	127	191	...	24	...	1,944	1,776	...	...	...	...	838
Total Previous year ...	23	84	846	...	407	...	2,760	1,068	...	6	...	...	1,098

MENT B.

Agricultural Societies.

Purchase of Mem- ber's products	Cost of manage- ment	Share capital paid up	Loans and deposits held at the end of the year from					Reserve Fund	Working capital	Profit and loss for the year	Usual dividend paid on shares	Most usual rate of interest		Remarks
			Members	Non- members	So- cieties	Provincial or Central Banks	Gov- ernment					On borrow- ings	On lend- ings	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
...	1,993	87,491	81,877	15,166	...	11,494	100	46,408	1,94,471	+10,498	7½ to 9	6 to 9	9 to 12	
917	1,044	38,397	6,401	2,811	...	8,500	100	31,405	82,864	+7,572	7½	...	...
...	1,918	19,377	1,318	5,138	...	...	...	10,749	80,797	+1,639	...	4 to 8½	9 to 12½	
...	2,183	63,077	20,570	3,943	...	...	...	44,715	1,39,005	+9,554	...	8½	9	
28	986	10,139	5,902	1,109	...	...	5,000	9,917	31,417	+1,725	6 to 9	9½	9 to 12	
...	...	...	466	...	...	...	...	739	4,975	+335	10	8½	9 to 10	
...	...	...	...	...	...	...	...	...	...	...	6 to 7½	4 to 8½	9 to 12	
...	...	...	...	...	...	...	...	580	887	+30	...	...	...
240	7,684	2,16,634	66,059	27,687	...	14,784	5,500	1,46,462	4,76,866	+81,184	...	...	...
198	8,615	1,88,799	16,244	80,860	...	8,64,862	10,617	67,890	6,81,312	+11,960	7½	7½	9 to 12	
2,794	1,653	72,574	7,399	8,076	...	1,49,706	255	88,731	2,65,901	+9,744	...	4 to 9	...	
455	4,912	1,69,956	38,106	15,063	...	3,14,568	8,960	1,71,319	7,07,972	+38,892	...	4 to 8½	9 to 12½	
...	2,636	38,927	17,219	11,579	...	79,642	1,840	66,661	2,99,868	+14,976	...	8½	9	
8,530	1,783	76,428	8,231	10,043	...	66,897	63	48,609	2,08,958	+10,820	6 to 9	8½	9 to 12	
9,338	1,706	1,13,212	19,074	15,777	...	59,803	1,980	64,481	2,79,247	+16,211	7½	8½	9 to 10	
...	8,112	1,19,553	20,927	13,195	...	55,914	...	65,007	2,72,706	+17,780	...	...	9 to 12	
...	904	56,542	7,350	4,865	...	76,063	1,200	45,965	1,92,195	+6,603	...	...	...
9,375	20,423	8,71,321	1,35,060	1,64,468	...	11,61,655	25,442	5,50,653	28,98,869	+1,11,666	...	...	...
9,615	23,007	10,87,925	3,01,119	1,92,046	...	11,76,889	80,942	6,97,805	38,75,725	+1,42,870	...	...	...
5,378	29,246	10,25,929	1,64,776	1,06,462	420	10,81,961	20,186	5,82,092	29,38,206	+1,39,284	...	...	...
1,818	...	506	...	4	...	...	...	4,136	4,646	820	7½	6 to 9	9	
631	80	470	...	...	...	...	500	76	1,046	...	7½	4 to 9	9 to 12	
...	...	285	...	...	...	...	...	28	807	...	7½	4 to 8½	9 to 12½	
...	...	70	...	...	...	...	...	...	70	...	...	8½	...	
...	...	30	...	...	...	...	...	...	30	...	7½	8½	9 to 10	
...	717	6,661	17,855	5,409	...	950	...	1,806	81,624	+710	...	nil	9 to 12	
...	
2,494	747	8,028	17,894	5,418	...	250	500	5,639	87,698	+1,080	...	...	...
43	48	194	...	...	...	...	400	...	594	+499	7½	8½	9 to 10	
51	...	868	...	...	...	...	380	...	794	...	...	nil	...	
8,938	650	4,017	387	4	...	...	1,000	982	4,660	+547	...	...	...
...	...	412	...	...	...	...	...	...	-1,412	...	...	...	...
8,926	568	4,988	367	4	...	480	1,400	983	7,460	+1,046	...	...	...
10,821	1,310	18,009	19,955	5,417	...	680	1,900	5,892	45,068	+2,076	...	...	...
659	1,899	19,235	17,167	4,441	...	508	8,625	5,871	42,867	+1,925	...	...	...
...	...	8,644	199	...	...	64	...	2	3,789	...	7½	4 to 9½	9 to 12½	
...	...	8,644	199	...	...	64	...	2	3,789	...	...	...	...
...	...	8,644	199	...	...	64	...	2	3,789	...	...	...	...
...	...	8,644	199	...	...	64	...	2	3,789	-669	...	...	...
...	...	170	...	...	...	...	...	...	170	+15	7½	4 to 9½	9 to 12½	
...	...	17	...	...	...	...	...	...	17	...	10	8½	9 to 10	
...	...	187	...	...	...	...	...	...	187	+15	...	...	...
1,958	...	751	9	...	...	1,518	8,000	...	5,378	+1,784	Nil	...	...
1,398	...	751	9	...	...	1,518	3,000	...	5,378	+1,784	...	...	...
1,998	...	998	9	...	...	1,518	8,000	...	5,465	+1,749	...	...	...
...	19	2,304	63	...	...	1,518	1,100	899	5,774	+50	...	...	...

STATE
Operations of

Classification	Number of societies	Number of members	Loans made during the year to		Receipts from Loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from			Sale of goods to members
			Individuals	Banks and Societies	Individuals	Banks and Societies	Individuals	By which overdue	Banks and Societies	Individuals	Central banks	Primary Societies	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CLASS VI.—OTHERS.													
(a) Limited—													*
Kolar District ...	7	156	1,681	...	1,185	...	1,584	...	...	36	...	...	...
Tumkur do ...	6	265	489	...	870	...	8,291	...	...	...	...	...	...
Mysore do ...	3	20	...	...	...	...	...	...	...	...	...	...	...
Hassan do ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shimoga do ...	14	883	2,878	...	2,582	...	9,718	2,579	...	...	...	...	...
Kadur do ...	8	507	1,180	...	1,120	...	1,147	933	...	5	...	...	...
Chitaldrug do ...	10	929	129	...	54	...	2,838	1,800	...	...	...	...	...
Total Limited ...	47	2,030	6,267	...	5,911	...	19,628	5,812	...	41	...	...	...
(b) Unlimited—													
Kolar District ...	6	153	465	...	94	...	746	4	...	19	...	...	*
Hassan do ...	6	129	...	...	...	...	...	...	...	...	...	...	...
Total Unlimited ...	12	282	465	...	94	...	746	4	...	19	...	...	...
Total Class VI ...	59	2,312	6,732	...	5,405	...	19,769	5,816	...	60	...	...	...
Total Previous year ...	57	2,424	8,478	...	6,858	...	15,782	8,290	...	24	...	...	...
Grand Total for the State	1,602	57,718	15,17,482	...	11,62,768	...	82,68,501	11,90,428	...	8,16,106	8,77,658	6,406	49,214

MENT, B—concl.

Agricultural Societies.

Purchase of mem- bers' products	Cost of manage- ment	Share capital paid up	Loans and deposits held at the end of the year from					Reserve Fund	Working capital	Profit and loss for the year	Usual dividend paid on shares	Most usual rate of interest		Remarks
			Members	Non- members	So- cieties	Provincial or Central Banks	Gov- ernment					On borrow- ings	On lending	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
...	...	1,678	49	...	...	...	...	189	9,909	+228	Per Cent 10	Per Cent 12	Per Cent 15	
...	8	1,078	8	...	...	...	...	2,778	8,862	+57	7½	4 to 9½	9 to 13½	
...
...	17	10,046	...	...	...	...	...	8,586	18,694	+593	10	8½	9 to 10	
...	...	2,554	...	119	...	...	...	220	2,617	+113	7½	do	9 to 12	
...	30	3,012	69	...	...	45	...	618	8,594	+124	6 to 9½	4 to 8½	9 to 12	
...	50	18,968	196	119	...	48	...	7,227	25,676	+1,056	10	12	15	
...	...	685	160	...	...	...	...	48	786	+40	...	...	...
...	
...	...	689	100	...	...	...	...	48	786	+40	...	...	...
...	50	19,006	256	119	...	48	...	7,275	25,662	+1,056	...	...	...
...	63	15,063	79	228	...	...	5,000	2,801	23,593	+1,154	...	...	...
21,738	29,367	11,24,422	2,19,738	1,87,574	...	11,78,694	85,842	7,10,404	24,56,674	1,47,790	...	...	...

Classification	Number of societies	Number of members	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from			Sale of goods & merchandise	Purchase of merchandise & products	
			Individuals	Banks and Societies	Individuals	Banks and Societies	Individuals	Of which overdue	Banks and Societies	Individuals	Central Banks	Primary Societies			
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
CLASS I—CREDIT.															
(a) Limited—															
Bangalore District	40	8,001	16,77,527	...	19,49,351	...	15,83,235	8,18,890	...	16,96,941	97,000	1,000*	1,76,808	1,47,107	
Kolar do	14	4,019	5,44,435	...	4,52,430	14,826	4,68,651	60,890	...	2,38,622	...	61	1,309	818	
Tumkur do	28	4,653	2,60,747	...	2,28,651	...	4,48,781	1,26,289	...	2,01,245	14,817	7,975	40,168	89,511	
Mysore do	47	9,124	14,94,925	...	14,42,352	...	7,07,705	1,35,077	...	5,56,635	8,630	...	1,013	...	
Hasan do	16	4,677	2,71,516	...	2,62,180	...	9,5,638	1,26,090	...	1,41,078	...	...	40,185	88,801
Shimoga do	15	2,636	8,10,695	...	2,44,751	...	4,10,067	1,99,760	...	1,47,668	...	1,667	2,125	2,518	
Kadur do	15	1,345	1,20,021	...	1,17,254	...	1,88,210	44,677	...	61,982	600	10,966	10,268	...	
Chitaldrug do	12	1,491	62,399	...	46,038	...	88,858	86,750	...	29,402	...	...	...	...
Total Limited	189	84,426	47,22,375	...	40,40,512	14,826	41,12,310	10,66,776	...	80,75,849	1,15,917	...	18,576	9,71,822	9,27,808
(b) Unlimited—															
Bangalore District	5	288	2,194	...	987	...	9,465	4,000	...	98	...	1,000*	...	...
Total Unlimited	5	288	2,194	...	987	...	9,465	4,000	...	98	...	1,000	...	...
Total Class I	194	84,659	47,34,469	...	40,41,499	14,826	41,21,775	10,70,776	...	80,76,942	1,15,917	...	19,676	2,71,822	2,27,808
Total Previous year	181	89,320	41,29,438	...	37,63,869	14,116	38,70,816	7,47,129	...	25,14,902	26,752	...	15,965	2,44,764	1,97,978
CLASS II—PURCHASE AND PURCHASE AND SALE.															
(a) Limited—															
Bangalore District	23	50,228	2,38,088	...	2,51,909	...	2,09,990	65,390	...	1,95,835	800	600*	4,14,885	8,32,828	
Kolar do	9	104	1,888	...	1,441	...	1,020	80	...	...	...	...	7,770	7,062
Tumkur do	3	88	...	...	26	...	760	445	...	468	...	...	19,116	2,787
Mysore do	22	4,877	4,57,645	...	4,81,917	...	2,51,997	73,104	...	1,51,560	800	...	81,644	...	
Hasan do	4	177	...	...	...	...	2,048	2,048	...	...	...	...	751	948
Shimoga do	6	305	...	...	...	...	113	...	...	116	...	...	4,460	1,807
Kadur do	4	42	...	...	...	...	471	471	...	...	...	...	...	...
Chitaldrug do	3	94	...	...	...	...	8,584	89,10	...	...	...	...	1,025	1,347
Total Limited	67	9,235	6,95,086	...	7,47,698	...	4,74,988	1,45,608	...	8,47,479	1,100	200	5,11,981	8,46,770	
(b) Unlimited—															
Kolar District	1	28	Not working.	...	...	...	...	...	...	...	...	...	...	...
Total Unlimited	1	28	...	...	...	...	...	...	...	...	...	...	...	...
Total Class II	68	9,263	6,95,086	...	7,47,698	...	4,74,988	1,45,608	...	8,47,479	1,100	500	5,11,981	8,46,770	
Total Previous year	67	8,293	5,97,089	...	5,86,035	...	3,69,306	99,684	...	2,90,576	219	5,28,496	3,28,174
CLASS IV—PRODUCTION AND SALE.															
(a) Limited—															
Bangalore District	7	506	6,718	...	7,798	...	427	...	...	31,250	888	2,600*	96,509	79,246
Kolar do	3	162	10,170	...	9,216	...	16,590	9,200	...	5,703	...	...	2,988	2,440
Mysore do	1	316	27,999	...	24,536	...	...	...	...	99,766	...	...	1,04,317	1,01,861
Hasan do	1	...	...	...	...	...	...	...	...	...	...	...	...	...
Shimoga do	1	66	...	...	...	...	92	...	...	...	...	...	...	157
Kadur do	1	11	...	...	...	...	...	...	...	...	...	...	70	...
Chitaldrug do	2	84	650	...	915	...	2,261	951	...	...	...	...	19	88
Total Limited	22	1,208	45,422	...	42,459	...	12,870	10,150	...	1,36,226	888	2,600	2,09,768	1,88,768	
(b) Unlimited—															
Bangalore District	2	38	634	...	510	...	2,221	2,221	...	...	...	1,000*	4,921	5,928
Kolar do	4	229	8	...	238	...	5,069	1,749	...	...	...	...	5,068	4,034
Tumkur do	9	212	642	...	737	...	10,906	4,106	...	89	...	...	896	...
Mysore do	38	616	6,842	...	8,173	...	754	74	...	721	...	...	1,096	2,384
Hasan do	7	359	...	...	609	...	3,999	1,976	...	87	...	...	8,593	2,744
Shimoga do	4	112	3,002	...	2,940	...	2,80	47	...	606	1,800	...	...	...
Kadur do	1	34	4,115	...	3,069	...	3,062	1,250	...	...	...	422	8,049	4,880
Chitaldrug do	3	86	2,798	...	...	...	...	...	...	...	...	...	...	...
Total Unlimited	68	1,616	16,041	...	10,466	...	26,051	12,102	...	1,960	1,800	...	17,117	1,9091	
Total Class IV	90	2,824	68,463	...	52,925	...	48,921	22,252	...	1,36,186	2,688	2,600	2,20,900	2,02,861	
Total Previous year	64	2,012	87,665	...	1,18,028	...	51,022	17,266	...	89,768	17,542	1,560	2,29,024	1,28,211	
CLASS VI—OTHERS.															
(a) Limited—															
Bangalore District	1	212	...	...	...	...	...	...	...	...	...	...	...	...
Hasan do	1	49	...	...	...	...	...	...	...	...	...	...	...	...
Total Limited	2	261	...	...	...	...	...	...	...	...	...	...	...	...
Total Class VI	2	261	...	...	...	...	...	...	...	...	...	...	...	...
Total Previous year	8	218	...	...	...	...	...	...	...	...	...	800	...	...
Grand Total	347	47,007	54,83,018	...	48,41,957	14,826	46,42,129	12,36,836	...	85,51,817	1,19,705	...	23,979	10,04,654	7,77,428

STATEMENT D.

Operations of Unions.

Nil.

STATEMENT E.

Operations of Insurance Societies.

Nil.

STATEMENT F.

Operations of Central Re-Insurance Societies.

Nil.

STATEMENT G.—concl'd.

Classification	Disbursements																Remarks
	Loans and Deposits repaid to				Loans to			Expenses					Closing balance	Grand total of disbursements including closing balance columns (16-31, 33 and 80)			
	Non-members and members in an individual capacity	Provincial and Central Banks	Societies	Government	Individual members	Provincial and Central Banks	Societies	Interest paid on Loans and Deposits	Dividend and bonus paid	Stock bought	Establishment and Contingencies	Other items			Total expenses (columns 21-28)		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32		
CENTRAL BANKS.																	
BANGALORE DISTRICT.																	
The Bangalore Central Co-operative Bank, Ltd.	Rs. 9,58,762	Rs. 10,41,139	Rs. 1,24,278	...	Rs. 4,59,179	...	Rs. 1,942	Rs. 68,862	Rs. 8,463	...	Rs. 15,066	Rs. 1,55,991	Rs. 2,70,171	Rs. 1,27,559	Rs. 29,95,964		
The Mysore Provincial Co-operative Apex Bank, Ltd.	6,34,736	13,69,371	8,61,661	...	...	...	4,33,956	75,869	9,990	...	16,261	11,552	1,12,513	12,276	28,96,007	
The Magadi Federal Co-operative Banking Union, Ltd. ....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
The Nalamangala Federal Co-operative Banking Union, Ltd. ....	...	...	...	...	...	...	...	...	...	...	...	...	...	728	668	
TUMKUR DISTRICT.																	
The Tumkur District Central Co-operative Bank, Ltd.	9,879	...	...	...	...	...	5,000	8,216	899	...	800	18,009	16,864	4,014	26,757	
The Koratagere Federal Co-operative Banking Union, Ltd. ....	...	...	...	...	...	...	...	1,168	199	...	...	229	468	758	...	
The Sira Federal Co-operative Banking Union, Ltd.	10,047	9,016	...	...	...	...	...	...	...	...	6	2,327	8,411	1,589	17,173	
The Madhugiri Federal Co-operative Banking Union, Ltd. ....	...	...	...	...	...	...	...	...	...	...	...	...	...	61	61	
The Pavagada Federal Co-operative Banking Union, Ltd.	188	...	...	...	...	...	...	17	...	...	...	...	550	140	873	
The Kunigal Federal Co-operative Banking Union, Ltd. ....	...	...	...	...	...	...	...	70	...	...	...	...	70	802	872	
MYSORE DISTRICT.																	
The Mysore District Central Co-operative Bank, Ltd.	87,907	...	...	...	18,026	...	...	2,587	4,268	...	744	24,062	21,676	1,807	78,169	
HASSAN DISTRICT.																	
The Hassan District Central Co-operative Bank, Ltd. ....	...	...	...	...	...	...	1	...	...	...	...	...	19	19	87	167
The Channarayana Federal Co-operative Banking Union, Limited. ....	...	110	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SHIMOGA DISTRICT.																	
The Shimoga District Central Co-operative Bank, Ltd. ....	...	...	1,165	...	...	...	...	...	...	...	...	9	9	237	1,411	
The Channagiri Federal Co-operative Banking Union, Ltd.	624	200	...	...	...	...	...	...	8	...	62	165	235	119	1,336	
KADUR DISTRICT.																	
The Kadur District Central Co-operative Bank, Ltd., Chikmagalur.	100	...	...	...	...	...	...	5	40	...	1	1,204	1,267	...	1,467	
The Kadur Federal Co-operative Banking Union, Ltd.	125	...	198	...	...	...	...	...	13	...	20	806	889	177	904	
Total Central Banks	16,42,822	23,25,790	4,87,302	...	4,73,206	...	5,05,699	1,51,404	45,811	...	31,490	1,99,386	4,27,661	1,48,546	60,81,979		

STATEMENT H.—Central Banks—Balance Sheet.

Classification	Assets								Liabilities	
	Cash in hand and Bank	Market value of investments	Loans due by members individuals	Loans due by Banks and Societies	Interest accrued to the Bank	Present value of stock in hand	Other Items	Total	Loans and deposits from members and non members in an individual capacity	Loans and deposits from Provincial and Central Banks
1	2	3	4	5	6	7	8	9	10	11
CENTRAL BANKS*										
BANGALORE DISTRICT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
The Bangalore Central Co-operative Bank, Limited	1,97,559	4,45,801	8,52,814	2,41,088	99,345	...	5,891	17,65,458	11,04,268	...
The Mysore Provincial Co-operative Apex Bank, Limited	1,76,917	4,45,181	...	11,59,590	46,867	...	1,06,891	19,69,526	18,07,182	17,500
The Jagadi Federal Co-operative Banking Union Limited	14	571	...	14,868	...	...	509	15,772	682	43,884
The Nelamangala Federal Co-operative Banking Union, Limited	728	88	...	10,980	...	...	180	11,908	...	17,780
TUMSAR DISTRICT.										
The Tumkur District Central Co-operative Bank, Limited	4,014	14,179	...	49,818	7,447	...	180	70,927	45,848	...
The Kottagere Federal Co-operative Banking Union, Ltd.	...	...	...	4,718	41	...	178	219	...	...
The Sira do do	1,885	2,154	...	...	...	...	1,066	9,768	6,148	1,894
The Madhugiri Federal Co-operative Banking Union, Limited	61	88	...	244	...	...	128	511	14	...
The Pavagada Federal Co-operative Banking Union, Limited	240	1,897	...	2,839	...	...	11	4,538	80	...
The Kunjal do do	584	...	...	4,184	8,008	...	187	7,588	1,000	...
MYSORE DISTRICT.										
The Mysore District Central Co-operative Bank, Limited	4,179	6,800	22,453	48,511	...	...	5,909	82,559	20,148	...
HASSAN DISTRICT.										
The Hassan District Central Co-operative Bank, Limited	389	205	...	9,576	1,767	...	605	16,499	550	8,694
The Channarayana Federal Co-operative Banking Union	87	283	...	...	...	...	...	970	...	...
SHIMOGA DISTRICT.										
The Shimoga District Central Co-operative Bank, Limited	288	9,809	...	1,050	...	...	...	8,827	...	...
The Channagiri Federal Co-operative Banking Union, Limited	699	202	...	4,719	...	...	4,616	10,238	40	...
KADUR DISTRICT.										
The Kadur District Co-operative Bank, Limited, Chikmagalur	...	3,164	...	9,198	...	98	...	4,890	580	...
The Kadur Federal Co-operative Banking Union, Limited	177	188	...	...	...	...	...	860	...	...
Total Central Banks	8,16,501	9,21,704	9,75,267	16,74,089	1,51,469	98	1,29,266	89,64,838	24,89,555	44,093

STATEMENT H.—concl'd.

Classification	Liabilities											Remarks
	Loans and Deposits from Societies	Loans from Government	Share Capital paid up	Interest due by the Bank	Cost of management	Other items	Reserve Fund	Other funds, e. g., building funds, etc.	Other undistributed profits carried forward	Total	Profit and Loss (column 14) Profit and loss statement	
	12	13	14	15	16	17	18	19	20	21	22	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL BANKS.												
BANGALORE DISTRICT.												
The Bangalore Central Co-operative Bank, Limited	37,344	...	8,08,918	41,533	900	11,268	1,89,988	84,220	...	17,15,629	+49,860	
The Mysore Provincial Co-operative Bank do	8,52,543	...	1,76,161	89,854	109	5,329	61,495	2,965	...	19,42,369	+20,870	
The Magadi Federal Co-operative Banking Union, Limited	...	...	1,032	110	...	181	78	...	...	15,772	...	
The Neimangala do do	...	...	1,229	618	...	2,837	19	...	...	11,305	...	
TUMKUR DISTRICT.												
The Tumkur District Central Co-operative Bank Limited	...	...	4,581	167	...	827	3,258	...	...	70,028	+559	
The Koratagere Federal Co-operative Banking Union Ltd.	15,608	...	...	3	...	...	175	...	...	178	+41	
The Sira do do do	...	...	570	1,416	...	29	859	...	...	9,911	-145	
The Madbugiri do do do	...	...	180	25	...	71	921	...	...	511	...	
The Pavagada do do do	1,407	...	1,036	270	...	915	1,758	63	...	4,137	+201	
The Kunigal do do do	...	...	1,118	928	...	1,357	1,357	...	1,408	7,782	+156	
MYSORE DISTRICT.												
The Mysore District Central Co-operative Bank, Limited	...	...	41,286	...	...	526	13,572	...	1,542	80,369	+1,988	
HASSAN DISTRICT.												
The Hassan District Central Co-operative Bank, Limited	847	...	4,936	...	...	...	2,545	...	60	12,510	-18	
The Channarayana Federal Co-operative Banking Union	...	...	220	...	...	40	...	...	...	370	...	
SHIMOGA DISTRICT.												
The Shimoga District Central Co-operative Bank, Limited	1,331	...	2,197	...	...	397	103	...	...	3,849	+48	
The Channagiri Federal Co-operative Banking Union, Ltd.	4,159	...	2,125	2,713	...	762	434	...	82	10,208	+9	
KADUR DISTRICT.												
The Kadur District Co-operative Bank, Ltd., Chikmagalur	94	...	2,488	902	...	171	731	...	...	4,122	+268	
The Kadur Federal Co-operative Banking Union, Ltd.	...	...	57	...	...	...	199	...	...	850	...	
Total Central Banks	3,83,227	...	5,42,434	86,874	300	37,055	2,26,168	87,398	3,600	38,90,473	73,265	

STATEMENT I.—Central Banks—Profit and Loss.

Classification	Profit brought forward from last year	Profit					Loss							Net profit or loss (column 22 of Balance Sheet)	Amount of column 7 actually received	Amount of column 13 actually disbursed	Remarks
		Interest accrued	By sale of goods to members	By purchase and sale of merchandise products	Other items	Profit	Interest due	Cost of management paid and due	Provision for bad and doubtful debts	Depreciation of stock and buildings	Other items	Total					
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
CENTRAL BANKS.																	
BANGALORE DISTRICT.																	
The Bangalore Central Co-operative Bank, Limited	8,688	1,95,360			4,943	4,43,997	74,822	15,068					4,749	34,137	49,860	51,652	68,227
The Mysore Provincial Co-operative Apex Bank, Limited	4,131	1,14,027			2,594	1,20,752	98,468	12,416					568	440	32,883	39,892	60,148
The Magadi Federal Co-operative Banking Union, Limited																	
The Nelamangals Federal Co-operative Banking Union, Limited																	
TUMKUR DISTRICT.																	
The Tumkur District Central Co-operative Bank, Limited		4,481			25	4,466	8,215	800					342	8,857	+589	4,431	8,856
The Koratagere Federal Co-operative Banking Union, Limited		41			41										+41	41	
The Sira Federal Co-operative Banking Union, Limited		1,005			14	2,519	1,650	5						1,655	-148	1,520	1,666
The Madugiri Federal Co-operative Banking Union, Limited					34	200									+201	201	
The Pavagada Federal Co-operative Banking Union, Limited		237			237		71							71	-156	227	71
The Kunigal Federal Co-operative Banking Union, Limited																	
MYSORE DISTRICT.																	
The Mysore District Central Co-operative Bank, Limited		4,814			1,366	5,180	2,567	1,312					398	3,197	+1,983		
HASSAN DISTRICT.																	
The Hassan District Central Co-operative Bank, Limited					1	1							10	19	-18		
The Channarayana Federal Co-operative Banking Union, Limited																	
SHIMOGA DISTRICT.																	
The Shimoga District Central Co-operative Bank, Limited		57				57		9						57	+48	57	5
The Channagiri Federal Co-operative Banking, Limited		7				7		4						7	+8	7	4
KADUR DISTRICT.																	
The Kadur District Central Co-operative Bank, Ltd., Chikmagalur		269			11	278							11	11	+268	279	11
The Kadur Federal Co-operative Banking Union, Limited		20				20										20	20
Total Central Banks	7,819	2,50,926			2,994	2,27,736	1,68,828	29,012				588	5,979	2,09,872	+78,865	1,82,327	1,34,411

C. S. R.

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